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財政統計年報

YEARBOOK OF FINANCIAL STATISTICS
REPUBLIC OF CHINA, 2011

財政部統計處編印
101年7月

中華民國
財政統計年報
YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA
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中華民國101年7月出版

Department of Statistics, Ministry of Finance, July 2012

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編製說明

- 一、本部主管全國財政，業務涵蓋國庫、賦稅、關務及國產四大領域。本年報謹就四大領域之施政成果，以統計數字呈現，並輔以簡要提要分析。另為衡量國內實際財政收支狀況，乃利用政府預決算報告編製「歲入歲出淨額統計」一併列入，藉以瞭解長期財政收支趨勢及結構變動。
- 二、本年報內容已包括重要之賦稅統計，因此「賦稅統計年報」自 98 年起停刊，其較為詳細之統計表，如各稅目別之各月別實徵淨額、各地區別實徵淨額及各稅目別之稅率等，因限於篇幅，僅提供網路查詢，網址為 <http://www.mof.gov.tw/statistics/finance-yearbook.htm>。
- 三、為利多元應用，本年報同步提供網路電子書，並將重要之財政統計提供網路動態簡易查詢，敬請多加利用。
網址為 <http://www.mof.gov.tw/statistics/finance-database.htm>。
- 四、本年報所稱「年度」係指會計年度，88 年度(含)以前係指「上年 7 月 1 日至當年 6 月 30 日止」；88 年下半年及 89 年度(簡稱 89 年度)係指「88 年 7 月 1 日至 89 年 12 月 31 日」；自 90 年度起係指「當年 1 月 1 日至 12 月 31 日止」，以「90 年」表示。
- 五、自 99 年 12 月 25 日起，配合部分縣市改制直轄市，原臺北縣升格為新北市，原臺中縣與臺中市合併升格為臺中市，原臺南縣與臺南市合併升格為臺南市，原高雄縣與高雄市合併升格為高雄市。
- 六、因尾數四捨五入關係，統計表細項合計與總數略有差異。
- 七、本年報所載數字，如與以前各期不同者，以本期修正數字為準。
- 八、本年報所用符號代表意義如下：
 - 表示無數值
 - … 表示數值不明或尚未產生資料
 - 0 表示數值不及半單位
 - p 表示初步統計數值

Introductory Notes

1. The Ministry of Finance is charged with the administration of the national finances. Its areas of work are in relation to the administration of national treasury, taxation, customs and national property. In this yearbook, the administrative achievements in the four major fields appear with statistics and prefatory notes. In order to reveal the long-term trends and the structural changes in government revenues and expenditures, net revenues and expenditures are compiled using the reports of the government budgets.
2. As of 2009, the compilation of the “Yearbook of Tax Statistics 2008” ceased and the content was combined with the “Yearbook of Financial Statistics 2008” and certain detailed statistical taxation tables such as : Tax Revenues by Month, by Region, and Tax Rates are only available on the website <http://www.mof.gov.tw/statistics/finance-eng-yearbook.htm>.
3. The e-book version of this Yearbook and financial database are also provided on the website. However, the financial database is in Chinese only. Website: <http://www.mof.gov.tw/statistics/finance-database.htm>.
4. The commencement, conclusion, and description of the fiscal year are as follows, prior to 2000, commencing on July 1 of the previous year and concluding on June 30 of the current year. The period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000 (i.e., FY2000). The years that follow fiscal 2001 are identical to the calendar year.
5. Since December 25, 2010, in accordance with the redefinition of the status of special municipalities, Taipei county was upgraded to the status of a special municipality, to be called as New Taipei City; Taichung city and Taichung county were merged to become the special municipality of Taichung city; Tainan city and Tainan county were similarly merged to become Tainan city; and Kaohsiung city, already a special municipality, was merged with Kaohsiung county to form Kaohsiung city.
6. Certain of the details may not add up to the total due to rounding up of the figures.
7. In the case that the figures in this yearbook differ from those published earlier, the revised figures shall prevail.
8. The following symbols are used :
 - None
 - ... Figure not available
 - 0 Less than a half unit
 - p Preliminary figure

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壹、提要分析

I. Prefatory Notes

一、財政收支

(一)各級政府歲入歲出淨額概況

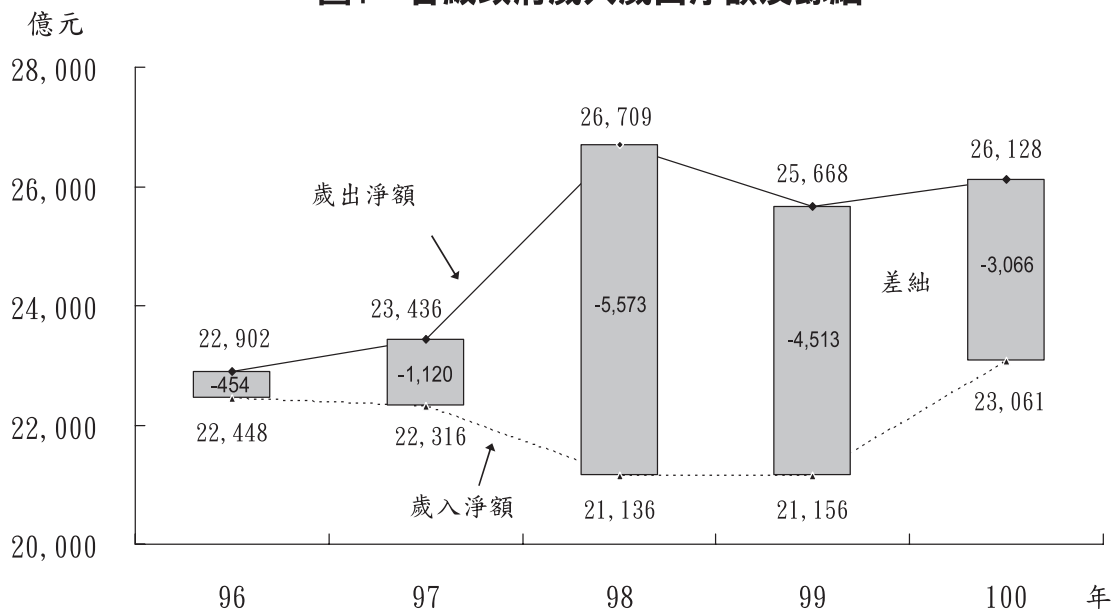
100 年各級政府歲入淨額 2 兆 3,061 億元，較 99 年增加 1,906 億元 (+9.0%)，其中稅課收入增加 1,381 億元，其他收入增加 386 億元，惟規費、罰款及賠償收入減少 16 億元；歲入淨額占 GDP 之比率為 16.8%，較 99 年增加 1.3 個百分點。100 年各級政府歲出淨額 2 兆 6,128 億元，較 99 年增加 460 億元 (+1.8%)，主要係以教育科學支出增加 344 億元、社會福利支出增加 316 億元較多，惟經濟發展支出減少 435 億元；歲出淨額占 GDP 之比率為 19.0%，較 99 年增加 0.1 個百分點。收支相抵後，100 年各級政府歲入歲出淨額差絀 3,066 億元，較 99 年縮短，占 GDP 之比率為 2.2%。

表 1 各級政府歲入歲出淨額及餘絀

單位：億元；%

	歲入淨額			歲出淨額			餘(+) 絀(-)	
	金額	年增率	占 GDP 比率	金額	年增率	占 GDP 比率	金額	占 GDP 比率
96 年	22,448	3.1	17.4	22,902	3.4	17.7	-454	-0.4
97 年	22,316	-0.6	17.7	23,436	2.3	18.6	-1,120	-0.9
98 年	21,136	-5.3	16.9	26,709	14.0	21.4	-5,573	-4.5
99 年	21,156	0.1	15.5	25,668	-3.9	18.9	-4,513	-3.3
100 年	23,061	9.0	16.8	26,128	1.8	19.0	-3,066	-2.2

圖 1 各級政府歲入歲出淨額及餘絀



100 年各級政府經常門收入淨額 2 兆 2,390 億元，經常門支出淨額 2 兆 201 億元，收支相抵後賸餘 2,188 億元，此賸餘即為政府之儲蓄，政府通常以此移充資本支出之財源，以減低對融資之倚賴。政府儲蓄對經常門收入之比率即政府儲蓄率，100 年為 9.8%，較 99 年上升 2.5 個百分點。

表 2 各級政府經常門收支淨額

單位：億元；%

	經常門收入淨額 (1)	經常門支出淨額 (2)	經常門餘絀 (3)=(1)-(2)	政府儲蓄率 (3)/(1) x 100%
96 年	21,890	18,015	3,875	17.7
97 年	21,812	18,113	3,699	17.0
98 年	20,414	20,084	330	1.6
99 年	20,620	19,115	1,505	7.3
100 年	22,390	20,201	2,188	9.8

(二)各級政府融資概況

100 年各級政府歲入歲出淨額收支相抵，差短 3,066 億元有待彌平，另基於契約義務，各級政府 100 年應償還債本 2,290 億元，合計融資需求 5,356 億元，分別以發行公債收入 968 億元、賒借收入 3,011 億元及移用以前年度歲計賸餘 8 億元因應。

表 3 各級政府融資需求及因應方式

單位：億元

	融資需求			因應方式(財務調度)			
	歲入歲出 淨額差短	債務還本	合 計	合 計	發行公債	賒借收入	移 用 歲計賸餘
96 年	454	1,205	1,659	1,880	0	1,833	47
97 年	1,120	1,869	2,989	3,109	108	2,479	522
98 年	5,573	2,007	7,580	7,352	1,146	5,326	880
99 年	4,513	2,067	6,580	6,750	2,502	4,183	65
100 年	3,066	2,290	5,356	3,987	968	3,011	8

(三)各級政府歲入歲出淨額結構

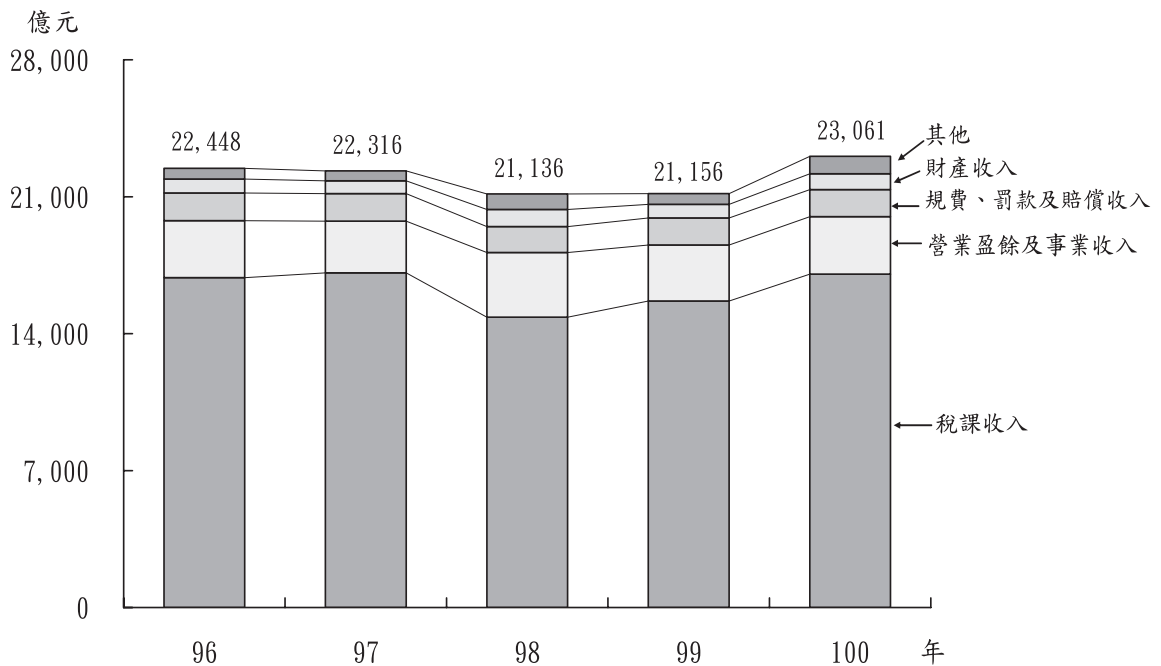
100 年各級政府歲入淨額 2 兆 3,061 億元，其來源以稅課收入為最大宗，計 1 兆 7,040 億元，占 73.9%，其餘依次為營業盈餘及事業收入 2,940 億元，占 12.7%，規費、罰款及賠償收入 1,379 億元，占 6.0%，財產收入 814 億元，占 3.5%，其他收入 888 億元，占 3.9%；與 99 年比較，以其他收入所占比重增加 1.3 個百分點最多，以營業盈餘及事業收入減少 0.8 個百分點最多。

表 4 各級政府歲入淨額結構

單位：%

	合 計	稅課收入	營業盈餘及 事業收入	規費、罰款 及賠償收入	財產收入	其他
96 年	100.0	75.1	13.0	6.3	3.2	2.4
97 年	100.0	76.7	11.9	6.3	2.9	2.2
98 年	100.0	70.2	15.7	6.4	4.1	3.6
99 年	100.0	74.0	13.5	6.6	3.3	2.6
100 年	100.0	73.9	12.7	6.0	3.5	3.9

圖2 各級政府歲入淨額結構

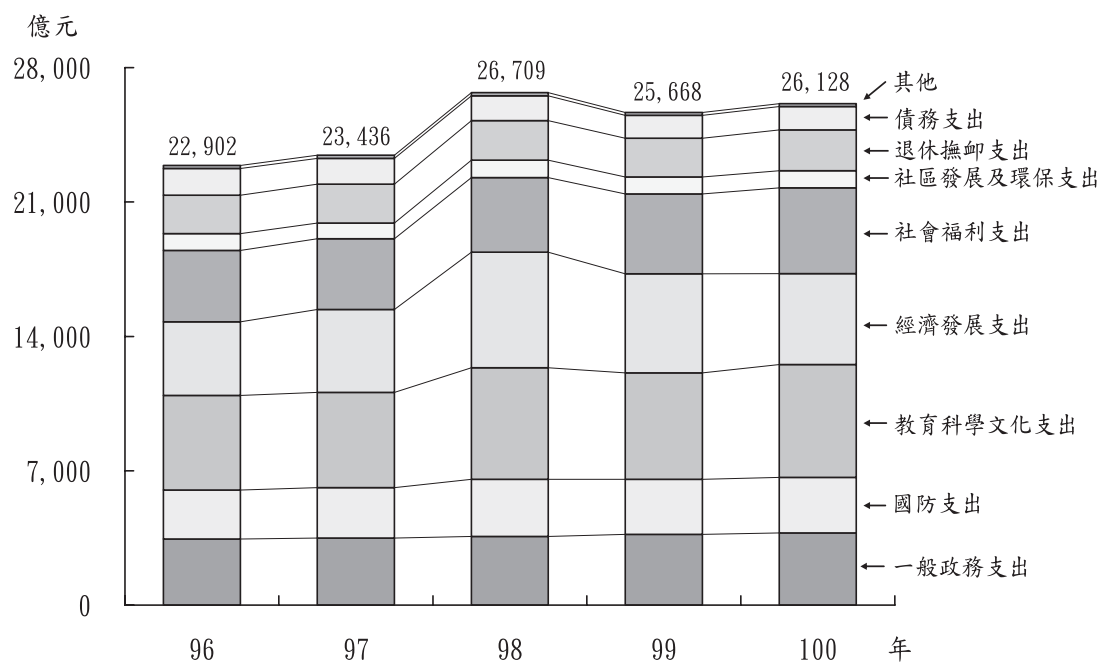


100 年各級政府歲出淨額 2 兆 6,128 億元，其中以教育科學文化支出 5,887 億元，占 22.5% 為最高，經濟發展支出 4,735 億元，占 18.1% 居次，社會福利支出 4,469 億元，占 17.1% 居第三，一般政務支出 3,760 億元，占 14.4% 居第四，國防支出 2,890 億元，占 11.1% 居第五，其他支出合計 4,387 億元，占 16.8%；與 99 年比較，以教育科學文化支出與社會福利支出所占比重各增加 0.9 個百分點最多，而以經濟發展支出所占比重減少 2.0 個百分點最多。

表 5 各級政府歲出淨額結構

	單位：%									
	合 計	一般政務支出	國防支出	教育科學文化支出	經濟發展支出	社會福利支出	社區發展及環保支出	退休撫卹支出	債務支出	其他
96 年	100.0	15.0	11.2	21.5	16.7	16.3	3.8	8.8	6.1	0.6
97 年	100.0	15.0	11.2	21.1	18.4	15.7	3.5	8.6	5.7	0.8
98 年	100.0	13.4	11.1	21.8	22.5	14.5	3.4	7.7	4.8	0.8
99 年	100.0	14.4	11.2	21.6	20.1	16.2	3.5	7.8	4.7	0.5
100 年	100.0	14.4	11.1	22.5	18.1	17.1	3.4	8.2	4.6	0.6

圖3 各級政府歲出淨額結構



二、公庫收支及債務

(一)公庫收支

公庫收支為各級政府所屬公庫對現金收納支撥之運作，與一般習稱以預決算為基礎之政府收支有異。決算收支採用權責發生基礎，係基於預算控制、審計及管理需要，將各項政府收支歸入其權責發生之預算年度。公庫收支則以收付之實現日期為準，可以顯示政府財力盈虛、功能活動、資源分配狀況，供為資金調度運用。

1. 各級公庫收支淨額

100 年各級公庫收支，初步統計收入毛額為 3 兆 1,365 億元，支出毛額為 3 兆 1,827 億元，經扣除各級公庫間互相移轉及公庫內部調撥等重複列計部分後，收入淨額為 2 兆 7,526 億元，支出淨額為 2 兆 7,988 億元，收支相抵差短 462 億元。截至 100 年底止各級公庫初步差短數為 3,745 億元，其中國庫差短 3,534 億元。

表 6 各級公庫收支淨額

單位：億元；%

收 入	99 年		100 年(p)		支 出	99 年		100 年(p)	
	金額	結構比	金額	結構比		金額	結構比	金額	結構比
合 計	28,161	100.0	27,526	100.0	合 計	27,560	100.0	27,988	100.0
稅課收入	15,423	54.8	16,910	61.4	一般政務支出	6,362	23.1	6,559	23.4
規費及罰款賠償收入	1,369	4.9	1,344	4.9	教育科學文化支出	5,761	20.9	5,940	21.2
營業盈餘及事業收入	2,928	10.4	3,012	11.0	經濟發展支出	4,638	16.8	4,416	15.8
經常門其他收入	889	3.1	1,576	5.7	社會安全支出	7,049	25.6	7,383	26.4
財產售價、收回及作價	547	1.9	682	2.5	其他支出	1,682	6.1	1,400	5.0
融資性庫款收入	7,005	24.9	4,002	14.5	融資性庫款支出	2,068	7.5	2,290	8.2

說明：p 為初步統計數。

各級公庫收入淨額 2 兆 7,526 億元，其中稅課收入 1 兆 6,910 億元，營業盈餘及事業收入 3,012 億元，規費及罰款賠償收入 1,344 億元，經常門其他收入 1,576 億元，財產售價、收回及作價收入 682 億元，融資性庫款收入(公債及賒借收入)4,002 億元。各級公庫支出淨額 2 兆 7,988 億元，其中一般政務支出 6,559(含國防支出及警政支出)，教育科學文化支出 5,940 億元，經濟發展支出 4,416 億元，社會安全支出 7,383 億元(社會福利支出 4,334 億元、社區發展及環境保護支出 931 億元、退休撫卹支出 2,118 億元)，其他支出 1,400 億元(含債務付息支出)，融資性庫款支出(債務還本)2,290 億元。

由各級公庫收支淨額結構比觀之，100 年收入中仍以稅課收入占 61.4% 為最高，較上(99)年上升 6.6 個百分點，營業盈餘及事業收入占 11.0% 居次，亦上升 0.6 個百分點，規費及罰款賠償收入占 4.9% 持平，財產售價、收回及作價收入占 2.5%，上升 0.6 個百分點，融資性庫款收入(公債及賒借收入)占 14.5%，下降 10.4 個百分點。支出方面，社會安全支出占 26.4% 居首，較上年上升 0.8 個百分點，一般政務支出占 23.4%，上升 0.3 個百分點，教育科學文化支出占 21.2%，上升 0.3 個百分點，經濟發展支出占 15.8%，下降 1 個百分點，而融資性庫款支出(債務還本)占 8.2%，上升 0.7 個百分點。

2. 國庫收支淨額

100 年國庫收入淨額 1 兆 9,165 億元，較上(99)年 1 兆 9,606 億元，減少 441 億元。支出淨額為 1 兆 7,126 億元，較上年 1 兆 7,685 億元，減少 559 億元；收支相抵結餘 2,039 億元，加計移轉性支出 2,509 億元，截至 100 年底止差短數由 99 年底 3,064 億元增為 3,534 億元。

100 年國庫收支淨額結構，收入以稅課收入占 62.7% 最高，較上年上升 7.6 個百分點，營業盈餘及事業收入占 14.3%，上升 0.4 個百分點，財產收入占 3.5%，上升 1 個百分點；支出以社會安全支出占 26.4% 居首位，教育科學文化支出占 17.9% 次之，經濟發展支出占 17.8% 及國防支出占 16.6%。

圖4 國庫收入淨額及其結構

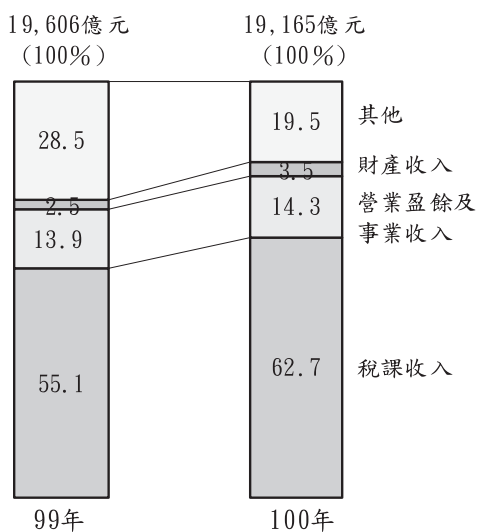
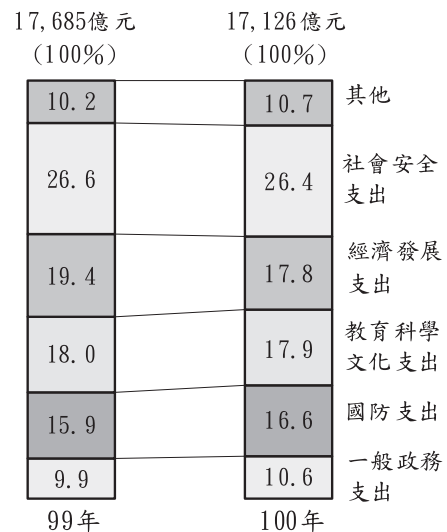


圖5 國庫支出淨額及其結構



(二)債務

1. 各級政府債務餘額

為維護國家財政之健全，支應國家發展需要，各級政府公共債務之規範，依據「公共債務法」第4條規定，中央及各地方政府在其總預算、特別預算及在營業基金、信託基金以外之特種基金預算內，所舉借之一年以上非自償性公共債務未償餘額，不得超過前3年國民生產毛額（GNP）平均數48.0%，其中中央政府為40.0%，地方政府為8.0%。截至100年底止，各級政府債務未償餘額為5兆4,853億元，占前3年國民生產毛額（GNP）平均數比率為41.3%，未超過法定比率。其中中央政府債務未償餘額為4兆7,691億元，占35.9%，亦未超過法定比率40.0%。

表7 各級政府債務未償餘額
(一年以上非自償性債務)

單位：億元；%

	合 計	占前3年 GNP 平均數比率	中央政府	占前3年 GNP 平均數比率	地方政府	占前3年 GNP 平均數比率
96年底	43,003	35.5	37,186	30.7	5,817	4.8
97年底	43,753	34.7	37,791	30.0	5,962	4.7
98年底	47,443	36.7	41,278	32.0	6,165	4.7
99年底	51,893	39.8	45,390	34.8	6,503	5.0
100年底	54,853	41.3	47,691	35.9	7,162	5.4

說明：1. 中央政府99年（含）以前為決算審定數，100年為院編決算數。

2. 地方政府99年（含）以前為決算審定數，100年為決算數（鄉鎮市為實際數）。

依據國際貨幣基金（IMF）之定義，若將100年底各級政府一年以上非自償性債務未償餘額5兆4,853億元，加計一年以上自償性債務4,286億元及一年以下短期借款8,419億元，則債務負擔合計約6兆7,558億元。

2. 中央政府債務

(1)債務之舉借

中央政府債務發行，均用於籌集資金支應國家重大建設，以加速推行經濟及社會發展計畫，100年為賡續辦理振興經濟擴大公共建設特別預算，舉

借 1,543.5 億元(含保留數)、易淹水地區水患治理計畫特別預算，舉借 0.45 億元、石門水庫及其集水區整治計畫第 2 期特別預算，舉借 90.9 億元、莫拉克颱風災後重建特別預算，舉借 30 億元，共計約 1,665 億元，依法律全數不列入債限管制，不受公共債務法政府當年度舉借額度，不得超過歲出 15 %之規定限制，惟舉借數仍需納入債務未償餘額中。

表8 中央政府債務之舉借、還本及未償餘額

單位：億元；%

	舉 借 數				總預算 還本	未償餘額 (年底數)	歲出※
	合 計	列 入 債 限	占歲出 比率※	不列入 債 限			
96年	1,017	—	—	1,017	60	37,186	16,284
97年	1,255	—	—	1,255	650	37,791	17,117
98年	4,137	1,650	9.1	2,487	650	41,278	18,097
99年	4,772	2,247	13.1	2,525	660	45,390	17,150
100年	2,961	1,296	7.2	1,665	660	47,691	17,884

說明：1. 99年(含)以前為決算審定數，100年為院編決算數。

2. 債務還本數不含中央政府債務基金編列之償還數。

3. ※表示歲出僅含列入債限部分。

(2)債務基金及債務還本

中央政府設置債務基金主要功能為加強債務之管理，提高財務運用之效能，紓解債務之壓力，透過舉新債還舊債，節省政府債務付息支出，使每年債務償付平滑化，以改善政府債務結構。

100 年中央政府債務基金為償還舊債發行 6,730 億元，其中償還未到期債務 600 億元、償還已到期債務 6,130 億元。

100 年政府於總預算撥入強制債務還本 660 億元，債務付息 1,113 億元，還本付息合計占歲出總額 9.2%。

表 9 中央政府債務基金

單位：億元

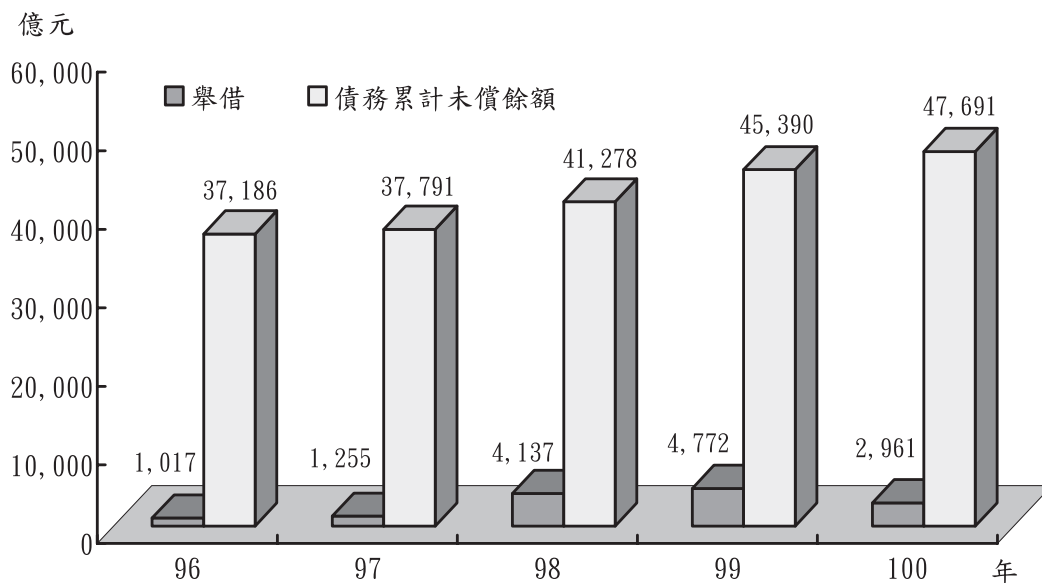
	合 計	償還未到期債務	償還已到期債務
96年	4,563	950	3,613
97年	4,782	500	4,282
98年	4,500	20	4,480
99年	5,804	720	5,084
100年	6,730	600	6,130

說明：99年(含)以前為決算審定數，100年為院編決算數。

(3)債務未償餘額

截至100年底止，中央政府債務未償餘額計4兆7,691億元（院編決算數），較99年4兆5,390億元，增加2,301億元，占前3年國民生產毛額（GNP）平均數比率為35.9%，符合「公共債務法」第4條之規定。

圖6 中央政府舉借及債務累計未償餘額



說明：99年(含)以前為決算審定數，100年為院編決算數。

三、賦稅

(一)賦稅收入

100 年全國賦稅收入實徵淨額為 1 兆 7,646 億元，較 99 年增加 1,424 億元(+8.8%)。其中所得稅增加 1,198 億元，係因 99 年景氣復甦，100 年之營利事業所得稅結算申報自繳及暫繳稅款增加所致；營業稅增加 157 億元，係因民間消費成長及進口暢旺所致；貨物稅增加 141 億元，係因車市需求穩定成長所致；關稅增加 68 億元，係因車輛類等產品進口稅額增加所致。

表 10 全國賦稅收入

單位：億元；%

	合 計		所得稅	營業稅	貨物稅	證券 交易稅	關稅	土地稅	其他
		年增率							
96年	17,339	8.3	7,302	2,461	1,490	1,289	819	1,337	2,641
97年	17,604	1.5	8,350	2,440	1,267	906	804	1,161	2,676
98年	15,303	-13.1	6,410	2,235	1,279	1,060	688	1,124	2,507
99年	16,222	6.0	5,904	2,682	1,508	1,046	895	1,364	2,823
100年	17,646	8.8	7,102	2,839	1,649	940	963	1,420	2,733

(二)賦稅結構

就各稅目別變動觀察，所得稅所占比率於 97 年達高峰 47.4%，98 年起因金融海嘯影響始遞減，100 年降至 40.2%，惟仍居各稅目之首；營業稅由 96 年 14.2% 升為 16.1%；其餘依序為：貨物稅由 8.6% 升為 9.3%、土地稅由 7.7% 升為 8.0%、證券交易稅成波動趨勢由 7.4% 降至 5.3%、關稅由 4.7% 升為 5.5%。

表 11 全國賦稅收入結構

單位：%

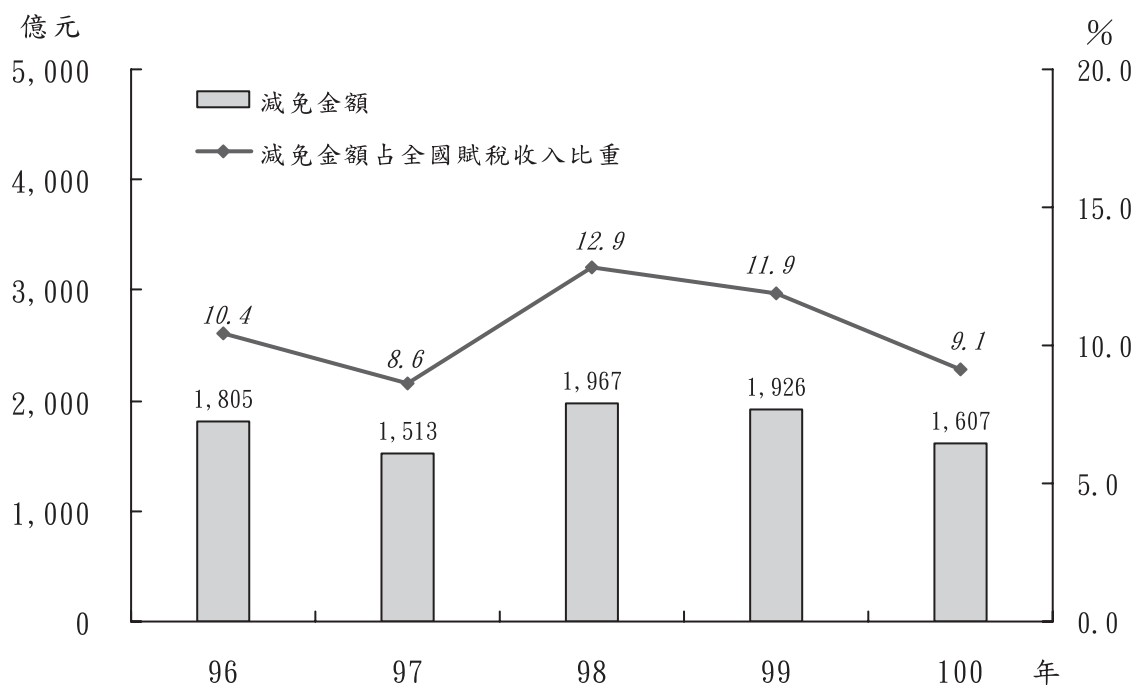
	合 計	所得稅	營業稅	貨物稅	證券 交易稅	關稅	土地稅	其他
96年	100.0	42.1	14.2	8.6	7.4	4.7	7.7	15.3
97年	100.0	47.4	13.9	7.2	5.1	4.6	6.6	15.2
98年	100.0	41.9	14.6	8.4	6.9	4.5	7.3	16.4
99年	100.0	36.4	16.5	9.3	6.4	5.5	8.4	17.5
100年	100.0	40.2	16.1	9.3	5.3	5.5	8.0	15.6

如按性質分，100 年直接稅為 1 兆 478 億元，較 99 年增加 10.5%，間接稅為 7,168 億元，較 99 年增加 6.3%；直接稅所占比重，由 96 年 63.1%降為 59.4%，而間接稅比重由 36.9%相對升為 40.6%。

(三)促進產業升級之稅捐減免

為獎勵民間投資促進產業升級，健全經濟發展，自 80 年實施促進產業升級條例，以稅捐減免方式促進經濟發展，本條例已於 98 年底屆滿，另由產業創新條例接替。惟後續審核作業，致 100 年仍有核定稅捐減免額 1,607 億元，占全國賦稅收入實徵淨額 9.1%，較 99 年減少 2.8 個百分點。

圖7 促進產業升級之稅捐減免



四、關務

關務工作兼具財政及經濟雙重功能，一方面為促進國內產業之正常發展，對於進口貨物課徵適度關稅，以充裕政府財政；另一方面則運用關稅政策，制定各項免稅、減稅及退稅等獎勵措施，以配合國家經濟發展。此外，為因應我國社會經濟發展，創造有利企業營運空間，積極推動無障礙通關環境以增進我國競爭力。另為維護社會大眾安全，防堵不法毒品及危險物品流入，加強查緝防範走私。相關之關務統計摘要分析如下：

(一)進出口貿易

100 年出口 3,083 億美元，較上年增加 12.3%，進口 2,814 億美元，增加 12.0%，出超 268 億美元，較上年增加 34 億美元或增 14.8%。綜觀 100 年經貿情勢，上半年由於對新興經濟體出口快速成長及資訊科技產品陸續推陳出新，致我出口表現亮麗，惟 8 月起受到歐債危機遲遲未解、美國經濟復甦緩慢及六輕工安事故影響，致出口成長趨緩，總計全年出口較上年增加 12.3%，其中對東協六國出口增加 22.7%、對美國增加 15.6% 較大，貨品別以資訊及通訊產品增加 40.5%、機械增加 22.4% 等較大。

表 12 進出口貿易值及年增率

單位：億美元；%

	出 口		進 口		出(入)超	
	金 額	年增率	金 額	年增率	金 額	年增率
96 年	2,467	10.1	2,193	8.2	274	28.6
97 年	2,556	3.6	2,404	9.7	152	-44.6
98 年	2,037	-20.3	1,744	-27.5	293	93.0
99 年	2,746	34.8	2,512	44.1	234	-20.3
100 年	3,083	12.3	2,814	12.0	268	14.8

(二)海關業務

100 年上半年全球景氣持續復甦，惟下半年受歐債問題影響，致全球景氣復甦趨緩，但海關推動的各項關務改革工作仍持續進行，除機動調降關稅稅率、鬆綁不合時宜關稅法規外，並致力推行國際關務合作，積極洽簽關務協定、推動關務行銷及加強關務交流工作。100 年我出進口各有兩位數增長，全年通關業務量穩定增加，入、出境飛機架次分別增 7.3% 及 7.8%，入、出境旅客人次分別增 4.7% 及 4.8%，進、出口貨櫃數量分別增 4.8% 及 2.8%，惟入、出境輪船艘數分別減 0.8% 及 12.0%。

表 13 海關業務概況

			96 年	97 年	98 年	99 年	100 年
報單份數	進 口	千份	10,729	10,979	11,290	13,583	14,377
		年增率(%)	10.3	2.3	2.8	20.3	5.8
	出 口	千份	9,382	9,080	9,067	10,270	10,264
		年增率(%)	-1.5	-3.2	-0.1	13.3	-0.1
貨櫃數量	進 口	千個	4,332	4,201	3,844	4,153	4,354
		年增率(%)	6.1	-3.0	-8.5	8.0	4.8
	出 口	千個	4,022	3,937	3,640	3,991	4,105
		年增率(%)	5.9	-2.1	-7.5	9.6	2.8
輪船艘數	入 境	艘數	26,362	25,142	24,632	26,255	26,048
		年增率(%)	-2.1	-4.6	-2.0	6.6	-0.8
	出 境	艘數	24,387	23,422	23,693	29,879	26,287
		年增率(%)	-3.3	-4.0	1.2	26.1	-12.0
飛機架次	入 境	架次	95,441	86,876	82,912	94,544	101,455
		年增率(%)	2.6	-9.0	-4.6	14.0	7.3
	出 境	架次	95,326	86,881	82,867	94,312	101,686
		年增率(%)	2.4	-8.9	-4.6	13.8	7.8
旅客人數	入 境	千人次	12,582	12,245	12,604	14,920	15,625
		年增率(%)	5.2	-2.7	2.9	18.4	4.7
	出 境	千人次	12,830	12,249	12,587	14,843	15,556
		年增率(%)	5.6	-4.5	2.8	17.9	4.8

(三)關稅負擔率

關稅負擔率係指關稅收入對進口金額之比率。由於協定關稅減讓，大幅降低關稅稅率及修正減免項目，另為協助紓緩國內物價上漲壓力，調節物資供應及產業合理經營，近年來亦機動調降部分貨品關稅稅率，致關稅負擔率近 5 年維持在 1.1%至 1.2 %之間。

表 14 關稅負擔率

單位：億元；%

	關稅收入	進口金額	關稅負擔率
96年	819	72,118	1.1
97年	804	75,511	1.1
98年	688	57,572	1.2
99年	895	79,435	1.1
100年	963	82,804	1.2

(四)外銷品沖退稅

表 15 外銷品沖退稅件數及金額

單位：億元；件

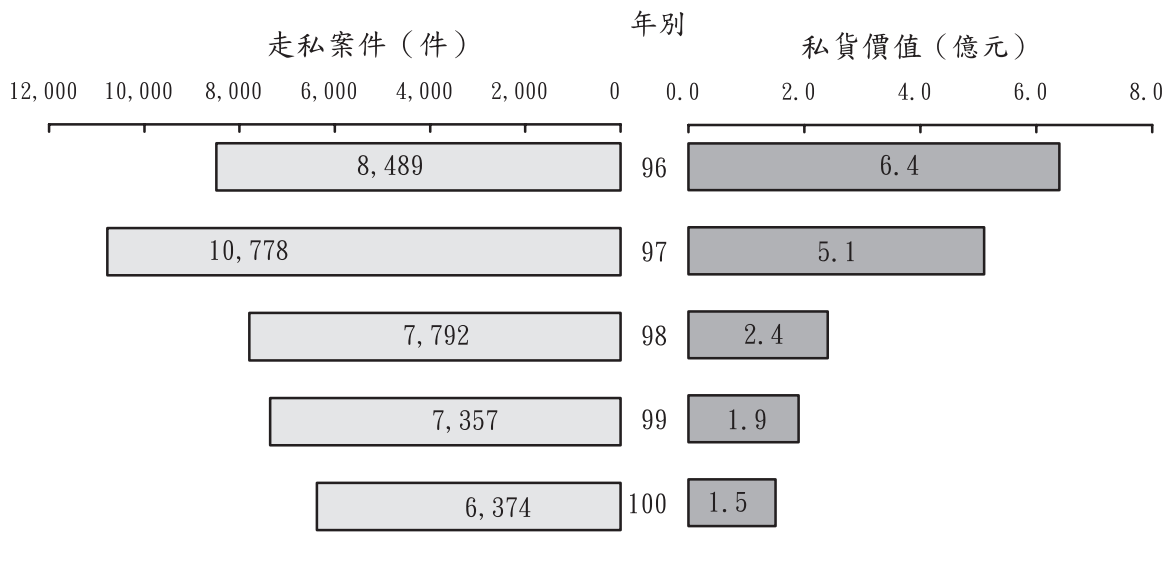
	沖退稅件數	沖退稅金額
96年	46,475	18
97年	52,081	21
98年	45,693	15
99年	62,166	20
100年	66,528	23

為促進外銷事業之發展，政府制定外銷退稅辦法。實施之初，沖退稅件數曾不斷大幅增加，後因進口稅率陸續調降及退稅制度逐步取消，沖退稅申請案件呈減緩趨勢。97年因金融海嘯侵襲，政府藉由恢復出口沖退稅機制來減輕出口商負擔，100年沖退稅件數增加為 66,528 件，沖退稅金額為 23 億元。按貨品類別分，以第五類「礦產品」沖退稅金額 5.8 億元，占 25.1%最高，第十五類「卑金屬及卑金屬製品」4.5 億元，占 19.4%次之，第十六類「機器及機械用具；電器設備及其零件」沖退稅金額 3.9 億元占 17.1%再次之。

(五)緝私案件及私貨價值

海關為嚴防走私漏稅，防止危害社會之物品流入國內，除陸續修訂法條以符合社會現況需求外，並積極加強情資通報、智慧財產權邊境保護、實施重點查緝，以強化查緝效能，維持國家稅課及社會安全；惟近年來大幅調降關稅稅率及增加開放進口貨品，查緝私貨件數與金額有逐年下降趨勢。100 年查緝走私案件計 6,374 件，較 99 年減少 13.4%；緝獲私貨價值 1.5 億元，較 99 年減少 22.4%，其中 97.3% 為海關自行緝獲，2.7% 為治安機關移交海關處理。

圖 8 緝私案件及私貨價值



五、國有財產

國有財產是國家重要資源，近年來國有財產局積極制訂及研修相關法規，除了有效處理國有財產之接管、登記，加強國有非公用不動產之管理、處理及運用外，更為強化國有財產管理及促進國家資產有效利用，持續推動「強化國有財產管理及運用效益方案」，積極督促各管理機關健全產籍、改善占用及活化公用財產。

(一)國有財產總值

100 年底國有財產總值為 8 兆 7,994 億元，較 99 年底 8 兆 7,146 億元，增加 848 億元（+1.0%）。

1. 按使用性質別分

(1)公用財產部分：100 年底國有公用財產總值共計為 8 兆 385 億元，占國有財產總值 91.4%，較 99 年底 7 兆 8,912 億元，增加 1,473 億元（+1.9%）。

其中：

①公務用財產：100 年底為 4 兆 940 億元，占國有財產總值 46.5%居首，較 99 年底 4 兆 750 億元，增加 190 億元（+0.5%）。

②公共用財產：100 年底為 1 兆 9,926 億元，占國有財產總值 22.6%居次，較 99 年底 1 兆 9,051 億元，增加 875 億元（+4.6%）。

表 16 國有財產總值

單位：億元；%

	總 計		公 用 財 產								非公用財產	
			合 計		公務用		公共用		事業用			
	金額	結構比	金額	結構比	金額	結構比	金額	結構比	金額	結構比	金額	結構比
96 年底	74,652	100.0	65,501	87.7	37,346	50.0	10,093	13.5	18,062	24.2	9,151	12.3
97 年底	76,617	100.0	67,664	88.3	38,566	50.3	10,577	13.8	18,521	24.2	8,953	11.7
98 年底	84,741	100.0	76,053	89.7	39,745	46.9	17,440	20.5	18,868	22.3	8,688	10.3
99 年底	87,146	100.0	78,912	90.6	40,750	46.8	19,051	21.9	19,111	21.9	8,234	9.4
100 年底	87,994	100.0	80,385	91.4	40,940	46.6	19,926	22.6	19,519	22.2	7,609	8.6
年增率	1.0		1.9		0.5		4.6		2.1		-7.6	

③事業用財產：100 年底為 1 兆 9,519 億元，占國有財產總值 22.2%居第三，較 99 年底 1 兆 9,111 億元，增加 408 億元(+2.1%)。

(2)非公用財產部分：100 年底國有非公用財產總值共計為 7,609 億元，占國有財產總值 8.6%，較 99 年底 8,234 億元，減少 625 億元(-7.6%)。

2. 按財產種類別分

(1)土地：國有財產種類中以土地所占比率最大，100 年底為 4 兆 8,327 億元，占國有財產總值 54.9%，較 99 年底 4 兆 7,715 億元，增加 612 億元(+1.3%)。

(2)土地改良物：100 年底為 1 兆 3,409 億元，占國有財產總值 15.2%居次，較 99 年底 1 兆 2,950 億元，增加 459 億元(+3.5%)。

(3)有價證券：100 年底為 1 兆 2,314 億元，占國有財產總值 14.0%居第三，較 99 年底 1 兆 2,527 億元，減少 213 億元(-1.7%)。

(4)房屋建築及設備：100 年底為 8,199 億元，占國有財產總值 9.3%居第四，較 99 年底 8,128 億元，增加 71 億元(+0.9%)。

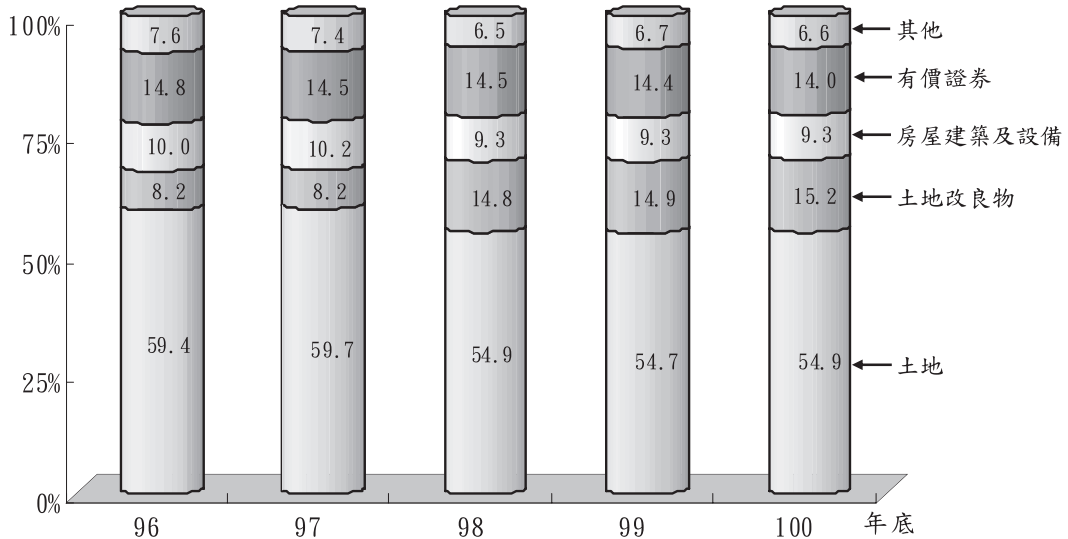
(5)其他部分：依序為機械及設備 2,423 億元(占 2.8%)，較 99 年底 2,454 億元，減少 31 億元(-1.3%)、交通及運輸設備 2,020 億元(占 2.3%)，較 99 年底 2,080 億元，減少 60 億元(-2.9%)、什項設備及權利 1,302 億元(占 1.5%)，較 99 年底 1,292 億元增加 10 億元(+0.8%)。

表 17 國有財產種類價值

單位：億元；%

	合 計	土地	土地 改良物	房屋建築 及設備	機械 及設備	交通及 運輸設備	有價證券	什項設備 及權利
96 年底	74,652	44,312	6,094	7,453	2,723	2,092	11,074	904
97 年底	76,617	45,724	6,333	7,806	2,660	2,081	11,101	912
98 年底	84,741	46,554	12,554	7,903	2,466	2,051	12,288	925
99 年底	87,146	47,715	12,950	8,128	2,454	2,080	12,527	1,292
100 年底	87,994	48,327	13,409	8,199	2,423	2,020	12,314	1,302
結構比	100.0	54.9	15.2	9.3	2.8	2.3	14.0	1.5
年增率	1.0	1.3	3.5	0.9	-1.3	-2.9	-1.7	0.8

圖9 國有財產種類價值結構



(二) 國有非公用土地處理及管理概況

100 年國有財產局持續推動「國有機關用地加強處理方案」，加強處理閒置、低度利用或被占用國有機關用地暨地上建物，建立完整正確之國有機關用地資料，俾供中央機關辦公廳舍統籌調度有效運用；賡續執行「恢復國有非公用土地原有風貌計畫」，以生態保育為目標，既有濫墾、濫建及非法棄置廢棄物等，均限期廢耕、拆除或清運處理，以落實國土復育計畫及環保減碳政策；行政院於 98 年成立「國有土地清理活化督導小組」並續推動執行「國有不動產清理活化作業計畫」，分期分區清理大面積國有建築用地，運用衛星監測查察占用情形，以彌補派員實地巡察之不足及遏止新占用。惟國有土地的管理與運用除基於保育及公用優先外，另透過變產置產創造永續財源，更兼顧「經濟發展、社會公益、永續環境」等目標，對座落精華地區（直轄市等）、非公用大面積之國有土地（面積在 1,650 平方公尺以上者），將在標售之外，依法以出租、設定地上權或委託經營等多元方式，釋出給民間開發利用，藉以提升土地使用效益，節省公務機關管理成本，並可增裕國庫收益及地方政府稅收。

以下就國有非公用財產中最大宗之土地價值(占 98.4%)，區分處理及管理兩大類加以說明：

1. 處理：

100 年國有非公用土地處理總值為 901 億元，較 99 年 1,260 億元，減少 359 億元（-28.5%）。其中以註銷產籍 612 億元為最多，占 67.9%，其次為出售 153 億元，占 17.0%，再次為無償撥用 75 億元，占 8.3%。

表 18 國有非公用土地處理概況

單位：億元；%

	合 計		無償撥用		有償撥用		出售		註銷產籍		放領	
		結構比		結構比		結構比		結構比		結構比		結構比
96 年	684	100.0	141	20.6	57	8.3	274	40.1	212	31.0	0	0.0
97 年	685	100.0	239	34.9	75	10.9	287	41.9	84	12.3	0	0.0
98 年	659	100.0	147	22.3	39	5.9	223	33.9	250	37.9	0	0.0
99 年	1,260	100.0	113	9.0	65	5.1	273	21.7	809	64.2	0	0.0
100 年	901	100.0	75	8.3	61	6.8	153	17.0	612	67.9	0	0.0

2. 管理：

100 年底國有非公用土地管理總值為 7,408 億元，較 99 年底 8,037 億元，減少 629 億元（-7.8%）。其中以保留 3,462 億元為最多，占 46.7%，其次為出租 1,127 億元，占 15.2%，再次為待勘查 932 億元，占 12.6%。其餘依序為占用 799 億元，占 10.8%、閒置 573 億元，占 7.7%；其他部分 515 億元，占 7.0%，係包括委託管理 310 億元、改良利用 81 億元、借用 41 億元、待處理 37 億元、設定地上權及採取土石 32 億元及委託經營 14 億元等。

表 19 國有非公用土地管理概況

單位：億元；%

	合 計		保留		出租		待勘查		占用		閒置		其他	
		結構比		結構比		結構比		結構比		結構比		結構比		結構比
96 年底	9,041	100.0	4,995	55.3	1,134	12.5	990	11.0	951	10.5	517	5.7	454	5.0
97 年底	8,834	100.0	4,794	54.3	1,109	12.5	983	11.1	943	10.7	532	6.0	473	5.4
98 年底	8,566	100.0	4,576	53.4	1,093	12.8	956	11.2	887	10.3	555	6.5	499	5.8
99 年底	8,037	100.0	4,024	50.1	1,133	14.1	941	11.7	858	10.7	567	7.0	514	6.4
100 年底	7,408	100.0	3,462	46.7	1,127	15.2	932	12.6	799	10.8	573	7.7	515	7.0

貳、統計表

II. Statistical Tables

一、財政收支

Part I. Government Revenues and Expenditures

表1-1. 各級政府歲入歲出及融資淨額

(1)按經常門及資本門別分

單位：新台幣百萬元；%

會計年度	歲 入 淨 額 Net Revenues						歲 出 淨 額			
	總計 Grand Total		經常門 Current		資本門 Capital		總計 Grand Total		經常門 Current	
	金 額	結構比	金 額	結構比	金 額	結構比	金 額	結構比	金 額	結構比
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
77年度	765,439	100.0	737,872	96.4	27,567	3.6	726,468	100.0	485,901	66.9
78年度	921,575	100.0	890,664	96.6	30,911	3.4	1,207,351	100.0	577,967	47.9
79年度	1,092,401	100.0	1,053,410	96.4	38,991	3.6	1,097,518	100.0	702,812	64.0
80年度	1,049,931	100.0	997,536	95.0	52,395	5.0	1,275,613	100.0	823,188	64.5
81年度	1,257,568	100.0	1,218,653	96.9	38,915	3.1	1,561,930	100.0	919,058	58.8
82年度	1,416,334	100.0	1,352,986	95.5	63,348	4.5	1,756,306	100.0	1,025,405	58.4
83年度	1,502,754	100.0	1,441,922	96.0	60,832	4.0	1,826,367	100.0	1,163,298	63.7
84年度	1,559,429	100.0	1,522,624	97.6	36,805	2.4	1,910,066	100.0	1,328,425	69.5
85年度	1,604,184	100.0	1,550,943	96.7	53,241	3.3	1,843,786	100.0	1,383,725	75.0
86年度	1,704,759	100.0	1,629,420	95.6	75,338	4.4	1,878,764	100.0	1,463,449	77.9
87年度	2,053,458	100.0	1,960,620	95.5	92,838	4.5	1,992,593	100.0	1,545,052	77.5
88年度	2,004,394	100.0	1,867,081	93.1	137,313	6.9	2,050,004	100.0	1,554,405	75.8
89年度	2,784,863	100.0	2,679,563	96.2	105,299	3.8	3,140,936	100.0	2,529,683	80.5
90年	1,896,841	100.0	1,809,035	95.4	87,805	4.6	2,271,755	100.0	1,771,630	78.0
91年	1,787,919	100.0	1,706,602	95.5	81,317	4.5	2,144,994	100.0	1,649,952	76.9
92年	1,948,847	100.0	1,834,654	94.1	114,193	5.9	2,216,514	100.0	1,683,569	76.0
93年	1,927,400	100.0	1,845,279	95.7	82,121	4.3	2,245,047	100.0	1,703,657	75.9
94年	2,218,039	100.0	2,108,064	95.0	109,976	5.0	2,291,999	100.0	1,729,489	75.5
95年	2,177,018	100.0	2,094,023	96.2	82,995	3.8	2,214,226	100.0	1,754,091	79.2
96年	2,244,758	100.0	2,189,035	97.5	55,724	2.5	2,290,169	100.0	1,801,511	78.7
97年	2,231,614	100.0	2,181,188	97.7	50,425	2.3	2,343,585	100.0	1,811,308	77.3
98年	2,113,644	100.0	2,041,412	96.6	72,232	3.4	2,670,898	100.0	2,008,372	75.2
99年	2,115,554	100.0	2,062,022	97.5	53,532	2.5	2,566,804	100.0	1,911,511	74.5
100年	2,306,115	100.0	2,238,964	97.1	67,151	2.9	2,612,761	100.0	2,020,149	77.3
101年 *	2,420,094	100.0	...	...	...	...	2,774,200	100.0	...	...

資料來源：審計部暨各級政府。

說明：1. 91年（含）以前為決算審定數；92至100年為決算數。
2. 歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。
3. 歲出淨額不包括債務還本支出。
4. 自60年度起，除總預算收支外，並將特別預算收支一併計入。

附註：* 係預算數。

Table 1-1. Net Government Revenues、Expenditures and
Financing of All Levels
(1) by Current & Capital

Unit : NT\$ Million ; %

Net Expenditures		餘絀				Surplus / Deficit		FY
資本門 Capital		總計 Grand Total		經常門 Current		資本門 Capital		
金額	結構比	金額	占歲入淨額百分比	金額	占經常門歲入百分比	金額	占資本門歲出百分比	
Amount	%	Amount	% of Net Revenues	Amount	% of Net Current Revenues	Amount	% of Net Capital Expenditures	
240,567	33.1	38,971	5.1	251,971	34.1	-213,001	-88.5	1988
629,384	52.1	-285,775	-31.0	312,697	35.1	-598,473	-95.1	1989
394,706	36.0	-5,116	-0.5	350,599	33.3	-355,715	-90.1	1990
452,425	35.5	-225,682	-21.5	174,348	17.5	-400,030	-88.4	1991
642,872	41.2	-304,362	-24.2	299,595	24.6	-603,957	-93.9	1992
730,902	41.6	-339,972	-24.0	327,581	24.2	-667,553	-91.3	1993
663,069	36.3	-323,613	-21.5	278,624	19.3	-602,237	-90.8	1994
581,641	30.5	-350,637	-22.5	194,199	12.8	-544,836	-93.7	1995
460,061	25.0	-239,602	-14.9	167,218	10.8	-406,820	-88.4	1996
415,315	22.1	-174,005	-10.2	165,972	10.2	-339,976	-81.9	1997
447,542	22.5	60,865	3.0	415,568	21.2	-354,704	-79.3	1998
495,598	24.2	-45,609	-2.3	312,676	16.7	-358,286	-72.3	1999
611,253	19.5	-356,074	-12.8	149,880	5.6	-505,954	-82.8	2000
500,125	22.0	-374,915	-19.8	37,405	2.1	-412,320	-82.4	CY 2001
495,042	23.1	-357,075	-20.0	56,651	3.3	-413,726	-83.6	CY 2002
532,946	24.0	-267,667	-13.7	151,085	8.2	-418,752	-78.6	CY 2003
541,390	24.1	-317,647	-16.5	141,622	7.7	-459,269	-84.8	CY 2004
562,510	24.5	-73,960	-3.3	378,575	18.0	-452,534	-80.4	CY 2005
460,134	20.8	-37,208	-1.7	339,932	16.2	-377,140	-82.0	CY 2006
488,658	21.3	-45,411	-2.0	387,523	17.7	-432,934	-88.6	CY 2007
532,278	22.7	-111,972	-5.0	369,881	17.0	-481,852	-90.5	CY 2008
662,526	24.8	-557,254	-26.4	33,040	1.6	-590,294	-89.1	CY 2009
655,293	25.5	-451,251	-21.3	150,511	7.3	-601,761	-91.8	CY 2010
592,612	22.7	-306,646	-13.3	218,814	9.8	-525,461	-88.7	CY 2011
...	...	-354,106	-14.6	...	...	...	...	CY 2012 *

Source : Ministry of Audit、All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; 2003 to 2011, the figures are final accounts.

2.Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

3.Net Expenditures exclude the principal repayment.

4.Since FY 1971,the amounts of revenues & expenditures cover not only total budget, but special budgets are consolidated.

Note : * The figures are budget accounts.

表1-1. 各級政府歲入歲出及融資淨額(續1完)

(2)按政府融資別分

單位：新台幣百萬元

會計年度	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	餘 絀 Surplus / Deficit	政 府			
				淨 收 入 Net Borrowing		發行公債收入 Government Bonds	
				金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
77年度	765,439	726,468	38,971	61,730	100.0	76,540	124.0
78年度	921,575	1,207,351	-285,775	428,755	100.0	117,397	27.4
79年度	1,092,401	1,097,518	-5,116	41,510	100.0	15,831	38.1
80年度	1,049,931	1,275,613	-225,682	247,743	100.0	145,003	58.5
81年度	1,257,568	1,561,930	-304,362	319,047	100.0	312,903	98.1
82年度	1,416,334	1,756,306	-339,972	375,047	100.0	340,886	90.9
83年度	1,502,754	1,826,367	-323,613	334,367	100.0	108,327	32.4
84年度	1,559,429	1,910,066	-350,637	378,445	100.0	75,104	19.8
85年度	1,604,184	1,843,786	-239,602	257,682	100.0	115,769	44.9
86年度	1,704,759	1,878,764	-174,005	181,318	100.0	136,265	75.2
87年度	2,053,458	1,992,593	60,865	59,827	100.0	59,904	100.1
88年度	2,004,394	2,050,004	-45,609	45,900	100.0	77,558	169.0
89年度	2,784,863	3,140,936	-356,074	376,319	100.0	482,119	128.1
90年	1,896,841	2,271,755	-374,915	293,575	100.0	332,948	113.4
91年	1,787,919	2,144,994	-357,075	308,550	100.0	203,193	65.9
92年	1,948,847	2,216,514	-267,667	368,621	100.0	136,737	37.1
93年	1,927,400	2,245,047	-317,647	340,909	100.0	210,018	61.6
94年	2,218,039	2,291,999	-73,960	191,731	100.0	127,578	66.5
95年	2,177,018	2,214,226	-37,208	75,463	100.0	35,842	47.5
96年	2,244,758	2,290,169	-45,411	67,569	100.0	—	—
97年	2,231,614	2,343,585	-111,972	123,946	100.0	10,756	8.7
98年	2,113,644	2,670,898	-557,254	534,400	100.0	114,595	21.4
99年	2,115,554	2,566,804	-451,251	468,315	100.0	250,219	53.4
100年	2,306,115	2,612,761	-306,646	169,729	100.0	96,842	57.1
101年 *	2,420,094	2,774,200	-354,106	...	...	...	...

Table 1-1. Net Government Revenues、Expenditures and
Financing of All Levels (Cont.1 End)
(2) by Financing

Unit : NT\$ Million

融 資		Financing				FY
賒 借 收 入 Borrowing		移用以前年度歲計賸餘 Surplus of Previous Fiscal year		債務還本支出 Principal Repayment		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
9,504	15.4	1,147	1.9	25,461	41.2	1988
313,138	73.0	30,422	7.1	32,203	7.5	1989
72,855	175.5	22,053	53.1	69,229	166.8	1990
136,605	55.1	107,147	43.2	141,012	56.9	1991
89,133	27.9	51,197	16.0	134,186	42.1	1992
99,609	26.6	37,540	10.0	102,988	27.5	1993
231,135	69.1	82,280	24.6	87,375	26.1	1994
389,432	102.9	78,771	20.8	164,863	43.6	1995
249,676	96.9	54,348	21.1	162,111	62.9	1996
199,991	110.3	33,049	18.2	187,988	103.7	1997
176,262	294.6	35,726	59.7	212,065	354.5	1998
112,444	245.0	23,739	51.7	167,842	365.7	1999
87,332	23.2	37,634	10.0	230,766	61.3	2000
99,180	33.8	15,862	5.4	154,415	52.6	CY 2001
126,616	41.0	64,852	21.0	86,111	27.9	CY 2002
268,950	73.0	47,668	12.9	84,733	23.0	CY 2003
244,867	71.8	2,626	0.8	116,602	34.2	CY 2004
183,933	95.9	5,278	2.8	125,058	65.2	CY 2005
184,969	245.1	2,227	3.0	147,574	195.6	CY 2006
183,288	271.3	4,732	7.0	120,450	178.3	CY 2007
247,873	200.0	52,179	42.1	186,862	150.8	CY 2008
532,568	99.7	87,951	16.5	200,714	37.6	CY 2009
418,296	89.3	6,502	1.4	206,702	44.1	CY 2010
301,076	177.4	800	0.5	228,990	134.9	CY 2011
...	...	...	...	...	...	CY 2012 *

表1-2. 各級政府歲入淨額－按來源別分
(1)金 額

單位：新台幣千元

會計年度	總 計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣 收 入 Revenues from Monopolies	規費收入 Fees	罰款及賠償 收 入 Revenues from Fines & Indemnities
77年度	765,439,044	511,636,590	46,409,086	22,087,330	8,179,090
78年度	921,575,298	629,752,658	47,665,652	24,862,876	9,769,789
79年度	1,092,401,322	794,812,186	52,921,212	25,363,830	11,466,550
80年度	1,049,930,814	748,508,035	60,112,553	23,845,936	13,815,010
81年度	1,257,568,462	909,110,456	58,513,425	34,402,615	18,756,896
82年度	1,416,334,233	983,386,722	62,109,464	51,122,710	21,760,324
83年度	1,502,754,406	1,062,777,886	64,703,174	44,193,855	25,383,346
84年度	1,559,428,922	1,170,855,609	61,408,387	58,912,540	28,391,358
85年度	1,604,184,019	1,141,837,977	55,958,566	59,938,742	31,918,303
86年度	1,704,758,733	1,213,273,925	58,178,758	65,894,063	32,557,195
87年度	2,053,458,063	1,339,604,699	57,447,798	68,945,989	38,139,906
88年度	2,004,394,362	1,299,740,070	55,321,872	67,179,040	38,704,939
89年度	2,784,862,529	1,852,451,498	77,315,841	112,252,324	59,703,956
90年	1,896,840,574	1,200,277,598	57,563,011	76,931,520	41,995,671
91年	1,787,918,681	1,190,873,947	346,450	125,261,286	44,835,295
92年	1,948,847,371	1,220,116,161	—	76,451,783	42,054,650
93年	1,927,399,732	1,353,409,510	—	85,329,611	42,328,314
94年	2,218,039,419	1,531,296,588	—	88,815,546	43,253,520
95年	2,177,017,797	1,556,651,634	—	91,135,343	42,488,416
96年	2,244,758,463	1,685,875,406	—	96,578,928	44,646,395
97年	2,231,613,847	1,710,617,299	—	94,302,379	46,689,872
98年	2,113,644,128	1,483,518,036	—	92,007,685	41,401,821
99年	2,115,553,880	1,565,847,055	—	96,457,874	43,021,247
100年	2,306,114,662	1,703,988,545	—	96,250,399	41,675,131
101年 *	2,420,094,000	1,758,946,000	—	166,323,000	

資料來源：審計部暨各級政府。

說 明：1. 91年（含）以前為決算審定數；92至100年為決算數。

2. 歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。

附 註：* 係預算數。

Table 1-2. Net Government Revenues of All Levels—by Source

(1) Amount

Unit : NT\$ 1,000

營業盈餘及 事業收入	財產孳息 收入	資本收回及 售價收入	捐獻及贈與 收入	其 他	FY
Surplus of Public Enterprises & Public Utilities	Revenues from profits of Public Properties	Capitals from Sales of Properties & Recalled Capital	Revenues from Donations & Contributions	Others	
111,726,779	3,024,396	27,566,765	476,144	34,332,864	1988
128,210,459	3,886,376	30,911,135	441,999	46,074,354	1989
121,417,926	3,916,259	38,991,158	583,550	42,928,651	1990
94,834,985	5,949,312	52,394,886	619,532	49,850,565	1991
141,045,078	7,582,361	38,915,369	1,015,500	48,226,762	1992
166,470,993	17,290,383	63,348,427	1,050,825	49,794,385	1993
184,913,921	11,853,949	60,832,232	424,665	47,671,378	1994
141,955,910	14,824,481	36,805,093	768,755	45,506,789	1995
181,093,681	16,346,043	53,240,646	874,970	62,975,091	1996
180,797,232	19,569,755	75,338,309	1,492,155	57,657,341	1997
361,574,141	41,483,451	92,837,992	1,643,508	51,780,579	1998
324,850,999	25,415,706	137,312,883	1,508,467	54,360,386	1999
458,419,867	26,554,737	105,299,186	2,749,100	90,116,020	2000
346,581,447	20,319,289	87,762,224	3,748,203	61,661,611	CY 2001
260,869,289	12,943,006	81,316,541	2,053,167	69,419,700	CY 2002
417,620,743	12,610,572	114,192,218	4,943,581	60,857,663	CY 2003
289,973,788	11,833,445	82,120,671	5,329,402	57,074,991	CY 2004
375,663,228	12,828,697	109,975,329	5,716,327	50,490,184	CY 2005
325,938,642	14,413,915	82,994,309	6,946,880	56,448,658	CY 2006
291,798,866	15,102,519	55,723,935	7,844,517	47,187,897	CY 2007
264,918,185	14,248,934	50,425,451	8,862,119	41,549,608	CY 2008
330,928,068	14,110,343	72,231,857	8,657,379	70,788,939	CY 2009
286,479,300	16,084,676	53,531,971	12,203,771	41,927,986	CY 2010
293,953,904	14,278,550	67,151,155	9,332,655	79,484,323	CY 2011
305,501,000	119,831,000		69,493,000		CY 2012 *

Source : Ministry of Audit · All levels of government.

Explanation : 1. Prior to 2003, the figures are final audit accounts; 2003 to 2011, the figures are final accounts.

2. Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

Note : * The figures are budget accounts.

表1-2. 各級政府歲入淨額—按來源別分(續1完)
(2)結構比

單位：%

會計年度	總 計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣 收 入 Revenues from Monopolies	規費收入 Fees	罰款及賠償 收 入 Revenues from Fines & Indemnities
77年度	100.0	66.8	6.1	2.9	1.1
78年度	100.0	68.3	5.2	2.7	1.1
79年度	100.0	72.8	4.8	2.3	1.0
80年度	100.0	71.3	5.7	2.3	1.3
81年度	100.0	72.3	4.7	2.7	1.5
82年度	100.0	69.4	4.4	3.6	1.5
83年度	100.0	70.7	4.3	2.9	1.7
84年度	100.0	75.1	3.9	3.8	1.8
85年度	100.0	71.2	3.5	3.7	2.0
86年度	100.0	71.2	3.4	3.9	1.9
87年度	100.0	65.2	2.8	3.4	1.9
88年度	100.0	64.8	2.8	3.4	1.9
89年度	100.0	66.5	2.8	4.0	2.1
90年	100.0	63.3	3.0	4.1	2.2
91年	100.0	66.6	0.0	7.0	2.5
92年	100.0	62.6	—	3.9	2.2
93年	100.0	70.2	—	4.4	2.2
94年	100.0	69.0	—	4.0	2.0
95年	100.0	71.5	—	4.2	2.0
96年	100.0	75.1	—	4.3	2.0
97年	100.0	76.7	—	4.2	2.1
98年	100.0	70.2	—	4.4	2.0
99年	100.0	74.0	—	4.6	2.0
100年	100.0	73.9	—	4.2	1.8
101年 *	100.0	72.7	—	6.9	

Table 1-2. Net Government Revenues of All Levels — by Source (Cont. 1 End)
(2) Percentage

Unit : %

營業盈餘及 事業收入	財產孳息 收入	資本收回及 售價收入	捐獻及贈與 收入	其 他	FY
Surplus of Public Enterprises & Public Utilities	Revenues from profits of Public Properties	Capitals from Sales of Properties & Recalled Capital	Revenues from Donations & Contributions	Others	
14.6	0.4	3.6	0.1	4.5	1988
13.9	0.4	3.4	0.0	5.0	1989
11.1	0.4	3.6	0.1	3.9	1990
9.0	0.6	5.0	0.1	4.7	1991
11.2	0.6	3.1	0.1	3.8	1992
11.8	1.2	4.5	0.1	3.5	1993
12.3	0.8	4.0	0.0	3.2	1994
9.1	1.0	2.4	0.0	2.9	1995
11.3	1.0	3.3	0.1	3.9	1996
10.6	1.1	4.4	0.1	3.4	1997
17.6	2.0	4.5	0.1	2.5	1998
16.2	1.3	6.9	0.1	2.7	1999
16.5	1.0	3.8	0.1	3.2	2000
18.3	1.1	4.6	0.2	3.3	CY 2001
14.6	0.7	4.5	0.1	3.9	CY 2002
21.4	0.6	5.9	0.3	3.1	CY 2003
15.0	0.6	4.3	0.3	3.0	CY 2004
16.9	0.6	5.0	0.3	2.3	CY 2005
15.0	0.7	3.8	0.3	2.6	CY 2006
13.0	0.7	2.5	0.3	2.1	CY 2007
11.9	0.6	2.3	0.4	1.9	CY 2008
15.7	0.7	3.4	0.4	3.3	CY 2009
13.5	0.8	2.5	0.6	2.0	CY 2010
12.7	0.6	2.9	0.4	3.4	CY 2011
12.6	5.0		2.9		CY 2012 *

表1-3. 各級政府歲出淨額—按政事別分

(1)金 額

單位：新台幣千元

會計年度	總 計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for National Defense	教 育 科 學 文 化 Expenditures for Education Science		
				合 計 Total	教育支出 Education	科學支出 Science
77年度	726,468,366	80,222,307	160,374,536	147,182,528	...	...
78年度(1)	1,207,350,774	97,298,843	187,907,780	205,000,812	...	...
79年度	1,097,517,620	125,786,116	210,974,301	227,271,390	...	...
80年度	1,275,612,966	153,277,555	227,099,170	288,076,713	204,697,110	45,678,509
81年度	1,561,930,419	198,347,532	239,397,750	324,834,496	260,857,835	45,094,216
82年度	1,756,306,405	208,961,440	253,510,856	350,350,636	282,419,012	44,142,594
83年度	1,826,367,353	216,068,756	321,821,071	382,197,378	313,143,923	43,001,734
84年度	1,910,066,033	222,402,786	269,959,596	357,487,107	287,895,764	43,990,589
85年度	1,843,786,165	243,973,347	284,925,872	374,401,210	297,999,459	50,453,333
86年度	1,878,763,513	244,756,745	291,919,522	375,822,384	296,075,771	51,689,179
87年度	1,992,593,487	257,264,520	312,285,876	411,513,339	326,163,029	55,076,952
88年度	2,050,003,571	279,112,624	286,571,397	429,126,802	333,217,766	60,649,587
89年度	3,140,936,188	468,033,171	357,757,242	655,109,375	517,069,882	93,190,557
90年	2,271,755,089	328,736,317	247,596,630	430,077,788	326,657,881	67,846,600
91年	2,144,993,677	325,814,942	225,243,316	437,755,693	339,731,333	69,838,992
92年	2,216,514,388	331,884,833	237,945,728	464,185,814	329,976,803	95,097,142
93年	2,245,046,575	334,797,223	253,018,886	469,544,210	341,396,488	92,022,729
94年	2,291,999,146	341,873,740	247,472,367	473,242,782	347,705,858	93,907,549
95年	2,214,225,610	345,237,340	234,698,581	484,827,465	358,296,679	91,591,938
96年	2,290,169,058	343,950,300	255,853,615	492,624,765	362,618,086	96,214,492
97年	2,343,585,358	350,499,656	262,150,486	495,515,006	362,963,912	95,126,209
98年	2,670,898,052	357,411,638	297,746,330	581,535,127	426,445,488	99,762,352
99年	2,566,804,424	368,420,184	286,928,926	554,254,019	407,821,720	103,567,862
100年	2,612,761,071	375,990,828	288,969,309	588,652,136	441,729,379	100,816,911
101年 *	2,774,200,000	400,788,000	309,441,000	625,591,000	...	...

資料來源：審計部暨各級政府。

說明：91年（含）以前為決算審定數；92至100年為決算數。

附註：* 係預算數。

(1)政事別科目自78年度起數度修正，所列77年及以前年度資料中，經濟發展支出項下係指修正前經濟建設及交通支出、事業基金及投資支出二科目之和；自79年度起，社區發展及環境保護支出、退休撫卹支出均自社會福利支出劃出單獨列示。

Table 1-3. Net Government Expenditures of All Levels
—by Administrative Affair
(1) Amount

Unit : NT\$ 1,000

支 出 & Culture	經 濟 發 展 支 出 Expenditures for Economic Development					FY
文 化 支 出	合 計	農 業 支 出	工 業 支 出	交 通 支 出	其 他 經 濟 服 務 支 出	
Culture	Total	Agriculture	Industry	Transportation & Communication	Other Economic Service	
...	192,405,725	...	...	...	...	1988
...	541,384,677	...	...	...	...	1989 (1)
...	302,280,978	...	...	...	...	1990
37,701,094	322,087,225	69,533,949	28,024,490	185,715,276	38,813,510	1991
18,882,445	461,820,660	196,127,272	76,753,332	108,383,334	80,556,722	1992
23,789,030	545,650,731	71,604,248	128,415,516	257,712,650	87,918,317	1993
26,051,721	468,080,258	129,709,888	54,617,296	216,267,494	67,485,580	1994
25,600,754	438,151,793	89,798,540	36,028,060	264,186,155	48,139,038	1995
25,948,418	329,134,666	86,219,699	24,728,502	168,164,969	50,021,496	1996
28,057,434	295,035,356	103,823,237	18,415,768	132,232,818	40,563,533	1997
30,273,358	335,012,037	109,785,707	20,675,979	141,243,177	63,307,174	1998
35,259,449	351,102,571	98,947,434	21,040,941	185,600,679	45,513,517	1999
44,848,936	474,894,665	140,334,855	49,436,535	218,688,201	66,435,074	2000
35,573,307	398,792,298	128,098,837	23,180,271	201,420,962	46,092,228	CY 2001
28,185,368	405,256,604	110,932,362	17,695,018	192,982,966	83,646,258	CY 2002
39,111,869	400,910,367	121,044,268	25,972,403	194,449,568	59,444,128	CY 2003
36,124,993	412,869,722	138,459,513	22,070,959	202,347,968	49,991,282	CY 2004
31,629,375	430,475,604	144,983,653	23,357,582	214,577,721	47,556,648	CY 2005
34,938,848	341,944,135	95,926,332	19,172,090	185,087,342	41,758,371	CY 2006
33,792,187	383,297,576	106,788,333	16,004,160	218,338,059	42,167,024	CY 2007
37,424,885	432,334,774	112,827,383	34,001,049	234,604,149	50,902,193	CY 2008
55,327,287	601,895,782	162,784,285	38,154,666	250,679,051	150,277,780	CY 2009
42,864,437	517,038,782	191,954,604	36,690,962	228,048,666	60,344,550	CY 2010
46,105,846	473,520,018	170,977,635	27,856,435	232,407,552	42,278,396	CY 2011
...	392,003,000	...	...	...	...	CY 2012 *

Source : Ministry of Audit 、 All levels of government.

Explanation : Prior to 2003, the figures are final audit accounts; 2003 to 2011, the figures are final accounts.

Note : * The figures are budget accounts.

(1) The expenditure items have been reclassified since FY 1989. Before FY 1989 the data under "Economic Development" is combined the items of "Economic Construction & Communication" & "fun & Investment on Enterprises". Since FY 1990. Expenditure for Community Development & Environment Protection" and "Pension & Survivors' Benefits" are divided from the expenditure for "Social Welfare".

表1-3. 各級政府歲出淨額—按政事別分(續1)

(1)金 額

單位：新台幣千元

會計年度	社 會 福 利 支 出 (2) Expenditures for Social Welfare					
	合 計	社會保險支出	社會救助支出	福利服務支出	國民就業支出	醫療保健支出
	Total	Social Insurance	Social Relief	Benefit Service	Education	Medical care
77年度	55,169,160	...	...	...	...	...
78年度(1)	65,488,382	...	...	...	...	...
79年度	96,207,023	...	...	...	...	...
80年度	117,771,908	33,378,237	13,581,114	46,373,817	2,851,351	21,587,389
81年度	135,040,121	46,765,305	6,333,501	53,780,006	2,800,759	25,360,550
82年度	145,758,829	47,640,393	9,607,098	57,838,334	3,254,224	27,418,780
83年度	158,523,241	50,490,710	9,745,276	65,957,161	3,545,353	28,784,741
84年度	231,765,959	94,748,863	20,967,654	83,448,718	3,312,578	29,288,146
85年度	290,002,141	125,545,340	30,221,953	100,833,486	4,368,643	29,032,719
86年度	294,982,386	114,479,778	36,000,330	111,140,605	4,980,913	28,380,760
87年度	282,766,789	116,843,162	24,999,736	110,149,276	3,466,247	27,308,368
88年度	280,452,253	111,787,882	23,603,337	114,610,225	3,631,358	26,819,451
89年度	531,808,684	214,917,147	94,368,148	179,132,616	3,271,125	40,119,648
90年	396,980,708	201,574,123	39,016,143	126,861,977	2,899,722	26,628,743
91年	323,614,630	153,353,051	19,649,324	120,266,451	2,613,172	27,732,632
92年	346,911,365	169,893,108	18,179,791	120,560,600	4,084,280	34,193,586
93年	347,557,298	153,324,069	19,572,230	138,847,875	2,673,369	33,139,755
94年	357,762,268	162,221,618	20,658,490	144,470,532	2,505,544	27,906,084
95年	370,302,873	163,151,663	20,295,051	153,396,153	2,615,018	30,844,988
96年	372,202,180	162,548,204	23,245,160	151,322,244	2,479,923	32,606,649
97年	368,136,275	147,650,876	25,558,545	158,274,828	2,252,153	34,399,873
98年	388,561,948	189,263,236	24,142,594	136,715,713	2,741,980	35,698,425
99年	415,356,194	203,081,916	30,835,106	138,618,928	4,783,718	38,036,526
100年	446,949,166	225,305,314	31,171,599	147,755,538	5,317,036	37,399,679
101年 *	558,942,000	...	...	...	...	...

附註：(2)本表社會福利、社區發展及環境保護、退休撫卹等科目原係指合併列示之支出，為便於參用予以追溯劃分至70年度。其中退休撫卹支出係由各級政府提供，並已將教職員退撫支出計入，教育科學文化支出項下相關經費同時剔除；至於社會福利、社區發展及環境保護支出之劃分，係依照近年趨勢，設定二者為72%與28%之比，但後者占政府支出總額使不少於2.1%，且各年度增加率介於5~20%之間。

(3)不包括債務還本支出。

Table 1-3. Net Government Expenditures of All Levels
—by Administrative Affair (Cont.1)
(1) Amount

Unit : NT\$ 1,000

社區發展及環境保護支出 (2) Expenditures for Community Development & Environmental protection			退休撫恤支出 (2)	債務支出 (3)	雜項支出	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Protection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	
21,882,739	...	...	55,242,402	8,000,490	5,988,480	1988
26,103,761	...	...	61,982,583	10,701,208	11,482,728	1989 (1)
31,248,194	...	...	76,245,588	16,755,409	10,748,621	1990
33,089,405	8,199,618	24,889,787	88,320,429	33,398,450	12,492,111	1991
63,041,974	16,414,338	46,627,636	94,974,892	33,936,270	10,536,724	1992
72,162,750	18,676,812	53,485,938	102,076,160	63,893,884	13,941,119	1993
81,543,082	22,968,344	58,574,738	111,237,222	75,179,093	11,717,252	1994
65,308,700	17,077,372	48,231,328	118,121,466	194,890,438	11,978,188	1995
68,035,315	18,785,115	49,250,200	137,117,578	106,061,008	10,135,028	1996
68,614,425	16,838,375	51,776,050	179,722,760	115,630,059	12,279,876	1997
74,850,497	16,801,309	58,049,188	187,673,352	115,895,991	15,331,086	1998
90,310,238	34,320,408	55,989,830	180,581,725	140,910,319	11,835,642	1999
106,102,196	36,884,909	69,217,287	265,079,307	270,251,762	11,899,786	2000
109,597,063	63,359,501	46,237,562	175,722,182	171,565,232	12,686,871	CY 2001
71,702,031	20,541,578	51,160,453	170,988,093	170,966,391	13,651,977	CY 2002
90,060,978	31,534,747	58,526,231	173,222,747	159,666,642	11,725,914	CY 2003
95,008,485	38,711,995	56,296,490	179,665,178	139,331,407	13,254,166	CY 2004
100,703,928	38,428,927	62,275,001	191,530,723	132,639,396	16,298,338	CY 2005
88,849,473	25,653,026	63,196,447	196,962,845	138,330,878	13,072,020	CY 2006
87,282,092	24,520,014	62,762,078	200,677,374	139,379,732	14,901,425	CY 2007
82,157,115	13,513,887	68,643,228	202,228,244	134,696,605	15,867,197	CY 2008
91,638,725	18,952,943	72,685,782	205,291,378	129,484,210	17,332,914	CY 2009
89,388,160	12,046,812	77,341,348	201,002,052	119,615,240	14,800,867	CY 2010
88,783,664	8,772,012	80,011,652	213,038,721	121,124,682	15,732,547	CY 2011
80,326,000	...	...	222,641,000	144,433,000	40,035,000	CY 2012 *

Note : (2)The expenditures for Social welfare, Community development & environmental protection, Pension & survivors' benefits are divided from FY 1981 to FY 1989. And the item of expenditures for Education science & culture have been adjusted in the same period.

(3)Principal repayment are excluded.

表1-3. 各級政府歲出淨額—按政事別分(續2)

(2)結構比

單位：%

會計年度	總 計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for National Defense	教 育 科 學 文 化 Expenditures for Education Science		
				合 計 Total	教育支出 Education	科學支出 Science
77年度	100.0	11.0	22.1	20.3	...	...
78年度(1)	100.0	8.1	15.6	17.0	...	...
79年度	100.0	11.5	19.2	20.7	...	...
80年度	100.0	12.0	17.8	22.6	16.0	3.6
81年度	100.0	12.7	15.3	20.8	16.7	2.9
82年度	100.0	11.9	14.4	19.9	16.1	2.5
83年度	100.0	11.8	17.6	20.9	17.1	2.4
84年度	100.0	11.6	14.1	18.7	15.1	2.3
85年度	100.0	13.2	15.5	20.3	16.2	2.7
86年度	100.0	13.0	15.5	20.0	15.8	2.8
87年度	100.0	12.9	15.7	20.7	16.4	2.8
88年度	100.0	13.6	14.0	20.9	16.3	3.0
89年度	100.0	14.9	11.4	20.9	16.5	3.0
90年	100.0	14.5	10.9	18.9	14.4	3.0
91年	100.0	15.2	10.5	20.4	15.8	3.3
92年	100.0	15.0	10.7	20.9	14.9	4.3
93年	100.0	14.9	11.3	20.9	15.2	4.1
94年	100.0	14.9	10.8	20.6	15.2	4.1
95年	100.0	15.6	10.6	21.9	16.2	4.1
96年	100.0	15.0	11.2	21.5	15.8	4.2
97年	100.0	15.0	11.2	21.1	15.5	4.1
98年	100.0	13.4	11.1	21.8	16.0	3.7
99年	100.0	14.4	11.2	21.6	15.9	4.0
100年	100.0	14.4	11.1	22.5	16.9	3.9
101年 *	100.0	14.4	11.2	22.6	...	...

Table 1-3. Net Government Expenditures of All Levels
—by Administrative Affair (Cont.2)
(2) Percentage

Unit : %

支 出 & Culture	經 濟 發 展 支 出 Expenditures for Economic Development					FY
文 化 支 出 Culture	合 計 Total	農 業 支 出 Agriculture	工 業 支 出 Industry	交 通 支 出 Transportation & Communication	其 他 經 濟 服 務 支 出 Other Economic Service	
...	26.5	...	...	...	...	1988
...	44.8	...	...	...	...	1989 (1)
...	27.5	...	...	...	...	1990
3.0	25.2	5.5	2.2	14.6	3.0	1991
1.2	29.6	12.6	4.9	6.9	5.2	1992
1.4	31.1	4.1	7.3	14.7	5.0	1993
1.4	25.6	7.1	3.0	11.8	3.7	1994
1.3	22.9	4.7	1.9	13.8	2.5	1995
1.4	17.9	4.7	1.3	9.1	2.7	1996
1.5	15.7	5.5	1.0	7.0	2.2	1997
1.5	16.8	5.5	1.0	7.1	3.2	1998
1.7	17.1	4.8	1.0	9.1	2.2	1999
1.4	15.1	4.5	1.6	7.0	2.1	2000
1.6	17.6	5.6	1.0	8.9	2.0	CY 2001
1.3	18.9	5.2	0.8	9.0	3.9	CY 2002
1.8	18.1	5.5	1.2	8.8	2.7	CY 2003
1.6	18.4	6.2	1.0	9.0	2.2	CY 2004
1.4	18.8	6.3	1.0	9.4	2.1	CY 2005
1.6	15.4	4.3	0.9	8.4	1.9	CY 2006
1.5	16.7	4.7	0.7	9.5	1.8	CY 2007
1.6	18.4	4.8	1.5	10.0	2.2	CY 2008
2.1	22.5	6.1	1.4	9.4	5.6	CY 2009
1.7	20.1	7.5	1.4	8.9	2.4	CY 2010
1.8	18.1	6.5	1.1	8.9	1.6	CY 2011
...	14.1	...	...	...	...	CY 2012 *

表1-3. 各級政府歲出淨額—按政事別分(續3完)

(2)結構比

單位：%

會計年度	社 會 福 利 支 出 (2) Expenditures for Social Welfare					
	合 計	社會保險支出	社會救助支出	福利服務支出	國民就業支出	醫療保健支出
	Total	Social Insurance	Social Relief	Benefit Service	Education	Medical care
77年度	7.6	...	...	...	...	...
78年度(1)	5.4	...	...	...	...	...
79年度	8.8	...	...	...	...	...
80年度	9.2	2.6	1.1	3.6	0.2	1.7
81年度	8.6	3.0	0.4	3.4	0.2	1.6
82年度	8.3	2.7	0.5	3.3	0.2	1.6
83年度	8.7	2.8	0.5	3.6	0.2	1.6
84年度	12.1	5.0	1.1	4.4	0.2	1.5
85年度	15.7	6.8	1.6	5.5	0.2	1.6
86年度	15.7	6.1	1.9	5.9	0.3	1.5
87年度	14.2	5.9	1.3	5.5	0.2	1.4
88年度	13.7	5.5	1.2	5.6	0.2	1.3
89年度	16.9	6.8	3.0	5.7	0.1	1.3
90年	17.5	8.9	1.7	5.6	0.1	1.2
91年	15.1	7.1	0.9	5.6	0.1	1.3
92年	15.7	7.7	0.8	5.4	0.2	1.5
93年	15.5	6.8	0.9	6.2	0.1	1.5
94年	15.6	7.1	0.9	6.3	0.1	1.2
95年	16.7	7.4	0.9	6.9	0.1	1.4
96年	16.3	7.1	1.0	6.6	0.1	1.4
97年	15.7	6.3	1.1	6.8	0.1	1.5
98年	14.5	7.1	0.9	5.1	0.1	1.3
99年	16.2	7.9	1.2	5.4	0.2	1.5
100年	17.1	8.6	1.2	5.7	0.2	1.4
101年 *	20.1	...	...	...	...	...

Table 1-3. Net Government Expenditures of All Levels
—by Administrative Affair (Cont.3 End)
(2) Percentage

Unit : %

社區發展及環境保護支出 (2) Expenditures for Community Development & Environmental protection			退休撫恤支出 (2)	債務支出 (3)	雜項支出	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Protection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	
3.0	...	...	7.6	1.1	0.8	1988
2.2	...	...	5.1	0.9	1.0	1989 (1)
2.8	...	...	6.9	1.5	1.0	1990
2.6	0.6	2.0	6.9	2.6	1.0	1991
4.0	1.1	3.0	6.1	2.2	0.7	1992
4.1	1.1	3.0	5.8	3.6	0.8	1993
4.5	1.3	3.2	6.1	4.1	0.6	1994
3.4	0.9	2.5	6.2	10.2	0.6	1995
3.7	1.0	2.7	7.4	5.8	0.5	1996
3.7	0.9	2.8	9.6	6.2	0.7	1997
3.8	0.8	2.9	9.4	5.8	0.8	1998
4.4	1.7	2.7	8.8	6.9	0.6	1999
3.4	1.2	2.2	8.4	8.6	0.4	2000
4.8	2.8	2.0	7.7	7.6	0.6	CY 2001
3.3	1.0	2.4	8.0	8.0	0.6	CY 2002
4.1	1.4	2.6	7.8	7.2	0.5	CY 2003
4.2	1.7	2.5	8.0	6.2	0.6	CY 2004
4.4	1.7	2.7	8.4	5.8	0.7	CY 2005
4.0	1.2	2.9	8.9	6.2	0.6	CY 2006
3.8	1.1	2.7	8.8	6.1	0.7	CY 2007
3.5	0.6	2.9	8.6	5.7	0.7	CY 2008
3.4	0.7	2.7	7.7	4.8	0.6	CY 2009
3.5	0.5	3.0	7.8	4.7	0.6	CY 2010
3.4	0.3	3.1	8.2	4.6	0.6	CY 2011
2.9	...	...	8.0	5.2	1.4	CY 2012 *

表1-4. 各級政府歲入淨額－按政府別分

單位：新台幣千元

會計年度	總 計		中 央 政 府		省 市 政 府	
	Grand Total		Central Government		Provincial and Municipalities Government	
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %
77年度	765,439,044	100.0	467,852,488	61.1	186,831,412	24.4
78年度	921,575,298	100.0	567,555,874	61.6	236,116,432	25.6
79年度	1,092,401,322	100.0	686,714,809	62.9	247,147,612	22.6
80年度	1,049,930,814	100.0	633,964,960	60.4	269,701,699	25.7
81年度	1,257,568,462	100.0	683,576,003	54.4	331,039,880	26.3
82年度	1,416,334,233	100.0	800,857,888	56.5	353,652,032	25.0
83年度	1,502,754,406	100.0	855,266,454	56.9	375,970,507	25.0
84年度	1,559,428,922	100.0	879,192,677	56.4	396,114,716	25.4
85年度	1,604,184,019	100.0	935,934,756	58.3	400,814,374	25.0
86年度	1,704,758,733	100.0	967,497,293	56.8	456,309,241	26.8
87年度	2,053,458,063	100.0	1,185,721,980	57.7	581,626,509	28.3
88年度	2,004,394,362	100.0	1,248,345,458	62.3	480,390,784	24.0
89年度	2,784,862,529	100.0	2,046,435,773	73.5	292,598,887	10.5
90年	1,896,840,574	100.0	1,417,731,845	74.7	170,256,224	9.0
91年	1,787,918,681	100.0	1,310,436,322	73.3	172,084,347	9.6
92年	1,948,847,371	100.0	1,435,284,645	73.6	185,850,449	9.5
93年	1,927,399,732	100.0	1,365,269,785	70.8	194,966,595	10.1
94年	2,218,039,419	100.0	1,616,369,320	72.9	210,659,915	9.5
95年	2,177,017,797	100.0	1,590,934,296	73.1	205,390,616	9.4
96年	2,244,758,463	100.0	1,636,049,742	72.9	217,417,818	9.7
97年	2,231,613,847	100.0	1,648,767,679	73.9	169,721,280	7.6
98年	2,113,644,128	100.0	1,566,644,095	74.1	162,491,810	7.7
99年	2,115,553,880	100.0	1,500,534,074	70.9	188,019,075	8.9
100年	2,306,114,662	100.0	1,672,870,756	72.5	407,262,696	17.7
101年 *	2,420,094,000	100.0	1,729,798,000	71.5	420,294,000	17.4

資料來源：審計部暨各級政府。

說 明：1. 91年（含）以前為決算審定數；92至100年為決算數。

2. 歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。

3. 中央政府88年下半年及89年度（含）以後含省府，省市市政府僅含北、高二市。

4. 省市市政府100年度（含）以後含新北市、臺北市、臺中市、臺南市及高雄市等五都。

附 註：* 係預算數。

Table 1-4. Net Government Revenues of All Levels — by Government

Unit : NT\$ 1,000

縣 市 政 府 County and City Government		鄉 鎮 市 公 所 Township Offices		FY
金 額 Amount	結構比 %	金 額 Amount	結構比 %	
88,935,199	11.6	21,819,945	2.9	1988
83,248,583	9.0	34,654,409	3.8	1989
130,691,419	12.0	27,847,482	2.5	1990
121,096,782	11.5	25,167,373	2.4	1991
207,997,707	16.5	34,954,872	2.8	1992
221,384,960	15.6	40,439,353	2.9	1993
227,400,062	15.1	44,117,383	2.9	1994
232,020,543	14.9	52,100,986	3.3	1995
213,932,740	13.3	53,502,149	3.3	1996
226,620,164	13.3	54,332,035	3.2	1997
230,445,174	11.2	55,664,400	2.7	1998
220,129,471	11.0	55,528,649	2.8	1999
335,658,658	12.1	110,169,211	4.0	2000
218,460,691	11.5	90,391,814	4.8	CY 2001
229,966,476	12.9	75,431,536	4.2	CY 2002
244,530,250	12.5	83,182,027	4.3	CY 2003
270,811,375	14.1	96,351,977	5.0	CY 2004
292,654,981	13.2	98,355,203	4.4	CY 2005
282,593,207	13.0	98,099,678	4.5	CY 2006
299,197,563	13.3	92,093,340	4.1	CY 2007
312,887,745	14.0	100,237,143	4.5	CY 2008
288,578,906	13.7	95,929,317	4.5	CY 2009
313,690,751	14.8	113,309,980	5.4	CY 2010
172,053,560	7.5	53,927,650	2.3	CY 2011
270,002,000		11.2		CY 2012 *

Source : Ministry of Audit 、 All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; 2003 to 2011, the figures are final accounts.

