

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
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	124,392	17,244	49,813	16,587	33,226	3,230	1,658
115年	795,412	63,216	391,478	170,856	220,622	11,237	6,893
1月	125,501	12,365	49,160	4,075	45,085	2,255	1,310
2月	87,860	10,537	40,207	4,718	35,489	1,337	713
3月	137,832	13,513	48,589	6,699	41,889	2,294	1,245
4月	120,275	13,557	34,359	-12,497	46,855	3,195	2,225
5月	323,944	13,245	219,164	167,861	51,303	2,156	1,400
較上年 同 月	增減值 93.2	1,325 11.1	165,948 311.8	148,300 758.1	17,649 52.4	60 2.9	155 12.5
較上年 同 期	增減值 24.1	662 1.1	171,787 78.2	141,415 480.3	30,372 16.0	2,064 22.5	1,696 32.6
累 計 分 配 預算數	金 額 執行率 118.8	57,504 109.9	424,936 92.1	210,929 81.0	214,007 103.1	8,480 132.5	5,086 135.5

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 23,636,246 元，累計至本月實物抵繳金額共為 165,712,933 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		
贈 與 稅	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax	Period	
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	372,158	2025	
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	6,998	Dec.	
4,344	42,319	248,709	8,444	12,725	1,354	15,930	2026	
945	8,638	43,870	1,302	2,623	238	5,050	Jan.	
624	6,581	26,346	1,094	2,509	117	-866	Feb.	
1,050	9,215	53,488	2,370	2,190	234	5,940	Mar.	
970	9,655	54,562	1,686	2,919	380	-38	Apr.	
756	8,230	70,443	1,993	2,485	385	5,844	May	
-95	-3,081	52,269	1,176	-312	-266	-60,836	Growth Value	VS. Same
-11.2	-27.2	287.6	144.2	-11.1	-40.8	-91.2	Growth Rate	Month Last Year
368	-14,113	155,720	4,095	-230	-1,647	-163,754	Growth Value	VS. Same
9.3	-25.0	167.5	94.2	-1.8	-54.9	-91.1	Growth Rate	Cumulation Jan. to Date
3,394	42,736	101,770	4,203	12,649	2,732	14,319	Value	Cumulative Distributed Budget
128.0	99.0	244.4	200.9	100.6	49.6	111.3	% of Yearly 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\$23,636,246 in May 2026 , the accumulated total amount was NT\$ 165,712,933 as of this month.