

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
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		1,714,707	89,151	1,090,799	593,661	497,138	12,484	7,758
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
6月		681,220	12,456	625,263	321,263	303,999	1,682	1,186
7月		135,537	13,672	10,341	9,371	970	1,597	1,010
較上年	增減值	13,367	232	-998	2,137	-3,135	85	-6
同 月	增減率	10.9	1.7	-8.8	29.5	-76.4	5.6	-0.6
較上年	增減值	16,901	2,604	-78,288	-115,606	37,318	846	1,163
同 期	增減率	1.0	3.0	-6.7	-16.3	8.1	7.3	17.6
累 計	金 額	1,567,415	84,256	1,030,662	631,328	399,333	8,443	5,658
分 配	執行率	109.4	105.8	105.8	94.0	124.5	147.9	137.1
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7月份計23,126,716元，累計至本月實物抵繳金額共為362,183,102元。

Table 3-3. Net Tax Revenues of Central Gov't (Special Budget are excluded)
—by Item of Tax

Unit : NT\$ Million

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	Period	
贈 與 稅 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	
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.	
4,726	87,425	174,599	7,162	18,280	3,899	230,907	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	
496	12,950	27,551	1,200	2,895	515	-3,292	June	
587	13,229	31,478	1,469	2,721	624	60,407	July	
92	477	9,170	685	-233	151	3,798	Growth Value	VS. Same
18.5	3.7	41.1	87.5	-7.9	31.8	6.7	Growth Rate	Month
-316	623	67,750	2,832	-860	1,303	20,091	Growth Value	VS. Same
-6.3	0.7	63.4	65.4	-4.5	50.2	9.5	Growth Rate	Cumulation
2,785	85,487	120,141	4,455	19,420	1,596	212,957	Value	Cumulative
169.7	102.3	145.3	160.8	94.1	244.3	108.4	% of Yearly	Distributed
							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\$23,126,716 in July 2024, the accumulated total amount was NT\$362,183,102 as of this month.