2.Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

3.Since FY 2000, the net revenues of Central Government include the Taiwan Provincial Government; the net revenues of Provincial Government include Taipei City and Kaohsiung City.

4.Since FY 2011, the net revenues of Provincial Government include New Taipei City 、 Taipei City 、 Taichung City 、 Tainan City and Kaohsiung City.

Note : * The figures are budget accounts.

表1-5. 各級政府歲出淨額－按政府別分

單位：新台幣千元

會計年度	總 計		中 央 政 府		省 市 政 府	
	Grand Total		Central Government		Provincial and Municipalities Government	
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %
77年度	726,468,366	100.0	420,652,603	57.9	182,574,805	25.1
78年度	1,207,350,774	100.0	505,507,874	41.9	384,594,085	31.9
79年度	1,097,517,620	100.0	578,584,452	52.7	299,050,635	27.2
80年度	1,275,612,966	100.0	679,501,708	53.3	361,623,651	28.3
81年度	1,561,930,419	100.0	888,590,305	56.9	380,822,581	24.4
82年度	1,756,306,405	100.0	1,009,039,281	57.5	407,071,769	23.2
83年度	1,826,367,353	100.0	921,588,392	50.5	526,639,868	28.8
84年度	1,910,066,033	100.0	1,029,314,366	53.9	533,457,249	27.9
85年度	1,843,786,165	100.0	933,296,904	50.6	556,891,352	30.2
86年度	1,878,763,513	100.0	960,255,313	51.1	554,076,180	29.5
87年度	1,992,593,487	100.0	1,016,628,434	51.0	593,631,821	29.8
88年度	2,050,003,571	100.0	1,169,428,698	57.0	508,191,243	24.8
89年度	3,140,936,188	100.0	2,077,018,084	66.1	336,928,897	10.7
90年	2,271,755,089	100.0	1,481,185,969	65.2	237,059,823	10.4
91年	2,144,993,677	100.0	1,379,934,453	64.3	234,674,841	10.9
92年	2,216,514,388	100.0	1,440,336,797	65.0	231,539,015	10.4
93年	2,245,046,575	100.0	1,432,113,815	63.8	218,612,324	9.7
94年	2,291,999,146	100.0	1,454,235,695	63.4	219,065,727	9.6
95年	2,214,225,610	100.0	1,392,978,009	62.9	223,720,841	10.1
96年	2,290,169,058	100.0	1,442,511,786	63.0	240,455,247	10.5
97年	2,343,585,358	100.0	1,436,804,900	61.3	235,549,263	10.1
98年	2,670,898,052	100.0	1,691,134,538	63.3	246,947,820	9.2
99年	2,566,804,424	100.0	1,579,948,769	61.6	248,464,400	9.7
100年	2,612,761,071	100.0	1,557,474,782	59.6	640,554,988	24.5
101年 *	2,774,200,000	100.0	1,604,742,000	57.8	698,316,000	25.2

資料來源：審計部暨各級政府。

說明：1. 91年（含）以前為決算審定數；92至100年為決算數。

2. 歲出淨額不包括債務還本支出。

3. 中央政府88年下半年及89年度（含）以後含省府，省市市政府僅含北、高二市。

4. 省市市政府100年度（含）以後含新北市、臺北市、臺中市、臺南市及高雄市等五都。

附註：* 係預算數。

Table 1-5. Net Government Expenditures of All Levels — by Government

Unit : NT\$ 1,000

縣 市 政 府 County and City Government		鄉 鎮 市 公 所 Township Offices		FY
金 額 Amount	結構比 %	金 額 Amount	結構比 %	
99,218,830	13.7	24,022,128	3.3	1988
152,637,122	12.6	164,611,693	13.6	1989
146,947,347	13.4	72,935,186	6.6	1990
169,473,906	13.3	65,013,701	5.1	1991
230,653,292	14.8	61,864,241	4.0	1992
251,524,682	14.3	88,670,673	5.0	1993
289,144,593	15.8	88,994,500	4.9	1994
277,321,460	14.5	69,972,958	3.7	1995
280,029,230	15.2	73,568,679	4.0	1996
285,043,599	15.2	79,388,421	4.2	1997
299,469,604	15.0	82,863,628	4.2	1998
295,166,708	14.4	77,216,922	3.8	1999
548,665,068	17.5	178,324,139	5.7	2000
430,932,624	19.0	122,576,673	5.4	CY 2001
414,426,443	19.3	115,957,940	5.4	CY 2002
430,817,146	19.4	113,821,430	5.1	CY 2003
475,109,989	21.2	119,210,447	5.3	CY 2004
502,918,631	21.9	115,779,093	5.1	CY 2005
492,800,155	22.3	104,726,605	4.7	CY 2006
502,971,305	22.0	104,230,720	4.6	CY 2007
553,235,613	23.6	117,995,582	5.0	CY 2008
597,383,850	22.4	135,431,844	5.1	CY 2009
604,864,867	23.6	133,526,388	5.2	CY 2010
346,929,825	13.3	67,801,476	2.6	CY 2011
471,142,000		17.0		CY 2012 *

Source : Ministry of Audit 、 All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; 2003 to 2011, the figures are final accounts.

2.Net Expenditures exclude the principal repayment.

3.Since FY 2000, the net revenues of Central Government include the Taiwan Provincial Government; the net revenues of Provincial Government include Taipei City and Kaohsiung City.

4.Since FY 2011, the net revenues of Provincial Government include New Taipei City 、 Taipei City 、 Taichung City 、 Tainan City and Kaohsiung City.

Note : * The figures are budget accounts.

表1-6. 各級政府歲入歲出淨額占GDP及GNP之比率

單位：新台幣百萬元；%

會計年度	各級政府 歲入淨額 (1) Net Revenues of All Levels of Gov't	各級政府 歲出淨額 (2) Net Expenditures of All Levels of Gov't	餘(+) 絀(-) (3)=(1)-(2) Surplus (+) / Deficit (-)	國民生產毛額 GNP	國內生產毛額 GDP
77年度	765,439	726,468	38,971	3,464,585	3,377,997
78年度	921,575	1,207,351	-285,775	3,817,094	3,732,556
79年度	1,092,401	1,097,518	-5,116	4,349,544	4,229,578
80年度	1,049,931	1,275,613	-225,682	4,799,642	4,677,232
81年度	1,257,568	1,561,930	-304,362	5,376,207	5,248,374
82年度	1,416,334	1,756,306	-339,972	5,956,752	5,830,252
83年度	1,502,754	1,826,367	-323,613	6,477,264	6,374,295
84年度	1,559,429	1,910,066	-350,637	7,058,867	6,949,558
85年度	1,604,184	1,843,786	-239,602	7,719,211	7,600,922
86年度	1,704,759	1,878,764	-174,005	8,292,272	8,192,944
87年度	2,053,458	1,992,593	60,865	9,013,899	8,939,196
88年度	2,004,394	2,050,004	-45,609	9,527,818	9,454,090
89年度	2,784,863	3,140,936	-356,074	15,288,259	15,097,994
90年	1,896,841	2,271,755	-374,915	10,122,411	9,930,387
91年	1,787,919	2,144,994	-357,075	10,654,141	10,411,639
92年	1,948,847	2,216,514	-267,667	11,025,130	10,696,257
93年	1,927,400	2,245,047	-317,647	11,737,391	11,365,292
94年	2,218,039	2,291,999	-73,960	12,031,145	11,740,279
95年	2,177,018	2,214,226	-37,208	12,555,170	12,243,471
96年	2,244,758	2,290,169	-45,411	13,243,277	12,910,511
97年	2,231,614	2,343,585	-111,972	12,934,796	12,620,150
98年	2,113,644	2,670,898	-557,254	12,895,087	12,481,093
99年	2,115,554	2,566,804	-451,251	14,043,892	13,614,221
100年	2,306,115	2,612,761	-306,646	14,133,099	13,745,010
101年 *	2,420,094	2,774,200	-354,106	14,580,644	14,179,621

資料來源：1. 審計部暨各級政府。
2. 國民（內）生產毛額為行政院主計總處101年5月發布之資料。

說明：91年（含）以前為決算審定數；92至100年為決算數。

附註：(1)歲入淨額，不包括公債及賒借收入、移用以前年度歲計賸餘。

(2)歲出淨額，不包括債務還本支出。

* (1)(2)(3)係預算數。

Table 1-6. Net Government Revenues and Expenditures of All Levels as a Percentage of GNP and GDP

Unit : NT\$ Million ; %

各級政府歲入淨額 Net Revenues of All Levels of Gov't		各級政府歲出淨額 Net Expenditures of All Levels of Gov't		餘(+) 絀(-) Surplus (+) / Deficit (-)		FY
對國民生產 毛額比率 % to GNP	對國內生產 毛額比率 % to GDP	對國民生產 毛額比率 % to GNP	對國內生產 毛額比率 % to GDP	對國民生產 毛額比率 % to GNP	對國內生產 毛額比率 % to GDP	
22.1	22.7	21.0	21.5	1.1	1.2	1988
24.1	24.7	31.6	32.3	-7.5	-7.7	1989
25.1	25.8	25.2	25.9	-0.1	-0.1	1990
21.9	22.4	26.6	27.3	-4.7	-4.8	1991
23.4	24.0	29.1	29.8	-5.7	-5.8	1992
23.8	24.3	29.5	30.1	-5.7	-5.8	1993
23.2	23.6	28.2	28.7	-5.0	-5.1	1994
22.1	22.4	27.1	27.5	-5.0	-5.0	1995
20.8	21.1	23.9	24.3	-3.1	-3.2	1996
20.6	20.8	22.7	22.9	-2.1	-2.1	1997
22.8	23.0	22.1	22.3	0.7	0.7	1998
21.0	21.2	21.5	21.7	-0.5	-0.5	1999
18.2	18.4	20.5	20.8	-2.3	-2.4	2000
18.7	19.1	22.4	22.9	-3.7	-3.8	CY 2001
16.8	17.2	20.1	20.6	-3.4	-3.4	CY 2002
17.7	18.2	20.1	20.7	-2.4	-2.5	CY 2003
16.4	17.0	19.1	19.8	-2.7	-2.8	CY 2004
18.4	18.9	19.1	19.5	-0.6	-0.6	CY 2005
17.3	17.8	17.6	18.1	-0.3	-0.3	CY 2006
17.0	17.4	17.3	17.7	-0.3	-0.4	CY 2007
17.3	17.7	18.1	18.6	-0.9	-0.9	CY 2008
16.4	16.9	20.7	21.4	-4.3	-4.5	CY 2009
15.1	15.5	18.3	18.9	-3.2	-3.3	CY 2010
16.3	16.8	18.5	19.0	-2.2	-2.2	CY 2011
16.6	17.1	19.0	19.6	-2.4	-2.5	CY 2012 *

Source : 1.Ministry of Audit、All levels of government.
2.GNP and GDP data are from DGBAS May, 2012.

Explanation : Prior to 2003, the figures are final audit accounts; 2003 to 2011, the figures are final accounts.

Note : (1)Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

(2)Net Expenditures exclude the principal repayment.

* The figures (1)(2)(3) are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額

(不含特別預/決算)

單位：新台幣千元

會計年度	歲 入					
	總 計 Grand Total	經 資 門 併 計 Real Revenues			融 資 調 度	
		合 計 Total	經 常 門 Current	資 本 門 Capital	合 計 Total	公債收入 Government Bonds
77年度	539,753,224	480,228,697	467,494,673	12,734,024	59,524,527	59,500,000
78年度	613,376,464	562,225,704	545,748,921	16,476,783	51,150,760	50,000,000
79年度	707,906,089	707,070,306	688,187,698	18,882,608	835,783	—
80年度	804,558,136	654,979,092	614,644,233	40,334,859	149,579,044	99,500,000
81年度	945,224,853	705,799,083	683,565,905	22,233,178	239,425,770	238,658,011
82年度	1,031,130,572	834,217,264	798,802,174	35,415,090	196,913,308	162,804,227
83年度	1,024,255,479	900,530,998	866,409,667	34,121,331	123,724,481	108,175,298
84年度	1,012,520,781	937,416,688	913,356,857	24,059,831	75,104,093	75,104,093
85年度	1,092,525,675	996,756,957	962,759,913	33,997,044	95,768,718	95,768,718
86年度	1,151,761,733	1,025,206,768	1,002,984,031	22,222,737	126,554,965	117,264,925
87年度	1,301,428,217	1,251,524,371	1,200,854,252	50,670,119	49,903,846	49,903,846
88年度	1,285,206,960	1,228,648,578	1,147,149,920	81,498,658	56,558,382	56,558,382
89年度	2,030,845,213	2,030,845,213	1,958,110,160	72,735,053	—	—
90年	1,417,169,004	1,417,169,004	1,347,303,153	69,865,851	—	—
91年	1,304,667,028	1,304,667,028	1,237,968,289	66,698,739	—	—
92年	1,320,923,875	1,320,923,875	1,262,156,558	58,767,317	—	—
93年	1,368,162,403	1,368,162,403	1,303,371,417	64,790,986	—	—
94年	1,464,506,162	1,464,506,162	1,419,510,930	44,995,232	—	—
95年	1,546,372,421	1,546,372,421	1,495,832,769	50,539,652	—	—
96年	1,635,461,617	1,635,461,617	1,592,283,976	43,177,641	—	—
97年	1,640,883,738	1,640,883,738	1,607,867,744	33,015,994	—	—
98年	1,553,710,373	1,553,710,373	1,507,045,738	46,664,635	—	—
99年	1,497,369,980	1,497,369,980	1,458,838,575	38,531,405	—	—
100年	1,671,399,386	1,671,399,386	1,615,669,067	55,730,319	—	—
101年 *	1,729,798,498	1,729,798,498	1,645,541,124	84,257,374	—	—

資料來源：審計部暨行政院主計總處。

說明：1. 99年（含）以前為決算審定數，100年為決算數。

2. 自89年度（含）起歲入不包括公債及賒借收入、移用以前年度歲計賸餘；歲出不包括債務還本支出。

附註：* 係預算數。

Table 1-7. Central Government Gross Revenues、Expenditures and Financing

(Special Budget /Final Accounts are excluded)

Unit : NT\$ 1,000

Revenues		歲 出		Expenditures		FY	
Financing		總 計	經 資 門 併 計		Real Expenditures		
賒借收入	移用以前年 度歲計賸餘		合 計	經 常 門			資 本 門
24,527	—	470,255,444	453,375,037	337,091,501	116,283,536	1988	
1,150,760	—	549,199,999	527,272,026	401,201,674	126,070,352	1989	
835,783	—	673,201,386	637,230,277	477,599,332	159,630,945	1990	
148,784	49,930,260	804,558,136	759,222,606	549,474,174	209,748,432	1991	
—	767,759	945,224,853	907,642,046	624,578,859	283,063,187	1992	
—	34,109,081	1,031,130,572	978,548,122	693,068,922	285,479,200	1993	
—	15,549,183	1,024,255,479	972,833,146	704,151,161	268,681,985	1994	
—	—	996,698,256	965,720,429	738,769,511	226,950,918	1995	
—	—	1,085,076,670	1,004,892,457	808,270,231	196,622,226	1996	
—	9,290,040	1,151,761,733	1,051,372,275	876,502,718	174,869,557	1997	
—	—	1,187,011,103	1,083,106,870	897,012,466	186,094,404	1998	
—	—	1,281,995,962	1,163,989,101	915,792,327	248,196,774	1999	
—	—	2,230,145,252	2,230,145,252	1,795,483,589	434,661,663	2000	
—	—	1,559,700,282	1,559,700,282	1,236,729,851	322,970,431	CY 2001	
—	—	1,551,942,823	1,551,942,823	1,183,361,970	368,580,853	CY 2002	
—	—	1,618,129,557	1,618,129,557	1,230,497,162	387,632,395	CY 2003	
—	—	1,564,799,228	1,564,799,228	1,235,664,956	329,134,272	CY 2004	
—	—	1,566,968,198	1,566,968,198	1,232,275,458	334,692,740	CY 2005	
—	—	1,529,815,124	1,529,815,124	1,251,539,041	278,276,083	CY 2006	
—	—	1,552,030,777	1,552,030,777	1,279,434,559	272,596,218	CY 2007	
—	—	1,617,673,831	1,617,673,831	1,350,007,821	267,666,010	CY 2008	
—	—	1,714,819,860	1,714,819,860	1,407,815,827	307,004,033	CY 2009	
—	—	1,654,428,466	1,654,428,466	1,409,431,190	244,997,276	CY 2010	
—	—	1,734,900,762	1,734,900,762	1,470,005,034	264,895,728	CY 2011	
—	—	1,938,839,047	1,938,839,047	1,613,564,940	325,274,107	CY 2012 *	

Source : Ministry of Audit、DGBAS.

Explanation : 1.Prior to 2011, the figures are final audit accounts, 2011, the figures are final accounts.

2.Since FY 2000 Revenues exclude the government bonds, borrowing and surplus of previous fiscal years ; Expenditures exclude the principal repayment.

Note : * The figures are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額(續1完)

(不含特別預/決算)

單位：新台幣千元

會計年度	Expenditures	歲入歲出餘絀 Annual Surplus / Deficit	經資門併計餘絀 Real Surplus / Deficit	經常門餘絀 Current Surplus / Deficit
	融資調度 Financing			
	債務還本 Principal Repayment			
77年度	16,880,407	69,497,780	26,853,660	130,403,172
78年度	21,927,973	64,176,465	34,953,678	144,547,247
79年度	35,971,109	34,704,703	69,840,029	210,588,366
80年度	45,335,530	—	-104,243,514	65,170,059
81年度	37,582,807	—	-201,842,963	58,987,046
82年度	52,582,450	—	-144,330,858	105,733,252
83年度	51,422,333	—	-72,302,148	162,258,506
84年度	30,977,827	15,822,525	-28,303,741	174,587,346
85年度	80,184,213	7,449,005	-8,135,500	154,489,682
86年度	100,389,458	—	-26,165,507	126,481,313
87年度	103,904,232	114,417,114	168,417,501	303,841,786
88年度	118,006,861	3,210,998	64,659,477	231,357,593
89年度	—	-199,300,039	-199,300,039	162,626,571
90年	—	-142,531,278	-142,531,278	110,573,302
91年	—	-247,275,795	-247,275,795	54,606,319
92年	—	-297,205,682	-297,205,682	31,659,396
93年	—	-196,636,825	-196,636,825	67,706,461
94年	—	-102,462,036	-102,462,036	187,235,472
95年	—	16,557,297	16,557,297	244,293,728
96年	—	83,430,840	83,430,840	312,849,417
97年	—	23,209,907	23,209,907	257,859,923
98年	—	-161,109,487	-161,109,487	99,229,911
99年	—	-157,058,486	-157,058,486	49,407,385
100年	—	-63,501,376	-63,501,376	145,664,033
101年 *	—	-209,040,549	-209,040,549	31,976,184

Table 1-7. Central Government Gross Revenues、Expenditures
and Financing (Cont.1 End)
(Special Budget /Final Accounts are excluded)

Unit : NT\$ 1,000

融 資 調 度 Financing					FY
淨 收 入 Net Borrowing	公債收入 Government Bonds	賒借收入 Borrowing	移用以前年 度歲計賸餘 Surplus of Previous Fiscal year	債務還本 Principal Repayment	
42,644,120	59,500,000	24,527	—	16,880,407	1988
29,222,787	50,000,000	1,150,760	—	21,927,973	1989
-35,135,326	—	835,783	—	35,971,109	1990
104,243,514	99,500,000	148,784	49,930,260	45,335,530	1991
201,842,963	238,658,011	—	767,759	37,582,807	1992
144,330,858	162,804,227	—	34,109,081	52,582,450	1993
72,302,148	108,175,298	—	15,549,183	51,422,333	1994
44,126,266	75,104,093	—	—	30,977,827	1995
15,584,505	95,768,718	—	—	80,184,213	1996
26,165,507	117,264,925	—	9,290,040	100,389,458	1997
-54,000,386	49,903,846	—	—	103,904,232	1998
-61,448,479	56,558,382	—	—	118,006,861	1999
272,736,690	466,118,685	—	—	193,381,995	2000
153,605,193	213,842,114	62,000,000	—	122,236,921	CY 2001
247,275,795	174,454,173	70,000,000	58,276,365	55,454,743	CY 2002
297,205,682	171,746,061	129,056,936	42,902,685	46,500,000	CY 2003
197,418,284	168,518,284	85,000,000	—	56,100,000	CY 2004
103,227,502	107,400,696	59,900,000	—	64,073,194	CY 2005
-1,064,476	29,910,784	34,024,740	—	65,000,000	CY 2006
-6,000,000	—	—	—	6,000,000	CY 2007
-23,209,907	—	—	41,790,093	65,000,000	CY 2008
161,109,486	44,521,291	120,000,000	61,588,195	65,000,000	CY 2009
158,237,063	109,537,063	114,700,000	583,856	66,000,000	CY 2010
63,501,377	109,905,451	19,595,926	—	66,000,000	CY 2011
209,040,549	288,500,000	—	14,540,549	94,000,000	CY 2012 *

表1-8. 中央政府歲入毛額—按來源別分
(不含特別預/決算)

單位：新台幣千元

會計年度	總 計 Grand Total	稅 課 收 入		
		合 計 Total	所 得 稅 Income Tax	關 稅 Customs Duties
77年度	539,753,224	301,598,559	123,122,396	78,582,859
78年度	613,376,464	381,988,873	157,063,043	89,387,037
79年度	707,906,089	527,340,241	225,752,211	81,879,616
80年度	804,558,136	470,301,917	193,742,763	79,269,295
81年度	945,224,853	503,781,753	216,150,459	88,429,283
82年度	1,031,130,572	557,106,954	237,618,241	99,928,304
83年度	1,024,255,479	615,552,129	266,020,141	102,940,698
84年度	1,012,520,781	705,724,770	319,383,860	115,366,387
85年度	1,092,525,675	706,107,966	343,550,020	104,805,585
86年度	1,151,761,733	749,059,020	352,890,477	103,405,990
87年度	1,301,428,217	858,799,169	398,390,232	114,330,914
88年度	1,285,206,960	772,881,090	432,388,876	103,044,621
89年度	2,030,845,213	1,280,657,269	549,533,864	156,815,025
90年	1,417,169,004	841,480,131	430,772,693	92,557,766
91年	1,304,667,028	820,051,115	353,645,119	85,900,543
92年	1,320,923,875	828,550,686	369,978,231	82,782,764
93年	1,368,162,403	916,620,956	410,322,393	78,884,589
94年	1,464,506,162	1,067,719,854	563,226,303	82,373,668
95年	1,546,372,421	1,094,282,130	581,595,974	79,566,925
96年	1,635,461,617	1,208,698,505	657,143,834	81,859,070
97年	1,640,883,738	1,242,941,809	751,489,538	80,425,705
98年	1,553,710,373	1,051,564,740	576,870,053	68,827,432
99年	1,497,369,980	1,082,412,257	531,348,681	89,484,228
100年	1,671,399,386	1,203,398,430	639,171,904	96,322,743
101年 *	1,729,798,498	1,250,100,000	635,131,000	97,600,000

資料來源：審計部暨行政院主計總處。

說明：1. 99年（含）以前為決算審定數，100年為決算數。

2. 自89年度（含）起歲入不包括公債及賒借收入、移用以前年度歲計賸餘。

附註：* 係預算數。

**88年度（含）以前含賒借收入。

Table 1-8. Central Government Gross Revenues — by Source
(Special Budget /Final Accounts are excluded)

Unit : NT\$ 1,000

Revenues from Taxes				FY
貨物稅 Commodity Tax	營業稅 Business Tax	證券交易稅 Security Transaction Tax	其他 Others	
66,104,918	—	13,631,759	20,156,627	1988
79,869,502	—	30,218,532	25,450,759	1989
85,060,733	—	106,727,239	27,920,442	1990
85,823,145	—	77,004,963	34,461,751	1991
113,470,312	—	42,316,258	43,415,441	1992
136,498,979	—	27,926,655	55,134,775	1993
143,791,447	—	39,422,439	63,377,404	1994
156,757,276	—	49,223,392	64,993,855	1995
154,673,473	—	33,920,306	69,158,582	1996
146,444,927	—	79,118,234	67,199,392	1997
150,363,093	—	119,683,379	76,031,551	1998
145,497,149	—	84,677,346	7,273,098	1999
197,482,279	198,538,481	160,292,244	17,995,376	2000
120,494,886	124,668,740	63,899,313	9,086,733	CY 2001
129,277,332	131,417,788	76,794,435	43,015,898	CY 2002
131,410,358	120,882,873	69,283,205	54,213,255	CY 2003
143,679,264	142,877,393	84,148,343	56,708,974	CY 2004
151,569,813	145,369,079	68,203,677	56,977,314	CY 2005
143,281,330	145,001,962	89,954,386	54,881,553	CY 2006
134,133,050	150,635,664	128,894,627	56,032,260	CY 2007
113,993,650	149,303,994	90,630,291	57,098,631	CY 2008
115,090,891	136,783,840	105,956,213	48,036,311	CY 2009
135,699,454	164,146,754	104,574,112	57,159,028	CY 2010
148,388,968	173,737,156	93,990,479	51,787,180	CY 2011
153,650,000	181,179,000	126,500,000	56,040,000	CY 2012 *

Source : Ministry of Audit · DGBAS.

Explanation : 1. Prior to 2011, the figures are final audit accounts, 2011, the figures are final accounts.

2. Since FY 2000 Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

Note : * The figures are budget accounts.

**Others, in this table, include the borrowing prior to FY 2000.

表1-8. 中央政府歲入毛額—按來源別分(續1完)
(不含特別預/決算)

單位：新台幣千元

會計年度	獨占及專賣收入 Revenues from Monopolies	罰款及賠償收入 Revenues from Fines & Indemnities	規費收入 Fees	信託管理收入 Revenues from Trust Account	財產收入 Revenues from Properties
77年度	30,165,906	3,967,212	15,111,733	2,215,958	14,542,542
78年度	30,982,674	4,219,258	17,040,702	1,655,281	18,394,726
79年度	35,399,788	4,914,741	17,100,815	—	20,238,037
80年度	38,072,160	5,258,731	8,042,293	—	43,578,628
81年度	38,033,726	7,927,772	8,659,931	—	25,699,920
82年度	40,371,151	9,063,960	12,077,078	—	48,765,134
83年度	42,057,063	11,221,865	9,966,867	—	41,745,003
84年度	39,915,452	13,259,424	11,722,729	—	31,423,038
85年度	36,373,068	13,438,167	18,495,779	—	40,638,939
86年度	37,816,193	12,575,503	20,151,650	—	31,143,061
87年度	37,341,069	13,758,171	21,127,890	—	60,536,875
88年度	35,959,217	11,710,833	17,362,073	—	91,879,245
89年度	77,315,841	35,356,212	67,633,227	—	88,471,883
90年	57,563,011	23,573,950	48,918,921	—	80,880,003
91年	346,450	24,179,687	99,133,948	—	73,895,648
92年	—	23,186,612	50,063,025	—	65,762,238
93年	—	20,620,137	55,313,577	—	70,408,377
94年	—	22,654,467	56,384,601	—	52,587,575
95年	—	21,665,693	57,298,603	—	58,538,286
96年	—	23,562,296	57,534,493	—	51,294,341
97年	—	27,364,602	55,755,992	—	40,037,847
98年	—	23,223,029	54,838,321	—	53,702,838
99年	—	25,682,079	55,895,255	—	46,723,843
100年	—	24,355,215	56,678,160	—	63,990,925
101年 *	—	51,062,442	62,783,466	—	92,318,794

Table 1-8. Central Government Gross Revenues—by Source (Cont1. End)
(Special Budget /Final Accounts are excluded)

Unit : NT\$ 1,000

營業盈餘及 事業收入	其他收入 **	公債收入	移用以前年度 歲計賸餘	FY
Surplus of Public Enterprises	Others	Government Debts	Surplus of Previous Fiscal year	
101,104,868	11,546,446	59,500,000	—	1988
95,393,637	13,701,313	50,000,000	—	1989
85,605,304	17,307,163	—	—	1990
74,762,550	15,111,597	99,500,000	49,930,260	1991
102,842,084	18,853,897	238,658,011	767,759	1992
146,344,308	20,488,679	162,804,227	34,109,081	1993
155,342,262	24,645,809	108,175,298	15,549,183	1994
113,850,905	21,520,370	75,104,093	—	1995
151,588,836	30,114,202	95,768,718	—	1996
149,501,506	24,959,835	117,264,925	9,290,040	1997
239,923,989	20,037,208	49,903,846	—	1998
284,119,112	14,737,008	56,558,382	—	1999
442,412,201	38,998,580	—	—	2000
335,787,991	28,964,997	—	—	CY 2001
250,637,702	36,422,478	—	—	CY 2002
326,485,075	26,876,239	—	—	CY 2003
282,133,229	23,066,127	—	—	CY 2004
243,420,594	21,739,072	—	—	CY 2005
289,075,508	25,512,202	—	—	CY 2006
271,467,217	22,904,765	—	—	CY 2007
253,352,869	21,430,619	—	—	CY 2008
318,750,340	51,631,105	—	—	CY 2009
264,775,629	21,880,917	—	—	CY 2010
264,859,613	58,117,043	—	—	CY 2011
262,483,612	11,050,184	—	—	CY 2012 *

表1-9. 中央政府歲出毛額—按政事別分
(不含特別預/決算)

單位：新台幣千元

會計年度	總 計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for Nation Defense	教育科學文化支出 Expenditures for Eductaion, Science & Culture	經濟發展支出 Expenditures for Economic Development
77年度	470,255,444	33,705,071	160,347,733	59,114,896	85,815,551
78年度	549,199,999	45,963,525	187,907,780	75,740,330	91,059,497
79年度	673,201,386	58,447,833	210,974,301	101,013,917	107,519,856
80年度	804,558,136	74,433,300	227,099,170	120,511,434	148,976,716
81年度	945,224,853	106,455,106	239,397,749	147,785,206	175,906,290
82年度	1,031,130,572	98,540,668	253,510,856	156,911,273	187,112,692
83年度	1,024,255,479	94,414,164	242,489,537	158,586,464	172,019,059
84年度	996,698,256	93,135,184	234,073,250	156,582,044	137,059,340
85年度	1,085,076,670	104,737,388	244,124,802	166,634,020	124,173,512
86年度	1,151,761,733	108,017,937	253,416,981	174,929,183	113,739,407
87年度	1,187,011,103	112,717,244	257,125,340	184,816,483	126,478,451
88年度	1,281,995,962	134,569,048	263,165,941	202,668,980	172,551,613
89年度	2,230,145,252	234,928,513	343,281,758	367,635,144	356,417,879
90年	1,559,700,282	166,960,188	237,741,947	257,151,597	277,074,613
91年	1,551,942,823	162,254,986	225,243,316	267,008,039	291,166,264
92年	1,618,129,557	167,334,620	227,740,317	300,177,957	295,524,197
93年	1,564,799,228	164,131,318	248,909,814	302,056,966	248,877,651
94年	1,566,968,199	165,484,946	248,547,122	301,465,703	246,996,415
95年	1,529,815,121	167,341,987	237,093,395	303,110,466	196,961,426
96年	1,552,030,777	168,172,532	256,690,060	308,682,712	193,285,117
97年	1,617,673,831	170,815,143	282,409,016	310,350,727	203,575,405
98年	1,714,819,860	168,828,293	291,242,366	326,387,392	244,404,217
99年	1,654,428,466	170,232,619	276,783,162	342,600,827	194,544,514
100年	1,734,900,762	176,427,622	284,186,576	356,369,339	217,095,606
101年 *	1,938,839,047	184,330,862	309,440,879	363,775,137	268,166,114

資料來源：審計部暨行政院主計總處。

說明：1. 99年（含）以前為決算審定數，100年為決算數。

2. 公務人員調整待遇或加發獎金支出，66年度以前係指併列其他支出項下，67年度起按其支出功能歸屬各該政事科目項下。

3. 自89年度（含）起歲出不包括債務還本支出。

附註：* 係預算數。

Table 1-9. Central Government Gross Expenditures—by Administrative Affair
(Special Budget /Final Accounts are excluded)

Unit : NT\$ 1,000

社會福利支出 Expenditures for Socials Welfare	社區發展及 環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligations	補助支出 Expenditures for Aid	其他支出 Others	FY
	88,760,421		23,151,115	17,518,268	1,842,389	1988
42,154,652	7,175,492	50,830,001	30,384,193	12,253,551	5,730,978	1989
56,914,541	10,371,754	63,133,562	45,234,935	14,419,317	5,171,370	1990
65,826,575	11,998,807	72,956,298	52,189,894	26,146,209	4,419,733	1991
84,576,475	18,557,864	84,866,835	52,487,320	30,526,430	4,665,578	1992
89,834,167	26,539,831	88,522,961	92,264,048	33,202,398	4,691,678	1993
91,045,775	29,205,075	93,356,239	106,729,813	31,933,234	4,476,119	1994
134,181,819	24,820,271	95,947,363	87,714,876	29,443,211	3,740,898	1995
143,737,355	19,833,804	108,599,637	141,365,665	28,823,690	3,046,797	1996
150,020,499	15,245,942	139,521,346	159,259,182	34,525,945	3,085,311	1997
150,151,921	15,758,124	139,831,636	167,417,176	29,662,599	3,052,129	1998
157,587,864	19,259,668	129,271,817	198,268,554	1,773,373	2,879,104	1999
411,022,531	39,627,295	195,395,108	249,584,169	25,979,841	6,273,014	2000
293,348,938	22,308,984	121,966,985	151,241,783	27,671,677	4,233,570	CY 2001
262,241,197	23,432,740	124,288,056	152,239,748	37,909,129	6,159,348	CY 2002
284,364,678	28,679,627	125,413,847	144,633,773	39,957,102	4,303,439	CY 2003
279,849,374	24,780,700	123,116,640	127,055,046	40,677,115	5,344,604	CY 2004
285,690,811	25,217,184	130,537,418	117,869,748	39,461,202	5,697,650	CY 2005
303,325,489	20,406,321	134,662,524	125,200,177	37,597,947	4,115,389	CY 2006
305,129,196	19,400,776	134,590,094	123,996,768	37,022,567	5,060,955	CY 2007
298,420,201	13,469,115	133,726,645	117,434,882	82,338,871	5,133,826	CY 2008
320,161,128	21,367,156	133,444,716	116,752,240	89,059,353	3,172,999	CY 2009
327,430,028	8,974,967	134,538,073	109,805,363	85,804,538	3,714,375	CY 2010
348,804,064	6,601,283	138,454,867	111,753,010	90,033,732	5,174,663	CY 2011
422,205,160	18,186,352	138,505,695	130,104,000	90,062,984	14,061,864	CY 2012 *

Source : Ministry of Audit, DGBAS.

Explanation : 1. Prior to 2011, the figures are final audit accounts, 2011, the figures are final accounts.

2. Annual supplementary pay for wages & salaries are classified according to administration branch function since FY 1978.

3. Since FY 2000 Expenditures exclude the principal repayment.

Note : * The figures are budget accounts.

二、公庫收支及債務

Part II . Revenues and Expenditures of Treasury and Debts

表2-1. 各級公庫收入淨額

單位：新台幣千元

會計年度 及 庫別	總計 Grand Total	經				
		合計 Total	稅課收入 Revenues from Taxes	獨占及專賣 收入 Revenues from Monopoly	工程受益費 收入 Special Assessment	罰款及賠償 收入 Revenues from Fines & Indemnities
86年度	2,065,542,510	1,623,932,038	1,200,482,375	55,497,406	508,849	30,787,054
87年度	2,324,153,032	1,879,124,909	1,322,859,397	61,569,913	-5,548	37,419,497
88年度	2,057,858,236	1,783,887,626	1,293,266,017	53,073,862	299,948	35,166,855
89年度	3,239,741,847	2,500,169,966	1,828,897,230	87,214,933	226,258	57,513,673
90年	2,461,057,893	1,667,503,115	1,180,925,092	51,700,000	147,889	39,871,385
91年	2,173,940,227	1,747,165,699	1,177,269,947	6,209,461	94,575	41,905,939
92年	2,237,194,154	1,800,391,123	1,201,345,125	—	280,621	39,070,293
93年	2,322,901,175	1,817,810,437	1,329,017,139	—	132,925	38,872,213
94年	2,646,734,242	2,118,473,982	1,500,889,872	—	126,038	38,666,011
95年	2,413,725,856	2,095,184,414	1,540,775,598	—	161,036	39,178,829
96年	2,450,072,592	2,211,989,058	1,686,958,922	—	92,110	42,383,311
97年	2,502,138,580	2,190,715,826	1,699,427,209	—	64,493	44,906,670
98年	2,689,797,877	2,016,857,167	1,476,296,254	—	58,799	39,016,032
99年	2,816,116,869	2,060,853,426	1,542,256,856	—	29,871	40,684,759
100年 r	2,752,602,676	2,284,242,906	1,691,221,988	—	11,053	38,458,161
國庫	1,916,490,281	1,632,510,323	1,202,118,784	—	—	23,907,778
直轄市庫 *	520,323,753	428,129,870	314,634,863	—	7,438	8,362,233
臺灣省 各縣市庫	265,318,572	174,036,156	133,937,841	—	43	6,060,913
臺灣省各 鄉鎮市庫	50,470,070	49,566,557	40,530,500	—	3,572	127,237

資料來源：財政部國庫署及各級政府財政單位。

說明：1. 各級公庫收入淨額，指公庫依法收納各級政府當年度總預算、以前年度總預算、特別預算以及預算外各類收入，經扣除個別公庫互相移轉及公庫內部調撥等重複列計部份後之淨額。
2. 公庫收入淨額之統計採收付實現基礎，以經公庫代理機關收納者為準。
3. 預算外收入均併入其他收入列計。

附註：1. *直轄市庫包括新北市庫、臺北市庫、臺中市庫、臺南市庫及高雄市庫。
2. r為修正數，於101年11月修正。

Table 2-1. Net Revenues of Treasury

Unit : NT\$ 1,000

常 門						FY & Treasury
Current						
規費收入	財產收入 Revenue from Properties		營業盈餘及事業收入			
	小 計	財產孳息收入 Revenues from Profit of Public Property	廢舊物資售價 Value Increment of Properties	小 計	營業基金 盈餘繳庫 Surplus Remittance of Public Enterprises	
Fees	Subtotal			Subtotal		
66,199,941	20,818,261	20,818,261	—	170,951,994	138,669,800	1997
68,861,816	41,551,814	41,551,814	—	254,170,667	192,208,241	1998
64,726,265	21,821,166	21,821,166	—	248,832,047	225,343,963	1999
113,190,310	27,190,276	27,190,276	—	271,663,879	165,617,817	2000
76,649,048	20,674,406	20,674,406	—	230,723,354	171,851,724	CY 2001
124,748,507	12,992,325	12,992,325	—	306,904,284	215,103,041	CY 2002
76,357,424	20,647,943	19,614,448	1,033,495	374,393,773	213,470,821	CY 2003
85,552,319	14,393,911	13,322,131	1,071,780	314,043,861	280,713,242	CY 2004
88,808,706	12,761,001	11,604,283	1,156,718	418,581,682	244,547,054	CY 2005
90,904,656	14,277,900	13,002,821	1,275,079	317,690,876	227,785,388	CY 2006
95,761,987	14,712,702	13,350,042	1,362,660	295,918,333	230,565,811	CY 2007
93,516,529	13,489,153	11,826,174	1,662,979	259,432,718	198,795,834	CY 2008
91,835,044	13,456,582	11,911,408	1,545,174	326,182,529	280,334,552	CY 2009
96,232,703	14,965,884	13,109,775	1,856,109	292,755,585	232,872,807	CY 2010
95,904,687	15,924,940	13,857,184	2,067,756	301,268,262	223,712,345	CY 2011 r
56,803,600	9,673,116	8,813,557	859,559	273,469,945	221,734,886	National Treasury
28,907,221	4,488,999	3,462,305	1,026,694	23,391,719	1,968,664	Municipalities * City Treasury
6,058,248	837,877	776,314	61,563	3,909,860	8,595	County & City Treasuries
4,135,618	924,948	805,008	119,940	496,738	200	Township Treasuries

Source : National Treasury Agency, Ministry of Finance and Finance Collection of All Levels of Government.

Explanation : 1.Net Revenues of Treasury represent sum of all receipts by Treasuries according to the existing laws from all level governments current-fiscal-year's general budgets, previous-fiscal-year's general budgets, special budgets & extra-budgets, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.

2.Net revenues of Treasury has been compiled on cash basis, as the amount received by Treasury Agencies.

3.Extra-budget revenues have been comprised in others revenues.

Note : 1.* Municipalities City Treasury include New Taipei City Treasury、Taipei City Treasury、Taichung City Treasury、Tainan City Treasury and Kaohsiung City Treasury.

2."r" indicates revised figures, which have been revised in Nov,2009.

表2-1. 各級公庫收入淨額(續1完)

單位：新台幣千元

會計年度 及 庫別	經 常 門 Current			資		
	Surplus of Public Enterprises & Public Utilities		捐獻及贈與 收 入 Receipts from Donations & Contribution	其他收入 Others	合 計 Total	財 產 小 計 Subtotal
	非營業基金 賸餘繳庫 Rest Remittance of Non-profit Funds	投資收益 Gain on Investment				
86年度	32,282,194		1,027,283	77,658,875	441,610,472	48,739,581
87年度	61,962,426		1,096,145	91,601,208	445,028,123	52,513,356
88年度	23,488,084		1,757,257	64,944,209	273,970,610	37,008,636
89年度	106,046,062		2,757,087	111,516,320	57,362,546	57,362,546
90年	58,871,630		3,471,126	63,340,815	35,120,496	35,120,496
91年	91,801,243		1,438,147	75,602,514	82,592,264	82,592,264
92年	64,111,198	96,811,754	2,192,610	86,103,334	88,396,788	88,396,788
93年	13,011,359	20,319,260	2,391,919	33,406,150	56,868,115	56,868,115
94年	55,489,202	118,545,426	2,776,022	55,864,650	185,290,370	185,290,370
95年	26,950,494	62,954,994	3,217,733	88,977,786	80,222,004	80,222,004
96年	37,828,640	27,523,882	4,072,661	72,089,032	59,327,307	59,327,307
97年	28,250,398	32,386,486	4,468,989	75,410,065	50,178,901	50,178,901
98年	24,607,611	21,240,366	4,403,820	65,608,107	71,414,451	71,414,451
99年	37,604,300	22,278,478	6,999,786	66,927,982	54,742,339	54,742,339
100年 r	49,349,080	28,206,837	4,218,547	137,235,268	68,260,330	68,260,330
國 庫	25,049,649	26,685,410	1	66,537,099	57,309,839	57,309,839
直轄市庫 *	19,916,649	1,506,406	2,751,766	45,585,631	5,557,629	5,557,629
臺 灣 省 各縣市庫	3,886,843	14,422	325,670	22,905,704	4,762,523	4,762,523
臺灣省各 鄉鎮市庫	495,939	599	1,141,110	2,206,834	630,339	630,339

Table 2-1. Net Revenues of Treasury (Cont.1 End)

Unit : NT\$ 1,000

本 Capital			門			融資性 庫款收入 (公債及 賒借收入) Treasury Financing Receipt (Government Bonds & Borrowing)	FY & Treasury
收 入 Revenues from Properties			賒借收入	公債收入	其他收入		
財產售價 Sales of Public Properties	財產收回 Return of Properties	財產作價 Properties	Borrowing	Government Bonds	Others		
33,487,646	13,292,805	1,959,130	106,274,226	279,594,211	7,002,454	—	1997
30,885,737	21,488,953	138,666	229,111,109	159,365,562	4,038,096	—	1998
32,810,191	3,713,559	484,886	138,777,117	98,184,857	—	—	1999
37,167,071	19,470,776	724,699	—	—	—	682,209,335	2000
22,362,530	7,008,001	5,749,965	—	—	—	758,434,282	CY 2001
26,993,678	17,996,802	37,601,784	—	—	—	344,182,264	CY 2002
25,876,636	59,141,024	3,379,128	—	—	—	348,406,243	CY 2003
49,274,985	1,959,881	5,633,249	—	—	—	448,222,623	CY 2004
155,467,279	27,173,434	2,649,657	—	—	—	342,969,890	CY 2005
68,338,744	9,129,721	2,753,539	—	—	—	238,319,438	CY 2006
49,004,186	8,198,530	2,124,591	—	—	—	178,756,227	CY 2007
45,779,884	3,566,579	832,438	—	—	—	261,243,853	CY 2008
62,408,452	8,606,301	399,698	—	—	—	601,526,259	CY 2009
36,852,641	11,792,690	6,097,008	—	—	—	700,521,104	CY 2010
29,815,293	31,838,225	6,606,812	—	—	—	400,099,440	CY 2011 r
22,573,032	28,313,420	6,423,387	—	—	—	226,670,119	National Treasury
4,682,943	860,196	14,490	—	—	—	86,636,254	Municipalities * City Treasury
1,938,979	2,654,609	168,935	—	—	—	86,519,893	County & City Treasuries
620,339	10,000	—	—	—	—	273,174	Township Treasuries

表2-2. 各級公庫支出淨額

單位：新台幣千元

會計年度 及 庫別	總計 Grand Total	經			
		合 計 Total	一般政務支出 ** Expenditures for General Administration	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development
86年度	2,104,508,101	1,390,756,672	461,261,637	336,306,688	112,158,174
87年度	2,107,340,043	1,410,640,470	486,736,234	359,615,874	97,613,046
88年度	2,235,331,777	1,485,249,859	519,243,362	379,172,356	118,898,172
89年度	3,369,005,563	2,492,285,469	736,652,400	552,558,409	255,331,144
90年	2,609,742,263	1,770,598,719	519,310,709	391,422,317	161,344,520
91年	2,321,075,230	1,760,983,482	510,136,369	399,683,963	208,617,370
92年	2,252,613,376	1,770,196,931	519,608,258	415,159,393	202,790,139
93年	2,357,663,621	1,844,805,347	541,143,688	436,382,793	221,204,576
94年	2,503,963,797	1,942,424,837	539,200,349	429,445,657	219,284,042
95年	2,362,796,244	1,820,488,419	534,329,855	435,031,703	189,891,511
96年	2,411,213,473	1,883,781,638	551,007,212	452,067,722	206,143,449
97年	2,543,315,939	1,912,734,294	562,647,858	460,377,430	217,287,095
98年	2,822,444,597	2,003,257,696	599,113,392	478,412,535	235,070,962
99年	2,755,956,345	1,980,504,359	597,182,810	473,048,017	201,454,186
100年 r	2,798,437,102	2,077,958,430	619,714,894	511,717,419	227,232,347
國庫	1,712,626,570	1,352,831,026	451,323,538	260,674,407	192,335,528
直轄市庫 *	672,015,679	450,590,544	96,347,649	159,494,399	23,935,310
臺灣省 各縣市庫	369,734,603	239,267,992	59,247,209	89,901,430	6,451,019
臺灣省各 鄉鎮市庫	44,060,250	35,268,868	12,796,498	1,647,183	4,510,490

資料來源：財政部國庫署及各級政府財政單位。

說明：1. 各級公庫支出淨額，指公庫依各級政府當年度總預算、以前年度總預算、特別預算以及預算外撥(支)付之各類經費，經扣除個別公庫互相移轉及公庫內部調撥等重複列計部份後之淨額。

2. 公庫支出淨額之統計採收付實現基礎，以經公庫代理機關兌付或集中支付機關簽開支票者準。

3. 預算外支出，均併入雜項支出列計。

附註：1.* 直轄市庫包括新北市庫、臺北市庫、臺中市庫、臺南市庫及高雄市庫。

2.**一般政務支出含國防支出及警政支出。

3.r為修正數，於101年11月修正。

Table 2-2. Net Expenditures of Treasury

Unit : NT\$ 1,000

常 門					FY & Treasury
Current					
社會福利支出 Expenditures for Social Welfare	社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligation	其他支出 Others	
	369,846,653		98,959,162	12,224,358	1997
	344,636,256		109,027,973	13,011,087	1998
	334,026,847		121,489,726	12,419,396	1999
	638,057,844		289,205,160	20,480,512	2000
	501,882,008		172,119,088	24,520,077	CY 2001
	432,670,534		174,412,767	35,462,479	CY 2002
338,011,353	43,782,540	72,657,919	159,525,671	18,661,658	CY 2003
334,038,070	44,221,460	80,414,760	139,404,882	47,995,118	CY 2004
356,467,548	47,105,264	191,004,338	133,182,549	26,735,090	CY 2005
368,482,436	40,942,135	93,532,838	138,679,243	19,598,698	CY 2006
374,362,050	43,356,772	99,631,809	139,756,442	17,456,182	CY 2007
372,828,942	45,874,340	103,179,662	134,660,502	15,878,465	CY 2008
383,928,321	54,106,561	105,977,328	129,417,386	17,231,211	CY 2009
400,662,925	47,203,629	101,164,315	119,531,701	40,256,776	CY 2010
428,457,891	41,745,680	112,205,637	121,049,242	15,835,320	CY 2011 r
285,022,074	6,706,100	39,062,011	111,753,010	5,954,358	National Treasury
97,820,258	26,850,709	33,927,838	6,580,722	5,633,659	Municipalities * City Treasury
36,852,409	4,612,578	36,120,842	2,688,473	3,394,032	County & City Treasuries
8,763,150	3,576,293	3,094,946	27,037	853,271	Township Treasuries

Source : National Treasury Agency, Ministry of Finance and Finance Collection of All Levels of Government.

Explanation : 1.Net Expenditures of Treasury represent sum of all outlays by Treasuries according to the existing laws for all level governments current-fiscal-year's general budgets, previous-fiscal-year's general budgets, special budgets & extra-budgets, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.
 2.Net Expenditures of Treasury has been compiled on cash basis, as the amount disbursed by Treasury Agencies or the checks drawn by Payment Bureaus.
 3.Extra-budgets has been comprised in others.

Note : 1.* Municipalities City Treasury include New Taipei City Treasury、Taipei City Treasury、Taichung City Treasury、Tainan City Treasury and Kaohsiung City Treasury.

2.** Expenditures for General Administration included Expenditures for National Defense and Caution Politics.

3."r" indicates revised figures, which have been revised in Nov,2009.

表2-2. 各級公庫支出淨額(續1完)

單位：新台幣千元

會計年度 及 庫 別	資本 Capital				
	合 計 Total	一般政務支出 ** Expenditures for General Administration	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Social Welfare
86年度	713,751,429	40,882,881	58,006,107	300,662,595	
87年度	696,699,573	38,212,484	53,780,856	252,501,529	
88年度	750,081,918	39,780,541	63,505,716	288,636,696	
89年度	599,012,574	45,877,294	59,387,893	256,262,023	
90年	685,101,408	331,779,862	33,098,146	162,378,960	
91年	474,293,486	29,899,053	55,329,096	230,128,378	
92年	397,855,997	31,672,204	65,829,353	145,323,275	12,448,882
93年	396,627,390	32,037,880	56,167,253	138,526,393	44,537,511
94年	436,910,271	32,695,510	61,929,058	178,713,776	10,210,944
95年	392,721,452	34,632,453	61,919,039	110,295,147	9,035,514
96年	408,875,303	43,357,861	65,270,985	117,870,841	8,167,443
97年	444,284,928	42,711,784	86,000,878	144,943,981	9,933,540
98年	619,704,059	45,978,364	128,059,428	279,377,897	9,960,562
99年	568,631,296	39,021,833	103,008,000	262,351,788	9,007,014
100年 r	491,555,956	36,386,739	82,246,500	214,813,105	4,984,694
國 庫	293,795,544	15,303,501	45,368,589	112,940,759	1,908,797
直轄市庫 *	133,579,462	15,160,356	23,389,543	64,004,587	1,940,718
臺 灣 省 各縣市庫	55,781,226	4,693,124	12,684,535	33,662,372	519,149
臺灣省各 鄉鎮市庫	8,399,724	1,229,758	803,833	4,205,387	616,030

Table 2-2. Net Expenditures of Treasury (Cont.1 End)

Unit : NT\$ 1,000

門				融資性庫款支出 (債務還本)	FY & Treasury
社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligation	其他支出 Others	Treasury Financing Payment of General Budget	
157,466,777		154,975,332	1,757,737	—	1997
172,155,961		178,220,936	1,827,807	—	1998
176,123,889		161,846,396	20,188,680	—	1999
235,284,765		—	2,200,599	277,707,520	2000
156,213,025		—	1,631,415	154,042,136	CY 2001
156,836,185		—	2,100,774	85,798,262	CY 2002
41,500,106	99,321,687	—	1,760,490	84,560,448	CY 2003
26,616,833	98,211,033	—	530,487	116,230,884	CY 2004
153,001,941	8,041	—	351,001	124,628,689	CY 2005
72,178,942	103,995,264	—	665,093	149,586,373	CY 2006
69,772,403	100,846,000	—	3,589,770	118,556,532	CY 2007
46,561,879	100,781,998	—	13,350,868	186,296,717	CY 2008
43,240,331	99,857,430	—	13,230,047	199,482,842	CY 2009
47,605,783	99,234,672	—	8,402,206	206,820,690	CY 2010
50,812,510	99,612,985	—	2,699,423	228,922,716	CY 2011 r
18,660,913	99,612,985	—	—	66,000,000	National Treasury
27,711,253	—	—	1,373,005	87,845,673	Municipalities * City Treasury
3,024,943	—	—	1,197,103	74,685,385	County & City Treasuries
1,415,401	—	—	129,315	391,658	Township Treasuries

表2-3. 國庫收入毛額

(1)按來源別分

單位：新臺幣千元

會計年度	總 計 Grand Total	稅 課 收 入 Revenues from Taxes	獨占及專賣收入 Monopoly Revenue	營 業 盈 餘 及 事 業 收 入 Surplus of Public Enterprise & Public Utilities	融資性庫款 收 入 (公債及賒借收入) Treasury Financing Receipt (Government Bonds & Borrowing)
81年度	993,815,331	502,815,636	37,112,882	105,322,567	208,158,011
82年度	1,074,592,901	554,566,035	41,601,827	128,694,176	218,182,297
83年度	1,062,449,444	615,013,963	40,710,238	153,990,269	108,175,298
84年度	1,089,521,043	706,320,598	41,582,581	123,192,928	75,104,093
85年度	1,089,940,361	703,191,817	33,117,386	122,753,118	56,768,718
86年度	1,297,135,553	746,643,591	35,373,068	147,060,502	153,886,500
87年度	1,344,636,647	848,690,372	41,301,192	200,624,473	49,903,846
88年度	1,179,650,115	777,659,918	34,641,069	205,882,269	86,184,857
89年度	2,398,481,786	1,272,519,511	87,214,933	255,805,329	562,809,542
90年	1,922,065,578	838,086,090	51,700,000	223,122,223	662,544,325
91年	1,609,787,003	816,717,637	6,209,461	297,976,902	245,704,761
92年	1,634,875,007	823,740,113	—	365,325,423	258,403,074
93年	1,695,225,323	912,533,166	—	303,913,875	324,808,838
94年	1,983,403,033	1,062,757,537	—	386,471,470	248,577,861
95年	1,705,586,952	1,091,250,375	—	303,866,650	124,845,681
96年	1,709,813,614	1,206,229,556	—	276,420,172	65,000,000
97年	1,769,234,821	1,239,488,883	—	247,146,798	120,438,241
98年	1,960,183,053	1,049,688,545	—	315,099,379	426,535,316
99年	1,960,614,785	1,079,462,912	—	271,659,634	450,993,890
100年	1,916,490,281	1,202,118,784	—	273,469,945	226,670,119

資料來源：財政部國庫署。

說明：自88年度（含）起特別預算中各項收入併入各來源別項下。

Table 2-3. Gross Revenues of National Treasury
(1) by Source

Unit : NT\$ 1,000

財產收入	規費收入	罰款及賠償收入	捐獻及贈與收入	特別預算收入	其他收入	FY
Revenues from Properties	Fees	Revenues from Fines & Indemnities	Revenues from Donations & Contributions	Revenues froms Special Budget	Others	
34,329,485	8,788,826	7,880,190	72,882	67,443,631	21,891,218	1992
25,778,691	11,991,948	9,071,784	11,567	57,316,350	27,378,226	1993
40,780,007	10,061,939	11,173,551	753	50,635,066	31,908,360	1994
42,163,907	11,689,775	13,099,689	655	46,769,363	29,597,454	1995
30,702,704	18,601,471	13,253,667	1,396	75,705,556	35,844,527	1996
39,921,755	20,160,783	12,287,838	6,786	106,740,982	35,053,748	1997
45,139,898	21,154,934	13,127,815	492	99,461,716	25,231,909	1998
26,352,775	17,377,061	11,017,864	3,407	—	20,530,894	1999
55,449,279	68,975,847	34,467,494	495	—	61,239,357	2000
38,812,015	48,971,348	22,360,612	572	—	36,468,395	CY 2001
77,933,512	99,119,598	23,368,065	251	—	42,756,817	CY 2002
86,184,487	50,057,160	20,557,280	267	—	30,607,203	CY 2003
51,794,495	55,284,084	19,787,677	44,175	—	27,059,014	CY 2004
183,879,047	56,342,788	20,615,027	23	—	24,759,278	CY 2005
79,788,942	57,321,278	21,454,494	30,033	—	27,029,498	CY 2006
57,222,762	57,276,863	22,984,770	44	—	24,679,447	CY 2007
48,797,545	55,325,573	26,867,298	3,292	—	31,167,191	CY 2008
65,728,182	54,711,679	22,969,411	1,245	—	25,449,296	CY 2009
49,679,354	56,009,376	24,892,529	252,050	—	27,665,040	CY 2010
66,982,954	56,803,600	23,907,779	1	—	66,537,100	CY 2011

Source : National Treasury Agency, Ministry of Finance.

Explanation : Revenues of Special budget were classified by Administrative Affair since FY 1999.

表2-3. 國庫收入毛額(續1完)
(2)按國際貨幣基金分類分

單位：新台幣千元

項 目	94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %
總 計	1,983,403,033	100.0	1,705,586,952	100.0	1,709,813,614	100.0	1,769,234,821	100.0
經常收入	1,557,961,982	78.5	1,508,832,638	88.5	1,595,196,665	93.3	1,606,320,812	90.8
賦稅收入	1,062,757,537	53.6	1,091,250,375	64.0	1,206,229,556	70.5	1,239,488,883	70.1
所得稅	563,226,303	28.4	581,595,974	34.1	657,143,834	38.4	751,489,538	42.5
營利事業所得稅	296,421,354	14.9	280,698,802	16.5	344,370,142	20.1	400,720,356	22.6
綜合所得稅	266,804,948	13.5	300,897,172	17.6	312,773,692	18.3	350,769,182	19.8
財產稅	79,863,516	4.0	100,970,430	5.9	142,125,507	8.3	104,670,934	5.9
遺產及贈與稅	5,318,167	0.3	6,943,559	0.4	7,473,046	0.4	7,349,129	0.4
財產移轉稅(1)	74,545,349	3.8	94,026,872	5.5	134,652,461	7.9	97,321,805	5.5
貨物及勞務稅	337,293,413	17.0	329,116,888	19.3	325,100,866	19.0	302,902,685	17.1
一般營業稅	145,369,079	7.3	145,001,962	8.5	150,635,664	8.8	149,303,994	8.4
選擇性貨物稅(2)	191,924,334	9.7	184,114,926	10.8	174,465,201	10.2	153,598,691	8.7
獨占事業利益(3)	—	—	—	—	—	—	—	—
國際貿易稅(4)	82,373,668	4.2	79,566,925	4.7	81,859,070	4.8	80,425,705	4.5
其他稅課收入	638	0.0	158	0.0	279	0.0	21	0.0
非賦稅收入	495,204,444	25.0	417,582,263	24.5	388,967,110	22.7	366,831,929	20.7
財產收益	393,487,328	19.8	311,746,960	18.3	284,025,985	16.6	253,468,575	14.3
公營事業收入(5)	386,471,470	19.5	303,866,650	17.8	276,420,172	16.2	247,146,798	14.0
其他(6)	7,015,857	0.4	7,880,309	0.5	7,605,813	0.4	6,321,777	0.4
管理費、規費收入	56,342,788	2.8	57,321,278	3.4	57,276,863	3.3	55,325,573	3.1
罰款及賠償收入	20,615,027	1.0	21,454,494	1.3	22,984,770	1.3	26,867,298	1.5
其他非稅課收入 (含預算外收入)	24,759,302	1.2	27,059,531	1.6	24,679,491	1.4	31,170,482	1.8
資本收入(7)	176,863,189	8.9	71,908,633	4.2	49,616,949	2.9	42,475,768	2.4
融資收入 (公債及賒借收入)	248,577,861	12.5	124,845,681	7.3	65,000,000	3.8	120,438,241	6.8

附註：(1)係指證券交易稅及期貨交易稅。
(2)係指貨物稅及菸酒稅。
(3)係指公賣利益收入。
(4)包括關稅、關稅帶徵防衛捐及臨時稅。
(5)係指營業盈餘及事業收入。
(6)係指財產孳息收入。
(7)係指財產收回及售價收入，公債及賒借收入視為融資收入不計在內。

Table 2-3. Gross Revenues of National Treasury (Cont.1 End)
(2) by International Monetary Fund Classification

Unit : NT\$ 1,000

98年 CY 2009		99年 CY 2010		100年 CY 2011		Item
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
1,960,183,053	100.0	1,960,614,785	100.0	1,916,490,281	100.0	Grand Total
1,474,242,008	75.2	1,466,159,406	74.8	1,631,650,765	85.1	Current Revenues
1,049,688,545	53.6	1,079,462,912	55.1	1,202,118,784	62.7	Tax Revenues
576,870,053	29.4	531,348,681	27.1	639,034,434	33.3	Taxes on Net Income & Profits
300,746,311	15.3	257,131,125	13.1	330,397,935	17.2	Company, Corporate of Enterprise
276,123,742	14.1	274,217,556	14.0	308,636,499	16.1	Individuals
115,837,018	5.9	123,170,892	6.3	108,925,012	5.7	Taxes on Property
6,131,114	0.3	14,040,644	0.7	9,074,888	0.5	Estate & Gift Tax
109,705,904	5.6	109,130,248	5.6	99,850,123	5.2	Property Transfers(1)
288,154,004	14.7	335,459,100	17.1	357,836,509	18.7	Taxes on Goods & Services
136,783,840	7.0	164,146,754	8.4	173,719,253	9.1	General Sales, Turnover, or Value-added Taxes
151,370,163	7.7	171,312,346	8.7	184,117,256	9.6	Selective Excises on Goods
—	—	—	—	—	—	Profits of Fiscal Monopoly(3)
68,827,432	3.5	89,484,228	4.6	96,322,743	5.0	Taxes on International Trade & Transactions(4)
38	0.0	11	0.0	86	0.0	Other Taxes
424,553,463	21.7	386,696,494	19.7	429,531,981	22.4	Nontax Revenues
321,421,832	16.4	277,877,500	14.2	282,283,501	14.7	Property Income
315,099,379	16.1	271,659,634	13.9	273,469,945	14.3	Form Nonfinancial Public Enterprises & Public Financial Institutions(5)
6,322,453	0.3	6,217,866	0.3	8,813,556	0.5	Others(6)
54,711,679	2.8	56,009,376	2.9	56,803,600	3.0	Administrative Fees & Charge & Nonindustrial Sales
22,969,411	1.2	24,892,529	1.3	23,907,779	1.2	Fines & Forfeits
25,450,541	1.3	27,917,090	1.4	66,537,101	3.5	Other Nontax Revenues
59,405,730	3.0	43,461,489	2.2	58,169,398	3.0	Capital Revenues(7)
426,535,316	21.8	450,993,890	23.0	226,670,119	11.8	Financing (Government Bonds & Borrowing)

Note : (1)Is Securities & Futures Transactions Tax.
(2)Is Commodity & Tobacco and wine Tax.
(3)Is Revenues from Monopoly.
(4)Includes Customs Duties. Defence Surtax & Temporary Tax on Customs Duties..
(5)Is Surplus of Public Enterprises & Public utilities.
(6)Is Revenues from profits of public property.
(7)Includes proceeds from Sales of properties & Recalled Capital.

表2-4. 國庫支出毛額

(1)按政事別分

單位：新臺幣千元

會計年度	總 計 Grand Total	一般政務支出 * Expenditures for General Administration	教育科學 文化支出 Expenditures for Education , Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Socials Welfare
81年度	1,104,597,364	351,792,932	120,402,749	115,159,012	
82年度	1,105,764,237	350,288,804	147,177,859	145,446,266	
83年度	1,066,872,730	341,504,024	143,626,209	107,382,987	
84年度	1,074,833,303	329,623,068	144,867,031	69,639,242	
85年度	1,156,746,571	348,542,562	155,285,875	71,545,462	
86年度	1,274,235,737	357,952,907	148,372,279	58,972,497	
87年度	1,285,750,338	373,939,943	160,457,437	56,291,954	
88年度	1,331,323,565	384,540,196	198,019,886	198,477,254	157,677,093
89年度	2,492,495,839	564,023,421	346,502,306	353,309,394	403,130,018
90年	2,009,097,890	682,164,912	253,232,297	245,015,714	292,946,190
91年	1,714,140,118	389,110,481	276,537,025	361,171,447	265,020,952
92年	1,666,665,609	400,066,832	298,464,938	284,168,720	285,392,726
93年	1,706,126,693	417,799,373	308,259,102	302,904,926	292,984,090
94年	1,834,032,931	404,680,178	301,373,328	330,969,114	285,844,692
95年	1,671,590,060	402,427,957	311,109,047	239,971,712	303,614,924
96年	1,679,739,741	428,050,798	324,403,462	272,244,659	305,837,928
97年	1,820,480,998	435,281,324	340,928,581	306,994,626	300,096,418
98年	2,053,491,509	470,583,181	382,411,766	427,619,331	321,131,632
99年	1,947,918,244	453,650,406	371,741,480	369,040,535	327,257,958
100年	1,963,502,092	463,356,870	368,809,569	339,963,008	344,767,306

資料來源：財政部國庫署。

說明：1. 其他支出含債務付息。

2. 自88年度（含）起特別預算中各項支出併入各政事別項下。

附註：*一般政務支出含國防支出及警政支出。

Table 2-4. Gross Expenditures of National Treasury
(1) by Administrative Affair

Unit : NT\$ 1,000

社區發展及 環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	特別預算支出 Expenditures of Special Budget	其 他 支 出 Others	融資性庫款支出 (債務還本) Treasury Financing Payment (Debt)	FY
174,607,073		150,957,611	152,577,483	39,100,502	1992
198,852,711		67,007,545	144,408,601	52,582,450	1993
203,781,898		44,240,907	174,914,372	51,422,333	1994
240,969,212		66,181,507	192,575,416	30,977,827	1995
269,721,860		59,567,987	171,898,611	80,184,214	1996
294,807,521		118,994,966	194,746,107	100,389,459	1997
293,637,500		86,901,274	210,617,998	103,904,232	1998
18,963,746	129,599,316	—	125,839,210	118,206,863	1999
34,957,865	195,602,212	—	354,930,214	240,040,410	2000
29,296,942	122,259,875	—	261,925,041	122,256,921	CY 2001
29,106,703	124,592,562	—	213,136,207	55,464,743	CY 2002
34,586,650	126,069,491	—	191,416,250	46,500,000	CY 2003
31,782,824	123,329,111	—	172,967,267	56,100,000	CY 2004
138,906,152	127,821,915	—	180,364,358	64,073,194	CY 2005
46,009,229	134,749,591	—	168,707,600	65,000,000	CY 2006
41,043,515	134,636,148	—	167,523,231	6,000,000	CY 2007
30,763,137	135,254,407	—	206,162,506	65,000,000	CY 2008
40,471,047	135,194,896	—	211,079,656	65,000,000	CY 2009
30,483,608	135,556,054	—	194,188,203	66,000,000	CY 2010
25,355,531	137,278,865	—	217,970,943	66,000,000	CY 2011

Source : National Treasury Agency, Ministry of Finance.

Explanation : 1. The item of Others includes the Figures of Interest Payments.

2. Expenditures of Special budget were classified by Source since FY 1999.

Note : *Expenditures for General Administration included Expenditures for National Defense and Caution Politics.

表2-4. 國庫支出毛額(續1)
(2)按國際貨幣基金職能別分類分

單位：新台幣千元

項 目	94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %
總 計	1,834,032,931	100.0	1,671,590,060	100.0	1,679,739,741	100.0	1,820,480,998	100.0
一般公共事務	138,192,931	7.5	135,027,432	8.1	146,476,679	8.7	146,776,659	8.1
防 衛	249,778,240	13.6	244,646,309	14.6	267,741,230	15.9	271,440,676	14.9
公共秩序與安全	71,597,669	3.9	76,294,864	4.6	73,486,010	4.4	76,844,336	4.2
教 育	192,505,166	10.5	202,494,543	12.1	210,007,314	12.5	215,498,888	11.8
保 健	17,559,098	1.0	22,173,763	1.3	25,111,644	1.5	25,921,912	1.4
社會安全與福利	397,915,353	21.7	418,635,764	25.0	418,556,312	24.9	412,479,339	22.7
住宅及社區服務	138,992,365	7.6	46,046,428	2.8	41,112,538	2.4	30,832,601	1.7
娛樂、文化與宗教	18,993,971	1.0	19,737,391	1.2	21,082,156	1.3	31,217,510	1.7
燃 料 與 能 源	342,808	0.0	345,086	0.0	348,935	0.0	359,329	0.0
農、林、漁、牧業	137,410,936	7.5	72,073,591	4.3	82,240,248	4.9	95,480,976	5.2
礦業(燃料除外)、 製造業及營造業	37,817,690	2.1	35,162,558	2.1	32,709,925	1.9	50,223,554	2.8
運 輸 及 通 信	141,998,960	7.7	119,314,452	7.1	141,628,374	8.4	136,796,898	7.5
其他經濟服務	46,490,191	2.5	45,930,279	2.7	45,715,145	2.7	55,445,815	3.0
其 他 支 出	180,364,358	9.8	168,707,600	10.1	167,523,231	10.0	206,162,506	11.3
政府融資支出	64,073,194	3.5	65,000,000	3.9	6,000,000	0.4	65,000,000	3.6

說明：本表係依據國庫各工作計畫支出之功能，參照國際貨幣基金所規定政府支出之分類彙編而成。

Table 2-4. Gross Expenditures of National Treasury (Cont.1)
(2) by International Monetary Fund Functional Classification

Unit : NT\$ 1,000

98年 CY 2009		99年 CY 2010		100年 CY 2011		Item
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
2,053,491,509	100.0	1,947,918,244	100.0	1,963,502,092	100.0	Grand Total
146,345,803	7.1	149,347,090	7.7	154,234,323	7.9	General Public Services
308,589,396	15.0	288,140,624	14.8	291,187,785	14.8	Defense
78,128,354	3.8	79,799,073	4.1	81,271,698	4.1	Public Order and Safety
255,558,292	12.4	245,661,180	12.6	244,373,096	12.4	Education
27,051,022	1.3	25,961,772	1.3	24,664,131	1.3	Health
432,483,280	21.1	440,129,905	22.6	459,197,823	23.4	Social Security and Welfare
40,547,043	2.0	30,555,574	1.6	25,410,578	1.3	Housing and Community Amenity
29,121,552	1.4	26,007,740	1.3	27,206,546	1.4	Recreational, Cultural, and Religious
337,420	0.0	353,498	0.0	401,466	0.0	Fuel and Energy
106,625,897	5.2	148,509,695	7.6	112,711,031	5.7	Agriculture, Forestry, Fishing and Hunting
54,162,155	2.6	48,790,410	2.5	42,654,499	2.2	Mining and Mineral Resource (Other Than Fuels), Manufacturing and Construction
159,773,676	7.8	150,238,844	7.7	156,336,293	8.0	Transportation and Communication
138,687,963	6.8	54,234,636	2.8	59,881,879	3.0	Other Economic Affairs and Services
211,079,656	10.3	194,188,203	10.0	217,970,943	11.1	Others
65,000,000	3.2	66,000,000	3.4	66,000,000	3.4	Financing (Debt Repayment)

Explanation : This table has been compiled according to the expenditure functions of all programs & projects of National Treasury, with reference to the government expenditure classification recommended by International Monetary Fund.

表2-4. 國庫支出毛額(續2完)

Table 2-4. Gross Expenditures of National Treasury (Cont.2 End)

(3)按國際貨幣基金經濟性分類分

(3) by International Monetary Fund Economic Classification

單位：新台幣千元

Unit: NT\$ 1,000

項 目	97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011		Item
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %	
總 計	1,820,480,998	100.0	2,053,491,509	100.0	1,947,918,244	100.0	1,963,502,092	100.0	Grand Total
購置勞務 及 貨 品	928,728,844	51.0	846,641,949	41.2	859,889,578	44.1	807,010,921	41.1	Expenditure on Goods & Services
工資與薪津	285,118,153	15.7	387,733,002	18.9	386,882,475	19.9	394,747,282	20.1	Wages & Salaries
其他勞務 及 貨 品	643,610,691	35.4	458,908,947	22.3	473,007,104	24.3	412,263,639	21.0	Other Purchases of Goods & Services
利 息	97,589,075	5.4	116,244,028	5.7	109,354,145	5.6	111,264,010	5.7	Interest Payments
補 助 金	383,052,698	21.0	536,157,901	26.1	474,660,750	24.4	481,285,557	24.5	Subsidies
對下級政府 補 助	90,874,460	5.0	148,590,822	7.2	174,724,935	9.0	228,325,484	11.6	Current Transfers to Other Levels of National Government
資產之取得	106,509,020	5.9	138,205,305	6.7	88,504,548	4.5	86,875,760	4.4	Acquisition of Capital Assets
土 地	7,797,995	0.4	6,509,636	0.3	2,567,172	0.1	1,805,009	0.1	Land
固定資產 及 權 利	98,711,025	5.4	131,695,669	6.4	85,937,376	4.4	85,070,752	4.3	Fixed Capital Assets & Intangible-Assets
資本移轉	148,726,901	8.2	202,651,504	9.9	174,784,288	9.0	182,740,359	9.3	Capital Transfers
對下級政府	67,608,179	3.7	111,502,235	5.4	91,045,496	4.7	73,952,059	3.8	To Other Levels of National Government
對公營金融 事 業	—	—	—	—	—	—	6,372,970	0.3	To Financial Institutions
對公營非金 融 事 業	4,682,219	0.3	2,093,391	0.1	4,722,830	0.2	24,466,226	1.2	To Nonfinancial Public Enterprises
對其他部門	76,436,503	4.2	89,055,877	4.3	79,015,962	4.1	77,949,105	4.0	To Others
債務還本	65,000,000	3.6	65,000,000	3.2	66,000,000	3.4	66,000,000	3.4	Public Debt Repayment

表2-5. 國庫收支毛額—按國際貨幣基金分類分
Table 2-5. Gross Revenues and Expenditures of National Treasury
—by International Monetary Fund

單位：新台幣千元

Unit: NT\$ 1,000

項 目	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	Item
上年度結存	-387,995,178	-238,625,077	-204,628,184	-174,554,311	-225,800,488	-319,108,943	-306,412,403	Balance from last Year
經常門收入	1,557,961,982	1,508,832,638	1,595,196,665	1,606,320,812	1,474,242,008	1,466,159,406	1,631,650,765	Current Revenues
賦稅	1,062,757,537	1,091,250,375	1,206,229,556	1,239,488,883	1,049,688,545	1,079,462,912	1,202,118,784	Taxation
非賦稅	495,204,444	417,582,263	388,967,110	366,831,929	424,553,463	386,696,494	429,531,981	Non-Taxation
經常門支出	1,257,211,555	1,255,031,239	1,300,676,322	1,369,806,484	1,507,156,907	1,645,237,199	1,724,262,690	Current Expenditures
經常門餘絀	300,750,427	253,801,399	294,520,343	236,514,328	-32,914,899	-179,077,793	-92,611,925	Current Surplus/Deficit
資本收入	176,863,189	71,908,633	49,616,949	42,475,768	59,405,730	43,461,489	58,169,398	Capital Revenues
資本支出	512,748,182	351,558,821	373,063,419	385,674,515	481,334,602	236,681,045	173,239,402	Capital Expenditures
資本餘絀	-335,884,993	-279,650,188	-323,446,470	-343,198,746	-421,928,872	-193,219,556	-115,070,005	Capital Surplus/Deficit
總收支餘絀	-35,134,566	-25,848,789	-28,926,127	-106,684,418	-454,843,771	-372,297,349	-207,681,929	Grand Surplus/Deficit
融資狀況								Financing
公債及賒借收入	248,577,861	124,845,681	65,000,000	120,438,241	426,535,316	450,993,890	226,670,119	Government Bonds & Borrowing
債務還本支出	64,073,194	65,000,000	6,000,000	65,000,000	65,000,000	66,000,000	66,000,000	Principle Repayment Expenditures
存款之增減	149,370,101	33,996,893	30,073,873	-51,246,177	-93,308,455	12,696,540	-47,011,811	Deposits
本年度結存	-238,625,077	-204,628,184	-174,554,311	-225,800,488	-319,108,943	-306,412,403	-353,424,213	Balance of this Year

資料來源：財政部國庫署。

Source: National Treasury Agency, Ministry of Finance.

說明：1. 資本收入僅含財產售價及收回，公債及賒借收入視為融資收入不予計入。

2. 債務還本支出視為融資支出，不計入資本支出。

3. 存款之增(+)減(-)表示國庫賸餘之累積或移用。

Explanation: 1. The capital gain merely covers asset liquidation and recall, and neither government bonds nor financial gains are included as they are treated as lending receipts.

2. Liability redemption expenditures is recorded as financial expenditures, and is excluded from capital expenditures.

3. The debit and credit preceding the deposits indicate cumulative treasury addition or appropriation.

表2-6. 實施集中支付支用單位數、支付淨額及可支用庫款餘額

金額單位：新台幣千元

會計年度		支用單位數 Spending Agency			支付淨額 Net Disbursement	可支用庫款餘額 Disposable Fund in Treasury					
		總計	付款 單位數	撥款 單位數		總計		年度預算分配數		以前年度歲出 應付 款	
						Grand Total		Budeget Allocated Current Year		Payable Previous year	
FY	Grand Total	by Evi- dence	by Appro- priation	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%		
86年度	1997	1,541	1,540	1	2,173,710,778	442,674,392	100.0	139,671,116	31.6	64,358,000	14.5
87年度	1998	1,560	1,559	1	2,254,463,043	467,964,474	100.0	132,727,623	28.4	59,963,302	12.8
88年度	1999	1,530	1,529	1	2,330,867,863	547,696,757	100.0	115,929,848	21.2	47,324,812	8.6
89年度	2000	1,603	1,603	—	3,862,558,384	720,493,093	100.0	204,084,110	28.3	40,801,575	5.7
90年	CY 2001	1,568	1,568	—	2,482,210,935	673,436,210	100.0	163,016,084	24.2	58,343,878	8.7
91年	CY 2002	1,559	1,559	—	2,788,913,477	621,142,711	100.0	99,088,854	16.0	46,856,486	7.5
92年	CY 2003	1,516	1,516	—	2,865,249,367	614,721,422	100.0	100,989,719	16.4	31,082,119	5.1
93年	CY 2004	1,509	1,509	—	3,065,631,070	675,827,647	100.0	72,921,552	10.8	28,620,086	4.2
94年	CY 2005	1,526	1,526	—	3,070,924,082	627,733,149	100.0	87,622,659	14.0	23,775,349	3.8
95年	CY 2006	1,523	1,523	—	2,931,016,614	583,040,127	100.0	95,912,734	16.5	29,106,828	5.0
96年	CY 2007	1,513	1,513	—	2,931,730,087	572,429,067	100.0	112,196,308	19.6	32,632,272	5.7
97年	CY 2008	1,454	1,454	—	3,112,638,539	657,942,144	100.0	148,675,637	22.6	22,064,291	3.4
98年	CY 2009	1,408	1,408	—	3,698,083,434	749,260,673	100.0	136,792,534	18.3	27,306,030	3.6
99年	CY 2010	1,365	1,365	—	3,557,098,155	274,360,057	100.0	100,841,779	36.8	30,127,481	11.0
100年	CY 2011	3,078	3,078	—	4,325,106,605	577,551,285	100.0	146,008,624	25.3	66,536,593	11.5
財政部臺北區支付處 Tapipei Disbursement Office, Ministry of Finance		722	722	—	3,052,723,774	292,823,753	100.0	64,157,332	21.9	22,002,506	7.5
新北市政府財政局 Finance Department, New Taipei City Gov't		487	487	—	290,162,208	68,400,111	100.0	12,937,222	18.9	6,542,069	9.6
臺北市府財政局 Disbursement of Finance, Taipei City Gov't		401	401	—	359,560,621	104,692,119	100.0	20,165,033	19.3	8,134,688	7.8
臺中市政府財政局 Finance Bureau Taichung City Gov't		444	444	—	145,607,197	37,062,076	100.0	17,393,646	46.9	15,045,069	40.6
臺南市政府財政處 Finance Office Tainan City Gov't		525	525	—	127,273,781	29,093,222	100.0	13,277,715	45.6	7,397,918	25.4
高雄市政府財政局 Finance Bureau Kaohsiung City Gov't		499	499	—	349,779,024	45,480,004	100.0	18,077,676	39.7	7,414,343	16.3

資料來源：財政部臺北區支付處及五直轄市政府各財政單位支付科。

說明：1. 自88年7月起，因臺灣省政府組織及業務精簡，原臺灣省政府財政廳支付處併入財政部臺北區支付處。
 2. 自100年起，配合部分縣市改制直轄市，致資料含財政部臺北區支付處及五直轄市政府各財政單位支付科。

Table 2-6. Number of Spending Agencies, Net Disbursements and Disposable Funds in Treasury

Unit : NT\$ 1,000

可 支 用 庫 款 餘 額 Disposable Fund in Treasury													
融資性支出 Financial Expenditures		墊 付 款 Advance		預 撥 經 費 Appropriation		特 別 預 算 Special Budget		保 管 款 Earmarked		特 種 基 金 Special Funds		其 他 Others	
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
—	—	450,231	0.1	8,757	0.0	126,936,598	26.3	26,670,825	5.5	4,254,074	0.9	153,369,350	31.8
—	—	33,794,943	10.1	34,902	0.0	68,031,368	20.3	28,132,770	8.4	4,879,087	1.5	—	—
—	—	31,677,378	6.9	312,672	0.1	146,009,324	31.6	37,821,081	8.2	4,511,027	1.0	24,536,340	5.3
—	—	35,565,965	10.8	-52,569	-0.0	23,041,820	7.0	42,449,219	12.9	7,453,923	2.3	—	—
—	—	20,711,301	5.1	52,569	0.0	70,423,082	17.3	55,450,988	13.6	20,552,360	5.1	18,909,650	4.6
—	—	47,704,054	10.8	-366,766	-0.1	89,561,399	20.2	56,845,722	12.8	30,116,324	6.8	14,784,543	3.3
—	—	35,114,582	7.5	—	—	128,187,346	27.4	77,174,872	16.5	34,796,749	7.4	—	—
—	—	36,734,230	6.7	—	—	169,248,140	30.9	73,517,482	13.4	26,585,801	4.9	78,356,444	14.3
—	—	2,366,488	0.3	—	—	176,103,861	24.4	76,286,023	10.6	71,965,186	10.0	148,885,850	20.7
—	—	3,494,660	0.5	—	—	82,732,476	12.3	105,444,279	15.7	77,947,340	11.6	182,457,493	27.1
43,580,831	7.0	1,568,411	0.3	—	—	64,120,982	10.3	134,194,955	21.6	71,064,183	11.4	160,668,009	25.9
—	—	4,688,710	0.8	—	—	30,376,051	4.9	132,063,543	21.5	85,993,960	14.0	229,527,320	37.3
—	—	43,003,586	6.4	—	—	36,178,297	5.4	132,678,559	19.6	123,558,843	18.3	238,866,724	35.3
—	—	43,533,507	6.9	—	—	66,521,720	10.6	111,494,311	17.8	133,241,353	21.2	161,544,250	25.7
—	—	35,544,890	6.1	—	—	99,980,984	17.1	107,538,416	18.4	120,177,550	20.6	94,778,725	16.3
—	—	31,223,306	5.5	—	—	114,821,344	20.1	101,303,671	17.7	115,738,022	20.2	64,514,144	11.3
—	—	33,494,773	5.1	—	—	117,427,939	17.8	92,188,979	14.0	113,410,247	17.2	130,680,278	19.9
—	—	18,957,267	2.5	—	—	87,974,321	11.7	146,137,035	19.5	92,376,066	12.3	239,717,420	32.0
—	—	2,551,831	0.9	—	—	72,553,791	26.4	13,723,512	5.0	54,561,663	19.9	—	—
6,875,638	1.2	5,264,770	0.9	—	—	84,189,574	14.6	154,112,888	26.7	114,563,198	19.8	—	—
—	—	—	—	—	—	64,509,493	22.0	110,914,498	37.9	31,239,924	10.7	—	—
3,420,964	5.0	1,035,630	1.5	—	—	—	—	25,674,952	37.5	18,789,274	27.5	—	—
—	—	225,453	0.2	—	—	18,838,111	18.0	8,118,383	7.8	49,210,451	47.0	—	—
—	—	462,924	1.2	—	—	—	—	—	—	4,160,437	11.2	—	—
3,454,674	11.9	155,926	0.5	—	—	—	—	2,519,711	8.7	2,287,278	7.9	—	—
—	—	3,384,837	7.4	—	—	841,970	1.9	6,885,344	15.1	8,875,834	19.5	—	—

Source : Taipei Disbursement Office, Ministry of Finance and Finance Collection- Payment Section of the five Municipalities.

Explanation : 1.Since July 1999, Because of the down-sized Taiwan Provincial Gov't the Finance Dept Payment Bureau of Taiwan Provincial Gov't was merged in the Taipei Payment Bureau of M.O.F.

2.Since 2011, in accordance with the redefinition of the status of special municipalities, figures include Taipei Disbursement Office, Ministry of Finance and Finance Collection-Payment Section of the five Municipalities.

表2-7. 實施集中支付簽發支票張數及金額

會計年度 FY	張數 (張) Number of Drawing Check (No.)							
	總計 Grand Total		存入金融機構存款帳戶 Draft Transfer		受款人自領 Payee		郵寄支票 Mail Draft	
	張數 No.	結構比%	張數 (筆數) No.	結構比%	張數 No.	結構比%	張數 No.	結構比%
86年度 1997	1,260,654	100.0	52,800	4.2	277,182	22.0	720,863	57.2
87年度 1998	1,197,648	100.0	33,627	2.8	261,524	21.8	696,800	58.2
88年度 1999	1,078,051	100.0	20,679 (889,841)	1.9	249,686	23.2	606,645	56.3
89年度 2000	1,109,033	100.0	19,757 (1,662,115)	1.8	228,674	20.6	575,885	51.9
90年 CY 2001	625,582	100.0	11,124 (1,501,547)	1.8	121,122	19.4	310,506	49.6
91年 CY 2002	532,135	100.0	7,593 (1,510,161)	1.4	108,385	20.4	248,047	46.6
92年 CY 2003	475,222	100.0	6,044 (1,601,131)	1.3	96,975	20.4	220,697	46.4
93年 CY 2004	445,331	100.0	5,227 (1,681,492)	1.2	91,670	20.6	208,353	46.8
94年 CY 2005	376,011	100.0	6,284 (1,828,117)	1.7	70,634	18.8	173,336	46.1
95年 CY 2006	282,933	100.0	6,033 (2,000,113)	2.1	26,309	9.3	119,488	42.2
96年 CY 2007	230,822	100.0	6,262 (2,185,927)	2.7	21,264	9.2	93,506	40.5
97年 CY 2008	206,982	100.0	6,468 (2,377,822)	3.1	12,068	5.8	88,564	42.8
98年 CY 2009	186,187	100.0	7,000 (2,623,167)	3.8	8,136	4.4	79,735	42.8
99年 CY 2010	201,264	100.0	6,685 (2,834,093)	3.3	9,109	4.5	93,043	46.2
100年 CY 2011	264,842	100.0	6,252 (3,703,306)	2.4	41,666	15.7	102,647	38.8
財政部臺北區支付處 Taipei Disbursement Office, Ministry of Finance	170,290	100.0	2,508 (1,680,703)	1.5	112	0.1	97,738	57.4
新北市政府財政局 Finance Department, New Taipei City Gov't	7,846	100.0	— (307,584)	—	945	12.0	3,026	38.6
臺北市府財政局 Disbursement of Finance, Taipei City Gov't	7,490	100.0	9 (1,074,085)	0.1	7,227	96.5	254	3.4
臺中市政府財政局 Finance Bureau Taichung City Gov't	32,634	100.0	— (163,713)	—	32,144	98.5	490	1.5
臺南市政府財政處 Finance Office Tainan City Gov't	22,425	100.0	3,223 (136,971)	14.4	535	2.4	955	4.3
高雄市政府財政局 Finance Bureau Kaohsiung City Gov't	24,157	100.0	512 (340,250)	2.1	703	2.9	184	0.8

資料來源：財政部臺北區支付處及五直轄市政府各財政單位支付科。

- 說明：
1. 自88年7月起，因臺灣省政府組織及業務精簡，原臺灣省政府財政廳支付處併入財政部臺北區支付處。
 2. 自100年起，配合部分縣市改制直轄市，致資料含財政部臺北區支付處及五直轄市政府各財政單位支付科。
 3. 括弧數為直接以跨行通匯作業方式存入受款人帳戶。

Table 2-7. Number and Amount of Drawn Check by Disbursement

		金額 (新台幣千元) Amount (NT\$ 1,000)									
指定人員 領取轉發 Specified Payee		總計 Grand Total		存入金融機構 存款帳戶 Draft Transfer		受款人自領 Payee		郵寄支票 Mail Draft		指定人員 領取轉發 Specified Payee	
張數 No.	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
209,809	16.6	2,233,045,324	100.0	1,855,270,775	83.1	122,119,335	5.5	177,917,099	8.0	77,738,115	3.5
205,697	17.2	2,419,707,832	100.0	2,034,197,053	84.1	107,371,967	4.4	191,482,187	7.9	86,656,625	3.6
201,041	18.6	2,492,740,608	100.0	2,078,404,335	83.4	136,689,008	5.5	193,817,508	7.8	83,829,757	3.4
284,717	25.7	4,152,143,561	100.0	3,700,789,241	89.1	70,552,022	1.7	254,779,680	6.1	126,022,618	3.0
182,830	29.2	2,773,528,341	100.0	2,520,760,646	90.9	41,482,207	1.5	127,609,802	4.6	83,675,686	3.0
168,110	31.6	2,838,107,566	100.0	2,528,143,355	89.1	26,524,893	0.9	122,433,811	4.3	161,005,507	5.7
151,506	31.9	2,906,506,583	100.0	2,596,430,013	89.3	65,555,873	2.3	117,408,508	4.0	127,112,189	4.4
140,081	31.5	3,131,090,225	100.0	2,813,968,441	89.9	59,783,393	1.9	132,725,977	4.2	124,612,414	4.0
125,757	33.4	3,140,378,128	100.0	2,905,965,238	92.5	33,328,675	1.1	90,659,142	2.9	110,425,073	3.5
131,103	46.3	2,987,054,305	100.0	2,790,972,542	93.4	21,011,353	0.7	72,534,520	2.4	102,535,890	3.4
109,790	47.6	2,997,630,823	100.0	2,811,760,428	93.8	12,083,319	0.4	59,619,000	2.0	114,168,076	3.8
99,882	48.3	3,200,635,985	100.0	3,029,914,589	94.7	5,376,670	0.2	47,623,831	1.5	117,720,895	3.7
91,316	49.0	3,771,452,930	100.0	3,611,651,426	95.8	4,692,373	0.1	47,641,366	1.3	107,467,765	2.8
92,427	45.9	3,638,082,551	100.0	3,465,483,705	95.3	2,767,931	0.1	63,187,933	1.7	106,642,982	2.9
114,277	43.1	4,388,592,423	100.0	4,018,974,645	91.6	78,556,029	1.8	49,288,713	1.1	241,773,036	5.5
69,932	41.1	3,074,326,222	100.0	2,972,048,665	96.7	12,163	0.0	48,770,699	1.6	53,494,695	1.7
3,875	49.4	292,725,508	100.0	172,439,865	58.9	4,131,103	1.4	223,287	0.1	115,931,253	39.6
—	—	394,016,917	100.0	391,402,976	99.3	2,601,063	0.7	12,878	0.0	—	—
—	—	146,121,948	100.0	74,433,967	50.9	71,647,347	49.0	40,634	0.0	—	—
17,712	79.0	128,829,113	100.0	112,293,881	87.2	100,181	0.1	233,735	0.2	16,201,316	12.6
22,758	94.2	352,572,715	100.0	296,355,291	84.1	64,172	0.0	7,480	0.0	56,145,772	15.9

Source : Taipei Disbursement Office, Ministry of Finance and Finance Collection- Payment Section of the five Municipalities.

Explanation : 1.Since July 1999, Because of the down-sized Taiwan Provincial Gov't the Finance Dept Payment Bureau of Taiwan Provincial Gov't was merged in the Taipei Payment Bureau of M.O.F.

2.Since 2011, in accordance with the redefinition of the status of special municipalities, figures include Taipei Disbursement Office, Ministry of Finance and Finance Collection-Payment Section of the five Municipalities.

3.The figure in parentheses is the number that is deposited into the receipt's account via inter-bank remittance transfer.

表2-8. 各級政府債務負擔

單位：新台幣億元；%

項 目 別	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007
總 計	49,667	51,393	51,402	51,805
占GDP之比率	43.70	43.77	41.98	40.13
一、普通基金債務餘額	42,467	43,926	44,411	45,054
(一)中央政府	36,172	37,219	37,480	37,986
1年以上債務	33,771	35,649	36,380	37,336
自償性	150	150	150	150
非自償性	33,621	35,499	36,230	37,186
未滿1年債務	2,401	1,570	1,100	650
(二)地方政府	6,295	6,707	6,932	7,068
1年以上債務	5,129	5,481	5,621	5,711
自償性	55	75	77	74
非自償性	5,074	5,406	5,544	5,636
未滿1年債務	1,165	1,226	1,311	1,357
二、非營業基金債務餘額	7,200	7,466	6,991	6,751
(一)中央政府	6,044	6,453	6,124	5,669
1年以上債務	4,909	5,268	4,662	4,155
自償性	4,909	5,268	4,662	4,155
非自償性	—	—	—	—
未滿1年債務	1,136	1,185	1,462	1,514
(二)地方政府	1,155	1,014	866	1,082
1年以上債務	901	857	768	1,009
自償性	812	752	675	829
非自償性	89	105	93	180
未滿1年債務	254	157	99	72

資料來源：財政部國庫署、行政院主計總處。

說明：1. 99年（含）以前為決算審定數，100年為決算數（鄉鎮市為實際數）。

2. 1年以上自償性債務，係有特定財源用以償債，依公共債務法規定不計入債限。

3. 未滿1年之債務，係為調節庫款收支所舉債之債務，其中普通基金受公共債務法之債限管制。

Table 2-8. Debt of All Levels of Government

Unit : NT\$ 100 Millions ; %

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	Item
53,280	58,238	64,066	67,558	Total (=A+B)
42.22	46.66	47.06	49.15	% of GDP
46,286	51,355	55,885	59,258	A、 General Fund
39,109	43,678	47,790	50,481	Central Government
37,791	41,278	45,390	47,691	Extending more than 1 year
—	—	—	—	Self-redeeming
37,791	41,278	45,390	47,691	Not Self-redeeming
1,318	2,400	2,400	2,791	Maturing within 1 year
7,177	7,677	8,095	8,777	Local Government
5,866	6,102	6,440	7,103	Extending more than 1 year
73	100	108	111	Self-redeeming
5,793	6,002	6,332	6,992	Not Self-redeeming
1,311	1,576	1,655	1,674	Maturing within 1 year
6,995	6,883	8,182	8,301	B、 Non-profit Special Fund
5,915	5,795	7,165	7,218	Central Government
3,934	3,400	3,222	3,342	Extending more than 1 year
3,934	3,400	3,222	3,342	Self-redeeming
—	—	—	—	Not Self-redeeming
1,981	2,395	3,944	3,876	Maturing within 1 year
1,079	1,088	1,016	1,082	Local Government
1,016	1,025	973	1,004	Extending more than 1 year
847	861	801	833	Self-redeeming
169	164	172	171	Not Self-redeeming
63	64	43	78	Maturing within 1 year

Source : National Treasury Agency, Ministry of Finance and DGBAS.

Explanation : 1. The figures for 2010 and the previous years are final audit accounts; figures for 2011 are final accounts (figures for township offices are actual accounts) .

2. The self-redeeming public debt with maturity of more than one year has specific source for debt service; It is excluded from debt cap calculation by the provision of the Public Debt Act.

3. Debts with maturity of less than one year are used for counterbalancing regular treasury income and expenditure, within which the General Fund is subject to the debt cap by the Public Debt Act.

