

表3-3. 中央政府(不含特別預算)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 | | | 遺產及贈與 Estate and Gift | | |
|-----------------|-------------------|----------------------|-------------------|---|---------------------------------------|--------------------------|-------------------|----------------|
| | | | 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 | 遺產稅 Estate Tax | |
| | | | | | | | | |
| 99年 | 1,082,412 | 89,484 | 531,349 | 257,131 | 274,218 | 16,990 | 13,471 | |
| 100年 | 1,203,398 | 96,323 | 639,172 | 330,467 | 308,704 | 10,199 | 6,716 | |
| 101年 | 1,222,126 | 94,918 | 684,729 | 330,970 | 353,759 | 13,010 | 8,980 | |
| 102年 | 1,218,050 | 97,009 | 668,961 | 316,004 | 352,957 | 10,499 | 6,253 | |
| 103年 | 1,343,377 | 107,142 | 732,136 | 362,368 | 369,767 | 11,397 | 6,074 | |
| 104年 | 1,465,119 | 110,978 | 843,058 | 416,506 | 426,552 | 15,407 | 8,662 | |
| 105年 | 1,533,842 | 114,971 | 901,595 | 455,221 | 446,375 | 22,584 | 12,139 | |
| 106年 | 1,522,877 | 114,957 | 869,736 | 436,018 | 433,718 | 23,964 | 9,905 | |
| 107年 | 1,639,217 | 120,057 | 961,791 | 506,082 | 455,709 | 13,127 | 8,889 | |
| 108年 | 1,686,139 | 123,042 | 1,017,843 | 572,485 | 445,359 | 13,154 | 8,977 | |
| 5月 | 264,328 | 10,856 | 183,373 | 147,031 | 36,341 | 1,229 | 831 | |
| 6月 | 390,652 | 9,534 | 360,134 | 194,525 | 165,608 | 1,049 | 779 | |
| 7月 | 93,209 | 11,170 | 11,695 | 2,367 | 9,328 | 1,184 | 838 | |
| 8月 | 95,159 | 10,080 | 63,466 | 6,703 | 56,763 | 1,120 | 766 | |
| 9月 | 169,848 | 9,455 | 92,589 | 61,203 | 31,386 | 784 | 503 | |
| 10月 | 202,797 | 11,385 | 168,624 | 141,026 | 27,597 | 1,184 | 750 | |
| 11月 | 100,915 | 10,561 | 18,054 | 3,140 | 14,914 | 1,188 | 812 | |
| 12月 | 76,129 | 12,976 | 29,769 | 9,579 | 20,190 | 1,344 | 950 | |
| 109年 | 439,111 | 47,152 | 137,854 | 14,399 | 123,455 | 5,444 | 3,583 | |
| 1月 | 100,790 | 8,666 | 28,833 | 1,161 | 27,672 | 781 | 394 | |
| 2月 | 57,119 | 8,691 | 26,195 | -3,212 | 29,406 | 1,123 | 708 | |
| 3月 | 109,012 | 10,670 | 24,014 | 4,939 | 19,075 | 1,181 | 753 | |
| 4月 | 59,827 | 10,061 | 24,247 | -1,256 | 25,503 | 1,271 | 907 | |
| 5月 | 112,362 | 9,063 | 34,564 | 12,766 | 21,798 | 1,088 | 821 | |
| 較上年 同月 | 增減值 增減率 | -151,966 -57.5 | -1,793 -16.5 | -148,808 -81.2 | -134,265 -91.3 | -14,543 -40.0 | -141 -11.5 | -10 -1.2 |
| 較上年 同期 | 增減值 增減率 | -118,320 -21.2 | -729 -1.5 | -135,659 -49.6 | -139,542 -90.6 | 3,884 3.2 | 143 2.7 | 4 0.1 |
| 累計 分配 預算數 | 金額 執行率 | 553,754 79.3 | 48,183 97.9 | 263,509 52.3 | 151,824 9.5 | 111,685 110.5 | 5,409 100.7 | 3,246 110.4 |

說明：特種貨物及勞務稅自103年起納編中央政府總預算。

附註：遺產及贈與稅實物抵繳金額5月份計29,578,071元，累計至本月實物抵繳金額共為272,611,924元。

Table 3-3. Net Tax Revenues of Central Gov't (Special Budget are excluded)
— by Item of Tax

