

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	
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	
109年	1,605,384	121,390	869,921	426,449	443,471	15,184	10,344	
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	
6月	156,918	9,767	123,464	120,719	2,745	1,386	1,053	
7月	379,339	10,452	290,840	116,773	174,067	1,442	1,047	
8月	99,253	10,153	59,817	8,937	50,880	1,153	829	
9月	194,896	10,330	105,548	78,662	26,886	1,330	887	
10月	136,809	9,960	103,514	76,048	27,466	1,027	594	
11月	110,940	10,586	17,917	920	16,997	1,696	1,222	
12月	88,119	12,989	30,967	9,992	20,975	1,706	1,130	
110年	124,408	9,991	27,204	1,528	25,676	1,327	709	
1月	124,408	9,991	27,204	1,528	25,676	1,327	709	
較上年 同月	增減值 增減率	23,618 23.4	1,324 15.3	-1,629 -5.6	367 31.7	-1,996 -7.2	546 69.9	315 79.8
較上年 同期	增減值 增減率	23,618 23.4	1,324 15.3	-1,629 -5.6	367 31.7	-1,996 -7.2	546 69.9	315 79.8
累計 分配 預算數	金額 執行率	99,923 124.5	9,318 107.2	27,923 97.4	1,680 91.0	26,243 97.8	1,046 126.8	628 112.9

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1月份計10,824,679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	證券 交易稅	期貨 交易稅	菸酒稅	特種貨物 及勞務稅	營業稅	礦區稅	Period	
贈與稅	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax	Mining Concession Tax		
Gift Tax									
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	
4,840	153,201	150,632	7,536	33,586	2,654	251,280	—	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	
333	12,096	12,519	536	2,835	238	-5,922	—	June	
395	12,375	17,590	687	3,005	293	42,655	—	July	
324	12,074	14,620	625	2,931	210	-2,332	—	Aug.	
443	12,730	13,861	692	3,159	238	47,008	—	Sept.	
433	13,632	9,862	467	3,196	286	-5,135	—	Oct.	
475	12,994	13,846	628	2,591	177	50,503	—	Nov.	
576	15,899	19,875	718	3,353	332	2,280	—	Dec.	
618	12,305	21,191	946	2,559	183	48,703	—	2021	
618	12,305	21,191	946	2,559	183	48,703	—	Jan.	
231	1,105	14,215	595	-349	121	7,691	—	Growth Value	VS. Same Month
59.8	9.9	203.8	169.0	-12.0	193.8	18.8	--	Growth Rate	Last Year
231	1,105	14,215	595	-349	121	7,691	—	Growth Value	VS. Same Cumulation
59.8	9.9	203.8	169.0	-12.0	193.8	18.8	--	Growth Rate	Jan. to Date
418	12,037	9,349	418	2,546	187	37,100	—	Value % of Yearly	Cumulative Distributed
147.7	102.2	226.7	226.7	100.5	97.6	131.3	--	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\$10,824,679 in Jan. 2021.