

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<br>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) |
|          |     |                        |                              |                       |                                                                 |                                                                                                                        |                                            |                                                                                                   |
| 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                                                                                            |
| 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     |     | 3,288,422              | 126,843                      | 1,916,939             | 1,118,621                                                       | 39,960                                                                                                                 | 798,318                                    | 43,290                                                                                            |
| 1月       |     | 219,414                | 11,636                       | 50,870                | 2,828                                                           | —                                                                                                                      | 48,042                                     | 2,038                                                                                             |
| 2月       |     | 102,121                | 11,282                       | 63,544                | 7,349                                                           | —                                                                                                                      | 56,195                                     | 3,723                                                                                             |
| 3月       |     | 232,425                | 14,117                       | 42,405                | 7,465                                                           | —                                                                                                                      | 34,940                                     | 4,356                                                                                             |
| 4月       |     | 154,057                | 13,599                       | 42,648                | -6,665                                                          | —                                                                                                                      | 49,313                                     | 4,378                                                                                             |
| 5月       |     | 313,499                | 11,919                       | 64,080                | 21,735                                                          | —                                                                                                                      | 42,345                                     | 4,951                                                                                             |
| 6月       |     | 403,800                | 12,189                       | 306,062               | 247,895                                                         | —                                                                                                                      | 58,167                                     | 4,255                                                                                             |
| 7月       |     | 876,773                | 11,461                       | 686,356               | 354,963                                                         | —                                                                                                                      | 331,392                                    | 5,822                                                                                             |
| 8月       |     | 153,710                | 12,757                       | 89,492                | 6,572                                                           | —                                                                                                                      | 82,920                                     | 4,967                                                                                             |
| 9月       |     | 415,201                | 15,418                       | 220,885               | 175,316                                                         | 39,960                                                                                                                 | 45,569                                     | 4,448                                                                                             |
| 10月      |     | 417,422                | 12,466                       | 350,597               | 301,163                                                         | —                                                                                                                      | 49,434                                     | 4,351                                                                                             |
| 較上年      | 增減值 | 67,587                 | -753                         | 62,717                | 59,986                                                          | —                                                                                                                      | 2,732                                      | -2,101                                                                                            |
| 同 月      | 增減率 | 19.3                   | -5.7                         | 21.8                  | 24.9                                                            | --                                                                                                                     | 5.8                                        | -32.6                                                                                             |
| 較上年      | 增減值 | -6,689                 | -5,000                       | 57,554                | 17,353                                                          | 10,817                                                                                                                 | 40,201                                     | -13,309                                                                                           |
| 同 期      | 增減率 | -0.2                   | -3.8                         | 3.1                   | 1.6                                                             | 37.1                                                                                                                   | 5.3                                        | -23.5                                                                                             |
| 累 計      | 金 額 | 3,361,796              | 134,330                      | 1,955,360             | 1,156,532                                                       | 25,902                                                                                                                 | 798,828                                    | 59,594                                                                                            |
| 分 配      | 執行率 | 97.8                   | 94.4                         | 98.0                  | 96.7                                                            | 154.3                                                                                                                  | 99.9                                       | 72.6                                                                                              |
| 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10月份計249,309,733元，累計至本月實物抵繳金額共為1,958,638,020元，截至本月尚未變現之實物抵繳金額為1,655,300,728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。

