

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	
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	2,141,460	118,625	1,342,994	747,853	595,141	18,037	10,239	
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	
8月	131,875	15,670	73,793	9,778	64,016	3,177	1,209	
9月	294,878	13,803	178,402	144,415	33,987	2,377	1,272	
較上年	增減值	65,467	938	56,087	57,056	-969	857	270
同 月	增減率	28.5	7.3	45.9	65.3	-2.8	56.4	26.9
較上年	增減值	77,473	4,072	-31,444	-61,649	30,205	2,832	1,178
同 期	增減率	3.8	3.6	-2.3	-7.6	5.3	18.6	13.0
累 計	金 額	1,922,398	110,290	1,231,672	736,072	495,599	10,840	7,264
分 配	執行率	111.4	107.6	109.0	101.6	120.1	166.4	140.9
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9月份計28,758,336元，累計至本月實物抵繳金額共為404,347,050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	
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.	
7,799	109,620	220,675	9,760	23,851	4,779	293,118	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	
1,968	12,096	25,660	1,521	2,594	488	-3,126	Aug.	
1,104	10,099	20,415	1,078	2,977	393	65,336	Sept.	
588	-1,537	4,693	427	3	-463	4,463	Growth Value	VS. Same
113.9	-13.2	29.8	65.5	0.1	-54.1	7.3	Growth Rate	Month Last Year
1,653	-1,779	76,041	3,833	-1,183	825	24,277	Growth Value	VS. Same
26.9	-1.6	52.6	64.7	-4.7	20.9	9.0	Growth Rate	Cumulation Jan. to Date
3,576	111,480	155,047	5,752	25,281	2,079	269,957	Value % of Yearly	Cumulative
218.1	98.3	142.3	169.7	94.3	229.9	108.6	Budget	Distributed 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\$28,758,336 in Sept. 2024, the accumulated total amount was NT\$404,347,050 as of this month.