表2-9. 各級政府債務未償餘額（一年以上非自償性債務）

單位：新台幣百萬元；%

會計年度底	總 計			中央政府 Central Government	新北市政府 New Taipei City Government	臺北市府 Taipei City Government
	Grand Total	占前3年度GNP 平均數之比率 % of Average GNP of the last three FYs	占當年度GDP 之比率 % of GDP			
85年度	1,937,388	29.8	25.5	1,224,888	—	130,200
86年度	2,174,763	30.7	26.5	1,382,171	—	113,883
87年度	2,218,571	28.8	24.8	1,369,402	—	108,260
88年度	2,322,698	27.8	24.6	1,312,852	—	109,959
89年度	2,708,899	29.3	26.6	2,450,535	—	113,527
90年	3,048,535	31.2	30.7	2,759,386	—	124,164
91年	3,165,760	31.5	30.4	2,849,404	—	119,259
92年	3,512,071	33.9	32.8	3,124,741	—	136,970
93年	3,878,452	36.6	34.1	3,362,141	—	197,624
94年	4,100,975	36.8	34.9	3,549,926	—	189,948
95年	4,186,600	36.1	34.2	3,622,951	—	184,218
96年	4,300,315	35.5	33.3	3,718,632	—	170,468
97年	4,375,340	34.7	34.7	3,779,097	—	167,164
98年	4,744,338	36.7	38.0	4,127,768	—	160,436
99年	5,189,309	39.8	38.1	4,538,986	—	153,664
100年	5,485,337	41.3	39.9	4,769,067	42,596	201,276
101年 *	5,849,265	42.7	41.3	5,053,616	61,323	222,089

資料來源：財政部國庫署。

說明：1. 中央政府99年（含）以前為決算審定數；100年為決算數。
 2. 地方政府92年（含）以前為實際數，93年至99年為決算審定數，100年為決算數（鄉鎮市為實際數）。
 3. 本表自100年1月起，配合縣市改制直轄市（請參閱編製說明第五點）修正。
 4. 國民生產毛額（GNP）為行政院主計總處 101年 5月發布資料。

附註：* 係預算數。

Table 2-9. Outstanding Debt of All Levels of Government
(Non Self-redeeming Debt with Maturity of One Year and Above)

Unit : NT\$ Million ; %

臺中市政府 Taichung City Government	臺南市政府 Tainan City Government	高雄市政府 Kaohsiung City Government	省 政 府 Provincial Government	各縣市政府 County & City Governments	各鄉鎮市公所 Township Offices	End of FY
—	—	41,100	495,400	31,900	13,900	1996
—	—	45,333	582,188	38,026	13,162	1997
—	—	49,293	637,419	42,041	12,156	1998
—	—	57,374	768,940	61,749	11,824	1999
—	—	71,157	—	63,881	9,799	2000
—	—	76,360	—	78,857	9,768	CY 2001
—	—	89,382	—	98,968	8,747	CY 2002
—	—	94,427	—	147,323	8,610	CY 2003
—	—	107,828	—	201,388	9,471	CY 2004
—	—	121,047	—	231,642	8,412	CY 2005
—	—	119,779	—	251,869	7,783	CY 2006
—	—	136,571	—	267,837	6,807	CY 2007
—	—	142,992	—	279,831	6,256	CY 2008
—	—	152,447	—	297,501	6,186	CY 2009
—	—	161,737	—	330,562	4,360	CY 2010
45,232	44,095	194,231	—	187,059	1,781	CY 2011
54,594	46,447	210,300	—	197,564	3,332	CY 2012 *

Source : National Treasury Agency, Ministry of Finance.

Explanation : 1. Central Government: The figures for 2010 and the previous years are final audit accounts, figures for 2011 are final accounts.

2. Local Government: The figures for 2003 and the previous years are actual figures, figures for 2004 to 2010 are final audit accounts, figures for 2011 are final accounts (figures for township offices are actual accounts).

3. Since January 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

4. GNP, GDP data from DGBAS.

Note : * The figures are budget accounts.

表2-10. 中央政府債務未償餘額占GDP及GNP之比率

(一年以上非自償性債務)

Table 2-10. Outstanding Central Government Debt as a percentage of GDP and GNP

(Non Self-redeeming Debt with Maturity of One Year and Above) 單位：新台幣百萬元；%
Unit: NT\$ Million; %

會計年度底	債務未償餘額 (僅含內債)	占當年度GDP 之比率	債務未償餘額 (內債+外債)	占前3年度GNP 平均數之比率	End of FY
	Outstanding Debt (Domestic Debt)	% of to GDP	Outstanding Debt (Domestic Debt & External Debt)	% of Average GNP of the last three FYs	
77年度	138,425	4.1	139,489	4.9	1988
78年度	190,082	5.1	191,018	6.1	1989
79年度	198,843	4.7	201,165	5.8	1990
80年度	264,726	5.7	266,879	6.9	1991
81年度	565,082	10.8	566,819	13.1	1992
82年度	797,108	13.7	798,561	16.5	1993
83年度	913,686	14.3	914,944	17.0	1994
84年度	1,100,743	15.8	1,101,869	18.6	1995
85年度	1,223,895	16.1	1,224,888	18.9	1996
86年度	1,381,310	16.9	1,382,171	19.5	1997
87年度	1,368,674	15.3	1,369,402	17.8	1998
88年度	1,312,256	13.9	1,312,852	15.7	1999
89年度	2,450,138	24.1	2,450,535	26.5	2000
90年	2,759,121	27.8	2,759,386	28.2	CY 2001
91年	2,849,272	27.4	2,849,404	28.3	CY 2002
92年	3,124,741	29.2	3,124,741	30.1	CY 2003
93年	3,362,141	29.6	3,362,141	31.7	CY 2004
94年	3,549,926	30.2	3,549,926	31.9	CY 2005
95年	3,622,951	29.6	3,622,951	31.2	CY 2006
96年	3,718,632	28.8	3,718,632	30.7	CY 2007
97年	3,779,097	29.9	3,779,097	30.0	CY 2008
98年	4,127,768	33.1	4,127,768	32.0	CY 2009
99年	4,538,986	33.3	4,538,986	34.8	CY 2010
100年	4,769,067	34.7	4,769,067	35.9	CY 2011
101年 *	5,053,616	35.6	5,053,616	36.9	CY 2012 *

資料來源：財政部國庫署，行政院主計總處。

Source: National Treasury Agency, Ministry of Finance and DGBAS.

說明：1. 99年（含）以前為決算審定數，100年為決算數。

2. 國民（內）生產毛額為行政院主計總處 101年 5月發布資料。

Explanation: 1. The figures for 2010 and the previous years are final audit accounts, figures for 2011 are final accounts.

2. GNP、GDP data from DGBAS.

附註：* 係預算數。

Note: * The figures are budget accounts.

表2-11. 中央政府債務舉借
Table 2-11. Issuance of Central Government Debt單位：新台幣百萬元；%
Unit：NT\$ Million；%

會計年度	債務舉借（總預算及特別預算） Amount of Central Government Debt (Total budge and Special budget)			歲出 (列入債限部份) (2) Total Expenditures (Included in Debt Cap)	列入債限之債務 舉借占歲出比率 (3)= (1)/(2) % of Central Gov. Debt (Included in Debt Cap) to Total Expenditures	FY
	總計 Grand Total	列入債限 (1) Included in Debt Cap	不列入債限 Excluded from Debt Cap			
82年度	284,779	284,779	—	1,179,165	24.2	1993
83年度	174,078	174,078	—	1,098,333	15.8	1994
84年度	230,407	230,407	—	1,155,113	19.9	1995
85年度	214,202	214,202	—	1,204,279	17.8	1996
86年度	263,919	263,919	—	1,359,867	19.4	1997
87年度	97,355	97,355	—	1,243,179	7.8	1998
88年度	66,366	66,366	—	1,371,354	4.8	1999
89年度	467,920	387,920	80,000	2,538,700	15.3	2000
90年	355,075	277,000	78,075	1,709,755	16.2	CY 2001
91年	245,000	245,000	—	1,578,560	15.5	CY 2002
92年	321,800	237,900	83,900	1,635,646	14.5	CY 2003
93年	293,500	230,000	63,500	1,627,619	14.1	CY 2004
94年	251,453	144,400	107,053	1,627,654	8.9	CY 2005
95年	138,025	64,025	74,000	1,593,296	4.0	CY 2006
96年	101,681	—	101,681	1,628,351	—	CY 2007
97年	125,465	—	125,465	1,711,717	—	CY 2008
98年	413,671	165,000	248,671	1,809,667	9.1	CY 2009
99年	477,223	224,700	252,523	1,714,956	13.1	CY 2010
100年	296,081	129,596	166,485	1,788,422	7.2	CY 2011
101年 *	378,549	288,500	90,049	1,938,839	14.9	CY 2012 *

資料來源：財政部國庫署。

Source：National Treasury Agency.

說明：1. 債務舉借99年（含）以前為決算審定數，100年為決算數。

2. 歲出僅含列入債限部分，90年以前含債務還本。

Explanation：1. The figures for 2010 and the previous years are final audit accounts, figures for 2011 are final accounts.

2. Total expenditures refer to expenditures listed in the debt cap portion, before 2001 principal repayment of government debt was included.

附註：* 係預算數。

Note：* The figures are budget accounts.

表2-12. 中央政府債務償還

單位：新台幣百萬元；%

會計年度	債 務 償 還 (總 預 算)			
	總 計 Grand Total		還 本 Principal Repayment	
	金 額 Amount	占歲出之比率 % of Total Expenditures	金 額 Amount	占歲出之比率 % of Total Expenditures
82年度	92,093	8.2	52,582	4.7
83年度	106,543	10.2	51,422	4.9
84年度	87,595	7.8	30,978	2.8
85年度	141,211	12.6	80,184	7.1
86年度	159,062	12.6	100,389	8.0
87年度	167,238	14.7	103,904	9.1
88年度	197,958	15.8	118,007	9.4
89年度	442,387	19.0	193,382	8.3
90年	273,261	16.4	122,237	7.3
91年	207,388	13.1	55,455	3.5
92年	190,878	11.5	46,500	2.8
93年	182,732	11.1	56,100	3.4
94年	181,531	10.9	64,073	3.8
95年	189,835	11.6	65,000	4.0
96年	129,625	7.9	6,001	0.4
97年	182,022	10.4	65,000	3.7
98年	181,244	9.1	65,000	3.3
99年	175,358	9.2	66,004	3.5
100年	177,264	9.2	66,000	3.4
101年 *	223,536	11.4	94,000	4.8

資料來源：財政部國庫署、行政院主計總處。

說明：1. 本表99年（含）以前為決算審定數，100年為決算數。

2. 債務還本數不含中央政府債務基金編列之償還數。

3. 歲出不含債務還本。

附註：* 係預算數。

Table 2-12. Amortization of Central Government Debt

Unit : NT\$ Million ; %

Debt Amortization (Total Budget)		歲 出 (總預算及特別預算) Total Expenditures (Total budget and Special budget)	FY
付 息 支 出 Interest Payment			
金 額 Amount	占歲出之比率 % of Total Expenditures		
39,511	3.5	1,126,583	1993
55,121	5.3	1,046,911	1994
56,617	5.0	1,124,135	1995
61,027	5.4	1,124,084	1996
58,673	4.7	1,259,441	1997
63,334	5.6	1,139,265	1998
79,951	6.4	1,253,326	1999
249,005	10.7	2,325,141	2000
151,024	9.1	1,664,773	CY 2001
151,933	9.6	1,579,166	CY 2002
144,378	8.7	1,656,636	CY 2003
126,632	7.7	1,644,213	CY 2004
117,458	7.0	1,669,934	CY 2005
124,835	7.6	1,637,138	CY 2006
123,624	7.5	1,645,186	CY 2007
117,022	6.7	1,748,538	CY 2008
116,244	5.8	1,993,086	CY 2009
109,354	5.7	1,904,530	CY 2010
111,264	5.8	1,932,565	CY 2011
129,536	6.6	1,960,639	CY 2012 *

Source : National Treasury Agency, Ministry of Finance and DGBAS.

Explanation : 1.The figures for 2010 and the previous years are final audit accounts, figures for 2011 are final accounts.

2.The figures for principal repayment exclude the repayment amount listed in the Central Government Debt Service Fund.

3.Total expenditures exclude principal repayment of government debt.

Note : * The figures are budget accounts.

表2-13. 中央政府公債發行及償還

單位：新台幣千元

會計年度	實 銷 數 Issues	實 負 利 息 Interest
76年度	40,000,000	8,050,100
77年度	65,500,000	13,872,101
78年度	69,000,000	21,952,682
79年度	—	—
80年度	100,000,000	38,606,452
81年度	204,500,000	93,300,000
82年度	235,000,000	111,575,000
83年度	143,000,000	97,742,500
84年度	120,000,000	88,135,000
85年度	130,000,000	88,611,650
86年度	245,000,000	195,670,000
87年度	150,000,000	103,312,500
88年度 *	86,900,000	76,920,000
89年度 *	542,920,000	392,387,500
90年 *	400,000,000	294,887,500
91年	426,200,000	119,437,500
92年	454,750,000	81,268,125
93年	465,000,000	146,962,750
94年	445,000,000	91,475,000
95年	440,000,000	82,125,000
96年	364,900,300	77,085,120
97年	410,000,000	111,218,750
98年	470,000,000	83,700,000
99年	610,000,000	149,325,000
100年	590,000,000	153,100,000

資料來源：中央銀行、財政部國庫署。

說明：1. 本表數字係實際數，自91年起不含乙類公債。

2. 償還本金含債務基金還本數。

附註：* 88年度、89年度、90年不包含代發行非營業基金交通部所屬之交通建設基金公債分別為360億元、235億元及370億元。

Table 2-13. Issues and Redemptions of Public Bonds of Central Government

Unit : NT\$ 1,000

償 還 數 Redemption		公 債 餘 額 Outstanding Amount	FY
本 金 Principal Repayment	利 息 Interest Payment		
11,625,000	5,190,320	86,750,000	1987
16,625,000	6,204,197	135,625,000	1988
21,625,000	8,909,055	183,000,000	1989
35,625,000	11,570,271	147,375,000	1990
45,125,000	9,087,575	202,250,000	1991
38,875,000	19,387,356	367,875,000	1992
52,375,000	35,526,352	550,500,000	1993
57,500,000	50,502,276	636,000,000	1994
31,250,000	57,618,181	724,750,000	1995
69,750,000	67,110,498	785,000,000	1996
90,750,000	60,946,273	939,250,000	1997
101,250,000	68,626,902	988,000,000	1998
110,000,000	74,779,150	964,900,000	1999 *
160,000,000	117,462,250	1,347,820,000	2000 *
73,000,000	86,012,250	1,674,820,000	CY 2001 *
75,000,000	96,779,125	1,931,020,000	CY 2002
75,000,000	105,159,125	2,310,770,000	CY 2003
240,000,000	102,026,313	2,535,770,000	CY 2004
159,750,000	101,511,000	2,821,020,000	CY 2005
215,000,000	117,698,500	3,046,020,000	CY 2006
221,200,000	105,492,250	3,189,720,300	CY 2007
210,000,000	105,066,506	3,389,720,300	CY 2008
249,920,000	109,997,756	3,609,800,300	CY 2009
242,000,000	106,755,753	3,977,800,300	CY 2010
283,000,000	107,392,756	4,284,800,300	CY 2011

Source : Central Bank of the Republic of China (Taiwan) and Nation Treasury Agency, Ministry of Finance.

Explanation : 1.The figures are based on actual transactions, since 2002 the Second Category Public Bonds have been excluded.

2.The figure of Principals Repayment includes Debt Service Funds.

Note : * Figures of NT\$36 billion in FY 1999, NT\$23.5 billion in FY 2000, NT\$37 billion in 2001 Construction Bonds Category B, Communication Construction Fund are excluded.

表2-14. 中央政府公債實況彙總
(截至100年12月底止)

單位：新台幣千元

項 目	實 銷 數 Issues	利 息 Interests	償 還 數 Amounts Paid	
			本 金 Principals	利 息 Interest
中華民國48年短期公債	400,000	108,279	399,948	108,253
中華民國49年短期公債	400,000	105,557	399,952	105,534
中華民國50年短期公債	500,000	168,000	499,977	167,988
中華民國51年短期公債	600,000	189,000	599,973	188,981
中華民國53年公債	800,000	216,000	799,967	215,992
中華民國54年公債	1,200,000	374,400	1,199,956	374,381
中華民國55年公債	1,600,000	499,200	1,599,941	499,181
中華民國55年度愛國公債	500,000	148,237	497,983	147,184
中華民國56年度公債	2,300,000	712,800	2,299,916	712,747
中華民國56年度愛國公債	500,000	145,980	498,751	145,306
中華民國57年度公債	2,400,000	840,000	2,399,613	839,869
中華民國57年度愛國公債	600,000	176,670	597,545	175,443
中華民國58年度公債	2,100,000	735,371	2,099,769	735,156
中華民國59年度公債	2,500,000	890,470	2,499,300	889,934
中華民國60年度公債	2,800,000	1,334,056	2,799,222	1,333,227
中華民國61年度公債	1,400,000	681,583	1,399,704	681,025
中華民國62年度公債	2,000,000	1,007,970	1,999,086	1,007,075
中央政府興建臺灣區高速公路第1期建設公債	1,500,000	843,990	1,499,771	843,592
中央政府建設公債甲種第1-11期債票	17,100,000	6,828,000	17,098,326	6,827,439
中央政府建設公債70年度甲種第1期債票	3,000,000	1,087,500	2,999,250	1,087,404
中央政府建設公債71年度甲種第1-3期債票	12,000,000	4,800,000	11,999,500	4,799,745
中央政府建設公債72年度甲種第1-4期債票	20,000,000	7,218,750	19,999,875	7,218,697
中央政府建設公債73年度甲種第1-2期債票	5,000,000	1,963,750	4,999,625	1,963,645

資料來源：財政部國庫署。

Table 2-14. Summary of Central Government Government Bonds
(At the end of Dec. 31, 2011)

Unit : NT\$ 1,000

剩餘基金收回數 Amounts not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principals	利息 Interest	本金 Principals	利息 Interest	
52	26	—	—	1959 Short-term Bonds
48	23	—	—	1960 Short-term Bonds
23	12	—	—	1961 Short-term Bonds
27	19	—	—	1962 Short-term Bonds
33	8	—	—	FY 1964 Bonds
44	19	—	—	FY 1965 Bonds
59	19	—	—	FY 1966 Bonds
2,017	1,053	—	—	FY 1966 Patriotic Bonds
84	53	—	—	FY 1967 Bonds
1,249	674	—	—	FY 1967 Patriotic Bonds
387	131	—	—	FY 1968 Bonds
2,455	1,227	—	—	FY 1968 Patriotic Bonds
231	215	—	—	FY 1969 Bonds
700	536	—	—	FY 1970 Bonds
778	829	—	—	FY 1971 Bonds
296	558	—	—	FY 1972 Bonds
914	895	—	—	FY 1973 Bonds
229	398	—	—	Construction Bonds Freeway 1st stage
1,674	561	—	—	Central Gov't Construction Bonds Category A, 1st~11th issues
750	96	—	—	Construction Bonds Category A, 1st issues FY 1981 Central Gov't
500	255	—	—	Construction Bonds Category A, 1st-3rd issues FY 1982 Central Gov't
125	53	—	—	Construction Bonds Category A, 1st-4nd issues FY 1983 Central Gov't
375	105	—	—	Construction Bonds Category A, 1st-2nd issues FY 1984 Central Gov't

Source : National Treasury Agency, Ministry of Finance.

表2-14. 中央政府公債實況彙總(續1)

(截至100年12月底止)

單位：新台幣千元

項 目	實 銷 數 Issues	利 息 Interests	償 還 數 Amounts Paid	
			本 金 Principals	利 息 Interest
中央政府建設公債74年度甲種第1-9期債票	18,000,000	5,589,632	17,998,925	5,589,364
中央政府建設公債75年度甲種第1-4期債票	25,000,000	6,133,833	24,997,950	6,133,391
中央政府建設公債76年度甲種第1-2期債票	40,000,000	8,050,099	39,988,913	8,048,776
中央政府建設公債77年度甲種第1-3期債票	59,500,000	11,974,572	59,493,088	11,972,929
中央政府興建臺灣北部區域第二高速公路建設公債乙種第1-4期債票	88,000,000	58,680,158	67,992,619	52,014,513
中央政府建設公債78年度甲種第1-2期債票	50,000,000	10,718,862	49,998,388	10,718,619
中央政府建設公債80年度甲種第1-2期債票	75,000,000	25,200,137	74,994,363	25,198,426
中央政府建設公債81年度甲種第1-6期債票	204,500,000	93,300,000	204,494,700	93,293,321
中央政府建設公債82年度甲種第1-6期債票	215,000,000	111,775,000	214,980,000	111,768,013
中央政府重大交通建設公債甲種第1-10期債票	75,000,000	79,725,000	24,997,900	74,895,351
中央政府建設公債83年度甲種第1-3期債票	100,000,000	74,100,000	99,996,200	74,098,478
中央政府建設公債84年度甲種第1-2期債票	75,000,000	50,835,000	74,999,200	50,833,864
中央政府建設公債85年度甲種第1-4期債票	55,063,350	19,986,650	55,062,010	19,986,331
中央政府建設公債86年度甲種第1-4期債票	145,000,000	91,270,000	144,998,800	91,267,661
中央政府重大交通建設公債乙種第1-3期債票	355,000,000	296,075,000	234,974,800	270,331,685
中央政府建設公債87年度甲種第1-4期債票	50,000,000	17,937,500	50,000,000	17,937,500
中央政府建設公債88年度甲種第1-3期債票	56,900,000	43,620,000	30,000,000	32,322,000
交通建設基金建設公債乙種債票	126,500,000	110,012,500	—	55,366,875
中央政府建設公債89年度甲種第1-14期債票	467,920,000	329,700,000	259,920,000	262,280,000
債務基金	3,634,750,300	865,534,992	747,950,000	323,636,396
921震災	70,000,000	49,250,000	—	26,375,000
SARS防疫	10,000,000	750,000	10,000,000	750,000

Table 2-14. Summary of Central Government Government Bonds (Cont.1)
(At the end of Dec. 31, 2011)

Unit : NT\$ 1,000

剩餘基金收回數 Amounts not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principals	利息 Interest	本金 Principals	利息 Interest	
1,075	268	—	—	Construction Bonds Category A, 1st-9nd issues FY 1985 Central Gov't
2,050	442	—	—	Construction Bonds Category A, 1st-4nd issues FY 1986 Central Gov't
11,087	1,323	—	—	Construction Bonds Category A, 1st-2nd issues FY 1987 Central Gov't
6,912	1,643	—	—	Construction Bonds Category A, 1st-3nd issues FY 1988 Central Gov't
7,381	3,145	20,000,000	6,662,500	Construction Bonds north Second Freeway B, 1st-4nd issues
1,612	243	—	—	Construction Bonds Category A, 1st-2nd issues FY 1989 Central Gov't
5,637	1,711	—	—	Construction Bonds Category A, 1st-2nd issues FY 1991 Central Gov't
5,300	6,679	—	—	Construction Bonds Category A, 1st-6th issues FY 1992 Central Gov't
20,000	6,987	—	—	Construction Bonds Category A, 1st-6th issues FY 1993 Central Gov't
2,100	9,649	50,000,000	4,820,000	Communication Construction Bonds Category A, 1st-10nd issues Central Gov't
3,800	1,522	—	—	Construction Bonds Category A, 1st-3rd issues FY 1994 Central Gov't
800	1,136	—	—	Construction Bonds Category A, 1st-2nd issues FY 1995 Central Gov't
1,340	319	—	—	Construction Bonds Category A, 1st-4th issues FY 1996 Central Gov't
1,200	2,339	—	—	Construction Bonds Category A, 1st-4th issues FY 1997 Central Gov't
25,200	14,565	120,000,000	25,728,750	Communication Construction bonds Category B, 1st-3rd issues Central Gov't
—	—	—	—	Construction Bonds Category A, 1st-4th issues FY 1998 Central Gov't
—	—	26,900,000	11,298,000	Construction Bonds Category A, 1st-3nd issues FY 1999 Central Gov't
—	—	126,500,000	54,645,625	Construction Bonds Category B, Communication Construction Fund
—	—	208,000,000	67,420,000	Construction Bonds Category A, 1st-14nd issues FY 2000 Central Gov't
—	—	2,886,800,300	541,898,596	Debt Funds
—	—	70,000,000	22,875,000	921 Quake Disaster Rebuilding
—	—	—	—	SARS Immunizing

表2-14. 中央政府公債實況彙總(續2完)

(截至100年12月底止)

單位：新台幣千元

項 目	實 銷 數 Issues	利 息 Interests	償 還 數 Amounts Paid	
			本 金 Principals	利 息 Interest
中央政府建設公債90年度甲種第1-8期債票	215,000,000	166,187,500	70,000,000	103,187,500
中央政府建設公債91年度甲種第1-11期債票	175,000,000	60,000,000	85,000,000	39,487,500
中央政府建設公債92年度甲種第1-10期債票	127,500,000	25,443,750	80,000,000	14,225,000
中央政府建設公債92年度甲種(追加預算)	5,000,000	1,750,000	—	87,500
中央政府建設公債93年度甲種第1-9期債票	170,000,000	48,625,000	80,000,000	22,862,500
中央政府建設公債94年度甲種第1-8期債票	108,000,000	22,875,000	68,000,000	12,000,000
中央政府建設公債95年度甲種第1-7期債票	30,000,000	11,250,000	—	2,812,500
中央政府建設公債98年度甲種第1-6期債票	45,000,000	6,718,750	—	1,137,500
中央政府建設公債99年度甲種第1-9期債票	110,000,000	17,700,000	—	1,068,750
中央政府建設公債100年度甲種第1-5期債票	75,000,000	15,475,000	—	—
擴大公共建設投資計畫	56,000,000	21,625,000	—	5,406,250
非營業特種基金	28,250,700	3,707,905	—	2,966,324
中央政府振興經濟消費券發放特別預算	10,000,000	437,500	—	175,000
石門水庫及其集水區整治計畫第1期特別預算	700,000	87,500	—	—
振興經濟擴大公共建設特別預算(98年度)	85,800,000	26,037,500	20,000,000	2,114,375
易淹水地區水患治理計畫第2期特別預算	7,500,000	4,312,500	—	159,375
莫拉克颱風災後重建特別預算(98年度)	20,000,000	10,275,000	—	363,750
振興經濟擴大公共建設特別預算(99年度)	116,600,000	46,105,000	—	2,154,250
振興經濟擴大公共建設特別預算(100年度)	19,000,000	3,875,000	—	—
總 計	7,481,684,350	2,883,782,403	2,972,024,806	1,866,094,365

Table 2-14. Summary of Central Government Government Bonds (Cont.2 End)
(At the end of Dec. 31, 2011)

Unit : NT\$ 1,000

剩餘基金收回數 Amounts not Cashed by Bond Bearers		結 欠 數 Amounts Owed		Item
本 Principals	金 Interest	本 Principals	金 Interest	
—	—	145,000,000	63,000,000	Construction Bonds Category A, 1st-8nd issues FY 2001 Central Gov't
—	—	90,000,000	20,512,500	Construction Bonds Category A, 1st-11nd issues FY 2002 Central Gov't
—	—	47,500,000	11,218,750	Construction Bonds Category A, 1st-10nd issues FY 2003 Central Gov't
—	—	5,000,000	1,662,500	Construction Bonds Category A, FY 2010 Central Gov't(increased budget)
—	—	90,000,000	25,762,500	Construction Bonds Category A, 1st-9nd issues FY 2004 Central Gov't
—	—	40,000,000	10,875,000	Construction Bonds Category A, 1st-8nd issues FY 2005 Central Gov't
—	—	30,000,000	8,437,500	Construction Bonds Category A, 1st-7nd issues FY 2006 Central Gov't
—	—	45,000,000	5,581,250	Construction Bonds Category A, 1st-6nd issues FY 2009 Central Gov't
—	—	110,000,000	16,631,250	Construction Bonds Category A, 1st-9nd issues FY 2010 Central Gov't
—	—	75,000,000	15,475,000	Construction Bonds Category A, 1st-5nd issues FY 2011 Central Gov't
—	—	56,000,000	16,218,750	Expansion Plan of Infrastructure investment
—	—	28,250,700	741,581	Nonprofit Sepcial Funds
—	—	10,000,000	262,500	Special Budget for the Distribution of Economy-boosting Shopping Vouchers Issued by the Central Government
—	—	700,000	87,500	Shihmen Reservoir and its Catchment Area Remediation Plan 1st of special budget
—	—	65,800,000	23,923,125	Economic stimulus and expansion of special budget (FY 2009)
—	—	7,500,000	4,153,125	Flood Management Plan second of special budget
—	—	20,000,000	9,911,250	Morakot reconstruction of special budget (FY 2009)
—	—	116,600,000	43,950,750	Economic stimulus and expansion of special budget (FY 2010)
—	—	19,000,000	3,875,000	Economic stimulus and expansion of special budget (FY 2011)
108,544	59,736	4,509,551,000	1,017,628,302	Grand Total

三、賦稅

Part III. Taxes

表3-1. 全國賦稅實徵淨額—按稅目別分
(各稅不含教育捐在內)

(1)金 額

單位:新台幣千元

稅 目 別	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007
總 計	1,387,300,291	1,567,396,363	1,600,803,894	1,733,894,782
一、稅 課 收 入	1,353,409,510	1,531,297,226	1,556,651,792	1,685,875,406
(一)國 稅	1,097,710,291	1,269,562,886	1,295,680,319	1,420,741,449
1. 關 稅	78,884,589	82,373,668	79,566,925	81,859,070
2. 礦 區 稅	3,799	638	158	279
3. 所 得 稅	455,913,822	625,807,052	646,217,799	730,159,866
(1)營利事業所得稅	241,088,853	329,357,079	311,887,576	382,633,510
(2)綜 合 所 得 稅	214,824,969	296,449,973	334,330,223	347,526,356
4. 遺 產 及 贈 與 稅	29,047,708	30,450,904	28,693,738	28,481,129
(1)遺 產 稅	23,162,455	24,109,673	23,516,468	21,779,848
(2)贈 與 稅	5,885,253	6,341,231	5,177,270	6,701,281
5. 貨 物 稅	159,643,630	168,410,908	159,201,482	149,036,726
6. 菸 酒 稅	48,336,188	50,443,151	51,041,996	50,415,193
7. 證 券 交 易 稅	84,148,343	68,203,675	89,954,385	128,894,627
8. 期 貨 交 易 稅	8,272,379	6,341,673	4,072,486	5,757,834
9. 營 業 稅	233,459,833	237,531,217	236,931,350	246,136,725
(二)直轄市及縣(市)稅	255,690,593	261,724,809	260,963,574	265,128,923
10. 土 地 稅	133,893,333	135,370,017	131,207,704	133,691,191
(1)田 賦	—	—	—	—
(2)地 價 稅	52,617,195	53,705,856	54,660,359	59,008,809
(3)土 地 增 值 稅	81,276,138	81,664,161	76,547,345	74,682,382
11. 房 屋 稅	49,323,149	50,876,888	52,493,513	53,882,845
12. 使 用 牌 照 稅	49,904,368	51,863,060	52,548,499	53,271,422
13. 契 稅	12,936,962	13,178,008	14,013,856	13,636,896
14. 印 花 稅	7,770,687	8,458,054	8,713,667	8,837,312
15. 娛 樂 稅	1,862,094	1,978,782	1,986,335	1,809,257
(三)教 育 捐	8,626	9,531	7,899	5,034
二、金融保險業營業稅	24,229,514	25,712,124	26,643,871	28,130,888
三、健康福利捐	9,661,267	10,387,013	17,508,231	19,888,488
四、特種貨物及勞務稅	—	—	—	—

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：1. 公賣利益自91年1月1日（含）起停徵。
 2. 礦區稅因修法自92年12月31日（含）起改徵收礦產權利金不納入國稅。
 3. 特種貨物及勞務稅自100年6月起開徵。
 4. 遺產及贈與稅實物抵繳金額100年計4,373,033千元。

Table 3-1. Total Net Tax Revenues—by Item of Tax
(Education Surtax are excluded)

(1) Amount

Unit : NT\$ 1,000

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	Item of Tax
1,760,438,282	1,530,282,190	1,622,244,070	1,764,610,616	Grand Total
1,710,617,299	1,483,518,036	1,565,847,055	1,703,988,545	Taxes
1,461,840,358	1,238,558,228	1,292,838,818	1,423,444,129	National Taxes
80,425,705	68,827,432	89,484,228	96,322,743	Customs Duties
21	38	11	86	Mining Concession Tax
834,988,400	640,966,779	590,387,476	710,191,056	Income Tax
445,244,861	334,162,587	285,701,268	367,186,074	Profit-seeking Enterprise Income Tax
389,743,539	306,804,192	304,686,208	343,004,982	Individual Income Tax
28,977,696	22,327,164	40,329,876	23,658,842	Estate and Gift Tax
23,871,158	17,224,637	31,264,086	15,847,227	Estate Tax
5,106,538	5,102,527	9,065,790	7,811,615	Gift Tax
126,659,613	127,878,770	150,777,174	164,876,634	Commodity Tax
49,506,301	45,349,092	44,516,115	44,660,361	Tobacco and Alcohol Tax
90,630,291	105,956,213	104,574,112	93,990,479	Securities Transactions Tax
6,691,514	3,749,691	4,556,136	5,859,643	Futures Transactions Tax
243,960,817	223,503,049	268,213,690	283,884,285	Business Tax
248,771,541	244,959,658	273,017,088	280,543,298	Municipality & County (City) Taxes
116,082,367	112,366,946	136,356,984	141,981,922	Land Tax
—	—	—	—	Agricultural Land Tax
59,126,928	59,053,891	63,044,266	63,374,107	Land Value Tax
56,955,439	53,313,055	73,312,718	78,607,815	Land Value Increment Tax
55,343,250	56,346,975	58,202,695	59,466,872	House Tax
53,254,944	53,049,587	54,051,738	55,380,372	Vehicle License Tax
12,696,095	13,065,855	13,815,457	12,640,465	Deed Tax
9,649,862	8,463,872	8,944,538	9,397,243	Stamp Tax
1,745,023	1,666,423	1,645,676	1,676,424	Amusement Tax
5,400	150	-8,851	1,118	Education Surtax
29,706,001	21,853,430	21,602,057	23,806,475	Financial Enterprises
20,114,982	24,910,724	34,794,958	34,609,126	Business Tax
—	—	—	2,206,470	Health and Welfare Surcharge on Tobacco
				Specifically Selected Goods and Services Tax

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : 1. Since Jan. 1, 2002, the Monopoly Revenues has been abolished.

2. Since Dec. 31, 2003, the Mining Concession Tax has been changed to Mining Royalty, and excluded from the National Taxes.

3. The specifically selected goods and services tax was imposed from June 2011.

4. The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

表3-1. 全國賦稅實徵淨額—按稅目別分(續1)

(各稅不含教育捐在內)

(2)年 增 率

稅 目 別	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007
總 計	10.7	13.0	2.1	8.3
一、稅 課 收 入	10.9	13.1	1.7	8.3
(一)國 稅	10.7	15.7	2.1	9.7
1. 關 稅	-4.7	4.4	-3.4	2.9
2. 礦 區 稅	-62.7	-83.2	-75.2	76.6
3. 所 得 稅	10.9	37.3	3.3	13.0
(1)營利事業所得稅	12.8	36.6	-5.3	22.7
(2)綜 合 所 得 稅	8.8	38.0	12.8	3.9
4. 遺 產 及 贈 與 稅	-3.5	4.8	-5.8	-0.7
(1)遺 產 稅	-6.1	4.1	-2.5	-7.4
(2)贈 與 稅	8.3	7.7	-18.4	29.4
5. 貨 物 稅	9.3	5.5	-5.5	-6.4
6. 菸 酒 稅	-2.9	4.4	1.2	-1.2
7. 證 券 交 易 稅	21.5	-18.9	31.9	43.3
8. 期 貨 交 易 稅	72.1	-23.3	-35.8	41.4
9. 營 業 稅	18.2	1.7	-0.3	3.9
(二)直轄市及縣(市)稅	11.8	2.4	-0.3	1.6
10. 土 地 稅	19.8	1.1	-3.1	1.9
(1)田 賦	—	—	—	—
(2)地 價 稅	3.7	2.1	1.8	8.0
(3)土 地 增 值 稅	33.2	0.5	-6.3	-2.4
11. 房 屋 稅	2.7	3.2	3.2	2.6
12. 使 用 牌 照 稅	4.5	3.9	1.3	1.4
13. 契 稅	11.5	1.9	6.3	-2.7
14. 印 花 稅	-0.2	8.8	3.0	1.4
15. 娛 樂 稅	6.3	6.3	0.4	-8.9
(三)教 育 捐	-51.8	10.5	-17.1	-36.3
二、金融保險業營業稅	8.0	6.1	3.6	5.6
三、健康福利捐	-5.4	7.5	68.6	13.6
四、特種貨物及勞務稅	—	—	—	—

Table 3-1. Total Net Tax Revenues—by Item of Tax (Cont.1)

(Education Surtax are excluded)

(2) Annual Growth Rate

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	Item of Tax
1.5	-13.1	6.0	8.8	Grand Total
1.5	-13.3	5.5	8.8	Taxes
2.9	-15.3	4.4	10.1	National Taxes
-1.8	-14.4	30.0	7.6	Customs Duties
-92.5	81.0	-71.1	—	Mining Concession Tax
14.4	-23.2	-7.9	20.3	Income Tax
16.4	-24.9	-14.5	28.5	Profit-seeking Enterprise Income Tax
12.1	-21.3	-0.7	12.6	Individual Income Tax
1.7	-23.0	80.6	-41.3	Estate and Gift Tax
9.6	-27.8	81.5	-49.3	Estate Tax
-23.8	-0.1	77.7	-13.8	Gift Tax
-15.0	1.0	17.9	9.4	Commodity Tax
-1.8	-8.4	-1.8	0.3	Tobacco and Alcohol Tax
-29.7	16.9	-1.3	-10.1	Securities Transactions Tax
16.2	-44.0	21.5	28.6	Futures Transactions Tax
-0.9	-8.4	20.0	5.8	Business Tax
-6.2	-1.5	11.5	2.8	Municipality & County (City) Taxes
-13.2	-3.2	21.3	4.1	Land Tax
—	—	—	—	Agricultural Land Tax
0.2	-0.1	6.8	0.5	Land Value Tax
-23.7	-6.4	37.5	7.2	Land Value Increment Tax
2.7	1.8	3.3	2.2	House Tax
-0.0	-0.4	1.9	2.5	Vehicle License Tax
-6.9	2.9	5.7	-8.5	Deed Tax
9.2	-12.3	5.7	5.1	Stamp Tax
-3.6	-4.5	-1.2	1.9	Amusement Tax
7.3	-97.2	—	—	Education Surtax
5.6	-26.4	-1.2	10.2	Financial Enterprises Business Tax
1.1	23.8	39.7	-0.5	Health and Welfare Surcharge on Tobacco
—	—	—	—	Specifically Selected Goods and Services Tax

表3-1. 全國賦稅實徵淨額—按稅目別分(續2完)

(各稅不含教育捐在內)

(3)結 構 比

稅 目 別	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007
總 計	100.0	100.0	100.0	100.0
一、稅 課 收 入	97.6	97.7	97.2	97.2
(一)國 稅	79.1	81.0	80.9	81.9
1. 關 稅	5.7	5.3	5.0	4.7
2. 礦 區 稅	0.0	0.0	0.0	0.0
3. 所 得 稅	32.9	39.9	40.4	42.1
(1)營利事業所得稅	17.4	21.0	19.5	22.1
(2)綜 合 所 得 稅	15.5	18.9	20.9	20.0
4. 遺 產 及 贈 與 稅	2.1	1.9	1.8	1.6
(1)遺 產 稅	1.7	1.5	1.5	1.3
(2)贈 與 稅	0.4	0.4	0.3	0.4
5. 貨 物 稅	11.5	10.7	9.9	8.6
6. 菸 酒 稅	3.5	3.2	3.2	2.9
7. 證 券 交 易 稅	6.1	4.4	5.6	7.4
8. 期 貨 交 易 稅	0.6	0.4	0.3	0.3
9. 營 業 稅	16.8	15.2	14.8	14.2
(二)直轄市及縣(市)稅	18.4	16.7	16.3	15.3
10. 土 地 稅	9.7	8.6	8.2	7.7
(1)田 賦	—	—	—	—
(2)地 價 稅	3.8	3.4	3.4	3.4
(3)土 地 增 值 稅	5.9	5.2	4.8	4.3
11. 房 屋 稅	3.6	3.2	3.3	3.1
12. 使 用 牌 照 稅	3.6	3.3	3.3	3.1
13. 契 稅	0.9	0.8	0.9	0.8
14. 印 花 稅	0.6	0.5	0.5	0.5
15. 娛 樂 稅	0.1	0.1	0.1	0.1
(三)教 育 捐	0.0	0.0	0.0	0.0
二、金融保險業營業稅	1.7	1.6	1.7	1.6
三、健康福利捐	0.7	0.7	1.1	1.1
四、特種貨物及勞務稅	—	—	—	—

Table 3-1. Total Net Tax Revenues—by Item of Tax (Cont.2 End)

(Education Surtax are excluded)

(3) Percentage

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
97.2	96.9	96.5	96.6	Taxes
83.0	80.9	79.7	80.7	National Taxes
4.6	4.5	5.5	5.5	Customs Duties
0.0	0.0	0.0	0.0	Mining Concession Tax
47.4	41.9	36.4	40.2	Income Tax
25.3	21.8	17.6	20.8	Profit-seeking Enterprise Income Tax
22.1	20.0	18.8	19.4	Individual Income Tax
1.6	1.5	2.5	1.3	Estate and Gift Tax
1.4	1.1	1.9	0.9	Estate Tax
0.3	0.3	0.6	0.4	Gift Tax
7.2	8.4	9.3	9.3	Commodity Tax
2.8	3.0	2.7	2.5	Tobacco and Alcohol Tax
5.1	6.9	6.4	5.3	Securities Transactions Tax
0.4	0.2	0.3	0.3	Futures Transactions Tax
13.9	14.6	16.5	16.1	Business Tax
14.1	16.0	16.8	15.9	Municipality & County (City) Taxes
6.6	7.3	8.4	8.0	Land Tax
—	—	—	—	Agricultural Land Tax
3.4	3.9	3.9	3.6	Land Value Tax
3.2	3.5	4.5	4.5	Land Value Increment Tax
3.1	3.7	3.6	3.4	House Tax
3.0	3.5	3.3	3.1	Vehicle License Tax
0.7	0.9	0.9	0.7	Deed Tax
0.5	0.6	0.6	0.5	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
0.0	0.0	-0.0	0.0	Education Surtax
1.7	1.4	1.3	1.3	Financial Enterprises Business Tax
1.1	1.6	2.1	2.0	Health and Welfare Surcharge on Tobacco
—	—	—	0.1	Specifically Selected Goods and Services Tax

表3-2. 全國賦稅實徵淨額—按機關別分

單位:新台幣千元

機 關 別	93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007	
	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
總 計	1,387,300,291	100.0	1,567,396,363	100.0	1,600,803,894	100.0	1,733,894,782	100.0
一、財政部所屬機關	1,131,597,273	81.6	1,305,661,385	83.3	1,339,832,263	83.7	1,468,760,546	84.7
臺北市國稅局	323,232,397	23.3	405,981,749	25.9	411,001,055	25.7	590,624,099	34.1
臺灣省北區國稅局	372,447,667	26.8	414,314,021	26.4	434,115,442	27.1	392,348,479	22.6
臺灣省中區國稅局	147,267,121	10.6	160,416,333	10.2	170,668,319	10.7	180,311,001	10.4
臺灣省南區國稅局	45,359,484	3.3	51,965,506	3.3	52,258,773	3.3	75,161,464	4.3
高雄市國稅局	164,406,015	11.9	190,610,108	12.2	192,221,749	12.0	148,456,433	8.6
關稅總局	78,884,589	5.7	82,373,668	5.3	79,566,925	5.0	81,859,070	4.7
臺灣省菸酒公賣局	—	—	—	—	—	—	—	—
二、經濟部礦務局	3,799	0.0	638	0.0	158	0.0	279	0.0
三、直轄市及縣(市)稽徵機關	255,699,219	18.4	261,734,340	16.7	260,971,473	16.3	265,133,957	15.3
新 北 市	40,395,981	2.9	40,376,142	2.6	40,759,058	2.5	42,919,226	2.5
臺 北 市	57,860,878	4.2	60,332,240	3.8	59,333,787	3.7	61,695,799	3.6
臺 中 市	27,311,130	2.0	26,989,705	1.7	29,649,947	1.9	30,561,198	1.8
臺 南 市	18,762,026	1.4	20,489,562	1.3	19,577,092	1.2	17,953,551	1.0
高 雄 市	30,931,201	2.2	31,988,681	2.0	31,721,395	2.0	30,862,986	1.8
宜 蘭 縣	3,784,325	0.3	3,757,540	0.2	4,121,463	0.3	3,929,761	0.2
桃 園 縣	25,191,974	1.8	25,277,208	1.6	24,861,064	1.6	24,815,294	1.4
新 竹 縣	4,831,547	0.3	5,231,222	0.3	4,601,068	0.3	5,251,618	0.3
苗 栗 縣	4,438,250	0.3	4,588,729	0.3	4,721,705	0.3	5,009,833	0.3
彰 化 縣	9,808,736	0.7	10,595,198	0.7	9,848,060	0.6	9,838,046	0.6
南 投 縣	3,585,705	0.3	3,820,756	0.2	3,583,572	0.2	3,459,721	0.2
雲 林 縣	4,819,651	0.3	4,800,617	0.3	4,774,749	0.3	5,495,278	0.3
嘉 義 縣	2,921,620	0.2	2,974,786	0.2	2,919,610	0.2	3,041,468	0.2
屏 東 縣	5,583,432	0.4	5,235,469	0.3	5,102,326	0.3	4,849,542	0.3
臺 東 縣	1,187,622	0.1	1,275,128	0.1	1,199,113	0.1	1,161,509	0.1
花 蓮 縣	2,453,932	0.2	2,332,471	0.1	2,474,415	0.2	2,209,284	0.1
澎 湖 縣	275,715	0.0	282,495	0.0	315,956	0.0	305,833	0.0
基 隆 市	2,788,095	0.2	3,105,550	0.2	3,011,344	0.2	3,130,676	0.2
新 竹 市	5,386,780	0.4	4,995,641	0.3	5,354,619	0.3	5,855,150	0.3
嘉 義 市	3,224,443	0.2	3,129,794	0.2	2,874,758	0.2	2,592,110	0.1
金 門 縣	137,405	0.0	137,666	0.0	150,076	0.0	178,855	0.0
連 江 縣	18,771	0.0	17,740	0.0	16,296	0.0	17,219	0.0

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正，其中臺灣省南區國稅局所轄高雄縣分局改歸至高雄市國稅局，以前年度資料並追溯修正。

Table 3-2. Total Net Tax Revenues—by Agency

Unit : NT\$ 1,000

97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011		Agency
金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	
1,760,438,282	100.0	1,530,282,190	100.0	1,622,244,070	100.0	1,764,610,616	100.0	Grand Total
1,511,661,320	85.9	1,285,322,344	84.0	1,349,235,822	83.2	1,484,066,113	84.1	Ministry of Finance
619,623,005	35.2	537,449,727	35.1	552,435,875	34.1	596,229,731	33.8	Taipei National Tax Administration
393,313,491	22.3	344,294,572	22.5	359,499,141	22.2	404,757,254	22.9	National Tax Administration of Northern Taiwan Province
187,242,331	10.6	155,116,183	10.1	174,080,178	10.7	192,870,770	10.9	National Tax Administration of Central Taiwan Province
73,427,755	4.2	63,544,736	4.2	61,348,288	3.8	65,590,386	3.7	National Tax Administration of Southern Taiwan Province
157,629,033	9.0	116,089,694	7.6	112,388,112	6.9	128,295,229	7.3	Kaohsiung National Tax Administration
80,425,705	4.6	68,827,432	4.5	89,484,228	5.5	96,322,743	5.5	Directorate General of Customs
—	—	—	—	—	—	—	—	Bureau of Taiwan Province Tobacco & Wine Monopoly
21	0.0	38	0.0	11	0.0	86	0.0	Bureau of Mines, Ministry of Economic Affairs
248,776,941	14.1	244,959,808	16.0	273,008,237	16.8	280,544,416	15.9	Revenue Service Office
39,840,433	2.3	38,537,613	2.5	43,585,827	2.7	46,344,257	2.6	New Taipei City
56,570,534	3.2	57,345,484	3.7	60,844,915	3.8	61,999,268	3.5	Taipei City
29,514,259	1.7	27,937,261	1.8	33,088,420	2.0	31,557,401	1.8	Taichung City
16,575,019	0.9	16,548,048	1.1	17,765,610	1.1	18,019,354	1.0	Tainan City
28,718,693	1.6	28,673,824	1.9	30,314,678	1.9	30,811,183	1.7	Kaohsiung City
3,515,526	0.2	3,827,407	0.3	4,403,401	0.3	4,500,288	0.3	Yilan County
24,295,008	1.4	23,503,353	1.5	29,370,430	1.8	29,513,710	1.7	Taoyuan County
4,982,439	0.3	4,907,038	0.3	5,936,701	0.4	7,923,720	0.4	Hsinchu County
5,117,287	0.3	4,255,765	0.3	5,129,393	0.3	5,533,056	0.3	Miaoli County
9,503,505	0.5	9,330,081	0.6	9,950,105	0.6	10,653,673	0.6	Changhua County
3,294,255	0.2	3,204,089	0.2	3,478,858	0.2	3,598,475	0.2	Nantou County
5,013,061	0.3	4,810,644	0.3	5,660,927	0.3	5,404,470	0.3	Yunlin County
2,904,677	0.2	2,942,501	0.2	3,019,321	0.2	3,258,279	0.2	Chiayi County
4,831,567	0.3	4,567,693	0.3	4,720,938	0.3	4,902,050	0.3	Pingtung County
1,174,254	0.1	1,078,533	0.1	1,171,086	0.1	1,307,917	0.1	Taitung County
2,161,492	0.1	2,138,160	0.1	2,268,283	0.1	2,494,461	0.1	Hualin County
305,512	0.0	290,813	0.0	296,907	0.0	341,250	0.0	Penghu County
2,648,518	0.2	2,747,701	0.2	2,876,353	0.2	3,230,051	0.2	Keelung City
5,003,732	0.3	5,479,853	0.4	6,143,737	0.4	6,191,558	0.4	Hsinchu City
2,625,427	0.1	2,624,573	0.2	2,739,757	0.2	2,666,039	0.2	Chiayi City
164,509	0.0	192,353	0.0	225,256	0.0	274,001	0.0	Kinmen County
17,234	0.0	17,021	0.0	17,334	0.0	19,955	0.0	Lienchiang County

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information. In accordance with the related changes, the regional office of Kaohsiung county which used to be handled by the jurisdiction of National Tax Administration of Southern Taiwan Province are now handled by Kaohsiung National Tax Administration. Figures for years prior to 2010 have been adjusted retroactively for consistency in the presentation of the data.

表3-2. 全國賦稅實徵淨額—按機關別分(續1)

機 關 別	民國100年					
	總 計	稅 課 收 入				
		合 計	關 稅	礦 區 稅	營利事業 所 得 稅	綜合所得稅
	Grand Total	Total	Customs Duties	Mining Concession Tax	Profit-seeking Enterprise Income Tax	Individual Income Tax
總 計	1,764,610,616	1,703,988,545	96,322,743	86	367,186,074	343,004,982
一、財政部所屬機關	1,484,066,113	1,423,444,043	96,322,743	—	367,186,074	343,004,982
臺北市國稅局	596,229,731	579,361,616	—	—	160,109,129	181,901,189
臺灣省北區國稅局	404,757,254	383,353,486	—	—	110,533,502	105,412,455
臺灣省中區國稅局	192,870,770	182,505,687	—	—	48,511,394	25,216,559
臺灣省南區國稅局	65,590,386	59,094,250	—	—	16,950,500	10,500,480
高雄市國稅局	128,295,229	122,806,261	—	—	31,081,549	19,974,299
關稅總局	96,322,743	96,322,743	96,322,743	—	—	—
臺灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	86	86	—	86	—	—
三、直轄市及縣(市) 稽徵機關	280,544,416	280,544,416	—	—	—	—
新 北 市	46,344,257	46,344,257	—	—	—	—
臺 北 市	61,999,268	61,999,268	—	—	—	—
臺 中 市	31,557,401	31,557,401	—	—	—	—
臺 南 市	18,019,354	18,019,354	—	—	—	—
高 雄 市	30,811,183	30,811,183	—	—	—	—
宜 蘭 縣	4,500,288	4,500,288	—	—	—	—
桃 園 縣	29,513,710	29,513,710	—	—	—	—
新 竹 縣	7,923,720	7,923,720	—	—	—	—
苗 栗 縣	5,533,056	5,533,056	—	—	—	—
彰 化 縣	10,653,673	10,653,673	—	—	—	—
南 投 縣	3,598,475	3,598,475	—	—	—	—
雲 林 縣	5,404,470	5,404,470	—	—	—	—
嘉 義 縣	3,258,279	3,258,279	—	—	—	—
屏 東 縣	4,902,050	4,902,050	—	—	—	—
臺 東 縣	1,307,917	1,307,917	—	—	—	—
花 蓮 縣	2,494,461	2,494,461	—	—	—	—
澎 湖 縣	341,250	341,250	—	—	—	—
基 隆 市	3,230,051	3,230,051	—	—	—	—
新 竹 市	6,191,558	6,191,558	—	—	—	—
嘉 義 市	2,666,039	2,666,039	—	—	—	—
金 門 縣	274,001	274,001	—	—	—	—
連 江 縣	19,955	19,955	—	—	—	—

說 明：遺產及贈與稅實物抵繳金額100年計4,373,033千元。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.1)

CY 2011

Unit : NT\$ 1,000

Revenues from Tax					Agency
遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	菸酒稅 Tobacco and Alcohol Tax	證券交易稅 Securities Transactions Tax	期貨交易稅 Futures Transactions Tax	
23,658,842	164,876,634	44,660,361	93,990,479	5,859,643	Grand Total
23,658,842	164,876,634	44,660,361	93,990,479	5,859,643	Ministry of Finance
9,451,088	3,674	98,117	54,314,126	5,249,372	Taipei National Tax Administration
5,787,961	84,819,573	20,338,166	16,967,388	169,604	National Tax Administration of Northern Taiwan Province
4,330,964	39,608,587	12,368,876	10,350,686	212,626	National Tax Administration of Central Taiwan Province
1,315,166	3,569,159	8,324,275	6,149,320	46,026	National Tax Administration of Southern Taiwan Province
2,773,663	36,875,641	3,530,927	6,208,959	182,015	Kaohsiung National Tax Administration
—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	Bureau of Taiwan Province Tobacco & Wine Monopoly
—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
—	—	—	—	—	Revenue Service Office
—	—	—	—	—	New Taipei City
—	—	—	—	—	Taipei City
—	—	—	—	—	Taichung City
—	—	—	—	—	Tainan City
—	—	—	—	—	Kaohsiung City
—	—	—	—	—	Yilan County
—	—	—	—	—	Taoyuan County
—	—	—	—	—	Hsinchu County
—	—	—	—	—	Miaoli County
—	—	—	—	—	Changhua County
—	—	—	—	—	Nantou County
—	—	—	—	—	Yunlin County
—	—	—	—	—	Chiayi County
—	—	—	—	—	Pingtung County
—	—	—	—	—	Taitung County
—	—	—	—	—	Hualin County
—	—	—	—	—	Penghu County
—	—	—	—	—	Keelung City
—	—	—	—	—	Hsinchu City
—	—	—	—	—	Chiayi City
—	—	—	—	—	Kinmen County
—	—	—	—	—	Lienchiang County

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

表3-2. 全國賦稅實徵淨額—按機關別分(續2完)

民國100年

單位:新台幣千元

機 關 別	稅 課 收 入					
	營 業 稅 *	地 價 稅	土地增值稅	房 屋 稅	使用牌照稅	契 稅
	Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax	Deed Tax
總 計	283,884,285	63,374,107	78,607,815	59,466,872	55,380,372	12,640,465
一、財政部所屬機關	283,884,285	—	—	—	—	—
臺北市國稅局	168,234,921	—	—	—	—	—
臺灣省北區國稅局	39,324,837	—	—	—	—	—
臺灣省中區國稅局	41,905,995	—	—	—	—	—
臺灣省南區國稅局	12,239,324	—	—	—	—	—
高雄市國稅局	22,179,208	—	—	—	—	—
關稅總局	—	—	—	—	—	—
臺灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、直轄市及縣(市)稽徵機關	—	63,374,107	78,607,815	59,466,872	55,380,372	12,640,465
新 北 市	—	9,812,917	15,777,255	9,009,537	7,860,255	2,659,266
臺 北 市	—	20,505,209	17,407,266	10,865,123	6,726,767	2,004,331
臺 中 市	—	4,651,545	9,170,203	7,411,549	7,559,552	1,825,528
臺 南 市	—	3,616,380	4,127,006	4,656,615	4,400,849	716,168
高 雄 市	—	8,236,489	5,687,189	8,015,901	6,362,450	1,512,496
宜 蘭 縣	—	588,244	1,761,319	861,884	990,728	167,678
桃 園 縣	—	5,355,791	9,943,980	6,211,200	5,409,898	1,651,992
新 竹 縣	—	1,084,735	3,405,238	1,191,961	1,479,494	414,182
苗 栗 縣	—	825,335	1,905,619	1,041,638	1,475,706	149,058
彰 化 縣	—	1,758,684	2,522,981	2,490,938	3,346,990	284,086
南 投 縣	—	547,764	716,167	747,525	1,355,172	103,288
雲 林 縣	—	1,147,385	772,578	1,558,255	1,652,875	125,123
嘉 義 縣	—	571,057	584,132	776,431	1,189,362	80,047
屏 東 縣	—	903,150	797,922	1,118,008	1,773,230	161,015
臺 東 縣	—	189,136	338,236	240,968	454,731	40,394
花 蓮 縣	—	391,398	696,503	471,127	755,556	89,463
澎 湖 縣	—	79,780	104,175	90,449	39,879	13,383
基 隆 市	—	1,033,122	559,966	717,872	692,147	153,219
新 竹 市	—	1,358,758	1,665,500	1,349,767	1,150,395	361,874
嘉 義 市	—	686,497	531,692	583,864	649,160	120,398
金 門 縣	—	25,851	130,352	50,747	50,080	7,303
連 江 縣	—	4,880	2,536	5,513	5,096	173

說 明：特種貨物及勞務稅自100年6月起開徵。

附 註：*自91年1月(含)起金融保險業營業稅分離單獨列示。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.2 End)

CY 2011						Unit : NT\$ 1,000
Revenues from Tax			金融保險業 營業稅	健康福利捐	特種貨物 及勞務稅	Agency
印花稅	娛樂稅	教育臨時捐	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	Specifically Selected Goods and Services Tax	
Stamp Tax	Amusement Tax	Temporary Surtax for Education				
9,397,243	1,676,424	1,118	23,806,475	34,609,126	2,206,470	Grand Total
—	—	—	23,806,474	34,609,126	2,206,470	Ministry of Finance
—	—	—	16,343,996	—	524,119	Taipei National Tax Administration
—	—	—	3,224,375	17,506,043	673,350	National Tax Administration of Northern Taiwan Province
—	—	—	1,974,911	7,580,164	810,008	National Tax Administration of Central Taiwan Province
—	—	—	957,914	5,439,531	98,691	National Tax Administration of Southern Taiwan Province
—	—	—	1,305,278	4,083,388	100,302	Kaohsiung National Tax Administration
—	—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	—	Bureau of Taiwan Province Tobacco & Wine Monopoly
—	—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
9,397,243	1,676,424	1,118	—	—	—	Revenue Service Office
989,560	235,414	53	—	—	—	New Taipei City
4,246,762	243,807	3	—	—	—	Taipei City
792,689	145,512	823	—	—	—	Taichung City
382,349	119,878	109	—	—	—	Tainan City
770,717	225,880	61	—	—	—	Kaohsiung City
111,003	19,423	9	—	—	—	Yilan County
693,371	247,364	114	—	—	—	Taoyuan County
260,347	87,762	1	—	—	—	Hsinchu County
100,823	34,877	—	—	—	—	Miaoli County
195,382	54,648	-36	—	—	—	Changhua County
70,234	58,324	1	—	—	—	Nantou County
115,078	33,177	-1	—	—	—	Yunlin County
46,792	10,458	—	—	—	—	Chiayi County
109,136	39,598	-9	—	—	—	Pingtung County
33,026	11,426	—	—	—	—	Taitung County
69,687	20,727	—	—	—	—	Hualin County
11,370	2,214	—	—	—	—	Penghu County
52,466	21,265	-6	—	—	—	Keelung City
272,009	33,259	-4	—	—	—	Hsinchu City
64,442	29,986	—	—	—	—	Chiayi City
8,416	1,252	—	—	—	—	Kinmen County
1,584	173	—	—	—	—	Lienchiang County

Explanation : The specifically selected goods and services tax was imposed from June 2011.

Note : *Since Jan. 2002, the Financial Enterprises Business Tax has been listed separately.

表3-3. 全國賦稅實徵淨額－按地區別分

單位：新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	1,387,300,291	100.0	1,567,396,363	100.0	1,600,803,894	100.0
新北市 New Taipei City	107,334,425	7.7	118,654,527	7.6	125,359,296	7.8
臺北市 Taipei City	381,093,275	27.5	466,313,989	29.8	470,334,842	29.4
臺中市 Taichung City	112,875,536	8.1	128,134,597	8.2	139,758,362	8.7
臺南市 Tainan City	42,111,558	3.0	48,618,937	3.1	47,660,352	3.0
高雄市 Kaohsiung City	195,337,216	14.1	222,598,789	14.2	223,943,144	14.0
宜蘭縣 Yilan County	10,464,678	0.8	10,789,528	0.7	11,736,177	0.7
桃園縣 Taoyuan County	187,849,934	13.5	196,790,459	12.6	197,440,401	12.3
新竹縣 Hsinchu County	16,599,913	1.2	22,378,384	1.4	21,360,821	1.3
苗栗縣 Miaoli County	18,866,001	1.4	22,055,824	1.4	19,817,366	1.2
彰化縣 Changhua County	22,656,016	1.6	25,277,846	1.6	22,699,954	1.4
南投縣 Nantou County	7,534,749	0.5	7,739,234	0.5	7,627,816	0.5
雲林縣 Yunlin County	35,298,291	2.5	28,003,837	1.8	33,342,854	2.1
嘉義縣 Chiayi County	6,502,489	0.5	7,356,358	0.5	6,993,216	0.4
屏東縣 Pingtung County	17,646,164	1.3	18,601,114	1.2	18,669,775	1.2
臺東縣 Taitung County	2,460,556	0.2	2,624,497	0.2	2,552,436	0.2
花蓮縣 Hualien County	9,228,220	0.7	8,858,205	0.6	9,229,592	0.6
澎湖縣 Penghu County	672,552	0.0	692,906	0.0	760,528	0.0
基隆市 Keelung City	101,669,390	7.3	107,151,179	6.8	114,235,146	7.1
新竹市 Hsinchu City	19,793,789	1.4	30,310,249	1.9	34,922,974	2.2
嘉義市 Chiayi City	7,921,023	0.6	7,458,928	0.5	7,611,321	0.5
金門縣 Kinmen County	4,040,119	0.3	4,259,095	0.3	4,818,230	0.3
連江縣 Lienchiang County	456,009	0.0	353,575	0.0	362,208	0.0
其 他 Others	78,888,388	5.7	82,374,306	5.3	79,567,083	5.0

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：1. 其他項係指無法依地區別劃分之稅目合計，包括關稅及礦區稅。
 2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-3. Total Net Tax Revenues—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
1,733,894,782	100.0	1,760,438,282	100.0	1,530,282,190	100.0	1,622,244,070	100.0	1,764,610,616	100.0
161,433,559	9.3	163,620,877	9.3	149,560,500	9.8	154,303,664	9.5	168,759,548	9.6
652,319,898	37.6	676,193,539	38.4	594,795,211	38.9	613,280,790	37.8	658,228,999	37.3
112,907,081	6.5	109,618,085	6.2	101,937,886	6.7	108,866,397	6.7	113,801,335	6.4
65,589,498	3.8	64,540,689	3.7	55,656,572	3.6	52,894,601	3.3	56,722,585	3.2
179,319,419	10.3	186,347,726	10.6	144,763,518	9.5	142,702,790	8.8	159,106,413	9.0
10,703,956	0.6	9,774,966	0.6	9,660,095	0.6	9,931,572	0.6	10,312,850	0.6
149,604,685	8.6	138,315,507	7.9	136,139,329	8.9	142,103,913	8.8	168,299,299	9.5
34,909,688	2.0	36,977,868	2.1	26,742,619	1.7	29,203,767	1.8	36,984,733	2.1
22,567,716	1.3	21,939,934	1.2	22,233,653	1.5	27,528,934	1.7	29,656,949	1.7
31,617,855	1.8	31,276,253	1.8	25,785,465	1.7	25,270,886	1.6	34,184,086	1.9
8,447,899	0.5	8,136,849	0.5	7,902,093	0.5	8,245,949	0.5	7,814,075	0.4
59,134,526	3.4	68,713,577	3.9	46,794,926	3.1	61,475,715	3.8	64,161,400	3.6
7,945,242	0.5	7,279,202	0.4	6,906,440	0.5	6,645,590	0.4	6,823,526	0.4
20,242,665	1.2	19,406,997	1.1	18,608,359	1.2	21,261,929	1.3	22,498,966	1.3
2,520,464	0.1	2,393,368	0.1	2,197,033	0.1	2,403,019	0.1	2,566,813	0.1
8,922,520	0.5	8,514,621	0.5	7,926,183	0.5	8,877,302	0.5	9,164,671	0.5
741,380	0.0	876,971	0.0	654,979	0.0	627,925	0.0	603,688	0.0
46,226,568	2.7	44,729,021	2.5	41,761,318	2.7	50,382,824	3.1	50,327,543	2.9
63,219,397	3.6	68,586,880	3.9	49,316,364	3.2	55,329,368	3.4	57,142,730	3.2
8,026,228	0.5	7,346,984	0.4	7,573,514	0.5	7,228,843	0.4	6,869,697	0.4
5,374,085	0.3	5,156,307	0.3	4,350,054	0.3	4,034,732	0.2	4,087,369	0.2
261,104	0.0	266,335	0.0	188,609	0.0	159,321	0.0	170,512	0.0
81,859,349	4.7	80,425,726	4.6	68,827,470	4.5	89,484,239	5.5	96,322,829	5.5

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : 1. Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

2. Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-3. 全國賦稅實徵淨額—按地區別分(續1)

民國100年

單位:新台幣千元

地 區 別 Region	總 計 Grand Total	稅 課 收 入			
		合 計 Total	關 稅 Customs Duties	礦 區 稅 Mining Concession Tax	營利事業 所得稅 Profit-seeking Enterprise Income Tax
總 計 Grand Total	1,764,610,616	1,703,988,545	96,322,743	86	367,186,074
新北市 New Taipei City	168,759,548	161,383,679	—	—	44,622,411
臺北市 Taipei City	658,228,999	641,360,884	—	—	160,109,129
臺中市 Taichung City	113,801,335	107,718,346	—	—	23,378,394
臺南市 Tainan City	56,722,585	56,024,934	—	—	13,943,088
高雄市 Kaohsiung City	159,106,413	153,617,444	—	—	31,081,549
宜蘭縣 Yilan County	10,312,850	10,177,176	—	—	815,442
桃園縣 Taoyuan County	168,299,299	166,819,979	—	—	32,764,296
新竹縣 Hsinchu County	36,984,733	36,819,226	—	—	10,920,613
苗栗縣 Miaoli County	29,656,949	25,846,634	—	—	2,971,296
彰化縣 Changhua County	34,184,086	33,928,795	—	—	10,600,782
南投縣 Nantou County	7,814,075	7,721,291	—	—	1,596,901
雲林縣 Yunlin County	64,161,400	64,037,696	—	—	9,964,021
嘉義縣 Chiayi County	6,823,526	6,779,434	—	—	1,039,482
屏東縣 Pingtung County	22,498,966	16,910,259	—	—	1,194,780
臺東縣 Taitung County	2,566,813	2,535,860	—	—	168,228
花蓮縣 Hualien County	9,164,671	9,102,855	—	—	836,711
澎湖縣 Penghu County	603,688	601,918	—	—	47,060
基隆市 Keelung City	50,327,543	38,640,234	—	—	837,504
新竹市 Hsinchu City	57,142,730	56,649,323	—	—	19,565,640
嘉義市 Chiayi City	6,869,697	6,736,734	—	—	557,862
金門縣 Kinmen County	4,087,369	4,082,625	—	—	150,575
連江縣 Lienchiang County	170,512	170,390	—	—	20,310
其 他 Others	96,322,829	96,322,829	96,322,743	86	—

說明：遺產及贈與稅實物抵繳金額100年計4,373,033千元。

Table 3-3. Total Net Tax Revenues—by Region (Cont.1)

CY 2011

Unit : NT\$ 1,000

Revenues from Tax					
綜合所得稅 Individual Income Tax	遺產及贈與稅 Estate and Gift Tax	貨物稅 Commodity Tax	菸酒稅 Tobacco and Alcohol Tax	證券交易稅 Securities Transactions Tax	期貨交易稅 Futures Transactions Tax
343,004,982	23,658,842	164,876,634	44,660,361	93,990,479	5,859,643
29,611,503	3,516,984	1,292,687	3,404,935	8,634,506	109,020
181,901,189	9,451,088	3,674	98,117	54,314,126	5,249,372
12,887,416	1,885,781	12,586,006	5,814,461	6,211,529	209,008
7,808,885	861,785	775,976	4,168,001	3,444,734	42,720
19,974,299	2,773,663	36,875,641	3,530,927	6,208,959	182,015
528,228	226,708	1,353,861	381,076	694,561	—
31,410,986	1,503,043	55,947,003	1,014,314	3,798,412	12,851
8,239,143	223,173	5,150,372	40,852	933,557	17,521
2,940,519	136,008	4,738,473	6,169,874	666,456	1,626
6,651,043	2,038,018	1,350,792	15,668	1,818,374	1,611
841,598	130,901	56,965	327,357	397,674	381
1,895,983	140,256	20,876,351	41,516	1,256,653	—
471,979	42,201	346,276	372,263	152,275	—
1,061,493	102,125	2,374,338	3,781,272	792,244	460
275,567	15,371	154	1,816	187,506	402
882,072	44,468	1,802,091	337,278	326,686	—
142,465	2,758	12	923	55,522	473
1,304,534	123,983	19,271,227	11,952,224	500,962	1,149
33,271,265	144,152	2,240	361	2,039,122	29,063
740,091	290,926	72,403	—	1,517,039	1,971
129,445	5,449	—	3,128,826	39,523	—
35,279	1	92	78,300	59	—
—	—	—	—	—	—

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

表3-3. 全國賦稅實徵淨額—按地區別分(續2完)

		民國100年					單位:新台幣千元
地 區 別		稅 課 收 入					
		營 業 稅 *	地 價 稅	土地增值稅	房 屋 稅	使用牌照稅	
Region		Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax	
總 計	Grand Total	283,884,285	63,374,107	78,607,815	59,466,872	55,380,372	
新 北 市	New Taipei City	23,847,376	9,812,917	15,777,255	9,009,537	7,860,255	
臺 北 市	Taipei City	168,234,921	20,505,209	17,407,266	10,865,123	6,726,767	
臺 中 市	Taichung City	13,188,350	4,651,545	9,170,203	7,411,549	7,559,552	
臺 南 市	Tainan City	6,960,391	3,616,380	4,127,006	4,656,615	4,400,849	
高 雄 市	Kaohsiung City	22,179,208	8,236,489	5,687,189	8,015,901	6,362,450	
宜 蘭 縣	Yilan County	1,677,012	588,244	1,761,319	861,884	990,728	
桃 園 縣	Taoyuan County	10,855,364	5,355,791	9,943,980	6,211,200	5,409,898	
新 竹 縣	Hsinchu County	3,370,275	1,084,735	3,405,238	1,191,961	1,479,494	
苗 栗 縣	Miaoli County	2,689,326	825,335	1,905,619	1,041,638	1,475,706	
彰 化 縣	Changhua County	798,834	1,758,684	2,522,981	2,490,938	3,346,990	
南 投 縣	Nantou County	771,039	547,764	716,167	747,525	1,355,172	
雲 林 縣	Yunlin County	24,458,446	1,147,385	772,578	1,558,255	1,652,875	
嘉 義 縣	Chiayi County	1,096,679	571,057	584,132	776,431	1,189,362	
屏 東 縣	Pingtung County	2,701,497	903,150	797,922	1,118,008	1,773,230	
臺 東 縣	Taitung County	578,899	189,136	338,236	240,968	454,731	
花 蓮 縣	Hualien County	2,379,088	391,398	696,503	471,127	755,556	
澎 湖 縣	Penghu County	11,455	79,780	104,175	90,449	39,879	
基 隆 市	Keelung City	1,418,600	1,033,122	559,966	717,872	692,147	
新 竹 市	Hsinchu City	-4,594,078	1,358,758	1,665,500	1,349,767	1,150,395	
嘉 義 市	Chiayi City	890,403	686,497	531,692	583,864	649,160	
金 門 縣	Kinmen County	354,806	25,851	130,352	50,747	50,080	
連 江 縣	Lienchiang County	16,394	4,880	2,536	5,513	5,096	
其 他	Others	—	—	—	—	—	

說明：特種貨物及勞務稅自100年6月起開徵。

附註：*自91年1月（含）起金融保險業營業稅分離單獨列示。自96年1月（含）起海關代徵營業稅改依進口營業人所屬地區國稅局劃歸至各縣市。

Table 3-3. Total Net Tax Revenues—by Region (Cont.2 End)

CY 2011				Unit : NT\$ 1,000		
Revenues from Tax				金融保險業 營業稅	健康福利捐	特種貨物 及勞務稅
契稅	印花稅	娛樂稅	教育臨時捐	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	Specifically Selected Goods and Services Tax
Deed Tax	Stamp Tax	Amusement Tax	Temporary Surtax for Education			
12,640,465	9,397,243	1,676,424	1,118	23,806,475	34,609,126	2,206,470
2,659,266	989,560	235,414	53	1,390,169	5,744,794	240,906
2,004,331	4,246,762	243,807	3	16,343,996	—	524,119
1,825,528	792,689	145,512	823	1,435,457	3,882,584	764,948
716,168	382,349	119,878	109	634,053	—	63,598
1,512,496	770,717	225,880	61	1,305,279	4,083,388	100,302
167,678	111,003	19,423	9	113,811	—	21,863
1,651,992	693,371	247,364	114	963,844	294,143	221,333
414,182	260,347	87,762	1	141,652	—	23,855
149,058	100,823	34,877	—	98,478	3,697,580	14,257
284,086	195,382	54,648	-36	239,233	—	16,058
103,288	70,234	58,324	1	87,841	—	4,943
125,123	115,078	33,177	-1	113,902	—	9,802
80,047	46,792	10,458	—	34,895	—	9,197
161,015	109,136	39,598	-9	141,694	5,439,531	7,482
40,394	33,026	11,426	—	27,096	—	3,857
89,463	69,687	20,727	—	56,679	—	5,137
13,383	11,370	2,214	—	244	—	1,526
153,219	52,466	21,265	-6	78,639	11,467,106	141,564
361,874	272,009	33,259	-4	479,218	—	14,189
120,398	64,442	29,986	—	119,932	—	13,031
7,303	8,416	1,252	—	241	—	4,503
173	1,584	173	—	122	—	—
—	—	—	—	—	—	—

Explanation : The specifically selected goods and services tax was imposed from June 2011.

Note : *Since Jan. 2002, the Financial Enterprises Business Tax has been listed separately. Since Jan. 2007, based on the place of business of the importer, the Business Tax on the imported goods has been distributed to each region.

表3-4. 全國賦稅實徵淨額—按直接稅與間接稅別分

單位:新台幣千元

年 別 及 地 區 別 CY & Region		總 計 Grand Total	
		金 額 Amount	結 構 比 %
93年	2004	1,387,300,291	100.0
94年	2005	1,567,396,363	100.0
95年	2006	1,600,803,894	100.0
96年	2007	1,733,894,782	100.0
97年	2008	1,760,438,282	100.0
98年	2009	1,530,282,190	100.0
99年	2010	1,622,244,070	100.0
100年	2011	1,764,610,616	100.0
新北市	New Taipei City	168,759,548	100.0
臺北市	Taipei City	658,228,999	100.0
臺中市	Taichung City	113,801,335	100.0
臺南市	Tainan City	56,722,585	100.0
高雄市	Kaohsiung City	159,106,413	100.0
宜蘭縣	Yilan County	10,312,850	100.0
桃園縣	Taoyuan County	168,299,299	100.0
新竹縣	Hsinchu County	36,984,733	100.0
苗栗縣	Miaoli County	29,656,949	100.0
彰化縣	Changhua County	34,184,086	100.0
南投縣	Nantou County	7,814,075	100.0
雲林縣	Yunlin County	64,161,400	100.0
嘉義縣	Chiayi County	6,823,526	100.0
屏東縣	Pingtung County	22,498,966	100.0
臺東縣	Taitung County	2,566,813	100.0
花蓮縣	Hualien County	9,164,671	100.0
澎湖縣	Penghu County	603,688	100.0
基隆市	Keelung City	50,327,543	100.0
新竹市	Hsinchu City	57,142,730	100.0
嘉義市	Chiayi City	6,869,697	100.0
金門縣	Kinmen County	4,087,369	100.0
連江縣	Lienchiang County	170,512	100.0
其 他	Others	96,322,829	100.0

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：1. 其他項係指無法依地區別劃分之稅目合計，包括關稅及礦區稅。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-4. Total Net Tax Revenues—by Direct and Indirect Taxes

Unit : NT\$ 1,000

直接稅 Direct Taxes			間接稅 Indirect Taxes		
金額 Amount	結構比 %		金額 Amount	結構比 %	
773,547,249	55.8		613,753,042	44.2	
930,237,773	59.3		637,158,590	40.7	
966,661,098	60.4		634,142,796	39.6	
1,094,508,325	63.1		639,386,457	36.9	
1,145,414,813	65.1		615,023,469	34.9	
954,779,181	62.4		575,503,009	37.6	
948,213,795	58.5		674,030,275	41.5	
1,047,790,474	59.4		716,820,142	40.6	
123,753,452	73.3		45,006,096	26.7	
461,806,836	70.2		196,422,163	29.8	
67,631,776	59.4		46,169,559	40.6	
39,217,490	69.1		17,505,095	30.9	
83,672,621	52.6		75,433,792	47.4	
5,644,066	54.7		4,668,784	45.3	
92,652,665	55.1		75,646,634	44.9	
26,430,124	71.5		10,554,609	28.5	
10,637,555	35.9		19,019,394	64.1	
28,166,479	82.4		6,017,607	17.6	
5,082,200	65.0		2,731,875	35.0	
16,860,253	26.3		47,301,147	73.7	
3,717,604	54.5		3,105,922	45.5	
6,131,188	27.3		16,367,778	72.7	
1,455,808	56.7		1,111,005	43.3	
3,738,428	40.8		5,426,243	59.2	
536,065	88.8		67,623	11.2	
5,232,305	10.4		45,095,238	89.6	
59,785,137	104.6		-2,642,407	-4.6	
5,030,340	73.2		1,839,357	26.8	
539,245	13.2		3,548,124	86.8	
68,751	40.3		101,761	59.7	
86	0.0		96,322,743	100.0	

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : 1.Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-5. 全國賦稅實徵淨額—按OECD稅收分類

(1)金 額

單位:新台幣千元

OECD 稅 收 分 類		95年 CY 2006	96年 CY 2007	97年 CY 2008
總 計		1,600,803,894	1,733,894,782	1,760,438,282
1000	對所得、利潤與資本利得的稅收	722,765,144	804,842,248	891,943,839
1100	個人	410,877,568	422,208,738	446,698,978
1110	所得、利潤	334,330,223	347,526,356	389,743,539
1120	資本利得	76,547,345	74,682,382	56,955,439
1130	樂透、博奕	—	—	—
1200	公司	311,887,576	382,633,510	445,244,861
1300	其他	—	—	—
2000	社會安全捐	—	—	—
3000	對工資與勞動力的徵收	—	—	—
4000	對財產徵收的稅收	252,609,463	298,503,110	263,120,815
4100	對不動產徵收的經常性稅收	107,161,358	112,895,388	114,475,405
4200	對淨財富徵收的經常性稅收	—	—	—
4300	遺產、繼承與贈與稅	28,693,738	28,481,129	28,977,696
4310	遺產與繼承稅	23,516,468	21,779,848	23,871,158
4320	贈與稅	5,177,270	6,701,281	5,106,538
4400	對金融與資本交易徵收的稅收	102,740,538	143,489,773	106,971,667
4500	對財產徵收的其他非經常性稅收	14,013,829	13,636,820	12,696,047
4600	對財產徵收的其他經常性稅收	—	—	—
5000	對貨品與勞務徵收的稅收	625,429,287	630,549,424	605,373,628
5100	對貨品生產、銷售及移轉等徵收的稅收	570,893,855	575,467,090	550,373,419
5110	一般銷售額	263,575,221	274,267,613	273,666,818
5120	對特種貨品與勞務徵收的稅收	307,318,634	301,199,477	276,706,601
5121	貨物稅	227,751,709	219,340,407	196,280,896
5122	財政專賣利潤	—	—	—
5123	進口稅	79,566,925	81,859,070	80,425,705
5124	出口稅	—	—	—
5125	對投資財之課稅	—	—	—
5126	對特別勞務之課稅	—	—	—
5127	對國際貿易與交易課徵的其他稅收	—	—	—
5128	對特種貨品與勞務徵收的其他稅收	—	—	—
5130	其他	—	—	—
5200	對貨品使用及行為課徵的稅收	54,535,432	55,082,334	55,000,209
5210	經常性稅收	52,548,499	53,271,422	53,254,944
5220	非經常性稅收	1,986,933	1,810,912	1,745,265
5300	其他	—	—	—
6000	其他稅收	—	—	—

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：各稅含所附徵之教育捐。

Table 3-5. Total Net Tax Revenues—by OECD classification of Taxes

(1) Amount

Unit : NT\$ 1,000

98年 CY 2009	99年 CY 2010	100年 CY 2011	The OECD classification of Taxes
1,530,282,190	1,622,244,070	1,764,610,616	Total Tax Revenues
694,279,834	663,700,194	788,798,871	1000 Taxes on income, profits and capital gains
360,117,247	377,998,926	421,612,797	1100 Individuals
306,804,192	304,686,208	343,004,982	1110 Income/ profits
53,313,055	73,312,718	78,607,815	1120 Capital gains
—	—	—	1130 Lotteries/gambling
334,162,587	285,701,268	367,186,074	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
—	—	—	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
268,963,181	293,458,128	268,388,760	4000 Taxes on property
115,400,440	121,238,041	122,842,095	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent net wealth taxes
22,327,164	40,329,876	23,658,842	4300 Estate, inheritance and gift taxes
17,224,637	31,264,086	15,847,227	4310 Estate and inheritance taxes
5,102,527	9,065,790	7,811,615	4320 Gift taxes
118,169,776	118,074,786	109,247,365	4400 Taxes on financial and capital transactions
13,065,801	13,815,425	12,640,458	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
567,039,175	665,085,748	707,422,985	5000 Taxes on goods and services
512,322,497	609,388,222	650,366,094	5100 Taxes on production, sale and transfer of goods and services
245,356,479	289,815,747	307,690,760	5110 General sales taxes
266,966,018	319,572,475	342,675,334	5120 Taxes on specific goods and services
198,138,586	230,088,247	244,146,121	5121 Excises
—	—	—	5122 Profits of fiscal monopolies
68,827,432	89,484,228	96,322,743	5123 Customs / import duties
—	—	—	5124 On exports
—	—	—	5125 On investment goods
—	—	—	5126 On specific services
—	—	—	5127 Other taxes on international trade and transactions
—	—	2,206,470	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
54,716,678	55,697,526	57,056,891	5200 Taxes on use of goods , or on permission to use goods or perform activities
53,049,587	54,051,738	55,380,372	5210 Recurrent taxes
1,667,091	1,645,788	1,676,519	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
—	—	—	6000 Other taxes

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : Taxes include Education Surtax.

表3-5. 全國賦稅實徵淨額—按OECD稅收分類(續1完)

(2)對 照 表

OECD 稅 收 分 類		我 國 稅 目 對 照
總 計		
1000	對所得、利潤與資本利得的稅收	
1100	個人	
1110	所得、利潤	綜合所得稅
1120	資本利得	土地增值稅
1130	樂透、博奕	
1200	公司	營利事業所得稅
1300	其他	
2000	社會安全捐	
3000	對工資與勞動力的徵收	
4000	對財產徵收的稅收	
4100	對不動產徵收的經常性稅收	田賦、地價稅、房屋稅
4200	對淨財富徵收的經常性稅收	
4300	遺產、繼承與贈與稅	
4310	遺產與繼承稅	遺產稅
4320	贈與稅	贈與稅
4400	對金融與資本交易徵收的稅收	證券交易稅、期貨交易稅、印花稅
4500	對財產徵收的其他非經常性稅收	契稅
4600	對財產徵收的其他經常性稅收	
5000	對貨品與勞務徵收的稅收	
5100	對貨品生產、銷售及移轉等徵收的稅收	
5110	一般銷售額	營業稅、金融保險業營業稅
5120	對特種貨品與勞務徵收的稅收	
5121	貨物稅	貨物稅、菸酒稅、健康福利捐、鹽稅
5122	財政專賣利潤	公賣利益
5123	進口稅	關稅、進口商港建設費
5124	出口稅	出口商港建設費
5125	對投資財之課稅	
5126	對特別勞務之課稅	
5127	對國際貿易與交易課徵的其他稅收	
5128	對特種貨品與勞務徵收的其他稅收	特種貨物及勞務稅
5130	其他	
5200	對貨品使用及行為課徵的稅收	
5210	經常性稅收	使用牌照稅
5220	非經常性稅收	礦區稅、屠宰稅、娛樂稅、筵席稅
5300	其他	
6000	其他稅收	

Table 3-5. Total Net Tax Revenues—by OECD classification
of Taxes (Cont.1 End)
(2) Classification

The OECD classification of Taxes	The Republic of China item of Taxes
Total Tax Revenues	
1000 Taxes on income, profits and capital gains	
1100 Individuals	
1110 Income/ profits	Individual Income Tax
1120 Capital gains	Land Value Increment Tax
1130 Lotteries/gambling	
1200 Corporations	Profit-seeking Enterprise Income Tax
1300 Unallocable as between 1100 and 1200	
2000 Social security contributions	
3000 Taxes on payroll and workforce	
4000 Taxes on property	
4100 Recurrent taxes on immovable property	Agricultural Land Tax, Land Value Tax, House Tax
4200 Recurrent net wealth taxes	
4300 Estate, inheritance and gift taxes	
4310 Estate and inheritance taxes	Estate Tax
4320 Gift taxes	Gift Tax
4400 Taxes on financial and capital transactions	Securities Transactions Tax, Futures Transactions Tax, Stamp Tax
4500 Other non-recurrent taxes on property	Deed Tax
4600 Other recurrent taxes on property	
5000 Taxes on goods and services	
5100 Taxes on production, sale and transfer of goods and services	
5110 General sales taxes	Business Tax, Financial Enterprises Business Tax
5120 Taxes on specific goods and services	
5121 Excises	Commodity Tax, Tobacco and Alcohol Tax, Health and Welfare Surcharge, Salt Tax
5122 Profits of fiscal monopolies	Monopoly Revenues
5123 Customs / import duties	Customs Duties, Harbor Construction Dues of Import
5124 On exports	Harbor Construction Dues of Export
5125 On investment goods	
5126 On specific services	
5127 Other taxes on international trade and transactions	
5128 Other taxes on specific goods and services	Specifically Selected Goods and Services Tax
5130 Unallocable as between 5110 and 5120	
5200 Taxes on use of goods , or on permission to use goods or perform activities	
5210 Recurrent taxes	Vehicle License Tax
5220 Non-recurrent taxes	Mining concession Tax, Slaughter Tax, Amusement Tax, Feast Tax
5300 Unallocable as between 5100 and 5200	
6000 Other taxes	

表3-6. 全國賦稅實徵淨額與預算數之比較

單位：新台幣千元；%

稅目別	97年 CY 2008			98年 CY 2009		
	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount
總計	1,760,438,282	1,740,892,786	101.1	1,530,282,190	1,784,091,474	85.8
一、稅課收入	1,710,617,299	1,696,417,786	100.8	1,483,518,036	1,736,750,974	85.4
(一)國稅	1,461,840,358	1,441,464,493	101.4	1,238,558,228	1,483,964,901	83.5
1.關稅	80,425,705	83,500,000	96.3	68,827,432	84,000,000	81.9
2.礦區稅	21	—	—	38	—	—
3.所得稅	834,988,400	752,064,414	111.0	640,966,779	799,971,110	80.1
(1)營利事業所得稅	445,244,861	386,758,859	115.1	334,162,587	405,194,444	82.5
(2)綜合所得稅	389,743,539	365,305,555	106.7	306,804,192	394,776,666	77.7
4.遺產及贈與稅	28,977,696	16,514,000	175.5	22,327,164	17,250,000	129.4
(1)遺產稅	23,871,158	13,210,000	180.7	17,224,637	13,800,000	124.8
(2)贈與稅	5,106,538	3,304,000	154.6	5,102,527	3,450,000	147.9
5.貨物稅	126,659,613	151,495,556	83.6	127,878,770	142,850,000	89.5
6.菸酒稅	49,506,301	53,375,000	92.8	45,349,092	53,750,000	84.4
7.證券交易稅	90,630,291	121,700,000	74.5	105,956,213	122,000,000	86.8
8.期貨交易稅	6,691,514	4,675,000	143.1	3,749,691	5,000,000	75.0
9.營業稅	243,960,817	258,140,523	94.5	223,503,049	259,143,791	86.2
(二)直轄市及縣(市)稅	248,771,541	254,953,293	97.6	244,959,658	252,786,073	96.9
10.土地稅	116,082,367	125,427,226	92.5	112,366,946	122,121,449	92.0
(1)田賦	—	—	—	—	—	—
(2)地價稅	59,126,928	55,645,207	106.3	59,053,891	56,902,160	103.8
(3)土地增值稅	56,955,439	69,782,019	81.6	53,313,055	65,219,289	81.7
11.房屋稅	55,343,250	53,172,737	104.1	56,346,975	54,637,274	103.1
12.使用牌照稅	53,254,944	53,707,922	99.2	53,049,587	53,307,635	99.5
13.契稅	12,696,095	12,452,916	102.0	13,065,855	12,436,635	105.1
14.印花稅	9,649,862	8,489,631	113.7	8,463,872	8,649,618	97.9
15.娛樂稅	1,745,023	1,702,861	102.5	1,666,423	1,633,462	102.0
(三)教育捐	5,400	—	—	150	—	—
二、金融保險業營業稅	29,706,001	27,000,000	110.0	21,853,430	27,600,000	79.2
三、健康福利捐	20,114,982	17,475,000	115.1	24,910,724	19,740,500	126.2
四、特種貨物及勞務稅	—	—	—	—	—	—

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：1. 特種貨物及勞務稅自100年6月起開徵。

2. 遺產及贈與稅實物抵繳金額100年計4,373,033千元。

Table 3-6. Total Net Tax Revenues and Budget Amount

Unit : NT\$ 1,000 ; %

99年 CY 2010			100年 CY 2011			Item of Tax
實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	
1,622,244,070	1,617,650,196	100.3	1,764,610,616	1,695,876,063	104.1	Grand Total
1,565,847,055	1,568,786,696	99.8	1,703,988,545	1,644,276,063	103.6	Taxes
1,292,838,818	1,316,298,054	98.2	1,423,444,129	1,378,339,191	103.3	National Taxes
89,484,228	75,300,000	118.8	96,322,743	89,000,000	108.2	Customs Duties
11	—	—	86	—	—	Mining Concession Tax
590,387,476	689,256,667	85.7	710,191,056	677,411,111	104.8	Income Tax
285,701,268	323,260,000	88.4	367,186,074	291,642,222	125.9	Profit-seeking Enterprise Income Tax
304,686,208	365,996,667	83.2	343,004,982	385,768,889	88.9	Individual Income Tax
40,329,876	17,220,000	234.2	23,658,842	22,230,000	106.4	Estate and Gift Tax
31,264,086	13,776,000	226.9	15,847,227	17,784,000	89.1	Estate Tax
9,065,790	3,444,000	263.2	7,811,615	4,446,000	175.7	Gift Tax
150,777,174	136,030,000	110.8	164,876,634	152,967,778	107.8	Commodity Tax
44,516,115	49,296,250	90.3	44,660,361	49,296,250	90.6	Tobacco and Alcohol Tax
104,574,112	122,000,000	85.7	93,990,479	114,399,000	82.2	Securities Transactions Tax
4,556,136	4,352,000	104.7	5,859,643	4,821,000	121.5	Futures Transactions Tax
268,213,690	222,843,137	120.4	283,884,285	268,214,052	105.8	Business Tax
273,017,088	252,488,642	108.1	280,543,298	265,936,872	105.5	Municipality & County (City) Taxes
136,356,984	119,681,203	113.9	141,981,922	130,719,118	108.6	Land Tax
—	—	—	—	—	—	Agricultural Land Tax
63,044,266	58,751,066	107.3	63,374,107	59,649,746	106.2	Land Value Tax
73,312,718	60,930,137	120.3	78,607,815	71,069,372	110.6	Land Value Increment Tax
58,202,695	56,605,605	102.8	59,466,872	57,414,968	103.6	House Tax
54,051,738	53,265,930	101.5	55,380,372	54,015,798	102.5	Vehicle License Tax
13,815,457	12,206,202	113.2	12,640,465	13,261,170	95.3	Deed Tax
8,944,538	9,122,148	98.1	9,397,243	8,898,099	105.6	Stamp Tax
1,645,676	1,607,554	102.4	1,676,424	1,627,719	103.0	Amusement Tax
-8,851	—	—	1,118	—	—	Education Surtax
21,602,057	13,200,000	163.7	23,806,475	21,800,000	109.2	Financial Enterprises Business Tax
34,794,958	35,663,500	97.6	34,609,126	29,800,000	116.1	Health and Welfare Surcharge on Tobacco
—	—	—	2,206,470	—	—	Specifically Selected Goods and Services Tax

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : 1.The specifically selected goods and services tax was imposed from June 2011.

