

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)	
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	
111年	3,247,877	142,547	1,682,399	1,027,279	17,189	655,120	38,196	
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	
11月	253,613	13,785	30,648	7,787	—	22,861	3,128	
12月	168,203	14,627	48,580	13,501	—	35,078	5,470	
112年	1,240,239	60,867	542,860	336,910	—	205,950	12,035	
1月	176,792	9,032	43,039	3,916	—	39,124	1,399	
2月	95,648	10,480	45,864	4,587	—	41,277	2,312	
3月	214,713	14,887	38,121	8,541	—	29,580	2,707	
4月	131,379	11,715	37,460	582	—	36,878	2,286	
5月	621,707	14,754	378,374	319,283	—	59,091	3,330	
較上年	增減值	327,833	3,198	321,279	296,129	—	25,150	-231
同月	增減率	111.6	27.7	562.7	1,279.0	--	74.1	-6.5
較上年	增減值	328,468	6,431	334,359	297,599	—	36,759	-1,975
同期	增減率	36.0	11.8	160.4	757.0	--	21.7	-14.1
累計	金額	853,691	55,638	226,590	62,239	399	164,351	7,325
分配	執行率	145.3	109.4	239.6	541.3	—	125.3	164.3
預算數								

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5月份計201,849,026元，累計至本月實物抵繳金額共為1,353,758,201元，截至本月尚未變現之實物抵繳金額為1,215,316,077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						
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	
57,613	37,679	19,935	153,523	175,604	9,986	73,323	2022	
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.	
6,192	4,108	2,084	14,145	13,922	781	6,506	Nov.	
5,828	4,472	1,356	16,096	14,242	763	8,093	Dec.	
24,315	12,512	11,803	68,275	64,891	2,896	26,810	2023	
3,031	1,928	1,102	8,565	6,850	368	5,523	Jan.	
6,055	2,928	3,127	15,084	12,219	562	5,147	Feb.	
7,703	2,545	5,158	14,663	17,552	813	4,917	Mar.	
3,250	2,080	1,171	14,116	12,357	496	5,816	Apr.	
4,276	3,031	1,245	15,847	15,912	657	5,407	May	
-550	-755	205	3,003	1,561	-306	-342	Growth Value	VS. Same Month
-11.4	-19.9	19.7	23.4	10.9	-31.8	-5.9	Growth Rate	Last Year
2,503	-255	2,758	7,146	-14,964	-1,413	-10	Growth Value	VS. Same Cumulation
11.5	-2.0	30.5	11.7	-18.7	-32.8	-0.0	Growth Rate	Jan. to Date
14,383	8,615	5,767	61,694	62,143	2,887	28,092	Value % of Yearly Budget	Cumulative Distributed Budget
169.1	145.2	204.6	110.7	104.4	100.3	95.4		

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\$201,849,026 in May 2023, the accumulated

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		
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	
111年	3,896	544,366	30,339	187,367	94,320	93,046	85,419	
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	
11月	570	97,781	4,640	61,599	55,072	6,528	319	
12月	380	10,620	2,078	42,762	34,771	7,991	367	
112年	1,791	273,618	15,183	30,807	1,788	29,019	57,559	
1月	85	88,189	4,891	5,803	692	5,112	362	
2月	344	-10,703	-96	5,940	286	5,654	239	
3月	424	98,496	5,068	7,219	348	6,871	429	
4月	419	-798	18	5,478	271	5,206	1,836	
5月	520	98,433	5,303	6,368	191	6,176	54,694	
較上年	增減值	270	-3,077	1,119	-2,413	-25	-2,388	4,055
同月	增減率	107.7	-3.0	26.7	-27.5	-11.8	-27.9	8.0
較上年	增減值	650	7,791	2,875	-16,254	-103	-16,150	3,455
同期	增減率	56.9	2.9	23.4	-34.5	-5.5	-35.8	6.4
累計	金額	1,057	222,237	11,324	44,123	1,484	42,639	51,913
分配	執行率	169.4	123.1	134.1	69.8	120.4	68.1	110.9
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		
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	
68,017	15,481	15,722	1,628	1,297	-0	29,688	2022	
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.	
905	1,339	2,012	146	82	—	2,881	Nov.	
271	1,332	681	148	60	—	3,353	Dec.	
61,231	5,461	7,226	786	518	—	10,330	2023	
773	860	1,992	134	25	—	2,161	Jan.	
833	1,062	473	156	80	—	1,815	Feb.	
3,976	1,254	1,982	170	158	—	1,948	Mar.	
35,092	981	550	148	128	—	2,336	Apr.	
20,556	1,305	2,228	178	127	—	2,071	May	
1,238	-120	305	41	-21	—	-288	Growth Value	VS. Same Month
6.4	-8.4	15.9	29.6	-14.1	--	-12.2	Growth Rate	Last Year
716	-1,686	402	94	-139	0	-614	Growth Value	VS. Same Cumulation
1.2	-23.6	5.9	13.6	-21.2	—	-5.6	Growth Rate	Jan. to Date
59,826	6,314	5,623	613	311	—	10,248	Value % of Yearly	Cumulative Distributed
102.3	86.5	128.5	128.4	166.8	--	100.8	Budget	Budget