

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<br><br>Grand Total | 關 稅<br><br>Customs<br>Duties | 所 得 稅<br>Income Tax |                                                           |                                            | 遺 產 及 贈 與<br>Estate and Gift |                         |
|---------|-----|------------------------|------------------------------|---------------------|-----------------------------------------------------------|--------------------------------------------|------------------------------|-------------------------|
|         |     |                        |                              | 小 計<br><br>Subtotal | 營利事業<br>所得稅<br>Profit-seeking<br>Enterprise<br>Income Tax | 綜 合<br>所得稅<br><br>Individual<br>Income Tax | 小 計<br><br>Subtotal          | 遺 產 稅<br><br>Estate Tax |
|         |     |                        |                              |                     |                                                           |                                            |                              |                         |
| 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                  |
| 113年    |     | 2,689,756              | 160,904                      | 1,665,329           | 983,563                                                   | 681,766                                    | 24,607                       | 14,032                  |
| 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                   |
| 114年    |     | 640,828                | 62,554                       | 219,691             | 29,441                                                    | 190,250                                    | 9,173                        | 5,197                   |
| 1月      |     | 147,253                | 11,636                       | 43,949              | 2,545                                                     | 41,404                                     | 1,314                        | 634                     |
| 2月      |     | 82,743                 | 11,282                       | 53,839              | 6,614                                                     | 47,225                                     | 1,773                        | 1,045                   |
| 3月      |     | 156,513                | 14,117                       | 34,244              | 6,718                                                     | 27,526                                     | 2,069                        | 1,192                   |
| 4月      |     | 86,660                 | 13,599                       | 34,443              | -5,998                                                    | 40,441                                     | 1,922                        | 1,082                   |
| 5月      |     | 167,659                | 11,919                       | 53,216              | 19,562                                                    | 33,654                                     | 2,095                        | 1,244                   |
| 較上年     | 增減值 | -258,003               | -2,251                       | -246,562            | -225,970                                                  | -20,592                                    | 181                          | -42                     |
| 同 月     | 增減率 | -60.6                  | -15.9                        | -82.2               | -92.0                                                     | -38.0                                      | 9.4                          | -3.3                    |
| 較上年     | 增減值 | -257,122               | -470                         | -235,505            | -233,586                                                  | -1,919                                     | -32                          | -365                    |
| 同 期     | 增減率 | -28.6                  | -0.7                         | -51.7               | -88.8                                                     | -1.0                                       | -0.3                         | -6.6                    |
| 累 計     | 金 額 | 932,229                | 64,308                       | 489,428             | 285,442                                                   | 203,987                                    | 5,838                        | 3,503                   |
| 分 配     | 執行率 | 68.7                   | 97.3                         | 44.9                | 10.3                                                      | 93.3                                       | 157.1                        | 148.4                   |
| 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5月份計62,634,069元，累計至本月實物抵繳金額共為308,230,078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<br>Tax           | 貨 物 稅<br><br>Commodity<br>Tax | 證 券<br>交 易 稅<br><br>Securities<br>Transaction<br>Tax | 期 貨<br>交 易 稅<br><br>Futures<br>Transaction<br>Tax | 菸 酒 稅<br><br>Tobacco<br>and Alcohol<br>Tax | 特種貨物<br>及勞務稅<br><br>Specifically<br>Selected<br>Goods and<br>Services Tax | 營 業 稅<br><br>Business<br>Tax | Period               |                            |
| 贈 與 稅              |                               |                                                      |                                                   |                                            |                                                                           |                              |                      |                            |
| Gift Tax           |                               |                                                      |                                                   |                                            |                                                                           |                              |                      |                            |
| 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                 |                            |
| 10,575             | 145,142                       | 288,063                                              | 12,801                                            | 31,925                                     | 6,633                                                                     | 354,352                      | 2024                 |                            |
| 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.                 |                            |
| 3,976              | 56,431                        | 92,989                                               | 4,349                                             | 12,955                                     | 3,002                                                                     | 179,684                      | 2025                 |                            |
| 681                | 9,738                         | 16,470                                               | 748                                               | 2,200                                      | 385                                                                       | 60,813                       | Jan.                 |                            |
| 728                | 10,347                        | 18,660                                               | 636                                               | 2,871                                      | 534                                                                       | -17,200                      | Feb.                 |                            |
| 876                | 12,051                        | 21,910                                               | 1,027                                             | 2,447                                      | 774                                                                       | 67,874                       | Mar.                 |                            |
| 840                | 12,984                        | 17,775                                               | 1,123                                             | 2,641                                      | 657                                                                       | 1,519                        | Apr.                 |                            |
| 851                | 11,311                        | 18,174                                               | 816                                               | 2,796                                      | 651                                                                       | 66,679                       | May                  |                            |
| 223                | -2,950                        | -9,359                                               | -222                                              | 138                                        | -26                                                                       | 3,050                        | Growth Value         | VS. Same                   |
| 35.4               | -20.7                         | -34.0                                                | -21.4                                             | 5.2                                        | -3.9                                                                      | 4.8                          | Growth Rate          | Month<br>Last Year         |
| 333                | -4,814                        | -22,581                                              | -144                                              | 291                                        | 242                                                                       | 5,891                        | Growth Value         | VS. Same                   |
| 9.1                | -7.9                          | -19.5                                                | -3.2                                              | 2.3                                        | 8.8                                                                       | 3.4                          | Growth Rate          | Cumulation<br>Jan. to Date |
| 2,335              | 60,062                        | 106,690                                              | 3,379                                             | 13,124                                     | 2,583                                                                     | 186,818                      | Value<br>% of Yearly | Cumulative                 |
| 170.2              | 94.0                          | 87.2                                                 | 128.7                                             | 98.7                                       | 116.2                                                                     | 96.2                         | Budget               | Distributed<br>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\$62,634,069 in May 2025, the accumulated total amount was NT\$308,230,078 as of this month.