

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<br><br>Grand Total | 關 稅<br><br>Customs Duties | 所 得 稅      Income Tax |                                                                 |                                                                                                                        |                                            |                                                                                                   |
|-----------|-----|------------------------|---------------------------|-----------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------------------------------|
|           |     |                        |                           | 小 計<br><br>Subtotal   | 營利事業<br>所 得 稅<br><br>Profit-seeking<br>Enterprise<br>Income Tax | 房 地 合 一 稅<br>(營利事業)(註1)<br><br>Consolidated<br>Housing and<br>Land Income<br>Tax (Profit-<br>seeking<br>Enterprise)(1) | 綜 合<br>所得稅<br><br>Individual<br>Income Tax | 房 地 合 一 稅<br>(個人)(註1)<br><br>Consolidated<br>Housing and<br>Land Income<br>Tax<br>(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                                                                                            |
| 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      |     | 3,571,252              | 144,823                   | 1,893,980             | 1,106,012                                                       | 29,143                                                                                                                 | 787,968                                    | 61,805                                                                                            |
| 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                                                                                             |
| 8月        |     | 170,813                | 15,670                    | 89,138                | 10,864                                                          | —                                                                                                                      | 78,274                                     | 7,145                                                                                             |
| 9月        |     | 423,399                | 13,803                    | 233,751               | 189,604                                                         | 29,143                                                                                                                 | 44,147                                     | 6,384                                                                                             |
| 10月       |     | 349,835                | 13,219                    | 287,879               | 241,177                                                         | —                                                                                                                      | 46,702                                     | 6,452                                                                                             |
| 11月       |     | 276,141                | 12,979                    | 34,595                | 4,744                                                           | —                                                                                                                      | 29,851                                     | 5,206                                                                                             |
| 較上年       | 增減值 | 10,812                 | -171                      | 1,213                 | -1,954                                                          | —                                                                                                                      | 3,167                                      | 1,010                                                                                             |
| 同 月       | 增減率 | 4.1                    | -1.3                      | 3.6                   | -29.2                                                           | --                                                                                                                     | 11.9                                       | 24.1                                                                                              |
| 較上年       | 增減值 | 283,581                | 5,778                     | 107,726               | 40,864                                                          | 9,348                                                                                                                  | 66,862                                     | 26,983                                                                                            |
| 同 期       | 增減率 | 8.6                    | 4.2                       | 6.0                   | 3.8                                                             | 47.2                                                                                                                   | 9.3                                        | 77.5                                                                                              |
| 累 計       | 金 額 | 3,071,320              | 135,136                   | 1,587,364             | 957,556                                                         | 19,942                                                                                                                 | 629,808                                    | 29,908                                                                                            |
| 分 配       | 執行率 | 116.3                  | 107.2                     | 119.3                 | 115.5                                                           | 146.1                                                                                                                  | 125.1                                      | 206.6                                                                                             |
| 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11月份計35,708,909元，累計至本月實物抵繳金額共為1,359,768,714元，截至本月尚未變現之實物抵繳金額為1,151,397,896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<br><br>Commodity<br>Tax | 證券交易稅<br><br>Securities<br>Transaction<br>Tax | 期貨交易稅<br><br>Futures<br>Transaction<br>Tax | 菸 酒 稅<br>(註2)<br><br>Tobacco<br>and Alcohol<br>Tax(2) | Period                         |                                     |
|-----------------------------------|------------|----------|-------------------------------|-----------------------------------------------|--------------------------------------------|-------------------------------------------------------|--------------------------------|-------------------------------------|
| 小 計                               | 遺 產 稅      | 贈 與 稅    |                               |                                               |                                            |                                                       |                                |                                     |
| Subtotal                          | Estate Tax | Gift Tax | Commodity<br>Tax              | Securities<br>Transaction<br>Tax              | Futures<br>Transaction<br>Tax              | Tobacco<br>and Alcohol<br>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                           |                                     |
| 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.                           |                                     |
| 65,331                            | 37,537     | 27,794   | 145,750                       | 264,603                                       | 11,861                                     | 60,532                                                | 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                           |                                     |
| 10,524                            | 3,478      | 7,046    | 13,440                        | 25,660                                        | 1,521                                      | 5,315                                                 | Aug.                           |                                     |
| 7,662                             | 3,947      | 3,716    | 11,221                        | 20,415                                        | 1,078                                      | 6,174                                                 | Sept.                          |                                     |
| 5,486                             | 3,515      | 1,971    | 12,064                        | 21,348                                        | 992                                        | 5,603                                                 | Oct.                           |                                     |
| 5,932                             | 3,295      | 2,637    | 11,886                        | 22,580                                        | 1,109                                      | 5,412                                                 | Nov.                           |                                     |
| -567                              | -1,092     | 526      | -1,452                        | 4,832                                         | 389                                        | -495                                                  | Growth Value                   | VS. Same<br>Month                   |
| -8.7                              | -24.9      | 24.9     | -10.9                         | 27.2                                          | 54.0                                       | -8.4                                                  | Growth Rate                    | Last Year                           |
| 9,793                             | 4,158      | 5,635    | -2,916                        | 87,042                                        | 4,464                                      | -2,419                                                | Growth Value                   | VS. Same<br>Cumulation              |
| 17.6                              | 12.5       | 25.4     | -2.0                          | 49.0                                          | 60.4                                       | -3.8                                                  | Growth Rate                    | Jan. to Date                        |
| 34,836                            | 22,894     | 11,942   | 152,749                       | 190,582                                       | 7,078                                      | 64,124                                                | Value<br>% of Yearly<br>Budget | Cumulative<br>Distributed<br>Budget |
| 187.5                             | 164.0      | 232.7    | 95.4                          | 138.8                                         | 167.6                                      | 94.4                                                  |                                |                                     |

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\$35,708,909 in Nov. 2024, the accumulated total amount was NT\$1,359,768,714 as of this month, the unrealized total amount till the end of this month was NT\$1,151,397,896.

