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
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	2,360,267	122,410	1,561,663	859,121	702,542	20,272	12,523
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
6月	997,908	15,192	880,028	523,610	356,418	2,354	1,533
7月	124,365	14,587	20,173	7,656	12,517	2,167	1,394
8月	166,910	13,705	85,095	11,735	73,360	2,541	1,508
9月	275,671	15,711	184,889	145,264	39,625	1,974	1,196
較上年同月 增減值	-14,122	293	26,060	23,444	2,616	-76	-247
較上年同月 增減率	-4.9	1.9	16.4	19.2	7.1	-3.7	-17.1
較上年同期 增減值	255,307	8,033	222,963	159,372	63,591	2,713	1,492
較上年同期 增減率	12.1	7.0	16.7	22.8	10.0	15.4	13.5
累計分配預算數 金額	1,978,617	107,502	1,528,856	859,691	669,165	15,408	9,243
累計分配預算數 執行率	119.3	113.9	102.1	99.9	105.0	131.6	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9月份計 33,669,504 元，累計至本月實物抵繳金額共為 285,564,629 元。

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

Unit : NT$ Million

稅 Tax / 贈與稅 Gift 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	
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	
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.	
7,749	78,689	506,046	17,233	23,026	2,891	28,035	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	
821	9,753	84,907	2,787	2,678	407	-197	June	
772	10,399	65,113	2,538	2,730	466	6,192	July	
1,033	7,211	53,959	1,920	2,387	346	-253	Aug.	
779	9,007	53,358	1,544	2,507	318	6,363	Sept.	
171	-1,001	22,198	559	20	-163	-62,012	Growth Value	VS. Same Month Last Year
28.1	-10.0	71.2	56.7	0.8	-33.9	-90.7	Growth Rate	
1,221	-18,668	307,711	9,409	-463	-1,586	-274,803	Growth Value	VS. Same Cumulation Jan. to Date
18.7	-19.2	155.1	120.2	-2.0	-35.4	-90.7	Growth Rate	
6,165	80,271	185,865	7,662	23,820	5,115	24,117	Value	Cumulative Distributed Budget
125.7	98.0	272.3	224.9	96.7	56.5	116.2	% 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$33,669,504 in Sept. 2026 , the accumulated total amount was NT$ 285,564,629 as of this month.