2.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

表3-7. 貨物稅實徵淨額—按貨品別分

單位：新台幣千元

貨 品 別 Commodity		93年 CY 2004	94年 CY 2005	95年 CY 2006
總 計	Grand Total	159,643,630	168,410,908	159,201,482
油 氣 類	Oil & Gas	89,695,426	87,624,835	93,256,776
車 輛 類	Vehicles	53,072,883	64,013,223	49,182,877
汽 車	Motor Vehicles	49,337,534	59,741,827	45,357,052
機 車	Motor Cycles	3,735,349	4,271,396	3,825,825
橡 膠 輪 胎	Rubber Tires and Tubes	1,400,376	1,501,281	1,496,144
水 泥	Cement	5,108,520	5,199,246	5,199,978
飲 料 品	Beverages	3,188,030	3,182,030	3,137,668
平 板 玻 璃	Glass Plates & Sheets	316,667	344,474	346,382
電 器 類	Electric Appliances	6,861,728	6,545,819	6,581,657
電 冰 箱	Refrigerators	1,550,281	1,654,530	1,929,089
電 視 機	Television Sets	1,159,681	1,064,092	1,038,172
冷 暖 氣 機	Air Conditioners	2,774,691	2,533,374	2,572,830
除 濕 機	Dehumidifiers	124,943	124,349	122,665
錄 影 機	Video Tape Recorders	546,205	477,332	401,224
電 唱 機	Record Players	38,715	18,150	13,217
錄 音 機	Tape Recorders	180,309	70,549	40,920
音 響 組 合	Sound System	363,191	446,544	325,238
電 烤 箱	Electric Ovens	123,712	156,899	138,302

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-7. Net Revenues of Commodity Tax—by Commodity

Unit: NT\$1,000

96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
149,036,726	126,659,613	127,878,770	150,777,174	164,876,634
87,673,324	75,828,510	84,370,114	85,018,713	88,003,279
45,232,193	35,200,408	29,231,030	49,510,685	59,781,493
41,251,139	30,414,896	27,537,289	46,130,269	55,180,120
3,981,054	4,785,512	1,693,741	3,380,416	4,601,373
1,528,146	1,689,668	1,573,078	2,001,683	2,217,237
4,436,458	3,985,962	3,405,923	3,830,911	4,094,155
3,068,153	3,077,513	3,323,086	3,017,216	2,878,030
414,448	421,332	342,470	470,289	523,876
6,684,004	6,456,220	5,633,069	6,927,677	7,378,564
2,070,046	2,100,633	1,701,683	1,019,444	987,921
1,006,246	966,164	836,084	950,461	1,063,510
2,623,455	2,483,321	2,301,448	3,983,152	4,337,471
102,106	120,544	87,359	149,715	176,413
376,194	313,285	306,405	312,143	214,764
5,789	6,745	622	762	1,655
37,778	27,739	4,700	6,441	9,831
319,684	293,955	270,774	359,663	417,164
142,706	143,834	123,994	145,896	169,835

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

表3-8. 賦稅收入指標

單位：新台幣百萬元；%

會計年度	國民生產毛額 GNP(at current prices)		國內生產毛額 GDP(at current prices)		各級政府歲出淨額 General Gov. Net Expenditures		* 人口數 (6月底) Population (Mid of Current Year) 千人 Thousand Persons
	金額 Amount	年增率 (1) Annual Growth Rate	金額 Amount	年增率 (2) Annual Growth Rate	金額 Amount	年增率 Annual Growth Rate	
76年度	3,208,880	16.5	3,129,169	16.2	641,911	4.1	19,455
77年度	3,464,585	8.0	3,377,997	8.0	726,468	13.2	19,673
78年度	3,817,094	10.2	3,732,556	10.5	1,207,351	66.2	19,904
79年度	4,349,544	13.9	4,229,578	13.3	1,097,518	-9.1	20,107
80年度	4,799,642	10.3	4,677,232	10.6	1,275,613	16.2	20,353
81年度	5,376,207	12.0	5,248,374	12.2	1,561,930	22.4	20,557
82年度	5,956,752	10.8	5,830,252	11.1	1,756,306	12.4	20,803
83年度	6,477,264	8.7	6,374,295	9.3	1,826,367	4.0	20,995
84年度	7,058,867	9.0	6,949,558	9.0	1,910,066	4.6	21,178
85年度	7,719,211	9.4	7,600,922	9.4	1,843,786	-3.5	21,357
86年度	8,292,272	7.4	8,192,944	7.8	1,878,764	1.9	21,525
87年度	9,013,899	8.7	8,939,196	9.1	1,992,593	6.1	21,743
88年度	9,527,818	5.7	9,454,090	5.8	2,050,004	2.9	21,929
89年度	15,288,259	60.5	15,097,994	59.7	3,140,936	53.2	22,092
90年	10,122,411	-33.8	9,930,387	-34.2	2,271,755	-27.7	22,340
91年	10,654,141	5.3	10,411,639	4.8	2,144,994	-5.6	22,457
92年	11,025,130	3.5	10,696,257	2.7	2,216,514	3.3	22,554
93年	11,737,391	6.5	11,365,292	6.3	2,245,047	1.3	22,640
94年	12,031,145	2.5	11,740,279	3.3	2,291,999	2.1	22,723
95年	12,555,170	4.4	12,243,471	4.3	2,214,226	-3.4	22,815
96年	13,243,277	5.5	12,910,511	5.4	2,290,169	3.4	22,902
97年	12,934,796	-2.3	12,620,150	-2.2	2,343,585	2.3	22,994
98年	12,895,087	-0.3	12,481,093	-1.1	2,670,898	14.0	23,070
99年	14,043,892	8.9	13,614,221	9.1	2,566,804	-3.9	23,138
100年	14,133,099	0.6	13,745,010	1.0	2,612,761	1.8	23,180

資料來源：1. 財政部所屬各機關及各縣市稽徵單位。

2. 國民（內）生產毛額為行政院主計總處101年5月發布之資料。

說明：賦稅收入自82年度（含）起，人口數自81年底（含）起均含金馬地區資料在內。

附註：1.*人口數90年以前為12月底資料，自90年（含）起為6月底資料。

2.**自91年（含）起此比率之賦稅收入不含金融保險業營業稅及健康福利捐值；自100年（含）起不含特種貨物及勞務稅。

Table 3-8. Tax Revenues Index

Units : NT\$Million ; %

賦 稅 收 入 Tax Revenues								FY
金 額 Amount	年 增 率 (3) Annual Growth Rate	占國民生產 毛額之比率 Tax Revenues / GNP	占國內生產 毛額之比率 Tax Revenues / GDP	占各級政府歲 出淨額之比率 Tax Revenues / General Gov. Net Exp.	平均每人 賦稅 Per Capita Tax Burden 新台幣元/人 NT\$ / person	稅 收 彈 性 Tax Elastic		
						(4)= (3)/(1)	(5)= (3)/(2)	
461,455	14.8	14.4	14.7	71.9	23,719	0.9	0.9	1987
558,046	20.9	16.1	16.5	76.8	28,366	2.6	2.6	1988
677,418	21.4	17.7	18.1	56.1	34,034	2.1	2.0	1989
847,733	25.1	19.5	20.0	77.2	42,161	1.8	1.9	1990
808,621	-4.6	16.8	17.3	63.4	39,730	-0.4	-0.4	1991
967,624	19.7	18.0	18.4	62.0	47,070	1.6	1.6	1992
1,045,496	8.0	17.6	17.9	59.5	50,257	0.7	0.7	1993
1,127,481	7.8	17.4	17.7	61.7	53,702	0.9	0.8	1994
1,232,264	9.3	17.5	17.7	64.5	58,186	1.0	1.0	1995
1,197,797	-2.8	15.5	15.8	65.0	56,084	-0.3	-0.3	1996
1,271,453	6.1	15.3	15.5	67.7	59,069	0.8	0.8	1997
1,397,052	9.9	15.5	15.6	70.1	64,253	1.1	1.1	1998
1,355,062	-3.0	14.2	14.3	66.1	61,793	-0.5	-0.5	1999
1,929,767	42.4	12.6	12.8	61.4	87,351	0.7	0.7	2000
1,257,841	-34.8	12.4	12.7	55.4	56,304	-1.0	-1.0	CY 2001
1,225,601	-2.6	11.5	11.8	** 55.5	54,575	-0.5	-0.5	CY 2002
1,252,766	2.2	11.4	11.7	55.0	55,545	0.6	0.8	CY 2003
1,387,300	10.7	11.8	12.2	60.3	61,277	1.7	1.7	CY 2004
1,567,396	13.0	13.0	13.4	66.8	68,978	5.2	3.9	CY 2005
1,600,804	2.1	12.8	13.1	70.3	70,165	0.5	0.5	CY 2006
1,733,895	8.3	13.1	13.4	73.6	75,709	1.5	1.5	CY 2007
1,760,438	1.5	13.6	13.9	73.0	76,561	0.7	0.7	CY 2008
1,530,282	-13.1	11.9	12.3	55.5	66,332	-42.6	-11.9	CY 2009
1,622,244	6.0	11.6	11.9	61.0	70,112	0.7	0.7	CY 2010
1,764,611	8.8	12.5	12.8	65.2	76,126	13.8	9.1	CY 2011

Source : 1. Various agencies of Ministry of Finance and tax collection of each county/city government.

2. GNP and GDP data are from DGBAS May, 2012.

Explanation : Starting from FY 1993, the tax revenues and starting from the end of 1992, the population number all include data of Kinmen and Lienchiang counties.

Note : 1.*The population data prior to 2001 refers to year end figures. That for the years after 2001 refers to mid year figures.

2.**Starting from 2002, tax revenues ratio excludes Financial Enterprises Business Tax & Health and Welfare Surcharge on Tobacco, from 2011, tax revenues ratio excludes the Specifically Selected Goods and Services Tax.

表3-8. 賦稅收入指標(續1完)

單位：%

會計年度	主要稅收占國民生產毛額之百分比 Major Tax Revenues/GNP					
	關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	貨物稅 Commodity Tax	營業稅 Business Tax	土地稅 Land Tax
76年度	2.4	1.4	1.4	1.6	1.9	2.0
77年度	2.3	1.8	1.8	1.9	2.1	2.6
78年度	2.3	2.1	2.0	2.1	2.0	3.2
79年度	1.9	2.5	2.7	2.0	2.6	2.4
80年度	1.7	1.7	2.3	1.8	2.6	2.5
81年度	1.6	1.8	2.2	2.1	2.7	4.0
82年度	1.7	1.8	2.2	2.3	2.8	3.7
83年度	1.6	1.8	2.3	2.2	3.0	3.2
84年度	1.6	2.1	2.4	2.2	3.0	2.7
85年度	1.4	1.9	2.5	2.0	2.8	2.0
86年度	1.2	1.8	2.5	1.8	2.7	2.1
87年度	1.3	1.8	2.6	1.7	2.7	1.9
88年度	1.1	2.0	2.5	1.5	2.6	1.6
89年度	1.0	2.0	2.0	1.4	2.1	1.4
90年	0.9	2.3	2.4	1.3	2.0	0.9
91年	0.8	1.6	2.1	1.3	2.0	0.9
92年	0.8	1.9	1.8	1.3	1.8	1.0
93年	0.7	2.1	1.8	1.4	2.0	1.1
94年	0.7	2.7	2.5	1.4	2.0	1.1
95年	0.6	2.5	2.7	1.3	1.9	1.0
96年	0.6	2.9	2.6	1.1	1.9	1.0
97年	0.6	3.4	3.0	1.0	1.9	0.9
98年	0.5	2.6	2.4	1.0	1.7	0.9
99年	0.6	2.0	2.2	1.1	1.9	1.0
100年	0.7	2.6	2.4	1.2	2.0	1.0

Table 3-8. Tax Revenues Index (Cont.1 End)

Unit : %

主要稅收占國內生產毛額之百分比 Major Tax Revenues/GDP						FY
關稅 Customs Duties	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	貨物稅 Commodity Tax	營業稅 Business Tax	土地稅 Land Tax	
2.4	1.4	1.5	1.7	2.0	2.1	1987
2.3	1.8	1.8	2.0	2.2	2.7	1988
2.4	2.1	2.1	2.1	2.1	3.3	1989
1.9	2.6	2.7	2.0	2.6	2.5	1990
1.7	1.8	2.4	1.8	2.6	2.6	1991
1.7	1.9	2.3	2.2	2.8	4.1	1992
1.7	1.8	2.2	2.3	2.9	3.8	1993
1.6	1.8	2.4	2.3	3.1	3.2	1994
1.7	2.1	2.5	2.3	3.1	2.8	1995
1.4	2.0	2.6	2.0	2.9	2.1	1996
1.3	1.8	2.5	1.8	2.7	2.1	1997
1.3	1.8	2.6	1.7	2.7	1.9	1998
1.1	2.1	2.5	1.5	2.7	1.6	1999
1.0	2.0	2.0	1.5	2.1	1.4	2000
0.9	2.4	2.5	1.3	2.1	0.9	CY 2001
0.8	1.6	2.2	1.4	2.1	0.9	CY 2002
0.8	2.0	1.8	1.4	1.8	1.0	CY 2003
0.7	2.1	1.9	1.4	2.1	1.2	CY 2004
0.7	2.8	2.5	1.4	2.0	1.2	CY 2005
0.6	2.5	2.7	1.3	1.9	1.1	CY 2006
0.6	3.0	2.7	1.2	1.9	1.0	CY 2007
0.6	3.5	3.1	1.0	1.9	0.9	CY 2008
0.6	2.7	2.5	1.0	1.8	0.9	CY 2009
0.7	2.1	2.2	1.1	2.0	1.0	CY 2010
0.7	2.7	2.5	1.2	2.1	1.0	CY 2011

表3-9. 各國賦稅負擔率
(含社會安全捐)

單位：％

年別 CY	中華民國 Republic of China	澳大利亞 Australia	奧地利 Austria	比利時 Belgium	加拿大 Canada	丹麥 Denmark	法國 France	德國* Germany	希臘 Greece	義大利 Italy
1965	—	20.4	33.9	31.1	25.7	30.0	34.2	31.6	17.8	25.5
1970	—	20.9	33.8	33.9	30.9	38.4	34.2	31.5	20.0	25.7
1975	—	25.1	36.6	39.5	32.0	38.4	35.5	34.3	19.4	25.4
1980	—	25.9	38.9	41.3	31.0	43.0	40.2	36.4	21.6	29.7
1985	17.3	27.5	40.8	44.3	32.5	46.1	42.8	36.1	25.5	33.6
1990	22.6	27.8	39.7	42.0	35.9	46.5	42.0	34.8	26.2	37.8
1995	21.6	28.1	41.4	43.5	35.6	48.8	42.9	37.2	28.9	40.1
1996	21.2	28.7	42.8	43.9	35.9	49.2	44.2	36.5	35.9	41.8
1997	20.6	28.5	44.4	44.4	36.7	49.0	44.5	36.2	30.3	43.3
1998	20.7	29.3	44.1	45.1	36.7	49.3	44.3	36.5	32.0	41.7
1999	19.4	29.7	43.8	45.0	36.4	50.1	45.2	37.3	32.9	42.5
2000	17.9	30.3	43.0	44.7	35.6	49.4	44.4	37.5	34.0	42.2
2001	18.1	28.7	44.9	44.7	34.8	48.5	44.1	36.3	32.9	41.9
2002	17.1	29.6	43.6	44.8	33.7	47.9	43.5	35.6	33.6	41.3
2003	17.1	29.8	43.5	44.3	33.7	48.0	43.3	35.8	32.0	41.7
2004	17.4	30.1	43.0	44.5	33.6	49.0	43.6	35.0	31.2	41.0
2005	19.1	29.8	42.1	44.6	33.4	50.8	44.1	35.0	31.9	40.8
2006	19.2	29.3	41.5	44.2	33.3	49.6	44.4	35.6	31.2	42.3
2007	19.2	29.4	41.8	43.6	33.0	48.9	43.7	36.0	31.8	43.4
2008	20.0	27.0	42.8	44.1	32.3	48.1	43.5	36.4	31.5	43.3
2009	18.8	25.9	42.7	43.2	32.0	48.1	42.4	37.3	30.0	43.4
2010 ※	18.4	...	42.0	43.8	31.0	48.2	42.9	36.3	30.9	43.0
2011	...	...	...	...	...	...	...	...	...	...

資料來源：1. 新加坡：‘Economic Survey of Singapore First Quarter 2012’。
2. 其他各國資料錄自 OECD ‘Revenue Statistics’ (2011年版)。

說明：我國資料為占GDP (行政院主計總處101年5月發布之資料) 之比率。

附註：1. *1990年以前僅為西德資料。
2. **新加坡資料未含社會安全捐。
3. ※除我國與新加坡外，其餘國家2010年為暫定數。

Table 3-9. Total Tax Revenues as a percentage of GDP of Key Countries
(Including Social Security Contributions)

Unit : %

冰 島	日 本	南 韓	荷 蘭	挪 威	新加坡**	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzerland	United Kingdom	United States
26.2	18.0	—	32.8	29.6	—	14.7	33.3	17.5	30.4	24.7
27.4	19.5	—	35.6	34.5	—	15.9	37.8	19.7	36.7	27.0
30.0	20.7	14.9	40.7	39.2	—	18.4	41.3	24.4	34.9	25.6
29.6	25.1	17.1	42.9	42.4	—	22.6	46.4	25.2	34.8	26.4
28.2	27.1	16.1	42.4	42.6	16.7	27.6	47.4	25.8	37.0	25.6
30.9	29.0	19.5	42.9	41.0	15.0	32.5	52.2	25.8	35.5	27.4
31.2	26.8	20.0	41.5	40.9	15.9	32.1	47.5	27.7	34.0	27.8
32.3	26.8	20.6	40.9	40.9	16.8	31.9	49.4	28.1	33.9	28.2
32.2	27.2	20.3	40.9	41.5	17.2	32.9	50.5	27.6	34.2	28.7
34.5	26.8	20.3	39.0	42.4	16.1	33.2	50.7	28.5	35.5	29.1
36.9	26.3	20.7	40.1	42.7	15.4	34.1	51.1	28.7	35.8	29.1
37.2	27.0	22.6	39.6	42.6	15.5	34.2	51.4	30.0	36.3	29.5
35.4	27.3	23.0	38.1	42.9	16.4	33.8	49.4	29.5	36.1	28.4
35.3	26.2	23.2	37.4	43.1	13.2	34.2	47.5	29.9	34.6	26.0
36.7	25.7	24.0	36.9	42.3	12.4	34.2	47.8	29.2	34.3	25.5
37.9	26.3	23.3	37.2	43.3	12.2	34.6	48.1	28.8	34.8	25.7
40.7	27.4	24.0	38.4	43.5	12.1	35.7	48.9	29.2	35.7	27.1
41.5	28.0	25.0	39.1	43.9	12.4	36.6	48.3	29.1	36.4	27.9
40.6	28.3	26.5	38.7	43.6	13.5	37.2	47.4	28.9	36.0	27.9
36.7	28.3	26.5	39.1	42.9	14.0	33.3	46.4	29.1	35.7	26.3
33.9	26.9	25.5	38.2	42.9	13.1	30.6	46.7	29.7	34.3	24.1
36.3	...	25.1	...	42.8	13.1	31.7	45.8	29.8	35.0	24.8
...	...	...	...	...	14.1	...	...	...	...	...

Source : 1.The data of Singapore is derived from 'Economic Survey of Singapore First Quarter 2012' .

2.Other Countries are derived from 'Revenue Statistics of OECD' (2011 Edition).

Explanation : The data of R.O.C is Percentage of GDP (data from DGBAS May, 2012).

Note : 1.*Prior to 1991, data for Germany referred only to the data of the Federal Republic of Germany (West Germany).

2.**The data of Singapore exclude Social Security Surtax.

3.※The data of the year 2010 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

(不含社會安全捐)

單位：%

[illegible]

Table 3-9. Total Tax Revenues as a percentage of GDP
of Key Countries (Cont.1 End)
(Excluding Social Security Contributions)

Unit : %

冰 島	日 本	南 韓	荷 蘭	挪 威	新加坡**	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether- lands	Norway	Singapore	Spain	Sweden	Switzerland	United Kingdom	United States
24.1	14.1	—	22.7	26.1	—	10.5	29.2	14.9	25.7	21.4
25.1	15.2	—	23.1	29.0	—	10.0	32.2	16.2	31.6	22.7
29.2	14.7	14.8	25.1	29.5	—	9.7	33.2	19.0	28.8	20.3
29.0	18.0	16.4	26.6	33.5	—	11.6	33.0	18.9	29.0	20.6
27.5	18.9	15.8	23.7	33.8	16.7	16.3	35.6	19.9	30.4	19.1
30.0	21.3	17.5	26.9	30.2	15.0	21.0	38.0	19.7	29.5	20.5
28.7	17.8	17.6	24.1	31.3	15.9	20.5	34.4	20.2	28.0	20.9
29.5	17.8	18.4	24.0	31.6	16.8	20.4	35.7	20.8	28.6	21.5
29.4	18.0	18.0	23.7	32.4	17.2	21.4	36.9	20.5	28.9	21.9
32.8	17.4	17.5	23.7	32.8	16.1	21.5	37.5	21.7	30.1	22.4
35.3	17.0	17.8	24.4	32.9	15.4	22.3	39.6	21.7	30.4	22.5
34.4	17.5	18.8	24.2	33.7	15.5	22.3	37.9	22.7	30.2	22.6
33.6	17.4	19.7	24.4	34.0	16.4	21.7	36.2	22.4	30.7	21.9
33.4	16.2	19.8	24.2	33.7	13.2	22.1	34.7	22.4	29.4	19.6
34.5	15.8	20.4	23.5	33.1	12.4	22.2	35.6	21.9	28.9	18.9
35.1	16.4	19.5	23.6	33.9	12.2	22.6	36.2	22.0	28.9	19.2
37.5	17.3	18.9	25.4	34.6	12.1	23.7	35.8	22.2	29.0	20.5
38.2	17.7	19.7	25.1	35.2	12.4	24.6	36.0	22.5	29.8	21.3
37.6	18.0	21.0	25.3	34.5	13.5	25.2	35.0	22.1	29.4	21.4
33.9	17.4	20.7	24.7	33.9	14.0	21.2	34.9	22.4	28.9	19.8
30.8	15.9	19.7	24.4	32.8	13.1	18.6	35.3	22.6	27.6	17.6
...	...	...	...	...	13.1	...	...	...	...	...
...	...	...	...	...	14.1	...	...	...	...	...

表3-10. 關稅實徵毛額

單位：新台幣千元

貨 物 類 別	93年 CY 2004	94年 CY 2005
毛 收 總 計 數	81,983,395	84,212,153
01 活動物；動物產品	3,820,443	4,615,412
01 活動物	16,437	14,377
02 肉及食用雜碎	1,302,094	1,919,156
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	1,776,806	1,791,167
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	687,215	748,383
05 未列名動物產品	37,891	142,329
02 植物產品	4,212,396	4,943,900
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉	40,634	42,180
07 食用蔬菜及部分根菜與塊莖菜類	652,925	859,563
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	2,058,632	2,524,671
09 咖啡、茶、馬黛茶及香辛料	210,745	207,488
10 穀類	545,755	564,734
11 製粉工業產品；麥芽；澱粉；菊糖；麵筋	350,274	403,850
12 油料種子及含油質果質；雜項穀粒、種子及果實；工業用或藥用植物；芻草及飼料	306,189	291,883
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	41,449	41,557
14 編結用植物性材料；未列名植物產品	5,793	7,974
03 動植物油脂及其分解物；調製食用油脂；動植物蠟	222,304	196,656
15 動植物油脂及其分解物；調製食用油脂；動植物蠟	222,304	196,656
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品	10,707,650	12,203,739
16 肉、魚、或甲殼、軟體或其他水產無脊椎動物等之調製品	276,264	357,201
17 糖及糖果	576,485	822,623
18 可可及可可製品	200,027	227,076
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	1,465,300	1,504,239

資料來源：財政部關稅總局。

說明：本表數字未扣除退稅數。

Table 3-10. Gross Amount of Customs Duties

Unit: NT\$1,000

95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
81,469,195	83,866,798	82,544,530	70,580,871	91,591,655	98,825,523
4,482,550	4,787,844	5,839,663	5,849,449	7,039,205	7,251,480
8,512	9,264	8,509	7,092	9,190	10,547
1,869,028	1,762,495	2,150,244	2,174,581	2,592,151	2,649,979
1,739,623	1,980,508	2,859,113	2,899,969	3,253,344	3,285,146
739,095	938,128	695,172	640,021	1,035,535	1,096,805
126,292	97,449	126,625	127,786	148,985	209,003
4,596,666	5,307,211	5,150,635	4,717,739	5,286,993	4,858,897
36,813	38,998	37,049	33,921	33,730	35,188
828,200	1,072,536	1,017,612	893,912	765,170	754,527
2,249,654	2,513,303	2,336,290	2,243,059	2,488,507	2,105,614
251,120	270,631	291,971	321,317	368,682	397,114
496,022	588,225	538,958	388,726	576,307	640,567
392,058	474,208	547,489	498,674	656,074	504,994
297,149	295,372	321,079	278,726	329,461	344,166
40,140	48,402	54,713	55,022	64,033	70,423
5,510	5,536	5,474	4,382	5,029	6,304
139,064	186,960	221,912	149,053	162,900	203,766
139,064	186,960	221,912	149,053	162,900	203,766
12,681,202	12,480,946	13,022,726	12,077,876	12,998,239	12,970,391
349,303	380,364	486,765	485,453	524,925	447,664
979,377	738,890	843,648	901,980	992,919	999,475
220,333	197,975	230,884	255,462	312,918	353,091
1,406,931	1,519,807	1,427,074	1,247,234	1,565,994	1,530,859

Source : Directorate General of Customs, Ministry of Finance.

Explanation : Tax rebate amount is not yet deducted from the figures listed in the table.

表3-10. 關稅實徵毛額(續1)

單位:新台幣千元

貨 物 類 別	93年 CY 2004	94年 CY 2005
20 蔬菜、果實、堅果或植物其他部分之調製品	1,003,310	1,038,775
21 雜項調製食品	1,956,688	2,134,353
22 飲料、酒類及醋	560,048	573,900
23 食品工業產製過程之殘渣及廢品、調製動物飼料	66,542	67,834
24 菸（包括菸葉及菸類）及菸葉代用品	4,602,986	5,477,738
05 礦產品	464,867	429,206
25 鹽；硫磺；泥土及石料；石膏料；石灰及水泥	27,645	26,477
26 礦石、溶渣及礦灰	118	138
27 礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟	437,104	402,591
06 化學或有關工業產品	6,721,162	6,466,391
28 無機化學品；貴金屬；稀土金屬，放射性元素及其同位素之有機或無機化合物	862,876	800,401
29 有機化學產品	1,646,894	1,648,695
30 醫藥品	36,678	22,233
31 肥料	54,761	43,635
32 鞣革或染色用萃取物；鞣酸及其衍生物；染料、顏料及其他著色料；漆類及凡立水；油灰及其他灰泥；墨類	1,238,418	1,115,628
33 精油及樹脂狀物質；香水、化妝品或盥洗用品	220,266	259,413
34 肥皂，有機界面活性劑，洗滌劑，潤滑劑，人造蠟；調製蠟，擦光或除垢劑，蠟燭及類似品，塑型用軟膏，（牙科用蠟）以及石膏為基料之牙科用劑	448,563	424,536
35 蛋白狀物質；改質澱粉；膠；酵素	318,475	323,074
36 炸藥；煙火品；火柴；引火合金；可燃製品	3,942	5,173
37 感光或電影用品	172,320	156,330
38 雜項化學產品	1,717,969	1,667,273
07 塑膠及其製品；橡膠及其製品	5,448,741	5,601,225
39 塑膠及其製品	4,177,555	4,310,388

Table 3-10. Gross Amount of Customs Duties (Cont.1)

Unit: NT\$1,000

95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
1,069,181	1,115,924	1,173,135	1,162,676	1,330,257	1,439,340
2,353,266	2,365,896	2,531,628	2,790,197	3,027,152	2,791,127
639,592	702,759	731,039	659,293	718,896	836,382
67,802	69,650	68,749	63,173	83,585	98,068
5,595,417	5,389,681	5,529,804	4,512,408	4,441,593	4,474,385
1,154,864	1,833,475	1,945,582	947,989	1,737,394	1,706,365
44,771	66,061	66,253	82,398	70,332	57,801
69	379	1,197	693	573	297
1,110,024	1,767,035	1,878,132	864,898	1,666,489	1,648,267
6,716,314	7,038,648	7,580,196	6,297,367	8,067,715	8,487,362
792,245	821,782	996,287	647,448	956,001	883,650
1,831,837	1,984,744	2,159,070	1,739,715	2,136,043	2,357,809
21,555	27,680	25,747	30,282	28,692	34,117
16,649	316	828	710	551	633
1,180,426	1,183,481	1,200,417	1,009,544	1,318,379	1,312,854
280,686	305,775	306,381	315,519	387,003	438,013
435,896	449,384	505,702	435,999	614,107	663,680
348,013	369,225	413,866	382,805	498,076	546,474
3,368	2,819	4,554	5,610	4,365	6,687
132,968	123,904	100,631	83,001	109,711	116,529
1,672,671	1,769,538	1,866,713	1,646,734	2,014,787	2,126,916
5,874,289	6,115,115	6,162,786	4,871,225	6,662,707	7,331,880
4,501,347	4,716,854	4,603,536	3,702,586	4,995,987	5,450,470

表3-10. 關稅實徵毛額(續2)

單位:新台幣千元

貨 物 類 別	93年 CY 2004	94年 CY 2005
40 橡膠及其製品	1,271,186	1,290,837
08 生皮、皮革、毛皮及其製品，鞍具及輓具，旅行用物品、手袋及其類似容器，動物腸線製品（蠶腸線除外）	945,403	940,880
41 生皮（毛皮除外）及皮革	73,839	62,839
42 皮革製品；鞍具及輓具；旅行用物品、手提袋及類似容器；動物腸線（蠶腸線除外）製品	863,976	871,260
43 毛皮與人造毛皮及其製品	7,588	6,781
09 木及木製品；木炭；軟木及軟木製品；草及其他編結材料之編結品；編籃及柳條編結品	585,374	564,272
44 木及木製品，木炭	566,313	545,251
45 軟木及軟木製品	2,189	2,074
46 草及其他編結材料之編結品；編籃及柳條編結品	16,872	16,947
10 木漿或其他纖維素材料之紙漿；回收（廢料及碎屑）紙或紙板；紙及紙板及其製品	120,811	104,700
47 木漿或其他纖維素材料之紙漿；回收（廢料及碎屑）紙或紙板	1,075	114
48 紙及紙板；紙漿、紙或紙板之製品	82,177	62,564
49 書籍、新聞報紙、圖書及其他印刷工業產品；手寫稿、打字稿及設計圖樣	37,559	42,022
11 紡織品及紡織製品	5,453,417	5,392,745
50 絲	13,297	12,106
51 羊毛、動物粗細毛、馬毛紗及其梭織物	47,040	47,708
52 棉花	339,192	272,939
53 其他植物紡織纖維；紙紗及紙紗梭織物	5,697	6,012
54 人造纖維絲；人造紡織材料之扁條及類似品	294,240	256,737
55 人造纖維棉	278,053	225,190
56 填充用材料、氈呢、不織布；特種紗；撚線、繩、索、纜及其製品	221,700	219,075
57 地毯及其他紡織材料覆地物	82,109	87,435
58 特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	82,021	74,157
59 浸漬、塗佈、被覆或黏合之紡織物；工業用紡織物	248,422	248,525

Table 3-10. Gross Amount of Customs Duties (Cont.2)

Unit:NT\$1,000

95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
1,372,942	1,398,261	1,559,250	1,168,639	1,666,720	1,881,410
800,554	942,241	960,737	864,100	930,757	1,248,419
51,667	51,279	48,090	35,998	36,585	42,035
742,619	885,738	904,391	823,537	884,134	1,194,182
6,268	5,224	8,256	4,565	10,038	12,202
546,345	623,833	562,816	443,304	615,669	505,098
530,146	606,258	545,850	427,538	599,560	489,218
1,990	2,066	2,557	1,822	2,245	2,140
14,209	15,509	14,409	13,944	13,864	13,740
117,592	136,864	133,768	101,679	150,368	150,027
40	57	694	1,257	947	2,192
64,600	77,687	70,940	57,266	81,726	85,376
52,952	59,120	62,134	43,156	67,695	62,459
5,309,862	5,012,705	4,965,978	4,221,226	4,905,031	5,664,156
14,998	14,859	13,618	10,970	12,830	12,378
36,738	29,697	27,987	20,358	22,794	28,109
239,672	242,212	194,467	155,078	234,399	202,242
5,738	6,170	4,135	3,065	4,003	3,683
259,480	263,744	240,806	189,726	272,047	238,935
183,272	185,573	180,001	152,829	179,692	191,210
223,603	255,342	269,844	258,507	298,009	312,108
78,465	81,353	86,196	62,923	89,478	96,772
73,941	63,475	66,181	49,857	53,707	58,919
247,795	274,827	251,923	196,414	249,809	227,788

表3-10. 關稅實徵毛額(續3)

單位:新台幣千元

貨 物 類 別	93年 CY 2004	94年 CY 2005
60 針織品或鉤針織品	105,109	85,677
61 針織或鉤針織之衣著及服飾附屬品	1,383,580	1,408,450
62 非針織或非鉤針織之衣著及服飾附屬品	2,004,868	2,064,831
63 其他製成紡織品; 組合品; 舊衣著及舊紡織品; 破布	348,089	383,903
12 鞋、帽、雨傘、遮陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件 ; 已整理之羽毛及其製品; 人造花、人髮製品	767,071	934,010
64 鞋靴、綁腿及類似品; 此類物品之零件	690,032	847,938
65 帽類及其零件	46,727	52,794
66 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	23,977	27,383
67 已整理之羽毛、羽絨及其製品、人造花、人髮製品	6,335	5,895
13 石料、膠泥、水泥、石棉、雲母或類似材料之製品; 陶瓷產品; 玻璃及玻璃器	1,841,216	1,796,437
68 石料、膠泥、水泥、石棉、雲母或類似材料之製品	525,790	507,261
69 陶瓷產品	796,647	793,186
70 玻璃及玻璃器	518,779	495,990
14 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及 其製品; 仿首飾; 鑄幣	61,275	62,540
71 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬 及其製品; 仿首飾; 鑄幣	61,275	62,540
15 卑金屬及卑金屬製品	4,700,185	4,705,405
72 鋼鐵	347,419	126,568
73 鋼鐵製品	1,602,433	1,764,591
74 銅及其製品	685,282	611,018
75 鎳及其製品	7,785	2,485
76 鋁及其製品	907,000	1,016,336
78 鉛及其製品	2,479	1,854
79 鋅及其製品	14,837	15,609
80 錫及其製品	1,662	2,136

Table 3-10. Gross Amount of Customs Duties (Cont.3)

Unit:NT\$1,000

95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
99,617	89,113	73,500	64,059	67,489	79,069
1,449,662	1,428,298	1,458,044	1,243,252	1,447,379	1,835,823
2,033,279	1,696,757	1,726,052	1,495,173	1,604,557	1,938,853
363,602	381,285	373,224	319,015	368,838	438,267
978,197	886,026	973,503	894,811	1,009,816	1,139,956
885,275	795,880	867,876	799,850	905,241	1,019,546
60,454	53,342	67,195	64,780	66,756	79,444
27,084	31,613	31,666	23,474	30,182	33,727
5,384	5,191	6,766	6,707	7,637	7,239
1,856,266	2,057,093	2,034,347	1,612,460	2,206,395	2,494,301
547,406	581,378	578,105	507,203	636,305	676,365
790,229	922,160	902,673	665,255	941,994	1,026,188
518,631	553,555	553,569	440,002	628,096	791,748
61,888	62,709	86,938	85,783	127,800	175,611
61,888	62,709	86,938	85,783	127,800	175,611
4,866,138	5,209,042	5,102,287	3,310,907	4,539,426	5,128,929
51,482	21,382	22,321	8,922	15,782	13,810
1,803,125	1,980,360	1,857,335	1,360,215	1,789,295	2,300,599
755,063	812,837	816,622	470,938	723,425	756,085
3,281	3,478	4,849	3,006	11,055	8,331
1,102,161	1,072,286	1,104,655	576,173	860,670	857,175
1,399	20,736	33,496	7,483	3,462	3,222
25,722	25,791	17,567	10,008	16,020	26,119
1,921	2,144	2,367	2,401	4,162	5,458

表3-10. 關稅實徵毛額(續4完)

單位:新台幣千元

貨 物 類 別	93年 CY 2004	94年 CY 2005
81 其他卑金屬；瓷金；及其製品	16,153	22,319
82 卑金屬製工具、器具、利器、匙、叉及其零件	780,903	733,381
83 雜項卑金屬製品	334,232	409,108
16 機器及機械用具；電機設備；及其零件；錄音機及聲音重放機， 電視影像、聲音記錄機及重放機，上述各物件之零件及附件	16,146,003	15,482,997
84 核子反應器、鍋爐、機器及機械用具；及其零件	9,548,408	9,035,815
85 電機與設備及其零件；錄音機及聲音重放機、電視影像、聲音記錄機及重放機，以及上述各物之零件及附件	6,597,595	6,447,182
17 車輛、航空器、船舶及有關運輸設備	6,756,000	6,691,375
86 鐵路或電車道機車、車輛及其零件；鐵路或電車道軌道固定設備及 配件與零件；各種機械式（包括電動機械）交通信號設備	144,820	204,627
87 鐵路及電車道車輛以外之車輛及其零件與附件	6,606,791	6,479,674
88 航空器、太空船及其零件	209	799
89 船舶及浮動構造體	4,180	6,275
18 光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具、 鐘錶、樂器；上述物品之零件及附件	1,489,150	1,430,830
90 光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具 ；上述物品之零件及附件	996,834	897,422
91 鐘、錶及其零件	356,218	424,491
92 樂器與其零件及附件	136,098	108,917
19 武器與彈藥；及其零件與附件	3,125	2,064
93 武器與彈藥；及其零件與附件	3,125	2,064
20 雜項製品	839,759	805,918
94 家具、寢具、褥、褥支持物、軟墊及類似充填家具；未列明之燈 具及照明配件；照明標誌、照明名牌及類似品；組合式建築物	377,669	347,915
95 玩具、遊戲品與運動用品及其零件與附件	178,522	187,435
96 雜項藝品	283,568	270,568
21 藝術品、珍藏品及古董	10,677,043	10,841,451
97 藝術品、珍藏品及古董	10,671,811	467
98 關稅配額之貨品	5,232	10,840,984

Table 3-10. Gross Amount of Customs Duties (Cont.4 End)

Unit:NT\$1,000

95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
22,048	26,325	45,116	33,074	49,700	57,235
723,937	854,983	840,758	542,314	706,642	764,863
375,999	388,720	357,201	296,373	359,213	336,032
14,611,142	15,055,689	14,899,566	11,486,377	15,840,541	16,690,321
8,427,947	8,642,263	8,523,291	6,297,032	9,226,877	9,732,322
6,183,195	6,413,426	6,376,275	5,189,345	6,613,664	6,957,999
4,580,195	3,583,409	3,087,396	2,844,033	4,131,357	18,589,358
227,500	293,963	133,452	87,224	719,097	208,238
4,346,308	3,283,087	2,946,683	2,753,072	3,404,731	18,365,432
252	300	305	236	218	249
6,135	6,059	6,956	3,501	7,311	15,439
1,456,060	1,666,273	1,604,110	1,334,546	1,602,190	1,696,227
947,899	1,079,773	994,840	838,062	1,039,258	1,043,893
404,904	465,578	489,005	390,495	456,440	536,497
103,257	120,922	120,265	105,989	106,492	115,837
1,807	1,646	2,668	3,396	3,195	2,706
1,807	1,646	2,668	3,396	3,195	2,706
817,361	808,607	830,587	832,549	898,885	972,429
357,797	327,926	372,127	340,012	395,016	455,518
177,612	188,681	174,283	221,115	191,525	181,686
281,952	292,000	284,177	271,422	312,344	335,225
9,820,839	10,070,462	7,376,329	7,635,002	12,675,072	1,557,844
1,592	303	810	1,026	1,213	1,717
9,819,247	10,070,159	7,375,519	7,633,976	12,673,859	1,556,127

表3-11. 綜合所得稅結算申報—按淨所得級距別分

單位：件、新台幣千元

年別及 所得級距 CY & Classification	申報戶數 No. of Declared	核 定 所得淨額 Net Income Amount of Verified	核 定 應納稅額 Income Tax Amount of Verified	稿 費 收 入 額 Revenues from Publishing Article	各 類			
					合 計 Total	營利所得 Profit- seeking Income	執 行 業務所得 Professional Service Income	薪資所得 Wages Income
93年 2004	5,135,554	1,875,839,459	246,145,194	8,282,803	3,987,586,981	78,513,851	66,871,027	3,023,604,948
94年 2005	5,182,450	2,034,540,232	278,621,627	8,414,819	4,201,538,641	80,747,992	72,961,906	3,097,973,787
95年 2006	5,242,969	1,993,622,490	276,748,611	8,463,985	4,298,720,200	83,195,011	73,705,697	3,151,500,729
96年 2007	5,385,801	2,190,828,800	307,663,336	8,413,865	4,596,692,404	86,620,775	76,862,128	3,325,154,970
97年 2008	5,469,774	2,117,521,187	314,740,311	8,339,821	4,768,903,676	86,156,460	77,861,287	3,386,911,241
98年 2009	5,349,318	1,676,611,159	228,675,892	7,940,692	4,247,987,952	73,421,400	83,762,693	3,182,267,907
NET=0(萬元) (NT\$10,000)	2,221,421	0	0	1,466,856	786,971,350	21,911,721	7,835,707	610,185,522
0-41	2,050,579	326,802,511	19,799,307	1,809,825	1,338,853,551	19,612,458	14,161,459	1,111,573,859
41-109	734,978	487,063,812	40,084,338	1,663,150	966,594,879	13,972,853	16,379,513	766,107,716
109-218	238,577	355,620,364	41,291,322	1,443,054	547,172,507	7,865,593	16,501,518	398,185,709
218-409	73,951	211,287,958	35,390,145	964,183	278,021,670	4,055,931	14,312,519	176,230,416
409-500	9,988	44,861,453	9,649,916	183,079	54,604,962	772,721	3,375,684	30,527,551
500-1000	14,037	93,020,729	24,742,828	314,944	107,537,931	1,527,197	6,712,511	51,118,159
1000以上	5,787	157,954,332	57,718,036	95,601	168,231,102	3,702,926	4,483,782	38,338,975

資料來源：財政部財稅資料中心。

Table 3-11. Filing Case of Individual Income Tax—
by classification of Net Income

Unit : Case, NT\$ 1,000

所得金額 Category								
利息所得 Interest Income	租賃及權利金所得 Royalty Income	自力耕作所得 Self- Undertaking Income	財產 交易所得 Property Transactions	機會 中獎所得 Prizes or Awards Won Income	股利所得 Dividend	其他所得 Others	稿費所得 Income from Publishing Article	未能 歸類所得 N. E. S.
203,870,457	84,610,094	—	9,481,671	2,658,961	411,643,091	35,014,112	1,506,956	69,811,813
225,943,507	89,682,376	—	10,104,644	2,901,761	512,920,583	46,154,178	1,513,532	60,634,375
273,688,370	93,792,217	—	11,075,798	3,044,814	513,818,093	53,287,956	1,511,855	40,099,660
312,694,855	96,120,451	—	12,144,241	3,377,105	587,334,731	74,749,916	1,492,674	20,140,558
338,429,080	97,101,384	—	11,560,893	3,756,425	695,189,403	50,264,851	1,494,305	20,178,347
257,821,354	95,642,751	—	16,592,733	3,192,746	458,615,142	55,464,901	1,373,033	19,833,292
78,537,259	14,220,834	—	2,743,700	597,199	40,625,315	6,182,928	165,976	3,965,189
81,494,330	22,958,028	—	4,383,180	1,017,039	66,634,320	12,707,655	299,476	4,011,747
51,878,934	21,896,127	—	3,594,566	809,882	76,902,085	11,580,198	276,525	3,196,480
26,764,697	16,038,673	—	2,406,527	443,340	67,506,408	8,504,760	255,797	2,699,485
11,586,071	10,230,379	—	1,497,683	218,280	51,863,661	5,886,616	186,701	1,953,413
1,903,773	2,136,623	—	355,667	30,009	13,630,248	1,416,588	42,162	413,936
3,179,236	4,198,971	—	776,384	59,303	35,090,981	3,622,361	102,296	1,150,532
2,477,054	3,963,116	—	835,026	17,694	106,362,124	5,563,795	44,100	2,442,510

Source : Financial Data Center, Ministry of Finance.

表3-12. 營利事業所得稅結算申報

單位:新台幣千元

地 區 別 Region	95年 CY 2006			
	本 稅 Profit-seeking Enterprise Income Tax			
	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總 計 Grand Total	840,457	46,623,557,680	1,399,436,159	345,042,493
新北市 New Taipei City	148,320	4,911,526,559	171,508,964	42,071,624
臺北市 Taipei City	179,834	25,674,873,470	431,752,477	107,240,602
臺中市 Taichung City	119,234	2,463,013,058	113,638,481	27,609,370
臺南市 Tainan City	53,077	1,793,515,756	66,155,479	16,172,817
高雄市 Kaohsiung City	93,313	2,598,446,754	147,946,201	36,389,431
宜蘭縣 Yilan County	11,599	134,347,225	4,492,201	1,047,298
桃園縣 Taoyuan County	63,969	3,177,576,563	110,621,385	27,256,580
新竹縣 Hsinchu County	12,917	909,065,460	49,183,291	12,216,017
苗栗縣 Miaoli County	12,681	451,989,686	17,338,245	4,252,999
彰化縣 Changhua County	47,646	1,001,710,639	49,577,233	12,077,723
南投縣 Nantou County	11,978	179,623,201	8,355,255	2,015,294
雲林縣 Yunlin County	12,982	756,094,063	68,616,393	17,071,533
嘉義縣 Chiayi County	9,036	144,292,924	6,853,119	1,653,327
屏東縣 Pingtung County	13,821	181,310,016	7,386,551	1,761,026
臺東縣 Taitung County	3,881	27,462,309	989,957	224,968
花蓮縣 Hualien County	10,306	93,920,905	3,729,956	876,422
澎湖縣 Penghu County	1,716	9,341,545	467,680	105,536
基隆市 Keelung City	9,716	184,028,614	3,944,793	932,952
新竹市 Hsinchu City	14,078	1,811,952,937	132,782,572	33,106,946
嘉義市 Chiayi City	8,845	99,349,354	3,031,521	703,045
金門縣 Kinmen County	1,269	18,264,766	976,314	236,436
連江縣 Lienchiang County	239	1,851,876	88,092	20,549

資料來源：財政部所屬各區國稅局。

說明：1. 「本稅」欄位為當年度所得資料，「未分配盈餘加徵稅額」欄位為上一年資料。
 2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-12. Sources of Profit-seeking Enterprise Income Tax

Unit : NT\$ 1,000

		96年 CY 2007					
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本 稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家 數 No. of Cases	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	核定應納稅額 Tax Payable of Verified
468,287	32,571,288	847,518	57,024,240,804	1,674,194,216	413,691,197	471,596	43,246,421
99,436	2,643,254	151,451	5,742,576,405	203,878,164	50,151,913	100,270	5,594,115
123,813	13,381,005	177,452	33,647,513,201	517,373,835	128,648,257	123,441	16,174,978
60,850	3,044,339	122,525	2,610,349,426	125,543,283	30,577,577	61,208	3,513,418
24,986	2,586,598	54,067	2,030,805,560	87,435,450	21,490,708	25,035	2,459,768
50,533	1,393,940	94,076	2,806,435,428	147,203,679	36,199,940	51,295	2,332,662
3,881	34,341	11,620	137,091,828	4,979,503	1,167,486	3,962	49,304
37,507	2,336,363	65,928	3,613,386,333	136,477,006	33,712,869	38,684	3,006,272
6,220	1,167,364	13,134	976,691,618	54,892,586	13,640,489	6,562	1,849,844
4,919	485,453	13,100	353,423,459	13,703,071	3,343,996	5,019	290,296
19,661	1,015,180	43,671	924,289,728	60,204,875	14,732,798	19,124	871,464
3,863	103,396	12,118	189,287,475	8,151,224	1,964,103	3,993	151,971
4,742	810,679	13,047	980,392,790	95,269,599	23,733,451	4,799	353,440
3,406	51,646	9,376	153,150,212	6,909,171	1,666,408	3,411	25,205
4,381	72,559	14,154	209,812,385	7,382,611	1,759,862	4,418	48,737
1,065	885	3,998	24,922,230	931,380	209,893	1,014	1,536
2,643	24,813	9,052	96,713,552	4,499,511	1,069,883	2,601	13,858
393	325	1,731	9,363,865	473,473	106,819	411	914
4,699	315,171	10,008	206,769,372	9,204,414	2,247,799	4,773	36,892
7,266	3,056,768	16,232	2,183,264,893	184,980,662	46,155,545	7,496	6,445,492
3,511	46,704	9,241	105,445,484	3,548,135	832,763	3,531	25,734
442	497	1,290	20,048,899	1,048,621	254,172	474	514
70	7	247	2,506,660	103,963	24,466	75	8

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : 1. The column of Profit-seeking Income Tax is based on current year, the column of Settlement of the Surtax on Undistributed Earnings is based on last year.

2. Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-12. 營利事業所得稅結算申報(續1完)

單位:新台幣千元

地 區 別 Region	97年 CY 2008			
	本 稅 Profit-seeking Enterprise Income Tax			
	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總 計 Grand Total	849,692	43,267,022,851	1,287,958,134	317,197,094
新北市 New Taipei City	155,078	5,792,967,104	174,639,046	42,858,604
臺北市 Taipei City	174,552	19,010,653,149	404,933,343	100,568,596
臺中市 Taichung City	120,742	2,637,792,740	112,799,170	27,393,546
臺南市 Tainan City	54,693	2,051,882,455	56,327,136	13,715,808
高雄市 Kaohsiung City	95,554	3,096,078,005	111,573,081	27,297,135
宜蘭縣 Yilan County	11,792	151,638,088	5,269,938	1,239,771
桃園縣 Taoyuan County	65,804	3,635,147,288	126,256,213	31,161,530
新竹縣 Hsinchu County	15,757	929,424,679	38,539,336	9,551,375
苗栗縣 Miaoli County	12,953	502,667,455	18,196,525	4,467,852
彰化縣 Changhua County	44,897	1,124,002,185	34,356,267	8,272,168
南投縣 Nantou County	11,417	174,645,089	6,879,542	1,646,574
雲林縣 Yunlin County	13,238	1,156,439,841	38,333,515	9,500,395
嘉義縣 Chiayi County	9,432	157,351,944	6,401,308	1,539,696
屏東縣 Pingtung County	14,291	206,519,881	7,522,876	1,795,451
臺東縣 Taitung County	4,064	23,823,801	1,046,748	239,114
花蓮縣 Hualien County	8,862	94,389,530	3,776,388	889,907
澎湖縣 Penghu County	1,800	9,851,048	506,105	114,741
基隆市 Keelung City	9,871	213,795,614	5,064,370	1,212,717
新竹市 Hsinchu City	14,621	2,174,901,628	131,198,730	32,710,219
嘉義市 Chiayi City	8,674	98,204,822	3,258,929	761,871
金門縣 Kinmen County	1,349	22,544,881	982,777	237,343
連江縣 Lienchiang County	251	2,301,625	96,790	22,680

Table 3-12. Sources of Profit-seeking Enterprise Income Tax (Cont.1 End)

Unit : NT\$ 1,000

		98年 CY 2009					
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本 稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家 數 No. of Cases	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	核定應納稅額 Tax Payable of Verified
479,872	45,861,749	837,465	44,790,627,039	1,012,079,165	248,195,637	481,758	34,137,504
102,231	7,000,439	151,399	4,909,888,579	148,162,171	36,233,333	101,608	6,658,150
122,731	16,472,563	173,443	25,163,101,799	376,827,834	93,545,517	123,609	15,657,952
63,056	2,633,064	118,979	1,906,628,054	79,161,761	18,958,708	64,257	1,468,857
25,431	4,517,335	52,994	1,765,054,309	52,435,429	12,726,995	25,779	1,591,726
51,964	1,971,992	93,461	2,734,324,321	69,379,682	16,818,605	51,919	1,205,687
4,057	71,269	11,771	136,547,525	4,989,522	1,162,641	4,085	93,885
40,043	3,346,010	67,184	2,845,867,185	90,533,418	22,217,225	40,483	2,637,440
7,993	2,513,644	14,937	678,653,890	23,380,080	5,774,808	7,272	1,264,192
4,950	1,107,564	12,928	426,541,344	10,266,411	2,482,170	5,091	357,883
19,854	1,373,890	43,527	902,617,719	38,112,422	9,198,291	19,662	577,354
3,896	69,210	11,207	127,119,927	7,199,526	1,721,932	3,866	58,572
5,076	570,321	13,470	893,194,419	51,581,256	12,806,850	5,268	1,483,244
3,488	40,878	9,294	142,243,275	5,586,432	1,334,050	3,559	43,879
4,422	57,421	13,961	192,524,289	6,505,266	1,535,742	4,603	63,945
1,015	3,849	3,899	25,135,525	1,093,967	248,325	992	5,261
2,518	25,768	8,703	75,675,262	3,215,463	746,191	2,443	24,596
442	82	1,818	9,812,163	515,277	116,342	454	1,442
4,824	104,111	9,899	150,468,402	4,340,442	1,029,369	4,860	31,885
7,807	3,944,139	14,602	1,591,695,947	34,296,722	8,482,679	7,938	883,994
3,490	37,457	8,304	88,024,265	3,175,580	737,108	3,420	27,039
504	659	1,420	23,247,583	1,190,285	287,730	507	513
80	84	265	2,261,257	130,218	31,023	83	6

表3-13. 遺產稅稅源

(1)遺產稅稅源

金額單位:新台幣千元

年 別 及 地 區 別 CY & Region		死亡人數 No. of Persons Death	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免
				徵稅 Taxation	免稅 Exemption	核定案件 遺產總額
						Gross Inheritance Amount of Verified Cases
95年	2006	135,839	89,688	3,465	84,968	367,448,307
96年	2007	141,111	96,275	3,738	91,861	373,571,323
97年	2008	143,624	98,419	4,060	93,651	400,896,557
98年	2009	143,582	100,756	3,288	96,908	569,878,454
99年	2010	145,772	105,586	3,351	102,907	477,782,760
100年	2011	152,915	110,214	3,418	105,998	486,538,397
新北市	New Taipei City	19,774	14,746	467	14,269	63,766,146
臺北市	Taipei City	15,988	13,147	1,144	11,957	117,631,088
臺中市	Taichung City	14,915	11,063	379	10,431	47,145,322
臺南市	Tainan City	13,941	9,954	242	9,624	39,359,973
高雄市	Kaohsiung City	18,845	12,224	247	11,888	41,562,055
宜蘭縣	Yilan County	3,490	2,624	64	2,531	9,470,484
桃園縣	Taoyuan County	10,878	7,649	295	7,321	39,220,604
新竹縣	Hsinchu County	3,458	2,547	65	2,471	9,695,723
苗栗縣	Miaoli County	4,525	3,544	50	3,581	11,470,420
彰化縣	Changhua County	9,349	6,965	128	6,735	34,843,026
南投縣	Nantou County	4,578	3,111	45	3,050	9,020,979
雲林縣	Yunlin County	6,478	4,492	41	4,382	13,930,650
嘉義縣	Chiayi County	5,045	3,432	33	3,327	8,942,286
屏東縣	Pingtung County	7,873	5,046	39	4,993	11,512,894
臺東縣	Taitung County	2,329	1,549	10	1,526	2,454,514
花蓮縣	Hualien County	3,137	2,311	28	2,234	4,879,215
澎湖縣	Penghu County	910	657	2	651	1,037,413
基隆市	Keelung City	2,725	1,756	21	1,721	3,933,090
新竹市	Hsinchu City	2,339	1,681	61	1,644	9,002,666
嘉義市	Chiayi City	1,739	1,287	50	1,241	6,089,037
金門縣	Kinmen County	550	389	7	381	1,507,245
連江縣	Lienchiang County	49	40	—	40	63,567

資料來源：財政部所屬各區國稅局；內政部戶政司(取自100年1月發布之死亡登記數)。

說明：1. 本表資料係改以案件最新一次核定為準，同一案件若因補報或更正等原因，於同年度或跨年度有2次以上重新核定者皆不重複計入，資料追溯修正至95年。

2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-13. Sources of Estate Tax

(1) Sources of Estate Tax

Unit : NT\$ 1,000

案件 Cases Verified for Taxation and Exemption			核定徵稅案件 Cases Verified for Taxation		
農業用地免稅總額 Total Exemption for Farmland	公共設施保留地免稅總額 Total Exemption for Land Reserved for Public Facilities	捐贈財團法人不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate	法定扣除額及免稅額 Deduction or Allowance	應課稅遺產淨額 Net Amount of Taxable Estate
—	—	164,245	122,689,377	54,515,731	68,173,646
—	—	120,150	115,301,773	71,619,596	43,682,177
—	—	129,592	126,992,149	83,022,075	43,970,074
—	—	130,952	286,726,655	142,706,595	144,020,060
—	—	526,134	158,972,271	77,119,710	81,852,561
—	—	106,536	161,852,807	89,278,692	72,574,115
—	—	41,460	25,817,851	14,853,165	10,964,686
—	—	51,766	54,552,256	30,832,334	23,719,922
—	—	4,610	17,246,144	10,150,763	7,095,381
—	—	—	11,805,639	6,304,010	5,501,629
—	—	1,883	9,603,170	4,882,968	4,720,202
—	—	—	2,712,981	1,379,466	1,333,515
—	—	1,711	15,085,063	8,136,899	6,948,164
—	—	—	2,566,034	1,348,255	1,217,779
—	—	—	2,148,445	1,108,844	1,039,601
—	—	1,500	5,299,223	2,784,337	2,514,886
—	—	—	2,047,619	1,068,868	978,751
—	—	—	1,536,723	781,385	755,338
—	—	400	1,099,268	558,950	540,318
—	—	—	1,486,151	755,670	730,481
—	—	—	357,458	181,758	175,700
—	—	—	1,041,470	529,561	511,909
—	—	—	55,734	23,616	32,118
—	—	1,000	872,878	441,836	431,042
—	—	1,400	4,180,584	2,085,721	2,094,863
—	—	806	2,118,931	977,411	1,141,520
—	—	—	219,185	92,875	126,310
—	—	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.
Explanation : 1.The data in this table, which commences from 2006, concerns the cases verified since that year and after. Cases verified twice due to correction and supplementary declaration whether occurring in the same or different years are no longer counted.
2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-13. 遺產稅稅源(續1完)

(2)按課稅級距別分

民國100年

金額單位:新台幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 Number of Cases Levied
總計 Grand Total		4,938
修法後(單一稅率*) After Revision (Single tax rate)	10%	3,892
修法前(合計) Before Revision (Total)		1,046
670,000(元)以下 670,000 or under (NT\$)	2%	45
670,001~1,670,000	4%	49
1,670,001~3,340,000	7%	74
3,340,001~5,010,000	11%	58
5,010,001~6,680,000	15%	59
6,680,001~11,130,000	20%	111
11,130,001~16,700,000	26%	102
16,700,001~44,530,000	33%	244
44,530,001~111,320,000	41%	170
超過111,320,000 over 111,320,000	50%	134

附註：* 自98年1月23日起，遺產稅適用單一稅率10%。

Table 3-13. Sources of Estate Tax (Cont.1 End)
(2) by Tax Brackets
CY 2011

Unit : NT\$ 1,000

實徵案件遺產總額 Gross Estate Amount of Levied Cases	實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate tax Revenues
306,662,687	157,083,901	15,847,227
182,733,730	84,745,739	7,662,902
123,928,957	72,338,163	8,184,325
689,703	12,248	310
872,642	51,590	1,057
1,388,089	163,964	4,658
1,372,275	210,504	6,292
1,496,586	333,391	8,687
2,798,350	912,367	51,799
3,529,889	1,329,980	93,867
14,791,453	6,569,361	751,108
20,015,667	10,803,493	1,301,028
76,974,303	51,951,264	5,965,519

Note : * A single tax rate of 10% has been applied under the Estate Tax as of Jan. 23 2009.

表3-14. 贈與稅稅源

(1)贈與稅稅源

金額單位:新台幣千元

年 別 及 地 區 別 CY & Region	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
		徵稅 No. of Taxation	免稅 No. of Exemption
93年 2004	203,673	37,942	177,005
94年 2005	199,284	34,979	173,064
95年 2006	188,704	27,597	165,167
96年 2007	192,763	30,487	166,060
97年 2008	187,499	29,560	162,732
98年 2009	178,292	14,310	168,492
99年 2010	172,576	13,343	165,078
100年 2011	181,474	14,780	171,197
新北市 New Taipei City	25,188	2,691	23,102
臺北市 Taipei City	30,402	3,709	26,343
臺中市 Taichung City	19,755	1,830	18,432
臺南市 Tainan City	14,190	774	14,297
高雄市 Kaohsiung City	18,254	1,034	17,160
宜蘭縣 Yilan County	3,796	275	3,620
桃園縣 Taoyuan County	14,828	1,361	14,417
新竹縣 Hsinchu County	4,719	445	4,432
苗栗縣 Miaoli County	4,687	339	4,551
彰化縣 Changhua County	9,662	639	9,264
南投縣 Nantou County	4,727	209	4,711
雲林縣 Yunlin County	6,136	229	6,009
嘉義縣 Chiayi County	4,236	151	4,225
屏東縣 Pingtung County	6,523	251	6,478
臺東縣 Taitung County	2,177	63	2,196
花蓮縣 Hualien County	3,007	146	2,929
澎湖縣 Penghu County	815	24	821
基隆市 Keelung City	1,834	81	1,762
新竹市 Hsinchu City	3,414	338	3,331
嘉義市 Chiayi City	1,957	154	1,977
金門縣 Kinmen County	1,097	36	1,071
連江縣 Lienchiang County	70	1	69

資料來源：財政部所屬各區國稅局。

說明：1. 自91年（含）起含福建省資料。

2. 本表自100年起，配合縣市改制直轄市（請參閱編製說明第五點）修正。

Table 3-14. Sources of Gift Tax

(1) Sources of Gift Tax

Unit : NT\$ 1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額 Gross Amount of Taxable Gift	法定免稅額 Allowance	應課稅贈與淨額 Net Amount of Taxable Gift
120,147,982	71,031,581	49,116,401
115,777,595	70,023,060	45,754,535
80,589,175	38,662,617	41,926,558
87,523,267	41,787,931	45,735,336
82,389,259	40,946,031	41,443,228
72,724,012	27,274,852	45,449,160
115,944,328	31,312,856	84,631,471
101,844,080	34,653,565	67,190,515
16,490,495	6,681,573	9,808,922
41,424,067	9,100,924	32,323,143
10,964,706	4,192,192	6,772,514
3,385,136	1,700,999	1,684,137
7,671,361	2,300,721	5,370,640
1,106,928	614,933	491,995
6,896,362	3,219,755	3,676,607
1,774,116	1,006,549	767,567
1,240,623	768,105	472,518
3,556,270	1,399,485	2,156,785
889,754	446,139	443,615
916,393	483,413	432,980
729,784	301,277	428,507
834,635	540,869	293,766
178,009	133,349	44,660
531,376	325,187	206,189
62,240	53,950	8,290
319,823	176,962	142,861
1,899,362	795,785	1,103,577
880,884	327,507	553,377
89,545	81,691	7,854
2,211	2,200	11

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : 1.The data of Fuchien Province is included since 2002.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-14. 贈與稅稅源(續1完)

(2)按課稅級距別分

民國100年

金額單位:新台幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 No. of Cases Levied
總計 Grand Total		15,183
修法後(單一稅率*) After Revision (Single tax rate)	10%	13,345
修法前(合計) Before Revision (Total)		1,838
670,000(元)以下 670,000 or under	4%	329
670,001~1,890,000	6%	357
1,890,001~3,120,000	9%	210
3,120,001~4,340,000	12%	170
4,340,001~5,570,000	16%	103
5,570,001~8,020,000	21%	152
8,020,001~15,580,000	27%	224
15,580,001~32,280,000	34%	145
32,280,001~50,090,000	42%	59
超過50,090,000 over 50,090,000	50%	89

附註：* 自98年1月23日起，贈與稅適用單一稅率10%。

Table 3-14. Sources of Gift Tax (Cont.1 End)
(2) by Tax Brackets
CY 2011

Unit : NT\$ 1,000

實徵案件贈與總額 Gross Gift Amount of Levied Cases	實徵案件贈與淨額 Net Gift Amount of Levied Cases	贈與稅實徵淨額 Net Gift tax Revenues
112,194,964	77,196,942	7,811,614
89,100,693	56,757,283	5,714,388
23,094,271	20,439,659	2,097,226
467,598	101,424	3,995
788,176	409,958	19,630
735,819	487,973	28,509
824,837	604,646	38,676
605,623	497,421	35,128
1,168,362	969,938	78,341
2,654,845	2,315,690	247,959
3,299,541	3,019,783	392,275
2,241,118	2,179,864	208,777
10,308,352	9,852,962	1,043,937

Note : * A single tax rate of 10% has been applied under the Gift Tax as of Jan. 23 2009.

表3-15. 貨物稅稅源

年 別 及 地 區 別 CY & Region	油 氣 類 Oil / Gas			
	家 數 No. of Factory	油類完稅量 Oil Tax Quantity (公秉) (Kilo Liter)	天然氣完稅量 Natural gas Tax Quantity (千立方公尺) (Thousand cubic meters)	液化石油氣完稅量 Liquefied Petroleum gas Tax Quantity (公噸) (M.T.)
93年 2004	15	26,044,529	—	1,297,513
94年 2005	18	26,176,855	—	1,253,461
95年 2006	17	26,327,581	—	1,179,207
96年 2007	16	23,885,961	—	1,090,533
97年 2008	21	22,534,817	—	1,035,249
98年 2009	23	21,019,595	—	1,023,597
99年 2010	25	21,983,855	—	1,025,759
100年 2011	26	21,096,071	—	1,022,854
新北市 New Taipei City	1	5,855	—	—
臺北市 Taipei City	—	—	—	—
臺中市 Taichung City	—	—	—	—
臺南市 Tainan City	1	1,001	—	—
高雄市 Kaohsiung City	7	9,961,980	—	411,639
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	3	7,246,827	—	131,565
新竹縣 Hsinchu County	1	6,465	—	—
苗栗縣 Miaoli County	3	2,735	—	15,474
彰化縣 Changhua County	—	—	—	—
南投縣 Nantou County	1	838	—	—
雲林縣 Yunlin County	6	3,789,962	—	464,176
嘉義縣 Chiayi County	—	—	—	—
屏東縣 Pingtung County	—	—	—	—
臺東縣 Taitung County	—	—	—	—
花蓮縣 Hualien County	—	—	—	—
澎湖縣 Penghu County	—	—	—	—
基隆市 Keelung City	—	—	—	—
新竹市 Hsinchu City	—	—	—	—
嘉義市 Chiayi City	3	80,408	—	—

資料來源：財政部所屬各區國稅局。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-15. Sources of Commodity Tax

車 輛 Vehicles		橡 膠 輪 胎 Rubber Tires		水 泥 Cement		飲 料 品 Beverages	
家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)	家 數 No. of Factory	完 稅 量 Tax Quantity (公斤) (Kg)	家 數 No. of Factory	完 稅 量 Tax Quantity (公斤) (Kg)	家 數 No. of Factory	完 稅 量 Tax Quantity (公斤) (Kg)
464	1,219,048	19	7,750,310	23	13,716,065	249	369,690,741
401	1,288,559	20	8,079,910	22	15,464,335	262	377,698,589
350	1,101,453	20	7,836,509	22	15,277,447	223	366,666,745
304	1,074,451	21	8,016,684	23	13,098,025	231	350,893,777
331	1,074,751	20	7,409,673	26	11,200,670	252	343,976,182
350	881,090	20	8,040,823	26	9,461,500	250	341,077,412
334	814,999	22	9,362,505	30	10,790,222	242	337,615,530
491	977,305	22	8,344,347	33	12,028,676	365	311,278,289
93	6,010	—	—	—	—	39	114,107
3	337	—	—	—	—	1	—
45	7,950	—	—	4	218,338	28	47,265,438
39	8,720	—	—	—	—	45	57,349,183
61	266,357	—	—	10	947,744	32	17,664,169
13	145	—	—	8	3,704,971	13	5,941,726
81	218,846	1	434,929	1	147,471	44	108,513,398
19	372,794	3	2,423,346	1	670,608	13	38,540
18	56,281	—	—	—	—	6	829,549
38	11,928	13	4,970,741	4	628,252	24	23,849,364
4	1,138	1	468,682	—	—	39	3,926,153
9	331	4	46,649	—	—	32	15,797,072
17	3,896	—	—	1	101,764	22	25,435,557
21	21,878	—	—	—	—	9	4,468,065
3	30	—	—	—	—	4	5,251
12	39	—	—	4	5,609,528	9	64,329
—	—	—	—	—	—	—	—
2	—	—	—	—	—	2	13,341
7	358	—	—	—	—	2	3,047
6	267	—	—	—	—	1	—

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-15. 貨物稅稅源(續1)

年 別 及 地 區 別 CY & Region	平 板 玻 璃 Flat-glass		合 計 Total	
	家 數 No. of Factory	完 稅 量 Tax Quantity (箱) (Box)	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)
93年 2004	3	2,830,260	274	4,923,535
94年 2005	2	2,786,914	271	4,557,562
95年 2006	3	2,706,412	225	4,273,891
96年 2007	3	3,181,478	203	3,662,032
97年 2008	3	2,875,096	195	2,870,244
98年 2009	3	2,298,053	189	2,650,874
99年 2010	3	2,757,897	200	3,396,237
100年 2011	3	2,630,622	358	3,060,929
新北市 New Taipei City	—	—	169	1,072,439
臺北市 Taipei City	—	—	2	—
臺中市 Taichung City	1	1,695,011	31	97,826
臺南市 Tainan City	—	—	16	275,246
高雄市 Kaohsiung City	—	—	15	7,469
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	—	—	93	1,551,311
新竹縣 Hsinchu County	—	—	9	5,711
苗栗縣 Miaoli County	—	—	—	—
彰化縣 Changhua County	1	935,272	7	35,311
南投縣 Nantou County	—	—	1	74
雲林縣 Yunlin County	—	—	—	—
嘉義縣 Chiayi County	—	—	2	—
屏東縣 Pingtung County	—	—	2	66
臺東縣 Taitung County	—	—	—	—
花蓮縣 Hualien County	—	—	—	—
澎湖縣 Penghu County	—	—	—	—
基隆市 Keelung City	—	—	4	—
新竹市 Hsinchu City	1	339	5	10,865
嘉義市 Chiayi City	—	—	2	4,611

Table 3-15. Sources of Commodity Tax (Cont.1)

電 器 類 Electric appliances							
電 冰 箱 Refrigerators		電 視 機 Television Sets		冷 暖 氣 機 Air Conditioners		除 濕 機 Dehumidifiers	
家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)
11	380,115	36	829,572	67	1,914,015	15	147,948
10	406,957	42	734,450	82	1,869,563	17	356,284
8	414,227	39	698,081	70	1,943,214	12	309,243
9	376,811	26	449,920	64	1,913,960	13	230,010
7	316,119	18	187,091	73	1,663,964	13	196,086
7	340,657	17	190,004	68	1,536,469	12	159,258
10	361,579	17	232,620	72	2,141,446	13	225,851
12	322,684	44	391,381	87	1,735,857	5	211,309
7	197,262	20	140,407	32	402,693	2	102,814
—	—	—	—	—	—	—	—
—	—	1	1,105	—	—	1	12,691
—	—	1	77,228	9	172,573	—	—
1	6	—	—	10	7,178	—	—
—	—	—	—	—	—	—	—
3	125,394	14	156,065	34	1,153,070	1	73,843
—	—	2	5,711	1	—	—	—
—	—	—	—	—	—	—	—
—	—	1	—	1	343	1	21,961
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	1	—	—	—	—	—
1	22	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	1	—	—	—	—	—
—	—	3	10,865	—	—	—	—
—	—	—	—	—	—	—	—

表3-15. 貨物稅稅源(續2完)

年 別 及 地 區 別 CY & Region	電 器 類			
	錄 影 機 Video Recorders		電 唱 機 Record Players	
	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)
93年 2004	48	965,457	—	—
94年 2005	37	693,388	—	—
95年 2006	23	638,357	—	—
96年 2007	27	568,752	—	—
97年 2008	23	457,841	—	—
98年 2009	23	358,539	—	—
99年 2010	27	364,806	—	—
100年 2011	56	304,934	—	—
新北市 New Taipei City	25	215,047	—	—
臺北市 Taipei City	—	—	—	—
臺中市 Taichung City	5	40,244	—	—
臺南市 Tainan City	—	—	—	—
高雄市 Kaohsiung City	1	—	—	—
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	17	39,897	—	—
新竹縣 Hsinchu County	3	—	—	—
苗栗縣 Miaoli County	—	—	—	—
彰化縣 Changhua County	2	9,672	—	—
南投縣 Nantou County	1	74	—	—
雲林縣 Yunlin County	—	—	—	—
嘉義縣 Chiayi County	1	—	—	—
屏東縣 Pingtung County	—	—	—	—
臺東縣 Taitung County	—	—	—	—
花蓮縣 Hualien County	—	—	—	—
澎湖縣 Penghu County	—	—	—	—
基隆市 Keelung City	—	—	—	—
新竹市 Hsinchu City	1	—	—	—
嘉義市 Chiayi City	—	—	—	—

Table 3-15. Sources of Commodity Tax (Cont.2 End)

Electric appliances					
錄音機 Audio Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
6	382,981	95	169,815	21	221,849
5	285,542	81	199,416	11	201,470
5	227,890	69	139,068	9	129,962
4	189,393	64	60,038	5	21,338
4	24,646	57	84,547	3	13,386
3	2,167	53	33,321	5	13,655
3	2,508	51	40,500	8	22,939
3	2,800	49	41,999	9	25,136
7	2,424	131	45,715	16	46,625
4	1	74	13,606	5	609
—	—	2	—	—	—
—	—	21	25,714	3	18,072
—	—	2	141	4	25,304
—	—	3	285	—	—
—	—	—	—	—	—
1	—	22	402	1	2,640
—	—	2	—	1	—
—	—	—	—	—	—
—	150	2	3,185	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	1	44	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1	—	1	—	1	—
—	—	—	—	1	—
1	2,273	1	2,338	—	—

表3-16. 營業稅稅源
(1)營利事業營業家數—按行業別分

單位：家

年 底 別 及 地 區 別 End of CY & Region	總 計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採 取 業 Mining and Quarrying	製 造 業 Manufacturing
97年底 2008	1,178,882	12,098	1,322	129,956
98年底 2009	1,186,308	12,191	1,281	128,458
99年底 2010	1,214,339	12,240	1,250	130,210
100年底 2011	1,244,172	12,152	1,138	136,033
新北市 New Taipei City	194,991	994	69	30,767
臺北市 Taipei City	204,749	274	88	7,074
臺中市 Taichung City	160,114	306	93	29,220
臺南市 Tainan City	97,456	353	33	12,179
高雄市 Kaohsiung City	147,607	4,856	108	9,173
宜蘭縣 Yilan County	25,434	2,138	128	2,228
桃園縣 Taoyuan County	94,212	465	53	11,480
新竹縣 Hsinchu County	22,593	105	43	2,480
苗栗縣 Miaoli County	24,118	138	74	2,769
彰化縣 Changhua County	64,981	430	28	16,371
南投縣 Nantou County	22,641	285	48	1,612
雲林縣 Yunlin County	27,021	195	37	1,834
嘉義縣 Chiayi County	18,647	176	9	1,902
屏東縣 Pingtung County	34,842	746	44	1,621
臺東縣 Taitung County	11,296	165	63	275
花蓮縣 Hualien County	18,201	178	180	616
澎湖縣 Penghu County	5,753	21	7	254
基隆市 Keelung City	17,078	24	8	625
新竹市 Hsinchu City	23,757	236	16	2,463
嘉義市 Chiayi City	16,223	36	3	876
金門縣 Kinmen County	11,628	27	6	187
連江縣 Lienchiang County	830	4	—	27

資料來源：財稅資料中心。

說明：1. 自97年（含）起改採「中華民國稅務行業標準分類（第6次修訂）」。
2. 本表自100年起，配合縣市改制直轄市（請參閱編製說明第五點）修正。

Table 3-16. Sources of Business Tax
(1) Number of Business Units—by Industries

Unit : Unit

電力及燃 氣供應業 Electricity and Gas Supply	用水供應及 污染整治業 Water Supply and Remediation Services	營 造 業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊 傳播業 Information and Communication
370	6,585	84,563	616,187	30,426	99,722	14,352
393	6,557	85,100	616,414	30,403	104,157	14,574
415	6,798	88,699	626,753	30,418	107,681	15,336
399	6,933	93,386	632,145	30,435	112,134	15,672
65	886	18,069	96,140	6,394	12,511	2,624
64	621	9,557	112,793	5,411	17,136	6,949
41	833	11,726	75,613	2,770	12,868	1,543
29	542	5,718	49,633	1,220	11,338	619
43	1,067	11,931	75,632	4,778	15,320	1,118
7	109	2,367	11,496	714	2,453	136
24	705	8,195	47,736	2,063	7,663	777
10	166	2,329	10,644	377	2,192	196
14	197	2,415	11,541	417	2,532	153
23	377	3,747	29,876	860	4,482	275
10	124	2,060	11,754	467	2,648	116
9	261	2,649	15,408	566	2,025	127
10	180	1,863	9,526	688	1,625	47
11	310	2,810	18,097	687	4,392	165
6	73	715	6,006	152	1,898	85
9	105	1,804	9,119	365	2,856	96
1	16	360	3,040	309	786	39
9	115	1,610	8,378	1,230	2,238	126
7	151	1,905	11,292	329	2,447	331
3	64	924	8,672	377	2,078	111
3	24	531	9,488	176	475	32
1	7	101	261	85	171	7

Source : Financial Data Center, Ministry of Finance.

Explanation : 1.Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-16. 營業稅稅源(續1)
(1)營利事業營業家數—按行業別分

單位:家

年 底 別 及 地 區 別 End of CY & Region	金融及保險業 Finance and Insurance	不動產業 Real Estate	專業、科學及 技術服務業 Professional, Scientific and Technical Services	支援服務業 Support Services
97年底 2008	22,163	18,563	32,605	24,978
98年底 2009	22,516	19,196	33,122	25,420
99年底 2010	23,040	21,628	34,507	26,176
100年底 2011	23,735	24,419	36,078	27,150
新北市 New Taipei City	2,818	3,919	5,769	3,559
臺北市 Taipei City	9,982	6,401	12,436	4,358
臺中市 Taichung City	2,295	3,393	4,659	3,574
臺南市 Tainan City	1,452	1,437	2,026	2,024
高雄市 Kaohsiung City	2,378	2,251	3,246	3,152
宜蘭縣 Yilan County	146	489	455	551
桃園縣 Taoyuan County	1,345	1,986	2,336	2,520
新竹縣 Hsinchu County	398	588	540	578
苗栗縣 Miaoli County	194	392	369	639
彰化縣 Changhua County	647	660	849	925
南投縣 Nantou County	169	257	396	597
雲林縣 Yunlin County	236	323	351	477
嘉義縣 Chiayi County	105	151	207	478
屏東縣 Pingtung County	260	406	508	777
臺東縣 Taitung County	78	151	138	368
花蓮縣 Hualien County	134	300	318	549
澎湖縣 Penghu County	33	83	43	320
基隆市 Keelung City	159	189	316	416
新竹市 Hsinchu City	647	614	650	671
嘉義市 Chiayi City	226	350	358	418
金門縣 Kinmen County	30	78	91	157
連江縣 Lienchiang County	3	1	17	42

Table 3-16. Sources of Business Tax (Cont.1)

(1) Number of Business Units—by Industries

Unit : Unit

公共行政及國防； 強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社 會工作服務業 Human Health and Social Work Services	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能 歸類之行業 Activities Not Adequately Defined
23	622	337	20,365	63,645	—
22	870	360	20,242	65,032	—
21	999	395	20,394	67,378	1
19	1,161	390	20,433	70,360	—
2	141	47	2,571	7,646	—
5	333	118	2,868	8,281	—
2	122	34	2,026	8,996	—
3	79	27	1,662	7,082	—
—	181	47	2,521	9,805	—
—	14	8	477	1,518	—
2	74	14	1,516	5,258	—
—	22	10	432	1,483	—
1	5	5	538	1,725	—
2	34	16	1,006	4,373	—
1	17	15	631	1,434	—
—	11	6	596	1,910	—
—	9	—	363	1,308	—
—	21	9	1,096	2,882	—
—	11	6	387	719	—
—	12	6	399	1,155	—
1	5	1	118	316	—
—	7	8	323	1,297	—
—	48	8	391	1,551	—
—	12	4	344	1,367	—
—	3	1	108	211	—
—	—	—	60	43	—

表3-16. 營業稅稅源(續2)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年 別 及 地 區 別 CY & Region		總 計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採 取 業 Mining and Quarrying	製 造 業 Manufacturing
97年	2008	35,409,928,840	30,436,081	59,117,232	13,111,205,927
98年	2009	30,144,313,620	31,924,853	44,602,248	10,502,912,047
99年	2010	36,371,204,832	39,132,140	48,272,511	13,474,670,930
100年	2011	38,003,188,167	35,939,676	49,045,858	13,954,561,845
新北市	New Taipei City	4,171,896,944	1,678,910	3,819,421	1,440,039,003
臺北市	Taipei City	12,283,808,099	6,495,619	6,067,307	1,990,448,824
臺中市	Taichung City	3,585,557,365	1,763,394	4,729,151	1,479,295,638
臺南市	Tainan City	2,468,896,728	5,444,023	537,933	1,348,008,754
高雄市	Kaohsiung City	4,198,172,947	6,950,365	5,665,323	1,878,948,076
宜蘭縣	Yilan County	254,507,321	959,234	4,130,846	75,493,209
桃園縣	Taoyuan County	3,599,815,462	1,693,422	1,468,938	1,555,252,500
新竹縣	Hsinchu County	966,523,382	562,568	2,053,290	540,725,409
苗栗縣	Miaoli County	623,112,163	518,063	1,935,762	340,067,202
彰化縣	Changhua County	1,292,959,451	2,052,512	270,230	620,467,896
南投縣	Nantou County	250,955,616	1,383,179	1,398,032	102,836,357
雲林縣	Yunlin County	1,407,099,255	1,060,989	1,044,360	1,150,400,298
嘉義縣	Chiayi County	265,758,263	1,298,009	447,273	133,214,084
屏東縣	Pingtung County	351,983,025	2,752,930	2,121,780	99,759,028
臺東縣	Taitung County	67,001,089	367,908	1,595,435	4,431,067
花蓮縣	Hualien County	161,411,680	488,864	4,284,270	17,532,853
澎湖縣	Penghu County	24,933,636	***	***	357,594
基隆市	Keelung City	167,412,227	132,754	5,234,259	26,666,611
新竹市	Hsinchu City	1,601,697,792	140,584	202,775	1,108,441,597
嘉義市	Chiayi City	213,057,920	97,618	***	27,983,385
金門縣	Kinmen County	42,478,136	49,422	***	13,725,405
連江縣	Lienchiang County	4,149,667	***	—	467,054

資料來源：財稅資料中心。

說明：1. 自97年(含)起改採「中華民國稅務行業標準分類(第6次修訂)」。

2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

附註：***表示不陳示數值以保護個別資料。

Table 3-16. Sources of Business Tax (Cont.2)

(2) Amount of Business Sales—by Industries

Unit : NT\$ 1,000

電力及燃 氣供應業 Electricity and Gas Supply	用水供應及 污染整治業 Water Supply and Remediation Services	營 造 業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊 傳播業 Information and Communication
656,148,109	168,801,807	1,868,470,971	12,438,393,116	1,003,176,107	335,643,759	782,818,881
671,969,399	140,675,221	1,700,693,637	11,094,274,935	861,595,237	330,788,368	771,835,362
757,289,444	175,761,354	1,977,408,871	13,232,809,550	1,081,059,239	374,784,809	854,531,898
827,740,202	196,607,952	2,086,537,089	13,884,807,436	1,062,622,029	425,706,522	912,141,586
42,855,510	22,048,537	262,217,088	1,848,022,211	97,656,468	41,007,790	88,783,890
74,258,326	31,264,313	605,561,083	5,225,462,703	532,656,801	138,459,705	628,606,817
89,086,389	18,442,583	239,992,210	1,324,891,340	58,499,222	48,511,559	40,180,762
***	12,316,412	84,709,742	772,751,226	26,497,641	23,642,578	10,587,044
***	36,628,864	248,427,945	1,456,540,838	114,178,792	47,534,448	37,757,303
317,809	860,468	28,151,027	103,984,995	10,126,718	8,203,373	3,563,707
97,531,283	35,738,777	140,660,363	1,415,863,542	116,277,572	34,287,115	13,206,101
11,735,436	5,130,830	37,266,712	232,368,385	8,159,701	7,194,010	16,326,884
56,320,138	2,488,520	23,438,301	161,430,961	5,418,938	5,345,932	5,150,344
36,000,347	9,170,903	200,457,542	351,521,560	11,897,287	9,285,752	9,147,800
***	1,345,307	17,894,891	78,836,678	4,677,423	8,598,194	3,862,451
31,043,181	3,220,368	44,120,271	135,285,470	10,027,048	3,574,148	4,975,695
11,068,013	2,666,459	18,378,326	77,572,097	4,065,120	2,625,456	1,837,795
13,439,370	5,404,782	29,144,148	155,572,425	4,360,378	9,604,424	5,369,622
2,319,475	1,960,732	9,509,079	29,381,014	4,085,679	4,437,798	1,777,081
27,114,141	1,238,344	15,937,481	64,854,488	5,157,032	8,434,795	3,069,117
***	***	3,566,183	12,045,505	1,953,317	1,824,329	853,841
10,185,980	1,794,755	12,855,578	53,694,467	31,855,758	4,272,291	5,443,561
61,071,852	3,414,350	42,351,437	247,248,741	6,573,039	10,219,655	26,138,842
***	922,379	15,044,268	122,681,614	4,755,292	7,597,933	4,731,898
***	359,350	5,803,439	13,674,439	3,016,158	861,839	597,365
***	***	1,049,977	1,122,737	726,645	183,399	173,666

Source : Financial Data Center, Ministry of Finance.

Explanation : 1.Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

Note : ***The figures are replaced with asterisks due to a concern of privacy.

表3-16. 營業稅稅源(續3完)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年 別 及 地 區 別 CY & Region		金融及保險業 Finance and Insurance	不動產業 Real Estate	專業、科學及 技術服務業 Professional, Scientific and Technical Services	支援服務業 Support Services
97年	2008	2,851,984,543	802,226,843	572,844,892	242,931,639
98年	2009	2,168,019,104	755,252,873	561,238,321	234,017,447
99年	2010	2,266,258,557	870,067,740	643,264,785	295,222,041
100年	2011	2,450,642,160	827,232,312	659,459,521	337,106,624
新北市	New Taipei City	89,118,664	121,553,574	56,510,087	26,970,352
臺北市	Taipei City	1,984,154,188	384,570,447	387,166,705	191,920,107
臺中市	Taichung City	83,008,794	109,376,125	35,265,214	21,113,220
臺南市	Tainan City	38,980,652	24,482,949	9,674,286	11,475,009
高雄市	Kaohsiung City	79,262,728	57,033,026	20,104,127	26,324,985
宜蘭縣	Yilan County	7,647,408	3,314,627	1,481,520	2,110,905
桃園縣	Taoyuan County	58,220,648	53,724,158	32,420,231	20,293,670
新竹縣	Hsinchu County	9,350,869	13,906,063	72,163,477	4,457,543
苗栗縣	Miaoli County	6,348,103	5,040,354	1,576,301	2,634,885
彰化縣	Changhua County	17,259,040	8,335,994	3,105,474	4,136,675
南投縣	Nantou County	6,410,492	1,404,057	1,298,732	1,900,320
雲林縣	Yunlin County	8,849,053	4,848,533	1,352,725	2,012,984
嘉義縣	Chiayi County	3,798,941	1,947,533	683,068	2,056,742
屏東縣	Pingtung County	9,932,463	2,784,801	1,897,332	2,062,351
臺東縣	Taitung County	2,447,380	1,392,595	329,837	1,014,978
花蓮縣	Hualien County	5,109,383	2,477,114	1,069,693	1,854,439
澎湖縣	Penghu County	900,248	523,440	45,840	632,619
基隆市	Keelung City	6,048,683	3,083,062	1,021,962	2,008,687
新竹市	Hsinchu City	25,321,010	23,050,002	30,279,895	9,927,441
嘉義市	Chiayi City	8,040,962	3,926,458	1,725,308	1,664,394
金門縣	Kinmen County	***	***	257,816	508,055
連江縣	Lienchiang County	***	***	29,890	26,263

Table 3-16. Sources of Business Tax (Cont.3 End)
(2) Amount of Business Sales—by Industries

Unit : NT\$ 1,000

公共行政及國防； 強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社 會工作服務業 Human Health and Social Work Services	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能 歸類之行業 Activities Not Adequately Defined
1,112,181	5,242,490	2,814,551	69,021,712	170,775,843	236,762,154
2,563,240	6,121,118	3,460,688	72,198,918	164,486,362	25,684,243
***	6,878,654	4,491,984	68,925,874	182,157,655	***
***	7,910,421	4,783,350	71,340,392	198,340,568	***
***	1,067,687	***	6,806,834	19,103,079	1,321,288
29,453	2,518,043	3,102,407	24,383,859	64,280,895	2,400,496
***	756,013	***	7,513,644	21,827,615	665,341
***	518,980	***	3,861,541	10,424,668	496,554
—	965,496	***	6,436,845	19,873,562	***
—	49,735	3,221	1,105,600	2,913,425	89,491
***	975,255	***	5,074,426	16,388,457	685,040
—	89,451	44,616	2,349,874	2,584,657	53,609
***	***	***	1,100,756	4,034,859	32,996
***	156,522	***	1,398,141	7,717,198	556,076
***	62,578	22,699	2,094,486	4,309,406	72,255
—	31,161	9,912	1,836,654	3,063,846	342,559
—	6,831	—	476,102	3,335,995	280,421
***	81,454	***	2,218,981	5,372,164	91,969
—	31,670	35,967	358,999	1,502,173	22,222
—	36,519	61,280	1,152,040	1,523,225	16,603
***	***	***	152,108	335,450	—
—	14,256	21,660	834,563	1,978,649	264,690
—	423,215	7,163	1,233,494	4,403,543	1,249,159
—	92,542	13,870	817,936	3,140,980	-1,745
—	***	***	93,460	192,528	5,124
—	—	—	40,048	34,194	—

表3-17. 使用牌照稅稅源—機動車輛

單位：輛

年 別 及 地 區 別 CY & Region	總 計 Grand Total		小 客 車 Small Passenger Vehicles	
	應 稅 Taxable	免 稅 Exempt	應 稅 Taxable	免 稅 Exempt
93年 2004	6,602,459	172,508	5,497,073	160,784
94年 2005	6,847,620	179,323	5,690,980	167,003
95年 2006	6,713,626	141,190	5,536,549	131,151
96年 2007	6,784,329	144,135	5,594,250	133,593
97年 2008	6,738,854	161,197	5,534,283	148,529
98年 2009	6,773,014	152,087	5,567,809	140,050
99年 2010	6,925,312	151,053	5,688,572	138,833
100年 2011	7,073,135	142,940	5,802,717	130,295
新北市 New Taipei City	930,459	11,562	786,623	9,717
臺北市 Taipei City	785,192	14,007	675,588	13,311
臺中市 Taichung City	973,050	14,374	804,068	13,986
臺南市 Tainan City	596,880	9,539	489,734	9,362
高雄市 Kaohsiung City	830,305	13,916	678,753	13,807
宜蘭縣 Yilan County	135,831	3,631	107,922	3,631
桃園縣 Taoyuan County	664,653	9,372	555,950	9,091
新竹縣 Hsinchu County	185,923	2,845	156,851	2,803
苗栗縣 Miaoli County	196,171	4,005	161,246	3,959
彰化縣 Changhua County	429,787	7,878	334,753	7,795
南投縣 Nantou County	187,239	3,937	145,584	3,809
雲林縣 Yunlin County	232,139	6,122	174,794	5,936
嘉義縣 Chiayi County	161,144	4,256	120,367	4,190
屏東縣 Pingtung County	262,799	5,288	198,414	5,288
臺東縣 Taitung County	68,481	1,632	50,417	1,516
花蓮縣 Hualien County	110,658	2,554	86,592	2,441
澎湖縣 Penghu County	5,637	3,218	5,070	2,681
基隆市 Keelung City	85,859	1,956	73,650	1,956
新竹市 Hsinchu City	141,477	1,789	122,518	1,774
嘉義市 Chiayi City	81,466	1,799	66,587	1,719
金門縣 Kinmen County	7,233	14,131	6,573	11,375
連江縣 Lienchiang County	752	5,129	663	148

資料來源：各縣市稽徵單位。

- 說明：
1. 本表之免稅資料，係指當年度申請免稅之件數。
 2. 小客車、大客車、貨車均分為自用與營業用，自用全年開徵1次，營業用分兩期開徵。
 3. 貨車內含農村拼裝車，曳引車。
 4. 自91年（含）起含福建省資料。
 5. 本表自100年起，配合縣市改制直轄市（請參閱編製說明第五點）修正。

Table 3-17. Sources of Vehicle License Tax — Motor Vehicles

Unit : Set

大 客 車 Large Passenger Vehicles		貨 車 Trucks		機 器 腳 踏 車 Motorcycles	
應 稅 Taxable	免 稅 Exempt	應 稅 Taxable	免 稅 Exempt	應 稅 Taxable	免 稅 Exempt
26,265	3,221	1,063,614	3,384	15,507	5,119
32,032	2,067	1,102,219	4,529	22,389	5,724
26,866	1,360	1,120,157	3,368	30,054	5,311
28,044	1,350	1,137,644	4,885	24,391	4,307
27,770	1,925	1,129,747	6,312	47,054	4,431
27,669	1,333	1,125,055	6,045	52,481	4,659
29,246	2,082	1,149,150	5,278	58,344	4,860
31,289	2,880	1,164,772	4,729	74,357	5,036
1,755	1,550	125,819	295	16,262	—
7,961	520	90,583	154	11,060	22
4,105	149	157,337	239	7,540	—
2,584	40	100,079	136	4,483	1
3,964	—	140,883	109	6,705	—
314	—	26,765	—	830	—
2,375	114	99,784	166	6,544	1
783	10	26,465	32	1,824	—
664	—	32,891	46	1,370	—
1,746	—	90,754	83	2,534	—
280	22	40,228	106	1,147	—
813	13	55,488	173	1,044	—
373	—	39,614	66	790	—
446	—	56,996	—	6,943	—
375	14	17,181	102	508	—
591	28	22,554	85	921	—
18	43	483	473	66	21
151	—	10,912	—	1,146	—
1,123	—	15,916	15	1,920	—
834	55	13,462	25	583	—
34	280	501	2,396	125	80
—	42	77	28	12	4,911

Source : Tax Collection units of each county/city government.

Explanation : 1.The data of Exemption in this table refer to cases filed for tax exemption in current year..

2.Small Passenger Vehicles, Large Passenger Vehicles and Trucks are divided into two categories according to their purposes : personal use and business use. The tax on vehicles for personal use is levied once on an annual basis, while the tax levied on vehicles for business purpose is levied twice separately.

3.Trucks includes flat-bodied trucks and trailers used for agricultural purposes.

4.The data of Fuchien Province have been included since 2002.

5.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-18. 地價稅稅源

面積單位：公 頃
金額單位：新台幣千元

年 別 及 地 區 別 CY & Region	總 計 Grand Total			
	戶 數 (戶) No. of Houses	面 積 Area	地 價 Land Value	查 定 稅 額 Assessment Tax
93年 2004	6,607,108	139,393	4,949,158,135	52,488,762
94年 2005	6,741,100	142,864	4,999,795,947	53,354,199
95年 2006	6,858,770	148,306	5,096,379,762	53,602,525
96年 2007	7,053,843	153,879	5,539,406,649	58,485,705
97年 2008	7,180,631	155,299	5,536,191,432	57,734,619
98年 2009	7,274,097	166,315	5,574,990,396	57,409,858
99年 2010	7,405,900	160,180	5,910,289,275	60,936,755
100年 2011	7,416,093	163,583	5,937,679,573	61,361,170
新北市 New Taipei City	1,407,011	16,347	936,787,558	9,241,089
臺北市 Taipei City	852,009	4,916	2,087,899,910	20,131,896
臺中市 Taichung City	839,389	19,090	417,549,073	4,525,433
臺南市 Tainan City	599,627	17,230	341,352,095	3,546,838
高雄市 Kaohsiung City	868,688	18,559	704,693,923	7,949,926
宜蘭縣 Yilan County	146,570	4,881	54,371,179	575,272
桃園縣 Taoyuan County	701,407	16,288	457,901,196	5,213,872
新竹縣 Hsinchu County	156,757	5,929	89,979,256	1,129,325
苗栗縣 Miaoli County	166,645	6,372	74,500,745	813,047
彰化縣 Changhua County	374,976	11,961	157,444,064	1,701,152
南投縣 Nantou County	141,131	5,176	49,247,733	535,406
雲林縣 Yunlin County	197,900	7,566	104,635,199	1,126,657
嘉義縣 Chiayi County	161,536	5,378	46,197,134	522,133
屏東縣 Pingtung County	229,772	8,268	83,346,160	900,123
臺東縣 Taitung County	59,513	2,683	14,169,257	180,982
花蓮縣 Hualien County	93,744	5,028	32,874,959	383,402
澎湖縣 Penghu County	30,631	1,009	6,928,183	78,823
基隆市 Keelung City	124,518	2,357	66,019,107	753,351
新竹市 Hsinchu City	144,216	2,188	133,489,923	1,341,766
嘉義市 Chiayi City	99,060	1,467	75,941,639	681,222
金門縣 Kinmen County	17,815	798	1,890,574	24,786
連江縣 Lienchiang County	3,178	92	460,706	4,669

資料來源：各縣市稽徵單位。

說明：1. 臺灣省自用住宅用地內含勞工宿舍用地。
 2. 自91年（含）起含福建省資料。
 3. 本表自100年起，配合縣市改制直轄市（請參閱編製說明第五點）修正。

Table 3-18. Sources of Land Value Tax

Unit: Hectare
NT\$ 1,000

一 般 用 地 Regular Land				自 用 住 宅 用 地 Self-use Residence Land			
戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查 定 稅 額 Assessment Tax	戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查 定 稅 額 Assessment Tax
3,488,570	91,458	2,922,488,170	45,056,722	3,095,076	19,875	1,563,247,736	3,126,359
3,517,753	94,215	2,936,134,746	45,887,878	3,199,421	20,524	1,603,134,369	3,206,115
3,536,025	97,437	2,996,268,964	46,025,822	3,287,347	21,090	1,633,965,386	3,267,785
3,488,537	102,515	3,263,579,016	50,299,295	3,527,156	21,849	1,772,533,664	3,544,909
3,509,683	102,926	3,219,260,877	49,419,670	3,629,943	22,498	1,806,504,557	3,612,849
3,500,390	113,173	3,217,336,329	48,986,124	3,731,033	23,120	1,845,029,209	3,690,412
3,516,789	105,693	3,408,719,734	52,094,678	3,844,430	23,836	1,971,527,737	3,942,886
3,508,792	108,376	3,409,856,190	52,520,949	3,861,417	24,525	2,002,696,993	4,005,218
523,793	10,568	527,057,182	7,811,630	878,396	2,728	319,588,318	639,136
219,102	2,659	1,135,024,428	17,773,903	610,059	2,036	884,100,957	1,768,174
453,527	13,917	284,417,466	4,036,283	382,997	2,912	101,546,079	203,076
280,528	11,283	207,575,593	3,068,973	316,151	2,824	103,694,525	207,376
451,585	10,468	383,094,555	6,562,302	414,830	3,337	221,072,728	442,121
82,090	3,266	35,670,331	500,898	63,908	679	13,451,732	26,901
322,631	9,245	252,109,891	4,105,907	375,861	2,174	116,099,546	232,182
83,672	4,008	54,564,809	952,554	72,601	617	21,740,663	43,478
86,686	4,283	41,730,235	676,602	79,440	867	23,339,442	46,676
246,469	9,255	107,219,086	1,507,932	127,430	1,305	37,577,749	75,150
87,451	3,989	31,651,496	472,629	52,774	580	13,499,658	26,997
126,877	4,063	54,425,365	812,437	70,354	848	22,834,643	45,666
113,261	3,837	28,837,595	440,313	47,631	570	11,033,332	22,065
129,977	5,672	47,562,193	726,279	99,126	1,084	22,428,937	44,854
45,291	2,386	11,291,952	171,215	13,925	187	2,222,237	4,444
57,793	3,925	22,783,692	340,664	35,679	384	7,054,220	14,107
22,639	880	5,100,131	73,630	7,911	82	1,564,731	3,129
58,174	1,467	44,684,685	666,993	66,234	271	15,200,171	30,397
54,289	1,480	88,894,372	1,209,811	89,621	583	38,248,696	76,494
42,455	888	44,149,840	582,509	56,054	444	26,242,846	52,484
17,559	753	1,594,273	23,031	201	10	128,065	256
2,943	84	417,020	4,454	234	3	27,718	55

Source : Tax Collection units of each county/city government.

