

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
12月		94,571	13,463	37,062	12,877	24,185	2,204	1,238
113年		2,689,755	160,904	1,665,329	983,563	681,766	24,607	14,032
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
10月		297,625	13,219	253,284	217,059	36,225	1,914	1,214
11月		141,978	12,979	26,450	4,269	22,181	2,009	1,133
12月		108,692	16,081	42,601	14,381	28,219	2,647	1,447
較上年 同 月	增減值	14,121	2,618	5,539	1,505	4,034	443	209
	增減率	14.9	19.4	14.9	11.7	16.7	20.1	16.9
較上年 同 期	增減值	201,477	8,397	69,794	29,869	39,926	3,310	1,213
	增減率	8.1	5.5	4.4	3.1	6.2	15.5	9.5
累 計 分 配 預算數	金 額	2,314,020	149,502	1,419,432	856,251	563,181	14,199	9,514
	執行率	116.2	107.6	117.3	114.9	121.1	173.3	147.5

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12月份計21,557,779元，累計至本月實物抵繳金額共為453,008,782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	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	
966	14,030	19,775	672	2,997	867	3,502	Dec.	
10,575	145,142	288,063	12,801	31,925	6,633	354,351	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.	
700	10,857	21,348	992	2,709	418	-7,116	Oct.	
876	10,698	22,580	1,109	2,517	530	63,106	Nov.	
1,201	13,966	23,460	940	2,847	906	5,244	Dec.	
235	-64	3,685	269	-150	39	1,742	Growth Value	VS. Same
24.3	-0.5	18.6	40.0	-5.0	4.5	49.7	Growth Rate	Month
2,097	-2,688	90,727	4,733	-1,761	1,120	27,845	Growth Value	Last Year
24.7	-1.8	46.0	58.7	-5.2	20.3	8.5	Growth Rate	VS. Same
4,685	150,127	208,663	7,755	34,026	2,802	327,514	Value	Cumulation
225.7	96.7	138.1	165.1	93.8	236.7	108.2	% of Yearly	Jan. to Date
							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\$21,557,779 in Dec. 2024, the accumulated total amount was NT\$453,008,782 as of this month.