

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	關 稅	所 得 稅 Income Tax				
			小 計	營利事業 所 得 稅	房地合一稅 (營利事業)(註1)	綜 合 所 得 稅	房地合一稅 (個人)(註1)
	Grand Total	Customs Duties	Subtotal	Profit-seeking Enterprise Income Tax	Consolidated Housing and Land Income Tax (Profit- seeking Enterprise)(1)	Individual Income Tax	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
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	2,351,064	89,151	1,248,617	659,623	—	588,994	36,618
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
6月	808,284	12,456	701,312	356,959	—	344,353	6,576
7月	216,452	13,672	18,797	10,412	—	8,385	7,307
較上年	增減值	22,320	232	2,942	—	567	4,050
同 月	增減率	11.5	1.7	18.6	--	7.3	124.3
較上年	增減值	63,320	2,604	-69,224	-128,451	—	59,228
同 期	增減率	2.8	3.0	-5.3	-16.3	--	11.2
累 計	金 額	2,144,818	84,256	1,175,000	712,722	11,246	462,278
分 配	執行率	109.6	105.8	106.3	92.5	—	127.4
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7月份計58,684,202元，累計至本月實物抵繳金額共為1,199,203,479元，截至本月尚未變現之實物抵繳金額為1,018,256,704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	證券交易稅	期貨交易稅	菸酒稅 (註2)	Period	
小計	遺產稅	贈與稅						
Subtotal	Estate Tax	Gift Tax	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax(2)		
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	
4,446	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.	
35,726	23,301	12,425	97,139	174,599	7,162	38,030	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	
4,998	3,662	1,336	14,389	27,551	1,200	5,689	June	
4,300	2,743	1,556	14,699	31,478	1,469	5,571	July	
-146	-257	111	530	9,170	685	-578	Growth Value	VS. Same Month
-3.3	-8.6	7.7	3.7	41.1	87.5	-9.4	Growth Rate	Last Year
2,349	4,738	-2,390	692	67,750	2,832	-991	Growth Value	VS. Same Cumulation
7.0	25.5	-16.1	0.7	63.4	65.4	-2.5	Growth Rate	Jan. to Date
22,284	14,645	7,639	94,985	120,141	4,455	40,028	Value % of Yearly Budget	Cumulative Distributed Budget
160.3	159.1	162.6	102.3	145.3	160.8	95.0		

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\$58,684,202 in July 2024, the accumulated total amount was NT\$1,199,203,479 as of this month, the unrealized total amount till the end of this month was NT\$1,018,256,704.

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
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		3,899	405,229	27,929	54,368	1,849	52,520	91,176
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
6月		515	-4,776	603	7,183	135	7,048	29,327
7月		624	107,771	9,068	8,261	132	8,130	2,460
較上年	增減值	151	7,605	1,400	1,137	-91	1,228	360
同 月	增減率	31.8	7.6	18.3	16.0	-40.8	17.8	17.1
較上年	增減值	1,303	37,444	4,615	9,530	-408	9,938	4,221
同 期	增減率	50.2	10.2	19.8	21.3	-18.1	23.3	4.9
累 計	金 額	1,596	364,177	16,208	54,234	2,015	52,219	86,028
分 配	執行率	244.3	111.3	172.3	100.2	91.7	100.6	106.0
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	
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.	
66,028	10,944	11,557	1,194	1,065	—	15,180	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	
3,801	1,543	725	155	144	—	2,071	June	
693	1,673	2,571	175	69	—	2,170	July	
-59	299	262	29	-11	—	-287	Growth Value	VS. Same Month
-7.8	21.8	11.3	20.0	-13.9	--	-11.7	Growth Rate	Last Year
92	2,829	1,287	126	388	—	90	Growth Value	VS. Same Cumulation
0.1	34.9	12.5	11.8	57.3	--	0.6	Growth Rate	Jan. to Date
64,772	8,244	8,425	977	958	—	14,258	Value % of Yearly Budget	Cumulative Distributed Budget
101.9	132.8	137.2	122.1	111.1	--	106.5		