Explanation : 1. Self-used residence lands of Taiwan Province include land used for dormitory of labourers.

2. The data of Fuchien Province have been included since 2002.

3. Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-18. 地價稅稅源(續1完)

面積單位：公 頃
金額單位：新台幣千元

年 別 及 地 區 別 CY & Region		勞 工 宿 舍 用 地 Labor's Dormitory Land				事 業 直 接 使 用 Specific Business		
		戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面 積 Area	地 價 Land Value
93年	2004	442	136	5,149,450	10,302	9,130	26,194	386,437,937
94年	2005	499	138	5,495,024	10,992	9,169	26,156	379,796,566
95年	2006	595	131	5,435,444	10,872	9,658	27,790	383,449,160
96年	2007	701	137	6,077,804	12,156	9,781	27,440	411,514,193
97年	2008	799	135	6,078,300	12,157	9,922	27,791	415,954,166
98年	2009	986	134	6,217,007	12,434	10,005	27,245	416,170,733
99年	2010	1,206	129	6,400,278	12,800	9,915	28,670	436,137,607
100年	2011	1,414	125	6,759,219	13,518	9,507	28,643	427,823,116
新北市	New Taipei City	147	20	1,078,190	2,156	1,219	2,636	63,446,363
臺北市	Taipei City	869	6	2,996,085	5,992	627	108	47,289,263
臺中市	Taichung City	36	9	196,408	393	968	2,040	24,336,894
臺南市	Tainan City	55	11	157,781	316	1,111	2,846	22,657,409
高雄市	Kaohsiung City	80	14	1,046,123	2,092	1,045	4,432	86,632,232
宜蘭縣	Yilan County	15	2	14,975	30	195	884	4,009,566
桃園縣	Taoyuan County	38	7	166,042	332	1,947	4,764	84,574,205
新竹縣	Hsinchu County	15	2	61,555	123	263	1,284	12,874,297
苗栗縣	Miaoli County	14	5	149,730	299	220	1,188	8,445,578
彰化縣	Changhua County	20	4	87,365	175	496	1,333	10,634,196
南投縣	Nantou County	11	3	19,606	39	281	547	2,820,022
雲林縣	Yunlin County	19	13	166,512	333	259	2,609	26,242,320
嘉義縣	Chiayi County	12	10	61,725	123	286	917	5,511,352
屏東縣	Pingtung County	32	2	27,636	55	275	1,464	12,242,696
臺東縣	Taitung County	8	1	13,265	27	32	86	361,322
花蓮縣	Hualien County	15	5	68,811	138	114	695	2,670,892
澎湖縣	Penghu County	3	1	22,457	45	26	39	143,272
基隆市	Keelung City	3	3	118,501	237	36	552	4,907,278
新竹市	Hsinchu City	17	3	118,620	237	52	104	4,463,618
嘉義市	Chiayi City	5	4	187,832	376	32	84	3,421,719
金門縣	Kinmen County	—	—	—	—	22	26	122,654
連江縣	Lienchiang County	—	—	—	—	1	5	15,968

Table 3-18. Sources of Land Value Tax (Cont.1 End)

Unit : Hectare
NT\$ 1,000

土 地 Land	公 共 設 施 保 留 地 Land Reserved for Public Facilities				空 地 Vacant Site			
查定稅額 Assessment Tax	戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查定稅額 Assessment Tax
3,864,377	13,890	1,730	71,834,842	431,002	—	—	—	—
3,797,811	14,258	1,831	75,235,242	451,403	—	—	—	—
3,834,490	25,145	1,858	77,260,808	463,556	—	—	—	—
4,115,141	27,668	1,938	85,701,972	514,204	—	—	—	—
4,159,591	30,284	1,949	88,393,532	530,352	—	—	—	—
4,158,713	31,683	2,643	90,237,118	562,175	—	—	—	—
4,361,375	33,560	1,852	87,503,919	525,016	—	—	—	—
4,278,232	34,963	1,914	90,544,055	543,253	—	—	—	—
634,464	3,456	395	25,617,505	153,703	—	—	—	—
472,893	21,352	107	18,489,177	110,934	—	—	—	—
243,369	1,861	212	7,052,226	42,312	—	—	—	—
226,574	1,782	266	7,266,787	43,599	—	—	—	—
866,322	1,148	308	12,848,285	77,089	—	—	—	—
40,096	362	50	1,224,575	7,347	—	—	—	—
845,742	930	98	4,951,512	29,709	—	—	—	—
128,743	206	18	737,932	4,427	—	—	—	—
84,456	285	29	835,760	5,014	—	—	—	—
106,342	561	64	1,925,668	11,553	—	—	—	—
28,200	614	57	1,256,951	7,541	—	—	—	—
262,423	391	33	966,359	5,798	—	—	—	—
55,114	346	44	753,130	4,518	—	—	—	—
122,427	362	46	1,084,698	6,508	—	—	—	—
3,613	257	23	280,481	1,683	—	—	—	—
26,709	143	19	297,344	1,784	—	—	—	—
1,433	52	7	97,592	586	—	—	—	—
49,073	71	64	1,108,472	6,651	—	—	—	—
44,636	237	18	1,764,617	10,588	—	—	—	—
34,217	514	47	1,939,402	11,636	—	—	—	—
1,226	33	9	45,582	273	—	—	—	—
160	—	—	—	—	—	—	—	—

表3-19. 土地增值稅稅源

(1)按移轉原因別分

面積單位：平方公尺
金額單位：新台幣千元

年 別 及 原 因 別 CY & Transfer Reason		筆 數 Plots	面 積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
93年	2004	1,193,728	414,931,986	1,998,459,479	1,194,536,086
94年	2005	1,224,463	383,481,675	1,867,326,590	1,226,808,843
95年	2006	1,222,277	395,762,069	1,832,613,377	1,266,944,710
96年	2007	1,251,057	424,978,595	1,844,164,465	1,250,657,720
97年	2008	1,172,467	386,147,953	1,647,713,193	1,179,942,324
98年	2009	1,145,466	333,911,382	1,516,943,798	1,086,028,303
99年	2010	1,327,905	372,356,467	1,933,748,643	1,355,453,183
100年	2011	1,316,394	369,825,072	1,802,697,922	1,196,692,026
買 賣	Sale	844,974	123,584,437	1,141,885,728	836,343,527
贈 與	Gift	119,297	35,705,721	106,555,395	80,582,240
交 換	Exchange	3,061	597,628	4,184,668	2,927,954
典 權	Dien Right	13	16,055	22,597	35,040
合併分割	Partition Merger	9,222	17,861	1,818,544	1,382,657
法院拍賣	Court Auctioned	47,430	24,552,420	51,066,442	38,055,271
政府徵收	Land Requisitioned by the Government	2,032	350,367	1,613,665	582,349
照價收買	Purchase on the Assesed Present Value	27,781	12,255,609	42,642,633	20,342,109
最低級距稅率	Lowest Rate	—	—	—	—
公設保留地移轉	Transfer of land reserved for public facilities	96,558	4,061,814	113,482,492	34,651,288
公有土地出售	Public Land Sold	8,457	4,869,435	83,125,192	22,227,690
各級政府受贈或贈與	Land bestowed by or to any level of Government	8,949	680,954	24,137,955	7,280,596
財團法人(免稅)受贈	Land Bestowed to NpJp	18	2,179	30,069	10,278
領回(免稅)抵價地	Retransfer Compensated Land	2	941	24,473	26,969
農地(免稅)移轉	Transfer of Agricultural Land	140,991	161,892,560	208,389,172	138,401,556
其他私有土地免稅	Others	7,609	1,237,091	23,718,897	13,842,502

資料來源：各縣市稽徵單位。

說明：自91年(含)起含福建省資料。

Table 3-19. Sources of Land Value Increment Tax
(1) by Transfer ReasonUnit: Area square of Meter
NT\$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
25,710,957	824,736,578	169,327,243	4,297,032	2,976	54,096	4,521,002	112,018,325
21,406,189	663,631,598	146,413,895	3,909,272	508	183,065	3,442,839	88,414,030
22,109,866	582,284,753	137,996,554	3,838,516	78,879	3,593	3,007,115	77,885,757
18,883,633	609,964,561	149,314,739	3,344,426	151,487	2,414	2,826,471	75,815,402
20,531,816	497,941,355	116,437,394	2,187,058	1,559,827	160,156	755,443	60,658,223
15,987,716	456,019,704	104,771,659	2,526,243	155,562	4,551,424	2,121,982	55,773,654
20,874,485	605,210,497	152,708,091	3,294,229	1,395,703	8,877,793	1,789,931	74,959,204
14,357,653	643,943,705	164,478,079	3,078,510	1,053,840	5,458,831	6,132,161	78,868,280
12,084,391	315,924,210	72,748,163	2,427,787	627,910	2,973,325	3,500,927	65,588,392
1,738,587	28,135,879	8,344,155	315,795	70,617	415,551	456,389	6,396,319
34,630	1,323,570	334,369	14,065	2,831	11,647	9,908	310,225
—	1,617	455	—	—	—	22	433
2,009	529,000	202,071	1,212	2,030	4,556	10,540	141,094
463,694	21,192,965	6,323,361	227,535	56,538	224,183	414,899	5,912,823
—	1,106,602	375,220	3,200	—	30,429	—	5,115
3,170	23,298,483	7,432,098	11,030	36,219	205,037	263,395	1,687
—	—	—	—	—	—	—	—
6,720	80,040,208	19,844,002	2,698	13	603,751	534,013	—
946	61,299,709	20,687,162	51,423	12,714	240,611	107,624	—
680	17,160,901	4,001,179	943	—	325,408	68,371	—
—	19,791	5,716	22	—	—	1,169	—
—	—	—	—	—	—	—	—
13,175	84,026,715	23,421,728	17,865	85,882	403,220	739,127	—
9,651	9,884,055	758,400	4,935	159,086	21,113	25,777	512,192

Source : Tax Collection units of each county/city government.

Explanation : The data of Fuchien Province have been included since 2002.

表3-19. 土地增值稅稅源(續1)

(2)按稅率別分

民國100年

面積單位:平方公尺
金額單位:新台幣千元

稅 率 別 Tax Rate		筆 數 Plots	面 積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
總 計	Grand Total	1,316,394	369,825,072	1,802,697,922	1,196,692,026
自用住宅用地(稅率10%)	Self-use Residence Land (10% Tax Rate)	64,941	3,441,960	112,726,048	42,849,454
一般用地	Regular Land	528,669	60,633,246	746,907,309	452,186,923
稅 率20%	20% Tax Rate	368,443	33,402,702	499,785,777	414,208,884
稅 率30%	30% Tax Rate	31,924	4,827,188	44,334,382	17,951,119
稅 率40%	40% Tax Rate	128,302	22,403,356	202,787,150	20,026,920
免稅地	Exempt Land	722,784	305,749,866	943,064,565	701,655,649
公有土地	Public Land	9,920	4,951,190	97,650,393	28,862,122
私有土地	Private Land	712,864	300,798,676	845,414,172	672,793,527

說明：1. 自94年2月(含)起土地增值稅稅率調降為20%、30%、40%。
 2. 免稅用地有應納稅額之情況有二：
 (1)係共有土地無償分割其權利增加者擔負權利減少者之稅額。
 (2)係多筆共有農地分割申請適用農業發展條例之農地移轉免徵土地增值稅案件，惟有部分土地不准適用。

Table 3-19. Sources of Land Value Increment Tax (Cont.1)
(2) by Tax Rate

CY 2011

Unit: Area square of Meter
NT\$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
14,357,653	643,943,705	164,478,079	3,078,510	1,053,840	5,458,831	6,132,161	78,868,280
90,069	69,786,527	6,978,562	107,688	18,034	43,979	233,262	6,594,608
11,293,691	283,425,696	78,035,675	2,885,531	781,747	3,324,493	4,136,841	72,273,655
1,285,604	84,290,292	16,920,476	208,818	88,251	18,982	251,830	16,344,429
1,115,071	25,268,191	5,738,732	141,803	61,793	28,947	117,900	5,400,871
8,893,016	173,867,213	55,376,467	2,534,910	631,703	3,276,564	3,767,111	50,528,355
2,973,893	290,731,482	79,463,842	85,291	254,059	2,090,359	1,762,058	17
1,747	69,192,189	20,694,193	51,423	12,714	240,611	107,624	—
2,972,146	221,539,293	58,769,649	33,868	241,345	1,849,748	1,654,434	17

Explanation : 1.Since February 2005, the Land Value Increment Tax have been adjusted and lowered to 20%、30%、40%.

2.Two tax payable conditions in the tax-exempted land :

(1)In the case of a partition of a jointly owned land without compensation, the party whose right was increased shall pay for the tax of the party whose right was reduced.

(2)In the case where several jointly owned agricultural lands apply for partition based on the Agriculture Development Act, Such agricultural land transfer is exempted from land value incremental tax. However, there is expection to some part of the land.

表3-19. 土地增值稅稅源(續2完)

(3)按地區別分

民國100年

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 Region		筆 數 Plots	面 積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
總 計	Grand Total	1,316,394	369,825,072	1,802,697,922	1,196,692,026
新 北 市	New Taipei City	234,367	25,826,918	332,001,901	197,342,225
臺 北 市	Taipei City	127,170	4,361,678	382,853,776	252,580,246
臺 中 市	Taichung City	156,668	28,443,493	194,640,210	123,592,977
臺 南 市	Tainan City	104,030	34,662,494	118,578,798	87,540,334
高 雄 市	Kaohsiung City	115,747	23,648,913	164,329,140	124,938,336
宜 蘭 縣	Yilan County	26,471	11,690,516	35,686,536	18,166,879
桃 園 縣	Taoyuan County	169,036	32,790,995	217,274,441	129,167,911
新 竹 縣	Hsinchu County	56,768	26,890,522	59,990,304	39,926,097
苗 栗 縣	Miaoli County	41,363	28,337,853	38,669,030	26,895,037
彰 化 縣	Changhua County	58,719	22,371,206	63,569,471	45,369,695
南 投 縣	Nantou County	26,233	26,032,866	23,678,471	18,589,317
雲 林 縣	Yunlin County	32,216	21,189,079	33,129,009	29,686,569
嘉 義 縣	Chiayi County	23,624	17,364,085	17,433,955	13,925,682
屏 東 縣	Pingtung County	36,604	26,952,288	29,407,022	24,501,683
臺 東 縣	Taitung County	10,885	12,680,929	8,245,492	6,285,487
花 蓮 縣	Hualien County	19,087	17,639,006	18,529,954	11,829,611
澎 湖 縣	Penghu County	5,946	1,058,047	1,567,397	857,339
基 隆 市	Keelung City	20,263	1,420,104	10,029,883	6,982,390
新 竹 市	Hsinchu City	33,496	2,651,502	35,734,990	26,926,901
嘉 義 市	Chiayi City	11,608	1,285,773	14,571,849	10,863,385
金 門 縣	Kinmen County	5,900	2,492,775	2,744,284	703,098
連 江 縣	Lienchiang County	193	34,030	32,009	20,827

說 明： 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-19. Sources of Land Value Increment Tax (Cont.2 End)

(3) by Region

CY 2011

Unit: Area square of Meter
NT\$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
14,357,653	643,943,705	164,478,079	3,078,510	1,053,840	5,458,831	6,132,161	78,868,280
3,059,256	136,070,992	39,833,003	661,709	166,435	2,570,103	469,546	15,475,178
659,623	129,613,907	18,695,238	604,933	41,938	7	727,893	17,320,466
2,332,660	72,136,322	19,405,661	741,396	—	1,826,557	305,210	9,258,487
1,814,490	38,603,810	11,654,933	273,162	—	753,139	163,947	4,458,837
2,125,324	47,782,493	13,800,209	3,122	—	231,877	380,773	5,656,499
341,465	17,437,565	4,624,224	42,049	146,228	—	296,121	1,779,860
1,494,184	88,524,989	24,156,658	301,022	280,115	—	2,028,068	9,922,993
799,713	20,406,117	5,288,758	61,256	109,434	—	372,176	3,430,486
104,826	12,888,547	3,671,863	59,308	31,942	—	398,408	1,802,932
273,027	22,676,295	7,242,015	82,911	44,974	—	426,480	2,477,108
185,490	6,543,425	1,873,046	26,322	14,832	1	179,803	778,379
105,681	7,019,694	2,003,914	26,281	38,281	—	—	826,941
14,104	4,688,631	1,314,071	18,809	23,133	—	136,009	561,098
124,186	6,949,795	1,916,375	23,698	42,511	—	—	803,818
78,708	2,210,074	621,119	8,842	16,795	—	59,466	318,757
9,058	7,049,010	1,805,955	27,549	6,652	—	1,127	787,329
—	710,060	191,989	1,731	—	—	—	104,320
6,261	3,240,414	855,772	24,957	8,630	—	—	523,696
781,675	12,962,613	3,686,180	65,664	64,182	—	187,134	1,866,007
46,127	4,369,724	1,186,311	20,267	17,758	—	—	550,116
891	2,047,472	647,723	3,522	—	77,147	—	162,213
904	11,756	3,062	—	—	—	—	2,760

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-20. 房屋稅稅源

(1)按房屋構造別分

面積單位：平方公尺

金額單位：新台幣千元

年 底 別 及 地 區 別 End of Year & Region			總 計 Grand Total			鋼 骨
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
93年7月底	小 計	Subtotal	8,587,440	1,531,036,557	3,724,192,987	111,795
End of July 2004	應 稅	Taxable	6,862,859	1,177,582,965	3,119,678,924	107,445
	免 稅	Exempt	1,724,581	353,453,592	604,514,063	4,350
94年7月底	小 計	Subtotal	8,694,147	1,568,451,113	3,791,815,610	118,121
End of July 2005	應 稅	Taxable	6,965,926	1,205,487,004	3,168,626,653	113,340
	免 稅	Exempt	1,728,221	362,964,109	623,188,957	4,781
95年7月底	小 計	Subtotal	8,844,144	1,635,694,508	4,058,735,815	124,059
End of July 2006	應 稅	Taxable	7,109,000	1,255,254,580	3,308,346,846	116,842
	免 稅	Exempt	1,735,144	380,439,928	750,388,969	7,217
96年7月底	小 計	Subtotal	9,074,233	1,683,641,723	4,198,288,235	134,953
End of July 2007	應 稅	Taxable	7,291,478	1,290,049,934	3,430,195,862	128,655
	免 稅	Exempt	1,782,755	393,591,789	768,092,373	6,298
97年7月底	小 計	Subtotal	9,206,204	1,948,429,979	4,531,630,733	148,748
End of July 2008	應 稅	Taxable	7,421,152	1,341,286,863	3,718,985,206	141,627
	免 稅	Exempt	1,785,052	607,143,116	812,645,527	7,121
98年7月底	小 計	Subtotal	9,337,056	1,816,717,016	4,513,372,174	157,755
End of July 2009	應 稅	Taxable	7,529,804	1,394,534,345	3,658,271,988	150,071
	免 稅	Exempt	1,807,252	422,182,671	855,100,186	7,684
99年7月底	小 計	Subtotal	9,437,884	1,825,459,796	4,608,986,505	169,137
End of July 2010	應 稅	Taxable	7,608,116	1,387,846,853	3,710,032,178	160,479
	免 稅	Exempt	1,829,768	437,612,943	898,954,327	8,658
100年7月底	小 計	Subtotal	9,543,372	1,856,737,633	3,942,295,225	184,758
End of July 2011	應 稅	Taxable	7,672,612	1,411,133,198	3,168,579,719	173,559
	免 稅	Exempt	1,870,760	445,604,435	773,715,506	11,199
新 北 市	小 計	Subtotal	1,696,730	254,155,592	757,402	35,937
Taipei City	應 稅	Taxable	1,530,245	199,509,328	613,291	34,999
	免 稅	Exempt	166,485	54,646,264	144,111	938
臺 北 市	小 計	Subtotal	1,089,541	178,521,255	753,492,124	28,933
Taipei City	應 稅	Taxable	960,644	128,716,701	580,463,245	27,357
	免 稅	Exempt	128,897	49,804,554	173,028,879	1,576

資料來源：各縣市稽徵單位。

說 明：1. 自91年（含）起含福建省資料。

2. 自95年（含）起，冷氣機、升降機、充氣屋、油槽等歸類至其他項。

3. 本表自100年起，配合縣市改制直轄市（請參閱編製說明第五點）修正。

Table 3-20. Sources of House Tax
(1) by House Structure

Square of Meter
Unit : NT\$ 1,000

混 凝 土 造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 Ferroconcrete Brick		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
71,150,846	345,695,299	5,073,736	910,652,192	2,766,352,727	1,935,677	345,335,695	455,761,427
57,655,980	304,314,072	4,868,742	733,516,838	2,290,126,738	1,627,363	298,635,164	407,164,701
13,494,866	41,381,227	204,994	177,135,354	476,225,989	308,314	46,700,531	48,596,726
78,136,046	368,098,155	5,189,135	938,794,453	2,823,797,622	1,936,223	346,568,051	450,599,184
63,427,852	324,090,452	4,971,886	754,461,450	2,331,816,670	1,619,935	298,637,117	401,590,178
14,708,194	44,007,703	217,249	184,333,003	491,980,952	316,288	47,930,934	49,009,006
94,973,488	461,552,018	5,147,449	933,698,943	2,860,042,805	1,802,822	318,764,559	418,742,432
77,610,839	378,779,123	4,920,421	740,263,208	2,302,169,847	1,495,139	273,023,117	369,394,637
17,362,649	82,772,895	227,028	193,435,735	557,872,958	307,683	45,741,442	49,347,795
104,947,378	498,030,677	5,507,226	1,001,348,755	3,061,347,926	1,907,718	336,128,945	426,285,968
85,737,480	410,929,284	5,264,253	796,597,508	2,469,875,120	1,582,933	288,199,938	378,801,307
19,209,898	87,101,393	242,973	204,751,247	591,472,806	324,785	47,929,007	47,484,661
118,877,601	570,174,047	5,643,906	1,248,915,321	3,321,126,773	1,908,286	338,179,696	423,828,558
97,455,987	471,223,659	5,388,050	832,887,292	2,696,895,955	1,573,676	289,099,556	375,931,611
21,421,614	98,950,388	255,856	416,028,029	624,230,818	334,610	49,080,140	47,896,947
126,945,979	588,491,689	5,760,895	1,106,238,234	3,290,272,384	1,910,376	338,698,817	415,548,518
103,516,253	480,318,651	5,493,897	879,209,551	2,634,052,891	1,564,995	288,229,854	367,041,604
23,429,726	108,173,038	266,998	227,028,683	656,219,493	345,381	50,468,963	48,506,914
136,819,350	625,233,774	5,847,291	1,102,959,779	3,355,449,220	1,909,963	338,890,621	410,274,458
111,250,947	508,286,744	5,570,397	865,557,530	2,666,861,396	1,554,014	286,294,120	359,461,142
25,568,403	116,947,030	276,894	237,402,249	688,587,824	355,949	52,596,501	50,813,316
144,884,736	588,057,489	5,919,556	1,121,129,676	2,759,096,875	1,909,057	339,272,746	380,199,551
118,370,408	491,436,385	5,633,662	878,429,792	2,170,937,433	1,541,061	286,365,058	335,360,377
26,514,328	96,621,104	285,894	242,699,884	588,159,442	367,996	52,907,688	44,839,174
13,440,135	87,079	1,437,835	203,278,740	629,959	132,133	20,439,436	22,548
8,586,383	60,152	1,375,850	163,201,615	518,686	86,904	15,636,076	18,176
4,853,752	26,927	61,985	40,077,125	111,273	45,229	4,803,360	4,372
19,521,128	176,181,762	914,896	141,485,999	556,092,245	101,745	12,908,219	17,022,725
12,838,415	133,258,696	851,554	104,001,879	431,489,464	67,278	9,582,945	13,187,732
6,682,713	42,923,066	63,342	37,484,120	124,602,781	34,467	3,325,274	3,834,993

Source : Tax Collection units of each county/city government.

Explanation : 1.The data of Fuchien Province have been included since 2002.

2.Since 2006, the item of others includes air conditioner, elevator, etc.

3.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-20. 房屋稅稅源(續1)

(1)按房屋構造別分

面積單位：平方公尺

金額單位：新台幣千元

年 底 別 及 地 區 別 End of Year & Region			木 造 Wood			磚
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
93年7月底	{	小 計 Subtotal	243,893	22,755,283	6,949,700	680,999
End of July 2004		應 稅 Taxable	23,837	3,157,248	2,009,358	92,695
		免 稅 Exempt	220,056	19,598,035	4,940,342	588,304
94年7月底	{	小 計 Subtotal	239,380	22,486,468	6,843,763	673,639
End of July 2005		應 稅 Taxable	23,291	3,101,393	1,969,175	92,003
		免 稅 Exempt	216,089	19,385,075	4,874,588	581,636
95年7月底	{	小 計 Subtotal	221,353	20,673,610	6,492,136	726,701
End of July 2006		應 稅 Taxable	22,408	2,945,029	2,119,513	146,651
		免 稅 Exempt	198,945	17,728,581	4,372,623	580,050
96年7月底	{	小 計 Subtotal	225,054	20,892,757	5,811,940	661,568
End of July 2007		應 稅 Taxable	20,184	2,399,627	1,362,625	86,323
		免 稅 Exempt	204,870	18,493,130	4,449,315	575,245
97年7月底	{	小 計 Subtotal	223,385	20,839,882	5,836,314	661,304
End of July 2008		應 稅 Taxable	19,390	2,348,025	1,416,180	85,609
		免 稅 Exempt	203,995	18,491,857	4,420,134	575,695
98年7月底	{	小 計 Subtotal	221,415	20,764,625	5,683,366	661,241
End of July 2009		應 稅 Taxable	19,039	2,323,070	1,309,545	85,188
		免 稅 Exempt	202,376	18,441,555	4,373,821	576,053
99年7月底	{	小 計 Subtotal	219,346	20,614,422	5,612,272	661,318
End of July 2010		應 稅 Taxable	18,359	2,255,073	1,262,691	83,957
		免 稅 Exempt	200,987	18,359,349	4,349,581	577,361
100年7月底	{	小 計 Subtotal	218,486	20,609,422	5,459,571	664,961
End of July 2011		應 稅 Taxable	18,038	2,260,138	1,203,448	82,810
		免 稅 Exempt	200,448	18,349,284	4,256,123	582,151
新 北 市	{	小 計 Subtotal	4,478	391,497	134	49,396
Taipei City		應 稅 Taxable	474	112,456	61	11,486
		免 稅 Exempt	4,004	279,041	73	37,910
臺 北 市	{	小 計 Subtotal	9,639	594,869	403,366	26,538
Taipei City		應 稅 Taxable	1,614	108,793	125,656	8,289
		免 稅 Exempt	8,025	486,076	277,710	18,249

Table 3-20. Sources of House Tax (Cont.1)

(1) by House Structure

Square of Meter
Unit : NT\$ 1,000

石 造 Brick		老 砧 石 造 (石 造) Lo-Ko Stone			卵 石 混 凝 土 造 Concrete & Pebble		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
70,352,089	34,072,206	13,051	1,291,018	261,065	1,691	164,942	60,962
15,117,078	11,814,324	694	85,222	60,299	173	19,180	16,154
55,235,011	22,257,882	12,357	1,205,796	200,766	1,518	145,762	44,808
70,326,282	33,800,022	12,926	1,280,794	250,418	1,650	163,322	60,159
15,082,230	11,706,156	654	81,028	57,121	175	19,501	16,117
55,244,052	22,093,866	12,272	1,199,766	193,297	1,475	143,821	44,042
78,122,512	49,025,094	13,028	1,260,472	234,851	1,341	131,420	63,299
24,235,050	27,729,019	605	69,151	41,833	125	28,797	33,528
53,887,462	21,296,075	12,423	1,191,321	193,018	1,216	102,623	29,771
67,264,540	30,614,292	12,664	1,197,027	198,408	1,586	156,885	59,948
12,488,426	9,557,918	483	43,317	23,174	141	21,156	22,439
54,776,114	21,056,374	12,181	1,153,710	175,234	1,445	135,729	37,509
67,594,247	30,876,137	12,604	1,192,838	199,321	1,585	156,817	222,352
12,584,447	9,809,213	504	44,802	25,903	144	21,242	185,573
55,009,800	21,066,924	12,100	1,148,036	173,418	1,441	135,575	36,779
67,876,120	30,677,814	12,551	1,188,623	192,971	1,570	156,033	56,714
12,621,002	9,547,214	485	43,637	22,972	141	20,978	20,728
55,255,118	21,130,600	12,066	1,144,986	169,999	1,429	135,055	35,986
67,994,576	30,451,541	12,502	1,174,857	186,027	1,572	156,826	57,003
12,537,302	9,418,331	465	42,261	21,893	140	21,326	21,097
55,457,274	21,033,210	12,037	1,132,596	164,134	1,432	135,500	35,906
68,430,937	27,606,110	12,458	1,169,940	179,762	1,687	177,546	73,793
12,618,790	7,771,673	451	40,940	19,811	217	39,722	36,785
55,812,147	19,834,437	12,007	1,129,000	159,951	1,470	137,824	37,008
4,624,327	2,480	115	8,875	2	16	2,751	6
1,681,959	1,564	8	1,055	1	5	1,717	5
2,942,368	916	107	7,820	1	11	1,034	1
2,553,841	2,104,306	411	28,283	16,500	41	4,587	3,733
1,165,443	1,092,260	105	6,435	4,576	16	2,756	2,391
1,388,398	1,012,046	306	21,848	11,924	25	1,831	1,342

表3-20. 房屋稅稅源(續2)

(1)按房屋構造別分

面積單位：平方公尺

金額單位：新台幣千元

年 底 別 及 地 區 別 End of Year & Region			鋼 鐵 造 Metal			土
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
93年7月底	{	小 計 Subtotal	171,149	79,501,080	109,815,360	204,716
End of July 2004		應 稅 Taxable	133,640	67,536,617	100,617,068	6,921
		免 稅 Exempt	37,509	11,964,463	9,198,292	197,795
94年7月底	{	小 計 Subtotal	176,313	81,543,522	103,500,586	199,351
End of July 2005		應 稅 Taxable	136,914	68,871,458	94,126,527	6,397
		免 稅 Exempt	39,399	12,672,064	9,374,059	192,954
95年7月底	{	小 計 Subtotal	374,513	143,144,340	186,306,218	198,163
End of July 2006		應 稅 Taxable	314,877	124,211,227	171,554,768	14,155
		免 稅 Exempt	59,636	18,933,113	14,751,450	184,008
96年7月底	{	小 計 Subtotal	258,496	121,179,215	151,314,745	187,650
End of July 2007		應 稅 Taxable	202,982	103,206,627	138,435,011	2,145
		免 稅 Exempt	55,514	17,972,588	12,879,734	185,505
97年7月底	{	小 計 Subtotal	266,235	125,019,330	155,228,650	186,669
End of July 2008		應 稅 Taxable	207,934	106,215,326	142,012,284	1,999
		免 稅 Exempt	58,301	18,804,004	13,216,366	184,670
98年7月底	{	小 計 Subtotal	273,108	127,368,652	154,814,790	185,477
End of July 2009		應 稅 Taxable	211,848	107,960,137	141,371,028	1,956
		免 稅 Exempt	61,260	19,408,515	13,443,762	183,521
99年7月底	{	小 計 Subtotal	280,053	129,511,595	154,603,917	184,128
End of July 2010		應 稅 Taxable	215,258	109,256,624	140,674,776	1,888
		免 稅 Exempt	64,795	20,254,971	13,929,141	182,240
100年7月底	{	小 計 Subtotal	287,370	132,137,918	142,013,234	187,010
End of July 2011		應 稅 Taxable	218,677	111,348,074	128,465,402	1,860
		免 稅 Exempt	68,693	20,789,844	13,547,832	185,150
新 北 市	{	小 計 Subtotal	22,456	10,749,599	14,984	13,649
Taipei City		應 稅 Taxable	20,247	10,250,966	14,499	242
		免 稅 Exempt	2,209	498,633	485	13,407
臺 北 市	{	小 計 Subtotal	5,878	1,318,603	1,660,961	1,247
Taipei City		應 稅 Taxable	4,408	1,003,863	1,300,595	9
		免 稅 Exempt	1,470	314,740	360,366	1,238

Table 3-20. Sources of House Tax (Cont.2)

(1) by House Structure

Square of Meter
Unit : NT\$ 1,000

磚 造 Earthen Brick		竹 造 Bamboo			其 他 Others		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
20,575,299	4,681,524	150,733	9,258,113	542,717	—	—	—
1,575,280	3,452,731	1,349	284,358	103,479	—	—	—
19,000,019	1,228,793	149,384	8,973,755	439,238	—	—	—
20,086,153	4,336,860	147,409	9,066,022	528,841	—	—	—
1,521,702	3,153,661	1,331	283,273	100,596	—	—	—
18,564,451	1,183,199	146,078	8,782,749	428,245	—	—	—
20,444,500	9,288,635	155,509	10,072,856	6,063,351	79,206	14,407,808	60,924,976
1,920,134	5,370,179	3,814	627,400	4,533,555	73,963	10,320,628	46,620,844
18,524,366	3,918,456	151,695	9,445,456	1,529,796	5,243	4,087,180	14,304,132
18,071,058	880,543	152,567	9,584,908	462,849	24,751	2,870,255	23,280,939
303,809	80,401	1,112	243,255	53,676	2,267	808,791	21,054,907
17,767,249	800,142	151,455	9,341,653	409,173	22,484	2,061,464	2,226,032
17,995,028	883,025	152,136	9,568,018	459,155	1,346	91,201	22,796,401
309,787	84,419	1,079	240,578	51,873	1,140	79,821	21,348,536
17,685,241	798,606	151,057	9,327,440	407,282	206	11,380	1,447,865
17,880,280	869,630	151,285	9,514,750	454,943	1,383	84,903	26,309,355
301,762	78,245	1,029	233,270	50,013	1,155	74,831	24,459,097
17,578,518	791,385	150,256	9,281,480	404,930	228	10,072	1,850,258
17,742,346	862,785	150,142	9,440,654	450,380	2,432	154,770	25,805,128
291,280	76,253	988	224,653	48,588	2,171	115,737	23,899,267
17,451,066	786,532	149,154	9,216,001	401,792	261	39,033	1,905,861
17,907,609	807,221	156,395	9,846,878	452,676	1,634	1,170,225	38,348,943
283,521	70,284	966	217,770	43,680	1,311	1,158,985	33,234,441
17,624,088	736,937	155,429	9,629,108	408,996	323	11,240	5,114,502
1,178,476	61	697	41,756	5	18	—	144
29,069	5	21	8,032	3	9	—	139
1,149,407	56	676	33,724	2	9	—	5
94,070	4,536	213	11,656	1,990	—	—	—
1,476	310	14	4,696	1,565	—	—	—
92,594	4,226	199	6,960	425	—	—	—

表3-20. 房屋稅稅源(續3)

(1)按房屋構造別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別 Region			總 計 Grand Total			鋼 骨
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
臺 中 市 Taichung City	小 計	Subtotal	1,106,278	247,349,810	622,535,560	28,859
	應 稅	Taxable	938,444	192,239,076	487,844,141	27,897
	免 稅	Exempt	167,834	55,110,734	134,691,419	962
臺 南 市 Tainan City	小 計	Subtotal	763,907	169,604,568	360,484,740	14,343
	應 稅	Taxable	584,051	130,914,424	299,386,491	13,024
	免 稅	Exempt	179,856	38,690,144	61,098,249	1,319
高 雄 市 Kaohsiung City	小 計	Subtotal	1,121,825	220,086,848	630,579,096	22,649
	應 稅	Taxable	934,070	172,397,020	514,547,639	21,253
	免 稅	Exempt	187,755	47,689,828	116,031,457	1,396
宜 蘭 縣 Yilan County	小 計	Subtotal	199,515	39,383,859	72,186,569	2,992
	應 稅	Taxable	147,167	29,612,319	58,141,512	2,256
	免 稅	Exempt	52,348	9,771,540	14,045,057	736
桃 園 縣 Taoyuan County	小 計	Subtotal	833,038	198,573,300	481,890,280	15,656
	應 稅	Taxable	747,135	162,292,375	404,630,272	15,102
	免 稅	Exempt	85,903	36,280,925	77,260,008	554
新 竹 縣 Hsinchu County	小 計	Subtotal	200,060	47,917,232	96,979,172	3,149
	應 稅	Taxable	156,733	37,321,510	80,302,777	2,938
	免 稅	Exempt	43,327	10,595,722	16,676,395	211
苗 栗 縣 Miaoli County	小 計	Subtotal	213,965	47,757,296	81,805,660	1,843
	應 稅	Taxable	152,465	37,666,699	70,208,944	1,737
	免 稅	Exempt	61,500	10,090,597	11,596,716	106
彰 化 縣 Changhua County	小 計	Subtotal	497,845	106,489,028	181,049,970	8,431
	應 稅	Taxable	333,642	81,687,803	154,266,990	7,649
	免 稅	Exempt	164,203	24,801,225	26,782,980	782
南 投 縣 Nantou County	小 計	Subtotal	196,687	39,373,109	66,524,202	3,628
	應 稅	Taxable	122,754	26,657,179	50,290,623	3,380
	免 稅	Exempt	73,933	12,715,930	16,233,579	248
雲 林 縣 Yunlin County	小 計	Subtotal	295,285	57,508,148	121,614,024	2,944
	應 稅	Taxable	164,319	37,119,007	97,525,414	2,598
	免 稅	Exempt	130,966	20,389,141	24,088,610	346

Table 3-20. Sources of House Tax (Cont.3)

(1) by House Structure

Square of Meter
Unit : NT\$ 1,000

混 凝 土 造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 Ferroconcrete Brick		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
22,702,421	102,635,802	706,738	152,089,490	449,238,119	223,442	44,429,848	49,707,941
19,520,176	85,635,537	667,027	115,729,319	338,636,712	193,646	38,630,958	45,161,136
3,182,245	17,000,265	39,711	36,360,171	110,601,407	29,796	5,798,890	4,546,805
15,310,771	49,671,617	399,503	89,933,398	248,255,143	169,679	32,157,200	38,139,476
13,491,791	44,890,233	379,526	73,503,645	202,078,089	148,625	27,468,951	33,541,676
1,818,980	4,781,384	19,977	16,429,753	46,177,054	21,054	4,688,249	4,597,800
19,428,020	88,120,756	726,039	137,154,663	461,951,649	244,834	38,823,132	45,722,133
17,273,355	78,353,971	706,694	108,543,964	366,955,567	180,091	30,853,046	38,712,750
2,154,665	9,766,785	19,345	28,610,699	94,996,082	64,743	7,970,086	7,009,383
1,569,636	4,686,735	79,555	17,526,376	46,617,085	76,312	14,209,843	16,066,471
1,293,202	3,930,270	76,223	13,810,965	36,764,706	61,229	11,819,382	13,859,563
276,434	756,465	3,332	3,715,411	9,852,379	15,083	2,390,461	2,206,908
18,694,303	64,214,055	555,204	119,249,240	344,228,037	194,225	39,976,755	50,628,599
16,754,697	58,636,056	532,657	94,257,074	276,990,034	177,168	37,252,875	47,937,398
1,939,606	5,577,999	22,547	24,992,166	67,238,003	17,057	2,723,880	2,691,201
3,480,643	9,813,841	111,886	28,794,216	71,744,232	51,246	9,907,278	10,980,277
3,146,999	9,034,118	106,274	22,804,432	57,455,527	43,056	8,806,985	10,037,933
333,644	779,723	5,612	5,989,784	14,288,705	8,190	1,100,293	942,344
2,873,166	9,316,801	83,820	21,583,038	49,201,378	67,985	13,855,614	16,419,451
2,382,223	7,929,553	79,170	18,057,093	41,251,563	61,054	12,623,668	15,227,553
490,943	1,387,248	4,650	3,525,945	7,949,815	6,931	1,231,946	1,191,898
8,269,478	20,245,799	176,952	44,620,126	106,086,060	137,213	25,937,931	33,126,799
7,406,650	18,493,428	172,926	37,891,030	89,466,520	119,292	23,349,229	30,324,006
862,828	1,752,371	4,026	6,729,096	16,619,540	17,921	2,588,702	2,802,793
2,419,874	7,359,394	68,551	18,017,551	42,536,300	52,962	9,640,404	11,488,536
1,667,358	4,699,042	65,399	13,693,695	32,020,607	43,398	7,972,040	9,978,118
752,516	2,660,352	3,152	4,323,856	10,515,693	9,564	1,668,364	1,510,418
4,573,604	14,789,500	75,839	20,305,019	49,202,991	87,389	14,699,105	18,655,275
3,921,683	12,220,256	71,787	15,966,060	38,631,254	75,151	12,976,173	16,791,680
651,921	2,569,244	4,052	4,338,959	10,571,737	12,238	1,722,932	1,863,595

表3-20. 房屋稅稅源(續4)

(1)按房屋構造別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別 Region			木 造 Wood			磚
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
臺 中 市 Taichung City	小 計	Subtotal	8,214	993,610	331,018	48,409
	應 稅	Taxable	1,759	222,574	114,045	8,010
	免 稅	Exempt	6,455	771,036	216,973	40,399
臺 南 市 Tainan City	小 計	Subtotal	44,270	4,633,379	1,105,858	55,430
	應 稅	Taxable	2,555	314,293	157,797	7,242
	免 稅	Exempt	41,715	4,319,086	948,061	48,188
高 雄 市 Kaohsiung City	小 計	Subtotal	7,758	691,056	295,182	59,350
	應 稅	Taxable	1,028	168,723	94,895	5,386
	免 稅	Exempt	6,730	522,333	200,287	53,964
宜 蘭 縣 Yilan County	小 計	Subtotal	7,816	739,593	205,264	21,160
	應 稅	Taxable	620	106,314	53,941	1,879
	免 稅	Exempt	7,196	633,279	151,323	19,281
桃 園 縣 Taoyuan County	小 計	Subtotal	761	227,546	100,411	25,020
	應 稅	Taxable	290	84,279	51,447	3,188
	免 稅	Exempt	471	143,267	48,964	21,832
新 竹 縣 Hsinchu County	小 計	Subtotal	1,119	172,699	81,643	13,820
	應 稅	Taxable	244	63,489	51,388	993
	免 稅	Exempt	875	109,210	30,255	12,827
苗 栗 縣 Miaoli County	小 計	Subtotal	16,027	1,570,502	255,901	23,816
	應 稅	Taxable	893	136,633	88,269	2,372
	免 稅	Exempt	15,134	1,433,869	167,632	21,444
彰 化 縣 Changhua County	小 計	Subtotal	7,429	730,574	224,643	104,935
	應 稅	Taxable	727	109,447	54,443	11,875
	免 稅	Exempt	6,702	621,127	170,200	93,060
南 投 縣 Nantou County	小 計	Subtotal	8,378	818,446	209,657	22,619
	應 稅	Taxable	736	142,587	87,254	2,203
	免 稅	Exempt	7,642	675,859	122,403	20,416
雲 林 縣 Yunlin County	小 計	Subtotal	7,841	864,689	256,742	77,200
	應 稅	Taxable	539	62,432	31,026	5,330
	免 稅	Exempt	7,302	802,257	225,716	71,870

Table 3-20. Sources of House Tax (Cont.4)

(1) by House Structure

Square of Meter
Unit : NT\$ 1,000

石 造 Brick		老 砧 石 造 (石 造) Lo-Ko Stone			卵 石 混 凝 土 造 Concrete & Pebble		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
4,425,118	1,983,387	1	25	6	5	7,467	12,474
1,296,979	915,836	—	—	—	4	7,156	12,390
3,128,139	1,067,551	1	25	6	1	311	84
6,972,167	3,164,766	—	—	—	7	899	724
1,101,507	749,353	—	—	—	3	81	146
5,870,660	2,415,413	—	—	—	4	818	578
5,003,687	2,013,878	992	84,396	22,070	28	2,000	1,355
792,262	562,348	45	6,337	4,140	4	528	623
4,211,425	1,451,530	947	78,059	17,930	24	1,472	732
1,990,351	718,924	338	26,038	4,255	21	1,304	452
334,315	251,478	2	108	33	1	19	7
1,656,036	467,446	336	25,930	4,222	20	1,285	445
2,642,442	1,167,913	3	132	70	9	3,537	2,445
635,994	454,269	—	—	—	4	380	136
2,006,448	713,644	3	132	70	5	3,157	2,309
1,351,434	384,798	—	—	—	6	670	476
185,946	105,067	—	—	—	—	—	—
1,165,488	279,731	—	—	—	6	670	476
2,312,852	779,096	1	53	9	1	120	22
422,862	290,659	—	—	—	1	29	6
1,889,990	488,437	1	53	9	—	91	16
11,699,085	5,072,671	—	—	—	—	—	—
1,751,460	1,065,295	—	—	—	—	—	—
9,947,625	4,007,376	—	—	—	—	—	—
2,041,098	795,145	—	—	—	13	768	288
335,971	248,652	—	—	—	—	—	—
1,705,127	546,493	—	—	—	13	768	288
9,855,006	4,022,739	—	—	—	6	887	371
765,684	504,652	—	—	—	4	468	253
9,089,322	3,518,087	—	—	—	2	419	118

表3-20. 房屋稅稅源(續5)

(1)按房屋構造別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別 Region			鋼 鐵 造 Metal			土
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
臺 中 市 Taichung City	小 計	Subtotal	46,313	18,233,490	18,084,361	41,909
	應 稅	Taxable	38,976	16,695,438	17,065,210	658
	免 稅	Exempt	7,337	1,538,052	1,019,151	41,251
臺 南 市 Tainan City	小 計	Subtotal	44,016	18,122,641	20,014,544	5,767
	應 稅	Taxable	32,782	14,962,098	17,945,197	22
	免 稅	Exempt	11,234	3,160,543	2,069,347	5,745
高 雄 市 Kaohsiung City	小 計	Subtotal	24,594	16,212,964	23,410,818	27,660
	應 稅	Taxable	18,716	14,643,064	21,916,365	143
	免 稅	Exempt	5,878	1,569,900	1,494,453	27,517
宜 蘭 縣 Yilan County	小 計	Subtotal	7,264	2,994,978	3,872,802	3,665
	應 稅	Taxable	4,935	2,245,797	3,279,802	13
	免 稅	Exempt	2,329	749,181	593,000	3,652
桃 園 縣 Taoyuan County	小 計	Subtotal	21,869	14,936,607	21,393,664	20,099
	應 稅	Taxable	18,378	13,238,894	20,531,671	312
	免 稅	Exempt	3,491	1,697,713	861,993	19,787
新 竹 縣 Hsinchu County	小 計	Subtotal	4,148	2,557,476	3,815,724	14,337
	應 稅	Taxable	3,129	2,289,756	3,611,679	94
	免 稅	Exempt	1,019	267,720	204,045	14,243
苗 栗 縣 Miaoli County	小 計	Subtotal	9,357	4,540,436	5,610,780	9,674
	應 稅	Taxable	7,159	4,032,219	5,235,347	48
	免 稅	Exempt	2,198	508,217	375,433	9,626
彰 化 縣 Changhua County	小 計	Subtotal	25,305	12,679,831	16,167,174	11,835
	應 稅	Taxable	20,918	11,150,601	14,857,167	119
	免 稅	Exempt	4,387	1,529,230	1,310,007	11,716
南 投 縣 Nantou County	小 計	Subtotal	13,096	4,239,476	4,066,265	21,757
	應 稅	Taxable	7,560	2,829,237	3,254,357	65
	免 稅	Exempt	5,536	1,410,239	811,908	21,692
雲 林 縣 Yunlin County	小 計	Subtotal	12,177	5,213,706	5,788,907	3,728
	應 稅	Taxable	8,573	3,415,582	4,532,141	13
	免 稅	Exempt	3,604	1,798,124	1,256,766	3,715

Table 3-20. Sources of House Tax (Cont.5)

(1) by House Structure

Square of Meter
Unit : NT\$ 1,000

磚 造 Earthen Brick		竹 造 Bamboo			其 他 Others		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
4,299,577	207,158	1,973	125,061	9,737	415	43,703	325,557
94,069	21,993	59	9,716	2,350	408	32,691	278,932
4,205,508	185,165	1,914	115,345	7,387	7	11,012	46,625
452,061	28,495	30,888	2,022,052	101,975	4	—	2,142
10,271	7,752	269	61,787	14,848	3	—	1,400
441,790	20,743	30,619	1,960,265	87,127	1	—	742
2,188,780	107,275	7,140	455,721	28,473	781	42,429	8,905,507
17,725	4,684	140	55,591	11,426	570	42,425	7,930,870
2,171,055	102,591	7,000	400,130	17,047	211	4	974,637
306,361	13,148	384	19,379	377	8	—	1,056
2,129	647	1	88	9	8	—	1,056
304,232	12,501	383	19,291	368	—	—	—
2,820,732	141,092	173	20,567	2,083	19	1,439	11,911
60,612	17,255	18	6,304	966	18	1,266	11,040
2,760,120	123,837	155	14,263	1,117	1	173	871
1,628,223	73,469	345	24,593	1,341	4	—	83,371
18,248	4,423	3	5,655	571	2	—	2,071
1,609,975	69,046	342	18,938	770	2	—	81,300
919,119	35,903	1,417	99,973	2,602	24	2,423	183,717
6,172	1,988	7	3,377	289	24	2,423	183,717
912,947	33,915	1,410	96,596	2,313	—	—	—
878,280	50,184	25,734	1,673,723	71,141	11	—	5,499
12,756	2,109	133	16,630	2,441	3	—	1,581
865,524	48,075	25,601	1,657,093	68,700	8	—	3,918
1,837,328	58,156	5,683	358,164	10,452	—	—	9
12,260	1,876	13	4,031	708	—	—	9
1,825,068	56,280	5,670	354,133	9,744	—	—	—
305,838	13,882	27,842	1,690,294	66,399	319	—	28,817,218
1,383	259	81	9,542	1,006	243	—	24,812,887
304,455	13,623	27,761	1,680,752	65,393	76	—	4,004,331

表3-20. 房屋稅稅源(續6)

(1)按房屋構造別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別 Region			總 計 Grand Total			鋼 骨
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
嘉義縣 Chiayi County	小 計	Subtotal	225,936	41,310,387	65,477,792	3,295
	應 稅	Taxable	117,247	26,539,891	51,530,881	2,898
	免 稅	Exempt	108,689	14,770,496	13,946,911	397
屏東縣 Pingtung County	小 計	Subtotal	331,848	66,422,654	108,698,912	3,177
	應 稅	Taxable	217,167	47,002,470	88,607,372	2,493
	免 稅	Exempt	114,681	19,420,184	20,091,540	684
臺東縣 Taitung County	小 計	Subtotal	101,492	16,373,326	22,238,230	993
	應 稅	Taxable	51,383	9,925,660	15,796,100	719
	免 稅	Exempt	50,109	6,447,666	6,442,130	274
花蓮縣 Hualien County	小 計	Subtotal	142,968	25,935,679	42,695,102	1,857
	應 稅	Taxable	86,798	16,963,867	30,737,545	1,692
	免 稅	Exempt	56,170	8,971,812	11,957,557	165
澎湖縣 Penghu County	小 計	Subtotal	35,733	6,312,063	8,880,997	86
	應 稅	Taxable	17,514	3,308,050	5,914,149	72
	免 稅	Exempt	18,219	3,004,013	2,966,848	14
基隆市 Keelung City	小 計	Subtotal	177,083	27,326,188	64,035,837	733
	應 稅	Taxable	151,825	19,906,654	48,675,021	698
	免 稅	Exempt	25,258	7,419,534	15,360,816	35
新竹市 Hsinchu City	小 計	Subtotal	174,660	40,549,970	104,154,589	2,652
	應 稅	Taxable	153,337	32,380,528	84,798,614	2,528
	免 稅	Exempt	21,323	8,169,442	19,355,975	124
嘉義市 Chiayi City	小 計	Subtotal	119,115	21,412,306	50,862,031	1,149
	應 稅	Taxable	90,415	15,769,698	40,252,609	1,084
	免 稅	Exempt	28,700	5,642,608	10,609,422	65
金門縣 Kinmen County	小 計	Subtotal	17,184	3,996,132	4,921,183	43
	應 稅	Taxable	13,851	2,952,281	3,703,001	27
	免 稅	Exempt	3,333	1,043,851	1,218,182	16
連江縣 Lienchiang County	小 計	Subtotal	2,677	378,883	431,753	1,409
	應 稅	Taxable	1,406	250,658	343,088	1,158
	免 稅	Exempt	1,271	128,225	88,665	251

Table 3-20. Sources of House Tax (Cont.6)

(1) by House Structure

Square of Meter
Unit : NT\$ 1,000

混 凝 土 造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 Ferroconcrete Brick		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
3,127,218	8,599,528	48,533	12,877,259	33,624,038	68,489	11,249,297	15,128,807
2,677,541	7,861,079	44,125	9,690,270	25,088,270	58,849	9,661,351	13,261,235
449,677	738,449	4,408	3,186,989	8,535,768	9,640	1,587,946	1,867,572
2,405,639	5,920,784	107,580	27,621,332	70,271,959	119,675	20,586,419	24,544,307
1,857,173	5,014,269	102,601	22,190,417	57,708,907	95,269	16,644,857	20,985,302
548,466	906,515	4,979	5,430,915	12,563,052	24,406	3,941,562	3,559,005
390,550	908,629	26,405	6,631,362	14,526,582	32,583	5,373,365	5,016,821
222,977	514,925	23,232	4,626,172	10,407,616	21,859	3,898,850	3,917,624
167,573	393,704	3,173	2,005,190	4,118,966	10,724	1,474,515	1,099,197
1,388,834	3,908,407	60,251	13,941,688	30,912,412	41,478	5,848,430	5,779,015
975,377	2,658,734	55,025	10,318,567	22,840,607	24,631	3,756,770	3,995,487
413,457	1,249,673	5,226	3,623,121	8,071,805	16,847	2,091,660	1,783,528
94,314	210,831	9,986	2,955,953	6,734,111	14,867	2,148,501	1,732,200
38,190	102,606	9,314	1,971,202	4,541,557	7,494	1,192,554	1,192,680
56,124	108,225	672	984,751	2,192,554	7,373	955,947	539,520
473,740	2,491,004	138,675	21,530,756	56,045,561	19,985	3,160,904	3,784,126
335,714	1,927,390	133,359	16,189,339	42,632,744	13,324	2,249,924	2,914,675
138,026	563,614	5,316	5,341,417	13,412,817	6,661	910,980	869,451
3,600,930	15,272,526	121,450	26,871,868	78,422,811	36,754	7,543,707	8,728,438
3,122,347	13,607,117	114,158	20,654,831	61,674,372	32,769	6,903,682	8,080,864
478,583	1,665,409	7,292	6,217,037	16,748,439	3,985	640,025	647,574
799,070	3,121,573	64,984	13,302,872	40,470,839	25,635	4,096,928	5,174,611
603,635	2,219,956	62,415	10,415,544	32,263,992	20,964	3,199,752	4,222,978
195,435	901,617	2,569	2,887,328	8,206,847	4,671	897,176	951,633
69,336	128,918	4,735	1,343,798	2,305,364	10,426	2,280,430	2,330,995
39,615	67,985	4,283	902,731	1,520,639	9,010	1,884,990	2,011,811
29,721	60,933	452	441,067	784,725	1,416	395,440	319,184
251,926	372,148	139	14,932	—	—	—	—
214,907	321,012	63	9,948	—	—	—	—
37,019	51,136	76	4,984	—	—	—	—

表3-20. 房屋稅稅源(續7)

(1)按房屋構造別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別			木 造			磚
Region			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
嘉義縣	小 計	Subtotal	44,111	4,078,296	888,135	21,641
Chiayi County	應 稅	Taxable	1,929	195,467	92,283	2,127
	免 稅	Exempt	42,182	3,882,829	795,852	19,514
屏東縣	小 計	Subtotal	2,176	476,354	180,814	60,149
Pingtung County	應 稅	Taxable	603	67,708	39,901	5,730
	免 稅	Exempt	1,573	408,646	140,913	54,419
臺東縣	小 計	Subtotal	9,053	663,641	129,298	17,763
Taitung County	應 稅	Taxable	505	67,081	32,519	1,869
	免 稅	Exempt	8,548	596,560	96,779	15,894
花蓮縣	小 計	Subtotal	17,862	1,393,309	277,262	14,316
Hualien County	應 稅	Taxable	1,241	123,446	51,615	1,355
	免 稅	Exempt	16,621	1,269,863	225,647	12,961
澎湖縣	小 計	Subtotal	71	8,664	2,296	1,437
Penghu County	應 稅	Taxable	10	2,383	741	171
	免 稅	Exempt	61	6,281	1,555	1,266
基隆市	小 計	Subtotal	1,921	114,337	40,211	12,051
Keelung City	應 稅	Taxable	121	12,669	6,622	1,999
	免 稅	Exempt	1,800	101,668	33,589	10,052
新竹市	小 計	Subtotal	1,081	82,425	28,148	7,294
Hsinchu City	應 稅	Taxable	88	13,699	5,734	917
	免 稅	Exempt	993	68,726	22,414	6,377
嘉義市	小 計	Subtotal	18,414	1,353,352	438,171	1,062
Chiayi City	應 稅	Taxable	2,050	143,593	62,686	167
	免 稅	Exempt	16,364	1,209,759	375,485	895
金門縣	小 計	Subtotal	8	5,658	3,079	1,555
Kinmen County	應 稅	Taxable	2	1,631	886	222
	免 稅	Exempt	6	4,027	2,193	1,333
連江縣	小 計	Subtotal	59	4,926	2,338	—
Lienchiang County	應 稅	Taxable	10	441	239	—
	免 稅	Exempt	49	4,485	2,099	—

Table 3-20. Sources of House Tax (Cont.7)

(1) by House Structure

Square of Meter
Unit : NT\$ 1,000

石 造 Brick		老 砧 石 造 (石 造) Lo-Ko Stone			卵 石 混 凝 土 造 Concrete & Pebble		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
2,318,927	1,013,866	1	501	450	1	530	725
305,171	212,239	1	501	450	1	530	725
2,013,756	801,627	—	—	—	—	—	—
5,925,822	2,355,096	778	58,492	10,470	29	2,591	761
959,050	683,873	8	573	140	3	402	127
4,966,772	1,671,223	770	57,919	10,330	26	2,189	634
1,536,849	592,764	22	2,490	899	1,341	119,359	27,897
270,725	179,788	5	1,019	508	86	7,845	2,821
1,266,124	412,976	17	1,471	391	1,255	111,514	25,076
1,202,844	493,983	—	—	—	33	8,354	2,102
169,349	117,407	—	—	—	1	113	127
1,033,495	376,576	—	—	—	32	8,241	1,975
141,966	34,461	8,831	872,107	86,255	7	749	366
25,133	11,104	180	16,297	4,505	1	38	10
116,833	23,357	8,651	855,810	81,750	6	711	356
955,131	562,211	5	494	104	3	292	231
254,115	222,881	—	—	—	1	76	107
701,016	339,330	5	494	104	2	216	124
608,828	242,634	1	149	45	—	—	—
118,493	73,408	—	—	—	—	—	—
490,335	169,226	1	149	45	—	—	—
101,993	57,186	—	—	—	1	118	109
28,880	20,400	—	—	—	1	118	109
73,113	36,786	—	—	—	—	—	—
167,169	43,806	—	—	—	8	1,369	616
17,492	9,140	—	—	—	3	719	423
149,677	34,666	—	—	—	5	650	193
—	—	959	87,905	38,627	111	19,194	18,640
—	—	97	8,615	5,458	78	16,747	16,379
—	—	862	79,290	33,169	33	2,447	2,261

表3-20. 房屋稅稅源(續8)

(1)按房屋構造別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別 Region			鋼 鐵 造 Metal			土
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
嘉義縣	小 計	Subtotal	10,809	5,805,901	6,130,344	8
Chiayi County	應 稅	Taxable	7,221	3,999,604	5,013,003	—
	免 稅	Exempt	3,588	1,806,297	1,117,341	8
屏東縣	小 計	Subtotal	16,436	6,659,283	5,314,268	9,459
Pingtung County	應 稅	Taxable	10,343	4,178,427	4,164,696	57
	免 稅	Exempt	6,093	2,480,856	1,149,572	9,402
臺東縣	小 計	Subtotal	6,060	1,309,838	1,022,984	112
Taitung County	應 稅	Taxable	3,079	827,838	738,107	4
	免 稅	Exempt	2,981	482,000	284,877	108
花蓮縣	小 計	Subtotal	4,888	2,049,460	1,312,147	9
Hualien County	應 稅	Taxable	2,847	1,619,948	1,066,807	—
	免 稅	Exempt	2,041	429,512	245,340	9
澎湖縣	小 計	Subtotal	442	89,809	79,936	—
Penghu County	應 稅	Taxable	266	62,253	60,405	—
	免 稅	Exempt	176	27,556	19,531	—
基隆市	小 計	Subtotal	3,466	1,072,349	1,111,893	233
Keelung City	應 稅	Taxable	2,323	864,817	970,602	—
	免 稅	Exempt	1,143	207,532	141,291	233
新竹市	小 計	Subtotal	3,544	1,674,266	1,446,628	1,860
Hsinchu City	應 稅	Taxable	2,814	1,558,572	1,353,733	61
	免 稅	Exempt	730	115,694	92,895	1,799
嘉義市	小 計	Subtotal	4,844	1,548,923	1,585,650	1
Chiayi City	應 稅	Taxable	3,699	1,373,997	1,461,902	—
	免 稅	Exempt	1,145	174,926	123,748	1
金門縣	小 計	Subtotal	408	128,282	108,400	1
Kinmen County	應 稅	Taxable	304	105,103	92,117	—
	免 稅	Exempt	104	23,179	16,283	1
連江縣	小 計	Subtotal	—	—	—	—
Lienchiang County	應 稅	Taxable	—	—	—	—
	免 稅	Exempt	—	—	—	—

Table 3-20. Sources of House Tax (Cont.8)

(1) by House Structure

Square of Meter
Unit : NT\$ 1,000

磚 造 Earthen Brick		竹 造 Bamboo			其 他 Others		
面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
585	156	29,045	1,851,873	90,389	3	—	1,354
—	—	96	9,456	1,597	—	—	—
585	156	28,949	1,842,417	88,792	3	—	1,354
804,065	59,056	12,382	802,477	39,204	7	1,080,180	2,193
8,094	3,549	54	15,589	4,420	6	1,080,180	2,188
795,971	55,507	12,328	786,888	34,784	1	—	5
8,823	1,093	7,153	337,049	10,127	7	—	1,136
792	318	18	2,361	738	7	—	1,136
8,031	775	7,135	334,688	9,389	—	—	—
883	110	2,270	101,877	2,880	4	—	6,784
—	—	3	297	37	3	—	6,724
883	110	2,267	101,580	2,843	1	—	60
—	—	—	—	—	6	—	541
—	—	—	—	—	6	—	541
—	—	—	—	—	—	—	—
17,644	488	11	541	8	—	—	—
—	—	—	—	—	—	—	—
17,644	488	11	541	8	—	—	—
166,515	12,918	22	1,231	183	2	51	258
8,465	3,116	1	439	120	1	—	150
158,050	9,802	21	792	63	1	51	108
159	36	3,023	208,891	13,310	2	—	546
—	—	35	4,179	586	—	—	—
159	36	2,988	204,712	12,724	2	—	546
90	5	—	—	—	—	—	—
—	—	—	—	—	—	—	—
90	5	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—

表3-20. 房屋稅稅源(續9)

(2)按房屋使用別分

面積單位：平方公尺

金額單位：新台幣千元

年 底 別 及 地 區 別 End of Year & Region			總 計 Grand Total		
			戶 數 No. of Houses	面 積 Area	現 值 Value
93年7月底	小 計	Subtotal	8,587,440	1,531,036,557	3,724,192,987
End of July 2004	應 稅	Taxable	6,862,859	1,177,582,965	3,119,678,924
	免 稅	Exempt	1,724,581	353,453,592	604,514,063
94年7月底	小 計	Subtotal	8,694,147	1,568,451,113	3,791,815,610
End of July 2005	應 稅	Taxable	6,965,926	1,205,487,004	3,168,626,653
	免 稅	Exempt	1,728,221	362,964,109	623,188,957
95年7月底	小 計	Subtotal	8,844,144	1,635,694,508	4,058,735,815
End of July 2006	應 稅	Taxable	7,109,000	1,255,254,580	3,308,346,846
	免 稅	Exempt	1,735,144	380,439,928	750,388,969
96年7月底	小 計	Subtotal	9,074,233	1,683,641,723	4,198,288,233
End of July 2007	應 稅	Taxable	7,291,478	1,290,049,934	3,430,195,860
	免 稅	Exempt	1,782,755	393,591,789	768,092,373
97年7月底	小 計	Subtotal	9,206,204	1,948,429,979	4,535,630,733
End of July 2008	應 稅	Taxable	7,421,152	1,341,286,863	3,722,985,206
	免 稅	Exempt	1,785,052	607,143,116	812,645,527
98年7月底	小 計	Subtotal	9,337,056	1,816,717,416	4,513,372,174
End of July 2009	應 稅	Taxable	7,529,804	1,394,534,745	3,658,271,988
	免 稅	Exempt	1,807,252	422,182,671	855,100,186
99年7月底	小 計	Subtotal	9,437,884	1,825,459,796	4,608,986,505
End of July 2010	應 稅	Taxable	7,608,116	1,387,846,853	3,710,032,178
	免 稅	Exempt	1,829,768	437,612,943	898,954,327
100年7月底	小 計	Subtotal	9,543,372	1,856,739,631	4,698,939,789
End of July 2011	應 稅	Taxable	7,672,612	1,411,135,198	3,781,257,001
	免 稅	Exempt	1,870,760	445,604,433	917,682,788
新 北 市	小 計	Subtotal	1,696,730	254,155,592	757,401,965
Taipei City	應 稅	Taxable	1,530,245	199,509,328	613,290,573
	免 稅	Exempt	166,485	54,646,264	144,111,392
臺 北 市	小 計	Subtotal	1,089,541	178,521,254	753,492,124
Taipei City	應 稅	Taxable	960,644	128,716,701	580,463,245
	免 稅	Exempt	128,897	49,804,553	173,028,879

說 明：1. 自91年（含）起含福建省資料。

2. 本表自100年起，配合縣市改制直轄市（請參閱編製說明第五點）修正。

Table 3-20. Sources of House Tax (Cont.9)

(2) by House Use

Square of Meter
Unit : NT\$ 1,000

住 家 用 Residence			營 業 用 Business			
戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value	
7,577,094	978,469,935	2,234,946,184	625,947	197,253,963	562,969,528	Er
5,958,430	814,304,347	2,030,771,475	625,947	197,253,963	562,969,528	
1,618,664	164,165,588	204,174,709	—	—	—	
7,673,073	999,630,778	2,273,411,237	589,640	204,321,898	573,541,195	Er
6,057,742	833,321,051	2,079,906,287	589,640	204,321,898	573,541,195	
1,615,331	166,309,727	193,504,950	—	—	—	
7,835,895	1,037,083,916	2,345,839,693	617,806	211,083,230	629,475,154	Er
6,219,590	863,794,474	2,162,615,686	616,427	209,913,691	624,691,911	
1,616,305	173,289,442	183,224,007	1,379	1,169,539	4,783,243	
8,018,666	1,065,558,015	2,413,062,251	652,953	218,556,525	655,265,742	Er
6,357,425	887,252,404	2,230,232,890	652,421	218,249,898	654,241,209	
1,661,241	178,305,611	182,829,361	532	306,627	1,024,533	
8,123,666	1,088,051,005	2,517,457,709	655,601	231,512,462	696,352,508	Er
6,462,154	908,090,655	2,323,690,305	654,597	230,744,062	694,936,938	
1,661,512	179,960,350	193,767,404	1,004	768,400	1,415,570	
8,236,128	1,109,132,741	2,528,343,032	656,624	235,674,210	695,271,439	Er
6,555,500	925,146,152	2,327,729,708	656,035	235,346,800	694,255,750	
1,680,628	183,986,589	200,613,324	589	327,410	1,015,689	
8,325,225	1,128,614,518	2,580,056,026	658,597	236,790,560	694,407,532	Er
6,626,115	939,724,573	2,370,257,674	658,084	236,613,136	694,062,267	
1,699,110	188,889,945	209,798,352	513	177,424	345,265	
8,420,172	1,145,106,484	2,610,760,045	666,721	245,154,002	718,395,163	Er
6,683,505	953,951,073	2,399,437,535	666,721	245,154,002	718,395,163	
1,736,667	191,155,411	211,322,510	—	—	—	
1,480,216	161,324,527	484,203,818	149,259	37,362,828	99,613,498	
1,324,190	138,300,398	436,703,088	149,259	37,362,828	99,613,498	
156,026	23,024,129	47,500,730	—	—	—	
875,041	91,981,671	302,007,901	138,529	30,704,580	206,566,914	
767,361	81,873,287	284,780,164	138,529	30,704,580	206,566,914	
107,680	10,108,384	17,227,737	—	—	—	

Explanation : 1.The data of Fuchien Province have been included since 2002.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-20. 房屋稅稅源(續10)

(2)按房屋使用別分

面積單位：平方公尺

金額單位：新台幣千元

年 底 別 及 地 區 別 End of Year & Region			非住家、非營業用（含減半） Non-Residence, Non-Business (Including reduced to a half)		
			戶 數 No. of Houses	面 積 Area	現 值 Value
93年7月底 nd of July 2004	小 計	Subtotal	329,509	264,299,621	675,964,839
	應 稅	Taxable	223,592	75,011,617	275,625,485
	免 稅	Exempt	105,917	189,288,004	400,339,354
94年7月底 nd of July 2005	小 計	Subtotal	332,365	274,613,600	694,666,470
	應 稅	Taxable	219,475	77,959,218	264,982,463
	免 稅	Exempt	112,890	196,654,382	429,684,007
95年7月底 nd of July 2006	小 計	Subtotal	337,055	284,623,233	829,246,890
	應 稅	Taxable	223,203	79,190,717	268,978,935
	免 稅	Exempt	113,852	205,432,516	560,267,955
96年7月底 nd of July 2007	小 計	Subtotal	354,338	300,968,171	875,316,074
	應 稅	Taxable	234,116	86,399,274	292,537,318
	免 稅	Exempt	120,222	214,568,897	582,778,756
97年7月底 nd of July 2008	小 計	Subtotal	377,728	525,860,585	1,045,606,696
	應 稅	Taxable	255,711	99,814,092	429,522,021
	免 稅	Exempt	122,017	426,046,493	616,084,675
98年7月底 nd of July 2009	小 計	Subtotal	395,566	368,896,209	1,010,162,331
	應 稅	Taxable	269,942	131,381,304	357,894,826
	免 稅	Exempt	125,624	237,514,905	652,267,505
99年7月底 nd of July 2010	小 計	Subtotal	406,212	355,452,357	1,049,084,413
	應 稅	Taxable	276,477	107,306,584	361,766,150
	免 稅	Exempt	129,735	248,145,773	687,318,263
100年7月底 nd of July 2011	小 計	Subtotal	409,612	363,601,922	1,077,389,522
	應 稅	Taxable	275,519	109,152,900	371,029,244
	免 稅	Exempt	134,093	254,449,022	706,360,278
新 北 市 Taipei City	小 計	Subtotal	61,952	49,854,648	162,590,916
	應 稅	Taxable	51,493	18,232,513	65,980,254
	免 稅	Exempt	10,459	31,622,135	96,610,662
臺 北 市 Taipei City	小 計	Subtotal	72,832	55,004,832	240,023,593
	應 稅	Taxable	51,615	15,308,663	84,222,451
	免 稅	Exempt	21,217	39,696,169	155,801,142

Table 3-20. Sources of House Tax (Cont.10)

(2) by House Use

Square of Meter
Unit : NT\$ 1,000

住 家 用 減 半 Residence reduced to half			營 業 用 減 半 Business reduced to a half		
戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
4,668	964,130	2,282,261	50,222	90,048,908	248,030,175
4,668	964,130	2,282,261	50,222	90,048,908	248,030,175
—	—	—	—	—	—
5,709	973,848	2,428,218	93,360	88,910,989	247,768,490
5,709	973,848	2,428,218	93,360	88,910,989	247,768,490
—	—	—	—	—	—
6,568	510,165	1,221,615	46,820	102,393,964	252,952,463
3,235	386,886	1,012,449	46,545	101,968,812	251,047,865
3,333	123,279	209,166	275	425,152	1,904,598
3,617	419,114	1,170,231	44,659	98,139,898	253,473,935
3,096	373,347	1,081,321	44,420	97,775,011	252,103,122
521	45,767	88,910	239	364,887	1,370,813
4,336	478,421	1,784,678	44,873	102,527,506	274,429,142
4,048	467,106	1,770,055	44,642	102,170,948	273,065,887
288	11,315	14,623	231	356,558	1,363,255
4,972	528,171	2,282,298	43,766	102,486,085	277,313,074
4,794	521,300	2,274,858	43,533	102,139,189	276,116,846
178	6,871	7,440	233	346,896	1,196,228
4,738	566,808	2,602,677	43,112	104,035,553	282,835,857
4,558	559,973	2,594,220	42,882	103,642,587	281,351,867
180	6,835	8,457	230	392,966	1,483,990
4,755	658,869	3,465,698	42,112	102,218,354	288,929,361
4,755	658,869	3,465,698	42,112	102,218,354	288,929,361
—	—	—	—	—	—
591	81,317	508,661	4,712	5,532,272	10,485,072
591	81,317	508,661	4,712	5,532,272	10,485,072
—	—	—	—	—	—
2,782	348,984	2,410,298	357	481,187	2,483,418
2,782	348,984	2,410,298	357	481,187	2,483,418
—	—	—	—	—	—

表3-20. 房屋稅稅源(續11)

(2)按房屋使用別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別 Region			總 計 Grand Total		
			戶 數 No. of Houses	面 積 Area	現 值 Value
臺 中 市 Taichung City	小 計	Subtotal	1,106,278	247,349,810	622,535,560
	應 稅	Taxable	938,444	192,239,076	487,844,141
	免 稅	Exempt	167,834	55,110,734	134,691,419
臺 南 市 Tainan City	小 計	Subtotal	763,907	169,604,568	360,484,740
	應 稅	Taxable	584,051	130,914,424	299,386,491
	免 稅	Exempt	179,856	38,690,144	61,098,249
高 雄 市 Kaohsiung City	小 計	Subtotal	1,121,825	220,086,847	630,579,097
	應 稅	Taxable	934,070	172,397,020	514,547,639
	免 稅	Exempt	187,755	47,689,827	116,031,458
宜 蘭 縣 Yilan County	小 計	Subtotal	199,515	39,383,859	72,186,569
	應 稅	Taxable	147,167	29,612,319	58,141,512
	免 稅	Exempt	52,348	9,771,540	14,045,057
桃 園 縣 Taoyuan County	小 計	Subtotal	833,038	198,573,300	481,890,280
	應 稅	Taxable	747,135	162,292,375	404,630,272
	免 稅	Exempt	85,903	36,280,925	77,260,008
新 竹 縣 Hsinchu County	小 計	Subtotal	200,060	47,917,232	96,979,172
	應 稅	Taxable	156,733	37,321,510	80,302,777
	免 稅	Exempt	43,327	10,595,722	16,676,395
苗 栗 縣 Miaoli County	小 計	Subtotal	213,965	47,757,296	81,805,660
	應 稅	Taxable	152,465	37,666,699	70,208,944
	免 稅	Exempt	61,500	10,090,597	11,596,716
彰 化 縣 Changhua County	小 計	Subtotal	497,845	106,489,028	181,049,970
	應 稅	Taxable	333,642	81,687,803	154,266,990
	免 稅	Exempt	164,203	24,801,225	26,782,980
南 投 縣 Nantou County	小 計	Subtotal	196,687	39,373,109	66,524,202
	應 稅	Taxable	122,754	26,657,179	50,290,623
	免 稅	Exempt	73,933	12,715,930	16,233,579
雲 林 縣 Yunlin County	小 計	Subtotal	295,285	57,508,148	121,614,024
	應 稅	Taxable	164,319	37,119,007	97,525,414
	免 稅	Exempt	130,966	20,389,141	24,088,610

Table 3-20. Sources of House Tax (Cont.11)

(2) by House Use

Square of Meter
Unit : NT\$ 1,000

住 家 用 Residence			營 業 用 Business		
戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
971,089	148,332,150	344,141,886	82,160	37,782,540	88,859,991
816,006	128,731,778	317,712,407	82,160	37,782,540	88,859,991
155,083	19,600,372	26,429,479	—	—	—
683,930	106,858,193	214,691,809	43,974	21,311,745	47,921,400
518,022	88,422,160	198,053,282	43,974	21,311,745	47,921,400
165,908	18,436,033	16,638,527	—	—	—
1,013,600	136,871,327	359,347,123	58,355	25,936,881	79,165,542
836,902	116,343,203	332,038,534	58,355	25,936,881	79,165,542
176,698	20,528,124	27,308,589	—	—	—
180,563	27,046,785	45,258,885	9,063	3,574,032	8,023,022
132,592	22,060,157	41,413,300	9,063	3,574,032	8,023,022
47,971	4,986,628	3,845,585	—	—	—
742,571	113,657,234	263,476,303	45,935	28,090,462	68,371,582
666,495	102,063,741	249,030,817	45,935	28,090,462	68,371,582
76,076	11,593,493	14,445,486	—	—	—
181,198	30,345,460	56,665,595	7,881	5,062,516	11,378,137
140,951	24,567,299	50,648,709	7,881	5,062,516	11,378,137
40,247	5,778,161	6,016,886	—	—	—
196,064	32,541,220	48,832,369	8,956	4,564,308	8,665,108
137,199	26,382,084	45,650,517	8,956	4,564,308	8,665,108
58,865	6,159,136	3,181,852	—	—	—
444,134	68,499,604	113,060,200	36,271	16,767,736	27,501,792
287,852	54,361,258	104,765,596	36,271	16,767,736	27,501,792
156,282	14,138,346	8,294,604	—	—	—
179,763	26,587,434	41,181,152	7,362	3,280,207	6,152,734
110,923	20,039,570	37,677,429	7,362	3,280,207	6,152,734
68,840	6,547,864	3,503,723	—	—	—
268,448	35,750,677	52,300,555	11,443	3,770,271	8,477,347
145,109	25,784,784	47,360,668	11,443	3,770,271	8,477,347
123,339	9,965,893	4,939,887	—	—	—

表3-20. 房屋稅稅源(續12)

(2)按房屋使用別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別 Region			非住家、非營業用(含減半) Non-Residence, Non-Business (Including reduced to a half)		
			戶 數 No. of Houses	面 積 Area	現 值 Value
臺中市 Taichung City	小計	Subtotal	48,882	50,646,806	161,887,973
	應稅	Taxable	36,131	15,136,444	53,626,033
	免稅	Exempt	12,751	35,510,362	108,261,940
臺南市 Tainan City	小計	Subtotal	31,075	27,790,891	64,176,627
	應稅	Taxable	17,127	7,536,780	19,716,905
	免稅	Exempt	13,948	20,254,111	44,459,722
高雄市 Kaohsiung City	小計	Subtotal	42,077	39,531,732	134,877,093
	應稅	Taxable	31,020	12,370,029	46,154,224
	免稅	Exempt	11,057	27,161,703	88,722,869
宜蘭縣 Yilan County	小計	Subtotal	8,707	6,524,605	14,405,384
	應稅	Taxable	4,330	1,739,693	4,205,912
	免稅	Exempt	4,377	4,784,912	10,199,472
桃園縣 Taoyuan County	小計	Subtotal	36,712	36,428,492	95,115,465
	應稅	Taxable	26,885	11,741,060	32,300,943
	免稅	Exempt	9,827	24,687,432	62,814,522
新竹縣 Hsinchu County	小計	Subtotal	9,472	7,348,468	17,472,614
	應稅	Taxable	6,392	2,530,907	6,813,105
	免稅	Exempt	3,080	4,817,561	10,659,509
苗栗縣 Miaoli County	小計	Subtotal	7,033	6,235,293	13,770,128
	應稅	Taxable	4,398	2,303,832	5,355,264
	免稅	Exempt	2,635	3,931,461	8,414,864
彰化縣 Changhua County	小計	Subtotal	15,168	14,959,963	27,183,987
	應稅	Taxable	7,247	4,297,084	8,695,611
	免稅	Exempt	7,921	10,662,879	18,488,376
南投縣 Nantou County	小計	Subtotal	8,895	8,207,515	16,560,983
	應稅	Taxable	3,802	2,039,449	3,831,127
	免稅	Exempt	5,093	6,168,066	12,729,856
雲林縣 Yunlin County	小計	Subtotal	13,027	12,825,871	23,869,079
	應稅	Taxable	5,400	2,402,623	4,720,356
	免稅	Exempt	7,627	10,423,248	19,148,723

Table 3-20. Sources of House Tax (Cont.12)

(2) by House Use

Square of Meter
Unit : NT\$ 1,000

住 家 用 減 半 Residence reduced to half			營 業 用 減 半 Business reduced to a half		
戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
111	17,072	50,820	4,036	10,571,242	27,594,890
111	17,072	50,820	4,036	10,571,242	27,594,890
—	—	—	—	—	—
419	67,702	234,408	4,509	13,576,037	33,460,496
419	67,702	234,408	4,509	13,576,037	33,460,496
—	—	—	—	—	—
130	17,667	44,514	7,663	17,729,240	57,144,825
130	17,667	44,514	7,663	17,729,240	57,144,825
—	—	—	—	—	—
2	158	6,019	1,180	2,238,279	4,493,259
2	158	6,019	1,180	2,238,279	4,493,259
—	—	—	—	—	—
59	8,636	23,422	7,761	20,388,476	54,903,508
59	8,636	23,422	7,761	20,388,476	54,903,508
—	—	—	—	—	—
2	594	1,975	1,507	5,160,194	11,460,851
2	594	1,975	1,507	5,160,194	11,460,851
—	—	—	—	—	—
356	40,645	62,622	1,556	4,375,830	10,475,433
356	40,645	62,622	1,556	4,375,830	10,475,433
—	—	—	—	—	—
12	3,443	4,198	2,260	6,258,282	13,299,793
12	3,443	4,198	2,260	6,258,282	13,299,793
—	—	—	—	—	—
80	14,196	22,644	587	1,283,757	2,606,689
80	14,196	22,644	587	1,283,757	2,606,689
—	—	—	—	—	—
12	2,759	2,738	2,355	5,158,570	36,964,305
12	2,759	2,738	2,355	5,158,570	36,964,305
—	—	—	—	—	—

表3-20. 房屋稅稅源(續13)

(2)按房屋使用別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別 Region			總 計 Grand Total		
			戶 數 No. of Houses	面 積 Area	現 值 Value
嘉義縣 Chiayi County	小 計	Subtotal	225,936	41,310,387	65,477,792
	應 稅	Taxable	117,247	26,539,891	51,530,881
	免 稅	Exempt	108,689	14,770,496	13,946,911
屏東縣 Pingtung County	小 計	Subtotal	331,848	66,424,654	108,698,912
	應 稅	Taxable	217,167	47,004,470	88,607,372
	免 稅	Exempt	114,681	19,420,184	20,091,540
臺東縣 Taitung County	小 計	Subtotal	101,492	16,373,326	22,238,230
	應 稅	Taxable	51,383	9,925,660	15,796,100
	免 稅	Exempt	50,109	6,447,666	6,442,130
花蓮縣 Hualien County	小 計	Subtotal	142,968	25,935,679	42,695,102
	應 稅	Taxable	86,798	16,963,867	30,737,545
	免 稅	Exempt	56,170	8,971,812	11,957,557
澎湖縣 Penghu County	小 計	Subtotal	35,733	6,312,063	8,880,997
	應 稅	Taxable	17,514	3,308,050	5,914,149
	免 稅	Exempt	18,219	3,004,013	2,966,848
基隆市 Keelung City	小 計	Subtotal	177,083	27,326,188	64,035,837
	應 稅	Taxable	151,825	19,906,654	48,675,021
	免 稅	Exempt	25,258	7,419,534	15,360,816
新竹市 Hsinchu City	小 計	Subtotal	174,660	40,549,970	104,154,589
	應 稅	Taxable	153,337	32,380,528	84,798,614
	免 稅	Exempt	21,323	8,169,442	19,355,975
嘉義市 Chiayi City	小 計	Subtotal	119,115	21,412,306	50,862,031
	應 稅	Taxable	90,415	15,769,698	40,252,609
	免 稅	Exempt	28,700	5,642,608	10,609,422
金門縣 Kinmen County	小 計	Subtotal	17,184	3,996,132	4,921,183
	應 稅	Taxable	13,851	2,952,281	3,703,001
	免 稅	Exempt	3,333	1,043,851	1,218,182
連江縣 Lienchiang County	小 計	Subtotal	2,677	378,883	431,753
	應 稅	Taxable	1,406	250,658	343,088
	免 稅	Exempt	1,271	128,225	88,665

Table 3-20. Sources of House Tax (Cont.13)

(2) by House Use

Square of Meter
Unit : NT\$ 1,000

住 家 用 Residence			營 業 用 Business		
戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
207,662	26,410,959	38,044,835	8,175	3,518,971	5,437,966
104,884	17,988,751	33,719,058	8,175	3,518,971	5,437,966
102,778	8,422,208	4,325,777	—	—	—
305,224	45,282,780	66,584,254	13,732	6,649,905	15,303,437
196,230	34,393,193	60,057,083	13,732	6,649,905	15,303,437
108,994	10,889,587	6,527,171	—	—	—
90,685	12,641,032	14,968,693	7,007	1,415,175	2,401,451
42,237	7,657,805	11,376,397	7,007	1,415,175	2,401,451
48,448	4,983,227	3,592,296	—	—	—
129,499	17,015,961	25,253,526	7,062	2,816,103	4,559,117
76,439	12,032,221	21,525,117	7,062	2,816,103	4,559,117
53,060	4,983,740	3,728,409	—	—	—
32,328	4,503,527	5,241,043	2,038	510,769	1,026,813
15,110	2,605,817	4,516,477	2,038	510,769	1,026,813
17,218	1,897,710	724,566	—	—	—
158,983	16,801,734	39,886,591	11,160	3,623,868	6,385,173
135,795	14,708,325	37,643,965	11,160	3,623,868	6,385,173
23,188	2,093,409	2,242,626	—	—	—
155,537	25,085,059	59,478,657	10,109	5,978,583	17,031,280
136,248	21,169,443	51,288,612	10,109	5,978,583	17,031,280
19,289	3,915,616	8,190,045	—	—	—
106,583	14,532,267	32,637,659	6,544	2,130,301	5,188,048
79,934	11,902,233	30,240,313	6,544	2,130,301	5,188,048
26,649	2,630,034	2,397,346	—	—	—
14,743	2,757,483	3,194,928	1,427	239,179	285,550
11,932	2,390,988	2,989,404	1,427	239,179	285,550
2,811	366,495	205,524	—	—	—
2,311	279,400	302,263	279	63,042	79,261
1,094	172,578	246,598	279	63,042	79,261
1,217	106,822	55,665	—	—	—

表3-20. 房屋稅稅源(續14完)

(2)按房屋使用別分

面積單位：平方公尺

金額單位：新台幣千元

地 區 別 Region			非住家、非營業用(含減半) Non-Residence, Non-Business (Including reduced to a half)		
			戶 數 No. of Houses	面 積 Area	現 值 Value
嘉義縣	小計	Subtotal	9,067	8,532,383	15,232,910
Chiayi County	應稅	Taxable	3,156	2,184,095	5,611,776
	免稅	Exempt	5,911	6,348,288	9,621,134
屏東縣	小計	Subtotal	12,032	12,168,949	20,851,909
Pingtung County	應稅	Taxable	6,345	3,638,352	7,287,540
	免稅	Exempt	5,687	8,530,597	13,564,369
臺東縣	小計	Subtotal	3,542	2,076,182	4,496,944
Taitung County	應稅	Taxable	1,881	611,743	1,647,110
	免稅	Exempt	1,661	1,464,439	2,849,834
花蓮縣	小計	Subtotal	5,763	5,114,643	10,620,995
Hualien County	應稅	Taxable	2,653	1,126,571	2,391,847
	免稅	Exempt	3,110	3,988,072	8,229,148
澎湖縣	小計	Subtotal	1,313	1,260,521	2,571,679
Penghu County	應稅	Taxable	312	154,218	329,397
	免稅	Exempt	1,001	1,106,303	2,242,282
基隆市	小計	Subtotal	6,655	6,524,220	16,961,993
Keelung City	應稅	Taxable	4,585	1,198,095	3,843,803
	免稅	Exempt	2,070	5,326,125	13,118,190
新竹市	小計	Subtotal	8,627	7,190,065	20,838,993
Hsinchu City	應稅	Taxable	6,593	2,936,239	9,673,063
	免稅	Exempt	2,034	4,253,826	11,165,930
嘉義市	小計	Subtotal	5,785	4,490,763	12,601,204
Chiayi City	應稅	Taxable	3,734	1,478,189	4,389,128
	免稅	Exempt	2,051	3,012,574	8,212,076
金門縣	小計	Subtotal	909	848,639	1,228,824
Kinmen County	應稅	Taxable	387	171,283	216,166
	免稅	Exempt	522	677,356	1,012,658
連江縣	小計	Subtotal	87	36,441	50,229
Lienchiang County	應稅	Taxable	33	15,038	17,229
	免稅	Exempt	54	21,403	33,000

Table 3-20. Sources of House Tax (Cont.14 End)

(2) by House Use

Square of Meter
Unit : NT\$ 1,000

住 家 用 減 半 Residence reduced to half			營 業 用 減 半 Business reduced to a half		
戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
62	10,003	15,911	970	2,838,071	6,746,170
62	10,003	15,911	970	2,838,071	6,746,170
—	—	—	—	—	—
81	16,015	13,464	779	2,307,005	5,945,848
81	16,015	13,464	779	2,307,005	5,945,848
—	—	—	—	—	—
4	18,700	44,819	254	222,237	326,323
4	18,700	44,819	254	222,237	326,323
—	—	—	—	—	—
22	7,828	13,712	622	981,144	2,247,752
22	7,828	13,712	622	981,144	2,247,752
—	—	—	—	—	—
—	—	—	54	37,246	41,462
—	—	—	54	37,246	41,462
—	—	—	—	—	—
29	2,846	5,165	256	373,520	796,915
29	2,846	5,165	256	373,520	796,915
—	—	—	—	—	—
—	—	9	387	2,296,263	6,805,650
—	—	9	387	2,296,263	6,805,650
—	—	—	—	—	—
—	27	80	203	258,948	435,040
—	27	80	203	258,948	435,040
—	—	—	—	—	—
1	277	219	104	150,554	211,662
1	277	219	104	150,554	211,662
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—

表3-21. 娛樂稅稅源

單位：家數

年 底 別 及 地 區 別 End of CY & Region	娛 樂 業 家 數				
	總 計 Grand Total	電 影 The Cinemas	歌 廳 Sing Halls	撞 球 場 Billiards Halls	保齡球館 Bowling Alleys
93年底 2004	19,226	232	—	882	92
94年底 2005	18,997	211	—	811	87
95年底 2006	20,291	204	—	759	90
96年底 2007	19,653	194	—	725	86
97年底 2008	18,173	186	—	1	1
98年底 2009	17,168	185	—	1	—
99年底 2010	16,454	172	1	—	—
100年底 2011	16,055	163	2	2	1
新北市 New Taipei City	1,788	23	—	—	—
臺北市 Taipei City	1,677	36	1	—	—
臺中市 Taichung City	1,454	16	1	—	—
臺南市 Tainan City	1,499	9	—	—	—
高雄市 Kaohsiung City	1,784	20	—	—	—
宜蘭縣 Yilan County	416	10	—	—	—
桃園縣 Taoyuan County	1,121	6	—	—	—
新竹縣 Hsinchu County	354	2	—	—	—
苗栗縣 Miaoli County	430	3	—	—	—
彰化縣 Changhua County	878	3	—	—	—
南投縣 Nantou County	663	3	—	—	—
雲林縣 Yunlin County	469	3	—	—	—
嘉義縣 Chiayi County	238	—	—	—	—
屏東縣 Pingtung County	1,007	2	—	—	—
臺東縣 Taitung County	515	—	—	—	—
花蓮縣 Hualien County	423	1	—	—	—
澎湖縣 Penghu County	95	1	—	2	1
基隆市 Keelung City	536	18	—	—	—
新竹市 Hsinchu City	289	5	—	—	—
嘉義市 Chiayi City	313	2	—	—	—
金門縣 Kinmen County	55	—	—	—	—
連江縣 Lienchiang County	51	—	—	—	—

資料來源：各縣市稽徵單位。

說明：1. 自91年（含）起含福建省資料。

2. 自96年5月25日（含）起撞球場、保齡球館免徵娛樂稅。

3. 本表自100年起，配合縣市改制直轄市（請參閱編製說明第五點）修正。

Table 3-21. Sources of Amusement Tax

Unit : Uint

Number of Amusement Place						
高爾夫球場 Golf Clubs		舞 場 Dance Halls	電動玩具 Electric Toys	有節目餐飲業 Entertainment Restaurants	MTV 視聽業 MTV Audiovisual Services	其 他 Others
球 場 Court	練習場 Practice					
193		131	8,374	63	7,179	2,080
186		150	7,483	70	7,531	2,468
76	126	128	5,453	70	8,665	4,720
73	128	113	4,701	65	8,582	4,986
76	124	115	3,987	63	8,717	4,903
75	127	107	3,399	61	8,352	4,861
82	123	104	3,041	67	8,172	4,692
71	126	97	2,618	82	7,874	5,019
12	17	4	98	—	1,061	573
—	14	26	68	36	1,158	338
7	13	17	248	6	612	534
7	9	10	469	16	627	352
8	14	12	372	10	818	530
2	3	—	162	—	196	43
14	19	14	119	5	670	274
9	4	—	17	5	138	179
3	3	1	58	—	174	188
2	6	4	167	1	378	317
3	3	—	52	—	230	372
—	3	—	141	—	186	136
2	4	—	11	—	108	113
1	5	2	277	1	295	424
—	1	1	62	—	288	163
1	—	—	46	1	229	145
—	—	—	12	—	52	27
—	1	2	69	—	355	91
—	6	3	51	1	122	101
—	1	1	96	—	137	76
—	—	—	23	—	29	3
—	—	—	—	—	11	40

Source : Tax Collection units of each county/city government.

Explanation : 1.The data of Fuchien Province have been included since 2002.

2.Since May 25 2007, the billiard halls and bowling alleys have been exempted from the Amusement Tax.

