

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)	
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	
112年	3,456,158	152,507	1,834,559	1,079,455	19,795	755,104	41,936	
5月	621,707	14,754	378,374	319,283	—	59,091	3,330	
6月	853,372	12,241	759,126	443,127	—	315,999	3,563	
7月	194,132	13,440	15,855	8,037	—	7,818	3,257	
8月	170,338	15,140	96,193	14,306	—	81,887	3,930	
9月	332,445	12,865	159,314	116,861	19,795	42,453	3,614	
10月	231,815	11,341	179,524	139,209	—	40,316	4,227	
11月	265,328	13,150	33,382	6,698	—	26,684	4,196	
12月	168,487	13,463	48,305	14,307	—	33,998	7,114	
113年	1,326,327	63,024	528,508	292,252	—	236,256	22,734	
1月	223,378	13,031	45,649	3,889	—	41,760	3,054	
2月	95,112	10,153	50,093	6,184	—	43,909	4,010	
3月	239,064	12,995	49,713	9,026	—	40,687	4,241	
4月	158,954	12,675	43,770	339	—	43,431	5,234	
5月	609,819	14,171	339,283	272,813	—	66,470	6,196	
較上年	增減值	-11,888	-583	-39,092	-46,470	—	7,378	2,866
同月	增減率	-1.9	-4.0	-10.3	-14.6	--	12.5	86.0
較上年	增減值	86,088	2,157	-14,352	-44,658	—	30,306	10,700
同期	增減率	6.9	3.5	-2.6	-13.3	--	14.7	88.9
累計	金額	1,178,418	58,639	476,206	291,255	4,858	184,951	12,731
分配	執行率	112.6	107.5	111.0	100.3	—	127.7	178.6
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240,510,228元，累計至本月實物抵繳金額共為1,010,510,422元，截至本月尚未變現之實物抵繳金額為847,068,534元。

附註：1. 房地合一課徵所得稅包括撥入住宅基金及長照基金之稅款。
2. 遺產及贈與稅、菸酒稅包含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

遺產及贈與稅(註2) Estate and Gift Tax(2)			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2) Tobacco and Alcohol Tax(2)	Period	
小計 Subtotal	遺產稅 Estate Tax	贈與稅 Gift Tax						
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	
61,853	36,847	25,006	164,255	197,336	8,068	69,629	2023	
4,276	3,031	1,245	15,847	15,912	657	5,407	May	
4,617	3,051	1,566	14,002	19,650	651	6,062	June	
4,446	3,000	1,445	14,169	22,308	783	6,149	July	
6,057	4,381	1,676	14,401	22,062	946	6,088	Aug.	
4,181	2,773	1,407	12,929	15,723	651	6,246	Sept.	
5,425	3,274	2,150	11,552	15,179	750	5,691	Oct.	
6,499	4,388	2,111	13,338	17,748	720	5,907	Nov.	
6,315	3,468	2,847	15,589	19,775	672	6,677	Dec.	
26,428	16,896	9,532	68,050	115,570	4,493	26,770	2024	
6,158	4,235	1,923	12,325	19,088	782	6,687	Jan.	
3,855	2,524	1,331	12,526	14,116	449	4,901	Feb.	
5,096	3,209	1,887	14,163	29,063	1,069	4,540	Mar.	
5,515	2,884	2,631	13,191	25,769	1,155	5,269	Apr.	
5,804	4,044	1,760	15,846	27,533	1,038	5,373	May	
1,528	1,013	515	-1	11,622	381	-34	Growth Value	VS. Same Month
35.7	33.4	41.4	-0.0	73.0	58.0	-0.6	Growth Rate	Last Year
2,113	4,384	-2,271	-225	50,679	1,597	-40	Growth Value	VS. Same Cumulation
8.7	35.0	-19.2	-0.3	78.1	55.2	-0.1	Growth Rate	Jan. to Date
14,236	9,356	4,880	66,103	85,235	3,157	27,671	Value % of Yearly Budget	Cumulative Distributed Budget
185.6	180.6	195.3	102.9	135.6	142.3	96.7		

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\$240,510,228 in May 2024, the accumulated

Note : 1.Consolidated Housing and Land Income Tax include revenues for Housing Fund and Long-term Care Services Development Fund.

2.Estate, Gift Tax and 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	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	營業稅 (註3) Business Tax(3)	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		
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	
112年	5,513	572,342	38,836	168,572	94,070	74,502	89,308	
5月	520	98,433	5,303	6,368	191	6,176	54,694	
6月	331	-6,000	462	6,908	246	6,662	27,297	
7月	473	100,167	7,668	7,124	223	6,901	2,100	
8月	502	-4,640	14	7,332	200	7,132	737	
9月	857	105,938	6,472	6,201	124	6,077	492	
10月	444	-11,934	-0	8,158	2,392	5,766	344	
11月	247	106,216	5,779	60,358	54,149	6,209	323	
12月	867	8,978	3,257	41,685	34,949	6,736	455	
113年	2,759	302,233	18,258	38,923	1,582	37,342	59,390	
1月	446	101,363	5,816	9,046	792	8,255	313	
2月	582	-11,957	0	5,664	161	5,503	232	
3月	559	104,937	6,214	8,009	190	7,819	325	
4月	494	-2,321	-15	7,730	222	7,507	2,918	
5月	678	110,212	6,242	8,475	217	8,258	55,601	
較上年	增減值	158	11,779	939	2,107	25	2,082	907
同月	增減率	30.4	12.0	17.7	33.1	13.2	33.7	1.7
較上年	增減值	968	28,616	3,074	8,117	-206	8,323	1,831
同期	增減率	54.1	10.5	20.2	26.3	-11.5	28.7	3.2
累計	金額	1,112	269,033	10,556	38,517	1,682	36,835	54,832
分配	執行率	248.1	112.3	173.0	101.1	94.1	101.4	108.3
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		
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	
68,648	15,801	17,035	1,890	1,325	0	27,517	2023	
20,556	1,305	2,228	178	127	—	2,071	May	
3,953	1,280	736	136	79	—	2,303	June	
752	1,374	2,309	146	80	—	2,457	July	
549	1,481	800	180	75	—	2,437	Aug.	
322	1,441	2,236	160	359	0	2,529	Sept.	
699	1,543	722	161	70	—	2,147	Oct.	
906	1,672	2,253	163	64	—	2,383	Nov.	
237	1,550	753	158	80	-0	2,931	Dec.	
61,534	7,728	8,261	863	853	—	10,939	2024	
989	1,652	2,402	184	108	—	3,156	Jan.	
734	1,033	488	159	103	—	1,983	Feb.	
2,452	1,625	2,300	173	453	—	1,591	Mar.	
38,049	1,629	672	185	97	—	2,158	Apr.	
19,311	1,790	2,400	163	92	—	2,051	May	
-1,246	485	172	-16	-35	—	-20	Growth Value	VS. Same Month
-6.1	37.1	7.7	-8.8	-27.4	--	-1.0	Growth Rate	Last Year
303	2,267	1,036	77	335	—	609	Growth Value	VS. Same Cumulation
0.5	41.5	14.3	9.8	64.6	--	5.9	Growth Rate	Jan. to Date
60,507	5,946	5,941	707	812	—	9,761	Value % of Yearly	Cumulative Distributed
101.7	130.0	139.0	122.0	105.0	--	112.1	Budget	Budget