

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	
			小計 Subtotal	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合 所得稅 Individual Income Tax		
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	
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	1,835,114	87,855	804,632	377,211	427,422	29,633	
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	
4月	119,090	10,061	27,867	-1,395	29,262	3,261	
5月	228,268	9,063	39,140	14,185	24,955	3,076	
6月	220,194	9,767	138,017	134,132	3,885	3,991	
7月	472,459	10,452	324,160	129,748	194,412	4,279	
8月	127,571	10,153	67,362	9,930	57,432	3,158	
9月	266,976	10,330	118,399	87,402	30,997	3,916	
較上年 同月	增減值 增減率	33,647 14.4	875 9.3	13,569 12.9	17,900 25.8	-4,331 -12.3	1,976 101.8
較上年 同期	增減值 增減率	-34,168 -1.8	-265 -0.3	-97,356 -10.8	-95,905 -20.3	-1,450 -0.3	4,799 19.3
累計 分配 預算數	金額 執行率	1,854,432 99.0	88,565 99.2	887,268 90.7	484,245 77.9	403,023 106.1	25,814 114.8

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9月份計128,566,415元，累計至本月實物抵繳金額共為1,766,704,417元，截至本月尚未變現之實物抵繳金額為1,479,129,502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	
1,261	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.	
20,990	8,643	122,974	107,049	5,724	51,480	1,858	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.	
2,379	882	14,389	9,412	566	5,590	227	Apr.	
2,231	845	12,488	11,397	521	5,430	191	May	
3,171	820	13,440	12,519	536	5,915	238	June	
3,188	1,091	13,750	17,590	687	6,161	293	July	
2,366	792	13,416	14,620	625	6,347	210	Aug.	
2,655	1,260	14,145	13,861	692	6,520	238	Sept.	
1,394	582	1,241	6,722	375	679	34	Growth Value	VS. Same Month
110.5	85.7	9.6	94.1	118.5	11.6	16.4	Growth Rate	Last Year
3,681	1,117	-7,576	42,387	2,243	1,230	-136	Growth Value	VS. Same Cumulation
21.3	14.8	-5.8	65.6	64.4	2.4	-6.8	Growth Rate	Jan. to Date
14,994	10,820	132,261	79,261	3,820	48,048	1,615	Value % of Yearly Budget	Cumulative Distributed Budget
140.0	79.9	93.0	135.1	149.8	107.1	115.1		

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\$128,566,415 in Sept. 2020, the accumulated total amount was NT\$1,766,704,417 as of this month, the unrealized total amount till the end of this month was NT\$1,479,129,502.

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 reserves.

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	Land Tax				
			小計 Subtotal	地價稅 Land Value Tax	土地增值稅 Land Value Increment 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	
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	353,515	20,784	82,157	2,617	79,540	77,781	
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	
4月	-2,628	-14	7,663	200	7,464	2,054	
5月	71,885	3,638	8,876	214	8,663	43,160	
6月	-9,452	224	9,444	176	9,268	27,882	
7月	75,237	5,539	10,133	216	9,916	2,880	
8月	-3,807	2	9,313	154	9,159	590	
9月	80,481	3,670	10,852	249	10,603	526	
較上年	增減值	3,286	-222	3,247	62	3,186	200
同月	增減率	4.3	-5.7	42.7	33.0	42.9	61.5
較上年	增減值	13,736	442	5,970	-121	6,091	-2,337
同期	增減率	4.0	2.2	7.8	-4.4	8.3	-2.9
累計	金額	339,448	19,018	68,807	1,970	66,837	77,504
分配	執行率	104.1	109.3	119.4	132.8	119.0	100.4
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	
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.	
64,450	11,238	10,676	1,252	1,969	-0	20,871	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.	
36,673	1,065	483	119	65	-0	2,223	Apr.	
17,834	1,028	1,684	105	127	—	2,262	May	
3,428	1,264	582	114	138	-0	2,372	June	
837	1,529	1,778	127	163	-0	2,404	July	
562	1,416	664	149	122	—	2,671	Aug.	
343	1,604	1,772	162	571	—	2,563	Sept.	
-6	496	117	12	495	—	329	Growth Value	VS. Same Month
-1.7	44.7	7.1	8.3	—	—	14.7	Growth Rate	Last Year
594	489	556	-152	698	-0	953	Growth Value	VS. Same Cumulation
0.9	4.5	5.5	-10.8	54.9	--	4.8	Growth Rate	Jan. to Date
63,310	9,431	9,097	1,202	1,378	—	17,603	Value % of Yearly Budget	Cumulative Distributed Budget
101.8	119.2	117.4	104.1	142.9	--	118.6		