

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	房地合一稅 (營利事業)(註1)	綜合 所得稅 Individual Income Tax	房地合一稅 (個人)(註1)	
					Consolidated Housing and Land Income Tax (Profit- seeking Enterprise)(1)		Consolidated Housing and Land Income Tax (Individual)(1)	
101年	1,796,697	94,918	760,810	367,744	—	393,065	—	
102年	1,834,124	97,009	743,290	351,115	—	392,174	—	
103年	1,976,107	107,142	813,484	402,632	—	410,852	—	
104年	2,134,857	110,978	936,731	462,784	—	473,946	—	
105年	2,224,075	114,971	1,006,360	510,388	—	495,972	—	
106年	2,251,246	114,957	986,412	503,312	1,377	483,100	1,191	
107年	2,386,945	120,057	1,077,079	567,945	839	509,135	2,791	
108年	2,470,519	123,042	1,148,814	647,911	2,057	500,903	6,049	
109年	2,398,667	121,390	981,707	477,052	3,219	504,655	11,909	
110年	2,874,213	133,270	1,232,034	701,845	7,669	530,189	24,568	
10月	219,366	10,494	156,343	116,290	—	40,054	1,962	
11月	252,675	11,047	26,866	4,574	—	22,292	2,847	
12月	164,149	13,129	43,227	11,778	—	31,448	4,729	
111年	2,826,061	114,135	1,603,171	1,005,991	17,189	597,180	29,598	
1月	203,256	11,091	43,410	4,795	—	38,615	2,191	
2月	76,762	8,700	42,615	5,319	—	37,296	2,150	
3月	202,700	11,401	32,503	6,091	—	26,412	2,949	
4月	135,181	11,688	32,877	-48	—	32,926	3,159	
5月	293,874	11,555	57,095	23,154	—	33,942	3,561	
6月	491,401	12,085	404,775	361,478	—	43,297	3,403	
7月	692,268	11,848	529,766	315,039	—	214,727	3,266	
8月	165,357	12,970	106,145	14,664	—	91,481	3,143	
9月	365,266	11,695	207,541	163,352	17,189	44,189	3,017	
10月	199,997	11,102	146,443	112,147	0	34,296	2,760	
較上年 同月	增減值 增減率	-19,369 -8.8	608 5.8	-9,900 -6.3	-4,143 -3.6	0 --	-5,757 -14.4	798 40.7
較上年 同期	增減值 增減率	368,672 15.0	5,041 4.6	441,229 38.0	320,498 46.8	9,519 124.1	120,732 25.3	12,607 74.2
累計 分配 預算數	金額 執行率	2,352,730 120.1	109,587 104.2	1,194,161 134.3	712,075 141.3	6,686 257.1	482,086 123.9	15,441 191.7

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。

3. 遺產及贈與稅實物抵繳金額10月份計500,238,296元，累計至本月實物抵繳金額共為2,379,550,591元，截至本月尚未變現之實物抵繳金額為2,202,381,108元。

附註：1. 房地合一課徵所得稅、遺產及贈與稅、菸酒稅包括撥入長照基金之稅款。

2. 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

遺產及贈與稅(註1) Estate and Gift Tax(1)			貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 (註1) Tobacco and Alcohol Tax(1)	Period	
小計 Subtotal	遺產稅 Estate Tax	贈與稅 Gift Tax						
28,280	19,276	9,004	160,897	71,940	4,298	44,939	2012	
23,728	14,077	9,651	162,504	71,383	2,669	44,769	2013	
25,444	13,451	11,994	172,897	88,711	2,862	43,810	2014	
32,736	18,355	14,381	183,131	82,033	3,783	44,160	2015	
47,515	25,486	22,029	181,907	70,855	3,706	45,627	2016	
51,085	21,186	29,899	178,467	89,967	4,190	50,235	2017	
31,825	21,378	10,447	180,111	101,171	6,100	69,603	2018	
34,926	24,300	10,626	176,878	91,205	4,695	68,649	2019	
42,296	29,640	12,656	170,224	150,632	7,536	71,472	2020	
53,062	33,463	19,599	180,093	275,393	10,460	70,859	2021	
3,238	2,126	1,111	13,200	16,870	813	6,474	Oct.	
3,812	2,555	1,257	14,186	23,876	685	6,105	Nov.	
6,425	3,756	2,669	15,431	21,550	769	7,321	Dec.	
45,593	29,098	16,495	123,282	147,441	8,442	58,725	2022	
3,296	1,570	1,727	12,424	17,414	852	5,596	Jan.	
3,797	1,934	1,863	10,739	11,008	565	4,637	Feb.	
5,761	3,145	2,616	12,197	21,799	1,142	4,605	Mar.	
4,131	2,333	1,798	12,926	15,283	785	6,233	Apr.	
4,826	3,786	1,040	12,844	14,350	963	5,749	May	
4,832	3,075	1,757	11,603	15,360	896	6,042	June	
4,036	2,376	1,660	12,278	14,199	899	5,724	July	
5,729	4,614	1,115	13,627	14,130	706	6,407	Aug.	
4,654	3,168	1,487	12,166	12,633	768	6,921	Sept.	
4,530	3,099	1,431	12,479	11,264	864	6,811	Oct.	
1,292	972	320	-721	-5,606	51	338	Growth Value	VS. Same
39.9	45.7	28.8	-5.5	-33.2	6.3	5.2	Growth Rate	Last Year
2,768	1,946	822	-27,195	-82,525	-565	1,292	Growth Value	VS. Same
6.5	7.2	5.2	-18.1	-35.9	-6.3	2.2	Growth Rate	Cumulation
28,855	17,269	11,586	151,960	145,362	6,419	58,381	Value	Cumulative
158.0	168.5	142.4	81.1	101.4	131.5	100.6	% of Yearly Budget	Distributed 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.

