

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	
12月	190,630	16,081	57,102	15,979	—	41,123	9,768	
114年	3,787,944	156,602	2,021,832	1,148,161	39,960	873,672	54,426	
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	
11月	292,878	12,514	42,550	11,109	—	31,441	4,142	
12月	206,645	17,244	62,343	18,430	—	43,913	6,995	
較上年	增減值	16,015	1,163	5,241	2,451	—	2,790	-2,773
同 月	增減率	8.4	7.2	9.2	15.3	--	6.8	-28.4
較上年	增減值	26,063	-4,302	70,751	26,170	10,817	44,581	-17,146
同 期	增減率	0.7	-2.7	3.6	2.3	37.1	5.4	-24.0
累 計	金 額	3,802,239	162,453	2,047,290	1,180,034	26,270	867,255	73,184
分 配	執行率	99.6	96.4	98.8	97.3	152.1	100.7	74.4
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12月份計572,425,086元，累計至本月實物抵繳金額共為2,595,776,120元，截至本月尚未變現之實物抵繳金額為2,524,838,560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 (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	
7,760	4,157	3,603	15,518	23,460	940	5,795	Dec.	
71,052	44,326	26,725	143,968	292,813	11,585	65,940	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.	
4,817	3,320	1,496	11,670	32,998	1,406	5,356	Nov.	
9,802	4,744	5,059	12,707	31,182	1,116	6,241	Dec.	
2,043	587	1,456	-2,811	7,722	176	445	Growth Value	VS. Same Month
26.3	14.1	40.4	-18.1	32.9	18.7	7.7	Growth Rate	Last Year
-2,039	2,633	-4,672	-17,301	4,750	-1,216	-388	Growth Value	VS. Same Cumulation
-2.8	6.3	-14.9	-10.7	1.6	-9.5	-0.6	Growth Rate	Jan. to Date
41,292	24,774	16,518	169,477	269,376	9,013	67,578	Value % of Yearly Budget	Cumulative Distributed Budget
172.1	178.9	161.8	84.9	108.7	128.5	97.6		

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\$572,425,086 in Dec. 2025, the accumulated total amount was NT\$2,595,776,120 as of this month, the unrealized total amount till the end of this month was NT\$2,524,838,560.

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 及勞務稅 Specifically Selected Goods and Services Tax	營 業 稅 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	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
12月		906	12,164	45,311	38,217	7,094	212
114年		5,614	615,936	166,509	98,206	68,303	100,485
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
11月		319	116,430	57,177	51,945	5,232	210
12月		498	11,434	47,869	41,953	5,916	342
較上年	增減值	-408	-730	2,558	3,736	-1,178	131
同 月	增減率	-45.0	-6.0	5.6	9.8	-16.6	61.7
較上年	增減值	-1,019	-7,801	-21,762	-814	-20,947	7,902
同 期	增減率	-15.4	-1.3	-11.6	-0.8	-23.5	8.5
累 計	金 額	6,534	625,824	181,905	95,885	86,019	91,955
分 配	執行率	85.9	98.4	91.5	102.4	79.4	109.3
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	
278	1,796	787	205	79	—	2,236	Dec.	
68,890	15,957	20,312	2,247	1,623	-0	26,580	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.	
896	1,378	2,584	163	91	—	2,317	Nov.	
297	1,621	979	250	76	—	2,646	Dec.	
19	-175	191	45	-3	—	409	Growth Value	VS. Same Month
7.0	-9.7	24.3	21.8	-3.5	--	18.3	Growth Rate	Last Year
153	-3,299	1,488	161	-173	-0	158	Growth Value	VS. Same Cumulation
0.2	-17.1	7.9	7.7	-9.6	--	0.6	Growth Rate	Jan. to Date
68,112	15,679	15,364	1,798	1,677	—	26,915	Value % of Yearly Budget	Cumulative Distributed Budget
101.1	101.8	132.2	125.0	96.8	--	98.8		