

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
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
12月	108,692	16,081	42,601	14,381	28,219	2,647	1,447
114年	2,759,363	156,602	1,734,702	997,381	737,321	24,827	15,111
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
6月	315,436	12,189	271,626	223,105	48,521	1,697	1,071
7月	732,775	11,461	612,481	319,467	293,014	2,145	1,480
8月	126,126	12,757	76,073	5,915	70,158	2,494	1,840
9月	289,794	15,418	158,829	121,820	37,009	2,050	1,443
10月	362,342	12,466	311,621	271,046	40,574	2,364	1,315
11月	167,670	12,514	34,567	9,998	24,569	1,675	1,107
12月	124,391	17,244	49,813	16,587	33,226	3,230	1,658
較上年	增減值	15,699	1,163	7,213	2,206	5,007	582
同 月	增減率	14.4	7.2	16.9	15.3	17.7	22.0
較上年	增減值	69,607	-4,302	69,372	13,818	55,555	220
同 期	增減率	2.6	-2.7	4.2	1.4	8.1	0.9
累 計	金 額	2,784,492	162,453	1,753,052	1,038,388	714,664	15,349
分 配	執行率	99.1	96.4	99.0	96.1	103.2	161.8
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12月份計151,580,360元，累計至本月實物抵繳金額共為689,470,095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 Commodity Tax	證 券 交 易 稅 Securities Transaction Tax	期 貨 交 易 稅 Futures Transaction Tax	菸 酒 稅 Tobacco and Alcohol Tax	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	營 業 稅 Business 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		
1,201	13,966	23,460	940	2,847	906	5,244	Dec.		
9,716	129,571	292,813	11,585	31,492	5,614	372,157	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		
626	9,847	22,536	807	2,839	350	-6,456	June		
665	9,998	23,906	837	2,782	308	68,857	July		
654	11,073	27,745	846	2,426	336	-7,622	Aug.		
608	10,008	31,160	986	2,487	481	68,375	Sept.		
1,049	10,274	30,297	1,239	2,696	320	-8,934	Oct.		
568	10,503	32,998	1,406	2,431	319	71,255	Nov.		
1,571	11,436	31,182	1,116	2,876	498	6,997	Dec.		
371	-2,530	7,722	176	29	-408	1,753	Growth Value	VS. Same	
30.9	-18.1	32.9	18.7	1.0	-45.0	33.4	Growth Rate	Month	
-859	-15,571	4,750	-1,216	-432	-1,019	17,805	Growth Value	VS. Same	
-8.1	-10.7	1.6	-9.5	-1.4	-15.4	5.0	Growth Rate	Cumulation	
6,140	152,529	269,376	9,013	33,182	6,534	383,004	Value	Cumulative	
158.2	84.9	108.7	128.5	94.9	85.9	97.2	% of Yearly	Distributed	
								Budget	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\$151,580,360 in Dec. 2025, the accumulated total amount was NT\$689,470,095 as of this month.