Unit : NT\$ Million

| 稅 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 | 營業稅 Business Tax | 礦區稅 Mining Concession Tax | Period | |
|-----------------|-------------------------|---|--|--------------------------------------|---|------------------------|------------------------------------|----------------------|---------------------------|
| 贈與稅 Gift Tax | | | | | | | | | |
| 3,519 | 135,699 | 104,574 | 4,556 | 35,613 | — | 164,147 | 0 | 2010 | |
| 3,483 | 148,389 | 93,990 | 5,860 | 35,728 | — | 173,737 | 0 | 2011 | |
| 4,030 | 144,808 | 71,940 | 4,298 | 35,951 | — | 172,472 | — | 2012 | |
| 4,247 | 146,253 | 71,383 | 2,669 | 35,815 | — | 185,460 | — | 2013 | |
| 5,323 | 155,608 | 88,711 | 2,862 | 35,048 | 5,401 | 205,074 | — | 2014 | |
| 6,745 | 164,818 | 82,033 | 3,783 | 35,328 | 4,192 | 205,523 | — | 2015 | |
| 10,445 | 163,716 | 70,855 | 3,706 | 36,501 | 2,826 | 217,088 | — | 2016 | |
| 14,059 | 160,621 | 89,967 | 4,190 | 35,608 | 2,317 | 221,517 | — | 2017 | |
| 4,238 | 162,100 | 101,171 | 6,100 | 33,080 | 2,474 | 239,317 | — | 2018 | |
| 4,177 | 159,190 | 91,205 | 4,695 | 32,688 | 2,735 | 241,587 | — | 2019 | |
| 398 | 14,489 | 8,128 | 570 | 2,584 | 279 | 42,820 | — | May | |
| 270 | 13,194 | 6,075 | 368 | 2,859 | 220 | -2,780 | — | June | |
| 346 | 14,547 | 8,315 | 371 | 2,751 | 373 | 42,802 | — | July | |
| 354 | 13,299 | 8,099 | 490 | 2,885 | 160 | -4,440 | — | Aug. | |
| 281 | 11,614 | 7,139 | 316 | 2,884 | 204 | 44,861 | — | Sept. | |
| 434 | 13,471 | 8,644 | 370 | 2,747 | 256 | -3,882 | — | Oct. | |
| 376 | 13,149 | 8,906 | 403 | 2,593 | 213 | 45,848 | — | Nov. | |
| 394 | 15,075 | 8,993 | 441 | 3,133 | 271 | 4,126 | — | Dec. | |
| 1,861 | 61,401 | 48,459 | 3,184 | 12,518 | 879 | 122,221 | — | 2020 | |
| 387 | 11,200 | 6,976 | 352 | 2,908 | 62 | 41,012 | — | Jan. | |
| 415 | 14,331 | 8,314 | 586 | 2,231 | 239 | -4,590 | — | Feb. | |
| 428 | 11,681 | 12,360 | 1,160 | 2,155 | 159 | 45,632 | — | Mar. | |
| 364 | 12,950 | 9,412 | 566 | 2,693 | 227 | -1,600 | — | Apr. | |
| 267 | 11,239 | 11,397 | 521 | 2,531 | 191 | 41,768 | — | May | |
| -131 | -3,250 | 3,269 | -50 | -53 | -88 | -1,052 | — | Growth Value | VS. Same Month |
| -32.8 | -22.4 | 40.2 | -8.7 | -2.1 | -31.4 | -2.5 | — | Growth Rate | Last Year |
| 138 | -3,440 | 13,425 | 1,249 | -318 | -160 | 7,169 | — | Growth Value | VS. Same Cumulation |
| 8.0 | -5.3 | 38.3 | 64.5 | -2.5 | -15.4 | 6.2 | — | Growth Rate | Jan. to Date |
| 2,163 | 63,746 | 42,307 | 2,015 | 13,024 | 866 | 114,695 | — | Value % of Yearly | Cumulative Distributed |
| 86.0 | 96.3 | 114.5 | 158.0 | 96.1 | 101.4 | 106.6 | — | Budget | Budget |

Explanation : Since 2014, the specifically selected goods and services tax has compiled in the central government budget.

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$29,578,071 in May 2020, the accumulated total amount was NT\$272,611,924 as of this month.