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<br>(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                     |                               |
| 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.                     |                               |
| 56,432                            | 36,262     | 20,170   | 119,591       | 228,633                    | 9,063                   | 54,343                     | 2025                     |                               |
| 3,435                             | 1,836      | 1,599    | 10,821        | 16,470                     | 748                     | 4,959                      | Jan.                     |                               |
| 4,727                             | 2,915      | 1,811    | 11,497        | 18,660                     | 636                     | 5,885                      | Feb.                     |                               |
| 5,623                             | 3,508      | 2,114    | 13,391        | 21,910                     | 1,027                   | 5,219                      | Mar.                     |                               |
| 5,257                             | 3,117      | 2,139    | 14,426        | 17,775                     | 1,123                   | 5,534                      | Apr.                     |                               |
| 5,921                             | 3,613      | 2,308    | 12,568        | 18,174                     | 816                     | 5,345                      | May                      |                               |
| 4,457                             | 2,821      | 1,636    | 10,941        | 22,536                     | 807                     | 5,711                      | June                     |                               |
| 6,546                             | 4,743      | 1,803    | 11,109        | 23,906                     | 837                     | 5,592                      | July                     |                               |
| 7,310                             | 5,549      | 1,761    | 12,303        | 27,745                     | 846                     | 5,155                      | Aug.                     |                               |
| 5,949                             | 4,258      | 1,692    | 11,120        | 31,160                     | 986                     | 5,323                      | Sept.                    |                               |
| 7,208                             | 3,900      | 3,308    | 11,416        | 30,297                     | 1,239                   | 5,619                      | Oct.                     |                               |
| 1,722                             | 385        | 1,337    | -648          | 8,949                      | 247                     | 16                         | Growth Value             | VS. Same Month                |
| 31.4                              | 10.9       | 67.9     | -5.4          | 41.9                       | 24.9                    | 0.3                        | Growth Rate              | Last Year                     |
| -2,966                            | 2,021      | -4,987   | -14,273       | -13,390                    | -1,689                  | -777                       | Growth Value             | VS. Same Cumulation           |
| -5.0                              | 5.9        | -19.8    | -10.7         | -5.5                       | -15.7                   | -1.4                       | Growth Rate              | Jan. to Date                  |
| 35,240                            | 21,144     | 14,096   | 140,125       | 222,641                    | 7,945                   | 55,995                     | Value % of Yearly Budget | Cumulative Distributed Budget |
| 160.1                             | 171.5      | 143.1    | 85.3          | 102.7                      | 114.1                   | 97.0                       |                          |                               |

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\$249,309,733 in Oct. 2025, the accumulated total amount was NT\$1,958,638,020 as of this month, the unrealized total amount till the end of this month was NT\$1,655,300,728.

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.

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><br>Business<br>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 |                           |
| 104年      | 4,192                                                                     | 360,899                      | 184,598             | 71,141                         | 113,457                                     | 69,422                    |
| 105年      | 2,826                                                                     | 378,354                      | 177,274             | 93,888                         | 83,385                                      | 72,963                    |
| 106年      | 2,317                                                                     | 384,978                      | 188,638             | 94,776                         | 93,862                                      | 76,724                    |
| 107年      | 2,474                                                                     | 415,409                      | 182,437             | 91,885                         | 90,552                                      | 78,588                    |
| 108年      | 2,735                                                                     | 420,908                      | 193,034             | 91,897                         | 101,137                                     | 80,972                    |
| 109年      | 2,654                                                                     | 437,212                      | 204,742             | 91,753                         | 112,990                                     | 79,315                    |
| 110年      | 3,616                                                                     | 499,358                      | 200,257             | 90,243                         | 110,015                                     | 83,308                    |
| 111年      | 3,896                                                                     | 544,366                      | 187,367             | 94,320                         | 93,046                                      | 85,419                    |
| 112年      | 5,513                                                                     | 572,342                      | 168,572             | 94,070                         | 74,502                                      | 89,308                    |
| 113年      | 6,633                                                                     | 623,736                      | 188,271             | 99,020                         | 89,250                                      | 92,584                    |
| 10月       | 418                                                                       | -11,644                      | 9,106               | 2,067                          | 7,039                                       | 156                       |
| 11月       | 530                                                                       | 109,666                      | 63,780              | 56,567                         | 7,213                                       | 159                       |
| 12月       | 906                                                                       | 12,164                       | 45,311              | 38,217                         | 7,094                                       | 212                       |
| 114年      | 4,797                                                                     | 488,071                      | 61,463              | 4,309                          | 57,155                                      | 99,933                    |
| 1月        | 385                                                                       | 105,931                      | 7,213               | 1,055                          | 6,157                                       | 152                       |
| 2月        | 534                                                                       | -26,834                      | 6,812               | 233                            | 6,579                                       | 121                       |
| 3月        | 774                                                                       | 110,905                      | 7,215               | 267                            | 6,949                                       | 133                       |
| 4月        | 657                                                                       | 2,481                        | 5,602               | 219                            | 5,383                                       | 2,558                     |
| 5月        | 651                                                                       | 108,953                      | 5,508               | 152                            | 5,356                                       | 54,502                    |
| 6月        | 350                                                                       | -10,548                      | 5,884               | 142                            | 5,743                                       | 36,926                    |
| 7月        | 308                                                                       | 112,512                      | 6,821               | 173                            | 6,647                                       | 4,104                     |
| 8月        | 336                                                                       | -12,455                      | 4,731               | 148                            | 4,583                                       | 693                       |
| 9月        | 481                                                                       | 111,724                      | 4,578               | 140                            | 4,438                                       | 392                       |
| 10月       | 320                                                                       | -14,598                      | 7,099               | 1,779                          | 5,320                                       | 352                       |
| 較上年       | 增減值                                                                       | -98                          | -2,954              | -2,007                         | -1,719                                      | 196                       |
| 同 月       | 增減率                                                                       | -23.5                        | --                  | -22.0                          | -24.4                                       | 125.6                     |
| 較上年       | 增減值                                                                       | -400                         | -13,835             | -17,716                        | 72                                          | 7,721                     |
| 同 期       | 增減率                                                                       | -7.7                         | -2.8                | -22.4                          | 1.7                                         | 8.4                       |
| 累 計       | 金 額                                                                       | 5,405                        | 520,494             | 75,124                         | 3,915                                       | 71,209                    |
| 分 配       | 執行率                                                                       | 88.8                         | 93.8                | 81.8                           | 110.1                                       | 80.3                      |
| 預算數       |                                                                           |                              |                     |                                |                                             | 109.3                     |

