

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	
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	1,605,392	121,390	869,921	426,449	443,471	15,192	10,352	
110年	2,003,782	133,270	1,079,812	624,758	455,053	18,260	11,237	
111年	2,304,002	142,547	1,464,306	909,081	555,225	20,011	12,761	
12月	94,338	14,627	38,792	12,151	26,641	2,028	1,480	
112年	2,488,288	152,507	1,595,546	953,694	641,852	21,297	12,820	
1月	116,285	9,032	37,477	3,524	33,952	1,097	650	
2月	74,577	10,480	39,197	4,129	35,068	2,026	984	
3月	140,813	14,887	31,873	7,687	24,186	2,516	935	
4月	72,911	11,715	31,656	524	31,132	1,282	790	
5月	444,909	14,754	337,540	287,355	50,185	1,600	1,102	
6月	726,140	12,241	680,007	398,814	281,192	1,606	1,118	
7月	122,170	13,440	11,338	7,234	4,104	1,512	1,017	
8月	136,769	15,140	83,037	12,876	70,161	2,049	1,463	
9月	229,412	12,865	122,315	87,359	34,955	1,519	1,003	
10月	193,247	11,341	157,768	125,288	32,480	1,837	1,160	
11月	136,474	13,150	26,267	6,028	20,239	2,051	1,361	
12月	94,581	13,463	37,072	12,877	24,196	2,204	1,238	
較上年	增減值	243	-1,164	-1,720	725	-2,445	176	-242
同月	增減率	0.3	-8.0	-4.4	6.0	-9.2	8.7	-16.4
較上年	增減值	184,286	9,960	131,239	44,613	86,627	1,286	58
同期	增減率	8.0	7.0	9.0	4.9	15.6	6.4	0.5
累計	金額	2,194,910	136,161	1,436,000	926,592	509,408	13,637	8,183
分配	執行率	113.4	112.0	111.1	102.9	126.0	156.2	156.7
預算數								

說明：1. 特種貨物及勞務稅自103年起納編中央政府總預算。

2. 遺產及贈與稅實物抵繳金額12月份計24,090,527元，累計至本月實物抵繳金額共為622,241,166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 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	營業稅 Business Tax	礦區稅 Mining Concession Tax	Period	
贈與稅 Gift Tax									
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	
7,023	162,084	275,393	10,460	32,536	3,616	288,351	—	2021	
7,250	138,171	175,604	9,986	34,895	3,896	314,585	—	2022	
547	14,486	14,242	763	3,791	380	5,228	—	Dec.	
8,478	147,829	197,336	8,068	33,686	5,513	326,505	—	2023	
447	7,709	6,850	368	2,689	85	50,978	—	Jan.	
1,042	13,576	12,219	562	2,665	344	-6,491	—	Feb.	
1,581	13,197	17,552	813	2,374	424	57,178	—	Mar.	
492	12,704	12,357	496	2,781	419	-499	—	Apr.	
498	14,262	15,912	657	2,669	520	56,996	—	May	
488	12,602	19,650	651	3,007	331	-3,955	—	June	
495	12,752	22,308	783	2,954	473	56,609	—	July	
586	12,961	22,062	946	2,921	502	-2,848	—	Aug.	
516	11,636	15,723	651	2,974	857	60,873	—	Sept.	
677	10,397	15,179	750	2,835	444	-7,304	—	Oct.	
690	12,004	17,748	720	2,819	247	61,467	—	Nov.	
966	14,030	19,775	672	2,997	867	3,501	—	Dec.	
419	-457	5,533	-92	-794	487	-1,727	—	Growth Value	VS. Same Month
76.5	-3.2	38.8	-12.0	-20.9	128.1	-33.0	--	Growth Rate	Last Year
1,228	9,658	21,731	-1,918	-1,210	1,618	11,921	—	Growth Value	VS. Same Cumulation
16.9	7.0	12.4	-19.2	-3.5	41.5	3.8	--	Growth Rate	Jan. to Date
5,454	140,184	155,100	7,298	34,026	2,713	269,791	—	Value % of Yearly	Cumulative Distributed
155.4	105.5	127.2	110.6	99.0	203.2	121.0	--	Budget	Budget

Explanation : 1.Since 2014, the specifically selected goods and services tax has compiled in the central government budget.

2.The total amount of using physical objects for payment of estate and gift taxes was NT\$24,090,527 in Dec. 2023, the accumulated total amount was NT\$622,241,166 as of this month.