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 小計 Subtotal	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	遺產 Estate 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**
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	**2,238,023**	**98,600**	**1,005,598**	**569,203**	**436,395**	**39,587**
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
5月	293,219	12,013	50,994	21,603	29,390	3,932
6月	343,173	11,178	238,880	203,368	35,512	6,116
7月	567,280	12,527	386,599	230,589	156,010	5,625
8月	132,374	10,145	65,424	10,569	54,855	3,408
9月	302,032	10,483	148,760	105,362	43,398	4,592
較上年同月 增減值	35,056	153	30,361	17,960	12,401	677
較上年同月 增減率	13.1	1.5	25.6	20.5	40.0	17.3
較上年同期 增減值	402,909	10,745	200,966	191,993	8,973	9,954
較上年同期 增減率	22.0	12.2	25.0	50.9	2.1	33.6
累計分配預算數 金額	1,873,416	88,886	891,798	476,628	415,171	25,862
累計分配預算數 執行率	119.5	110.9	112.8	119.4	105.1	153.1

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9月份計701,943,029元，累計至本月實物抵繳金額共為1,440,249,174元，截至本月尚未變現之實物抵繳金額為1,245,608,175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	證券交易稅	期貨交易稅	菸酒稅＊	特種貨物及勞務稅	Period	
遺產稅 Estate Tax	贈與稅 Gift Tax	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services 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	
2,655	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.	
25,026	14,562	137,277	213,096	8,194	50,959	2,470	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.	
2,692	1,240	16,989	29,394	1,279	6,051	321	May	
2,263	3,853	16,386	26,959	849	5,974	335	June	
3,940	1,685	15,818	34,067	986	5,390	350	July	
2,553	856	14,441	24,488	929	5,833	281	Aug.	
3,316	1,277	14,533	17,817	762	5,645	245	Sept.	
660	16	388	3,956	71	-876	7	Growth Value	VS. Same Month Last Year
24.9	1.3	2.7	28.5	10.2	-13.4	3.1	Growth Rate	
4,036	5,919	14,303	106,047	2,470	-521	612	Growth Value	VS. Same Cumulation Jan. to Date
19.2	68.5	11.6	99.1	43.2	-1.0	32.9	Growth Rate	
15,495	10,367	132,366	88,716	3,815	48,061	1,860	Value	Cumulative Distributed Budget
161.5	140.5	103.7	240.2	214.8	106.0	132.8	% of Yearly Budget	

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$701,943,029 in Sept. 2021, the accumulated total amount was NT$1,440,249,174 as of this month, the unrealized total amount till the end of this month was NT$1,245,608,175.
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** Business Tax	金融業營業稅 Financial Enterprises Business Tax	土地稅 Land Tax 小計 Subtotal	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax
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
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	404,950	21,841	82,803	2,431	80,373	81,977
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
5月	85,537	3,789	11,140	283	10,857	49,769
6月	-6,343	259	9,423	141	9,282	25,309
7月	87,815	6,166	9,292	145	9,147	2,645
8月	-6,705	-0	8,567	194	8,373	669
9月	84,787	4,048	7,207	154	7,053	475
較上年同月 增減值	4,306	378	-3,645	-95	-3,550	-51
較上年同月 增減率	5.4	10.3	-33.6	-38.2	-33.5	-9.6
較上年同期 增減值	51,435	1,057	646	-186	832	4,196
較上年同期 增減率	14.5	5.1	0.8	-7.1	1.0	5.4
累計分配預算數 金額	336,777	19,092	72,486	2,103	70,383	79,024
累計分配預算數 執行率	120.2	114.4	114.2	115.6	114.2	103.7

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

Unit：NT$ Million

使用牌照稅 Vehicle License Tax	契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	特別及臨時稅課 Special and Provisional Tax Levies	教育捐 Education Tax	健康福利捐 Health and Welfare Surcharge on Tobacco	Period	
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	
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.	
65,079	12,551	11,078	865	1,779	—	21,161	2021	
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.	
19,607	1,685	1,744	144	106	—	2,515	May	
3,311	1,498	552	68	82	—	2,596	June	
703	1,171	1,901	8	100	—	2,285	July	
545	1,172	649	21	77	—	2,428	Aug.	
481	1,403	1,842	45	536	—	2,418	Sept.	
137	-201	70	-117	-35	—	-145	Growth Value	VS. Same Month Last Year
40.0	-12.6	3.9	-72.1	-6.2	--	-5.6	Growth Rate	
629	1,312	402	-387	-191	0	290	Growth Value	VS. Same Cumulation Jan. to Date
1.0	11.7	3.8	-30.9	-9.7	—	1.4	Growth Rate	
63,687	9,697	9,371	1,193	1,382	—	18,434	Value	Cumulative Distributed Budget
102.2	129.4	118.2	72.5	128.7	--	114.8	% of Yearly Budget	