

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	
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	
109年	2,398,667	121,390	981,707	477,052	504,655	42,296	
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	
10月	171,247	9,960	116,019	84,498	31,521	2,743	
11月	231,717	10,586	24,292	4,242	20,050	5,416	
12月	160,588	12,989	36,764	11,102	25,662	4,504	
110年	599,944	42,254	114,942	-2,288	117,230	15,913	
1月	187,452	9,991	30,948	1,698	29,250	3,347	
2月	78,849	9,153	30,771	2,802	27,969	2,706	
3月	200,940	11,770	35,237	3,783	31,455	4,658	
4月	132,704	11,341	17,986	-10,570	28,556	5,201	
較上年 同月	增減值 增減率	13,614 11.4	1,280 12.7	-9,881 -35.5	-9,175 --	-706 -2.4	1,940 59.5
較上年 同期	增減值 增減率	80,298 15.5	4,166 10.9	-2,613 -2.2	-4,102 --	1,489 1.3	4,699 41.9
累計 分配 預算數	金額 執行率	514,731 116.6	38,166 110.7	122,630 93.7	12,239 -18.7	110,391 106.2	11,277 141.1

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4月份計86,159,783元，累計至本月實物抵繳金額共為314,387,287元，截至本月尚未變現之實物抵繳金額為209,574,884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							
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	
29,640	12,656	170,224	150,632	7,536	71,472	2,654	2020	
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.	
1,527	1,216	15,147	9,862	467	6,849	286	Oct.	
4,116	1,300	14,438	13,846	628	5,801	177	Nov.	
3,008	1,496	17,665	19,875	718	7,342	332	Dec.	
10,262	5,650	59,110	80,370	3,388	22,068	937	2021	
1,914	1,433	13,672	21,191	946	5,534	183	Jan.	
1,479	1,228	15,216	12,783	668	5,817	186	Feb.	
2,977	1,681	14,174	21,951	1,025	4,866	305	Mar.	
3,893	1,309	16,048	24,445	749	5,851	264	Apr.	
1,513	426	1,659	15,034	183	262	36	Growth Value	VS. Same Month
63.6	48.3	11.5	159.7	32.3	4.7	15.9	Growth Rate	Last Year
2,883	1,816	3,375	43,308	724	961	250	Growth Value	VS. Same Cumulation
39.1	47.3	6.1	116.9	27.2	4.6	36.4	Growth Rate	Jan. to Date
6,767	4,510	55,496	36,536	1,593	20,039	778	Value % of Yearly Budget	Cumulative Distributed Budget
151.7	125.3	106.5	220.0	212.7	110.1	120.5		

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\$86,159,783 in Apr. 2021, the accumulated total amount was NT\$314,387,287 as of this month, the unrealized total amount till the end of this month was NT\$209,574,884.

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	小計	地價稅	土地增值稅		
		Financial Enterprises Business Tax					Land Value Tax
			Subtotal				
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	
109年	437,212	26,623	204,742	91,753	112,990	79,315	
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	
10月	-8,387	3	11,889	1,594	10,295	377	
11月	85,952	3,430	63,112	52,022	11,090	457	
12月	6,132	2,406	47,584	35,521	12,064	701	
110年	159,860	7,580	37,175	1,513	35,661	3,109	
1月	83,303	3,724	11,110	568	10,542	325	
2月	-10,616	3	7,156	184	6,972	269	
3月	87,180	3,865	10,263	487	9,777	384	
4月	-6	-12	8,645	274	8,370	2,132	
較上年	增減值	2,622	1	981	75	906	78
同月	增減率	--	--	12.8	37.5	12.1	3.8
較上年	增減值	20,690	-131	3,636	-94	3,730	366
同期	增減率	14.9	-1.7	10.8	-5.9	11.7	13.3
累計	金額	138,371	7,083	31,072	1,100	29,972	2,350
分配	執行率	115.5	107.0	119.6	137.6	119.0	132.3
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		
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	
66,259	16,147	13,725	1,707	2,210	-0	29,438	2020	
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.	
861	1,468	609	148	97	—	2,855	Oct.	
708	1,711	1,797	149	70	—	2,578	Nov.	
241	1,731	644	159	74	—	3,133	Dec.	
<b>40,432</b>	<b>5,622</b>	<b>4,389</b>	<b>579</b>	<b>877</b>	<b>—</b>	<b>8,919</b>	<b>2021</b>	
960	1,561	1,756	142	151	—	2,333	Jan.	
741	977	399	133	77	—	2,412	Feb.	
3,358	1,613	1,676	159	510	—	1,811	Mar.	
35,373	1,471	558	145	138	—	2,362	Apr.	
-1,299	406	75	25	74	0	140	Growth Value	VS. Same Month
-3.5	38.1	15.6	21.3	113.9	—	6.3	Growth Rate	Last Year
-1,014	1,225	193	-16	29	0	320	Growth Value	VS. Same Cumulation
-2.4	27.9	4.6	-2.7	3.4	—	3.7	Growth Rate	Jan. to Date
39,881	4,102	3,660	509	677	—	7,595	Value % of Yearly Budget	Cumulative Distributed Budget
101.4	137.1	119.9	113.8	129.6	--	117.4		