3.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-22. 契稅稅源

單位：新台幣千元

年 別 及 地 區 別 CY & Region	總 計 Grand Total		買 賣 契 Sale		典 權 契 Mortgage	
	納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value
93年 2004	521,936	222,513,147	482,093	208,670,053	18	5,069
94年 2005	522,267	225,166,662	482,319	212,649,849	8	9,570
95年 2006	535,546	238,113,723	495,898	225,148,607	1	444
96年 2007	501,253	231,833,687	458,676	217,610,624	6	1,443
97年 2008	454,027	215,918,314	410,837	201,834,230	1	2,507
98年 2009	479,848	219,359,485	435,600	205,815,444	5	1,477
99年 2010	498,199	232,548,171	450,793	217,363,086	5	1,481
100年 2011	445,854	213,741,878	393,068	196,238,943	7	1,379
新北市 New Taipei City	98,538	45,392,216	87,802	41,009,424	4	486
臺北市 Taipei City	61,336	35,197,096	51,816	31,575,260	1	133
臺中市 Taichung City	58,811	30,525,189	53,147	28,624,827	—	—
臺南市 Tainan City	27,396	11,969,666	24,295	11,053,822	—	—
高雄市 Kaohsiung City	47,236	25,319,529	42,209	23,626,881	—	—
宜蘭縣 Yilan County	8,461	2,801,447	7,200	2,525,203	—	—
桃園縣 Taoyuan County	55,057	27,593,853	50,606	26,047,682	2	760
新竹縣 Hsinchu County	12,327	6,713,211	11,224	6,370,176	—	—
苗栗縣 Miaoli County	7,082	2,488,112	5,931	2,215,484	—	—
彰化縣 Changhua County	10,923	4,751,532	8,974	4,176,017	—	—
南投縣 Nantou County	5,206	1,728,929	4,155	1,489,580	—	—
雲林縣 Yunlin County	5,741	2,093,087	4,761	1,874,610	—	—
嘉義縣 Chiayi County	4,251	1,355,540	3,420	1,186,733	—	—
屏東縣 Pingtung County	8,311	2,692,038	6,867	2,342,981	—	—
臺東縣 Taitung County	2,661	673,808	2,082	600,190	—	—
花蓮縣 Hualien County	5,832	1,491,994	4,891	1,326,726	—	—
澎湖縣 Penghu County	796	223,144	574	197,099	—	—
基隆市 Keelung City	8,603	2,562,997	7,603	2,356,521	—	—
新竹市 Hsinchu City	11,991	6,034,711	11,025	5,731,118	—	—
嘉義市 Chiayi City	4,765	2,008,095	4,120	1,815,626	—	—
金門縣 Kinmen County	501	122,497	359	91,862	—	—
連江縣 Lienchiang County	29	3,187	7	1,121	—	—

資料來源：各縣市稽徵單位。

說明：1. 自91年（含）起含福建省資料。

2. 本表自100年起，配合縣市改制直轄市（請參閱編製說明第五點）修正。

Table 3-22. Sources of Deed Tax

Unit:NT\$1,000

交 換 契 Exchange		贈 與 契 Donation		分 割 契 Division		占 有 契 Staking	
納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value
2,911	2,436,065	36,197	10,584,256	714	816,744	3	960
2,781	1,827,938	36,641	10,360,824	516	316,985	2	1,496
3,095	2,259,975	36,071	10,163,656	475	539,354	6	1,687
3,753	3,214,173	38,414	10,904,847	403	101,922	1	678
3,471	2,509,093	39,242	11,050,157	470	521,987	6	340
2,620	1,781,285	41,252	11,480,661	371	280,618	—	—
3,057	2,658,629	43,932	12,314,969	412	210,006	—	—
3,395	3,164,654	49,152	14,243,572	232	93,330	—	—
1,211	1,591,220	9,481	2,775,886	40	15,200	—	—
1,117	1,120,082	8,350	2,490,559	52	11,062	—	—
294	140,699	5,344	1,750,787	26	8,876	—	—
107	50,625	2,980	863,058	14	2,161	—	—
206	89,524	4,814	1,601,361	7	1,763	—	—
32	8,223	1,215	266,023	14	1,998	—	—
101	47,552	4,336	1,454,807	12	43,052	—	—
15	7,423	1,087	335,612	1	—	—	—
13	2,633	1,121	266,904	17	3,091	—	—
69	24,228	1,879	550,372	1	915	—	—
36	15,992	1,002	222,688	13	669	—	—
37	14,659	943	203,818	—	—	—	—
50	24,096	779	144,155	2	556	—	—
38	11,366	1,393	336,364	13	1,327	—	—
6	863	573	72,755	—	—	—	—
3	1,098	929	163,837	9	333	—	—
—	—	220	25,912	2	133	—	—
30	8,999	969	197,257	1	220	—	—
19	3,367	942	298,369	5	1,857	—	—
9	1,774	633	190,578	3	117	—	—
2	231	140	30,404	—	—	—	—
—	—	22	2,066	—	—	—	—

Source : Tax Collection units of each county/city government.

Explanation : 1.The data of Fuchien Province have been included since 2002.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-23. 獎勵投資條例減免稅額
Table 3-23. Tax Reductions Due to Implementation of
Statute for Investment Encouragement

單位：新台幣千元
Unit : NT\$ 1,000

年 別 及 機 關 別 CY & Agency	總 計 Grand Total		所 得 稅 Income Tax		房 屋 稅 House Tax	
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %
93年 2004	174,557	100.0	172,836	99.0	1,721	1.0
94年 2005	219,459	100.0	216,532	98.7	2,927	1.3
95年 2006	283,987	100.0	283,987	100.0	—	—
96年 2007	60,964	100.0	60,964	100.0	—	—
97年 2008	90,693	100.0	90,693	100.0	—	—
98年 2009	72,896	100.0	72,896	100.0	—	—
99年 2010	88,207	100.0	88,207	100.0	—	—
100年 2011	—	—	—	—	—	—
財政部所屬機關 Ministry of Finance	—	—	—	—	—	—
臺北市國稅局 Taipei National Tax Administration	—	—	—	—	—	—
臺灣省北區國稅局 National Tax Administration of Northern Taiwan Province	—	—	—	—	—	—
臺灣省中區國稅局 National Tax Administration of Central Taiwan Province	—	—	—	—	—	—
臺灣省南區國稅局 National Tax Administration of Southern Taiwan Province	—	—	—	—	—	—
高雄市國稅局 Kaohsiung National Tax Administration	—	—	—	—	—	—
直轄市及縣(市)稽徵機關 Revenue Service Office	—	—	—	—	—	—

資料來源：財政部所屬各機關及各縣市稽徵單位。

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

表3-24. 促進產業升級條例減免稅額
Table 3-24. Tax Reductions Due to Implementation of
Statute for Upgrading Industries

單位：新台幣千元
Unit : NT\$1,000

年 別 及 機 關 別 CY & Agency	核定實際減免當年度稅額及實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified									
	總 計 Grand Total		所 得 稅 Income Tax		印 花 稅 Stamp Tax		土 地 增 值 稅 Land Increment Tax		契 稅 Deed Tax	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
93年 2004	53,139,368	100.0	52,314,562	98.4	1,713	0.0	776,312	1.5	46,781	0.1
94年 2005	83,406,303	100.0	83,299,187	99.9	88	0.0	100,252	0.1	6,776	0.0
95年 2006	119,462,825	100.0	119,356,561	99.9	—	—	106,184	0.1	80	0.0
96年 2007	180,501,472	100.0	180,433,165	100.0	271	0.0	56,941	0.0	11,095	0.0
97年 2008	151,261,020	100.0	151,228,500	100.0	—	—	32,520	0.0	—	—
98年 2009	196,681,848	100.0	196,484,205	99.9	42	0.0	197,311	0.1	290	0.0
99年 2010	192,556,095	100.0	192,550,242	100.0	4,729	0.0	—	—	1,124	0.0
100年 2011	160,659,273	100.0	160,093,366	99.6	—	—	565,907	0.4	—	—
財政部所屬機關 Ministry of Finance	160,093,366	100.0	160,093,366	100.0	—	—	—	—	—	—
臺北市國稅局 Taipei National Tax Administration	21,684,430	100.0	21,684,430	100.0	—	—	—	—	—	—
臺灣省北區國稅局 National Tax Admini- stration of Northern Taiwan Province	77,486,068	100.0	77,486,068	100.0	—	—	—	—	—	—
臺灣省中區國稅局 National Tax Admini- stration of Central Taiwan Province	47,312,223	100.0	47,312,223	100.0	—	—	—	—	—	—
臺灣省南區國稅局 National Tax Admini- stration of Southern Taiwan Province	4,859,567	100.0	4,859,567	100.0	—	—	—	—	—	—
高雄市國稅局 Kaohsiung National Tax Administration	8,751,078	100.0	8,751,078	100.0	—	—	—	—	—	—
直轄市及縣(市)稽徵 機關 Revenue Service Office	565,907	100.0	—	—	—	—	565,907	100.0	—	—

資料來源：財政部所屬各機關及各縣市稽徵單位。

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

說明：自91年(含)起含福建省資料。

Explanation : The data of Fuchien Province have been included since 2002.

表3-24. 促進產業升級條例減免稅額(續1)

民國100年

單位:新台幣千元

稅目別 Tax Item		促進產業 升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction
總計 Grand Total			
所得稅 Income Tax	營利事業所得稅 Profit-seeking Enterprise Income Tax	合	計 Total
		第五條 1. 研究發展、實驗或品質檢驗用之儀器設備按兩年加速折舊。 2. 節省能源或利用新及淨潔能源之機器設備，按兩年加速折舊。 第六條 1. 國內產製自動化或溫室氣體排放量減量設備投資抵減。 2. 國外產製自動化或溫室氣體排放量減量設備投資抵減。 3. 自動化或溫室氣體排放量減量技術投資抵減。 4. 國內產製資源回收、防治污染或工業用水再利用設備投資抵減。 5. 國外產製資源回收、防治污染或工業用水再利用設備投資抵減。 6. 資源回收、防治污染或工業用水再利用技術投資抵減。 7. 國內產製新及淨潔能源、節約能源設備投資抵減。 8. 國外產製新及淨潔能源、節約能源設備投資抵減。 9. 新及淨潔能源、節約能源技術投資抵減。 10. 國內產製提高能源使用效率設備投資抵減。 11. 國外產製提高能源使用效率設備投資抵減。 12. 提高能源使用效率技術投資抵減。 13. 研究與發展投資抵減。 14. 人才培訓投資抵減。 15. 建立國際品牌形象投資抵減(88年度以前發生尚未抵減之餘額)。 促進產業區域均衡發展，按其投資總額百分之二十內，抵減營利事業所得稅。 第七條 5年免稅。 第九條(或修正前第八條之一)及第九條之二 受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。 第十條 國外投資損失準備。 第十二條 境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。 第十三條 物流配銷中心免稅。 第十四條之一 第十五條 1. 經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。 2. 經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減之投資抵減。 第十八條 資產重估增值免稅。 第十九條 股票溢價轉公積免稅。 第七十條之一 營運總部免稅。	

Table 3-24. Tax Reductions Due to Implementation of
Statute for Upgrading Industries (Cont.1)

CY 2011

Unit : NT\$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當 期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配 盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
20,476	345,519,816	359,046,593	145,466,530	15,192,743
17,753	345,517,261	354,379,096	143,586,005	14,753,825
3	-6,066	—	—	—
—	—	—	—	—
8,897	—	48,497,763		
2,903	—	97,159,455		
606	—	1,127,850		
284	—	413,399		
51	—	64,863		
52	—	12,419		
32	—	22,016		
17	—	597,748	48,842,460	13,349,061
5	—	713,888		
69	—	21,158		
23	—	20,645		
7	—	1,492		
2,350	—	160,717,718		
1,469	—	3,267,135		
—	—	—		
129	—	40,583,641	9,559,679	1,403,257
660	276,678,799	—	69,169,699	—
—	—	—	—	—
39	5,659,071	—	—	—
—	—	—	—	—
2	136,838	—	34,209	—
2	1,415,924	—	353,981	—
23	—	1,157,906	217,804	1,507
—	—	—	—	—
1	8,133	—	2,033	—
129	61,624,562	—	15,406,140	—

表3-24. 促進產業升級條例減免稅額(續2完)

民國100年

Unit : NT\$1,000

稅 目 別		促進產業 升級條例	減 免 項 目
Tax Item		Implementation of Statute for Upgrading Industries	Items of Reduction
所 得 稅	Individual Income Tax 綜合所得稅	合 計 Total	
		第 十 一 條	專利權提供或出售之權利金或收入，百分之五十免稅。
	第 十 三 條	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。	
	Income Tax 其 他	合 計 Total	
第 八 條		1. 新興重要策略性產業股東投資抵減。 2. 重要科技事業股東投資抵減。 3. 重要投資事業股東投資抵減。 4. 創業投資事業股東投資抵減。	
修正前第十六條 修正前第十七條		股東投資取得股票緩課所得稅。 1. 創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。 2. 員工紅利轉增資取得之股票緩課所得稅。	
第十九條之一		員工紅利轉作增資，取得新股以面額課徵所得稅。	
Land Value Increment Tax 土 地 增 值 稅	合 計 Total		
	第 十 五 條	1. 公司經經濟部專案核准合併所記存之土地增值稅。 2. 公司經經濟部專案核准因出售原工廠用地另購合於本條獎勵之土地所退還之土地增值稅額。	
	第 十 六 條	公司為調整事業經營將土地轉投資，按其轉投資之股權比例記存之土地增值稅。	
	第 十 七 條	1. 公司之工廠用地因都市計畫或區域計畫之實施，合於本條規定所減徵之土地增值稅。 2. 公司因防治污染、公共安全或維護自然景觀需要，合於本條規定所減徵之土地增值稅。 3. 公司因政府主動輔導遷廠而合於本條規定所減徵之土地增值稅。	
Stamp Tax 印 花 稅	合 計 Total		
	第 十 五 條	公司經經濟部專案核准合併所減免之印花稅額。	
Deed Tax 契 稅	合 計 Total		
	第 十 五 條	1. 公司經經濟部專案核准合併所減免之契稅額。 2. 公司依經濟部專案核准之合併計畫出售土地及廠房，以所得價款新購土地及廠房免徵之契稅。	

Unit : NT\$1,000

[illegible]

表3-25. 外銷品沖退稅金額

Table 3-25. Amount of Tax Offset and Refund for Export Products

單位：新台幣千元
Unit : N.T.\$1,000

年 別	總 計 Grand Total	關 稅 Customs Duties	貨 物 稅 Commodity Tax	商港建設費 Harbor Construction Dues	CY
76年	20,932,869	17,596,103	352,257	2,984,509	1987
77年	14,898,556	13,177,009	374,110	1,347,437	1988
78年	7,519,045	7,188,658	292,121	38,266	1989
79年	5,181,425	4,972,598	208,584	243	1990
80年	4,279,134	4,146,383	132,746	5	1991
81年	4,200,785	4,088,026	112,759	—	1992
82年	3,832,269	3,723,884	108,385	—	1993
83年	3,579,050	3,480,341	98,709	—	1994
84年	4,246,321	4,126,999	119,322	—	1995
85年	5,063,397	4,910,205	153,192	—	1996
86年	4,567,311	4,433,585	133,726	—	1997
87年	4,351,427	4,229,163	122,264	—	1998
88年	3,838,503	3,705,953	132,550	—	1999
89年	4,134,606	3,958,299	176,307	—	2000
90年	3,708,723	3,548,393	160,330	—	2001
91年	3,958,194	3,821,890	136,304	—	2002
92年	4,320,385	4,222,093	98,292	—	2003
93年	3,318,998	3,201,571	117,427	—	2004
94年	1,786,117	1,683,484	102,633	—	2005
95年	1,730,743	1,634,859	95,884	—	2006
96年	1,924,479	1,816,882	107,597	—	2007
97年	2,176,767	2,062,401	114,366	—	2008
98年	1,602,201	1,500,048	102,153	—	2009
99年	2,054,808	1,911,454	143,354	—	2010
100年	2,376,730	2,233,726	143,004	—	2011

資料來源：財政部關稅總局及財政部所屬各區國稅局。

Source : Directorate General of Customs, Ministry of Finance and various district national tax administrations of Ministry of Finance.

說明：本表係另含各區國稅局貨物稅沖退稅金額，故與「表4-4 外銷品沖退稅金額—按稅則分類分」所示金額有所不同。

Explanation : The figures in this table differ from those in Table 「4-4 The Amount of Tax Offsets and Refunds for Exportation—by Tariff Section」, due to the inclusion of data on refunds of commodity tax on export goods from various district national tax administrations.

(空 白 頁)

表3-26. 查(核)定開徵數、未徵數情形

(1)按稅目別分

件數單位:千件
金額單位:千元

年 別 稅 目 別	查(核)定開徵數 Opening Collection for Assessed (Verified) (1)		實 徵 數 Tax Collected (2)		減 免 註 銷 數 Cancelled (3)		逾越徵收期限數 Overdue (4)	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
99年	31,754	870,815,498	26,491	376,068,240	302	44,376,973	564	47,826,043
100年	31,161	793,284,530	26,607	368,247,843	209	33,311,281	537	55,823,701
本 年 度 合 計	26,418	392,585,960	25,221	323,045,543	180	13,744,295	0	1
國 稅	1,602	92,331,972	1,438	50,905,113	42	5,862,541	0	1
營利事業所得稅	69	43,607,773	49	19,888,114	3	2,930,803	—	—
綜 合 所 得 稅	582	16,466,793	493	10,432,924	37	1,976,675	0	1
遺產及贈與稅	21	20,781,107	20	13,930,374	0	383,682	—	—
貨 物 稅	0	363,980	0	10,234	0	5	—	—
菸 酒 稅	0	33,304	0	2,661	0	24	—	—
證 券 交 易 稅	0	26	0	0	—	—	—	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—
營 業 稅	929	11,078,660	877	6,640,699	2	571,352	—	—
特種貨物及勞務稅	0	329	0	109	—	—	—	—
直轄市及縣(市)稅	24,598	284,177,882	23,667	269,328,400	135	6,656,281	—	—
地 價 稅	7,527	63,646,460	7,095	59,976,646	7	1,296,133	—	—
土 地 增 值 稅	611	82,144,699	583	75,272,774	14	3,117,026	—	—
房 屋 稅	8,047	59,022,551	7,930	58,099,349	11	207,711	—	—
使 用 牌 照 稅	7,215	57,162,310	6,916	54,288,374	83	1,790,789	—	—
契 稅	445	12,753,175	434	12,463,263	5	156,092	—	—
印 花 稅	554	7,741,420	528	7,593,566	12	74,597	—	—
娛 樂 稅	199	1,707,267	180	1,634,427	3	13,933	—	—
罰 鍰	218	16,076,107	115	2,812,030	4	1,225,473	—	—
以 前 年 度 合 計	4,743	400,698,570	1,387	45,202,300	28	19,566,986	537	55,823,700
國 稅	973	235,778,162	258	30,799,575	-0	13,070,886	170	30,684,160
營利事業所得稅	207	127,352,846	63	16,160,838	-0	7,026,755	36	19,204,125
綜 合 所 得 稅	478	29,510,772	130	3,064,398	0	1,075,353	87	4,248,638
遺產及贈與稅	8	45,889,735	6	10,175,432	0	3,694,385	0	703,611
貨 物 稅	1	911,652	0	23,095	-0	7,355	0	46,363
菸 酒 稅	1	1,364,918	0	43,027	-0	130	0	86,054
證 券 交 易 稅	0	436	0	9	0	—	0	88
期 貨 交 易 稅	—	—	—	—	—	—	—	—
營 業 稅	277	30,747,804	58	1,332,776	-0	1,266,908	46	6,395,281
特種貨物及勞務稅	—	—	—	—	—	—	—	—
直轄市及縣(市)稅	3,119	29,482,137	992	10,354,987	23	674,649	296	2,974,219
地 價 稅	1,151	9,258,749	465	3,673,622	-1	243,271	72	741,357
土 地 增 值 稅	18	7,285,490	13	3,826,338	2	316,894	0	373,723
房 屋 稅	562	5,691,594	196	1,443,977	0	10,727	78	866,212
使 用 牌 照 稅	1,270	6,424,002	288	1,097,934	17	61,040	131	902,992
契 稅	10	254,205	8	202,715	1	32,904	0	5,740
印 花 稅	11	79,236	10	62,935	1	3,865	0	2,113
娛 樂 稅	97	488,861	12	47,466	1	5,947	14	82,082
罰 鍰	651	135,438,271	136	4,047,738	6	5,821,451	71	22,165,321

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：1. 本表以開徵始日為統計基礎。

2. 第(1)欄之以前年度資料，係指原開徵始日在上年12月31日(含)前之查(核)定開徵稅款，未逾徵收期間而仍未徵起者。

3. 特種貨物及勞務稅自100年6月起開徵。

Table 3-26. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected
(1) by Tax ItemUnit: 1,000Pcs
NT\$1,000

逾核課期限數		未徵數餘額 Balance of Tax Not Collected						CY Tax Item
Excess Assessment (5)		合計 Total (6)=(1)-(2)-(3)-(4)-(5)		繳款書未送達未徵數 Have Not Been Served the Payment Notice		未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
63	724,185	4,334	401,820,058	688	5,883,146	157	25,921,158	2010
48	409,977	3,760	335,491,728	593	4,364,226	148	16,940,561	2011
1	13,172	1,016	55,782,950	428	3,553,691	135	9,928,748	Current Year
0	5,118	121	35,559,199	6	529,242	12	6,158,728	National Taxes
0	4,503	18	20,784,353	0	151,439	1	1,410,123	Profit-seeking Enterprise Income Tax
0	507	52	4,056,685	1	87,616	4	769,342	Individual Income Tax
—	—	1	6,467,051	0	12,248	1	3,824,703	Estate and Gift Tax
—	—	0	353,742	0	965	0	26	Commodity Tax
—	—	0	30,620	0	1,906	0	877	Tobacco and Alcohol Tax
—	—	0	25	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	107	51	3,866,503	4	274,847	7	153,656	Business Tax
—	—	0	220	0	220	—	—	Specifically Selected Goods and Services Tax
1	3,182	795	8,190,018	419	2,911,952	111	2,852,111	Municipality & County (City) Taxes
1	2,913	424	2,370,768	366	1,164,043	29	397,262	Land Value Tax
—	—	13	3,754,899	5	1,530,679	8	2,023,820	Land Value Increment Tax
0	201	106	715,291	18	83,059	13	95,476	House Tax
0	69	217	1,083,077	24	98,705	44	150,253	Vehicle License Tax
—	—	5	133,819	0	15,063	4	116,704	Deed Tax
—	—	14	73,256	2	8,448	12	64,720	Stamp Tax
—	—	17	58,907	3	11,955	1	3,876	Amusement Tax
0	4,872	99	12,033,733	3	112,497	11	917,910	Fine
47	396,805	2,744	279,708,779	165	810,535	13	7,011,813	Previous Year
0	89,888	545	161,133,653	0	31,663	0	5,321,872	National Taxes
0	65,790	108	84,895,338	0	13,593	0	733,561	Profit-seeking Enterprise Income Tax
0	10,349	261	21,112,033	0	1,974	0	219,906	Individual Income Tax
0	263	2	31,316,044	0	2,712	0	4,330,826	Estate and Gift Tax
—	—	0	834,839	—	—	0	191	Commodity Tax
—	—	1	1,235,707	—	—	0	266	Tobacco and Alcohol Tax
—	—	0	338	—	—	0	323	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	13,485	174	21,739,354	0	13,384	0	36,798	Business Tax
—	—	—	—	—	—	—	—	Specifically Selected Goods and Services Tax
46	155,079	1,762	15,323,203	161	722,776	11	184,226	Municipality & County (City) Taxes
37	104,613	578	4,495,886	136	359,937	3	43,615	Land Value Tax
0	65	2	2,768,469	0	251,448	0	90,195	Land Value Increment Tax
2	9,674	285	3,361,004	7	25,964	2	20,758	House Tax
6	38,568	827	4,323,469	17	80,993	6	29,328	Vehicle License Tax
0	1,463	0	11,383	0	1,903	0	105	Deed Tax
0	0	0	10,322	0	243	—	—	Stamp Tax
0	696	71	352,670	1	2,287	0	224	Amusement Tax
1	151,838	436	103,251,922	3	56,096	1	1,505,715	Fine

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : 1.The Statistics in this table are based on those available at the date of collection.

2.The previous year data under column (1) refer to the assessed tax amount which is supposed to start collecting before December 31 in the previous year, is not yet over due and not yet levy.

3.The specifically selected goods and services tax was imposed from June 2011.

表3-26. 查(核)定開徵數、未徵數情形(續1)

(1)按稅目別分

件數單位:千件
金額單位:千元

年 別 稅 目 別	未 徵 數 餘 額							
	行政救濟未徵數 Administrative Remedies		分期繳納未徵數 Pay by Stages		特殊原因未徵數 Special Reason		欠 稅 數 Pending Tax Arrears	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
99年	13	91,324,396	1	3,118,790	168	199,411	3,307	275,373,157
100年	10	84,529,105	1	3,032,334	179	208,477	2,829	226,417,026
本 年 度 合 計	5	24,217,652	1	576,777	18	9,943	430	17,496,138
國 稅	2	17,927,267	1	560,581	0	312	100	10,383,069
營利事業所得稅	1	13,329,123	0	302,343	0	0	15	5,591,326
綜 合 所 得 稅	1	1,794,685	0	77,434	0	305	46	1,327,303
遺產及贈與稅	0	1,695,692	0	180,804	—	—	0	753,602
貨 物 稅	0	327,789	—	—	—	—	0	24,961
菸 酒 稅	0	102	—	—	0	0	0	27,734
證 券 交 易 稅	—	—	—	—	0	0	0	25
期 貨 交 易 稅	—	—	—	—	—	—	—	—
營 業 稅	0	779,876	—	—	0	6	39	2,658,118
特種貨物及勞務稅	—	—	—	—	—	—	—	—
直轄市及縣(市)稅	1	543,446	—	—	18	9,544	247	1,872,965
地 價 稅	1	322,654	—	—	12	8,223	17	478,586
土 地 增 值 稅	0	186,875	—	—	—	—	0	13,525
房 屋 稅	0	32,165	—	—	2	424	74	504,167
使 用 牌 照 稅	0	628	—	—	4	888	144	832,603
契 稅	0	316	—	—	—	—	0	1,736
印 花 稅	—	—	—	—	0	1	0	87
娛 樂 稅	0	807	—	—	0	9	12	42,260
罰 鍰	2	5,746,939	0	16,195	0	87	83	5,240,104
以 前 年 度 合 計	5	60,311,452	1	2,455,557	161	198,534	2,399	208,920,888
國 稅	2	41,545,796	0	2,027,356	3	4,675	539	112,202,291
營利事業所得稅	1	30,038,491	0	571,164	1	1,112	105	53,537,417
綜 合 所 得 稅	1	3,320,176	0	212,797	1	3,450	259	17,353,730
遺產及贈與稅	0	6,844,458	0	1,243,396	0	—	1	18,894,652
貨 物 稅	0	15,811	—	—	0	0	0	818,836
菸 酒 稅	0	3,583	—	—	0	0	1	1,231,858
證 券 交 易 稅	0	0	—	—	0	0	0	15
期 貨 交 易 稅	—	—	—	—	—	—	—	—
營 業 稅	0	1,323,277	—	—	1	113	172	20,365,782
特種貨物及勞務稅	—	—	—	—	—	—	—	—
直轄市及縣(市)稅	1	435,611	—	—	154	192,100	1,434	13,788,490
地 價 稅	0	164,571	—	—	122	182,708	316	3,745,054
土 地 增 值 稅	0	112,332	—	—	0	2	1	2,314,492
房 屋 稅	0	157,912	—	—	9	2,392	267	3,153,978
使 用 牌 照 稅	0	550	—	—	24	6,914	780	4,205,683
契 稅	0	104	—	—	0	1	0	9,271
印 花 稅	0	8	—	—	0	2	0	10,069
娛 樂 稅	0	134	—	—	1	82	69	349,944
罰 鍰	2	18,330,046	0	428,201	3	1,758	426	82,930,108

Table 3-26. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected (Cont.1)
(1) by Tax Item

Unit: 1,000Pcs
NT\$1,000

Balance of Tax Not Collected								CY Tax Item
送達未逾滯納期 Service of Notice Has Not Exceeded Delinquency Period		移送執行未結 Transferred to Law Court Not Yet Closed		執行憑證數 Executive Evidence		其 他 Others		
件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	
43	3,851,577	860	200,735,221	2,179	59,941,901	225	10,844,458	2010
37	3,167,226	686	150,623,439	1,998	61,597,930	108	11,028,431	2011
33	2,253,649	305	11,957,205	32	700,571	60	2,584,713	Current Year
11	1,626,949	67	6,763,294	9	331,218	14	1,661,608	National Taxes
2	865,074	8	3,826,157	1	186,384	4	713,710	Profit-seeking Enterprise Income Tax
3	295,422	35	872,053	2	31,588	6	128,240	Individual Income Tax
0	143,674	0	76,321	0	27	0	533,581	Estate and Gift Tax
0	5	0	20,633	0	—	0	4,323	Commodity Tax
0	1,230	0	24,647	0	239	0	1,618	Tobacco and Alcohol Tax
0	—	0	25	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
6	321,543	23	1,943,459	6	112,980	4	280,135	Business Tax
—	—	—	—	—	—	—	—	Specifically Selected Goods and Services Tax
16	142,723	184	1,174,677	11	47,863	35	507,703	Municipality & County (City) Taxes
2	70,933	6	23,969	0	345	10	383,339	Land Value Tax
0	7,863	0	1,530	—	—	0	4,132	Land Value Increment Tax
3	13,228	61	439,104	2	9,617	8	42,218	House Tax
10	47,877	110	679,437	7	31,910	16	73,380	Vehicle License Tax
0	307	0	1,052	0	10	0	367	Deed Tax
0	66	0	20	—	—	0	1	Stamp Tax
1	2,448	7	29,565	2	5,980	2	4,266	Amusement Tax
6	483,978	54	4,019,234	12	321,490	11	415,402	Fine
4	913,577	381	138,666,234	1,966	60,897,359	48	8,443,718	Previous Year
0	161,011	89	75,254,475	445	29,547,318	4	7,239,487	National Taxes
0	26,874	34	37,276,398	70	15,438,436	1	795,709	Profit-seeking Enterprise Income Tax
0	20,180	27	11,347,913	230	5,871,756	2	113,881	Individual Income Tax
0	88,266	1	11,747,193	0	844,065	0	6,215,129	Estate and Gift Tax
0	537	0	613,629	0	203,618	0	1,053	Commodity Tax
—	—	0	923,634	0	287,476	0	20,747	Tobacco and Alcohol Tax
—	—	0	—	0	15	0	0	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	25,154	27	13,345,708	145	6,901,951	1	92,969	Business Tax
—	—	—	—	—	—	—	—	Specifically Selected Goods and Services Tax
4	22,812	224	6,769,010	1,167	6,756,036	40	240,631	Municipality & County (City) Taxes
1	12,935	69	2,562,067	228	1,081,018	18	89,034	Land Value Tax
0	407	1	2,053,336	0	200,102	0	60,646	Land Value Increment Tax
0	1,407	42	1,486,332	221	1,637,632	4	28,607	House Tax
2	7,894	106	547,753	657	3,592,410	16	57,625	Vehicle License Tax
0	17	0	3,321	0	5,530	0	403	Deed Tax
—	—	0	6,648	0	291	0	3,130	Stamp Tax
0	152	7	109,552	61	239,055	2	1,185	Amusement Tax
0	729,754	68	56,642,748	354	24,594,005	4	963,601	Fine

表3-26. 查(核)定開徵數、未徵數情形(續2完)

(2)按機關別分

件數單位:千件
金額單位:千元

年 別 機 關 別	欠 稅 數 (含 罰 鍰) Pending Tax Arrears (Including Fine)					
	總 計 Grand Total		本 年 度 Current Year		以 前 年 度 Previous Year	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
99年	3,307	275,373,157	552	23,692,102	2,755	251,681,055
100年	2,829	226,417,026	430	17,496,138	2,399	208,920,888
財政部所屬機關	754	203,937,130	116	14,760,544	638	189,176,586
臺北市國稅局	114	76,771,906	17	5,369,788	97	71,402,118
臺灣省北區國稅局	304	57,198,596	45	4,878,749	258	52,319,848
臺灣省中區國稅局	143	31,436,789	23	2,558,559	120	28,878,230
臺灣省南區國稅局	101	15,817,461	16	812,493	85	15,004,967
高雄市國稅局	92	22,712,378	15	1,140,955	78	21,571,423
直轄市及縣(市)稽徵機關	2,076	22,479,896	314	2,735,594	1,761	19,744,302
新 北 市	317	4,348,465	43	452,943	274	3,895,522
臺 北 市	116	2,293,361	20	331,478	96	1,961,883
臺 中 市	229	2,198,392	35	303,890	195	1,894,503
臺 南 市	184	1,717,411	27	210,564	157	1,506,847
高 雄 市	289	3,023,635	36	311,825	252	2,711,809
宜 蘭 縣	29	185,654	6	34,897	24	150,758
桃 園 縣	216	2,574,809	34	286,976	182	2,287,833
新 竹 縣	42	550,513	7	66,329	35	484,184
苗 栗 縣	55	651,634	7	68,285	48	583,349
彰 化 縣	113	1,048,019	19	129,583	93	918,436
南 投 縣	67	562,247	12	83,349	55	478,898
雲 林 縣	87	632,634	13	91,040	75	541,594
嘉 義 縣	55	408,634	9	69,487	46	339,147
屏 東 縣	111	764,814	16	110,967	94	653,848
臺 東 縣	32	270,684	7	39,844	25	230,840
花 蓮 縣	39	265,425	7	46,247	32	219,179
澎 湖 縣	4	15,349	0	2,179	3	13,170
基 隆 市	32	215,586	6	32,487	26	183,099
新 竹 市	31	493,778	5	33,119	26	460,659
嘉 義 市	25	241,365	4	26,239	22	215,126
金 門 縣	2	14,556	0	2,972	2	11,584
連 江 縣	1	2,932	0	896	1	2,036

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-26. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected (Cont.2 End)
(2) by Agency

Unit: 1,000Pcs
NT\$1,000

欠 稅 數 (不 含 罰 鍰) Pending Tax Arrears (Excluding Fine)						CY Agency
總 計 Grand Total		本 年 度 Current Year		以 前 年 度 Previous Year		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
2,768	169,472,464	431	16,329,708	2,336	153,142,756	2010
2,320	138,246,815	347	12,256,034	1,973	125,990,780	2011
639	122,585,360	100	10,383,069	539	112,202,291	MOF Subordinative National Tax Admin.
89	49,385,473	13	3,571,047	76	45,814,425	Taipei National Tax Admin.
257	32,430,782	39	3,290,686	218	29,140,096	National Tax Admin. of Northern Taiwan Prov.
126	18,107,219	20	1,957,401	105	16,149,819	National Tax Admin. of Central Taiwan Prov.
89	9,421,545	15	661,529	74	8,760,016	National Tax Admin. of Southern Taiwan Prov.
78	13,240,341	13	902,406	65	12,337,934	Kaohsiung National Tax Admin.
1,681	15,661,455	247	1,872,965	1,434	13,788,490	Revenue Service Office
249	3,002,588	29	310,245	219	2,692,342	New Taipei City
101	1,934,572	17	272,895	85	1,661,677	Taipei City
178	1,361,951	26	195,967	152	1,165,984	Taichung City
150	1,169,518	21	129,955	130	1,039,563	Tainan City
255	2,371,952	32	239,156	222	2,132,796	Kaohsiung City
25	124,891	5	28,020	20	96,872	Yilan County
162	1,676,037	26	197,548	136	1,478,489	Taoyuan County
33	354,304	5	46,614	27	307,690	Hsinchu County
45	446,498	6	45,780	39	400,718	Miaoli County
92	698,231	16	82,561	76	615,670	Changhua County
55	347,227	10	48,816	45	298,411	Nantou County
72	381,858	10	53,673	62	328,185	Yunlin County
43	256,541	6	39,168	36	217,373	Chiayi County
89	428,900	13	62,067	75	366,833	Pingtung County
26	201,881	6	25,847	20	176,034	Taitung County
31	150,169	6	29,241	25	120,928	Hualin County
3	10,844	0	1,210	3	9,635	Penghu County
26	135,284	5	21,038	21	114,246	Keelung City
24	405,937	4	20,825	20	385,112	Hsinchu City
21	186,778	3	18,472	18	168,305	Chiayi City
2	12,562	0	2,972	2	9,590	Kinmen County
1	2,932	0	896	1	2,036	Lienchiang County

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表

(1)按稅目別分

單位：件；新臺幣千元

年 別	受 理 情 形 Cases Accepted		合 計 Total	本 期 審 理 情 形 Interrogated in This Term				
	上期未結 件 數 No. of Unclosed of Last Term	本期受理 件 數 No. of Accepted in This Term		依法免議 件 數 No.of Not Indictable by Law	依法免罰 件 數 No. of Fine Free	處 罰 Fined		未結件數 No. of Unclosed
						件 數 No.	金 額 Amount	
稅 目 別								
93年	3,522	259,346	262,868	4,160	19,896	232,935	24,344,976	5,877
94年	5,877	261,476	267,353	5,325	22,283	230,371	26,134,670	9,374
95年	9,374	265,026	274,400	6,354	24,476	236,762	25,769,632	6,808
96年	6,808	293,753	300,561	6,217	25,657	265,327	25,010,334	3,360
97年	3,360	330,547	333,907	7,100	30,398	288,028	25,112,544	8,381
98年	8,383	331,215	339,598	13,284	36,437	283,317	31,479,119	6,560
99年	6,560	323,019	329,579	14,336	42,296	268,556	21,549,210	4,391
100年	4,367	249,523	253,890	8,622	26,105	211,495	12,675,063	7,668
營利事業所得稅	288	9,474	9,762	226	83	9,104	3,943,570	349
綜 合 所 得 稅	—	53,310	53,310	300	963	52,047	2,729,409	—
遺 產 稅	33	178	211	15	4	182	236,035	10
贈 與 稅	26	425	451	13	3	409	901,342	26
貨 物 稅	5	85	90	2	—	82	20,265	6
菸 酒 稅	25	212	237	4	—	223	22,522	10
證 券 交 易 稅	—	8	8	—	—	8	316	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—
營 業 稅	625	48,493	49,118	2,828	20,614	24,951	3,286,172	725
特種貨物及勞務稅	—	5	5	—	—	3	21	2
印 花 稅	6	180	186	10	14	143	4,275	19
使 用 牌 照 稅	3,326	136,019	139,345	5,207	3,824	123,849	1,388,835	6,465
土 地 稅	4	96	100	3	32	64	84,234	1
房 屋 稅	12	437	449	2	191	220	47,747	36
娛 樂 稅	17	534	551	11	376	146	8,428	18
契 稅	—	67	67	1	1	64	1,892	1

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines
(1) by Tax Item

Unit: Case ; NT\$1,000

本 期 繳 納 及 移 送 情 形 Fine Paid and Transferred to Law Court in This Term						CY Tax Item
自 行 繳 納 Paid Voluntarily		移 送 法 院 Transferred to Law Court		合 計 Total		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
119,132	3,747,141	143,897	21,787,943	263,029	25,535,084	2004
146,083	4,728,454	122,284	14,081,161	268,367	18,809,615	2005
133,235	7,298,019	132,187	16,873,436	265,422	24,171,455	2006
137,432	5,056,557	158,439	19,540,981	295,871	24,597,538	2007
142,943	5,118,146	198,949	17,360,412	341,892	22,478,558	2008
175,324	4,645,705	229,842	19,328,209	405,166	23,973,914	2009
145,603	5,233,286	198,720	14,435,378	344,323	19,668,664	2010
150,765	4,177,049	198,158	11,070,429	348,923	15,247,478	2011
6,584	589,377	4,037	2,287,488	10,621	2,876,865	Profit-seeking Enterprise Income Tax
39,174	1,563,241	18,500	1,254,473	57,674	2,817,714	Individual Income Tax
305	355,068	37	174,560	342	529,628	Estate Tax
524	237,025	68	168,315	592	405,340	Gift Tax
187	8,978	32	62,964	219	71,942	Commodity Tax
198	4,460	296	189,547	494	194,007	Tobacco and Alcohol Tax
12	640	6	-25	18	615	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
22,212	842,821	6,351	4,243,869	28,563	5,086,690	Business Tax
1	8	—	—	1	8	Specifically Selected Goods and Services Tax
147	4,120	23	17,604	170	21,724	Stamp Tax
80,898	498,613	168,553	2,540,108	249,451	3,038,721	Vehicle License Tax
68	29,647	15	43,280	83	72,927	Land Tax
177	25,227	14	2,722	191	27,949	House Tax
205	12,224	221	85,438	426	97,662	Amusement Tax
73	5,600	5	86	78	5,686	Deed Tax

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續1)

(1)按稅目別分

單位:件;新臺幣千元

年 別	更 正 註 銷 案 件		截至本期未繳未移送		本 期 執 行 情 形 Executed in This Term		
	Revised or Cancelled		Not Yet Transferred or Paid the Fine		移 送 繳 納 Fined Paid after Transferred to Court		發 給 執 Given Execution
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.
93年	30,929	5,607,968	361,209	82,184,119	44,975	1,799,187	41,774
94年	41,586	4,401,910	350,614	88,996,636	41,860	1,824,627	64,339
95年	70,742	6,523,521	353,451	87,935,168	42,077	1,813,978	96,466
96年	67,115	10,000,076	371,113	87,697,733	52,974	2,051,347	110,519
97年	85,847	12,172,671	366,969	85,479,097	59,211	2,486,309	130,106
98年	65,980	12,143,778	362,581	97,452,523	60,049	2,002,863	179,968
99年	68,642	26,638,021	387,423	102,346,929	59,938	2,477,140	165,718
100年	52,996	28,226,701	351,635	99,020,819	54,342	2,209,905	156,906
營利事業所得稅	4,643	3,434,259	11,238	16,130,784	902	207,057	5,280
綜 合 所 得 稅	17,355	2,064,772	86,776	13,845,338	10,458	337,152	17,452
遺 產 稅	47	508,734	-133	1,321,247	27	98,371	22
贈 與 稅	110	1,074,546	344	8,639,580	40	127,704	98
貨 物 稅	32	212,126	14	5,310,301	10	109,161	81
菸 酒 稅	90	251,579	182	1,693,949	51	6,291	231
證 券 交 易 稅	8	1,604	168	130,992	—	7	5
期 貨 交 易 稅	8	5,748	-8	-5,748	—	—	—
營 業 稅	11,358	19,034,572	45,220	47,071,332	2,362	686,380	11,526
特種貨物及勞務稅	—	—	2	13	—	—	—
印 花 稅	44	30,754	120	132,929	20	22,519	48
使 用 牌 照 稅	19,204	1,165,731	206,803	3,889,547	40,411	545,185	121,640
土 地 稅	-4	155,330	41	605,392	9	45,809	8
房 屋 稅	33	18,639	58	14,174	5	1,150	10
娛 樂 稅	65	265,456	801	235,100	46	21,641	504
契 稅	3	2,851	9	5,889	1	1,478	1

說 明：更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.1)
(1) by Tax Item

Unit: Case ; NT\$1,000

本 期 執 行 情 形 Executed in This Term					截 至 本 期 尚 未 執 行 案 件		CY
行 憑 證 on Certificate	移 送 駁 回 或 撤 回 Withdrawn or Rejected		合 計 Total		Unexecuted		
金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	Tax Item
1,342,900	11,359	4,648,168	98,108	7,790,255	255,934	77,296,277	2004
1,594,257	4,648	2,295,115	110,847	5,713,999	267,371	85,663,439	2005
2,112,314	5,773	1,751,562	144,316	5,677,854	255,242	96,859,021	2006
2,437,597	4,802	6,912,248	168,295	11,401,192	245,386	104,998,810	2007
3,952,218	5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
14,812,691	3,471	1,752,856	243,488	18,568,410	235,911	113,312,663	2009
27,215,549	3,533	2,436,332	229,189	32,129,021	205,442	95,619,017	2010
28,129,959	4,415	1,194,364	215,663	31,534,228	187,044	73,139,163	2011
3,482,626	69	46,732	6,251	3,736,415	7,748	8,532,633	Profit-seeking Enterprise Income Tax
1,621,556	438	34,078	28,348	1,992,786	19,983	5,277,592	Individual Income Tax
35,063	7	77,978	56	211,412	213	2,538,504	Estate Tax
516,593	4	21,574	142	665,871	277	3,504,014	Gift Tax
263,508	1	1,878	92	374,547	64	4,358,193	Commodity Tax
385,504	2	442	284	392,237	380	1,311,022	Tobacco and Alcohol Tax
4,676	—	—	5	4,683	15	3,806	Securities Transactions Tax
—	—	—	—	—	—	—	Futures Transactions Tax
19,568,643	269	932,931	14,157	21,187,954	19,771	44,477,953	Business Tax
—	—	—	—	—	—	—	Specifically Selected Goods and Services Tax
15,504	3	4,923	71	42,946	60	63,582	Stamp Tax
1,992,247	3,601	41,019	165,652	2,578,451	137,766	2,318,240	Vehicle License Tax
24,941	-7	32,045	10	102,795	29	390,921	Land Tax
4,657	—	-13	15	5,794	20	4,519	House Tax
214,420	28	777	578	236,838	710	357,509	Amusement Tax
21	—	—	2	1,499	8	675	Deed Tax

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled、 items to be cancelled due to overdue of assessment period or collection period.

表3-27. 違章漏稅案件處理及財務罰鍰執行情形(續2)

(2)按機關別分

單位：件；新臺幣千元

年 別	受 理 情 形 Cases Accepted		合 計 Total	本 期 審 理 情 形 Interrogated in This Term				
	上期未結 件 數	本期受理 件 數		依法免議 件 數	依法免罰 件 數	處 罰 Fined		未結件數
	No. of Unclosed of Last Term	No. of Accepted in This Term		No. of Not Indictable by Law	No. of Fine Free	件 數 No.	金 額 Amount	No. of Unclosed
93年	3,522	259,346	262,868	4,160	19,896	232,935	24,344,976	5,877
94年	5,877	261,476	267,353	5,325	22,283	230,371	26,134,670	9,374
95年	9,374	265,026	274,400	6,354	24,476	236,762	25,769,632	6,808
96年	6,808	293,753	300,561	6,217	25,657	265,327	25,010,334	3,360
97年	3,360	330,547	333,907	7,100	30,398	288,028	25,112,544	8,381
98年	8,383	331,215	339,598	13,284	36,437	283,317	31,479,119	6,560
99年	6,560	323,019	329,579	14,336	42,296	268,556	21,549,210	4,391
100年	4,367	249,523	253,890	8,622	26,105	211,495	12,675,063	7,668
財政部所屬機關	1,002	112,190	113,192	3,388	21,667	87,009	11,139,652	1,128
臺北市國稅局	64	29,168	29,232	1,721	5,882	21,569	4,857,020	60
臺灣省北區國稅局	540	37,531	38,071	599	6,754	30,071	2,745,185	647
臺灣省中區國稅局	370	22,341	22,711	666	4,599	17,051	1,957,644	395
臺灣省南區國稅局	26	14,135	14,161	301	4,148	9,688	505,282	24
高雄市國稅局	2	9,015	9,017	101	284	8,630	1,074,521	2
直轄市及縣(市) 稽徵機關	3,365	137,333	140,698	5,234	4,438	124,486	1,535,411	6,540
新 北 市	42	23,612	23,654	699	378	22,432	247,192	145
臺 北 市	260	7,676	7,936	542	1,034	6,288	101,053	72
臺 中 市	9	19,449	19,458	648	319	18,474	220,209	17
臺 南 市	2	11,927	11,929	129	299	11,474	124,159	27
高 雄 市	37	8,584	8,621	255	346	7,290	150,294	730
宜 蘭 縣	54	1,543	1,597	11	6	1,523	14,754	57
桃 園 縣	2,115	19,198	21,313	1,998	395	14,080	192,812	4,840
新 竹 縣	—	3,379	3,379	61	86	2,936	31,764	296
苗 栗 縣	27	4,689	4,716	60	61	4,586	34,541	9
彰 化 縣	269	6,197	6,466	101	136	6,218	80,163	11
南 投 縣	77	4,831	4,908	67	553	4,223	53,016	65
雲 林 縣	5	5,208	5,213	84	314	4,788	51,520	27
嘉 義 縣	—	4,942	4,942	143	70	4,729	51,395	—
屏 東 縣	292	5,196	5,488	95	138	5,250	76,320	5
臺 東 縣	—	2,155	2,155	24	60	2,071	21,194	—
花 蓮 縣	—	2,590	2,590	91	65	2,434	29,390	—
澎 湖 縣	—	155	155	—	—	155	1,653	—
基 隆 市	45	2,031	2,076	113	86	1,877	16,481	—
新 竹 市	11	2,017	2,028	62	59	1,893	21,237	14
嘉 義 市	107	1,929	2,036	50	33	1,758	16,191	195
金 門 縣	13	25	38	1	—	7	73	30

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.2)

(2) by Agency

Unit: Case ; NT\$1,000

本 期 繳 納 及 移 送 情 形 Fine Paid and Transferred to Law Court in This Term						CY Agency
自 行 繳 納 Paid Voluntarily		移 送 法 院 Transferred to Law Court		合 計 Total		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
119,132	3,747,141	143,897	21,787,943	263,029	25,535,084	2004
146,083	4,728,454	122,284	14,081,161	268,367	18,809,615	2005
133,235	7,298,019	132,187	16,873,436	265,422	24,171,455	2006
137,432	5,056,557	158,439	19,540,981	295,871	24,597,538	2007
142,943	5,118,146	198,949	17,360,412	341,892	22,478,558	2008
175,324	4,645,705	229,842	19,328,209	405,166	23,973,914	2009
145,603	5,233,286	198,720	14,435,378	344,323	19,668,664	2010
150,765	4,177,049	198,158	11,070,429	348,923	15,247,478	2011
69,197	3,601,618	29,327	8,381,191	98,524	11,982,809	MOF Subordinative National Tax Admin.
7,631	1,098,775	5,673	3,375,786	13,304	4,474,561	Taipei National Tax Admin.
24,881	1,212,837	11,600	2,778,560	36,481	3,991,397	National Tax Admin. of Northern Taiwan Prov.
18,629	642,587	4,557	1,077,245	23,186	1,719,832	National Tax Admin. of Central Taiwan Prov.
10,429	407,658	3,462	360,631	13,891	768,289	National Tax Admin. of Southern Taiwan Prov.
7,627	239,761	4,035	788,969	11,662	1,028,730	Kaohsiung National Tax Admin.
81,568	575,431	168,831	2,689,238	250,399	3,264,669	Revenue Service Office
17,002	113,379	52,672	720,943	69,674	834,322	New Taipei City
4,897	31,559	8,385	182,144	13,282	213,703	Taipei City
16,032	131,783	14,049	269,772	30,081	401,555	Taichung City
1,678	19,849	8,081	98,820	9,759	118,669	Tainan City
7,066	43,636	16,483	335,480	23,549	379,116	Kaohsiung City
745	6,498	1,795	20,030	2,540	26,528	Yilan County
6,382	52,592	18,891	385,955	25,273	438,547	Taoyuan County
580	4,727	2,803	35,058	3,383	39,785	Hsinchu County
2,280	13,115	4,411	86,515	6,691	99,630	Miaoli County
4,343	26,516	9,236	135,795	13,579	162,311	Changhua County
4,192	26,036	4,709	76,053	8,901	102,089	Nantou County
2,908	20,634	4,749	56,213	7,657	76,847	Yunlin County
2,702	23,147	4,495	49,240	7,197	72,387	Chiayi County
2,119	20,772	5,282	79,786	7,401	100,558	Pingtung County
1,432	7,645	2,192	24,675	3,624	32,320	Taitung County
2,408	8,438	2,806	38,971	5,214	47,409	Hualien County
23	363	127	1,601	150	1,964	Penghu County
1,966	5,909	2,895	38,215	4,861	44,124	Keelung City
1,803	14,050	2,737	30,598	4,540	44,648	Hsinchu City
1,003	4,690	2,033	23,374	3,036	28,064	Chiayi City
7	93	—	—	7	93	Kinmen County

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-27. 違章漏稅案件處理及財務罰鍰執行情形(續3完)

(2)按機關別分

單位:件;新臺幣千元

年 機 關 別	更 正 註 銷 案 件		截至本期未繳未移送		本 期 執 行 情 形 Executed in This Term		
	Revised or Cancelled		Not Yet Transferred or Paid the Fine		移 送 繳 納 Fined Paid after Transferred to Court		發 給 執 Given Execution
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.
93年	30,929	5,607,968	361,209	82,184,119	44,975	1,799,187	41,774
94年	41,586	4,401,910	350,614	88,996,636	41,860	1,824,627	64,339
95年	70,742	6,523,521	353,451	87,935,168	42,077	1,813,978	96,466
96年	67,115	10,000,076	371,113	87,697,733	52,974	2,051,347	110,519
97年	85,847	12,172,671	366,969	85,479,097	59,211	2,486,309	130,106
98年	65,980	12,143,778	362,581	97,452,523	60,049	2,002,863	179,968
99年	68,642	26,638,021	387,423	102,346,929	59,938	2,477,140	165,718
100年	52,996	28,226,701	351,635	99,020,819	54,342	2,209,905	156,906
財政部所屬機關	33,651	26,587,940	143,803	94,137,788	13,850	1,572,123	34,695
臺北市國稅局	8,892	9,416,826	101,453	39,796,314	2,556	528,566	8,756
臺灣省北區國稅局	14,523	6,933,913	38,334	41,795,845	5,602	449,348	12,910
臺灣省中區國稅局	5,129	4,662,291	-10,594	6,031,961	2,293	281,509	5,116
臺灣省南區國稅局	3,477	1,151,969	14,478	5,218,435	1,659	168,006	3,429
高雄市國稅局	1,630	4,422,941	132	1,295,233	1,740	144,694	4,484
直轄市及縣(市) 稽徵機關	19,345	1,638,761	207,832	4,883,031	40,492	637,782	122,211
新 北 市	2,439	142,497	8,691	177,772	7,104	90,427	21,537
臺 北 市	-1,890	38,177	11,325	265,486	2,118	41,503	7,019
臺 中 市	6,402	437,659	20,976	401,856	6,032	87,453	18,280
臺 南 市	3,273	74,397	29,962	595,807	2,285	30,414	6,256
高 雄 市	-3,979	399,734	26,064	476,746	2,916	65,870	13,651
宜 蘭 縣	1,072	11,817	1,000	9,281	667	7,557	869
桃 園 縣	64	202,215	36,027	515,296	2,107	77,021	13,967
新 竹 縣	1,379	21,467	8,068	107,323	1,683	33,628	1,542
苗 栗 縣	1,333	40,417	713	31,899	994	15,185	3,752
彰 化 縣	1,270	69,652	1,023	8,969	2,553	34,888	7,884
南 投 縣	73	794	1,423	231,786	1,648	26,474	4,176
雲 林 縣	184	94,327	13,856	288,934	1,322	18,993	4,267
嘉 義 縣	1,022	18,187	10,252	295,799	1,148	11,626	3,208
屏 東 縣	2,927	54,055	17,658	257,770	2,793	38,726	3,904
臺 東 縣	—	—	9,341	185,410	1,129	11,871	539
花 蓮 縣	2,168	7,627	3,889	295,622	1,327	18,256	3,272
澎 湖 縣	27	326	303	3,811	36	452	100
基 隆 市	963	16,329	1,779	171,093	1,122	11,988	3,377
新 竹 市	66	788	5,350	556,573	994	10,389	3,102
嘉 義 市	551	8,140	132	5,798	514	5,061	1,509
金 門 縣	1	156	—	—	—	—	—

說明：更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額。

Table 3-27. The Execution of Cases of Tax Omission and
Punitive Fines (Cont.3 End)
(2) by Agency

Unit: Case ; NT\$1,000

本 期 執 行 情 形 Executed in This Term					截 至 本 期 尚 未 執 行 案 件		CY
行 憑 證 on Certificate	移 送 駁 回 或 撤 回 Withdrawn or Rejected		合 計 Total				
金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
1,342,900	11,359	4,648,168	98,108	7,790,255	255,934	77,296,277	2004
1,594,257	4,648	2,295,115	110,847	5,713,999	267,371	85,663,439	2005
2,112,314	5,773	1,751,562	144,316	5,677,854	255,242	96,859,021	2006
2,437,597	4,802	6,912,248	168,295	11,401,192	245,386	104,998,810	2007
3,952,218	5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
14,812,691	3,471	1,752,856	243,488	18,568,410	235,911	113,312,663	2009
27,215,549	3,533	2,436,332	229,189	32,129,021	205,442	95,619,017	2010
28,129,959	4,415	1,194,364	215,663	31,534,228	187,044	73,139,163	2011
25,878,169	790	1,115,613	49,335	28,565,905	48,451	70,003,717	MOF Subordinative National Tax Admin.
9,046,387	154	88,443	11,466	9,663,396	17,349	30,127,042	Taipei National Tax Admin.
6,641,332	454	371,750	18,966	7,462,430	16,593	19,166,723	National Tax Admin. of Northern Taiwan Prov.
4,582,418	113	586,830	7,522	5,450,757	8,020	12,018,842	National Tax Admin. of Central Taiwan Prov.
1,451,934	31	41,391	5,119	1,661,331	3,931	4,960,562	National Tax Admin. of Southern Taiwan Prov.
4,156,098	38	27,199	6,262	4,327,991	2,558	3,730,548	Kaohsiung National Tax Admin.
2,251,790	3,625	78,751	166,328	2,968,323	138,593	3,135,446	Revenue Service Office
335,073	212	3,674	28,853	429,174	46,294	832,248	New Taipei City
173,858	133	3,834	9,270	219,195	5,866	180,815	Taipei City
255,524	142	3,096	24,454	346,073	14,380	482,036	Taichung City
102,193	38	889	8,579	133,496	7,661	350,953	Tainan City
291,847	2,415	51,197	18,982	408,914	10,004	219,330	Kaohsiung City
10,585	13	376	1,549	18,518	4,528	57,198	Yilan County
351,944	146	4,391	16,220	433,356	9,995	272,278	Taoyuan County
22,561	24	244	3,249	56,433	1,478	59,044	Hsinchu County
84,202	24	324	4,770	99,711	11,326	241,571	Miaoli County
134,383	122	2,718	10,559	171,989	10,514	167,499	Changhua County
67,793	54	1,252	5,878	95,519	169	2,743	Nantou County
168,343	94	2,125	5,683	189,461	2,166	34,726	Yunlin County
37,582	27	491	4,383	49,699	3,188	49,792	Chiayi County
59,985	102	3,240	6,799	101,951	4,927	87,159	Pingtung County
6,564	13	81	1,681	18,516	746	11,986	Taitung County
45,842	29	320	4,628	64,418	2,367	40,872	Hualien County
1,285	—	—	136	1,737	57	1,097	Penghu County
46,001	8	223	4,507	58,212	1,459	17,838	Keelung City
35,712	15	129	4,111	46,230	439	14,722	Hsinchu City
20,513	14	147	2,037	25,721	1,029	11,539	Chiayi City
—	—	—	—	—	—	—	Kinmen County

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled、 items to be cancelled due to overdue of assessment period or collection period.

表3-28. 各稅實徵淨額及其徵課費用

單位:新台幣千元

會計 年度	總 計 Grand Total								所 得 稅			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
81 年度	814,925,380	100.0	13,572,482	1.7	5,242,740	0.6	8,329,742	1.0	216,150,457	100.0	4,088,690	1.9
82 年度	877,047,752	100.0	15,704,214	1.8	5,824,513	0.7	9,879,701	1.1	237,618,241	100.0	4,012,599	1.7
83 年度	959,532,166	100.0	15,866,675	1.7	10,877,464	1.1	4,989,211	0.5	266,015,513	100.0	5,487,941	2.1
84 年度	1,055,110,405	100.0	16,947,246	1.6	11,516,391	1.1	5,430,855	0.5	319,340,089	100.0	5,778,816	1.8
85 年度	1,036,623,121	100.0	17,887,201	1.7	12,185,016	1.2	5,702,185	0.6	343,480,227	100.0	6,096,270	1.8
86 年度	1,109,443,105	100.0	18,496,417	1.7	12,708,074	1.1	5,788,343	0.5	352,808,805	100.0	6,063,836	1.7
87 年度	1,224,885,835	100.0	19,234,899	1.6	13,598,377	1.1	5,636,522	0.5	398,390,234	100.0	6,588,251	1.7
88 年度	1,196,270,098	100.0	20,909,116	1.7	15,000,041	1.3	5,909,075	0.5	432,388,878	100.0	7,442,561	1.7
89 年度	1,695,330,760	100.0	31,471,914	1.9	26,825,847	1.6	4,646,067	0.3	610,580,021	100.0	10,914,049	1.8
90 年	1,107,697,697	100.0	19,842,208	1.8	16,188,140	1.5	3,654,068	0.3	478,636,373	100.0	7,821,288	1.6
91 年	1,139,343,818	100.0	20,641,831	1.8	16,820,871	1.5	3,820,960	0.3	392,939,078	100.0	9,035,205	2.3
92 年	1,169,973,267	100.0	21,331,030	1.8	15,779,492	1.3	5,551,538	0.5	411,086,972	100.0	7,326,800	1.8
93 年	1,308,411,903	100.0	20,190,955	1.5	15,058,115	1.2	5,132,840	0.4	455,913,822	100.0	6,932,884	1.5
94 年	1,485,022,057	100.0	19,525,700	1.3	14,760,742	1.0	4,764,958	0.3	625,807,052	100.0	6,506,643	1.0
95 年	1,521,236,811	100.0	20,106,563	1.3	15,360,662	1.0	4,745,901	0.3	646,217,799	100.0	6,998,571	1.1
96 年	1,652,035,433	100.0	19,831,720	1.2	15,202,503	0.9	4,629,217	0.3	730,159,866	100.0	6,703,224	0.9
97 年	1,680,012,557	100.0	19,767,557	1.2	14,850,821	0.9	4,916,736	0.3	834,988,400	100.0	6,775,450	0.8
98 年	1,461,454,720	100.0	19,365,373	1.3	14,521,642	1.0	4,843,731	0.3	640,966,779	100.0	6,706,078	1.0
99 年	1,532,759,832	100.0	20,413,893	1.3	15,178,510	1.0	5,235,383	0.3	590,387,476	100.0	6,932,769	1.2
100 年	1,668,287,785	100.0	21,344,471	1.3	15,027,135	0.9	6,317,336	0.4	710,191,056	100.0	7,799,614	1.1

資料來源：財政部所屬各機關及各縣市稽徵單位。

- 說明：
1. 各間接費用均包括財稅資料中心及省稅務局（精省後90年資料改列賦稅署項下）費用在內。
 2. 自83年度（含）起，增列本部財稅人員訓練所及賦稅署費用在內。
 3. 自83年度（含）起依「各項稅收稽徵成本計算方式一致性規定」之基準計算，其中建築及設備依成本逐年攤計。
 4. 自89年度（含）起「統一發票給獎及推行經費」僅推行經費計入徵課費用中。
 5. 自90年（含）起含福建省資料。

Table 3-28. Cost of Tax Collections—All Taxes

Unit: NT\$1,000

Income Tax				營 利 事 業 所 得 稅 Profit-seeking Enterprise Income Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
1,241,353	0.6	2,847,337	1.3	—	—	—	—	—	—	—	—	1992
1,166,976	0.5	2,845,623	1.2	—	—	—	—	—	—	—	—	1993
4,083,390	1.5	1,404,551	0.5	—	—	—	—	—	—	—	—	1994
4,266,470	1.3	1,512,346	0.5	—	—	—	—	—	—	—	—	1995
4,558,249	1.3	1,538,021	0.4	—	—	—	—	—	—	—	—	1996
4,660,881	1.3	1,402,955	0.4	—	—	—	—	—	—	—	—	1997
5,406,149	1.4	1,182,102	0.3	—	—	—	—	—	—	—	—	1998
6,154,648	1.4	1,287,913	0.3	194,251,283	100.0	3,275,345	1.7	2,476,125	1.3	799,220	0.4	1999
8,895,843	1.5	2,018,206	0.3	307,035,181	100.0	4,825,356	1.6	3,460,903	1.1	1,364,453	0.4	2000
6,009,712	1.3	1,811,576	0.4	233,677,981	100.0	2,915,800	1.2	2,271,582	1.0	644,218	0.3	CY 2001
7,157,590	1.8	1,877,615	0.5	165,758,919	100.0	3,365,300	2.0	2,716,300	1.6	649,000	0.4	CY 2002
5,668,202	1.4	1,658,598	0.4	213,682,897	100.0	3,045,051	1.4	2,444,204	1.1	600,847	0.3	CY 2003
5,186,731	1.1	1,746,153	0.4	241,088,853	100.0	2,824,272	1.2	2,198,759	0.9	625,513	0.3	CY 2004
5,039,297	0.8	1,467,346	0.2	329,357,079	100.0	2,702,556	0.8	2,147,900	0.7	554,656	0.2	CY 2005
5,398,197	0.8	1,600,374	0.2	311,887,576	100.0	2,861,533	0.9	2,310,326	0.7	551,207	0.2	CY 2006
5,202,299	0.7	1,500,925	0.2	382,633,510	100.0	2,744,964	0.7	2,193,289	0.6	551,675	0.1	CY 2007
5,049,569	0.6	1,725,881	0.2	445,244,861	100.0	2,668,624	0.6	2,113,286	0.5	555,338	0.1	CY 2008
5,082,736	0.8	1,623,342	0.3	334,162,587	100.0	2,672,611	0.8	2,121,872	0.6	550,739	0.2	CY 2009
5,109,913	0.9	1,822,856	0.3	285,701,268	100.0	2,703,273	0.9	2,148,693	0.8	554,580	0.2	CY 2010
4,938,706	0.7	2,860,908	0.4	367,186,074	100.0	2,530,571	0.7	1,960,417	0.5	570,154	0.2	CY 2011

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : 1. Indirect expenses" include all expenditures of the Financial Data Center Taxation Bureau and provincial tax bureau. (The latter were reclassified under expenditures of the Taxation Administration when the provincial government underwent downsizing in 2001.)

2. Figures from fiscal year 1994, include expenditures for the Training Institute, Ministry of Finance and the Taxation Agency of the Ministry of Finance.

3. From fiscal year 1994, the method of computation has been based on the Measures Governing the Consistency" of Methodology of Cost Calculation for Various Taxation Collection Procedures, under which buildings and equipment are" amortized at cost over their respective residual cycles.

4. From fiscal year 2000, only the promotional funding is included in the levy expenditures under the Uniformed Commercial Invoice Prize Awards and Promotion Funding" scheme.

5. From 2001, the figures also include the data of Fujien province."

表3-28. 各稅實徵淨額及其徵課費用(續1)

單位:新台幣千元

會計 年度	綜 合 所 得 稅 Individual Income Tax								遺 產 及 贈 與 稅			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
81 年度	—	—	—	—	—	—	—	—	12,874,176	100.0	257,787	2.0
82 年度	—	—	—	—	—	—	—	—	13,177,300	100.0	273,056	2.1
83 年度	—	—	—	—	—	—	—	—	19,289,190	100.0	321,536	1.7
84 年度	—	—	—	—	—	—	—	—	21,457,519	100.0	387,132	1.8
85 年度	—	—	—	—	—	—	—	—	24,452,642	100.0	403,753	1.7
86 年度	—	—	—	—	—	—	—	—	24,325,893	100.0	538,954	2.2
87 年度	—	—	—	—	—	—	—	—	25,519,415	100.0	433,156	1.7
88 年度	238,137,595	100.0	4,167,216	1.7	3,678,523	1.5	488,693	0.2	21,568,379	100.0	612,617	2.8
89 年度	303,544,840	100.0	6,088,693	2.0	5,434,940	1.8	653,753	0.2	39,135,081	100.0	913,981	2.3
90 年	244,958,392	100.0	4,905,488	2.0	3,738,130	1.5	1,167,358	0.5	22,710,416	100.0	586,643	2.6
91 年	227,180,159	100.0	5,669,905	2.5	4,441,290	2.0	1,228,615	0.5	23,537,164	100.0	684,284	2.9
92 年	197,404,075	100.0	4,281,749	2.2	3,223,998	1.6	1,057,751	0.5	30,106,227	100.0	846,385	2.8
93 年	214,824,969	100.0	4,108,612	1.9	2,987,972	1.4	1,120,640	0.5	29,047,708	100.0	818,984	2.8
94 年	296,449,973	100.0	3,804,087	1.3	2,891,397	1.0	912,690	0.3	30,450,904	100.0	784,795	2.6
95 年	334,330,223	100.0	4,137,038	1.2	3,087,871	0.9	1,049,167	0.3	28,693,738	100.0	772,714	2.7
96 年	347,526,356	100.0	3,958,260	1.1	3,009,010	0.9	949,250	0.3	28,481,129	100.0	804,751	2.8
97 年	389,743,539	100.0	4,106,826	1.1	2,936,283	0.8	1,170,543	0.3	28,977,696	100.0	792,315	2.7
98 年	306,804,192	100.0	4,033,467	1.3	2,960,864	1.0	1,072,603	0.3	22,327,164	100.0	765,596	3.4
99 年	304,686,208	100.0	4,229,496	1.4	2,961,220	1.0	1,268,276	0.4	40,329,876	100.0	743,079	1.8
100 年	343,004,982	100.0	5,269,043	1.5	2,978,289	0.9	2,290,754	0.7	23,658,842	100.0	796,703	3.4

Table 3-28. Cost of Tax Collections—All Taxes (Cont.1)

Unit:NT\$1,000

Estate and Gift Tax				貨 物 稅 Commodity Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
93,328	0.7	164,459	1.3	113,470,314	100.0	1,375,604	1.2	117,587	0.1	1,258,017	1.1	1992
90,579	0.7	182,477	1.4	136,498,981	100.0	1,093,923	0.8	383,490	0.3	710,433	0.5	1993
256,152	1.3	65,384	0.3	143,791,447	100.0	149,067	0.1	93,080	0.1	55,987	0.0	1994
304,336	1.4	82,796	0.4	156,757,277	100.0	157,614	0.1	98,085	0.1	59,529	0.0	1995
324,156	1.3	79,597	0.3	154,673,472	100.0	159,936	0.1	99,138	0.1	60,798	0.0	1996
446,872	1.8	92,082	0.4	146,444,928	100.0	178,929	0.1	117,273	0.1	61,656	0.0	1997
373,422	1.5	59,734	0.2	150,363,094	100.0	155,393	0.1	109,993	0.1	45,400	0.0	1998
547,757	2.5	64,860	0.3	145,497,149	100.0	188,119	0.1	137,767	0.1	50,352	0.0	1999
824,239	2.1	89,742	0.2	219,424,756	100.0	299,134	0.1	203,243	0.1	95,891	0.0	2000
393,207	1.7	193,436	0.9	133,883,209	100.0	171,859	0.1	116,091	0.1	55,768	0.0	CY 2001
490,390	2.1	193,894	0.8	143,641,480	100.0	153,463	0.1	107,018	0.1	46,445	0.0	CY 2002
635,839	2.1	210,546	0.7	146,011,511	100.0	126,939	0.1	88,524	0.1	38,415	0.0	CY 2003
616,705	2.1	202,279	0.7	159,643,630	100.0	119,373	0.1	82,167	0.1	37,206	0.0	CY 2004
607,424	2.0	177,371	0.6	168,410,908	100.0	129,501	0.1	88,197	0.1	41,304	0.0	CY 2005
601,026	2.1	171,688	0.6	159,201,482	100.0	161,975	0.1	103,792	0.1	58,183	0.0	CY 2006
623,857	2.2	180,894	0.6	149,036,726	100.0	140,542	0.1	94,693	0.1	45,849	0.0	CY 2007
593,458	2.0	198,857	0.7	126,659,613	100.0	140,695	0.1	91,757	0.1	48,938	0.0	CY 2008
573,300	2.6	192,296	0.9	127,878,770	100.0	132,234	0.1	82,624	0.1	49,610	0.0	CY 2009
561,942	1.4	181,137	0.4	150,777,174	100.0	129,336	0.1	81,665	0.1	47,671	0.0	CY 2010
599,867	2.5	196,836	0.8	164,876,634	100.0	165,190	0.1	113,833	0.1	51,357	0.0	CY 2011

表3-28. 各稅實徵淨額及其徵課費用(續2)

單位:新台幣千元

會計 年度	菸 酒 稅 * Tobacco and Alcohol Tax								證 券 交 易 稅			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
81 年度	—	—	—	—	—	—	—	—	42,316,258	100.0	284,648	0.7
82 年度	—	—	—	—	—	—	—	—	27,922,112	100.0	114,013	0.4
83 年度	—	—	—	—	—	—	—	—	39,421,756	100.0	90,810	0.2
84 年度	—	—	—	—	—	—	—	—	49,223,180	100.0	127,862	0.3
85 年度	—	—	—	—	—	—	—	—	33,920,192	100.0	115,319	0.3
86 年度	—	—	—	—	—	—	—	—	79,118,095	100.0	191,483	0.2
87 年度	—	—	—	—	—	—	—	—	119,683,379	100.0	230,672	0.2
88 年度	—	—	—	—	—	—	—	—	84,677,347	100.0	203,238	0.2
89 年度	—	—	—	—	—	—	—	—	160,292,243	100.0	376,113	0.2
90 年	—	—	29,722	—	—	—	29,722	—	63,899,312	100.0	128,594	0.2
91 年	49,485,835	100.0	78,907	0.2	43,378	0.1	35,529	0.1	76,794,434	100.0	157,555	0.2
92 年	59,989,422	100.0	83,424	0.1	54,620	0.1	28,804	0.0	69,283,204	100.0	119,856	0.2
93 年	57,997,455	100.0	90,865	0.2	59,751	0.1	31,114	0.1	84,148,342	100.0	132,951	0.2
94 年	60,830,164	100.0	109,905	0.2	73,103	0.1	36,802	0.1	68,203,675	100.0	99,727	0.1
95 年	68,550,227	100.0	134,048	0.2	91,280	0.1	42,768	0.1	89,954,385	100.0	127,328	0.1
96 年	70,303,681	100.0	153,840	0.2	83,910	0.1	69,930	0.1	128,894,627	100.0	164,450	0.1
97 年	69,621,283	100.0	128,503	0.2	82,390	0.1	46,113	0.1	90,630,291	100.0	126,212	0.1
98 年	70,259,816	100.0	138,391	0.2	85,894	0.1	52,497	0.1	105,956,213	100.0	135,084	0.1
99 年	79,311,073	100.0	139,900	0.2	79,268	0.1	60,632	0.1	104,574,113	100.0	138,288	0.1
100 年	79,269,487	100.0	138,208	0.2	75,531	0.1	62,677	0.1	93,990,479	100.0	138,830	0.1

附註：*本表之菸酒稅含健康福利捐。

Table 3-28. Cost of Tax Collections—All Taxes (Cont.2)

Unit:NT\$1,000

Securities Transactions Tax				期 貨 交 易 稅 Futures Transactions Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
73,996	0.2	210,652	0.5	—	—	—	—	—	—	—	—	1992
65,846	0.2	48,167	0.2	—	—	—	—	—	—	—	—	1993
72,606	0.2	18,204	0.0	—	—	—	—	—	—	—	—	1994
106,651	0.2	21,211	0.0	—	—	—	—	—	—	—	—	1995
97,856	0.3	17,463	0.1	—	—	—	—	—	—	—	—	1996
141,523	0.2	49,960	0.1	—	—	—	—	—	—	—	—	1997
181,741	0.2	48,931	0.0	—	—	—	—	—	—	—	—	1998
149,421	0.2	53,817	0.1	1,204,178	100.0	30,124	2.5	26,686	2.2	3,438	0.3	1999
268,990	0.2	107,123	0.1	2,483,622	100.0	44,852	1.8	37,762	1.5	7,090	0.3	2000
108,631	0.2	19,963	0.0	1,862,161	100.0	22,034	1.2	10,581	0.6	11,453	0.6	CY 2001
134,197	0.2	23,358	0.0	2,864,027	100.0	24,258	0.8	11,619	0.4	12,639	0.4	CY 2002
100,015	0.1	19,841	0.0	4,805,705	100.0	21,477	0.4	11,267	0.2	10,210	0.2	CY 2003
114,543	0.1	18,408	0.0	8,272,380	100.0	25,326	0.3	14,676	0.2	10,650	0.1	CY 2004
84,163	0.1	15,564	0.0	6,341,673	100.0	31,129	0.5	16,874	0.3	14,255	0.2	CY 2005
109,900	0.1	17,428	0.0	4,072,486	100.0	27,571	0.7	14,923	0.4	12,648	0.3	CY 2006
152,745	0.1	11,705	0.0	5,757,834	100.0	19,476	0.3	12,833	0.2	6,643	0.1	CY 2007
114,114	0.1	12,098	0.0	6,691,515	100.0	47,704	0.7	37,410	0.6	10,294	0.2	CY 2008
123,055	0.1	12,029	0.0	3,749,691	100.0	20,502	0.5	13,551	0.4	6,951	0.2	CY 2009
128,825	0.1	9,463	0.0	4,556,135	100.0	16,320	0.4	12,213	0.3	4,107	0.1	CY 2010
126,135	0.1	12,695	0.0	5,859,643	100.0	20,251	0.3	14,691	0.3	5,560	0.1	CY 2011

Note : *In this table, Tobacco and Alcohol Tax includes Health and Welfare Surcharge on Tobacco.

表3-28. 各稅實徵淨額及其徵課費用(續3)

單位:新台幣千元

會計 年度	營 業 稅 * Business Tax								印 花 稅			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
81 年度	147,007,525	100.0	4,187,579	2.8	1,837,482	1.2	2,350,097	1.6	5,028,242	100.0	116,235	2.3
82 年度	168,904,887	100.0	6,077,561	3.6	2,235,392	1.3	3,842,169	2.3	5,471,664	100.0	153,999	2.8
83 年度	195,977,620	100.0	4,221,222	2.2	2,826,419	1.4	1,394,803	0.7	6,172,108	100.0	306,937	5.0
84 年度	214,092,431	100.0	4,687,679	2.2	3,208,249	1.5	1,479,430	0.7	6,731,656	100.0	237,141	3.5
85 年度	216,694,271	100.0	5,181,034	2.4	3,491,692	1.6	1,689,342	0.8	6,909,566	100.0	225,143	3.3
86 年度	223,323,491	100.0	5,372,036	2.4	3,641,782	1.6	1,730,254	0.8	6,748,922	100.0	244,837	3.6
87 年度	243,822,928	100.0	5,494,728	2.3	3,741,357	1.5	1,753,371	0.7	7,088,199	100.0	253,950	3.6
88 年度	251,586,749	100.0	5,652,634	2.2	3,975,686	1.6	1,676,948	0.7	7,391,837	100.0	260,017	3.5
89 年度	324,409,658	100.0	11,209,850	3.5	10,844,606	3.3	365,244	0.1	11,023,538	100.0	292,387	2.7
90 年	203,707,318	100.0	6,166,483	3.0	5,879,010	2.9	287,473	0.1	7,035,817	100.0	183,345	2.6
91 年	240,817,361	100.0	4,815,282	2.0	4,539,475	1.9	275,807	0.1	6,911,442	100.0	227,078	3.3
92 年	219,954,269	100.0	4,882,943	2.2	4,015,398	1.8	867,545	0.4	7,785,901	100.0	345,617	4.4
93 年	257,689,347	100.0	4,621,906	1.8	3,808,498	1.5	813,408	0.3	7,770,687	100.0	313,348	4.0
94 年	263,243,341	100.0	4,418,292	1.7	3,615,985	1.4	802,307	0.3	8,458,054	100.0	317,092	3.7
95 年	263,575,221	100.0	4,514,088	1.7	3,786,730	1.4	727,358	0.3	8,713,667	100.0	294,614	3.4
96 年	274,267,613	100.0	4,500,420	1.6	3,765,940	1.4	734,480	0.3	8,837,312	100.0	296,920	3.4
97 年	273,666,818	100.0	4,408,278	1.6	3,509,468	1.3	898,810	0.3	9,649,862	100.0	308,202	3.2
98 年	245,356,479	100.0	4,468,572	1.8	3,488,417	1.4	980,155	0.4	8,463,872	100.0	309,024	3.7
99 年	289,815,747	100.0	4,589,604	1.6	3,544,186	1.2	1,045,418	0.4	8,944,538	100.0	329,618	3.7
100 年	307,690,759	100.0	4,628,111	1.5	3,407,773	1.1	1,220,338	0.4	9,397,243	100.0	344,857	3.7

附註：*本表之營業稅含金融保險業營業稅。

Table 3-28. Cost of Tax Collections—All Taxes (Cont.3)

Unit:NT\$1,000

Stamp Tax				使用牌照稅 Vehicle License Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	
60,875	1.2	55,360	1.1	21,348,666	100.0	679,560	3.2	437,250	2.0	242,310	1.1	1992
51,694	0.9	102,305	1.9	24,444,778	100.0	1,004,855	4.1	491,071	2.0	513,784	2.1	1993
155,215	2.5	151,722	2.5	27,053,910	100.0	838,900	3.1	644,679	2.4	194,221	0.7	1994
114,357	1.7	122,785	1.8	30,406,459	100.0	816,341	2.7	598,528	2.0	217,812	0.7	1995
116,652	1.7	108,491	1.6	36,322,718	100.0	806,810	2.2	592,617	1.6	214,193	0.6	1996
127,228	1.9	117,609	1.7	39,018,857	100.0	747,701	1.9	510,463	1.3	237,238	0.6	1997
131,089	1.8	122,861	1.7	41,937,719	100.0	813,154	1.9	563,445	1.3	249,709	0.6	1998
142,066	1.9	117,951	1.6	43,149,642	100.0	851,312	2.0	578,326	1.3	272,986	0.6	1999
219,591	2.0	72,796	0.7	46,602,251	100.0	817,205	1.8	646,870	1.4	170,335	0.4	2000
137,008	1.9	46,337	0.7	44,679,945	100.0	745,508	1.7	605,167	1.4	140,341	0.3	CY 2001
173,660	2.5	53,418	0.8	45,885,799	100.0	913,195	2.0	745,153	1.6	168,042	0.4	CY 2002
244,259	3.1	101,358	1.3	47,764,976	100.0	1,193,024	2.5	917,585	1.9	275,439	0.6	CY 2003
219,748	2.8	93,600	1.2	49,904,370	100.0	1,226,086	2.5	956,931	1.9	269,155	0.5	CY 2004
221,249	2.6	95,843	1.1	51,863,060	100.0	1,256,285	2.4	970,746	1.9	285,539	0.6	CY 2005
210,379	2.4	84,235	1.0	52,548,499	100.0	1,344,644	2.6	1,056,043	2.0	288,601	0.5	CY 2006
209,458	2.4	87,462	1.0	53,271,422	100.0	1,356,951	2.5	1,063,506	2.0	293,445	0.6	CY 2007
222,747	2.3	85,455	0.9	53,254,944	100.0	1,339,263	2.5	1,068,150	2.0	271,113	0.5	CY 2008
219,177	2.6	89,847	1.1	53,049,587	100.0	1,356,000	2.6	1,073,242	2.0	282,758	0.5	CY 2009
238,028	2.7	91,590	1.0	54,051,738	100.0	1,515,582	2.8	1,202,418	2.2	313,164	0.6	CY 2010
257,277	2.7	87,580	0.9	55,380,372	100.0	1,389,058	2.5	1,122,009	2.0	267,049	0.5	CY 2011

Note : * In this table, Business Tax includes Financial Enterprises Business Tax.

表3-28. 各稅實徵淨額及其徵課費用(續4)

單位:新台幣千元

會計 年度	土 地 稅 Land Tax								田 賦			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
81 年度	217,645,115	100.0	1,697,847	0.8	818,531	0.4	879,316	0.4	1,558	100.0	85	5.5
82 年度	222,010,992	100.0	2,054,598	0.9	827,174	0.4	1,227,424	0.6	1,099	100.0	40	3.6
83 年度	206,290,243	100.0	2,679,224	1.3	1,585,428	0.8	1,093,796	0.5	426	100.0	—	—
84 年度	193,532,666	100.0	2,777,891	1.4	1,640,230	0.8	1,137,660	0.6	5	100.0	—	—
85 年度	158,048,247	100.0	2,873,290	1.8	1,657,245	1.0	1,216,045	0.8	—	—	—	—
86 年度	174,693,619	100.0	3,035,877	1.7	1,764,096	1.0	1,271,781	0.7	—	—	—	—
87 年度	173,713,492	100.0	3,154,813	1.8	1,791,435	1.0	1,363,378	0.8	—	—	—	—
88 年度	148,219,374	100.0	3,380,944	2.3	1,899,323	1.3	1,481,621	1.0	—	—	—	—
89 年度	215,395,020	100.0	3,915,330	1.8	2,886,557	1.3	1,028,773	0.5	—	—	—	—
90 年	93,178,999	100.0	2,297,090	2.5	1,690,166	1.8	606,924	0.7	—	—	—	—
91 年	98,069,452	100.0	2,614,366	2.7	1,962,564	2.0	651,802	0.7	—	—	—	—
92 年	111,802,984	100.0	3,927,567	3.5	2,334,682	2.1	1,592,885	1.4	—	—	—	—
93 年	133,893,330	100.0	3,442,743	2.6	2,293,590	1.7	1,149,153	0.9	—	—	—	—
94 年	135,370,017	100.0	3,401,734	2.5	2,333,487	1.7	1,068,247	0.8	—	—	—	—
95 年	131,207,704	100.0	3,309,021	2.5	2,295,807	1.7	1,013,214	0.8	—	—	—	—
96 年	133,691,191	100.0	3,309,012	2.5	2,309,930	1.7	999,082	0.7	—	—	—	—
97 年	116,082,367	100.0	3,250,158	2.8	2,323,129	2.0	927,029	0.8	—	—	—	—
98 年	112,366,946	100.0	3,044,509	2.7	2,165,629	1.9	878,880	0.8	—	—	—	—
99 年	136,356,984	100.0	3,337,747	2.4	2,392,845	1.8	944,902	0.7	—	—	—	—
100 年	141,981,922	100.0	3,140,585	2.2	2,308,133	1.6	832,452	0.6	—	—	—	—

Table 3-28. Cost of Tax Collections—All Taxes (Cont.4)

Unit:NT\$1,000

Agricultural Land Tax				地 價 稅 Land Value Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	
34	2.2	51	3.3	31,193,930	100.0	802,829	2.6	517,646	1.7	285,183	0.9	1992
—	—	40	3.6	35,207,808	100.0	885,647	2.5	503,856	1.4	381,791	1.1	1993
—	—	—	—	35,271,580	100.0	1,493,112	4.2	961,925	2.7	531,187	1.5	1994
—	—	—	—	38,250,286	100.0	1,525,565	4.0	964,392	2.5	561,173	1.5	1995
—	—	—	—	42,343,600	100.0	1,616,120	3.8	981,122	2.3	634,998	1.5	1996
—	—	—	—	42,267,367	100.0	1,661,590	3.9	1,026,796	2.4	634,794	1.5	1997
—	—	—	—	45,288,174	100.0	1,684,680	3.7	1,025,673	2.3	659,007	1.5	1998
—	—	—	—	46,827,132	100.0	1,870,802	4.0	1,112,746	2.4	758,056	1.6	1999
—	—	—	—	91,992,062	100.0	2,238,652	2.4	1,675,904	1.8	562,748	0.6	2000
—	—	—	—	50,917,296	100.0	1,336,940	2.6	1,007,632	2.0	329,308	0.6	CY 2001
—	—	—	—	50,169,374	100.0	1,553,672	3.1	1,193,748	2.4	359,924	0.7	CY 2002
—	—	—	—	50,762,035	100.0	2,013,785	4.0	1,404,565	2.8	609,220	1.2	CY 2003
—	—	—	—	52,617,192	100.0	1,944,813	3.7	1,342,328	2.6	602,485	1.1	CY 2004
—	—	—	—	53,705,856	100.0	1,971,378	3.7	1,371,815	2.6	599,563	1.1	CY 2005
—	—	—	—	54,660,359	100.0	1,895,483	3.5	1,339,152	2.4	556,331	1.0	CY 2006
—	—	—	—	59,008,809	100.0	1,876,548	3.2	1,319,509	2.2	557,039	0.9	CY 2007
—	—	—	—	59,126,928	100.0	1,836,964	3.1	1,321,253	2.2	515,711	0.9	CY 2008
—	—	—	—	59,053,891	100.0	1,750,583	3.0	1,260,771	2.1	489,812	0.8	CY 2009
—	—	—	—	63,044,266	100.0	1,915,088	3.0	1,388,038	2.2	527,050	0.8	CY 2010
—	—	—	—	63,374,107	100.0	1,819,009	2.9	1,343,751	2.1	475,258	0.7	CY 2011

表3-28. 各稅實徵淨額及其徵課費用(續5)

單位:新台幣千元

會計 年度	土 地 增 值 稅 Land Value Increment Tax								房 屋 稅			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
81 年度	186,449,627	100.0	894,933	0.5	300,851	0.2	594,082	0.3	28,300,746	100.0	678,470	2.4
82 年度	186,802,085	100.0	1,168,911	0.6	323,318	0.2	845,593	0.5	29,229,673	100.0	684,589	2.3
83 年度	171,018,237	100.0	1,186,112	0.7	623,503	0.4	562,609	0.3	36,745,618	100.0	1,182,002	3.2
84 年度	155,282,375	100.0	1,252,325	0.8	675,838	0.4	576,487	0.4	40,166,873	100.0	1,344,488	3.3
85 年度	115,704,646	100.0	1,257,170	1.1	676,123	0.6	581,047	0.5	42,909,923	100.0	1,368,989	3.2
86 年度	132,426,252	100.0	1,374,287	1.0	737,300	0.6	636,987	0.5	45,811,253	100.0	1,457,424	3.2
87 年度	128,425,318	100.0	1,470,133	1.1	765,762	0.6	704,370	0.5	48,261,045	100.0	1,446,282	3.0
88 年度	101,392,242	100.0	1,510,142	1.5	786,577	0.8	723,565	0.7	45,807,491	100.0	1,649,646	3.6
89 年度	123,402,958	100.0	1,676,678	1.4	1,210,653	1.0	466,025	0.4	48,470,011	100.0	2,014,090	4.2
90 年	42,261,703	100.0	960,150	2.3	682,534	1.6	277,616	0.7	48,077,590	100.0	1,301,260	2.7
91 年	47,900,078	100.0	1,060,694	2.2	768,816	1.6	291,878	0.6	46,486,532	100.0	1,482,308	3.2
92 年	61,040,949	100.0	1,913,782	3.1	930,117	1.5	983,665	1.6	48,029,358	100.0	1,812,057	3.8
93 年	81,276,138	100.0	1,497,930	1.8	951,262	1.2	546,668	0.7	49,330,941	100.0	1,832,119	3.7
94 年	81,664,161	100.0	1,430,356	1.8	961,672	1.2	468,684	0.6	50,885,881	100.0	1,795,524	3.5
95 年	76,547,345	100.0	1,413,538	1.8	956,655	1.2	456,883	0.6	52,500,999	100.0	1,774,360	3.4
96 年	74,682,382	100.0	1,432,464	1.9	990,421	1.3	442,043	0.6	53,886,579	100.0	1,759,816	3.3
97 年	56,955,439	100.0	1,413,194	2.5	1,001,876	1.8	411,318	0.7	55,348,477	100.0	1,767,075	3.2
98 年	53,313,055	100.0	1,293,926	2.4	904,858	1.7	389,068	0.7	56,346,549	100.0	1,686,564	3.0
99 年	73,312,718	100.0	1,422,659	1.9	1,004,807	1.4	417,852	0.6	58,193,775	100.0	1,835,390	3.2
100 年	78,607,815	100.0	1,321,576	1.7	964,382	1.2	357,194	0.5	59,467,987	100.0	1,720,674	2.9

[illegible]

表3-28. 各稅實徵淨額及其徵課費用(續6完)

單位:新台幣千元

會計 年度	娛 樂 稅 Amusement Tax								契 稅			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
81 年度	601,824	100.0	93,442	15.5	61,162	10.2	32,280	5.4	10,182,057	100.0	112,620	1.1
82 年度	821,755	100.0	90,333	11.0	48,361	5.9	41,972	5.1	10,947,369	100.0	144,688	1.3
83 年度	1,280,584	100.0	247,329	19.3	144,063	11.2	103,266	8.1	17,494,177	100.0	341,707	2.0
84 年度	1,576,813	100.0	317,504	20.1	149,178	9.5	168,327	10.7	21,825,442	100.0	314,777	1.4
85 年度	1,848,737	100.0	319,869	17.3	159,304	8.6	160,565	8.7	17,363,125	100.0	336,788	1.9
86 年度	1,652,490	100.0	322,793	19.5	145,998	8.8	176,795	10.7	15,496,752	100.0	342,547	2.2
87 年度	1,766,893	100.0	317,620	18.0	140,016	7.9	177,604	10.1	14,339,437	100.0	346,880	2.4
88 年度	1,688,045	100.0	265,539	15.7	137,910	8.2	127,629	7.6	13,091,029	100.0	372,365	2.8
89 年度	2,257,538	100.0	303,873	13.5	218,490	9.7	85,383	3.8	15,257,021	100.0	371,050	2.4
90 年	1,534,259	100.0	172,984	11.3	121,039	7.9	51,945	3.4	8,492,298	100.0	215,398	2.5
91 年	1,650,036	100.0	222,246	13.5	163,800	9.9	58,446	3.5	10,261,178	100.0	233,684	2.3
92 年	1,752,556	100.0	313,743	17.9	215,526	12.3	98,217	5.6	11,600,182	100.0	331,198	2.9
93 年	1,862,965	100.0	303,728	16.3	206,155	11.1	97,573	5.2	12,936,926	100.0	330,642	2.6
94 年	1,979,395	100.0	318,856	16.1	210,965	10.7	107,891	5.5	13,177,933	100.0	356,217	2.7
95 年	1,986,775	100.0	297,292	15.0	201,687	10.2	95,605	4.8	14,013,829	100.0	350,337	2.5
96 年	1,810,633	100.0	269,690	14.9	185,274	10.2	84,416	4.7	13,636,820	100.0	352,628	2.6
97 年	1,745,244	100.0	278,259	15.9	190,703	10.9	87,556	5.0	12,696,047	100.0	405,443	3.2
98 年	1,667,053	100.0	268,662	16.1	182,226	10.9	86,436	5.2	13,065,801	100.0	334,157	2.6
99 年	1,645,777	100.0	306,701	18.6	209,574	12.7	97,127	5.9	13,815,426	100.0	399,559	2.9
100 年	1,676,433	100.0	298,951	17.8	213,713	12.7	85,238	5.1	12,640,458	100.0	438,960	3.5

說 明：特種貨物及勞務稅自100年6月起開徵。

Table 3-28. Cost of Tax Collections—All Taxes (Cont.6 End)

Unit:NT\$1,000

Deed Tax				特種貨物及勞務稅 Specifically Selected Goods and Services Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
61,106	0.6	51,514	0.5	—	—	—	—	—	—	—	—	1992
71,994	0.7	72,694	0.7	—	—	—	—	—	—	—	—	1993
180,651	1.0	161,056	0.9	—	—	—	—	—	—	—	—	1994
171,078	0.8	143,700	0.7	—	—	—	—	—	—	—	—	1995
198,598	1.1	138,190	0.8	—	—	—	—	—	—	—	—	1996
199,342	1.3	143,205	0.9	—	—	—	—	—	—	—	—	1997
191,674	1.3	155,206	1.1	—	—	—	—	—	—	—	—	1998
199,988	1.5	172,377	1.3	—	—	—	—	—	—	—	—	1999
261,079	1.7	109,971	0.7	—	—	—	—	—	—	—	—	2000
153,314	1.8	62,084	0.7	—	—	—	—	—	—	—	—	CY 2001
172,017	1.7	61,667	0.6	—	—	—	—	—	—	—	—	CY 2002
223,764	1.9	107,434	0.9	—	—	—	—	—	—	—	—	CY 2003
222,548	1.7	108,094	0.8	—	—	—	—	—	—	—	—	CY 2004
240,998	1.8	115,219	0.9	—	—	—	—	—	—	—	—	CY 2005
235,852	1.7	114,485	0.8	—	—	—	—	—	—	—	—	CY 2006
238,882	1.8	113,746	0.8	—	—	—	—	—	—	—	—	CY 2007
285,093	2.2	120,350	0.9	—	—	—	—	—	—	—	—	CY 2008
223,731	1.7	110,426	0.8	—	—	—	—	—	—	—	—	CY 2009
277,696	2.0	121,863	0.9	—	—	—	—	—	—	—	—	CY 2010
318,262	2.5	120,698	1.0	2,206,470	100.0	324,479	14.7	248,981	11.3	75,498	3.4	CY 2011

Explanation : The specifically selected goods and services tax was imposed from June 2011.