3.The total amount of using physical objects for payment of estate and gift taxes was NT\$500,238,296 in Oct. 2022, the accumulated total amount was NT\$2,379,550,591 as of this month, the unrealized total amount till the end of this month was NT\$2,202,381,108.

Note : 1.Consolidated Housing and Land Income Tax, Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund.

2.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	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	營業稅 (註2) Business Tax(2)	金融業 營業稅 Financial Enterprises Business Tax	土地稅 Land Tax			房屋稅 House Tax	
				小計 Subtotal	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax		
101年	4,275	306,537	24,720	143,849	62,712	81,137	61,796	
102年	5,318	327,971	24,932	174,081	70,826	103,255	63,013	
103年	5,401	360,698	25,609	173,175	71,516	101,659	64,673	
104年	4,192	360,899	25,137	184,598	71,141	113,457	69,422	
105年	2,826	378,354	23,746	177,274	93,888	83,385	72,963	
106年	2,317	384,978	23,124	188,638	94,776	93,862	76,724	
107年	2,474	415,409	24,474	182,437	91,885	90,552	78,588	
108年	2,735	420,908	26,159	193,034	91,897	101,137	80,972	
109年	2,654	437,212	26,623	204,742	91,753	112,990	79,315	
110年	3,616	499,358	28,196	200,257	90,243	110,015	83,308	
10月	297	-5,943	2	11,246	1,630	9,616	427	
11月	354	93,570	3,765	64,051	54,486	9,565	447	
12月	495	6,780	2,589	42,157	31,695	10,461	457	
111年	2,945	435,966	23,622	83,005	4,477	78,527	84,733	
1月	225	89,979	4,035	11,520	850	10,670	322	
2月	119	-17,471	2	7,494	247	7,247	243	
3月	289	92,613	4,085	11,055	320	10,735	598	
4月	258	-805	3	8,211	258	7,953	2,303	
5月	250	101,511	4,184	8,781	217	8,564	50,638	
6月	422	-7,731	268	8,237	216	8,020	26,668	
7月	489	97,704	6,428	6,571	158	6,413	2,320	
8月	240	-8,175	-8	7,507	188	7,319	723	
9月	325	95,409	4,596	6,212	256	5,956	557	
10月	328	-7,068	28	7,418	1,768	5,650	361	
較上年	增減值	31	-1,125	26	-3,828	137	-3,966	-66
同月	增減率	10.4	--	1,418.3	-34.0	8.4	-41.2	-15.5
較上年	增減值	178	36,958	1,779	-11,045	417	-11,461	2,329
同期	增減率	6.4	9.3	8.1	-11.7	10.3	-12.7	2.8
累計	金額	2,135	374,332	19,410	88,609	3,667	84,942	81,029
分配	執行率	138.0	116.5	121.7	93.7	122.1	92.4	104.6
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		
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	
66,984	17,779	14,427	1,156	1,992	-0	30,164	2021	
713	1,589	681	64	51	—	2,809	Oct.	
922	1,753	1,961	103	55	—	2,883	Nov.	
271	1,886	708	125	107	-0	3,312	Dec.	
66,840	12,810	13,029	1,334	1,155	-0	23,454	2022	
994	1,538	2,023	136	61	—	2,375	Jan.	
641	1,107	432	124	75	-0	1,936	Feb.	
3,040	1,702	1,864	159	193	—	1,780	Mar.	
36,521	1,376	583	135	180	—	2,495	Apr.	
19,319	1,425	1,923	138	148	—	2,358	May	
3,826	1,262	655	110	116	-0	2,245	June	
812	1,077	2,043	122	80	—	2,300	July	
580	1,201	815	139	110	0	2,501	Aug.	
400	1,044	2,046	135	94	—	2,665	Sept.	
707	1,079	646	136	98	—	2,799	Oct.	
-7	-511	-34	72	47	—	-10	Growth Value	VS. Same Month
-0.9	-32.1	-5.0	113.4	91.7	--	-0.4	Growth Rate	Last Year
1,049	-1,330	1,271	406	-674	-0	-516	Growth Value	VS. Same Cumulation
1.6	-9.4	10.8	43.7	-36.9	--	-2.2	Growth Rate	Jan. to Date
64,854	12,293	10,564	1,307	713	—	22,171	Value % of Yearly Budget	Cumulative Distributed Budget
103.1	104.2	123.3	102.1	162.1	--	105.8		