

表3-1. 全國賦稅實徵淨額—按稅目別分

單位：新臺幣百萬元

年度(月)別	總計 Grand Total	關稅 Customs Duties	所得稅 Income Tax			遺產 Estate	
			小計 Subtotal	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合 所得稅 Individual Income Tax	小計 Subtotal	
99年	1,622,244	89,484	590,387	285,701	304,686	40,330	
100年	1,764,611	96,323	710,191	367,186	343,005	23,659	
101年	1,796,697	94,918	760,810	367,744	393,065	28,280	
102年	1,834,124	97,009	743,290	351,115	392,174	23,728	
103年	1,976,107	107,142	813,484	402,632	410,852	25,444	
104年	2,134,857	110,978	936,731	462,784	473,946	32,736	
105年	2,224,075	114,971	1,006,360	510,388	495,972	47,515	
106年	2,251,246	114,957	986,412	503,312	483,100	51,085	
107年	2,386,945	120,057	1,077,079	567,945	509,135	31,825	
108年	2,470,519	123,042	1,148,814	647,911	500,903	34,926	
3月	149,342	9,049	25,256	3,542	21,715	2,347	
4月	112,227	10,169	18,620	-950	19,570	2,543	
5月	408,485	10,856	206,402	165,552	40,851	3,311	
6月	481,333	9,534	404,457	220,040	184,417	3,289	
7月	150,079	11,170	13,503	2,691	10,812	3,168	
8月	120,145	10,080	71,151	7,528	63,623	2,949	
9月	233,328	9,455	104,830	69,502	35,327	1,940	
10月	246,622	11,385	190,769	159,482	31,287	3,200	
11月	210,020	10,561	21,243	4,004	17,239	3,343	
12月	144,596	12,976	34,815	11,309	23,505	3,549	
109年	400,557	28,027	89,688	3,209	86,479	7,952	
1月	154,986	8,666	32,369	1,290	31,080	2,043	
2月	76,979	8,691	29,706	-3,568	33,274	2,872	
3月	168,592	10,670	27,613	5,488	22,126	3,037	
較上年 同月	增減值 增減率	19,250 12.9	1,622 17.9	2,357 9.3	1,946 54.9	411 1.9	690 29.4
較上年 同期	增減值 增減率	36,872 10.1	1,173 4.4	6,663 8.0	-5,545 -63.3	12,207 16.4	318 4.2
累計 分配 預算數	金額 執行率	363,597 110.2	27,993 100.1	78,697 114.0	9,765 32.9	68,931 125.5	8,353 95.2

說明：1. 特種貨物及勞務稅自100年6月起開徵。
2. 特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

附註：1. 遺產及贈與稅實物抵繳金額3月份計143,587,966元，累計至本月實物抵繳金額共為251,919,554元，截至本月尚未變現之實物抵繳金額為190,874,423元。
2. *遺產及贈與稅、菸酒稅包括撥入長照基金之稅款。
3. **營業稅包含未指定用途部分營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-1. Total Net Tax Revenue — by Item of Tax

Unit : NT\$ Million

及贈與稅* and Gift Tax		貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅* Tobacco and Alcohol Tax	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	Period	
遺產稅 Estate Tax	贈與稅 Gift Tax							
31,264	9,066	150,777	104,574	4,556	44,516	—	2010	
15,847	7,812	164,877	93,990	5,860	44,660	2,206	2011	
19,276	9,004	160,897	71,940	4,298	44,939	4,275	2012	
14,077	9,651	162,504	71,383	2,669	44,769	5,318	2013	
13,451	11,994	172,897	88,711	2,862	43,810	5,401	2014	
18,355	14,381	183,131	82,033	3,783	44,160	4,192	2015	
25,486	22,029	181,907	70,855	3,706	45,627	2,826	2016	
21,186	29,899	178,467	89,967	4,190	50,235	2,317	2017	
21,378	10,447	180,111	101,171	6,100	69,603	2,474	2018	
24,300	10,626	176,878	91,205	4,695	68,649	2,735	2019	
1,638	709	14,089	7,563	359	4,142	206	Mar.	
1,747	796	15,194	8,366	369	5,005	176	Apr.	
2,215	1,096	16,099	8,128	570	5,257	279	May	
2,558	731	14,659	6,075	368	5,769	220	June	
2,279	889	16,164	8,315	371	5,581	373	July	
1,953	996	14,777	8,099	490	5,897	160	Aug.	
1,261	679	12,904	7,139	316	5,841	204	Sept.	
2,035	1,165	14,968	8,644	370	5,949	256	Oct.	
2,331	1,012	14,610	8,906	403	5,677	213	Nov.	
2,625	924	16,751	8,993	441	6,773	271	Dec.	
5,000	2,952	41,346	27,650	2,098	15,517	460	2020	
1,101	942	12,444	6,976	352	6,632	62	Jan.	
1,875	997	15,923	8,314	586	4,459	239	Feb.	
2,024	1,013	12,979	12,360	1,160	4,425	159	Mar.	
386	304	-1,110	4,797	801	283	-48	Growth Value	VS. Same Month
23.6	42.9	-7.9	63.4	223.1	6.8	-23.1	Growth Rate	Last Year
-296	614	593	9,111	1,101	-1,383	-124	Growth Value	VS. Same Cumulation
-5.6	26.3	1.5	49.1	110.5	-8.2	-21.2	Growth Rate	Jan. to Date
4,852	3,501	40,112	24,760	1,170	14,513	491	Value % of Yearly Budget	Cumulative Distributed Budget
103.0	84.3	103.1	111.7	179.3	106.9	93.6		

Explanation : 1.The specifically selected goods and services tax was imposed from June 2011.

