

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	
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	
112年	2,488,278	152,507	1,595,535	953,694	641,841	21,297	12,820	
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	94,571	13,463	37,062	12,877	24,185	2,204	1,238	
113年	897,950	63,024	455,196	263,027	192,169	9,205	5,562	
1月	146,176	13,031	38,336	3,500	34,835	2,102	1,311	
2月	74,461	10,153	41,475	5,566	35,909	1,396	845	
3月	161,967	12,995	40,925	8,124	32,801	1,832	1,073	
4月	89,685	12,675	34,682	305	34,377	1,960	1,047	
5月	425,661	14,171	299,778	245,532	54,247	1,915	1,286	
較上年 同月	增減值 增減率	-19,247 -4.3	-583 -4.0	-37,762 -11.2	-41,823 -14.6	4,062 8.1	315 19.7	185 16.8
較上年 同期	增減值 增減率	48,454 5.7	2,157 3.5	-22,546 -4.7	-40,192 -13.3	17,646 10.1	685 8.0	1,101 24.7
累計 分配 預算數	金額 執行率	797,425 112.6	58,639 107.5	412,756 110.3	257,758 102.0	154,998 124.0	5,420 169.8	3,632 153.1

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5月份計70,108,970元，累計至本月實物抵繳金額共為295,798,972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	證券 交易稅	期貨 交易稅	菸酒稅	特種貨物 及勞務稅	營業稅	Period	
贈與稅	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax		
Gift Tax								
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	
8,478	147,829	197,336	8,068	33,686	5,513	326,506	2023	
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	3,502	Dec.	
3,643	61,245	115,570	4,493	12,664	2,759	173,793	2024	
791	11,092	19,088	782	2,824	446	58,475	Jan.	
551	11,273	14,116	449	2,335	582	-7,318	Feb.	
760	12,747	29,063	1,069	2,359	559	60,418	Mar.	
913	11,872	25,769	1,155	2,489	494	-1,411	Apr.	
629	14,261	27,533	1,038	2,658	678	63,630	May	
130	-1	11,622	381	-11	158	6,634	Growth Value	VS. Same Month
26.2	-0.0	73.0	58.0	-0.4	30.4	11.6	Growth Rate	Last Year
-416	-202	50,679	1,597	-514	968	15,631	Growth Value	VS. Same Cumulation
-10.3	-0.3	78.1	55.2	-3.9	54.1	9.9	Growth Rate	Jan. to Date
1,788	59,493	85,235	3,157	13,425	1,112	158,188	Value % of Yearly Budget	Cumulative Distributed Budget
203.8	102.9	135.6	142.3	94.3	248.1	109.9		

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\$70,108,970 in May 2024, the accumulated total amount was NT\$295,798,972 as of this month.