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)
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
114年	3,787,944	156,602	2,021,832	1,148,161	39,960	873,672	54,426
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
115年	3,571,384	122,410	1,830,708	1,002,782	37,477	827,927	38,553
1月	264,405	12,365	57,254	4,579	—	52,676	2,018
2月	92,173	10,537	48,604	5,301	—	43,303	3,428
3月	298,915	13,513	58,571	7,527	—	51,043	3,977
4月	189,526	13,557	42,922	-14,041	—	56,964	4,317
5月	576,964	13,245	250,490	188,608	—	61,882	4,238
6月	1,165,626	15,192	993,318	588,326	—	404,992	4,523
7月	289,104	14,587	27,668	8,602	—	19,066	5,001
8月	198,207	13,705	102,230	13,185	—	89,045	6,618
9月	496,464	15,711	249,652	200,696	37,477	48,956	4,434
較上年同月 增減值	81,263	293	28,767	25,380	-2,483	3,387	-14
較上年同月 增減率	19.6	1.9	13.0	14.5	-6.2	7.4	-0.3
較上年同期 增減值	700,384	8,033	264,366	185,323	-2,483	79,042	-385
較上年同期 增減率	24.4	7.0	16.9	22.7	-6.2	10.6	-1.0
累計分配預算數 金額	3,106,637	107,502	1,813,291	996,490	30,545	816,801	64,931
累計分配預算數 執行率	115.0	113.9	101.0	100.6	122.7	101.4	59.4

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9月份計　88,711,405 元，累計至本月實物抵繳金額共為　870,227,828 元，截至本月尚未變現之實物抵繳金額為　731,379,257 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 Subtotal	遺產稅 Estate Tax	贈與稅 Gift Tax	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax(2)		
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	
71,052	44,326	26,725	143,968	292,813	11,585	65,940	2025	
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.	
58,365	37,236	21,129	87,433	506,046	17,233	48,308	2026	
6,540	4,252	2,288	9,598	43,870	1,302	5,663	Jan.	
3,745	2,080	1,665	7,312	26,346	1,094	5,176	Feb.	
6,340	3,614	2,726	10,239	53,488	2,370	4,664	Mar.	
9,948	7,469	2,479	10,728	54,562	1,686	6,168	Apr.	
6,231	3,983	2,248	9,144	70,443	1,993	5,213	May	
6,726	4,461	2,265	10,837	84,907	2,787	5,492	June	
5,914	3,914	2,000	11,555	65,113	2,538	5,672	July	
7,363	4,200	3,163	8,013	53,959	1,920	5,040	Aug.	
5,558	3,262	2,296	10,008	53,358	1,544	5,220	Sept.	
-391	-996	605	-1,112	22,198	559	-104	Growth Value	VS. Same Month Last Year
-6.6	-23.4	35.7	-10.0	71.2	56.7	-1.9	Growth Rate	
9,140	4,874	4,267	-20,742	307,711	9,409	-417	Growth Value	VS. Same Cumulation Jan. to Date
18.6	15.1	25.3	-19.2	155.1	120.2	-0.9	Growth Rate	
40,086	24,046	16,039	89,190	185,865	7,662	49,899	Value	Cumulative Distributed Budget
145.6	154.8	131.7	98.0	272.3	224.9	96.8	% of Yearly Budget	

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$ 88,711,405 in Sept. 2026 , the accumulated total amount was NT$ 870,227,828 as of this month, the unrealized total amount till the end of this month was NT$ 731,379,257

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 小計 Subtotal	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax
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
114年	5,614	615,936	166,509	98,206	68,303	100,485
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
115年	2,891	622,997	52,357	1,953	50,404	103,059
1月	238	112,232	7,355	683	6,672	158
2月	117	-19,252	4,032	184	3,848	121
3月	234	131,993	6,291	227	6,064	152
4月	380	-836	5,839	200	5,639	2,336
5月	385	129,863	5,660	170	5,490	59,229
6月	407	-4,385	5,641	116	5,525	36,344
7月	466	137,602	6,061	141	5,920	3,676
8月	346	-5,628	5,751	126	5,625	641
9月	318	141,409	5,727	108	5,619	401
較上年同月 增減值	-163	29,685	1,148	-33	1,181	9
較上年同月 增減率	-33.9	26.6	25.1	-23.3	26.6	2.2
較上年同期 增減值	-1,586	120,328	-2,008	-577	-1,431	3,478
較上年同期 增減率	-35.4	23.9	-3.7	-22.8	-2.8	3.5
累計分配預算數 金額	5,115	535,928	61,411	2,336	59,075	97,475
累計分配預算數 執行率	56.5	116.2	85.3	83.6	85.3	105.7

Table 3-1. Total Net Tax Revenue－by Item of Tax (Cont.1 End)

Unit : NT$ Million

使用牌照稅 Vehicle License Tax	契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	特別及臨時稅課 Special and Provisional Tax Levies	教育捐 Education Surtax	健康福利捐 Health and Welfare Surcharge on Tobacco	Period	
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	
68,890	15,957	20,312	2,247	1,623	-0	26,580	2025	
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.	
66,962	12,682	17,495	1,570	1,345	-0	19,525	2026	
886	1,489	2,804	191	75	—	2,385	Jan.	
675	891	445	212	79	—	2,040	Feb.	
4,252	1,655	2,626	189	412	—	1,926	Mar.	
37,379	1,284	708	204	143	—	2,520	Apr.	
18,542	1,316	2,829	187	86	-0	2,107	May	
3,659	1,383	930	177	67	-0	2,144	June	
747	1,749	3,185	149	164	—	2,260	July	
488	1,291	840	133	62	—	2,056	Aug.	
333	1,625	3,129	128	257	—	2,087	Sept.	
12	270	435	-71	-144	—	-128	Growth Value	VS. Same Month Last Year
3.8	19.9	16.2	-35.7	-35.9	--	-5.8	Growth Rate	
-27	1,143	1,451	-86	36	-0	157	Growth Value	VS. Same Cumulation Jan. to Date
-0.0	9.9	9.0	-5.2	2.8	--	0.8	Growth Rate	
66,389	11,387	13,508	1,408	1,269	—	19,252	Value	Cumulative Distributed Budget
100.9	111.4	129.5	111.4	106.0	--	101.4	% of Yearly Budget	