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<br>及勞務稅<br><br>Specifically<br>Selected<br>Goods and<br>Services Tax | 營 業 稅<br>（註3）<br><br>Business<br>Tax(3) | 金融業<br>營業稅<br><br>Financial<br>Enterprises<br>Business Tax | 土 地 稅 Land Tax      |                                |                                             | 房 屋 稅<br><br>House<br>Tax |
|-------------------|------------|---------------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------|---------------------|--------------------------------|---------------------------------------------|---------------------------|
|                   |            |                                                                           |                                         |                                                            | 小 計<br><br>Subtotal | 地 價 稅<br><br>Land Value<br>Tax | 土地增值稅<br><br>Land Value<br>Increment<br>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                                      |                           |
| 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              | 5,728      | 611,573                                                                   | 41,135                                  | 142,960                                                    | 60,804              | 82,156                         | 92,372                                      |                           |
| 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                                       |                           |
| 8月                | 488        | -5,211                                                                    | -103                                    | 8,141                                                      | 148                 | 7,993                          | 585                                         |                           |
| 9月                | 393        | 113,533                                                                   | 6,774                                   | 7,565                                                      | 174                 | 7,391                          | 295                                         |                           |
| 10月               | 418        | -11,644                                                                   | -17                                     | 9,106                                                      | 2,067               | 7,039                          | 156                                         |                           |
| 11月               | 530        | 109,666                                                                   | 6,552                                   | 63,780                                                     | 56,567              | 7,213                          | 159                                         |                           |
| 較上年<br>同 月        | 增減值<br>增減率 | 282<br>114.1                                                              | 3,450<br>3.2                            | 773<br>13.4                                                | 3,422<br>5.7        | 2,418<br>4.5                   | 1,005<br>16.2                               | -164<br>-50.7             |
| 較上年<br>同 期        | 增減值<br>增減率 | 1,081<br>23.3                                                             | 48,209<br>8.6                           | 5,557<br>15.6                                              | 16,073<br>12.7      | 1,682<br>2.8                   | 14,391<br>21.2                              | 3,519<br>4.0              |
| 累 計<br>分 配<br>預算數 | 金 額<br>執行率 | 2,561<br>223.6                                                            | 552,427<br>110.7                        | 24,735<br>166.3                                            | 136,211<br>105.0    | 54,795<br>111.0                | 81,416<br>100.9                             | 87,996<br>105.0           |

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<br>臨時稅課                            | 教 育 捐            | 健康福利捐                                            | Period                         |                                     |
|---------------------------|----------|-----------|------------------|------------------------------------------|------------------|--------------------------------------------------|--------------------------------|-------------------------------------|
| Vehicle<br>License<br>Tax | Deed Tax | Stamp Tax | Amusement<br>Tax | Special and<br>Provisional<br>Tax Levies | Education<br>Tax | Health and<br>Welfare<br>Surcharge<br>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                           |                                     |
| 906                       | 1,672    | 2,253     | 163              | 64                                       | —                | 2,383                                            | Nov.                           |                                     |
| 237                       | 1,550    | 753       | 158              | 80                                       | -0               | 2,931                                            | Dec.                           |                                     |
| 68,459                    | 17,460   | 18,037    | 1,881            | 1,717                                    | —                | 24,185                                           | 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                           |                                     |
| 509                       | 1,767    | 953       | 174              | 67                                       | —                | 2,071                                            | Aug.                           |                                     |
| 345                       | 1,669    | 2,468     | 172              | 404                                      | —                | 2,452                                            | Sept.                          |                                     |
| 621                       | 1,478    | 628       | 172              | 93                                       | —                | 2,217                                            | Oct.                           |                                     |
| 955                       | 1,601    | 2,431     | 170              | 88                                       | —                | 2,265                                            | Nov.                           |                                     |
| 50                        | -71      | 178       | 7                | 24                                       | —                | -118                                             | Growth Value                   | VS. Same<br>Month                   |
| 5.5                       | -4.2     | 7.9       | 4.3              | 37.5                                     | --               | -4.9                                             | Growth Rate                    | Last Year                           |
| 47                        | 3,208    | 1,755     | 149              | 472                                      | -0               | -401                                             | Growth Value                   | VS. Same<br>Cumulation              |
| 0.1                       | 22.5     | 10.8      | 8.6              | 37.9                                     | —                | -1.6                                             | Growth Rate                    | Jan. to Date                        |
| 67,198                    | 13,111   | 13,454    | 1,561            | 1,700                                    | —                | 23,231                                           | Value<br>% of Yearly<br>Budget | Cumulative<br>Distributed<br>Budget |
| 101.9                     | 133.2    | 134.1     | 120.5            | 101.0                                    | --               | 104.1                                            |                                |                                     |