2.The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

Note : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$143,587,966 in Mar. 2020, the accumulated total amount was NT\$251,919,554 as of this month, the unrealized total amount till the end of this month was NT\$190,874,423.

2.*Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund.

3.**Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special

表3-1. 全國賦稅實徵淨額—按稅目別分(續1完)

單位：新臺幣百萬元

年度(月)別	營業稅**		土地稅			房屋稅	
	Business Tax	金融業營業稅 Financial Enterprises Business Tax	小計 Subtotal	Land Tax			
				地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax		
House Tax							
99年	289,816	21,602	136,357	63,044	73,313	58,203	
100年	307,691	23,806	141,982	63,374	78,608	59,467	
101年	306,537	24,720	143,849	62,712	81,137	61,796	
102年	327,971	24,932	174,081	70,826	103,255	63,013	
103年	360,698	25,609	173,175	71,516	101,659	64,673	
104年	360,899	25,137	184,598	71,141	113,457	69,422	
105年	378,354	23,746	177,274	93,888	83,385	72,963	
106年	384,978	23,124	188,638	94,776	93,862	76,724	
107年	415,409	24,474	182,437	91,885	90,552	78,588	
108年	420,908	26,159	193,034	91,897	101,137	80,972	
3月	71,335	3,869	7,336	295	7,041	248	
4月	719	-7	8,845	487	8,358	2,084	
5月	73,654	3,687	9,412	110	9,301	48,022	
6月	-4,268	275	8,335	156	8,179	27,821	
7月	75,390	5,452	8,990	222	8,767	782	
8月	-7,300	-45	8,802	240	8,562	419	
9月	77,194	3,892	7,605	187	7,418	326	
10月	-6,340	3	11,344	2,224	9,120	295	
11月	78,760	3,846	59,670	50,938	8,732	261	
12月	8,709	1,968	45,833	35,999	9,835	299	
109年	141,799	7,725	25,875	1,408	24,467	689	
1月	70,793	3,780	7,743	840	6,903	205	
2月	-7,497	3	9,250	223	9,027	214	
3月	78,503	3,941	8,883	345	8,538	270	
較上年	增減值	7,167	72	1,547	50	1,497	22
同月	增減率	10.0	1.9	21.1	17.0	21.3	8.7
較上年	增減值	17,408	636	1,675	73	1,602	26
同期	增減率	14.0	9.0	6.9	5.5	7.0	3.9
累計	金額	127,335	6,627	22,150	824	21,326	570
分配	執行率	111.4	116.6	116.8	171.0	114.7	120.9
預算數							

Table 3-1. Total Net Tax Revenue—by Item of Tax (Cont.1 End)

Unit : NT\$ Million

使用牌照稅	契稅	印花稅	娛樂稅	特別及 臨時稅課	教育捐	健康福利捐	Period	
Vehicle License Tax	Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Tax	Health and Welfare Surcharge on Tobacco		
54,052	13,815	8,945	1,646	—	-9	34,795	2010	
55,380	12,640	9,397	1,676	—	1	34,609	2011	
56,534	11,693	10,009	1,566	—	2	34,352	2012	
57,759	13,560	10,377	1,634	—	1	35,057	2013	
59,326	12,535	10,644	1,624	793	0	32,889	2014	
61,679	13,827	11,285	1,633	667	7	33,097	2015	
63,016	11,376	10,644	1,525	795	-1	34,363	2016	
64,077	12,789	11,100	1,596	1,535	0	32,178	2017	
64,830	13,366	12,147	1,778	1,785	-0	28,186	2018	
65,598	14,773	12,857	1,878	1,834	-0	27,721	2019	
2,488	1,164	1,527	162	515	—	1,554	Mar.	
36,139	1,246	507	158	123	—	1,963	Apr.	
21,092	1,486	1,641	155	98	—	2,025	May	
953	1,183	463	140	142	-0	2,192	June	
737	1,377	1,802	159	65	—	2,134	July	
443	1,092	545	152	103	—	2,287	Aug.	
349	1,108	1,656	150	77	—	2,234	Sept.	
685	1,340	612	162	468	—	2,516	Oct.	
842	1,254	1,644	151	51	—	2,432	Nov.	
214	1,430	481	161	44	—	2,855	Dec.	
4,774	3,332	3,713	476	784	-0	6,377	2020	
838	1,006	1,633	145	101	—	2,976	Jan.	
791	1,078	427	176	80	—	1,671	Feb.	
3,145	1,248	1,653	155	603	-0	1,729	Mar.	
657	84	126	-7	88	-0	175	Growth Value	VS. Same Month
26.4	7.2	8.2	-4.2	17.1	—	11.3	Growth Rate	Last Year
630	74	206	-14	121	-0	-707	Growth Value	VS. Same Cumulation
15.2	2.3	5.9	-2.9	18.2	—	-10.0	Growth Rate	Jan. to Date
4,347	2,941	2,969	406	529	—	6,260	Value % of Yearly Budget	Cumulative Distributed Budget
109.8	113.3	125.1	117.2	148.1	—	101.9		