

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	
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	
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	
115年	125,501	12,365	49,160	4,075	45,085	2,255	1,310	
1月	125,501	12,365	49,160	4,075	45,085	2,255	1,310	
較上年	增減值	-21,752	729	5,211	1,530	3,681	940	676
同月	增減率	-14.8	6.3	11.9	60.1	8.9	71.5	106.7
較上年	增減值	-21,752	729	5,211	1,530	3,681	940	676
同期	增減率	-14.8	6.3	11.9	60.1	8.9	71.5	106.7
累計	金額	98,149	12,365	46,176	3,611	42,566	1,648	988
分配	執行率	127.9	100.0	106.5	112.9	105.9	136.8	132.6

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1月份計23,486,004元，累計至本月實物抵繳金額共為23,486,004元。

Table 3-3. Net Tax Revenues of Central Gov't (Special Budget are excluded)  
— by Item of Tax

Unit : NT\$ Million

稅 Tax	貨物稅	證券 交易稅	期貨 交易稅	菸酒稅	特種貨物 及勞務稅	營業稅	Period	
贈與稅	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax		
Gift Tax								
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	
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.	
<b>945</b>	<b>8,638</b>	<b>43,870</b>	<b>1,302</b>	<b>2,623</b>	<b>238</b>	<b>5,050</b>	<b>2026</b>	
945	8,638	43,870	1,302	2,623	238	5,050	Jan.	
264	-1,100	27,400	554	423	-147	-55,762	Growth Value	VS. Same Month
38.8	-11.3	166.4	74.0	19.2	-38.3	-91.7	Growth Rate	Last Year
264	-1,100	27,400	554	423	-147	-55,762	Growth Value	VS. Same Cumulation
38.8	-11.3	166.4	74.0	19.2	-38.3	-91.7	Growth Rate	Jan. to Date
660	7,990	21,613	901	2,354	513	4,589	Value % of Yearly Budget	Cumulative Distributed Budget
143.1	108.1	203.0	144.4	111.4	46.3	110.1		

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\$23,486,004 in Jan. 2026, the accumulated total amount was NT\$23,486,004 as of this month.