

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 Grand Total	關 稅 Customs Duties	所 得 稅 Income Tax				
				小 計 Subtotal	營利事業 所 得 稅 Profit-seeking Enterprise Income Tax	房 地 合 一 稅 (營利事業)(註1) Consolidated Housing and Land Income Tax (Profit- seeking Enterprise)(1)	綜 合 所 得 稅 Individual Income Tax	房 地 合 一 稅 (個人)(註1) Consolidated Housing and Land Income Tax (Individual)(1)
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
113年		3,761,882	160,904	1,951,082	1,121,991	29,143	829,091	71,573
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
12月		190,630	16,081	57,102	15,979	—	41,123	9,768
114年		219,414	11,636	50,870	2,828	—	48,042	2,038
1月		219,414	11,636	50,870	2,828	—	48,042	2,038
較上年	增減值	-3,964	-1,395	5,221	-1,062	—	6,282	-1,016
同 月	增減率	-1.8	-10.7	11.4	-27.3	--	15.0	-33.3
較上年	增減值	-3,964	-1,395	5,221	-1,062	—	6,282	-1,016
同 期	增減率	-1.8	-10.7	11.4	-27.3	--	15.0	-33.3
累 計	金 額	213,840	10,542	50,638	4,314	47	46,324	5,070
分 配	執行率	102.6	110.4	100.5	65.6	—	103.7	40.2
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1月份計440,830,451元，累計至本月實物抵繳金額共為440,830,451元，截至本月尚未變現之實物抵繳金額為341,876,736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)		
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	
73,091	41,693	31,397	161,268	288,063	12,801	66,328	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.	
7,760	4,157	3,603	15,518	23,460	940	5,795	Dec.	
3,435	1,836	1,599	10,821	16,470	748	4,959	2025	
3,435	1,836	1,599	10,821	16,470	748	4,959	Jan.	
-2,723	-2,398	-325	-1,504	-2,618	-34	-1,727	Growth Value	VS. Same Month
-44.2	-56.6	-16.9	-12.2	-13.7	-4.3	-25.8	Growth Rate	Last Year
-2,723	-2,398	-325	-1,504	-2,618	-34	-1,727	Growth Value	VS. Same Cumulation
-44.2	-56.6	-16.9	-12.2	-13.7	-4.3	-25.8	Growth Rate	Jan. to Date
3,162	1,897	1,265	12,460	18,831	596	5,123	Value % of Yearly Budget	Cumulative Distributed Budget
108.6	96.8	126.4	86.8	87.5	125.4	96.8		

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\$440,830,451 in Jan. 2025, the accumulated total amount was NT\$440,830,451 as of this month, the unrealized total amount till the end of this month was NT\$341,876,736.

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	
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
113年		6,633	623,736	44,731	188,271	99,020	89,250	92,584
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
12月		906	12,164	3,596	45,311	38,217	7,094	212
114年		385	105,931	6,563	7,213	1,055	6,157	152
1月		385	105,931	6,563	7,213	1,055	6,157	152
較上年	增減值	-61	4,568	748	-1,834	264	-2,097	-161
同 月	增減率	-13.6	4.5	12.9	-20.3	33.3	-25.4	-51.3
較上年	增減值	-61	4,568	748	-1,834	264	-2,097	-161
同 期	增減率	-13.6	4.5	12.9	-20.3	33.3	-25.4	-51.3
累 計	金 額	485	96,327	—	8,136	790	7,346	166
分 配	執行率	79.4	110.0	--	88.6	133.6	83.8	92.0
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		
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	
68,737	19,256	18,825	2,086	1,796	—	26,421	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.	
278	1,796	787	205	79	—	2,236	Dec.	
812	1,027	2,534	171	40	—	2,210	2025	
812	1,027	2,534	171	40	—	2,210	Jan.	
-176	-625	133	-13	-68	—	-946	Growth Value	VS. Same
-17.8	-37.8	5.5	-7.2	-63.0	--	-30.0	Growth Rate	Month
-176	-625	133	-13	-68	—	-946	Growth Value	VS. Same
-17.8	-37.8	5.5	-7.2	-63.0	--	-30.0	Growth Rate	Cumulation
863	1,287	1,785	142	54	—	3,242	Value	Cumulative
94.2	79.8	141.9	120.0	74.4	--	68.2	% of Yearly Budget	Distributed Budget