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 |                          |                               |
| 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                     |                               |
| 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.                     |                               |
| 67,696                    | 12,958   | 16,750    | 1,835            | 1,457                                    | -0               | 21,616                                           | 2025                     |                               |
| 812                       | 1,027    | 2,534     | 171              | 40                                       | —                | 2,210                                            | Jan.                     |                               |
| 797                       | 1,244    | 683       | 182              | 56                                       | —                | 2,296                                            | Feb.                     |                               |
| 2,782                     | 1,482    | 2,649     | 177              | 450                                      | —                | 2,166                                            | Mar.                     |                               |
| 38,195                    | 1,188    | 696       | 184              | -96                                      | —                | 2,232                                            | Apr.                     |                               |
| 19,067                    | 1,269    | 2,590     | 181              | 105                                      | —                | 1,850                                            | May                      |                               |
| 3,787                     | 1,391    | 774       | 179              | 189                                      | -0               | 2,163                                            | June                     |                               |
| 704                       | 1,464    | 2,662     | 186              | 93                                       | —                | 2,114                                            | July                     |                               |
| 522                       | 1,119    | 763       | 198              | 72                                       | —                | 2,123                                            | Aug.                     |                               |
| 321                       | 1,355    | 2,693     | 199              | 400                                      | —                | 2,215                                            | Sept.                    |                               |
| 707                       | 1,419    | 706       | 179              | 148                                      | —                | 2,249                                            | Oct.                     |                               |
| 86                        | -59      | 78        | 7                | 56                                       | —                | 32                                               | Growth Value             | VS. Same Month                |
| 13.9                      | -4.0     | 12.4      | 3.8              | 60.0                                     | --               | 1.4                                              | Growth Rate              | Last Year                     |
| 193                       | -2,901   | 1,144     | 123              | -172                                     | -0               | -304                                             | Growth Value             | VS. Same Cumulation           |
| 0.3                       | -18.3    | 7.3       | 7.2              | -10.6                                    | --               | -1.4                                             | Growth Rate              | Jan. to Date                  |
| 66,874                    | 12,932   | 12,472    | 1,494            | 1,581                                    | —                | 22,329                                           | Value % of Yearly Budget | Cumulative Distributed Budget |
| 101.2                     | 100.2    | 134.3     | 122.8            | 92.1                                     | --               | 96.8                                             |                          |                               |