四、關務

Part IV. Customs

表4-1. 進出口貿易值—按新台幣計算
Table 4-1. Value of Foreign Trade—Counted in N.T. Dollars

單位：新台幣百萬元
Unit：NT\$ Million

年 別	出口總值				進口總值				出超(+)或入超(-) Trade Balance	CY
	Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports		
76年	1,710,000	13.3	1,707,608	2,392	1,114,418	21.5	1,113,871	547	595,582	1987
77年	1,735,138	1.5	1,731,804	3,334	1,424,243	27.8	1,423,101	1,142	310,895	1988
78年	1,751,226	0.9	1,747,800	3,426	1,387,023	-2.6	1,385,720	1,303	364,203	1989
79年	1,808,420	3.3	1,802,783	5,637	1,473,688	6.2	1,471,803	1,885	334,732	1990
80年	2,051,049	13.4	2,040,785	10,264	1,698,335	15.2	1,690,772	7,562	352,714	1991
81年	2,064,353	0.6	2,047,963	16,391	1,825,784	7.5	1,817,061	8,724	238,569	1992
82年	2,261,835	9.6	2,239,032	22,804	2,043,494	11.9	2,034,746	8,748	218,341	1993
83年	2,489,032	10.0	2,456,011	33,022	2,270,895	11.1	2,261,651	9,244	218,137	1994
84年	2,994,173	20.3	2,949,578	44,595	2,755,095	21.3	2,742,851	12,244	239,078	1995
85年	3,221,533	7.6	3,176,624	44,909	2,830,309	2.7	2,815,119	15,189	391,224	1996
86年	3,541,490	9.9	3,481,685	59,805	3,291,194	16.3	3,276,094	15,100	250,296	1997
87年	3,760,473	6.2	3,693,269	67,205	3,522,508	7.0	3,503,569	18,939	237,965	1998
88年	3,986,374	6.0	3,917,445	68,928	3,592,789	2.0	3,576,415	16,373	393,585	1999
89年	4,729,286	18.6	4,616,301	112,985	4,391,226	22.2	4,368,696	22,531	338,060	2000
90年	4,254,285	-10.0	4,137,744	116,542	3,644,181	-17.0	3,619,430	24,752	610,104	2001
91年	4,670,404	9.8	4,507,506	162,898	3,918,415	7.5	3,893,681	24,734	751,989	2002
92年	5,172,958	10.8	4,952,475	220,483	4,409,978	12.5	4,383,723	26,255	762,980	2003
93年	6,097,235	17.9	5,817,800	279,436	5,656,672	28.3	5,627,586	29,085	440,563	2004
94年	6,374,496	4.5	6,084,209	290,286	5,877,163	3.9	5,844,591	32,574	497,333	2005
95年	7,279,318	14.2	6,926,598	352,721	6,604,337	12.4	6,568,410	35,926	674,981	2006
96年	8,087,934	11.1	7,706,990	380,944	7,211,791	9.2	7,178,192	33,599	876,143	2007
97年	8,010,379	-1.0	7,639,316	371,063	7,551,084	4.7	7,519,639	31,445	459,295	2008
98年	6,708,884	-16.2	6,383,471	325,413	5,757,178	-23.8	5,729,773	27,405	951,706	2009
99年	8,656,832	29.0	8,245,778	411,054	7,943,487	38.0	7,921,621	21,866	713,345	2010
100年	9,041,593	4.4	8,560,720	480,873	8,280,371	4.2	8,254,286	26,085	761,222	2011

資料來源：財政部關稅總局。

Source：Directorate General of Customs, Ministry of Finance.

表4-2. 進出口貿易值—按美元計算
Table 4-2. Value of Foreign Trade—Counted in U.S. Dollars

單位：百萬美元
Unit : US\$ Million

年 別	出口總值				進口總值				出超(+) 或 入超(-) Trade Balance	CY
	Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re- exports	Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re- imports		
76年	53,753.7	34.6	53,678.7	74.9	35,000.7	44.7	34,983.4	17.3	18,753.0	1987
77年	60,784.1	13.1	60,667.4	116.7	49,712.7	42.0	49,672.8	39.9	11,071.4	1988
78年	66,434.7	9.3	66,304.0	130.8	52,314.4	5.2	52,265.3	49.1	14,120.3	1989
79年	67,424.6	1.5	67,214.4	210.2	54,786.0	4.7	54,716.0	70.0	12,638.6	1990
80年	76,562.6	13.6	76,178.3	384.3	63,142.0	15.3	62,860.5	281.5	13,420.6	1991
81年	82,122.2	7.3	81,470.3	651.9	72,352.5	14.6	72,006.8	345.7	9,769.7	1992
82年	85,956.6	4.7	85,091.5	865.2	77,392.7	7.0	77,061.2	331.5	8,563.9	1993
83年	94,300.4	9.7	93,048.8	1,251.7	85,698.0	10.7	85,349.2	348.8	8,602.4	1994
84年	113,342.0	20.2	111,658.8	1,683.2	104,011.6	21.4	103,550.0	461.6	9,330.4	1995
85年	117,581.0	3.7	115,942.1	1,638.9	102,922.4	-1.0	102,370.0	552.4	14,658.6	1996
86年	124,170.2	5.6	122,080.7	2,089.6	114,955.4	11.7	114,424.7	530.7	9,214.8	1997
87年	112,595.4	-9.3	110,582.3	2,013.1	105,229.8	-8.5	104,665.3	564.5	7,365.6	1998
88年	123,733.3	9.9	121,590.9	2,142.4	111,196.1	5.7	110,689.9	506.2	12,537.2	1999
89年	151,949.8	22.8	148,320.6	3,629.2	140,732.0	26.6	140,010.6	721.4	11,217.8	2000
90年	126,314.3	-16.9	122,866.3	3,448.0	107,970.6	-23.3	107,237.4	733.2	18,343.7	2001
91年	135,316.7	7.1	130,596.8	4,720.0	113,245.1	4.9	112,530.1	715.0	22,071.6	2002
92年	150,600.5	11.3	144,179.5	6,421.0	128,010.1	13.0	127,248.5	761.6	22,590.4	2003
93年	182,370.4	21.1	174,014.2	8,356.2	168,757.6	31.8	167,889.8	867.8	13,612.8	2004
94年	198,431.7	8.8	189,400.3	9,031.4	182,614.4	8.2	181,604.3	1,010.1	15,817.3	2005
95年	224,017.3	12.9	213,168.5	10,848.8	202,698.1	11.0	201,596.2	1,102.0	21,319.2	2006
96年	246,676.9	10.1	235,058.0	11,618.9	219,251.6	8.2	218,230.1	1,021.5	27,425.3	2007
97年	255,628.7	3.6	243,803.0	11,825.7	240,447.8	9.7	239,452.6	995.2	15,180.9	2008
98年	203,674.6	-20.3	193,804.7	9,869.7	174,370.6	-27.5	173,544.2	826.1	29,304.0	2009
99年	274,600.6	34.8	261,553.8	13,046.6	251,236.4	44.1	250,544.3	692.1	23,364.2	2010
100年	308,257.3	12.3	291,878.3	16,379.2	281,437.5	12.0	280,552.7	884.8	26,819.8	2011

資料來源：財政部關稅總局。

Source : Directorate General of Customs, Ministry of Finance.

表4-3. 海 關 業 務 統 計

年 別	報 單 份 數 Declaration				貨 櫃 數 量 Container				輪 船	
	進 口 Import		出 口 Export		進 口 Import		出 口 Export		入 境 Inbound	
	份 數 Entry	年增率 Annual Growth Rate	份 數 Entry	年增率 Annual Growth Rate	個 數 Piece	年增率 Annual Growth Rate	個 數 Piece	年增率 Annual Growth Rate	艘 數 Number	年增率 Annual Growth Rate
81年	1,912,970	6.5	3,156,016	3.6	2,197,036	1.1	2,420,573	-4.2	22,499	8.6
82年	2,035,948	6.4	3,186,007	1.0	2,523,731	14.9	2,649,458	9.5	22,897	1.8
83年	2,240,730	10.1	3,417,936	7.3	2,484,993	-1.5	2,865,452	8.2	23,124	1.0
84年	2,068,139	-7.7	3,405,484	-0.4	2,631,494	5.9	2,911,207	1.6	23,296	0.7
85年	2,089,638	1.0	3,608,912	6.0	2,433,964	-7.5	2,839,204	-2.5	24,825	6.6
86年	2,345,320	12.2	4,064,900	12.6	2,758,532	13.3	3,237,956	14.0	26,541	6.9
87年	2,675,567	14.1	4,297,518	5.7	2,867,067	3.9	3,442,977	6.3	26,838	1.1
88年	3,361,929	25.7	4,998,819	16.3	2,856,042	-0.4	3,156,115	-8.3	26,947	0.4
89年	3,924,268	16.7	5,272,808	5.5	3,387,901	18.6	3,633,152	15.1	27,720	2.9
90年	3,874,043	-1.3	4,927,939	-6.5	3,312,129	-2.2	3,510,638	-3.4	27,162	-2.0
91年	6,303,144	62.7	7,648,811	55.2	3,558,110	7.4	3,714,639	5.8	26,593	-2.1
92年	7,379,273	17.1	8,692,516	13.6	3,691,452	3.7	3,712,788	-0.0	27,579	3.7
93年	8,239,996	11.7	9,225,224	6.1	4,056,517	9.9	4,056,488	9.3	27,180	-1.4
94年	9,137,946	10.9	9,830,103	6.6	4,689,674	15.6	3,874,109	-4.5	26,169	-3.7
95年	9,722,708	6.4	9,521,398	-3.1	4,082,652	-12.9	3,796,662	-2.0	26,918	2.9
96年	10,728,959	10.3	9,381,524	-1.5	4,331,564	6.1	4,189,045	10.3	26,362	-2.1
97年	10,978,877	2.3	9,079,839	-3.2	4,201,072	-3.0	3,936,618	-6.0	25,142	-4.6
98年	11,290,084	2.8	9,067,016	-0.1	3,843,917	-8.5	3,640,343	-7.5	24,632	-2.0
99年	13,582,863	20.3	10,269,780	13.3	4,153,020	8.0	3,991,250	9.6	26,255	6.6
100年	14,376,669	5.8	10,264,143	-0.1	4,353,986	4.8	4,104,972	2.8	26,048	-0.8

資料來源：財政部關稅總局。

說明：1. 自91年起，報單份數加計快遞報單、快遞簡易申報單及小三通報單等。
 2. 進口貨櫃數量係包括進口實、空櫃及轉運、轉口櫃；出口貨櫃數量係包括出口實、空櫃及轉口櫃。

Table 4-3. Statistics for Customs

艘 數 Ship		飛 機 架 次 Airplane				旅 客 人 次 Passenger				CY
出 境 Outbound		入 境 Inbound		出 境 Outbound		入 境 Inbound		出 境 Outbound		
艘 數 Number	年增率 Annual Growth Rate	架 次 數 Number	年增率 Annual Growth Rate	架 次 數 Number	年增率 Annual Growth Rate	人 次 Number	年增率 Annual Growth Rate	人 次 Number	年增率 Annual Growth Rate	
21,933	8.3	38,606	13.7	38,629	13.7	6,076,841	17.3	6,074,675	16.6	1992
22,876	4.3	43,376	12.4	43,391	12.3	6,481,836	6.7	6,406,002	5.5	1993
22,999	0.5	50,152	15.6	50,010	15.3	6,858,304	5.8	6,805,233	6.2	1994
24,430	6.2	55,744	11.2	55,564	11.1	7,488,067	9.2	7,473,915	9.8	1995
25,739	5.4	61,814	10.9	61,506	10.7	8,074,419	7.8	8,067,410	7.9	1996
27,329	6.2	67,650	9.4	67,443	9.7	8,565,781	6.1	8,555,323	6.0	1997
29,050	6.3	67,418	-0.3	67,351	-0.1	8,276,733	-3.4	8,252,961	-3.5	1998
28,417	-2.2	65,579	-2.7	65,554	-2.7	9,071,200	9.6	9,041,995	9.6	1999
29,530	3.9	68,652	4.7	68,647	4.7	10,012,326	10.4	9,966,268	10.2	2000
29,211	-1.1	73,067	6.4	73,098	6.5	9,684,003	-3.3	9,889,135	-0.8	2001
29,638	1.5	77,651	6.3	77,708	6.3	10,141,611	4.7	10,140,948	2.5	2002
28,018	-5.5	72,512	-6.6	72,638	-6.5	8,110,728	-20.0	8,110,610	-20.0	2003
27,544	-1.7	86,787	19.7	86,847	19.6	10,663,377	31.5	10,658,428	31.4	2004
26,428	-4.1	89,562	3.2	89,601	3.2	11,510,182	7.9	11,520,616	8.1	2005
25,209	-4.6	93,050	3.9	93,109	3.9	11,958,877	3.9	12,147,818	5.4	2006
24,387	-3.3	95,441	2.6	95,326	2.4	12,582,197	5.2	12,830,357	5.6	2007
23,422	-4.0	86,876	-9.0	86,881	-8.9	12,244,755	-2.7	12,249,461	-4.5	2008
23,693	1.2	82,912	-4.6	82,867	-4.6	12,604,382	2.9	12,586,908	2.8	2009
29,879	26.1	94,544	14.0	94,312	13.8	14,919,840	18.4	14,844,996	17.9	2010
26,287	-12.0	101,455	7.3	101,686	7.8	15,625,003	4.7	15,556,208	4.8	2011

Source : Directorate General of Customs, Ministry of Finance.

Explanation : 1.Since 2002, the numbers of declaration have included express consignments, simplified express consignments and the shipments imported or exported between and china through the "Mini-Three-links" initiative.

2.The volumes of import containers include import full/empty containers and transit/transshipment containers, while the volumes of export containers includes export full/empty containers and transshipment containers.

表4-4. 外銷品沖退稅金額—按稅則分類分

單位：新台幣千元

稅則分類	96年 CY 2007			97年 CY 2008		
	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount
總計	1,837,856	117,585	1,720,271	2,084,728	201,810	1,882,918
第一類：動物；動物產品	58,378	—	58,378	77,106	—	77,106
第二類：植物產品	68,747	18,416	50,331	108,011	41,229	66,782
第三類：動植物油脂及其分解生產物；調製食用油脂；動植物蠟	19,354	—	19,354	32,876	—	32,876
第四類：調製食品；飲料；酒類及醋；菸類	76,234	—	76,234	48,892	—	48,892
第五類：礦產品	203,411	—	203,411	284,473	—	284,473
第六類：化學及其有關之工業產品	10,239	—	10,239	17,503	—	17,503
第七類：人造樹脂及塑膠材料、纖維素脂與醚及其成品；橡膠、合成橡膠、法梯斯及其成品	51,640	—	51,640	81,868	5	81,863
第八類：生皮、皮革、毛皮及其製品；鞍具及轆具；旅行用物品手袋及其類似品；動物腸線製品(蠶腸線除外)	1,830	—	1,830	2,747	—	2,747
第九類：木及木製品；木炭；軟木及軟木製品；草及其他編結材料之編結品；編籃及柳條編結品	—	—	—	—	—	—
第十類：造紙材料及紙板及其製品	—	—	—	—	—	—
第十一類：紡織品及紡織製品	52,579	314	52,265	49,613	520	49,093
第十二類：鞋、帽、雨傘、遮陽傘、鞭及其、馬鞭及其零件；已整理之羽毛製品；人造花；人髮製品	57	—	57	—	—	—
第十三類：石料、膠泥、水泥、石棉、雲母及類似材料之製品；陶瓷產品；玻璃及玻璃器	92,268	371	91,897	91,044	312	90,732
第十四類：珍珠、寶石及半寶石、貴金屬、高貴金屬高及其製品；仿首飾；鑄幣	—	—	—	—	—	—
第十五類：卑金屬及卑金屬製品	561,293	32,847	528,446	625,448	33,280	592,168
第十六類：機器及機械用具；電器設備及其零件	426,295	27,188	399,107	441,293	70,976	370,317
第十七類：車輛、航空器及其零件；船舶及各種有關運輸設備	205,757	38,449	167,308	217,680	55,488	162,192
第十八類：光學、照相、電影、計量、校正、精密、醫療、外科儀器及用具；鐘錶；樂器；錄音機及聲音重放機；電視影像、聲音記錄機及重放機；上述物品之零件	7,657	—	7,657	4,666	—	4,666
第十九類：武器與彈藥及其零件	—	—	—	—	—	—
第二十類：雜項製品	1,444	—	1,444	1,508	—	1,508
第二十一類：藝術品、珍藏品及古董	—	—	—	—	—	—
其他 *	673	—	673	—	—	—

資料來源：財政部關稅總局。

附註：*免核銷進口憑證商品，無稅則號可供分類者。

Table 4-4. Amount of Tax Offsetting and Refund for Export Products
—by Tariff Classification

Unit : NT\$ 1,000

98年CY 2009			99年CY 2010			100年CY 2011			Tariff Classification
總 計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總 計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總 計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	
1,522,674	103,818	1,418,856	1,970,077	131,865	1,838,212	2,297,935	112,473	2,185,462	Grand Total
108,135	—	108,135	97,876	—	97,876	137,862	—	137,862	Sec. I
76,496	16,795	59,701	70,197	24,529	45,668	86,130	32,133	53,997	Sec. II
24,035	—	24,035	16,965	—	16,965	26,081	—	26,081	Sec. III
48,724	—	48,724	69,612	—	69,612	142,763	—	142,763	Sec. IV
162,382	—	162,382	513,413	—	513,413	576,286	—	576,286	Sec. V
13,029	—	13,029	13,683	—	13,683	10,124	—	10,124	Sec. VI
65,951	1	65,950	79,433	396	79,037	102,748	516	102,232	Sec. VII
2,960	—	2,960	3,213	—	3,213	4,003	—	4,003	Sec. VIII
—	—	—	—	—	—	—	—	—	Sec. IX
—	—	—	—	—	—	—	—	—	Sec. X
48,138	281	47,857	59,772	288	59,484	54,591	204	54,387	Sec. X I
412	—	412	743	—	743	723	—	723	Sec. X II
75,372	—	75,372	115,842	—	115,842	185,974	—	185,974	Sec. X III
—	—	—	—	—	—	—	—	—	Sec. X IV
423,799	26,946	396,853	400,434	36,201	364,233	445,511	30,504	415,007	Sec. X V
338,729	33,555	305,174	411,065	35,241	375,824	392,586	33,987	358,599	Sec. X VI
127,136	26,240	100,896	112,004	35,210	76,794	126,018	15,129	110,889	Sec. X VII
3,163	—	3,163	3,547	—	3,547	3,508	—	3,508	Sec. X VIII
—	—	—	—	—	—	—	—	—	Sec. X IX
4,213	—	4,213	2,211	—	2,211	3,003	—	3,003	Sec. X X
—	—	—	—	—	—	—	—	—	Sec. X X I
—	—	—	67	—	67	24	—	24	Others

Source : Directorate General of Customs, Ministry of Finance.

Note : *Merchandise exempted from import certificate; merchandise without applicable regulations.

表4-5. 海關緝私案件及私貨價值

單位：件；新台幣千元

年 別	緝 私 案 件 Case of Seized Smuggled Goods					
	總 計 Grand Total		海 關 自 行 緝 獲 Seized by Customs Office		治 安 機 關 移 交 Transferred from Law-enforcement Agencies	
	件 No. of Case	結 構 比 %	件 No. of Case	結 構 比 %	件 No. of Case	結 構 比 %
76年	10,266	100.0	8,465	82.5	1,801	17.5
77年	9,623	100.0	6,914	71.8	2,709	28.2
78年	8,302	100.0	5,553	66.9	2,749	33.1
79年	7,202	100.0	5,246	72.8	1,956	27.2
80年	6,975	100.0	5,655	81.1	1,320	18.9
81年	6,859	100.0	5,791	84.4	1,068	15.6
82年	6,457	100.0	5,396	83.6	1,061	16.4
83年	7,866	100.0	6,900	87.7	966	12.3
84年	6,707	100.0	4,709	70.2	1,998	29.8
85年	7,015	100.0	6,393	91.1	622	8.9
86年	7,617	100.0	7,132	93.6	485	6.4
87年	7,586	100.0	7,192	94.8	394	5.2
88年	7,793	100.0	7,235	92.8	558	7.2
89年	8,409	100.0	7,563	89.9	846	10.1
90年	7,170	100.0	6,305	87.9	865	12.1
91年	6,185	100.0	5,435	87.9	750	12.1
92年	5,969	100.0	5,147	86.2	822	13.8
93年	6,114	100.0	5,555	90.9	559	9.1
94年	7,084	100.0	5,212	73.6	1,872	26.4
95年	6,474	100.0	5,507	85.1	967	14.9
96年	8,489	100.0	6,661	78.5	1,828	21.5
97年	10,778	100.0	10,284	95.4	494	4.6
98年	7,792	100.0	7,174	92.1	618	7.9
99年	7,357	100.0	7,146	97.1	211	2.9
100年	6,374	100.0	6,202	97.3	172	2.7

資料來源：財政部關稅總局。

Table 4-5. Cases of Seized Smuggled Goods and Values

Unit : Case ; NT\$ 1,000

私 貨 價 值 Value of Cargoes Seized						CY
總 計 Grand Total		海 關 自 行 緝 獲 Seized by Customs Office		治 安 機 關 移 交 Transferred from Law-enforcement Agencies		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
462,683	100.0	286,799	62.0	175,884	38.0	1987
519,301	100.0	316,214	60.9	203,087	39.1	1988
381,545	100.0	210,060	55.1	171,485	44.9	1989
460,142	100.0	259,158	56.3	200,984	43.7	1990
676,303	100.0	509,079	75.3	167,224	24.7	1991
1,090,939	100.0	859,520	78.8	231,419	21.2	1992
1,337,901	100.0	810,042	60.5	527,859	39.5	1993
1,033,256	100.0	752,062	72.8	281,194	27.2	1994
989,919	100.0	581,552	58.7	408,367	41.3	1995
721,595	100.0	548,878	76.1	172,717	23.9	1996
544,598	100.0	431,969	79.3	112,629	20.7	1997
485,748	100.0	347,376	71.5	138,372	28.5	1998
821,448	100.0	681,117	82.9	140,331	17.1	1999
597,478	100.0	462,164	77.4	135,314	22.6	2000
489,413	100.0	410,825	83.9	78,588	16.1	2001
848,007	100.0	566,767	66.8	281,240	33.2	2002
875,421	100.0	608,056	69.5	267,365	30.5	2003
803,341	100.0	730,139	90.9	73,202	9.1	2004
618,635	100.0	546,853	88.4	71,782	11.6	2005
514,198	100.0	459,440	89.4	54,758	10.6	2006
640,344	100.0	615,529	96.1	24,815	3.9	2007
512,391	100.0	444,756	86.8	67,635	13.2	2008
242,286	100.0	212,240	87.6	30,047	12.4	2009
187,330	100.0	145,418	77.6	41,912	22.4	2010
145,426	100.0	136,041	93.5	9,385	6.5	2011

Source : Directorate General of Customs, Ministry of Finance.

表4-6. 海關進口稅則修正貨品減免項目及機動調整關稅稅率
Table 4-6. The Revised Tariff on the Reduction or Exemption Items of Goods and the Floating Adjustment Rate of Customs Duties

單位：項目；次
Unit：item；time

會計年度	稅則修正貨品減免項目 Revised Customs Tariff on Goods		機動調整關稅稅率 Floating Adjusted Rate of Customs Duties		FY
	減 Reduction	稅 Exemption	調 整 次 數 No. of Time	貨 品 項 目 No. of Item	
76年度	1,699	15	7	1,702	1987
77年度	3,313	154	1	5	1988
78年度	—	—	2	709	1989
79年度	4,545	155	1	75	1990
80年度	—	—	3	87	1991
81年度	1,492	279	2	83	1992
82年度	—	—	4	47	1993
83年度	—	—	5	303	1994
84年度	—	—	5	303	1995
85年度	725	33	4	208	1996
86年度	—	—	6	220	1997
87年度	1,299	59	8	740	1998
88年度	—	—	8	246	1999
89年度	—	—	14	446	2000
90年	—	—	8	222	CY 2001
91年	5,301	—	2	13	CY 2002
92年	8,237	—	2	30	CY 2003
93年	—	—	1	11	CY 2004
94年	—	—	1	11	CY 2005
95年	8,848	—	1	2	CY 2006
96年	—	—	1	7	CY 2007
97年	8,730	—	5	18	CY 2008
98年	7	—	7	40	CY 2009
99年	19	—	6	37	CY 2010
100年	—	—	4	16	CY 2011

資料來源：財政部關政司。

Source：Department of Customs Administration, Ministry of Finance.

五、國有財產

Part V. National Property

表5-1. 國有財產總值—按使用性質別分

單位：新台幣百萬元

會計年度底	總 計 Grand Total				
	合 計 Total	年增率 Annual Growth Rate	非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	
					小 計 Subtotal
81年度	2,509,673	18.9	—	—	1,924,406
82年度	2,713,400	8.1	—	—	2,136,852
83年度	2,985,611	10.0	—	—	2,403,243
84年度	3,414,274	14.4	—	—	2,763,525
85年度	3,552,469	4.0	—	—	2,885,240
86年度	3,568,547	0.5	—	—	2,895,414
87年度	4,046,799	13.4	—	—	3,306,497
88年度	6,642,253	64.1	—	—	5,588,784
89年度	7,028,836	5.8	—	—	6,068,701
90年	6,838,407	-2.7	—	—	5,951,722
91年	6,830,003	-0.1	6,812,773	17,230	5,923,257
92年	6,995,969	2.4	6,973,598	22,371	6,091,687
93年	7,132,539	2.0	7,110,572	21,967	6,259,942
94年	6,623,161	-7.1	6,586,535	36,626	5,737,385
95年	7,246,534	9.4	7,203,418	43,115	6,354,439
96年	7,465,248	3.0	7,417,291	47,957	6,550,134
97年	7,661,678	2.6	7,573,648	88,031	6,766,359
98年	8,474,056	10.6	8,373,612	100,444	7,605,315
99年	8,714,552	2.8	8,569,733	144,819	7,891,161
100年	8,799,420	1.0	8,652,730	146,690	8,038,472

資料來源：財政部國有財產局。

說明：1. 88年度底（含）起含原省有財產。

2. 「珍貴動產不動產」欄位為“—”之年度，其值內含於「非珍貴動產不動產」欄位中。

Table 5-1. National Property — by Usage

Unit : NT\$ Million

公 用 財 產 Public Use Property					End of FY
合 計 Total		公 務 用 Office Use			
非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	小 計 Subtotal	非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	
—	—	1,156,970	—	—	1992
—	—	1,161,832	—	—	1993
—	—	1,394,440	—	—	1994
—	—	1,584,469	—	—	1995
—	—	1,640,240	—	—	1996
—	—	1,724,616	—	—	1997
—	—	1,968,339	—	—	1998
—	—	2,933,759	—	—	1999
6,057,494	11,207	2,801,390	2,801,390	—	2000
5,935,746	15,976	2,909,481	2,909,481	—	CY 2001
5,908,010	15,247	3,187,053	3,175,793	11,261	CY 2002
6,077,656	14,031	3,219,264	3,208,090	11,174	CY 2003
6,241,991	17,951	3,406,538	3,391,956	14,582	CY 2004
5,710,490	26,895	3,023,971	3,005,926	18,045	CY 2005
6,322,668	31,772	3,595,667	3,572,716	22,951	CY 2006
6,513,597	36,537	3,734,582	3,706,758	27,824	CY 2007
6,689,629	76,730	3,856,581	3,821,777	34,803	CY 2008
7,515,588	89,727	3,974,567	3,926,909	47,658	CY 2009
7,756,708	134,454	4,074,961	3,984,277	90,684	CY 2010
7,901,914	136,558	4,094,025	4,000,384	93,642	CY 2011

Source : National Property Administration, Ministry of Finance.

Explanation : 1.Since 1999, included Taiwan Provincial Government Property.

2.The 「Value」 of the column is "—" Fiscal Year, the amount included the column of 「Non-value」.

表5-1. 國有財產總值—按使用性質別分(續1完)

單位：新台幣百萬元

會計年度底	公 用 財 產			
	公 共 用 Public Use			事 業
	小 計 Subtotal	非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	小 計 Subtotal
81年度	167,371	—	—	600,064
82年度	195,989	—	—	779,031
83年度	195,793	—	—	813,010
84年度	262,386	—	—	916,671
85年度	215,654	—	—	1,029,345
86年度	242,749	—	—	928,048
87年度	372,077	—	—	966,081
88年度	603,511	—	—	2,051,513
89年度	712,479	712,479	—	2,543,624
90年	886,304	886,304	—	2,139,961
91年	667,641	666,675	966	2,068,562
92年	909,514	909,376	137	1,962,909
93年	956,074	955,748	327	1,897,330
94年	895,790	895,467	323	1,817,624
95年	932,942	932,562	380	1,825,830
96年	1,009,297	1,008,532	766	1,806,254
97年	1,057,627	1,056,444	1,183	1,852,152
98年	1,743,944	1,741,938	2,006	1,886,804
99年	1,905,085	1,902,985	2,099	1,911,115
100年	1,992,599	1,990,232	2,368	1,951,847

Table 5-1. National Property — by Usage (Cont.1 End)

Unit : NT\$ Million

Public Use Property		非 公 用 財 產 Non-public Use Property			End of FY
Enterprises Use		合 計	非珍貴 動產不動產	珍貴動產 不動產	
非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value				
—	—	585,268	—	—	1992
—	—	576,548	—	—	1993
—	—	582,368	—	—	1994
—	—	650,749	—	—	1995
—	—	667,229	—	—	1996
—	—	673,134	—	—	1997
—	—	740,303	—	—	1998
—	—	1,053,470	—	—	1999
2,543,624	—	960,135	—	—	2000
2,139,961	—	886,684	—	—	CY 2001
2,065,542	3,020	906,746	904,763	1,983	CY 2002
1,960,190	2,719	904,282	895,941	8,341	CY 2003
1,894,287	3,042	872,597	868,581	4,016	CY 2004
1,809,098	8,526	885,777	876,045	9,731	CY 2005
1,817,390	8,441	892,094	880,751	11,344	CY 2006
1,798,307	7,948	915,114	903,694	11,421	CY 2007
1,811,408	40,744	895,319	884,019	11,301	CY 2008
1,846,740	40,064	868,742	858,024	10,717	CY 2009
1,869,445	41,671	823,391	813,026	10,365	CY 2010
1,911,299	40,548	760,948	750,816	10,132	CY 2011

表5-2. 國有財產總值—按財產種類別分
(1)按使用性質別分

單位：新台幣百萬元

會計 年度 底	總 計 Grand Total				土 地 Land			土 地 Land
	合 計 Total	年增率 Annual Growth Rate	公用財產 Public Use Property	非公用 財 產 Non-public Use Property	小 計 Subtotal	公用財產 Public Use Property	非公用 財 產 Non-public Use Property	小 計 Subtotal
81年度	2,509,673	18.9	1,924,406	585,268	1,536,611	954,598	582,013	—
82年度	2,713,400	8.1	2,136,852	576,548	1,557,137	985,054	572,083	—
83年度	2,985,611	10.0	2,403,243	582,368	1,638,336	1,061,957	576,379	—
84年度	3,414,274	14.4	2,763,525	650,749	1,943,061	1,297,953	645,108	—
85年度	3,552,469	4.0	2,885,240	667,229	1,893,765	1,233,404	660,361	—
86年度	3,568,547	0.5	2,895,414	673,134	1,845,685	1,181,922	663,763	—
87年度	4,046,799	13.4	3,306,497	740,303	2,168,554	1,435,760	732,794	—
88年度	6,642,253	64.1	5,588,784	1,053,470	3,885,350	3,059,517	825,833	—
89年度	7,028,836	5.8	6,068,701	960,135	4,015,656	3,063,415	952,242	—
90年	6,838,407	-2.7	5,951,722	886,684	4,134,457	3,256,353	878,104	—
91年	6,830,003	-0.1	5,923,257	906,746	3,730,790	2,834,177	896,613	325,236
92年	6,995,969	2.4	6,091,687	904,282	3,884,846	2,990,981	893,866	347,560
93年	7,132,539	2.0	6,259,942	872,597	3,967,944	3,106,869	861,075	384,820
94年	6,623,161	-7.1	5,737,385	885,777	3,951,874	3,077,163	874,711	424,513
95年	7,246,534	9.4	6,354,439	892,094	4,298,450	3,417,608	880,842	543,796
96年	7,465,248	3.0	6,550,134	915,114	4,431,271	3,527,154	904,117	609,344
97年	7,661,678	2.6	6,766,359	895,319	4,572,457	3,689,073	883,384	633,253
98年	8,474,056	10.6	7,605,315	868,742	4,655,350	3,798,700	856,650	1,255,438
99年	8,714,552	2.8	7,891,161	823,391	4,771,452	3,967,783	803,669	1,294,971
100年	8,799,420	1.0	8,038,472	760,948	4,832,701	4,091,855	740,846	1,340,912

資料來源：財政部國有財產局。

說 明：88年度底（含）起含原省有財產。

Table 5-2. National Property — by Category
(1) by Usage

Unit : NT\$ Million

改良物 Improvements		房屋建築及設備 Housing Construction and Equipment			機 械 及 設 備 Machinery and Equipment			End of FY
公用財產 Public Use Property	非公用 財產 Non-public Use Property	小 計 Subtotal	公用財產 Public Use Property	非公用 財產 Non-public Use Property	小 計 Subtotal	公用財產 Public Use Property	非公用 財產 Non-public Use Property	
—	—	225,929	225,758	171	91,016	91,016	—	1992
—	—	262,946	262,704	241	105,162	105,162	—	1993
—	—	293,331	293,114	217	117,498	117,498	—	1994
—	—	332,148	331,928	221	128,268	128,268	—	1995
—	—	379,994	379,221	773	138,602	138,602	—	1996
—	—	388,056	387,226	829	150,217	150,217	—	1997
—	—	382,360	381,622	738	196,834	196,834	—	1998
—	—	516,512	514,512	2,000	287,181	287,181	—	1999
—	—	567,315	564,112	3,203	302,794	302,771	23	2000
—	—	596,671	594,105	2,566	307,759	307,647	112	CY 2001
325,236	—	612,495	607,424	5,071	290,068	289,929	139	CY 2002
347,560	—	618,878	614,502	4,377	294,501	294,361	140	CY 2003
384,820	—	667,764	662,869	4,895	301,630	301,490	140	CY 2004
424,513	—	677,209	672,685	4,524	258,300	258,110	190	CY 2005
543,796	—	705,114	700,642	4,472	270,419	270,244	176	CY 2006
609,344	—	745,295	740,846	4,449	272,301	272,199	102	CY 2007
633,253	—	780,626	776,061	4,565	265,979	265,886	94	CY 2008
1,255,438	—	790,292	785,794	4,498	246,557	246,464	93	CY 2009
1,294,971	—	812,782	809,216	3,566	245,435	245,205	230	CY 2010
1,340,912	—	819,879	816,585	3,293	242,305	242,075	230	CY 2011

Source : National Property Administration, Ministry of Finance.

Explanation : Since 1999, included Taiwan Provincial Government Property.

表5-2. 國有財產總值—按財產種類別分(續1)

(1)按使用性質別分

單位：新台幣百萬元

會計 年度 底	交通及運輸設備 Communication and Transportation Equipment			什 項 設 備 Miscellaneous Equipments			有 價
	小 計	公用財產	非公用 財 產 Non-public Use Property	小 計	公用財產	非公用 財 產 Non-public Use Property	小 計
	Subtotal	Public Use Property	Non-public Use Property	Subtotal	Public Use Property	Non-public Use Property	Subtotal
81年度	241,904	241,904	0	26,307	26,307	0	324,025
82年度	269,496	269,496	—	28,847	28,847	0	430,342
83年度	278,447	278,447	—	30,017	30,017	0	450,922
84年度	280,366	280,366	—	31,862	31,862	0	508,031
85年度	280,940	280,940	—	35,219	34,530	689	626,119
86年度	98,225	98,225	—	37,684	36,994	689	882,971
87年度	129,758	129,758	—	79,515	78,825	689	914,656
88年度	180,764	180,764	—	97,763	95,263	2,500	1,280,097
89年度	185,520	185,519	1	105,794	105,790	4	1,428,032
90年	193,668	193,667	0	110,020	110,015	5	1,028,280
91年	193,502	193,498	4	114,403	114,372	32	1,049,599
92年	194,383	194,379	4	115,644	115,617	27	1,032,130
93年	198,599	198,595	5	120,818	120,793	25	1,030,853
94年	197,879	197,873	6	80,552	80,527	25	1,029,131
95年	202,056	202,052	4	84,430	84,426	4	1,138,506
96年	209,233	209,230	4	86,531	86,527	4	1,107,419
97年	208,119	208,115	4	87,188	87,184	4	1,110,068
98年	205,092	205,089	4	88,297	88,293	4	1,228,789
99年	208,005	208,001	4	123,274	123,270	4	1,252,671
100年	201,952	201,948	4	123,848	123,844	4	1,231,418

Table 5-2. National Property — by Category (Cont.1)
(1) by Usage

Unit : NT\$ Million

證 券 Securities		權 利 Rights			其 他 Others			End of FY
公用財產 Public Use Property	非公用 財 產 Non-public Use Property	小 計 Subtotal	公用財產 Public Use Property	非公用 財 產 Non-public Use Property	小 計 Subtotal	公用財產 Public Use Property	非公用 財 產 Non-public Use Property	
321,849	2,175	2,624	1,716	908	61,258	61,258	—	1992
427,476	2,866	6,007	4,650	1,358	53,463	53,463	—	1993
447,037	3,886	6,516	4,630	1,886	170,544	170,544	—	1994
504,205	3,826	2,897	1,303	1,594	187,641	187,641	—	1995
621,930	4,189	2,703	1,487	1,216	195,125	195,125	—	1996
877,213	5,758	3,582	1,488	2,094	162,127	162,127	—	1997
910,497	4,159	7,934	6,012	1,922	167,188	167,188	—	1998
1,058,918	221,179	8,962	7,004	1,958	385,625	385,625	—	1999
1,425,188	2,844	4,978	3,160	1,819	418,747	418,747	—	2000
1,024,183	4,097	5,838	4,037	1,800	461,715	461,715	—	CY 2001
1,046,538	3,062	6,012	4,187	1,826	507,897	507,897	—	CY 2002
1,028,297	3,832	2,651	615	2,036	505,375	505,375	—	CY 2003
1,026,439	4,414	4,073	2,030	2,042	456,038	456,038	—	CY 2004
1,024,347	4,784	3,703	2,166	1,537	—	—	—	CY 2005
1,133,429	5,077	3,762	2,242	1,520	—	—	—	CY 2006
1,102,535	4,885	3,852	2,299	1,553	—	—	—	CY 2007
1,104,514	5,554	3,990	2,275	1,715	—	—	—	CY 2008
1,222,979	5,809	4,241	2,558	1,683	—	—	—	CY 2009
1,238,754	13,917	5,961	3,960	2,001	—	—	—	CY 2010
1,217,046	14,372	6,404	4,205	2,199	—	—	—	CY 2011

表5-2. 國有財產總值—按財產種類別分(續2)

(2)按非珍貴、珍貴動產不動產分

單位：新台幣百萬元

會計 年度 底	總 計 Grand Total				土 地 Land			土 地 Land
	合 計 Total	年增率 Annual Growth Rate	非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	小 計 Subtotal	非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	小 計 Subtotal
81年度	2,509,673	18.9	—	—	1,536,611	—	—	—
82年度	2,713,400	8.1	—	—	1,557,137	—	—	—
83年度	2,985,611	10.0	—	—	1,638,336	—	—	—
84年度	3,414,274	14.4	—	—	1,943,061	—	—	—
85年度	3,552,469	4.0	—	—	1,893,765	—	—	—
86年度	3,568,547	0.5	—	—	1,845,685	—	—	—
87年度	4,046,799	13.4	—	—	2,168,554	—	—	—
88年度	6,642,253	64.1	—	—	3,885,350	—	—	—
89年度	7,028,836	5.8	—	—	4,015,656	—	—	—
90年	6,838,407	-2.7	—	—	4,134,457	—	—	—
91年	6,830,003	-0.1	6,812,773	17,230	3,730,790	3,719,107	11,683	325,236
92年	6,995,969	2.4	6,973,598	22,371	3,884,846	3,866,802	18,044	347,560
93年	7,132,539	2.0	7,110,572	21,967	3,967,944	3,950,094	17,850	384,820
94年	6,623,161	-7.1	6,586,535	36,626	3,951,874	3,919,351	32,523	424,513
95年	7,246,534	9.4	7,203,418	43,115	4,298,450	4,259,765	38,685	543,796
96年	7,465,248	3.0	7,417,291	47,957	4,431,271	4,389,144	42,128	609,344
97年	7,661,678	2.6	7,573,648	88,031	4,572,457	4,492,630	79,827	633,253
98年	8,474,056	10.6	8,373,612	100,444	4,655,350	4,563,557	91,793	1,255,438
99年	8,714,552	2.8	8,569,733	144,819	4,771,452	4,672,797	98,655	1,294,971
100年	8,799,420	1.0	8,652,730	146,690	4,832,701	4,732,818	99,883	1,340,912

Table 5-2. National Property — by Category (Cont.2)
(2) by Non-value & Value

Unit : NT\$ Million

改良物 Improvements		房屋建築及設備 Housing Construction and Equipment			機械及設備 Machinery and Equipment			End of FY
非珍貴 動產不動產	珍貴動產 不動產	小計	非珍貴 動產不動產	珍貴動產 不動產	小計	非珍貴 動產不動產	珍貴動產 不動產	
Non-value	Value	Subtotal	Non-value	Value	Subtotal	Non-value	Value	
—	—	225,929	—	—	91,016	—	—	1992
—	—	262,946	—	—	105,162	—	—	1993
—	—	293,331	—	—	117,498	—	—	1994
—	—	332,148	—	—	128,268	—	—	1995
—	—	379,994	—	—	138,602	—	—	1996
—	—	388,056	—	—	150,217	—	—	1997
—	—	382,360	—	—	196,834	—	—	1998
—	—	516,512	—	—	287,181	—	—	1999
—	—	567,315	—	—	302,794	—	—	2000
—	—	596,671	—	—	307,759	—	—	CY 2001
325,236	0	612,495	611,950	546	290,068	289,980	88	CY 2002
347,560	0	618,878	618,188	690	294,501	294,413	88	CY 2003
384,817	2	667,764	666,972	792	301,630	301,627	3	CY 2004
424,513	0	677,209	676,443	765	258,300	258,297	3	CY 2005
543,796	0	705,114	704,109	1,005	270,419	270,416	3	CY 2006
609,344	0	745,295	744,072	1,224	272,301	272,298	3	CY 2007
633,235	17	780,626	777,759	2,866	265,979	265,975	4	CY 2008
1,255,366	72	790,292	787,326	2,966	246,557	246,553	4	CY 2009
1,294,901	70	812,782	809,029	3,753	245,435	245,427	9	CY 2010
1,340,843	69	819,879	815,767	4,112	242,305	242,297	9	CY 2011

表5-2. 國有財產總值—按財產種類別分(續3完)

(2)按非珍貴、珍貴動產不動產分

單位：新台幣百萬元

會計 年度 底	交通及運輸設備 Communication and Transportation Equipment			什 項 設 備 Miscellaneous Equipments			有 價
	小 計	非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	小 計
	Subtotal	Non-value	Value	Subtotal	Non-value	Value	Subtotal
81年度	241,904	—	—	26,307	—	—	324,025
82年度	269,496	—	—	28,847	—	—	430,342
83年度	278,447	—	—	30,017	—	—	450,922
84年度	280,366	—	—	31,862	—	—	508,031
85年度	280,940	—	—	35,219	—	—	626,119
86年度	98,225	—	—	37,684	—	—	882,971
87年度	129,758	—	—	79,515	—	—	914,656
88年度	180,764	—	—	97,763	—	—	1,280,097
89年度	185,520	—	—	105,794	—	—	1,428,032
90年	193,668	—	—	110,020	—	—	1,028,280
91年	193,502	193,499	3	114,403	109,909	4,494	1,049,599
92年	194,383	194,381	2	115,644	112,513	3,131	1,032,130
93年	198,599	198,597	2	120,818	117,500	3,318	1,030,853
94年	197,879	197,868	11	80,552	77,229	3,324	1,029,131
95年	202,056	202,044	11	84,430	81,019	3,411	1,138,506
96年	209,233	209,219	14	86,531	81,943	4,589	1,107,419
97年	208,119	208,105	14	87,188	81,885	5,303	1,110,068
98年	205,092	205,050	42	88,297	82,729	5,568	1,228,789
99年	208,005	207,948	57	123,274	81,000	42,274	1,252,671
100年	201,952	201,896	57	123,848	81,288	42,560	1,231,418

Table 5-2. National Property — by Category (Cont.3 End)
(2) by Non-value & Value

Unit : NT\$ Million

證 券 Securities		權 利 Rights			其 他 Others			End of FY
非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	
Non-value	Value	Subtotal	Non-value	Value	Subtotal	Non-value	Value	
—	—	2,624	—	—	61,258	—	—	1992
—	—	6,007	—	—	53,463	—	—	1993
—	—	6,516	—	—	170,544	—	—	1994
—	—	2,897	—	—	187,641	—	—	1995
—	—	2,703	—	—	195,125	—	—	1996
—	—	3,582	—	—	162,127	—	—	1997
—	—	7,934	—	—	167,188	—	—	1998
—	—	8,962	—	—	385,625	—	—	1999
—	—	4,978	—	—	418,747	—	—	2000
—	—	5,838	—	—	461,715	—	—	CY 2001
1,049,599	—	6,012	6,012	—	507,897	507,481	416	CY 2002
1,032,130	—	2,651	2,651	—	505,375	504,960	416	CY 2003
1,030,853	—	4,073	4,073	—	456,038	456,038	—	CY 2004
1,029,131	—	3,703	3,703	—	—	—	—	CY 2005
1,138,506	—	3,762	3,762	—	—	—	—	CY 2006
1,107,419	—	3,852	3,852	—	—	—	—	CY 2007
1,110,068	—	3,990	3,990	—	—	—	—	CY 2008
1,228,789	—	4,241	4,241	—	—	—	—	CY 2009
1,252,671	—	5,961	5,961	—	—	—	—	CY 2010
1,231,418	—	6,404	6,404	—	—	—	—	CY 2011

表5-3. 國有非公用財產處理概況

單位：筆；棟；新台幣百萬元

會計年度	總 計 Grand Total		無 償 撥 用 Appropriate without compensation		有 償 撥 用 Appropriate for compensation	
	數 量 Quantity	價 值 Value	數 量 Quantity	價 值 Value	數 量 Quantity	價 值 Value
81年度	—	—	—	—	—	—
82年度	—	40,768	—	13,775	—	4,189
83年度	—	29,476	—	9,740	—	7,368
84年度	—	28,905	—	14,146	—	2,048
85年度	—	38,046	—	20,072	—	2,073
86年度	—	47,058	—	17,851	—	6,053
87年度	—	42,452	—	12,092	—	4,317
88年度	—	37,408	—	9,856	—	4,710
89年度	—	52,468	—	11,703	—	7,810
90年	—	58,493	—	14,643	—	11,253
91年	—	42,795	—	11,481	—	12,430
92年	—	59,960	—	14,919	—	23,098
93年	—	90,589	—	26,606	—	19,255
94年	—	73,130	—	23,413	—	3,495
95年	—	78,583	—	17,237	—	5,074
96年	—	71,574	—	15,229	—	5,742
97年	—	72,137	—	24,196	—	7,516
98年	—	67,441	—	15,087	—	3,880
99年	—	129,698	—	13,089	—	6,506
100年	—	91,636	—	7,834	—	6,129
土 地	34,310	90,150	7,894	7,495	1,194	6,111
房 屋	1,202	817	622	339	6	18
其 他	—	670	—	—	—	—

資料來源：財政部國有財產局。

說 明：1. 88年度、89年度不含原省有財產。
2. 「筆」土地或「棟」房屋，有二種以上不同之財產來源或管理區分及同一管理區分有非共同之使用人時，應予以分「錄」管理。
3. 自93年(含)起，加計「其他」項數值。

Table 5-3. The General Situation of Dealing with National Property
in Non-public Use

Unit : Case ; Building ; NT\$ Million

出 售 Sale		註 銷 產 籍 Write off Property Register		銷 帳 Accounts cancellation		放 領 Granting Land		FY
數 量 Quantity	價 值 Value	數 量 Quantity	價 值 Value	數 量 Quantity	價 值 Value	數 量 Quantity	價 值 Value	
—	—	—	—	—	—	—	—	1992
—	21,289	—	1	—	1,514	—	1	1993
—	10,671	—	1	—	1,669	—	27	1994
—	11,503	—	15	—	1,069	—	125	1995
—	13,117	—	18	—	2,758	—	7	1996
—	21,603	—	2	—	1,545	—	4	1997
—	23,696	—	3	—	2,306	—	38	1998
—	18,729	—	1	—	4,020	—	92	1999
—	26,091	—	6,815	—	48	—	—	2000
—	28,153	—	4,438	—	—	—	7	CY 2001
—	16,703	—	2,175	—	—	—	6	CY 2002
—	20,445	—	1,482	—	—	—	15	CY 2003
—	39,535	—	5,168	—	—	—	26	CY 2004
—	41,599	—	4,623	—	—	—	—	CY 2005
—	38,379	—	17,861	—	—	—	32	CY 2006
—	28,851	—	21,745	—	—	—	7	CY 2007
—	31,775	—	8,645	—	—	—	6	CY 2008
—	22,965	—	25,505	—	—	—	4	CY 2009
—	28,453	—	81,646	—	—	—	4	CY 2010
—	15,961	—	61,702	—	—	—	10	CY 2011
4,945	15,283	20,229	61,250	—	—	48	10	Land
197	243	377	216	—	—	—	—	Building
—	434	—	236	—	—	—	—	Others

Source : National Property Administration, Ministry of Finance.

Explanation : 1.1999 to 2000, excluded Taiwan Provincial Government Property.

2.If a piece of land or one unit of house has more than two kinds of property source or management division, or if there is a non-common user in one same management division, a separate recording shall be done for management purpose.

3.Since 2004, the figures of the item 'Others' were included.

表5-4. 國有非公用土地管理概況

單位：公頃；新台幣百萬元

會計年度底	總 計 Grand Total		待 勘 查 Under Clear Up		待 處 理 Under Disposal	
	面 積 Area	價 值 Value	面 積 Area	價 值 Value	面 積 Area	價 值 Value
81年度	224,401	582,013	36,098	97,611	10,087	68,626
82年度	226,285	572,083	32,454	82,452	9,591	66,238
83年度	227,279	576,379	27,304	77,891	9,592	67,697
84年度	229,256	645,108	21,472	63,620	8,740	73,815
85年度	236,468	660,361	17,030	32,521	8,138	67,691
86年度	238,411	663,763	12,413	25,034	8,133	63,780
87年度	229,855	732,794	10,550	20,969	46,589	75,342
88年度	220,833	733,459	18,349	24,060	41,785	79,245
89年度	235,713	785,024	20,636	46,804	708	1,525
90年	261,818	878,104	35,543	107,799	871	2,133
91年	263,780	896,613	33,491	88,514	1,180	1,922
92年	268,914	893,866	32,294	78,304	1,539	1,675
93年	269,402	861,075	30,836	71,806	1,563	1,532
94年	271,047	874,711	25,700	69,840	3,088	5,870
95年	244,599	880,842	28,775	85,823	3,163	3,769
96年	233,582	904,117	36,963	99,043	4,710	3,535
97年	228,028	883,384	38,521	98,326	4,232	3,438
98年	222,067	856,650	38,063	95,646	3,044	4,313
99年	219,576	803,669	37,474	94,067	2,256	3,092
100年	216,972	740,846	36,901	93,246	1,417	3,662

資料來源：財政部國有財產局。

說 明：88年度、89年度不含原省有財產。

Table 5-4. The General Situation of Land Supervision with National Property in Non-public Use

Unit : Hectare ; NT\$ Million

閒置 Empty		保留 Reserve		占用 Occupied		出租 Lease		End of FY
面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	
754	2,893	15,087	294,757	3,422	27,767	15,547	28,567	1992
669	2,969	16,804	300,118	3,879	30,151	12,227	27,736	1993
620	2,963	20,939	302,710	5,129	35,234	12,000	28,352	1994
591	2,680	26,029	354,192	9,790	53,362	11,491	31,212	1995
592	5,508	35,264	367,812	12,827	89,019	11,674	32,238	1996
623	5,856	40,038	374,953	14,171	96,331	12,153	32,542	1997
1,272	7,937	42,656	422,252	42,542	119,393	36,172	43,833	1998
904	7,412	44,231	415,163	45,941	122,825	48,000	51,872	1999
10,084	46,488	49,750	437,664	73,018	162,125	61,843	65,933	2000
11,742	49,199	47,908	435,603	70,536	163,034	74,848	92,436	CY 2001
13,339	49,729	47,382	437,940	66,565	185,517	80,467	96,509	CY 2002
15,047	56,946	46,978	453,258	64,161	166,348	83,630	97,526	CY 2003
17,943	51,238	48,203	475,232	60,238	122,689	95,599	103,908	CY 2004
23,893	56,625	57,786	491,575	48,160	102,728	100,621	109,173	CY 2005
17,626	56,529	53,056	489,935	43,395	99,439	88,560	104,969	CY 2006
10,506	51,673	57,022	499,493	34,170	95,070	81,228	113,379	CY 2007
10,967	53,186	55,103	479,377	33,333	94,325	77,247	110,858	CY 2008
13,304	55,455	54,045	457,645	31,183	88,732	74,769	109,315	CY 2009
15,912	56,755	52,224	402,369	29,733	85,848	74,378	113,279	CY 2010
21,167	57,330	51,055	346,173	27,546	79,852	73,678	112,750	CY 2011

Source : National Property Administration, Ministry of Finance.

Explanation : 1999 to 2000, excluded Taiwan Provincial Government Property.

表5-4. 國有非公用土地管理概況(續1完)

單位：公頃；新台幣百萬元

會計年度底	借 用 Borrowing		委 託 經 營 Operation of Entrusting		委 託 管 理 Management of Entrusting	
	面 積 Area	價 值 Value	面 積 Area	價 值 Value	面 積 Area	價 值 Value
81年度	1,215	643	18,755	6,732	123,406	53,532
82年度	1,197	756	18,675	6,584	130,760	54,191
83年度	1,197	665	18,641	6,540	131,756	53,354
84年度	1,198	921	18,481	8,993	131,379	55,389
85年度	1,197	700	18,463	8,914	131,215	55,093
86年度	1,197	569	18,448	8,902	131,167	54,962
87年度	1,199	414	18,396	10,089	30,418	31,725
88年度	1,201	1,638	—	0	20,400	30,355
89年度	1,215	2,335	248	208	18,188	21,706
90年	1,241	2,811	301	234	18,781	22,231
91年	1,211	8,683	222	403	19,801	22,626
92年	1,205	1,794	144	3,392	23,673	27,493
93年	1,222	2,260	203	4,261	13,363	22,996
94年	1,257	2,305	237	4,722	10,067	25,755
95年	1,339	1,824	248	4,631	8,210	28,360
96年	1,011	2,272	265	5,406	7,482	29,265
97年	1,086	3,508	258	5,223	7,042	29,897
98年	1,085	4,100	210	5,129	6,117	28,585
99年	1,093	5,339	249	1,161	6,007	32,542
100年	1,088	4,075	297	1,432	3,574	31,034

Table 5-4. The General Situation of Land Supervision with
National Property in Non-public Use (Cont.1 End)

Unit : Hectare ; NT\$ Million

備 供 開 發 To Be Developed		採 取 土 石 Quarrying		設 定 地 上 權 Superficies		改 良 利 用 Improvement		End of FY
面 積 Area	價 值 Value	面 積 Area	價 值 Value	面 積 Area	價 值 Value	面 積 Area	價 值 Value	
1	682	—	—	—	—	29	205	1992
1	682	—	—	—	—	28	205	1993
1	682	—	—	—	—	100	291	1994
2	622	—	—	—	—	83	301	1995
1	607	—	—	—	—	67	258	1996
1	576	—	—	—	—	67	259	1997
4	647	—	—	—	—	57	194	1998
3	647	—	—	—	—	19	243	1999
—	—	5	3	—	—	17	233	2000
—	—	24	5	3	734	20	1,884	CY 2001
—	—	24	4	4	1,192	94	3,572	CY 2002
—	—	32	5	4	1,192	208	5,931	CY 2003
—	—	32	5	4	1,465	197	3,684	CY 2004
—	—	30	5	5	1,467	202	4,644	CY 2005
—	—	23	3	4	1,342	200	4,219	CY 2006
—	—	25	7	5	1,422	195	3,553	CY 2007
—	—	30	8	5	2,862	204	2,378	CY 2008
—	—	26	7	5	2,862	216	4,860	CY 2009
—	—	26	7	5	2,960	219	6,250	CY 2010
—	—	24	7	6	3,170	218	8,116	CY 2011

參、財政統計名詞解釋

III. Explanation of Key Terms in Financial Statistics

參、財政統計名詞解釋

一、財政收支

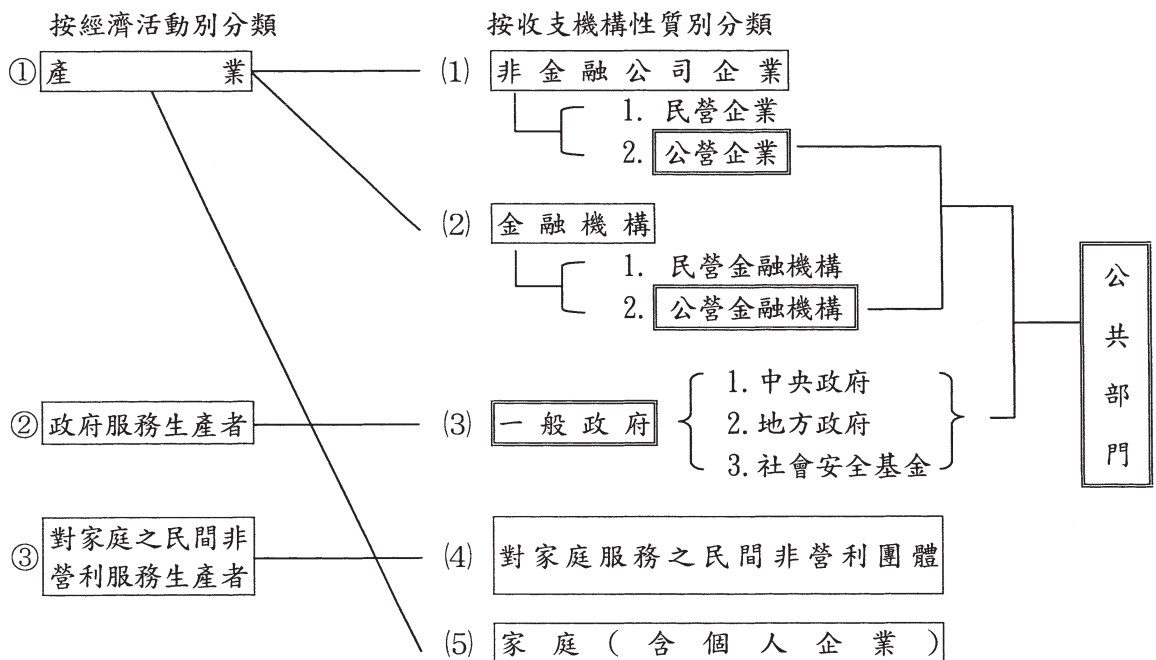
(一)有關收支之範圍方面：

本年報所稱之政府收支有廣義與狹義兩種涵義，廣義的政府收支範圍，包括各級政府機關以及公營事業等之各項收支的總額，通常稱為公共部門收支。狹義的政府收支則指各級政府總預（決）算所列歲入歲出總額及社會安全基金，通常稱為一般政府收支。本年報所列各級政府收支，僅包含中央、地方政府的收支彙編。

我國預算法原將債務之增加、減少列為政府收支，惟於 87 年 10 月 29 日修正相關條文，將債務增減劃出政府歲入歲出，並自 88 年下半年及 89 年度起依修正後預算法編製預算，本年報嗣於 88 年版起追溯修正各級政府歲入歲出淨額歷史表列，以利參用。

全國經濟活動的交易主體，依國民會計制度分類可作雙重分類，即一方面按經濟活動別分類，而另一方面又按收支機構性質別分類（如次圖）

全國經濟活動交易主體



上圖右邊，按收支機構性質別分類之內容中，將公營企業、公營金融機構及一般政府，此三部門合併即為公共部門。

(二)有關預算種類方面：

1. **總預算**：總預算係政府根據施政計畫預估未來一定期間（通常為1年）之收支計畫書。根據預算法第17條規定，政府每一會計年度各就其歲入與歲出、債務之舉借與以前年度歲計賸餘之移用及債務之償還全部所編之預算為總預算。我國中央及各級地方政府均各自編立總預算，所稱總預算歲入、歲出，係以所屬各單位預算之歲入、歲出之總額及附屬單位預算有關盈餘或賸餘之應解庫額、虧損之由庫撥補額與資本之由庫增撥或收回額等應編入部分彙編成之。預算依編製階段可分為：概算、總預算案、法定預算及分配預算。財政統計所列總預算，除另有註明者外，均指法定預算。

會計年度之開始、終了及名稱如次：

(1)42年度以前均與日曆年完全相同。

(2)43年度至47年度，以當年7月1日開始，至次年6月30日終了。43年1至6月，單獨稱為43年上半年。

(3)49年度至88年度，以上年7月1日開始至當年6月30日終了。因此並無48年度。

(4)自88年下半年起為將原會計年度起迄時間調為曆年制，乃編列一次1年6個月之預算，由88年7月1日起至89年12月31日止，稱之88年下半年及89年度，以銜接調整新舊會計年度。

(5)90年度以後均與日曆年完全相同。

2. **附屬單位預算**：為特種基金（如營業事業機關及公務機關中的作業組織等）以歲入、歲出的一部（即盈餘的應解庫額及虧損之由庫撥補額與資本之由庫增撥或收回額等）彙編入總預算內。

3. **追加減預算**：指法定預算在年度進行之追加或追減。依我國預算法規定，各機關因(1)依法律增加業務或事業致增加經費時，(2)依法律增設新機關時，(3)所辦事業因重大事故經費超過法定預算時，(4)依有關法律應補列追加預算時，得請求提出追加歲出預算，並由中央財政主管機關籌劃財源平衡之。又法定歲入有特別短收之情勢，不能經由行政院會議之決議，須呈請總統以命令裁減經費調整時，應由中央財政主管機關籌劃抵補，並由行政院提出追減歲入預算。

4. **特別預算**：凡遇國防緊急設施或戰爭、國家經濟重大變故、重大災變，以及不定期或數年一次之重大政事等，行政院得於年度總預算外，向立法院提出有別於一般施政之預算計畫，即稱特別預算。其審議程序與總預算相同。其決算之編造，送審亦相同。惟跨越兩年度以上者，其收支應分年編送年度會計報告。

(三)有關預算結構方面：

- 1.經常門收支：經常門收支係指除去需償還收支及增減（或移轉）公有財產（含政府囤儲存貨）收支部分後之收支。依預算法規定、歲入歲出除資本門收支外為經常門收支。經常門收入主要包括稅課收入、規費、罰款、附屬事業盈餘及收入、財產孳息及經常移轉收入等；經常門支出主要包括公務員薪資、每年定期必須之貨品及勞務購買支出、債務付息及經常移轉支出等。
- 2.資本門收支：政府因減少資產及收回投資而發生的收入為資本門收入。政府因增置或擴充、改良資產及增加投資而發生的支出為資本門支出，故資本門收入包括財產售價、作價、增值及投資收回等，資本門支出包括購置固定財產、取得權利及投資等支出。
- 3.普通基金：係指歲入供一般用途的基金，總預算中除屬於特種基金之預算外，均為普通基金之預算，如公務機關或各級公立學校的預算等。
- 4.特種基金：係指歲入供特定用途的基金。特種基金又分為6類：
 - (1)營業基金：供營業循環運用者。
 - (2)債務基金：依法定或約定之條件，籌措財源供償還債本之用者。
 - (3)信託基金：為國內外機關、團體或私人之利益，依所定條件管理或處分者。
 - (4)作業基金：凡經付出仍可收回，而非用於營業者。
 - (5)特別收入基金：有特定收入來源而供特殊用途者。
 - (6)資本計畫基金：處理政府機關重大公共工程建設計畫者。
 其中債務基金、作業基金、特別收入基金及資本計畫基金屬於「非營業特種基金」。

(四)有關政府收支各階段統計方面：

- 1.概算：為各機關依其年度施政計畫、初步估計的收支。
- 2.總預算案：由某級政府之預算主管機關，審核並彙編上述各概算而成，惟尚未經過立法程序的預算。
- 3.法定預算：經過立法程序並經公布的預算，一般又簡稱為預算數。
- 4.分配預算：為各機關依照法定預算按施政計畫進度按月或按期分配的預算。
- 5.決算：為每一會計年度財政收支計畫實施的結果，亦即預算執行的最後報告。總決算包括總預算與追加減預算的執行結果，以權責發生基礎編製。但跨越兩個年度以上之特別預算，在非決算年度時，則採收付實現基礎編製。
- 6.決算審定數：總決算經審計機關審核後，乃編製最後審定數，一面解除各機關首長的財務責任，另一面完成事後監督，並提供往後年度編製預算的參考資料。本刊所列統計數字，如未特別註明者，均以決算審定數為準。

- 7.各級政府歲入歲出淨額：指各級政府歲入歲出（包括總決算、特別決算），並經扣除政府間移轉收支重複列計部分。
- 8.公共部門歲入歲出淨額：將一般政府歲入歲出（包括總決算、特別決算）與附屬單位決算歲入歲出彙總，經扣除各決算間之解庫或庫撥等重複列計部分後即為公共部門歲入歲出淨額。

(五)有關預算執行與決算方面：

預算的執行係根據分配預算辦理，但年度進行中由於施政的推展或情事的變更，原預算難免發生不足或不能適應的情況，因此有預備金、預算流用、預算緊縮、追加預算及特別預算彈性處理。

- 1.預備金：預備金為預算中的準備科目，專供原有預算科目不敷支應時為之挹注。分為第一預備金及第二預備金 2 種，第一預備金編列於各公務機關單位預算中，數額不得超過其經常支出總額百分之一，動支時須經上級機關核定，並轉請行政院主計總處備案。第二預備金於總預算中設定，各機關申請動支須經行政院核准，其每筆數額超過 5 千萬元者應先送立法院備查，但因緊急災害動支者不在此限。預備金均列為經常門歲出預算，但動支結果則依其支出性質分經常門或資本門科目列入決算。
- 2.預算的流用：各機關的歲出分配預算，其計畫或業務科目之各用途別科目，如其中有一科目經費不足，而他科目有賸餘時，可以互相流用，但不得流用為用人經費，且流用的範圍最高不得超過預算數百分之三十。
- 3.預算的緊縮：在預算執行時，如遇國家發生特殊事故而有裁減經費之必要時，得經行政院會議決議，呈請總統以令裁減各機關經費。
- 4.收付實現數：表示已收到的歲入及已支付的歲出。
- 5.權責發生數：屬應收應付款項，須留待以後年度繼續處理。會計年度結束後，各機關已發生尚未收得之收入，應即轉入下年度列為以前年度歲入應收款；其經費未經使用者，應即停止使用，但已發生而尚未清償之債務或契約責任部分，於年度結束後 10 日內檢同契約或證明文件，報經行政院核定，得轉入下年度列為以前年度歲出應付款。

(六)其他：

- 1.財政統計：為陳示一國財政狀況之統計，其範圍比照會計法規定，包括各級政府之普通公務、特種公務、公有事業、公有營業及非常事件等之會計事務，亦即包括政府預決算收支統計、公庫收支統計、債務統計、賦稅統計及國有財產統計等。
- 2.歲入與歲出：自 88 年下半年及 89 年度起依修正後預算法，歲入指政府在一會計年度內之一切收入，債務之舉借及以前年度歲計賸餘之移用不包括在內。歲出指

政府在一會計年度內之一切支出，債務之償還不包括在內。政府歲入及歲出均應編入預算，依我國預算法規定，下列事項均須先編入歲入（出）或相關預算方可辦理：

- (1)政府徵收賦稅、規費及因實施管制所發生之收入，或其他有強制性之收入（但法律另有規定者不在此限）。
 - (2)政府動用公款、處分公有財物或投資行為。
 - (3)政府大宗動產、不動產之買賣或交換。
 - (4)政府增加債務（但國庫券及短期借款不在此限）。
- 3.餘絀：歲入與歲出之差額稱餘絀，正數為賸餘，負數為短絀。
- 4.會計年度：為便於管理分析政府之歲入歲出所訂定之起訖期間，一般均以1年為期，我國預算法對於政府會計年度之規定曾修正變動數次（請參閱（二）之1.總預算），自90年度起與曆年完全相同。
- 5.各級政府歲入與歲出淨額：將各級政府總預算（包括追加減預算）及特別預算項下之歲入歲出，根據預決算或會計報告之歲入歲出總額彙集後，因各級政府間有移轉收支等重複列計部分，故為歲入與歲出毛額，經扣除重複列計部分後，即為歲入與歲出淨額。
- 6.歲入按來源別：為政府歲入分類之一種，依預算法規定歲入必須按來源別科目分類，以便整理彙編及審議與監督。中央政府歲入來源別計分稅課收入等11大類（詳預算書），財政統計為便於閱覽，除將重要科目單獨列示外，其餘科目則合併為一項，稱為其他。財政統計與預算科目對照如次：

財政統計科目	預 算 科 目
稅課收入	稅課收入
獨占及專賣收入	獨占及專賣收入
工程受益費收入	工程受益費收入
罰款及賠償收入	罰金罰鍰及怠金、沒入及沒收財物、賠償收入
規費收入	行政規費收入、司法規費收入、使用規費收入
信託管理收入	信託管理收入
財產收入	財產孳息、財產售價、財產作價、投資收回、廢舊物資售價
營業盈餘及事業收入	營業基金盈餘繳庫、非營業特種基金賸餘繳庫、投資收益
協助收入	地方政府協助收入
捐獻及贈與收入	捐獻收入、贈與收入
其他	學雜費收入、雜項收入

7.歲出按政事別：為政府歲出分類之一種，與機關別、業務計畫別、用途科目別、職能別及經濟性分類等，均為預算法規定歲出必須分類科目。中央政府歲出政事別計分政權行使支出等 35 大類。在政事計畫之整理、審議、監督及考核等方面，詳細分類有其必要，但在一般統計觀察上，詳細往往不得要領，故財政統計將上述 35 類歸併為一般政務支出、國防支出、教育科學文化支出、經濟發展支出、社會福利支出、社會發展及環境保護支出、退休撫卹支出、債務支出、一般補助及其他支出(或稱雜項支出)等 9 類，其與預算科目對照如次：

財政統計科目	預 算 科 目
一般政務支出	政權行使、國務、行政、立法、司法、考試、監察、民政、外交、財務、邊政、僑務等支出
國防支出	國防支出
教育科學文化支出	教育、科學、文化支出
經濟發展支出	農業、工業、交通及其他經濟服務支出
社會福利支出	社會保險、社會救助、福利服務、國民就業、醫療保健等支出
社區發展及環境保護支出	社區發展、環境保護等支出
退休撫卹支出	退休撫卹給付、退休撫卹業務支出
債務支出	債務付息、還本付息事務等支出
一般補助及其他支出 (或稱雜項支出)	專案補助支出、平衡預算補助支出、第二預備金、其他支出

8.歲入歲出按經濟性分類：政府歲入歲出按經濟性分類之目的，在於提供檢查政府活動的經濟效果所需之資料，以達成分析政府歲入歲出對其他經濟部門或整體經濟所生效果與關係。我國經參照國際貨幣基金訂定之經濟性分類及配合新制國民會計政府帳科目分類需要，特別就歲出部分於預算編製辦法中增訂「公務機關預算支出按職能及經濟性綜合分類表」分行各機關實施。分類科目及其範圍說明詳參閱中央總預算編製辦法附件「各機關支出按職能及經濟性分類應行注意事項」。惟財政收支統計中則按國際貨幣基金訂定之歲入歲出分類僅作主要科目之統計如次：

歲 入	歲 出
經常收入	經常支出
賦稅收入	購置勞務及貨品支出
所得稅	利息支出
財產稅	補助金及其他經常移轉
貨物及勞務稅	資本支出
國際貿易稅	土地購入
其他稅課收入	固定資產及權利
非賦稅收入	資本移轉
財產收益	
管理費、規費收入	
罰款及賠償收入	
其他非稅課收入	
資本收入	

9.歲出按職能分類：政府支出按職能分類即按其所達成特定目的予以分類，期使公眾瞭解政府服務的性質，以及公共支出分配於各項服務之情況，故職能分類與政事分類性質較相近，計分為一般公共事務支出、防衛支出、公共秩序與安全支出、教育支出、保健支出、社會安全與福利支出、住宅及社區服務支出、娛樂、文化與宗教支出、燃料與能源支出、農、林、漁、牧業支出、礦業、製造業及營造業支出、運輸及通信支出、其他經濟服務支出、環境保護支出及其他支出等 15 大類，至於各類包括範圍說明及與政事別分類對照，詳參閱中央總預算編製作業手冊「各機關支出按職能及經濟性分類應行注意事項」。

10.政府儲蓄：政府經常收入減經常支出之餘額，即為政府儲蓄。一般即作為資本支出之財源。

11.政府歲出規模：指各級政府歲出淨額對國民(內)生產毛額之比率，用以顯示一般政府活動在整個國家經濟運作中之影響程度。

二、公庫收支及債務

(一)公庫收支：指公庫為政府經營現金、票據、證券及其他財物之收納支撥結果，可以顯示政府之財力盈虛、功能活動、資源分配狀況。公庫收支之統計採收付實現基礎，收入以經各級公庫代理機關收納者為準，支出以經各級公庫代理機關兌付或集中支

付機關簽開支票者為準。

(二)預算外收支：指公庫收支統計中政府收支未予計入預算總額或未經正常預算程序者。預算外收支可分為兩類，一為其收支性質應屬政府活動範圍，惟未經預算程序，如以前年度歲入退還及歲出收回等，至期間終了即行列入決算者；一為暫列收支帳目，至期間終了即轉出不列入決算者，如國庫券及短期借款淨收入、暫收款、預付款、保管款等。惟自 88 年下半年及 89 年度起，尚包括公債、借款及債務還本在內。

(三)國庫券淨收入：政府為調節國庫收支所發行之國庫券，其償還期限不得超過 364 天，財政部及中央銀行均得隨時買賣國庫券，是以國庫券之發行及償還可同時進行，國庫收支表報刊載特定期間國庫券之發行狀況，乃以發行額與償還額抵減後之餘數登帳，不論正負，均稱國庫券淨收入。

(四)公庫出納整理期間：各機關經收之歲入各款，均應於年度終了以前繳庫，其已收因故未於上項規定期限內解庫者，應洽經財政部同意後始得延長繳庫日期，至遲於年度終了後 15 日（營業盈餘一個月）以前解繳。各機關經費，在每年年度終了前已發生之債務或契約責任，經主辦會計人員詳加審核後，得延年度終了後 15 日，但國防部所管軍費支出，則得延至 20 日截止支付。自年度結束後至上述日期為公庫出納整理期間，其收支仍列作當年度之收支。

(五)公債發行及借款：

1. 公債：公債指各級政府為籌集一般施政或建設所需資金而募集之債。我國習稱之公債，指中央政府在臺發行公債及地方政府發行公債。公債名稱迭有變更，38 年開始發行愛國公債，47 年度起以曆年命名稱短期公債，53 年度改按年度命名，61 年度起除原來發行年度公債外，迭增各種專供特定經濟建設所需資金之建設公債，62 年度起省市縣政府亦開始發行建設公債，中央政府於 65 年度將以往實際發行至 62 年度止之年度公債改為中央政府建設公債，嗣後均稱中央政府建設公債，並自 81 年度起分甲、乙兩類，甲類公債指支應非自償之建設資金，乙類公債指支應自償之建設資金。

2. 借款：指各級政府以契約形式向國內外所借之長、短期款項。

3. 政府債務：指政府為籌措收支差絀之財源，而對政府以外部門洽借之直接債務，截至某一時點之累計結欠數。不包括其附屬事業舉借之債務，政府擔保之或有債務，及政府內部互欠債務。根據政府總決算平衡表內，負債科目中之應付債款部分，包括銀行借墊款、內債及外債（即直接外債）稱為政府債務。而不包括暫收款、保管款、代收款、預收款、歲出應付款等項。至於國庫券亦屬政府之短期債務，但其目的並非全為調節國庫收支，且未列入預決算。故如包括國庫券債務，應稱廣義之政府債務。

4. 公債依存度：指公債收入占政府歲出之比率，用以衡量政府財政支出依賴公債收入之程度。
5. 公債餘額：政府以發行證券方式向民間承借之直接債務，截至某一時點尚未償還之數額。公債餘額僅指本金而言，利息不計在內，除非宣告還轉為本金。

三、賦稅

(一) 有關賦稅收入分類方面：

1. 賦稅收入：指政府為達成公共目標，所需之財源依法律向人民（包括對人與對物）徵課之部分所得收入。其性質具強制性、無對價、及不須償還。其方式為稅捐稽徵機關直接徵課或委託代徵，預算科目上包含稅課收入、獨占及專賣收入，惟自 91 年起，稅課收入中營業稅內之金融保險業營業稅移撥至金融重建特種基金；獨占及專賣收入因我國加入世界貿易組織，實施菸酒稅法後已廢止，改課菸酒稅納入稅課收入內，至隨菸品課徵之健康福利捐則直接撥入特種基金專用。故現行賦稅收入包含稅課收入、金融保險業營業稅、健康福利捐及 100 年 6 月開徵之特種貨物及勞務稅。
2. 國稅：稅課收入依據財政收支劃分法規定，劃歸中央政府財政之各項稅目，稱之為國稅。現行國稅包括所得稅、遺產及贈與稅、關稅、營業稅、貨物稅、菸酒稅、證券交易稅、期貨交易稅、礦區稅、特種貨物及勞務稅等。礦區稅自 92 年 12 月 31 日起改徵收礦產權利金不納入國稅。
3. 直轄市及縣（市）稅：稅課收入依據財政收支劃分法規定，劃歸直轄市政府或縣（市）政府財政之各項稅目稱之為直轄市及縣（市）稅，現行直轄市及縣（市）稅包括土地稅、房屋稅、使用牌照稅、娛樂稅、契稅、印花稅等。
4. 中央政府賦稅收入：指中央政府歲入中稅課收入與獨占及專賣收入部分，亦即賦稅收入中實際列入中央政府之收入部分。按國稅收入未必全部列入中央政府歲入，如國稅中所得稅、貨物稅總收入百分之十；營業稅總收入減除依法提撥之統一發票給獎獎金後之百分之四十由中央政府統籌分配給直轄市、縣（市）及鄉（鎮、市），惟自 91 年起金融保險業營業稅分離單獨列示撥入特種基金，不列入營業稅總收入內；遺產及贈與稅和菸酒稅，依財劃法規定分配給直轄市、縣（市）及鄉（鎮、市）；另隨菸品課徵之健康福利捐及 100 年 6 月起開徵之特種貨物及勞務稅，皆直接撥入特種基金專用，不列入中央政府收入。
5. 直接稅：直接稅在經濟學上一般指賦稅負擔不能轉嫁者之稅目，能轉嫁者為間接稅。在國民會計上對於經計入產業成本之賦稅均屬間接稅，故我國現行國民會計，直接稅僅包括所得稅、遺贈稅、證券交易稅、期貨交易稅、契稅、土地增值稅等

項及其附徵之教育捐，其餘各稅為間接稅。另在稅務行政上，認為直接稅係向投資所得、商業或職業行為所得課稅者，一般係按納稅人名冊來課徵者；而間接稅係向私人消費及財產移轉所得課徵者，係於某種特定行為發生時予以課徵。故賦稅統計中之直接稅僅包括所得稅、礦區稅、遺產及贈與稅、證券交易稅、期貨交易稅、土地稅（含田賦、地價稅及土地增值稅）、房屋稅、契稅等及附徵之教育捐，其餘各稅為間接稅。

6. 間接稅：間接稅一般指賦稅負擔能轉嫁之稅目。詳參閱直接稅。

7. 教育捐：指縣市地方政府為籌措教育文化科學支出財源，在縣市稅課中不超過原稅捐百分之三十比率範圍內附徵之地方教育捐。惟自 88 年起，已無附加之法律依據，目前教育捐收入係來自於補徵以前年度之稅款。

8. 實物抵繳：指遺產及贈與稅應納稅額在 30 萬元以上，納稅義務人確有困難，不能一次繳納現金時，就現金不足繳納部分申請以在中華民國境內之課徵標的物或納稅義務人所有易於變價及保管之實物一次抵繳。

(二) 有關查定與實徵方面：

1. 查定數：指稅捐稽徵機關應行徵收之稅款數額，包括由稅捐稽徵機關按稅籍底冊或查得資料核定應徵收之稅捐、納稅義務人申報繳納之稅捐、扣繳稅款、補申報稅款、核定補徵或更正稅款等，但不包括短估金、滯報金、怠報金、滯納金、利息等。

2. 實徵毛額：指稅捐稽徵機關所徵起之本年度稅款及補徵以前年度之舊欠稅款、尚未扣除退稅款者。

3. 實徵數：指本年度實徵數與以前年度實徵數之合計，其中本年度實徵數指本年度各項稅捐徵起數減除於本年度開徵屬本年度稅款之退稅數。以前年度實徵數，指以前年度各稅於本年度徵起數減除本年開徵屬以前年度稅款之退稅數。

4. 實徵淨額：指各項稅捐在本年度內之徵起數減除退稅數，不論開徵屬本年度或以前年度均包括在內。亦即實徵毛額減除全部退稅數，亦等於實徵數減除退還以前年度歲入款（即以前年度徵起之稅款於本年度辦理退稅數）。

5. 退稅：指已徵起稅款之退還數。亦即納稅義務人已付之稅款超過應付之稅款時，政府對其所為之退還數。納稅義務人對於因適用法令錯誤或計算錯誤溢繳之稅款，以及生產外銷產品所用進口原料所繳納之進口稅捐、或外銷產品在出口前所繳之貨物稅等，經申請或逕行核定退還之稅款。依退稅款年度包括本年度開徵屬本年度稅款之退稅數，本年度補徵屬以前年度稅款之退稅數，及以前年度開徵之稅款於本年度內辦理退稅數（即退還以前年度歲入款）等 3 項。

6. 沖稅：指記帳稅捐之沖銷。生產外銷貨品所用原料進口稅捐，如進口時辦妥稅額

記帳者，於產品外銷後所申請沖銷之稅款。

(三)其他：

1. **促進產業升級之稅捐減免：**稅捐減免指部分或全部納稅義務之免除。為促進產業升級，加速發展經濟，政府訂定促進產業升級條例，凡合乎規定者均可減免納稅義務，減免稅目有所得稅、印花稅、土地增值稅、契稅等多種。已於 98 年 12 月 31 日施行期滿。
2. **所得總額：**綜合所得稅納稅義務人依所得稅法規定申報之全年各類所得金額，計包括營利所得、執行業務所得、薪資所得、利息所得、租賃所得及權利金所得、自力耕作漁牧林礦所得、財產交易所得、競技競賽及機會中獎獎金、退職所得及其他所得等 10 類，但不包括現役軍人薪餉、國中（小）以下教職員薪資等免納所得稅部分之所得，亦不包括因所得總額未達各項扣除額等而未申報者之所得，故在稅務行政上通稱之所得總額實際上為應稅所得總額。惟自 101 年起，現役軍人薪餉、國中（小）以下教職員薪資已納入所得總額範圍。
3. **所得淨額：**所得總額經減除免稅額及各項扣除額後，即為應稅所得淨額，在稅務行政上簡稱所得淨額，作為按稅率計算應納綜合所得稅額的依據。
4. **賦稅負擔率：**指賦稅收入對國內生產毛額之比率，一般用以衡量一國國內租稅負擔輕重之標準。
5. **社會安全捐：**指雇主（含政府以雇主身分為政府員工繳納）及被保險者各項社會保險之保費及提繳退休金支出。
6. **平均每人稅負：**指平均每人所負擔之賦稅金額。通常以年為期間，而以年度賦稅收入數除以該年年中人口數表示。
7. **徵課費用：**指賦稅稽徵所需之費用，亦即稽徵成本。其中包括稅務稽徵機關之人事、業務、旅運等直接費用及稽徵業務有關之行政管理、資料管理及稅務管理等間接費用。
8. **查(核)定開徵數：**指「本年度」查核定開徵（稅款開徵之始日在本年度以內者）及「以前年度」結轉（查核定開徵稅款開徵之始日在上年度 12 月 31 日（含）前，未逾徵收期間仍未徵起者）之本稅及罰鍰案件之件數及金額。
9. **未徵數餘額：**指開徵數減除實徵數、減免註銷數、逾徵收期限數、逾核課期限數後尚未徵起之件數及金額。
10. **違章漏稅案件及財務罰鍰：**指納稅義務人因違反稅法而發生違章漏稅之案件及須繳納之財務罰鍰金額。

四、關務

- (一)外銷品沖退稅：外銷品沖退稅事項，依外銷品沖退原料稅辦法之規定為之。外銷品沖退原料稅之申請，以貨品業已外銷者為限，加工品外銷後，准予退還其使用進口原料已繳之稅捐，其加工原料應課徵之稅捐，如屬繳現者，外銷後准予退現，稱為退稅；如屬記帳者，外銷後准予沖銷，稱之為沖稅。可以申請沖退稅捐之廠商為原料進口商、成品出口商及加工製造商，申請沖退稅有關稅、貨物稅及營業稅。
- (二)緝私案件及價值：私運貨物進出口之查緝，由海關依海關緝私條例之規定為之。海關緝私包括抄檢船舶、查驗貨物、行李、郵包，並派艦艇在海上或港內巡邏，查緝所獲走私漏稅之案件數及沒入之貨物價值。

五、國有財產

- (一)國有財產：國家「依據法律規定」，或「基於權力行使」，或「由於預算支出」，或「由於接受捐贈」所取得之財產為國有財產；「凡不屬於私有或地方所有之財產」，除法律另有規定外，均應視為國有財產。
- 1.「依據法律規定」：係指依其他法律規定由國家取得其財產權。
 - 2.「基於權力行使」：係指國家基於公權力之行使，經接收、沒收或徵收而取得財產權。
 - 3.「由於預算支出」：係指依預算撥款而營建或購置財產。
 - 4.「由於接受捐贈」：係指國內外以中華民國政府為對象而捐贈財產。
 - 5.「凡不屬於私有或地方所有之財產」：係指未經登記之不動產或未確定權屬為私有或地方所有之財產。
- (二)國有財產之範圍，依據國有財產法規定如下：
- 1.不動產：係指土地及其改良物暨天然資源。其中土地改良物分為建築改良物及農作改良物 2 種，前者係指附著於土地之建築物或工事，後者係指附著於土地之農作物及其他植物與水利土壤之改良；天然資源，係指原始森林、天然氣、地熱、溫泉、水資源、地下資源及海底資源等。其中，經相關權責機關核定為古蹟者，或具文化性、歷史性、藝術性之不動產，經管理機關認定，或經其主管機關會同相關權責機關認定之不動產為珍貴不動產。
 - 2.動產：係指機械及設備、交通運輸及設備，暨其他雜項設備。各項動產以耐用年限在 2 年以上，且其價值在一定金額以上者為限。其中，具文化性、歷史性、藝術性或稀有性之古物、民俗文物、藝術品、圖書、史料及自然物等，經管理機關認定之動產，或因屬性認定有爭議，陳經管理上項動產各機關之主管機關會同相

關權責機關認定之動產為珍貴動產。動產之詳細分類，依照行政院頒行之「財物標準分類」規定辦理。

3.有價證券：指國家所有之股份或股票及債券。

4.權利：指地上權、地役權、典權、抵押權、礦業權、漁業權、專利權、著作權、商標權及其他財產上之權利。

5.上述範圍以外，尚有下列國有財產，其保管或使用，依其他有關法令辦理：

(1)軍品及軍用器材。

(2)圖書、史料、古物及故宮博物。

(3)國營事業之生產材料。

(4)其他可供公用或應保存之有形或無形財產。

(二)國有財產依規定區分為公用財產與非公用財產兩類：

1.公用財產：包括公務用、公共用及事業用之國有財產。

(1)公務用財產：各機關、部隊、學校、辦公、作業及宿舍使用之國有財產均屬之。

(2)公共用財產：國家直接供公共使用之國有財產均屬之。

(3)事業用財產：國營事業機關使用之財產均屬之。但國營事業為公司組織者，僅指其股份而言。

2.非公用財產：係指公用財產以外可供收益或處分之一切國有財產。

III. Explanation of Key Terms in Financial Statistics

A. Government Revenues and Expenditures

1. Scope of revenues/expenditures:

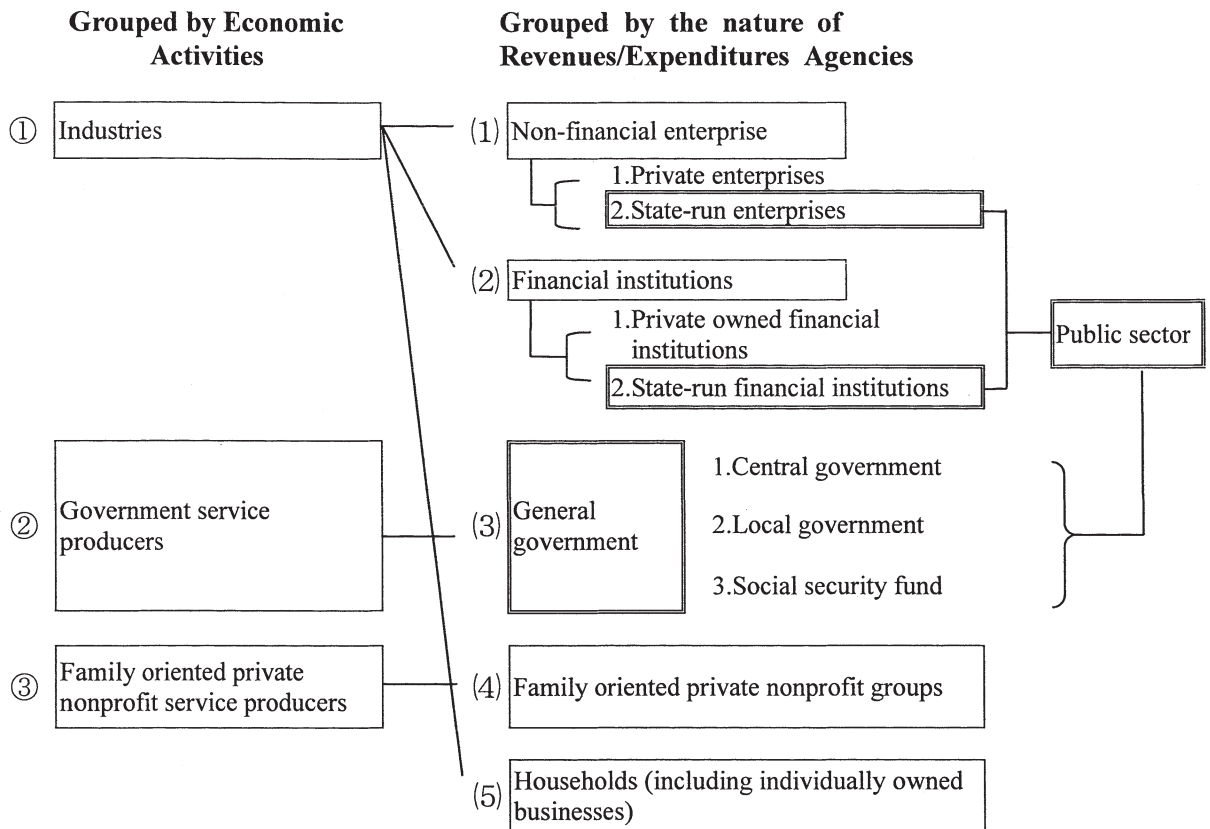
The term "government revenues/expenditures" as referred to in this publication includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by government agencies of all levels as well as state-run enterprises, and is commonly referred to as public departmental revenues/expenditures. The narrow definition of government revenues/expenditures pertains to the total amount of revenues and expenditures at all levels of government and the social security fund. This is commonly referred to as general government revenues/expenditures. The excerpts in the yearbook of various government revenues/expenditures only include central government and local government.

The previous Government Budget Law of Taiwan recognized the increase and decrease of government liabilities as a part of government revenues and expenditures. The legislative amendment of October 29, 1998 separated the increases or decreases in government liabilities from government revenues/expenditures and has the government fiscal budget compiled according to the amended legislation beginning from the second half of 1999 and for fiscal year 2000. The yearbook contains pertinent statistics compiled in accordance with the government fiscal budget administration law as last amended in 1999, with retroactive history charts prepared for comparison purposes.

The transaction corpus of nationwide economic activities can be divided into two categories according to the national accounting system, which contains grouping by economic activities on the one hand, and grouping by the nature of revenues /expenditures agencies on the other, as shown in the diagram below.

The entries to the right in the above diagram that are grouped by the nature of revenues/expenditures agencies have the three sectors of state-run enterprises, state-run financial institutions and general governmental grouped into one as the public sector.

Transaction Corpus of Nationwide Economic Activities



2. Fiscal budget classification:

- (1) Total budget: Total budget pertains to a revenues/expenditures plan drafted by the government for a future period, most often on a yearly basis, in support of its administration plans. As provided for under Article 17 of the Government Budget Law, total budget includes annual fiscal year revenues/expenditures, liability accrument, and the appropriation of previous fiscal surplus and liability repayment that compiled by the government. In Taiwan, the central government and local governments each compile their own total budget, in which the so-called total revenues and expenditures is compiled by the sum of revenues and expenditures of each government unit as well as budget for all subsidiary units in related to contributable treasury earnings from surplus, treasury appropriation for losses, for capital increase or recall. The budget, by compilation stage, may be

divided into : General budget, total budget, legal budget and allocation budget. The total budget as listed in the financial statistics pertains to legal budget unless otherwise stipulated. The commencement, conclusion and description of the fiscal year are as follows,

- (1.1) Those prior to 1954 are identical to the calendar year.
- (1.2) Those that fall between 1954 and 1958 commence on July 1 and conclude on June 30 of the following year. In 1954, the period from January to June is singled out and referred to as the first half of 1954.
- (1.3) Those that fall between 1960 and 1999 commence on July 1 of the previous year and conclude on June 30 of the current year, excluding the year 1959.
- (1.4) As of the second half of 1999 the fiscal accounting year reverted back to the calendar year system, hence covering a onetime one year and six month budget; the period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000, and is intended to bridge the old and new accounting systems.
- (1.5) Those that follow fiscal 2001 are identical to the calendar year.
- (2) **Subsidiary unit budget:** A portion of revenues and expenditures pertaining to special funds, such as the operating units in state-run enterprises and public administrative agencies, consisting of contributable earnings and/or deficits to be allotted by the treasury and capital to be retroactively increased or recalled by the treasury. These special funds are included in the total budget.
- (3) **Retroactive budget increase/decrease:** This refers to a retroactive increase or decrease of the fiscal budget within the legal budgetary confines. As stipulated by Taiwan's Government Budget Law, various government agencies may seek to induct such a budget increase/decrease for the following reasons: (a) when in need of increased funding in support of aggregated operations as permitted by law; (b) when new agencies are being founded as per legal stipulation; (c) when funding is sought by an agency for implementing major projects that exceed legal budget limits; (d) when there are retroactive budget plans that may be added to the retroactive budget as permitted by law and that shall be balanced by the central finance competent authority ; with resource planning. In addition, in the case of extraordinary deficit to the legally designated revenues that cannot be resolved at the Executive Yuan sessions instead of budget adjustments to be ruled by the

presidential order, the central finance competent authority shall allocate an offset mechanism with which the Executive Yuan may retroactively increase or decrease the government fiscal budget.

- (4) Special budgets: In support of urgent national defense logistics, or in the event of war, major changes to the national economy, after a major disaster or major event that takes place randomly or once in several years, the Executive Yuan may, besides its normal total budget, present to the Legislative Yuan a budget proposal other than for general administration. This is referred to as the special budget. Its review procedure is identical to that for a total budget, and the compilation methods of audit and audit submissions are also identical, except that a yearly accounting report is to be filed separately for those that span over two or more fiscal years.

3. Fiscal budget structure:

- (1) Current revenues/expenditures: Current revenues/expenditures pertains to government revenues/expenditures deducted from due revenues expenditures, repayment of revenues/ expenditures, and increase/decrease/transfer of state-owned properties, including government inventory. As stipulated by the Government Budget Law, revenues and expenditures other than capital revenues/expenditures are considered current revenues/expenditures. Current revenues primarily consists of taxation revenues, regulatory fees, punitive fines, earnings and surplus reported by subsidiary units, interest accrued from asset holdings, revenues derived from routine transfers and so forth. Current expenditures primarily consists of public servants' payrolls, expenditures on fixed yearly goods and services purchased, liability interest payout, and expenditures arising from routine transfers.
- (2) Capital revenues/expenditures: Government revenues arising from reduced assets or recalled investments are referred to as capital revenues. Government expenditures made in support of asset acquisition, expansion and improvement, or derived from investments made, become capital expenditures. Hence capital revenues consists of the aggregated sale price and value of assets, value increase, recall of investment and so forth; capital expenditures consist of expenditures made in acquiring fixed assets, rights of entitlement, investments, etc.
- (3) Common funds: These refer to revenues allocated as funds for general purposes.

Under the total budget, except those classified under special funds, the remainder is budgeted as general funds, e.g., budgets for government administrative agencies and public schools of all levels.

(4) Special funds: This refers to funds of revenues for specific uses. They are divided into six categories:

(4.1) Enterprise fund: These are intended for cyclical business operations.

(4.2) Debt service fund: These have been raised as sources of finance for repaying the principals on government liabilities as per legal stipulation or according to specific criteria.

(4.3) Trust fund: These are managed or disposed for the benefits of local or foreign institutions, organizations or private individuals in accordance with prescribed criteria.

(4.4) Operating fund: These are not intended for use in business operations but can still be recalled once expended.

(4.5) Special revenues fund: These are derived from special sources of revenues and intended for special uses.

(4.6) Capital project fund: These are allotted for the disposal of major public infrastructure projects of government agencies. Among others, debt service fund, operating fund, special revenues fund and capital project fund are referred to as “non-business special fund.”

4. Statistics by stage on government finance:

(1) Preliminary budget: For preliminarily projected revenues and expenditures drafted by various agencies according to their specific yearly administration plans.

(2) Total budget proposal: A budget that has been compiled and reviewed by certain competent government budget authorities, complete with a variety of preliminary budget mentioned above but pending the final legislative proceedings.

(3) Legal budget: Budgets that have undergone the legislation procedures and been announced publicly. In short, these are also called budget accounts.

(4) Allocated budget: Budgets that various government agencies have allocated by month or by period in support of their respective administrative implementation plans according to the legally designated budget plan.

(5) Final accounts: The results of the implementation of revenues/expenditures in each fiscal year's finances, meaning the final report on budget execution. The total

final audit consists of the findings of execution on the total budget and retroactive budget increase/decrease, compiled on the basis of occurrence of entitlement or liability, except special budgets that span over two fiscal years or more in the non-final audit year, which are compiled on the basis of actual realization of revenue/expenditure.

- (6) Final audit accounts: The final audited figure compiled upon the review and approval by the auditing agency, which on one hand relieves the responsibility of finance from the heads of various government agencies and ensure proper follow-up supervision on the other, and which provides a reference for budget compilation for subsequent fiscal years. All statistical figures adopted by this publication, unless otherwise noted, are based on the finalized audit.
- (7) Net government revenues/expenditures of all levels: Referring to the revenues and expenditures of governments of all levels (including total budgets, special budgets) and have had duplicate entries arising from inter-governmental transfer payments deducted.
- (8) Net government departmental revenues/expenditures: The sum of general government revenues/expenditures (including total budgets, special budgets) and audited subsidiary unit revenues/expenditures, deducted with portions retrenched to the treasury or allocated from the treasury, the duplicate entries in the final audit, and conclude a net amount of public sector revenues/expenditures.

5. Budget execution and auditing:

The budget execution is implemented in accordance with budget distribution, when changes occur in a fiscal year due to administrative promotion or other conditions, it often renders the original budget insufficient or unsuitable. This may call for more flexible adjustment such as reserve fund, budget flow, budget downsizing, retroactive budget increase/decrease and special budgeting.

- (1) Reserve fund: A reserve fund is a preliminary budget heading, serves to balance the original budget heading in the event of shortages. It is divided into Type 1 reserve fund and Type 2 reserve fund. Type 1 reserve fund is included in the budget of various government agencies. Its amount shall not exceed 1% of the sum of routine expenditures and it is subject to approval by a superior agency when drawn on the reserve, and resubmitted to the Executive Yuan's Directorate General of Budget, Accounting & Statistics for future reference. Type 2 budget is allocated under the total budget and requires approval by the Executive Yuan when

drawn on the reserve. In case the sum of each withdrawal exceeds \$50 million, it requires a voluntary filing in advance with the Executive Yuan, except those appropriated in response to disaster. Reserve funds are itemized under routine expenditures budgets, while they are audited in accordance with the nature of expenditures for classification either under routine expenditures or capital expenditures.

- (2) Budget flow: As fiscal budget at various government agencies is allocated under specific headings according to plans or by operating categories, when one category is under-funded while the other has a surplus, it is permitted to balance with each other except that none of such funds may be allocated for staffing purpose and the flow is capped at no more than 30% of the scope of a budget.
- (3) Budget downsizing: During budget execution in the event that a budget needs to be downsized in support of extraordinary national incidents, a proposal may be motioned by the Executive Yuan requesting the president to issue an executive order that the government agency funding be trimmed down.
- (4) Actual revenues/expenditures: This indicates the revenues received and expenditures dispensed.
- (5) Expenditures equivalent: This pertains to accounts receivable/payable but needs to be reconciled in the following year. Upon concluding an accounting year, revenues booked by various agencies but not yet received shall be reclassified as the previous fiscal receivable in the following fiscal year, and the unused funding shall be suspended; however, liabilities accrued but not yet repaid or contractual liabilities, upon the approval by the Executive Yuan within ten days after the conclusion of a fiscal accounting year and presented along with a contract and/or proof of documentation, may be transposed to the following fiscal year as the previous fiscal year's expenditures payable.

6. Others:

- (1) Fiscal statistics: This pertains to statistics indicating a nation's finances, whose scope, as per stipulations of the accounting law, includes accounting on general government administration, special government administration, state-run enterprises, public business operation and extraordinary events, meaning that it covers government budgeted/ audited revenues/expenditures statistics, revenues/expenditures of treasury statistics, debts statistics, taxes statistics, and national property statistics.

- (2) Revenues and expenditures: According to the amended Budget Law beginning from the second half of 1999 and for fiscal 2000, revenues pertain to all types of revenues received by the government in a fiscal year, but excludes liabilities accrued and previous fiscal year surplus allocated. Expenditures pertain to all types of expenditures made by the government in a fiscal year, but excludes liability repayment. Both the government's revenues and expenditures are to be included in the budget plan, and according to Taiwan's Budget Law, the following items are to be included under revenues and/or expenditures or under pertinent budget proposal before their formal implementation:
- (2.1) Revenues arising from the government's levy of taxation, regulatory fees or those derived from implementing new regulations, and/or other mandatory revenues, except those otherwise stipulated by law.
 - (2.2) Appropriation by the government of state funds, disposal of state property or acts of investment.
 - (2.3) The purchase/sale or bartering by the govt. of bulk chattels and real estate.
 - (2.4) Accrual by the government of liabilities, but excluding treasury notes and short-term borrowings.
- (3) Surplus/deficit: The differential between revenues and expenditures is described as surplus/deficit, the positive number is surplus, while the negative number is deficit.
- (4) Fiscal accounting year: To facilitate management and analysis of government revenues/expenditures with prescribed dates of beginning and ending, the cycle is usually defined as one year. Taiwan's Budget Law made several changes to the government account year (Please refer to section 2.1, total budget). However, effective from 2001, it has been adapted to correspond to the calendar year.
- (5) Net government revenues/expenditures of all levels: The total budget for all levels of government, including retroactive budget increase/decrease proposals, and revenues/expenditures under special budget headings that have had the grand total of revenues and expenditures compiled in a preliminary audit or an accounting report. This category still contains repetitive inter-government debit and credit entries not yet adjusted to warrant the terms of gross revenues and gross expenditures, and those deducted from repetitive entries are referred to as net revenues and net expenditures.

- (6) Revenues by source: A type of government revenues classification, which according to Budget Law stipulations is to be categorized by source heading to facilitate sorting, compilation, review and supervision. Sources of central government revenues fall into eleven major categories including revenues from taxes (see budget proposal for detail). For easy perusal of fiscal statistics, more vital categories are shown independently. The remaining categories are grouped under one heading and described as other revenues. A comparison of fiscal statistics and budget headings is provided as follows:

Classification of finance statistics	Classification of budget
Revenues from taxes	Revenues from taxes
Revenues from monopolies	Revenues from monopolies
Project beneficiary surtax revenues	Project beneficiary surtax revenues
Revenues from fines and indemnities	Revenues from fines, indemnities and confiscated properties
Revenues from regulatory fees	Revenues from administrative, judicial fees and user's charges
Revenues from trust management	Revenues from trust management
Revenues from properties	Revenues from profit of public property, sales of public properties, recall of investment, sale of old and discarded materials
Revenues from surplus of public enterprise and public utilities	Operating fund surplus, non-profit special funds remittance and investment gain
Assistance revenues	Assistance revenues from local government
Revenues from donations and gifts	Revenues from donations and gifts
Others	Revenues from miscellaneous/school items miscellaneous revenues

- (7) Expenditures by administrative category: A type of government expenditures, which, together with those categories by agency, by operation plan, by function, by usage and by the nature of economy, are classification headings mandated by the Budget Law. The central government's expenditures in support of its administration and exercise of sovereignty are classified under 35 major categories. While it is

necessary that detailed classifications be done in support of administrative sorting, reviewing, monitoring and assessing, yet this may create confusion in general statistical observation. Hence the thirty-five categories have been regrouped into nine categories of expenditures: expenditures for general administration, expenditures for national defense, expenditures for education, science and culture, expenditures for economic development, expenditures for social welfare, expenditures for community development and environmental protection, expenditures for pension and survivors benefits, debt service expenditures, general subsidies and other expenditures (or miscellaneous expenditures). A comparison of the categories and budgetary headings is shown as follows:

Classification of finance statistics	Classification of budget
Expenditures for general administrative	Expenditures associated with sovereignty exercise, state affairs, administration, legislation, judicial administration, examination expenditures, supervisory administration, civil administration, foreign affairs, fiscal finance, outlying area administration, expatriate administration, etc.
Expenditures for national defense	Expenditures for national defense
Expenditures for education, science and culture	Expenditures for education, science and culture
Expenditures for economic development	Expenditures on agricultural, industrial, transport and other economic services
Expenditures for social welfare	Social security, social aid, welfare services, nationwide employment service, medical care and health insurance expenditures
Expenditures for community development and environmental protection	Expenditures for community development and environmental protection
Expenditures for pension and survivors benefits	Pension payout, pension management expenditures
Debt service expenditures	Liability interest payout, loan principal/interest repayment expenditures
General subsidies and miscellaneous expenditures	Project subsidy expenditures, budget balancing subsidy expenditures, Type 2 reserve spending and other expenditures.

- (8) Revenues/expenditures by economics: The purpose of dividing government revenues/ expenditures by economics lies in providing data for assessing the

economic yield behind government activities with which to map out potential yield and correlation of government expenditures to other economic departments and toward the overall economy. Taiwan, refers to the economic classification of the International Monetary Fund and in support of the newly introduced national accounting government ledger classification, added an integrated public agency budget expenditures classification schedule for grouping by function and by economies to the budget compilation law, focusing on expenditures. For the classification subcategories and their specific ranges, please refer to the central budget compilation measure appendix - notes for central government agency expenditures grouped by function and economies. Statistics on the major categories of revenues and expenditures based on the International Monetary Fund under the revenues/expenditures statistics are enumerated as follows:

Revenues	Expenditures
Current revenues	Current expenditures
Tax revenues	Expenditures for goods and service purchased
Income taxes	Expenditures for Interest
Taxes on property	Subsidies and other current transfers
Taxes on goods and services	Capital expenditures
Taxes on International trade and transactions	Purchase of land
Other taxes	Fixed assets and intangible assets
Non-tax revenues	Capital transfers
Property income	
Administrative fees and regulatory fees revenues	
Fines and indemnities revenues	
Other non-tax revenues	
Capital revenues	

- (9) Expenditures classified by function: Government expenditures grouped by specific objectives in accordance with categories is intended to clarify to the public the nature of government services, the allocation of government expenditures and the

state of various services. This expenditures is grouped by function category similarly to that grouped by administrative category and is divided into fifteen subcategories, i.e. general public services expenditures, defense expenditures, public order and safety expenditures, education expenditures, health insurance expenditures, social security and welfare expenditures, housing and community amenity expenditures, recreational, cultural, and religious expenditures, fuel and energy expenditures, agriculture, forestry, fishing and animal husbandry expenditures, mining, manufacturing and construction expenditures, transportation and communication expenditures, other economic affairs and services expenditures, expenditures for environmental protection and miscellaneous expenditures. For a description of the specific range of each subcategory and a comparison to administrative classifications, please refer to the handbook of the central total budget compilation notes for all government agency expenditures by nature of function and economics.

- (10) Government savings: The residual balance of routine government revenues minus routine expenditures will become government savings. These would generally be used for funding capital expenditures.
- (11) Scale of government expenditures: This refers to the ratio of net government expenditures to gross national (domestic) product, and is intended to reflect the level of government activities accounted for to the entire nation's economy.

B. Revenues and Expenditures of Treasury and Debts

1. Treasury revenues/expenditures: This refers to the treasury that acts as the agency on behalf of the government in charge of receiving and disbursing notes, securities and other financial instruments. It illustrates the government's financial status functional activities and resource allocation. The statistics on treasury revenues/expenditures are based on a real term realization basis, under which the revenue is taken based on receipts collected by commissioned agencies, of each level of government treasury and expenditures is taken based on checks cashed by commissioned agencies of each level of government treasury or through a centralized disbursement agency.
2. Extra budget revenues/expenditures: This indicates that among the statistics of treasury revenues/expenditures, those government revenues/ expenditures that are

not included in the total amount of budget or have not undergone the normal budget procedure. Extra budget revenues/expenditures can be further divided into two categories. One category is by the nature of the revenues/expenditures that are tied to government activities but without go through the budget procedures, such as fiscal rebates with revenues of previous years and the recall of expenditures, which are to be included in the audit at the end of the period. The other category is that of the interim revenues/ expenditures entries that will be deleted instead of included in the final audit at the end of the period, i.e. net income of treasury notes and short-term loan, interim receipts, prepayments, safekeeping funds, etc. Since the latter half of FY 2000, and starting from FY 2001, this category has also included government bonds, borrowing and principal repayments.

3. Net income derived from treasury notes: Treasury notes that the government issued for balancing the treasury revenues/expenditures are not to exceed a repayment period of 364 days. The Ministry of Finance and the Central Bank can buy and sell treasury notes at any time. Hence the issuance and redemption of treasury notes can proceed simultaneously with each other. The treasury revenues/expenditures chart lists the state of treasury issuance for a given period, based on the residual balance to be derived from having the redeemed amount deducted from the issued amount for accounting entry. Irrespective of positive or negative, it is referred to as the net income derived from treasury notes.
4. Treasury revenue/expenditure settlement period: Revenues collected by various agencies are to be remitted to the treasury prior to the year-end, revenues that have been collected but not yet remitted to the treasury within the prescribed deadline will require the consent of the Ministry of Finance for the remittance date to be postponed. The said postponed remittance shall be completed at not later than fifteen days, (or within one month of operating earnings), after the conclusion of a fiscal year.
5. The issuance of government bonds and borrowings:
 - (1) Government bonds: Government bonds refer to debt liabilities accrued for raising capital needed by all levels of government in support of general administration and/or development. Government bonds in Taiwan commonly pertain to government bonds issued by the central government in Taiwan and government bonds issued by local governments. The term government bond has undergone

several changes: In 1949 the patriotic government bond began to issue; by 1958 it was called the short-term government bond and named after the calendar year; in 1964 it was renamed by the year; in 1972 in addition to the previous yearly bonds, a large number of infrastructure government bonds began to surface in support of designated economic development; in 1973 the provincial and city governments also began to issue the infrastructure government bonds; by 1976, the central government had renamed all government bonds issued prior to 1973 as central government infrastructure government bonds, hence the term the central government infrastructure government bonds stood thereafter; by 1992, they were divided into Type A and Type B, where the former refers to non-self redeeming infrastructure development funds, and the latter self-redeeming infrastructure development funds.

- (2) Borrowings: These refer to long-term and short-term borrowings taken out by all levels of government in the form of contracts.
- (3) Government liabilities: These refer to the cumulative sum of direct liabilities taken at a certain point of time that the government has borrowed from an outside source in support of balancing the deficiency in its financial revenues/expenditures. They exclude liabilities raised by auxiliary operating units, government endorsement or contingent liabilities, or inter-government liabilities. As per the government overall audit balance sheet, accounts payable under the liability segment including bank advance and loans, internal debt external debt (direct foreign debt), are collectively referred to as government liabilities. The interim receipts, safekeeping funds, commissioned receipts, prepayment expenditure payable, etc are not included. The treasury note also pertains to government short-term liabilities, but their objectives are not entirely made to balance the treasury revenues/expenditures and they have not yet been included in a preliminary audit. When including liabilities of treasury notes, they are then referred to as broad-based government liabilities.
- (4) Government bond dependency: This refers to the ratio of income derived from government bonds to government expenditures, and is intended to measure the level of dependency of government expenditures to income derived from government bonds.
- (5) Government bond outstanding: The sum of unpaid direct liabilities up to a certain

point of time that the government accrued for raising capital from the private sector through securities issuance. Government bond outstanding refers to the premium of government bonds and excludes interest accrued, which is automatically lumped into the premium unless otherwise indicated.

C. Taxes

1. Taxation revenues classification:

- (1)Tax revenues: This refers to the government levies from the public (including people and property) part of their earnings, in support of attaining public objectives as permitted by law. By nature, it is compulsory, without consideration, and non-redeemable. The means of collection is direct tax levy by the tax collection agency or by consigned levy. Under the budget segment, there are revenues from taxes and revenues from monopolies. But since 2002, among the tax revenues the finance and insurance enterprises business tax within the business tax has been removed and appropriate to Financial Reconstruction Special Fund. The revenues from monopolies were abolished in 2002 as Taiwan joined the World Trade Organization and implemented the Tobacco and Alcohol Tax Law. The tobacco and alcohol tax were included in the revenues from taxes, and the revenues from the health and welfare surcharge on tobacco were appropriated directly to some special fund, such as Social Welfare Fund, etc. Therefore, current tax revenues include the revenues from tax, the finance and insurance enterprises business tax, and the health and welfare surcharge on tobacco, and the specifically selected goods and services tax which was imposed in June 2011.
- (2)National taxes: The tax revenues as defined by the government revenues/ expenditures allocation law, denotes that all kinds of taxes that classified under the central government is referred to as the national taxes, and under the current system, national taxes consist of ten categories, i.e. income tax, estate and gift tax, customs duties, business tax, commodity tax, tobacco and alcohol tax, securities transactions tax, futures transactions tax, mining concession tax, and the specifically selected goods and services tax. Since Dec.31, 2003, the mining concession tax has been changed to mining royalty, and not included in national taxes.
- (3)Municipality and county (city) taxes: The tax revenues as defined by the revenues/

expenditures allocation law, denotes that all kinds of taxes that classified under municipality and county (city) tax is referred to as municipality and county (city) tax. The current municipality and county (city) taxes consist of land tax, house tax, vehicle license tax, amusement tax, deed tax, stamp tax, etc.

- (4) Central government tax revenues: This refers to among the annual revenues of the central government, that part of revenues that come from taxation and monopoly gains. In other words, among the tax revenues, those portion that actually booked under the central government revenues. As national revenues is not necessarily booked entirely under the central government revenues. For example, 10% of the national revenues' income tax and commodity tax, and 40% of the sales tax minus payout for the uniformed commercial invoice prizes are consolidated and redistributed by the central government to centrally ruled municipalities, county/city and townships (towns and cities). Since 2002, the business tax from finance and insurance industries have been listed separately and appropriated to special funds and excluded from the total income of business tax. The estate and gift tax and tobacco and alcohol tax, based on the revenues/expenditures allocation law are allocated to municipality and townships (towns and cities). The health and welfare surtax derived from tobacco products and the specifically selected goods and services tax which was imposed in June 2011 were not included in the revenues of central government. They will be appropriated directly to special funds.
- (5) Direct tax: Direct tax in economics refers to a taxation burden that cannot be transferred. A tax burden that can be transferred is referred to as indirect tax. In national accounting, a taxation that includes the cost of the industry is regarded as indirect tax, hence under Taiwan's current national accounting system, direct tax includes only income tax, estate and gift tax, securities transactions tax, futures transactions tax, deed tax, land value increment tax, provisional education surtax, and all the rest are regarded as indirect taxes. In taxation administration, the direct tax is regarded as a taxation levied on investment earnings or commercial or occupational gains, in which the taxation levy is generally assessed according to the taxpayers' declaration. Indirect tax pertains to taxes levied against individual consumption and property transfer gains that occurs in the presence of a specific behavior. Thus under the taxation statistics, direct tax includes only income tax,

mining concession tax, estate and gift tax, securities transactions tax, futures transactions tax, land tax - consisting of agricultural land tax, land valuation tax and land value increment tax, house tax, deed tax, education surtax, and the rest are regarded as indirect tax.

- (6) Indirect tax: In general, indirect tax refers to those taxation burdens that can be transferred. Refer to "direct tax" for details.
- (7) Education surtax: This refers to a provisional local education surtax within 30% of the premium tax of a county/city government in support of the local county government to raising funds for educational, cultural and scientific purposes. However, since 1999, there were no longer legitimate basis, the current educational surtax are from the tax levied of previous fiscal year.
- (8) Using Physical Objects for Payment of Taxes: In cases where the estate tax or gift tax payable amounts to \$300,000 or more, and the taxpayer has difficulty paying the full amount in cash, he or she may apply for permission to pay the deficient part of the tax in full by surrendering the taxed property which is located in the ROC or other easily cashable or storable property which is owned by the taxpayer. In case the tax property is not easily cashable or storable in the ROC, or the prevailing value on the date of application is lower than that on the date of death or the date of gift, the amount of tax which may be offset by such property shall be limited to the ratio of its value to the value of the total assessed property.

2. Audited and levied:

- (1) Audited amount: This refers to the sum of tax collected by the tax collection agency. It consists of tax collectable as assessed by the tax collection agency based on taxation data compiled from the master taxpayer file's as well as taxes filed by the taxpayer, deductible tax, retroactive tax, and reassessed tax to be declared by taxpayers or correction on tax amount, but excludes under-declared tax, late filing penalties, non-filing penalties, late payment penalties, interest accrued and so forth.
- (2) Actual gross amount levied: This refers to current fiscal taxes and retroactively collected previous fiscal tax arrears collected by tax collection agencies, but without deducting tax rebates.
- (3) Actual amount levied: This refers to the sum total of the current net fiscal levy and that of the previous net fiscal levy, where the current net fiscal levy pertains to the

sum of various taxation levies deducted with tax rebates on taxes levied in the current fiscal year; the previous net fiscal levy refers to the sum of the current fiscal levy deducted with rebates given to the previous fiscal levy.

- (4) Actual net amount levied: This refers to the sum of tax levies minus the sum of tax rebates of a fiscal year, including those of the current fiscal and the previous fiscal years, meaning the sum of gross levy minus the sum of rebates, or the equivalent of the actual levy minus rebates made against previous revenues (tax rebates given to tax collected from the previous fiscal).
- (5) Tax rebate: This refers to the sum of rebate given on taxes already collected, meaning that when a tax paid by the taxpayer exceeds the taxable amount, it is the sum owed by the government that is due for tax rebate. This authorized tax rebates include tax payments that the taxpayer erroneously applied the tax law or overpaid due to miscalculation, or import duties and tariffs paid on imported raw materials for production of export products, or community tax paid on export products prior to exportation; by petition or through auditing, the government shall give tax rebate. Fiscal tax rebates fall into three categories: tax rebates due for the current fiscal, previous fiscal tax rebate retroactively assessed, and current fiscal tax rebates on taxes levied from the previous fiscal, meaning rebates against previous fiscal tax revenues.
- (6) Tax cancellation: This refers to cancellations in tax accounting, pertaining to the cancellation of tax levies as petitioned at the time of re-export, when exporters file, at the time of importation, for tax credits on import tax and duty for raw materials that are to be reprocessed for product export.

3. Others:

- (1) Industrial upgrade incentive tax break/exemption: A tax break/exemption pertains to exemption of the whole or part of the taxation liability. In support of industrial upgrading to expand economic development, the government has promulgated the Statute for Upgrading Industries allowing eligible tax payers to reduce or exempt their taxation liabilities in income tax, stamp tax, land value increment tax, deed tax, etc. This Act was expired on 31 December, 2009.
- (2) Gross income: The individual income tax that the taxpayer is required to declare on yearly income of all types, pertaining to ten categories, i.e. income derived from business earnings, services rendered, wages, interests, rental charges and

royalties; income derived from self-undertaking in farming, fishing, animal husbandry, forestry and mining; property transactions gains; income derived from contests and games and from prizes and awards won by chance, or retirement and severance pay, and other income. It excludes salaries of military personnel in active service, teaching faculty wages in grade schools and middle schools, and those whose income falls below the mandated declarable cap; hence the grand total is generally referred to as the taxable grand total in taxation administration. However, starting from year 2012, salaries of military personnel in active service, teaching faculty wages in grade schools and middle schools were included in the gross income.

- (3) Net income: This refers to having tax exemption and a variety of deductions taken from the grand total, which will then become the taxable net total. It is short for net income in taxation administration, and intended as the basis for tabulating declarable individual income tax filing under applicable tax rates.
- (4) Tax burden ratio: This refers to the ratio of the overall taxation revenues to gross domestic product, and is generally used as a criterion for measuring the level of the taxation burden of domestic's citizens.
- (5) Social Security Contribution: This refers to the compulsory payment of social insurance and pension contribution from both the employees (including the payment from government as the employer of public servants) and employers.
- (6) Average tax per capita: This refers to the average amount of taxation to be undertaken per capita. It is usually expressed on a yearly basis, and shown by dividing the yearly taxation revenues by the gross per capita of a fiscal year.
- (7) Tax levying cost: This refers to the cost accrued for levying taxes. It means the levying cost, which may consist of the tax collection agency's direct costs of staffing, operations, travels, and indirect costs, such as for administrative management, data management and tax affairs management, relating to the tax collection operations.
- (8) Opening Collection for Assessed (Verified) amount: This refers to the number of cases and amount of money of tax and fine from the opening collection for assessed (verified) amount in this year and carried forward from the previous years.
- (9) Balance of Tax Not Collected: This refers to the numbers of cases and amount of

money of opening collection for assessed (verified) amount minus the sum of tax collected, cancelled, reduced, exempted, overdue, excess assessment.

- (10) Cases of Tax Evasion Against Law and Fine: This refers to the cases of tax evasion against law and fine due to the violation of law by the taxpayer.

D. Customs

1. Tax offsetting and refund: Matters relating to tax offsetting or refund for exported goods are handled in accordance with the provisions of the Regulations Governing the Offsetting or Refund of Duties on Raw Materials for Export Products. Applications for offsetting or refund of duties and taxes on raw materials for those export products shall be filed only for those products which have been exported. Products that undergo processing for re-exports are entitled to claim refund on the duties paid on imported raw materials. Factories or firms who pay the processing raw material taxes and government dues in cash are refunded in cash, and those that book the duties to the interim debit system will have their taxes be offsetted. Applicants eligible for offsetting or refund of customs duties and commodity taxes on raw materials include importers of raw materials, exporters of finished products and manufacturers of processing export products. Duties and taxes on raw materials for export products to be offsetted or refunded including import duties, commodity taxes and business tax.
2. Smuggled by cases and values: The search and seizure of smuggling of import or export goods is handled by the Customs office pursuant to the provisions of the Regulations Governing the Seizure of Smuggled Goods. Actions performed may include survey and search of the vessel, inspection of cargoes, passenger baggage and postal parcels; highsea or inner harbor patrol with vessel and record the number of cases seized and its values.

E. National Property

1. National property: Properties that are acquired by the provision of law, or at the exercise of government sovereignty, or through budget expenditure, or accepted through donations are collectively referred to as national properties as well as properties not belonging to private or local government. Shall also deem as national properties unless otherwise provided by law.
- (1) By the provision of law : This refers to the state acquires its property right by other

law.

- (2) At the exercise of government sovereignty : This refers to the state takes over, confiscates and expropriates property right by exercising the government power.
- (3) Through budget expenditure : This refers to the construction or purchase of property by budget appropriation.
- (4) Accepted through donation : This refers to the property contributed to the government of the Republic of China internally or externally.
- (5) Properties not belonging to private or local government : This refers to the real estate unregistered or the property ownership is uncertain whether belonging to the private or local government.

2. According to the National Property Act, the scope of national properties is defined as follows:

- (1) Real estate : Refers to lands, improvements and natural resources. Land improvements are classified in two: structural improvement and agricultural improvement. The former refers to buildings or related engineering works attached to the land; the improvement made to the agricultural products , plants, hydrology, soil that attached to the land. Natural resources refer to virgin forest, natural gas, geothermal energy, thermal springs, water resources, underground resources, seabed resources, etc. Valuable real estate pertains to those of historical significance as assessed by pertinent authorities, or real estate that offers cultural, historical or artistic value that has been duly assessed by custodian authorities or so recognized by the competent government authorities in consultation with appraisal authorities.
- (2) Chattel : Refers to mechanical facilities, transportation facilities and other miscellaneous facilities that indicates a durable life of over 2 years and its value over a certain amount. A detail classification on personal property shall be determined in accordance with Property and Goods Standard Classification specified by the Executive Yuan. Valuable chattel pertains to artifacts of cultural, artistic or rare value, folklore artifacts, artistic works, publications, historical archives and natural artifacts, which are duly assessed as chattel by an appraisal agency or so assessed by a direct competent government agency in consultation with pertinent authorities of any of the foregoing to qualify as chattel in the event of dispute in assessment.

- (3)Securities: Refers to shares or stocks and bonds owned by the state.
 - (4)Rights: Refers to the property rights of superficies, easement, dien, mortgage, mining, fishery, patent, copyright, trademark and others.
 - (5)Aside from the scope mentioned above, the following state properties can still be used or safe kept by the provision of other related rules.
 - (5.1)Military materials and equipments.
 - (5.2)Books, historic materials, antiques and contents in the National Palace museum.
 - (5.3)Productive materials of state-owned enterprises.
 - (5.4)Other tangible or intangible properties that could be provided for public use or preserved.
3. The national property is divided into public use and non-public use property.
- (1)Public use property: Public use property including office use, public use and enterprise use national properties.
 - (1.1)Office use property: national properties used by government authorities, military offices, public schools, official operations and dormitories.
 - (1.2)Public use property: national properties used directly for public facilities.
 - (1.3)Enterprises use property: national properties used by state-owned enterprises.
But if the state-owned enterprise is a company, the national property is only referred to its shares.
 - (2)Non-public use property: All national properties aside from public use property is that may provide revenue or benefit or for disposal.

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表A-1. 各月全國賦稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	461,454,861	100.0	32,710,348	7.1	30,052,761	6.5	29,421,877	6.4	27,342,892	5.9	28,882,025	6.3
77年度 (76.7~77.6)	558,045,676	100.0	48,562,344	8.7	37,604,593	6.7	37,430,901	6.7	32,678,804	5.9	35,945,868	6.4
78年度 (77.7~78.6)	677,418,310	100.0	53,985,521	8.0	41,884,497	6.2	62,177,063	9.2	28,959,563	4.3	54,841,939	8.1
79年度 (78.7~79.6)	847,733,398	100.0	81,853,931	9.7	46,327,125	5.5	71,950,245	8.5	36,345,992	4.3	60,464,575	7.1
80年度 (79.7~80.6)	808,620,588	100.0	89,756,226	11.1	45,207,742	5.6	57,526,017	7.1	35,443,292	4.4	66,145,094	8.2
81年度 (80.7~81.6)	967,623,881	100.0	102,497,936	10.6	54,617,045	5.6	77,258,904	8.0	40,098,787	4.1	74,790,006	7.7
82年度 (81.7~82.6)	1,045,496,186	100.0	122,518,514	11.7	62,926,130	6.0	94,069,763	9.0	44,543,673	4.3	81,976,737	7.8
83年度 (82.7~83.6)	1,127,481,060	100.0	115,685,434	10.3	66,203,443	5.9	95,023,921	8.4	58,004,687	5.1	90,194,666	8.0
84年度 (83.7~84.6)	1,232,263,996	100.0	119,121,247	9.7	86,772,346	7.0	115,461,878	9.4	55,038,284	4.5	101,200,533	8.2
85年度 (84.7~85.6)	1,197,796,543	100.0	133,512,489	11.1	65,132,405	5.4	114,716,401	9.6	53,635,587	4.5	96,484,272	8.1
86年度 (85.7~86.6)	1,271,452,683	100.0	109,446,265	8.6	83,221,232	6.5	101,322,783	8.0	51,877,240	4.1	104,633,762	8.2
87年度 (86.7~87.6)	1,397,052,497	100.0	151,826,484	10.9	79,475,449	5.7	125,208,853	9.0	59,500,866	4.3	116,815,212	8.4
88年度 (87.7~88.6)	1,355,061,942	100.0	149,791,696	11.1	57,546,519	4.2	127,699,898	9.4	59,198,659	4.4	121,973,658	9.0
89年度 (88.7~89.12)	1,929,767,339	100.0	158,316,011	8.2	63,772,588	3.3	116,657,933	6.0	48,604,253	2.5	101,262,175	5.2
90年 (90.1~90.12)	1,257,840,609	100.0	167,670,025	8.7	53,659,843	2.8	105,136,337	5.4	51,248,424	2.7	107,174,519	5.6
91年 (91.1~91.12)	1,225,600,850	100.0	159,532,957	12.7	52,244,519	4.2	78,353,161	6.2	47,737,620	3.8	122,738,456	9.8
92年 (92.1~92.12)	1,252,766,218	100.0	122,966,690	10.0	52,618,299	4.3	128,342,267	10.5	63,561,369	5.2	99,180,553	8.1
93年 (93.1~93.12)	1,387,300,291	100.0	96,169,246	7.7	60,865,735	4.9	144,000,904	11.5	72,725,630	5.8	101,745,438	8.1
94年 (94.1~94.12)	1,567,396,363	100.0	90,913,564	6.6	63,701,103	4.6	180,906,671	13.0	38,113,330	2.7	135,924,312	9.8
95年 (95.1~95.12)	1,600,803,894	100.0	95,182,949	6.1	83,391,829	5.3	212,955,167	13.6	64,995,770	4.1	146,613,271	9.4
96年 (96.1~96.12)	1,733,894,782	100.0	93,533,150	5.8	86,475,110	5.4	170,913,400	10.7	114,490,067	7.2	148,037,589	9.2
97年 (97.1~97.12)	1,760,438,282	100.0	109,893,599	6.3	97,964,669	5.6	185,065,505	10.7	128,202,855	7.4	161,359,053	9.3
98年 (98.1~98.12)	1,530,282,190	100.0	81,916,027	4.7	80,564,434	4.6	216,855,763	12.3	110,310,343	6.3	134,295,450	7.6
99年 (99.1~99.12)	1,622,244,070	100.0	65,322,590	4.3	72,315,572	4.7	205,400,076	13.4	81,145,996	5.3	146,502,685	9.6
100年 (100.1~100.12)	1,764,610,616	100.0	73,593,442	4.5	96,972,613	6.0	180,785,855	11.1	94,191,650	5.8	161,867,354	10.0
			69,925,528	4.0	116,295,930	6.6	193,334,136	11.0	108,925,695	6.2	169,098,246	9.6

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：本表包括教育捐在內。

Table A-1. Total Net Tax Revenues

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
38,032,445	8.2	43,227,412	9.4	31,466,004	6.8	44,430,762	9.6	49,808,594	10.8	57,547,271	12.5	48,532,470	10.5
47,670,153	8.5	47,439,185	8.5	39,887,009	7.1	56,326,657	10.1	54,293,223	9.7	68,443,186	12.3	51,763,753	9.3
57,887,421	8.5	73,589,941	10.9	29,196,084	4.3	72,141,987	10.6	52,258,525	7.7	95,920,079	14.2	54,575,690	8.1
62,093,902	7.3	88,574,549	10.4	58,121,925	6.9	90,168,554	10.6	71,346,189	8.4	120,093,725	14.2	60,392,686	7.1
57,121,744	7.1	79,834,086	9.9	38,886,108	4.8	73,564,428	9.1	68,625,746	8.5	118,899,782	14.7	77,610,323	9.6
68,731,960	7.1	101,226,021	10.5	47,021,839	4.9	96,754,248	10.0	79,585,825	8.2	131,573,739	13.6	93,467,571	9.7
72,411,054	6.9	86,630,300	8.3	61,486,591	5.9	110,996,815	10.6	84,293,811	8.1	147,525,044	14.1	76,117,754	7.3
82,274,038	7.3	114,181,856	10.1	49,368,235	4.4	120,753,419	10.7	86,528,445	7.7	157,452,258	14.0	91,810,658	8.1
83,831,165	6.8	108,041,110	8.8	68,205,832	5.5	134,311,975	10.9	103,493,767	8.4	171,211,234	13.9	85,574,625	6.9
77,511,829	6.5	118,067,369	9.9	49,805,325	4.2	107,702,173	9.0	113,479,029	9.5	180,947,403	15.1	86,802,261	7.2
84,080,874	6.6	135,486,536	10.7	57,879,670	4.6	140,090,292	11.0	114,248,683	9.0	198,628,793	15.6	90,536,553	7.1
97,559,829	7.0	123,392,787	8.8	85,525,340	6.1	146,592,889	10.5	113,870,956	8.2	196,840,990	14.1	100,442,842	7.2
89,791,875	6.6	136,608,236	10.1	52,265,100	3.9	150,623,460	11.1	111,761,325	8.2	216,313,372	16.0	81,488,144	6.0
92,340,992	4.8	143,358,821	7.4	57,364,850	3.0	156,925,644	8.1	114,778,607	5.9	230,011,992	11.9	82,753,486	4.3
78,730,839	4.1	101,886,505	8.1	62,390,415	5.0	134,776,234	10.7	135,900,715	10.8	226,066,954	18.0	73,115,565	5.8
63,097,508	5.0	102,984,967	8.4	44,876,136	3.7	103,958,301	8.5	88,717,557	7.2	225,297,220	18.4	114,149,920	9.3
78,947,571	6.4	96,974,999	7.7	47,248,911	3.8	87,647,613	7.0	82,597,290	6.6	191,809,697	15.3	176,941,618	14.1
94,039,137	7.5	97,346,925	7.0	71,262,468	5.1	117,406,765	8.5	99,421,427	7.2	258,764,258	18.7	144,446,216	10.4
89,093,252	6.4	106,968,918	6.8	53,949,123	3.4	123,916,382	7.9	93,657,896	6.0	312,104,157	19.9	186,419,275	11.9
87,241,626	5.6	114,068,756	7.1	62,486,723	3.9	122,655,527	7.7	85,232,188	5.3	220,623,647	13.8	293,898,268	18.4
88,389,469	5.5	107,018,618	6.2	36,090,713	2.1	149,453,321	8.6	99,615,913	5.7	284,202,150	16.4	283,702,571	16.4
91,325,815	5.3	124,654,593	7.1	53,908,718	3.1	125,377,774	7.1	102,943,988	5.8	248,331,911	14.1	392,821,176	22.3
88,458,105	5.0	74,126,008	4.8	72,523,874	4.7	98,841,759	6.5	91,245,966	6.0	193,236,636	12.6	327,968,449	21.4
101,652,579	6.6	113,277,930	7.0	30,505,402	1.9	151,518,917	9.3	97,753,297	6.0	270,063,514	16.6	235,335,442	14.5
116,378,654	7.2	115,288,903	6.5	56,603,175	3.2	138,085,426	7.8	91,052,738	5.2	282,226,868	16.0	314,182,089	17.8
109,591,882	6.2												

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : Education Surtax id included.

表A-2. 各月全國稅課收入

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	415,317,821	100.0	30,641,384	7.4	25,812,334	6.2	25,262,492	6.1	23,450,469	5.6	25,245,276	6.1
77年度 (76.7~77.6)	511,636,590	100.0	45,063,713	8.8	33,758,267	6.6	33,463,562	6.5	28,802,101	5.6	32,247,811	6.3
78年度 (77.7~78.6)	629,752,658	100.0	49,889,049	7.9	37,748,032	6.0	57,965,231	9.2	24,867,185	3.9	51,000,817	8.1
79年度 (78.7~79.6)	794,812,186	100.0	77,671,720	9.8	41,922,896	5.3	67,595,748	8.5	32,106,919	4.0	56,300,092	7.1
80年度 (79.7~80.6)	748,508,035	100.0	85,198,889	11.4	40,504,424	5.4	52,982,333	7.1	31,076,044	4.2	61,600,242	8.2
81年度 (80.7~81.6)	909,110,456	100.0	97,856,036	10.8	49,625,075	5.5	72,546,954	8.0	35,322,507	3.9	70,422,896	7.7
82年度 (81.7~82.6)	983,386,722	100.0	117,035,285	11.9	57,341,772	5.8	88,735,449	9.0	39,255,451	4.0	76,935,940	7.8
83年度 (82.7~83.6)	1,062,777,886	100.0	110,352,171	10.4	60,648,183	5.7	89,750,274	8.4	52,888,421	5.0	85,162,652	8.0
84年度 (83.7~84.6)	1,170,855,609	100.0	114,129,462	9.7	81,037,591	6.9	109,932,489	9.4	50,397,383	4.3	96,326,155	8.2
85年度 (84.7~85.6)	1,141,837,977	100.0	129,348,598	11.3	59,966,379	5.3	110,082,497	9.6	49,636,087	4.3	91,777,081	8.0
86年度 (85.7~86.6)	1,213,273,925	100.0	104,612,646	8.6	77,175,206	6.4	96,295,633	7.9	48,388,093	4.0	99,668,963	8.2
87年度 (86.7~87.6)	1,339,604,699	100.0	146,511,031	10.9	74,159,996	5.5	120,551,601	9.0	54,283,667	4.1	111,541,995	8.3
88年度 (87.7~88.6)	1,299,740,070	100.0	144,732,202	11.1	59,908,693	4.6	123,888,181	9.5	54,324,215	4.2	108,993,705	8.4
89年度 (88.7~89.12)	1,852,451,498	100.0	154,041,326	8.3	59,130,112	3.2	111,707,715	6.0	47,517,629	2.6	96,572,566	5.2
90年 (90.1~90.12)	1,200,277,598	100.0	162,491,803	8.8	48,584,696	2.6	100,325,623	5.4	46,284,879	2.5	102,743,382	5.5
91年 (91.1~91.12)	1,200,277,598	100.0	154,861,635	12.9	47,413,367	4.0	74,466,290	6.2	42,976,158	3.6	117,312,376	9.8
92年 (92.1~92.12)	1,190,873,947	100.0	117,514,471	9.9	51,613,715	4.3	123,339,630	10.4	62,385,839	5.2	95,734,787	8.0
93年 (93.1~93.12)	1,220,116,161	100.0	91,787,381	7.5	60,182,929	4.9	139,550,899	11.4	71,402,504	5.9	96,956,612	7.9
94年 (94.1~94.12)	1,353,409,510	100.0	86,409,113	6.4	62,788,230	4.6	176,128,651	13.0	37,304,355	2.8	131,120,910	9.7
95年 (95.1~95.12)	1,531,297,226	100.0	90,504,517	5.9	82,376,870	5.4	208,132,865	13.6	63,850,512	4.2	141,448,914	9.2
96年 (96.1~96.12)	1,556,651,792	100.0	87,749,493	5.6	84,708,111	5.4	164,642,099	10.6	112,835,764	7.2	142,419,788	9.1
97年 (97.1~97.12)	1,685,875,406	100.0	103,813,539	6.2	96,164,234	5.7	178,622,546	10.6	126,356,662	7.5	154,933,099	9.2
98年 (98.1~98.12)	1,710,617,299	100.0	75,666,699	4.4	78,751,463	4.6	210,371,525	12.3	108,704,478	6.4	128,126,825	7.5
99年 (99.1~99.12)	1,483,518,036	100.0	60,619,831	4.1	70,362,456	4.7	199,954,432	13.5	78,435,201	5.3	140,736,790	9.5
100年 (100.1~100.12)	1,565,847,055	100.0	68,429,814	4.4	94,514,874	6.0	175,190,039	11.2	90,580,424	5.8	153,390,563	9.8
	1,703,988,545	100.0	63,401,761	3.7	112,795,790	6.6	186,294,102	10.9	106,422,351	6.2	162,539,136	9.5

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：本表包括教育捐在內。

Table A-2. Net Tax Revenues

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
35,043,062	8.4	39,071,649	9.4	28,221,608	6.8	40,355,979	9.7	45,493,379	11.0	53,151,763	12.8	43,568,426	10.5
43,892,687	8.6	43,659,863	8.5	36,090,755	7.1	52,848,127	10.3	50,553,198	9.9	64,640,232	12.6	46,616,274	9.1
53,908,232	8.6	69,360,755	11.0	25,654,173	4.1	68,439,594	10.9	48,388,413	7.7	92,029,539	14.6	50,501,638	8.0
57,856,313	7.3	84,044,018	10.6	54,473,752	6.9	86,334,641	10.9	67,367,709	8.5	115,930,435	14.6	53,207,943	6.7
52,866,415	7.1	75,343,216	10.1	34,825,404	4.7	69,501,430	9.3	64,489,973	8.6	114,400,626	15.3	65,719,039	8.8
64,133,290	7.1	95,908,711	10.5	43,202,189	4.8	92,305,488	10.2	75,100,965	8.3	126,727,849	13.9	85,958,496	9.5
67,549,354	6.9	81,695,388	8.3	56,941,063	5.8	106,396,572	10.8	79,251,608	8.1	142,147,002	14.5	70,101,838	7.1
78,091,550	7.3	108,402,529	10.2	45,316,836	4.3	115,472,815	10.9	81,273,028	7.6	151,865,284	14.3	83,554,143	7.9
79,141,483	6.8	102,052,088	8.7	64,493,528	5.5	129,083,087	11.0	98,475,850	8.4	165,719,561	14.2	80,066,932	6.8
74,499,273	6.5	113,326,069	9.9	45,645,428	4.0	103,837,333	9.1	109,190,170	9.6	176,532,637	15.5	77,996,425	6.8
79,887,792	6.6	129,780,259	10.7	53,870,284	4.4	135,973,640	11.2	109,298,120	9.0	193,259,638	15.9	85,063,651	7.0
95,351,745	7.1	117,895,415	8.8	81,643,502	6.1	141,645,618	10.6	108,207,289	8.1	191,071,066	14.3	96,741,774	7.2
84,992,798	6.5	131,611,836	10.1	48,958,680	3.8	148,140,389	11.4	108,807,612	8.4	210,899,037	16.2	74,482,722	5.7
87,209,939	4.7	138,124,113	7.5	53,435,162	2.9	152,089,516	8.2	107,759,459	5.8	225,118,025	12.2	77,804,772	4.2
81,510,781	4.4	101,386,505	8.4	54,863,960	4.6	130,122,412	10.8	131,351,478	10.9	221,435,208	18.4	68,453,783	5.7
55,634,426	4.6												
77,295,727	6.5	98,448,532	8.3	44,205,371	3.7	99,129,083	8.3	87,794,077	7.4	220,195,772	18.5	113,216,943	9.5
92,823,208	7.6	92,967,495	7.6	46,235,071	3.8	83,096,427	6.8	81,532,281	6.7	187,564,615	15.4	176,016,739	14.4
87,806,565	6.5	92,929,830	6.9	70,368,082	5.2	112,732,866	8.3	98,503,403	7.3	253,856,674	18.8	143,460,831	10.6
86,165,393	5.6	102,118,422	6.7	52,872,443	3.5	119,048,155	7.8	92,362,402	6.0	307,216,184	20.1	185,200,549	12.1
86,414,219	5.6	108,586,929	7.0	60,678,223	3.9	117,126,942	7.5	84,048,514	5.4	215,452,745	13.8	291,988,965	18.8
88,938,156	5.3	101,268,445	6.0	34,408,879	2.0	143,397,778	8.5	97,770,993	5.8	278,348,576	16.5	281,852,499	16.7
86,069,447	5.0	121,620,038	7.1	51,707,557	3.0	115,947,190	6.8	101,080,580	5.9	241,789,267	14.1	390,782,230	22.8
98,183,689	6.6	68,025,594	4.6	70,348,269	4.7	93,768,559	6.3	89,724,564	6.0	187,951,193	12.7	325,407,458	21.9
112,365,569	7.2	108,051,345	6.9	26,090,279	1.7	145,948,975	9.3	94,727,678	6.0	264,367,546	16.9	232,189,949	14.8
104,016,494	6.1	109,058,713	6.4	52,601,907	3.1	131,521,899	7.7	88,014,619	5.2	275,849,847	16.2	311,471,926	18.3

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : Education Surtax id included.

表A-3. 各月關稅實徵淨額
(包含關稅帶徵防衛捐及臨時稅在內)

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
49年 (48.7~49.6)	1,618,101	100.0	25,562	1.6	19,142	1.2	21,464	1.3	24,874	1.5	15,593	1.0
50年 (49.7~50.6)	1,822,613	100.0	21,072	1.2	24,196	1.3	21,404	1.2	19,247	1.1	19,910	1.1
51年 (50.7~51.6)	1,963,400	100.0	25,451	1.3	24,446	1.2	23,095	1.2	23,644	1.2	30,578	1.6
52年 (51.7~52.6)	2,242,162	100.0	29,920	1.3	31,102	1.4	26,634	1.2	32,398	1.4	26,967	1.2
53年 (52.7~53.6)	2,693,730	100.0	35,172	1.3	39,731	1.5	34,294	1.3	32,766	1.2	31,371	1.2
54年 (53.7~54.6)	3,477,365	100.0	43,330	1.2	36,086	1.0	37,443	1.1	41,656	1.2	47,141	1.4
55年 (54.7~55.6)	4,109,800	100.0	55,249	1.3	60,382	1.5	47,944	1.2	55,273	1.3	59,772	1.5
56年 (55.7~56.6)	4,446,666	100.0	47,694	1.1	58,530	1.3	53,677	1.2	57,001	1.3	59,945	1.3
57年 (56.7~57.6)	5,654,999	100.0	68,141	1.2	61,858	1.1	82,344	1.5	71,118	1.3	80,287	1.4
58年 (57.7~58.6)	7,405,295	100.0	93,426	1.3	117,744	1.6	134,771	1.8	139,576	1.9	142,992	1.9
59年 (58.7~59.6)	8,591,000	100.0	151,850	1.8	160,317	1.9	139,087	1.6	147,918	1.7	147,246	1.7
60年 (59.7~60.6)	9,058,791	100.0	141,949	1.6	155,970	1.7	139,297	1.5	161,960	1.8	152,539	1.7
61年 (60.7~61.6)	10,927,454	100.0	206,264	1.9	174,840	1.6	70,265	0.6	30,784	0.3	22,965	0.2

資料來源：財政部關稅總局。

說明：關稅帶徵防衛捐及臨時稅已自62年度起停徵。

Table A-3. Net Revenues of Customs Duties

(Defense Surtax and Temporary Tax are included)

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
27,376	1.7	17,015	1.1	19,237	1.2	21,801	1.3	23,647	1.5	21,829	1.3	26,457	1.6
22,085	1.2	18,111	1.0	18,846	1.0	33,439	1.8	27,643	1.5	26,221	1.4	38,212	2.1
28,083	1.4	28,478	1.5	21,336	1.1	28,967	1.5	30,052	1.5	25,065	1.3	33,017	1.7
29,027	1.3	26,312	1.2	26,452	1.2	28,961	1.3	27,727	1.2	38,748	1.7	46,168	2.1
37,647	1.4	30,848	1.1	37,766	1.4	46,863	1.7	34,634	1.3	38,227	1.4	49,251	1.8
50,123	1.4	53,095	1.5	41,921	1.2	53,734	1.5	51,669	1.5	50,000	1.4	73,703	2.1
55,802	1.4	55,377	1.3	55,065	1.3	61,226	1.5	55,469	1.3	53,151	1.3	69,004	1.7
63,557	1.4	65,459	1.5	54,756	1.2	64,828	1.5	67,081	1.5	67,329	1.5	80,502	1.8
80,829	1.4	79,507	1.4	71,039	1.3	79,808	1.4	78,740	1.4	74,310	1.3	112,723	2.0
300,237	4.1	136,760	1.8	112,952	1.5	124,473	1.7	127,798	1.7	143,897	1.9	-7,671	-0.1
165,988	1.9	175,405	2.0	137,457	1.6	139,310	1.6	153,758	1.8	170,894	2.0	205,807	2.4
179,604	2.0	138,133	1.5	141,687	1.6	167,973	1.9	200,508	2.2	195,362	2.2	206,102	2.3
18,454	0.2	16,320	0.1	15,350	0.1	16,563	0.2	13,653	0.1	16,647	0.2	37,978	0.3

Source : Directorate General of Customs, Ministry of Finance.

Explanation : Defense Surtax and Temporary Tax on Customs Duties were abolished from FY 1973.

表A-4. 各月關稅實徵淨額

(不含關稅帶徵防衛捐及臨時稅在內)

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	76,267,153	100.0	6,273,475	8.2	5,998,373	7.9	5,576,116	7.3	6,446,355	8.5	6,200,418	8.1
77年度 (76.7~77.6)	78,582,859	100.0	6,435,080	8.2	6,254,066	8.0	5,961,104	7.6	6,427,822	8.2	6,992,673	8.9
78年度 (77.7~78.6)	89,387,037	100.0	6,805,942	7.6	7,148,424	8.0	6,446,315	7.2	7,333,924	8.2	7,327,274	8.2
79年度 (78.7~79.6)	81,879,616	100.0	7,621,871	9.3	7,071,101	8.6	6,206,384	7.6	6,557,197	8.0	6,366,257	7.8
80年度 (79.7~80.6)	79,269,295	100.0	7,699,737	9.7	6,439,526	8.1	5,267,463	6.6	5,916,651	7.5	6,711,316	8.5
81年度 (80.7~81.6)	88,429,283	100.0	7,725,233	8.7	7,003,702	7.9	6,541,835	7.4	7,261,927	8.2	7,432,847	8.4
82年度 (81.7~82.6)	99,928,304	100.0	8,477,671	8.5	7,311,079	7.3	7,401,301	7.4	8,048,574	8.1	8,039,902	8.0
83年度 (82.7~83.6)	102,940,698	100.0	8,372,326	8.1	8,120,531	7.9	7,527,178	7.3	7,996,704	7.8	7,797,474	7.6
84年度 (83.7~84.6)	115,366,387	100.0	9,083,947	7.9	9,006,862	7.8	8,185,984	7.1	8,205,654	7.1	9,575,400	8.3
85年度 (84.7~85.6)	104,805,585	100.0	9,688,049	9.2	9,864,343	9.4	8,474,959	8.1	8,902,251	8.5	8,619,105	8.2
86年度 (85.7~86.6)	103,405,990	100.0	7,998,686	7.7	8,446,040	8.2	7,544,732	7.3	8,693,478	8.4	8,439,428	8.2
87年度 (86.7~87.6)	114,330,914	100.0	9,777,439	8.6	8,268,970	7.2	8,725,824	7.6	10,025,569	8.8	9,959,102	8.7
88年度 (87.7~88.6)	103,044,622	100.0	9,572,095	9.3	8,436,184	8.2	9,088,356	8.8	8,462,324	8.2	8,312,642	8.1
89年度 (88.7~89.12)	156,815,025	100.0	8,558,415	5.5	8,061,013	5.1	7,895,541	5.0	8,685,183	5.5	8,778,549	5.6
90年 (90.1~90.12)	92,557,766	100.0	8,851,591	5.6	8,502,749	5.4	8,311,914	5.3	8,858,311	5.6	9,362,399	6.0
91年 (91.1~91.12)	85,900,543	100.0	7,559,113	8.2	7,949,662	8.6	6,185,551	6.7	8,289,668	9.0	7,950,355	8.6
92年 (92.1~92.12)	82,782,764	100.0	6,689,075	8.1	6,041,043	7.3	6,373,418	7.7	7,097,422	8.6	6,800,516	8.2
93年 (93.1~93.12)	78,884,589	100.0	6,779,732	8.6	6,101,738	7.7	6,450,087	8.2	6,513,774	8.3	7,307,244	9.3
94年 (94.1~94.12)	82,373,668	100.0	6,770,459	8.2	6,826,705	8.3	6,812,942	8.3	7,234,137	8.8	7,500,281	9.1
95年 (95.1~95.12)	79,566,925	100.0	6,770,869	8.5	6,816,141	8.6	6,471,553	8.1	6,553,959	8.2	6,381,419	8.0
96年 (96.1~96.12)	81,859,070	100.0	7,156,582	8.7	7,099,262	8.7	6,152,690	7.5	7,126,920	8.7	7,381,066	9.0
97年 (97.1~97.12)	80,425,705	100.0	7,353,053	9.1	6,584,019	8.2	6,322,831	7.9	6,900,109	8.6	6,070,554	7.5
98年 (98.1~98.12)	68,827,432	100.0	6,028,881	8.8	5,617,226	8.2	6,018,588	8.7	6,035,676	8.8	6,283,389	9.1
99年 (99.1~99.12)	89,484,228	100.0	7,564,852	8.5	7,397,666	8.3	7,164,611	8.0	7,911,264	8.8	8,137,046	9.1
100年 (100.1~100.12)	96,322,743	100.0	7,806,061	8.1	8,145,735	8.5	8,492,509	8.8	8,385,262	8.7	8,331,121	8.6

資料來源：財政部關稅總局。

說明：關稅帶徵防衛捐及臨時稅已自62年度起停徵。

Table A-4. Net Revenues of Customs Duties

(Defense Surtax and Temporary Tax are excluded)

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
7,025,037	9.2	5,532,474	7.3	5,918,565	7.8	6,583,216	8.6	7,331,794	9.6	6,300,258	8.3	7,081,072	9.3
7,335,852	9.3	5,954,833	7.6	6,744,793	8.6	6,927,348	8.8	6,254,244	8.0	6,554,949	8.3	6,740,095	8.6
7,785,047	8.7	8,038,725	9.0	5,680,534	6.4	7,999,199	8.9	7,453,120	8.3	9,029,832	10.1	8,338,701	9.3
6,698,046	8.2	6,287,748	7.7	5,970,611	7.3	6,979,818	8.5	7,443,934	9.1	7,411,350	9.1	7,265,299	8.9
6,149,174	7.8	7,031,760	8.9	5,735,966	7.2	6,579,604	8.3	6,862,544	8.7	7,592,645	9.6	7,282,909	9.2
7,070,117	8.0	8,318,736	9.4	5,743,792	6.5	7,137,312	8.1	8,007,846	9.1	7,592,899	8.6	8,593,037	9.7
8,384,448	8.4	6,738,963	6.7	7,802,022	7.8	9,757,072	9.8	9,461,816	9.5	9,350,859	9.4	9,154,597	9.2
9,507,440	9.2	8,872,215	8.6	6,986,675	6.8	9,759,988	9.5	9,440,561	9.2	8,917,432	8.7	9,642,174	9.4
9,644,941	8.4	8,971,382	7.8	7,973,473	6.9	11,442,288	9.9	11,503,542	10.0	10,728,833	9.3	11,044,081	9.6
8,468,466	8.1	8,593,842	8.2	8,260,168	7.9	7,906,146	7.5	9,128,378	8.7	8,552,776	8.2	8,347,102	8.0
8,842,399	8.6	9,224,663	8.9	7,011,931	6.8	9,185,719	8.9	9,335,863	9.0	9,396,403	9.1	9,286,648	9.0
11,365,381	9.9	7,811,425	6.8	8,749,192	7.7	10,549,877	9.2	9,915,140	8.7	8,884,477	7.8	10,298,518	9.0
9,533,942	9.3	8,139,399	7.9	6,609,858	6.4	9,453,146	9.2	8,696,712	8.4	7,589,526	7.4	9,150,438	8.9
9,250,028	5.9	8,585,277	5.5	6,865,924	4.4	9,418,834	6.0	8,616,833	5.5	9,338,972	6.0	9,066,003	5.8
9,807,489	6.3	7,669,559	8.3	6,706,361	7.2	8,677,317	9.4	8,336,272	9.0	7,857,616	8.5	7,739,640	8.4
7,636,652	8.3												
		7,337,887	8.5	4,993,627	5.8	6,726,915	7.8	7,628,738	8.9	7,350,402	8.6	6,642,788	7.7
8,077,393	9.4	7,715,596	9.3	5,350,712	6.5	6,963,907	8.4	7,374,339	8.9	7,690,896	9.3	6,607,113	8.0
8,078,727	9.8	6,006,115	7.6	5,451,417	6.9	6,895,520	8.7	6,729,804	8.5	6,734,304	8.5	6,882,545	8.7
7,032,309	8.9	6,868,247	8.3	5,481,362	6.7	6,925,407	8.4	6,863,920	8.3	6,457,072	7.8	6,919,836	8.4
7,713,300	9.4	7,284,196	9.2	5,962,878	7.5	7,185,077	9.0	6,181,738	7.8	6,557,363	8.2	7,174,803	9.0
6,226,929	7.8												
		6,838,158	8.4	5,495,880	6.7	6,802,719	8.3	6,862,125	8.4	7,090,018	8.7	6,408,731	7.8
7,444,919	9.1	7,780,881	9.7	5,939,511	7.4	6,470,789	8.0	7,289,637	9.1	6,783,791	8.4	6,698,094	8.3
6,232,436	7.7	4,950,634	7.2	4,719,600	6.9	5,472,653	8.0	5,417,544	7.9	4,815,280	7.0	5,677,295	8.2
7,790,666	11.3	6,102,411	6.8	5,992,143	6.7	7,197,288	8.0	7,101,967	7.9	7,721,777	8.6	7,895,193	8.8
9,298,010	10.4	7,341,790	7.6	5,860,062	6.1	8,715,535	9.0	8,330,534	8.6	7,765,996	8.1	7,924,689	8.2
9,223,449	9.6												

Source : Directorate General of Customs, Ministry of Finance.

Explanation : Defense Surtax and Temporary Tax on Customs Duties were abolished from FY 1973.

表A-5. 各月關稅帶徵防衛捐及臨時稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
49年度 (48.7~49.6)	263,997	100.0	25,562	9.7	19,142	7.3	21,464	8.1	24,874	9.4	15,593	5.9
50年度 (49.7~50.6)	290,386	100.0	21,072	7.3	24,196	8.3	21,404	7.4	19,247	6.6	19,910	6.9
51年度 (50.7~51.6)	322,212	100.0	25,451	7.9	24,446	7.6	23,095	7.2	23,644	7.3	30,578	9.5
52年度 (51.7~52.6)	370,416	100.0	29,920	8.1	31,102	8.4	26,634	7.2	32,398	8.7	26,967	7.3
53年度 (52.7~53.6)	448,570	100.0	35,172	7.8	39,731	8.9	34,294	7.6	32,766	7.3	31,371	7.0
54年度 (53.7~54.6)	579,901	100.0	43,330	7.5	36,086	6.2	37,443	6.5	41,656	7.2	47,141	8.1
55年度 (54.7~55.6)	683,714	100.0	55,249	8.1	60,382	8.8	47,944	7.0	55,273	8.1	59,772	8.7
56年度 (55.7~56.6)	740,359	100.0	47,694	6.4	58,530	7.9	53,677	7.3	57,001	7.7	59,945	8.1
57年度 (56.7~57.6)	940,704	100.0	68,141	7.2	61,858	6.6	82,344	8.8	71,118	7.6	80,287	8.5
58年度 (57.7~58.6)	1,566,955	100.0	93,426	6.0	117,744	7.5	134,771	8.6	139,576	8.9	142,992	9.1
59年度 (58.7~59.6)	1,895,037	100.0	151,850	8.0	160,317	8.5	139,087	7.3	147,918	7.8	147,246	7.8
60年度 (59.7~60.6)	1,981,084	100.0	141,949	7.2	155,970	7.9	139,297	7.0	161,960	8.2	152,539	7.7
61年度 (60.7~61.6)	640,083	100.0	206,264	32.2	174,840	27.3	70,265	11.0	30,784	4.8	22,965	3.6

資料來源：財政部關稅總局。

說明：關稅帶徵防衛捐及臨時稅已自62年度起停徵。

Table A-5. Net Revenues of Defense Surtax and Temporary Tax
on Customs Duties

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
27,376	10.4	17,015	6.4	19,237	7.3	21,801	8.3	23,647	9.0	21,829	8.3	26,457	10.0
22,085	7.6	18,111	6.2	18,846	6.5	33,439	11.5	27,643	9.5	26,221	9.0	38,212	13.2
28,083	8.7	28,478	8.8	21,336	6.6	28,967	9.0	30,052	9.3	25,065	7.8	33,017	10.2
29,027	7.8	26,312	7.1	26,452	7.1	28,961	7.8	27,727	7.5	38,748	10.5	46,168	12.5
37,647	8.4	30,848	6.9	37,766	8.4	46,863	10.4	34,634	7.7	38,227	8.5	49,251	11.0
50,123	8.6	53,095	9.2	41,921	7.2	53,734	9.3	51,669	8.9	50,000	8.6	73,703	12.7
55,802	8.2	55,377	8.1	55,065	8.1	61,226	9.0	55,469	8.1	53,151	7.8	69,004	10.1
63,557	8.6	65,459	8.8	54,756	7.4	64,828	8.8	67,081	9.1	67,329	9.1	80,502	10.9
80,829	8.6	79,507	8.5	71,039	7.6	79,808	8.5	78,740	8.4	74,310	7.9	112,723	12.0
300,237	19.2	136,760	8.7	112,952	7.2	124,473	7.9	127,798	8.2	143,897	9.2	-7,671	-0.5
165,988	8.8	175,405	9.3	137,457	7.3	139,310	7.4	153,758	8.1	170,894	9.0	205,807	10.9
179,604	9.1	138,133	7.0	141,687	7.2	167,973	8.5	200,508	10.1	195,362	9.9	206,102	10.4
18,454	2.9	16,320	2.5	15,350	2.4	16,563	2.6	13,653	2.1	16,647	2.6	37,978	5.9

Source : Directorate General of Customs, Ministry of Finance.

Explanation : Defense Surtax and Temporary Tax on Customs Duties were abolished from FY 1973.

表A-6. 各月鹽稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
49年度 (48.7~49.6)	137,281	100.0	12,354	9.0	14,135	10.3	9,431	6.9	8,749	6.4	9,259	6.7
50年度 (49.7~50.6)	145,952	100.0	15,057	10.3	11,106	7.6	9,374	6.4	9,207	6.3	9,130	6.3
51年度 (50.7~51.6)	147,383	100.0	15,151	10.3	13,024	8.8	9,920	6.7	9,691	6.6	10,470	7.1
52年度 (51.7~52.6)	137,676	100.0	14,679	10.7	11,712	8.5	10,019	7.3	9,476	6.9	10,081	7.3
53年度 (52.7~53.6)	153,240	100.0	18,218	11.9	14,907	9.7	10,453	6.8	10,662	7.0	10,109	6.6
54年度 (53.7~54.6)	155,608	100.0	18,174	11.7	15,252	9.8	11,839	7.6	9,759	6.3	9,154	5.9
55年度 (54.7~55.6)	150,271	100.0	13,522	9.0	14,508	9.7	12,263	8.2	10,592	7.0	9,997	6.7
56年度 (55.7~56.6)	175,145	100.0	14,871	8.5	20,074	11.5	12,928	7.4	11,382	6.5	11,947	6.8
57年度 (56.7~57.6)	171,026	100.0	15,174	8.9	16,362	9.6	13,034	7.6	14,247	8.3	11,842	6.9
58年度 (57.7~58.6)	176,035	100.0	14,555	8.3	15,667	8.9	14,959	8.5	14,397	8.2	16,115	9.2
59年度 (58.7~59.6)	187,840	100.0	14,340	7.6	15,018	8.0	13,569	7.2	13,164	7.0	11,764	6.3
60年度 (59.7~60.6)	176,124	100.0	14,409	8.2	15,180	8.6	14,357	8.2	15,759	8.9	9,812	5.6
61年度 (60.7~61.6)	178,210	100.0	11,811	6.6	16,484	9.2	11,536	6.5	14,915	8.4	13,497	7.6
62年度 (61.7~62.6)	180,334	100.0	12,084	6.7	15,524	8.6	15,936	8.8	17,482	9.7	15,025	8.3
63年度 (62.7~63.6)	—	—	16,702	—	15,969	—	19,691	—	22,021	—	11,660	—
64年度 (63.7~64.6)	194,370	100.0	13,121	6.8	15,125	7.8	12,575	6.5	17,626	9.1	12,653	6.5
65年度 (64.7~65.6)	188,526	100.0	17,558	9.3	21,348	11.3	10,420	5.5	11,848	6.3	9,239	4.9
66年度 (65.7~66.6)	190,839	100.0	11,637	6.1	12,882	6.8	14,237	7.5	13,890	7.3	13,054	6.8

資料來源：財政部所屬各區國稅局。
說明：本稅自67年度起停徵。

Table A-6. Net Revenues of Salt Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
12,116	8.8	12,710	9.3	11,537	8.4	11,180	8.1	11,728	8.5	10,427	7.6	13,655	9.9
12,848	8.8	16,140	11.1	12,999	8.9	11,838	8.1	11,329	7.8	12,364	8.5	14,560	10.0
13,861	9.4	16,456	11.2	12,949	8.8	9,967	6.8	9,867	6.7	13,428	9.1	12,599	8.5
11,710	8.5	14,573	10.6	11,919	8.7	11,689	8.5	11,262	8.2	12,613	9.2	7,943	5.8
11,946	7.8	13,987	9.1	13,081	8.5	12,846	8.4	12,711	8.3	10,768	7.0	13,552	8.8
10,956	7.0	13,712	8.8	12,032	7.7	11,567	7.4	15,499	10.0	13,777	8.9	13,887	8.9
11,661	7.8	11,863	7.9	11,601	7.7	12,701	8.5	13,816	9.2	14,336	9.5	13,411	8.9
12,343	7.0	12,759	7.3	12,981	7.4	15,592	8.9	15,933	9.1	17,465	10.0	16,870	9.6
12,571	7.4	12,647	7.4	11,483	6.7	13,827	8.1	16,623	9.7	17,751	10.4	15,465	9.0
17,251	9.8	13,782	7.8	12,188	6.9	10,918	6.2	14,270	8.1	15,322	8.7	16,611	9.4
14,020	7.5	31,523	16.8	12,574	6.7	13,051	6.9	19,616	10.4	14,842	7.9	14,359	7.6
11,092	6.3	12,809	7.3	14,339	8.1	15,820	9.0	21,579	12.3	16,894	9.6	14,074	8.0
15,199	8.5	13,902	7.8	14,096	7.9	18,841	10.6	18,283	10.3	16,423	9.2	13,223	7.4
6,317	3.5	16,084	8.9	12,583	7.0	17,868	9.9	22,618	12.5	16,971	9.4	11,842	6.6
17,607	—	28,259	—	16,887	—	17,664	—	27,029	—	16,847	—	13,714	—
16,182	8.3	17,734	9.1	15,990	8.2	15,518	8.0	19,504	10.0	17,932	9.2	20,410	10.5
19,458	10.3	14,690	7.8	16,763	8.9	15,680	8.3	22,640	12.0	16,255	8.6	12,627	6.7
19,042	10.0	17,209	9.0	13,896	7.3	18,222	9.5	29,980	15.7	17,335	9.1	9,455	5.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Salt Tax was abolished beginning FY 1978.

表A-7. 各月礦區稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	20,254	100.0	2	0.0	414	2.0	174	0.9	286	1.4	674	3.3
77年度 (76.7~77.6)	18,303	100.0	155	0.8	152	0.8	110	0.6	106	0.6	557	3.0
78年度 (77.7~78.6)	15,899	100.0	248	1.6	285	1.8	33	0.2	288	1.8	401	2.5
79年度 (78.7~79.6)	16,185	100.0	107	0.7	122	0.8	253	1.6	307	1.9	234	1.4
80年度 (79.7~80.6)	17,177	100.0	95	0.6	296	1.7	152	0.9	552	3.2	296	1.7
81年度 (80.7~81.6)	15,629	100.0	709	4.5	5,819	37.2	92	0.6	112	0.7	806	5.2
82年度 (81.7~82.6)	14,832	100.0	3,607	24.3	2,668	18.0	63	0.4	178	1.2	169	1.1
83年度 (82.7~83.6)	13,919	100.0	774	5.6	4,679	33.6	194	1.4	267	1.9	49	0.4
84年度 (83.7~84.6)	12,508	100.0	2,969	23.7	2,254	18.0	176	1.4	115	0.9	333	2.7
85年度 (84.7~85.6)	11,870	100.0	573	4.8	4,405	37.1	165	1.4	42	0.4	115	1.0
86年度 (85.7~86.6)	13,954	100.0	12	0.1	4,669	33.5	135	1.0	168	1.2	390	2.8
87年度 (86.7~87.6)	10,663	100.0	2,540	23.8	1,840	17.3	157	1.5	183	1.7	229	2.1
88年度 (87.7~88.6)	11,434	100.0	3,764	32.9	2,348	20.5	122	1.1	60	0.5	108	0.9
89年度 (88.7~89.12)	14,611	100.0	2,136	14.6	2,890	19.8	226	1.5	—	—	86	0.6
90年 (90.1~90.12)	9,289	100.0	2,387	16.3	2,041	14.0	12	0.1	10	0.1	86	0.6
91年 (91.1~91.12)	10,039	100.0	683	7.4	3,829	41.2	—	—	123	1.3	40	0.4
92年 (92.1~92.12)	10,187	100.0	842	8.4	4,403	43.9	—	—	13	0.1	1	0.0
93年 (93.1~93.12)	3,799	100.0	3,090	30.3	1,699	16.7	21	0.2	21	0.2	67	0.7
94年 (94.1~94.12)	638	100.0	39	1.0	62	1.6	—	—	-360	-9.5	—	—
95年 (95.1~95.12)	158	100.0	—	—	—	—	—	—	—	—	—	—
96年 (96.1~96.12)	279	100.0	—	—	—	—	—	—	—	—	—	—
97年 (97.1~97.12)	21	100.0	—	—	—	—	—	—	—	—	—	—
98年 (98.1~98.12)	38	100.0	—	—	—	—	—	—	—	—	—	—
99年 (99.1~99.12)	11	100.0	—	—	—	—	—	—	—	—	—	—
100年 (100.1~100.12)	86	100.0	—	—	—	—	—	—	—	—	—	—

資料來源：財政部所屬各區國稅局。

說明：礦區稅因修法自92年12月31日起改徵收礦產權利金不納入國稅。

Table A-7. Net Revenues of Mining Concession Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
8,930	44.1	110	0.5	251	1.2	125	0.6	289	1.4	630	3.1	8,369	41.3
7,486	40.9	115	0.6	157	0.9	117	0.6	257	1.4	735	4.0	8,356	45.7
4,381	27.6	2,356	14.8	298	1.9	130	0.8	124	0.8	260	1.6	7,095	44.6
6,566	40.6	14	0.1	621	3.8	447	2.8	240	1.5	336	2.1	6,938	42.9
3,987	23.2	2,294	13.4	126	0.7	201	1.2	2,885	16.8	5,850	34.1	443	2.6
186	1.2	481	3.1	6,202	39.7	527	3.4	48	0.3	171	1.1	476	3.0
300	2.0	792	5.3	5,659	38.2	153	1.0	365	2.5	362	2.4	516	3.5
212	1.5	1,366	9.8	—	—	5,251	37.7	220	1.6	182	1.3	725	5.2
370	3.0	998	8.0	3,778	30.2	786	6.3	105	0.8	249	2.0	375	3.0
254	2.1	912	7.7	3,598	30.3	—	—	505	4.3	349	2.9	952	8.0
553	4.0	3,765	27.0	2,766	19.8	460	3.3	179	1.3	118	0.8	739	5.3
100	0.9	2,943	27.6	—	—	1,895	17.8	18	0.2	203	1.9	555	5.2
116	1.0	2,253	19.7	2,216	19.4	48	0.4	5	0.0	160	1.4	234	2.0
15	0.1	11	0.1	4,324	29.6	—	—	35	0.2	112	0.8	60	0.4
180	1.2	986	10.6	3,258	35.1	—	—	62	0.7	116	1.2	81	0.9
111	1.2	592	5.9	3,890	38.7	17	0.2	33	0.3	111	1.1	10	0.1
127	1.3	693	6.8	3,904	38.3	144	1.4	39	0.4	100	1.0	36	0.4
373	3.7	1,000	26.3	3,319	87.4	189	5.0	-1,156	-30.4	172	4.5	476	12.5
58	1.5	—	—	—	—	—	—	—	—	—	—	—	—
638	100.0	—	—	—	—	—	—	—	—	—	—	—	—
158	100.0	—	—	—	—	—	—	—	—	—	—	—	—
279	100.0	—	—	—	—	—	—	—	—	—	—	—	—
21	100.0	—	—	—	—	—	—	—	—	—	—	—	—
38	100.0	—	—	—	—	—	—	—	—	—	—	—	—
11	100.0	—	—	—	—	—	—	—	—	—	—	—	—
86	100.0	—	—	—	—	—	—	—	—	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since Dec. 31, 2003, the Mining Concession Tax has changed to Mining Royalty, not belonged to National Taxes.

表A-8. 各月所得稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	91,338,646	100.0	8,587,402	9.4	3,322,999	3.6	4,930,668	5.4	2,927,552	3.2	3,098,852	3.4
77年度 (76.7~77.6)	123,122,396	100.0	13,146,472	10.7	4,335,691	3.5	7,371,388	6.0	3,517,811	2.9	3,870,776	3.1
78年度 (77.7~78.6)	157,063,043	100.0	14,051,921	8.9	8,899,821	5.7	16,239,429	10.3	5,337,749	3.4	5,277,432	3.4
79年度 (78.7~79.6)	225,752,211	100.0	23,850,785	10.6	9,273,478	4.1	18,265,168	8.1	9,321,274	4.1	7,127,821	3.2
80年度 (79.7~80.6)	193,742,764	100.0	28,511,036	14.7	11,855,278	6.1	6,327,951	3.3	13,166,804	6.8	8,883,553	4.6
81年度 (80.7~81.6)	216,150,460	100.0	29,627,567	13.7	12,671,175	5.9	12,632,206	5.8	6,951,240	3.2	7,907,554	3.7
82年度 (81.7~82.6)	237,618,241	100.0	30,476,925	12.8	14,124,821	5.9	16,773,766	7.1	7,585,829	3.2	9,036,004	3.8
83年度 (82.7~83.6)	266,020,141	100.0	29,276,261	11.0	17,572,189	6.6	13,536,529	5.1	19,131,410	7.2	10,026,554	3.8
84年度 (83.7~84.6)	319,383,860	100.0	26,174,286	8.2	27,827,705	8.7	25,617,145	8.0	13,484,027	4.2	10,932,369	3.4
85年度 (84.7~85.6)	343,550,020	100.0	44,299,821	12.9	19,143,066	5.6	28,542,389	8.3	16,847,684	4.9	12,690,584	3.7
86年度 (85.7~86.6)	352,890,477	100.0	25,921,349	7.3	38,304,767	10.9	21,826,728	6.2	16,101,023	4.6	13,505,601	3.8
87年度 (86.7~87.6)	398,390,232	100.0	44,475,453	11.2	24,747,595	6.2	30,459,353	7.6	15,991,755	4.0	16,956,433	4.3
88年度 (87.7~88.6)	432,388,876	100.0	54,398,489	12.6	26,254,475	6.1	36,836,234	8.5	17,048,858	3.9	15,325,943	3.5
89年度 (88.7~89.12)	610,580,021	100.0	59,522,311	9.7	24,259,535	4.0	32,780,638	5.4	15,485,141	2.5	13,167,168	2.2
90年 (90.1~90.12)	478,636,373	100.0	74,350,160	12.2	21,071,887	3.5	12,711,766	2.1	18,068,603	3.0	16,220,225	2.7
91年 (91.1~91.12)	392,939,078	100.0	84,702,985	17.7	21,532,020	4.5	11,728,862	2.5	19,511,943	4.1	12,568,499	2.6
92年 (92.1~92.12)	411,086,972	100.0	40,987,496	10.4	18,903,255	4.8	53,988,712	13.7	26,597,623	6.8	-6,804,496	-1.7
93年 (93.1~93.12)	455,913,822	100.0	13,717,128	3.3	20,802,999	5.1	65,077,781	15.8	27,019,413	6.6	-4,637,445	-1.1
94年 (94.1~94.12)	625,807,052	100.0	2,724,283	0.6	28,973,348	6.4	93,373,913	20.5	167,158	0.0	16,543,957	3.6
95年 (95.1~95.12)	646,217,799	100.0	5,740,443	0.9	39,432,659	6.3	123,862,303	19.8	23,308,038	3.7	21,447,851	3.4
96年 (96.1~96.12)	730,159,866	100.0	2,304,531	0.4	44,529,369	6.9	79,183,546	12.3	73,769,770	11.4	19,891,200	3.1
97年 (97.1~97.12)	834,988,400	100.0	118,937	0.0	43,036,496	5.9	96,125,789	13.2	77,785,176	10.7	24,968,344	3.4
98年 (98.1~98.12)	640,966,779	100.0	-14,459,757	-1.7	45,160,885	5.4	125,594,739	15.0	85,714,678	10.3	26,514,207	3.2
99年 (99.1~99.12)	590,387,476	100.0	-24,561,593	-3.8	36,660,393	5.7	117,071,287	18.3	42,563,524	6.6	19,576,299	3.1
100年 (100.1~100.12)	710,191,056	100.0	-21,116,337	-3.6	48,848,134	8.3	68,734,457	11.6	57,371,284	9.7	20,677,515	3.5
			-26,803,728	-3.8	67,418,853	9.5	88,528,664	12.5	73,900,270	10.4	19,617,533	2.8

資料來源：財政部所屬各區國稅局。

Table A-8. Net Revenues of Income Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
9,705,077	10.6	9,418,744	10.3	5,355,915	5.9	16,980,930	18.6	10,685,032	11.7	9,539,976	10.4	6,785,499	7.4
13,848,274	11.2	11,466,216	9.3	5,462,431	4.4	24,006,948	19.5	14,864,783	12.1	14,493,878	11.8	6,737,728	5.5
13,936,267	8.9	19,564,554	12.5	7,779,187	5.0	24,368,809	15.5	16,007,072	10.2	19,016,521	12.1	6,584,281	4.2
17,972,605	8.0	26,967,980	11.9	13,681,581	6.1	23,717,699	10.5	24,206,259	10.7	34,889,941	15.5	16,477,620	7.3
9,028,440	4.7	21,350,640	11.0	9,880,005	5.1	18,972,010	9.8	24,608,409	12.7	26,345,293	13.6	14,813,345	7.6
9,257,319	4.3	23,868,009	11.0	13,437,311	6.2	26,841,945	12.4	22,148,502	10.2	27,095,989	12.5	23,711,643	11.0
10,244,104	4.3	15,300,622	6.4	23,016,099	9.7	31,605,721	13.3	24,291,012	10.2	36,875,911	15.5	18,287,427	7.7
12,806,847	4.8	25,058,921	9.4	13,481,254	5.1	38,238,217	14.4	26,829,903	10.1	41,267,885	15.5	18,794,171	7.1
14,145,753	4.4	21,170,129	6.6	26,374,875	8.3	45,397,327	14.2	38,746,563	12.1	45,855,144	14.4	23,658,537	7.4
13,058,557	3.8	31,116,125	9.1	15,421,260	4.5	31,341,644	9.1	50,350,442	14.7	55,897,010	16.3	24,841,438	7.2
15,843,708	4.5	34,347,726	9.7	19,485,249	5.5	47,353,288	13.4	37,535,658	10.6	60,704,845	17.2	21,960,535	6.2
17,507,284	4.4	25,967,663	6.5	37,628,826	9.4	45,802,820	11.5	41,260,129	10.4	64,136,058	16.1	33,456,863	8.4
14,513,267	3.4	36,224,594	8.4	22,526,148	5.2	61,759,074	14.3	44,099,792	10.2	83,950,724	19.4	19,451,278	4.5
15,508,094	2.5	39,535,779	6.5	23,221,820	3.8	61,284,073	10.0	41,924,761	6.9	95,710,935	15.7	30,246,825	5.0
15,510,300	2.5	24,872,279	5.2	23,794,170	5.0	51,052,343	10.7	80,402,618	16.8	103,810,130	21.7	31,078,976	6.5
13,581,548	2.8												
18,124,206	4.6	18,205,728	4.6	16,962,966	4.3	20,872,593	5.3	15,193,103	3.9	102,319,349	26.0	67,588,543	17.2
18,016,696	4.4	21,196,410	5.2	18,294,304	4.5	15,716,957	3.8	14,783,756	3.6	75,433,705	18.3	125,665,268	30.6
20,710,278	4.5	19,166,641	4.2	21,375,024	4.7	15,924,831	3.5	17,926,046	3.9	128,586,541	28.2	90,441,802	19.8
21,189,351	3.4	20,228,305	3.2	19,344,889	3.1	24,762,555	4.0	16,894,734	2.7	176,893,203	28.3	132,702,721	21.2
23,856,705	3.7	24,823,009	3.8	25,084,539	3.9	23,647,342	3.7	16,436,053	2.5	84,102,160	13.0	228,589,575	35.4
26,471,678	3.6	19,758,867	2.7	18,510,215	2.5	34,755,806	4.8	20,884,159	2.9	146,361,049	20.0	221,383,350	30.3
29,690,966	3.6	28,852,586	3.5	26,607,413	3.2	26,823,122	3.2	20,114,512	2.4	101,831,207	12.2	332,543,842	39.8
27,402,565	4.3	23,624,652	3.7	29,482,641	4.6	18,816,413	2.9	18,210,858	2.8	74,114,735	11.6	258,005,005	40.3
24,385,157	4.1	21,514,649	3.6	23,122,910	3.9	30,842,407	5.2	17,669,766	3.0	122,835,648	20.8	175,501,886	29.7
28,568,748	4.0	21,583,658	3.0	28,040,141	3.9	19,090,803	2.7	15,834,506	2.2	121,331,713	17.1	253,079,895	35.6

Source : Various District National Tax Administrations of Ministry of Finance.

表A-9. 各月營利事業所得稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	44,819,369	100.0	7,364,494	16.4	1,827,823	4.1	2,746,512	6.1	490,976	1.1	432,268	1.0
77年度 (76.7~77.6)	61,062,933	100.0	10,618,534	17.4	1,942,369	3.2	4,597,395	7.5	286,740	0.5	660,639	1.1
78年度 (77.7~78.6)	80,138,880	100.0	10,177,339	12.7	5,209,030	6.5	12,973,706	16.2	737,995	0.9	826,655	1.0
79年度 (78.7~79.6)	110,208,735	100.0	17,297,178	15.7	3,602,526	3.3	13,445,234	12.2	3,177,974	2.9	967,997	0.9
80年度 (79.7~80.6)	82,993,600	100.0	22,411,311	27.0	5,300,201	6.4	1,884,859	2.3	6,568,313	7.9	1,000,448	1.2
81年度 (80.7~81.6)	97,186,215	100.0	23,285,946	24.0	6,187,592	6.4	9,133,545	9.4	1,149,488	1.2	1,007,307	1.0
82年度 (81.7~82.6)	106,694,889	100.0	23,983,462	22.5	8,984,362	8.4	9,944,277	9.3	960,173	0.9	1,200,234	1.1
83年度 (82.7~83.6)	115,276,524	100.0	27,532,574	23.9	8,868,832	7.7	5,805,238	5.0	9,083,271	7.9	664,287	0.6
84年度 (83.7~84.6)	146,783,320	100.0	23,574,603	16.1	20,129,842	13.7	15,442,108	10.5	1,938,146	1.3	629,846	0.4
85年度 (84.7~85.6)	148,443,967	100.0	38,466,324	25.9	11,488,244	7.7	16,838,095	11.3	3,653,238	2.5	531,291	0.4
86年度 (85.7~86.6)	146,590,527	100.0	21,190,261	14.5	28,258,567	19.3	10,371,408	7.1	2,670,318	1.8	956,192	0.7
87年度 (86.7~87.6)	163,354,533	100.0	37,346,151	22.9	11,548,043	7.1	17,394,016	10.6	1,009,237	0.6	1,991,012	1.2
88年度 (87.7~88.6)	194,251,282	100.0	52,220,771	26.9	13,122,207	6.8	29,151,050	15.0	3,102,475	1.6	1,925,945	1.0
89年度 (88.7~89.12)	307,035,181	100.0	49,253,735	16.0	14,654,607	4.8	25,629,362	8.3	1,835,194	0.6	981,994	0.3
90年 (90.1~90.12)	233,677,981	100.0	66,805,772	21.8	13,214,999	4.3	6,982,373	2.3	3,306,469	1.1	2,022,605	0.7
91年 (91.1~91.12)	165,758,919	100.0	64,705,147	27.7	23,423,315	10.0	2,869,403	1.2	3,673,003	1.6	1,698,699	0.7
92年 (92.1~92.12)	213,682,897	100.0	2,634,234	1.6	3,070,950	1.9	52,222,379	31.5	10,079,768	6.1	1,925,756	1.2
93年 (93.1~93.12)	241,088,853	100.0	5,098,455	2.4	2,971,353	1.4	62,111,548	29.1	12,374,630	5.8	1,639,223	0.8
94年 (94.1~94.12)	329,357,079	100.0	1,409,667	0.6	5,806,351	2.4	70,641,939	29.3	16,103,656	6.7	2,258,666	0.9
95年 (95.1~95.12)	311,887,576	100.0	1,896,244	0.6	5,437,672	1.7	93,874,379	28.5	23,676,548	7.2	4,802,404	1.5
96年 (96.1~96.12)	382,633,510	100.0	1,754,320	0.6	7,125,758	2.3	47,702,024	15.3	68,798,785	22.1	3,088,782	1.0
97年 (97.1~97.12)	445,244,861	100.0	1,792,459	0.5	7,304,438	1.9	62,973,687	16.5	66,007,420	17.3	6,310,125	1.6
98年 (98.1~98.12)	334,162,587	100.0	1,418,233	0.3	6,521,725	1.5	76,089,131	17.1	77,074,539	17.3	3,900,576	0.9
99年 (99.1~99.12)	285,701,268	100.0	3,309,490	1.0	10,991,891	3.3	79,686,277	23.8	38,606,153	11.6	4,655,234	1.4
100年 (100.1~100.12)	367,186,074	100.0	1,869,133	0.7	5,982,859	2.1	31,215,491	10.9	48,091,828	16.8	5,204,107	1.8
			1,802,723	0.5	7,660,532	2.1	50,420,990	13.7	65,920,468	18.0	724,647	0.2

資料來源：財政部所屬各區國稅局。

Table A-9. Net Revenues of Profit-seeking Enterprise Income Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
6,517,633	14.5	4,471,659	10.0	491,694	1.1	7,309,989	16.3	3,465,715	7.7	6,556,460	14.6	3,144,146	7.0
9,688,637	15.9	5,732,234	9.4	718,174	1.2	9,970,781	16.3	4,775,664	7.8	9,753,979	16.0	2,317,787	3.8
8,386,694	10.5	11,455,292	14.3	1,252,616	1.6	10,811,698	13.5	5,103,536	6.4	11,328,620	14.1	1,875,699	2.3
11,225,180	10.2	16,346,442	14.8	2,026,461	1.8	8,078,894	7.3	5,250,306	4.8	23,136,012	21.0	5,654,531	5.1
339,029	0.4	9,187,657	11.1	95,871	0.1	5,955,725	7.2	11,170,604	13.5	13,522,259	16.3	5,557,323	6.7
462,177	0.5	8,832,705	9.1	698,701	0.7	13,660,085	14.1	8,011,944	8.2	13,966,281	14.4	10,790,444	11.1
643,220	0.6	1,025,928	1.0	8,358,126	7.8	16,188,025	15.2	9,405,419	8.8	19,454,774	18.2	6,546,889	6.1
1,712,771	1.5	9,324,939	8.1	341,273	0.3	18,587,872	16.1	9,456,091	8.2	19,038,646	16.5	4,860,730	4.2
1,431,616	1.0	3,942,537	2.7	9,162,535	6.2	23,003,528	15.7	11,232,455	7.7	27,229,813	18.6	9,066,291	6.2
276,584	0.2	12,546,372	8.5	713,470	0.5	8,247,358	5.6	22,412,549	15.1	25,709,451	17.3	7,560,991	5.1
1,201,623	0.8	12,222,167	8.3	958,101	0.7	23,359,501	15.9	12,034,581	8.2	27,342,839	18.7	6,024,969	4.1
553,840	0.3	2,762,194	1.7	14,255,771	8.7	21,453,921	13.1	13,839,981	8.5	26,444,316	16.2	14,756,051	9.0
293,179	0.2	17,336,659	8.9	6,310,843	3.2	25,758,621	13.3	13,390,790	6.9	33,040,667	17.0	-1,401,925	-0.7
1,399,329	0.5	19,032,915	6.2	1,628,309	0.5	29,330,622	9.6	14,254,751	4.6	44,043,700	14.3	11,374,189	3.7
1,284,256	0.4	2,955,403	1.3	1,239,065	0.5	23,993,906	10.3	44,282,521	19.0	53,362,126	22.8	10,635,933	4.6
839,460	0.4												
		754,356	0.5	-391,710	-0.2	1,586,985	1.0	1,197,003	0.7	72,853,062	44.0	15,745,786	9.5
4,080,350	2.5	2,009,550	0.9	957,182	0.4	2,259,772	1.1	1,567,176	0.7	54,133,744	25.3	64,280,255	30.1
4,280,009	2.0	1,863,827	0.8	553,310	0.2	1,892,946	0.8	2,108,798	0.9	104,499,455	43.3	28,972,926	12.0
4,977,312	2.1	1,641,824	0.5	1,106,544	0.3	1,612,207	0.5	1,467,598	0.4	146,916,465	44.6	42,222,122	12.8
4,703,072	1.4	2,718,884	0.9	1,387,993	0.4	3,176,461	1.0	682,129	0.2	56,459,367	18.1	111,908,668	35.9
7,084,405	2.3												
		-318,464	-0.1	89,521	0.0	3,640,769	1.0	3,722,559	1.0	116,043,331	30.3	106,841,683	27.9
8,225,982	2.1	3,085,228	0.7	2,817,433	0.6	3,353,924	0.8	-857,367	-0.2	71,303,459	16.0	193,049,423	43.4
7,488,557	1.7	2,050,255	0.6	2,389,513	0.7	1,111,795	0.3	-235,445	-0.1	49,437,474	14.8	131,434,871	39.3
10,725,079	3.2	1,782,127	0.6	2,300,138	0.8	3,583,069	1.3	5,981	0.0	96,686,326	33.8	83,737,178	29.3
5,243,031	1.8	782,521	0.2	2,774,826	0.8	1,360,554	0.4	-838,693	-0.2	89,723,094	24.4	139,554,014	38.0
7,300,398	2.0												

Source : Various District National Tax Administrations of Ministry of Finance.

表A-10. 各月營利事業所得稅實徵淨額－公營

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	4,438,100	100.0	-115,267	-2.6	12,445	0.3	2,558,907	57.7	22,885	0.5	851	0.0
77年度 (76.7~77.6)	6,358,273	100.0	191	0.0	-61,524	-1.0	4,043,741	63.6	63,730	1.0	8	0.0
78年度 (77.7~78.6)	19,922,299	100.0	87,458	0.4	-388	-0.0	12,297,176	61.7	20,780	0.1	—	—
79年度 (78.7~79.6)	26,216,517	100.0	865,137	3.3	-7,382	-0.0	12,374,593	47.2	2,520,630	9.6	210,309	0.8
80年度 (79.7~80.6)	14,508,339	100.0	-117,124	-0.8	332,547	2.3	259,172	1.8	5,417,151	37.3	36	0.0
81年度 (80.7~81.6)	15,444,251	100.0	195,393	1.3	3,021	0.0	7,382,694	47.8	-9,248	-0.1	1,376	0.0
82年度 (81.7~82.6)	16,952,009	100.0	-289,413	-1.7	24,945	0.1	8,360,917	49.3	38,026	0.2	6,139	0.0
83年度 (82.7~83.6)	16,915,276	100.0	-2,000,587	-11.8	-11,954	-0.1	2,796,451	16.5	7,413,891	43.8	12,627	0.1
84年度 (83.7~84.6)	24,850,253	100.0	140,068	0.6	-282,741	-1.1	12,402,784	49.9	59,918	0.2	562	0.0
85年度 (84.7~85.6)	26,232,238	100.0	-107,280	-0.4	-133,674	-0.5	14,299,611	54.5	58,463	0.2	4,528	0.0
86年度 (85.7~86.6)	11,850,088	100.0	-902,173	-7.6	-71,064	-0.6	5,594,186	47.2	81,738	0.7	2,096	0.0
87年度 (86.7~87.6)	21,980,345	100.0	-1,827,003	-8.3	22,057	0.1	14,784,940	67.3	-191,630	-0.9	265	0.0
88年度 (87.7~88.6)	43,495,753	100.0	207,341	0.5	1,044,952	2.4	24,116,396	55.4	-16,069	-0.0	138,298	0.3
89年度 (88.7~89.12)	59,865,248	100.0	-62,177	-0.1	641,884	1.1	21,952,106	36.7	148,721	0.2	19,571	0.0
90年 (90.1~90.12)	24,084,021	100.0	17,091,773	28.6	40,667	0.1	3,230,773	5.4	12,088	0.0	3,132	0.0
91年 (91.1~91.12)	17,443,855	100.0	14,534,056	60.3	55,964	0.2	7,828	0.0	6,103	0.0	7,974	0.0
92年 (92.1~92.12)	23,345,552	100.0	12,098	0.1	24,181	0.1	9,335,988	53.5	20,432	0.1	9,594	0.1
93年 (93.1~93.12)	21,661,379	100.0	122,251	0.5	4,381	0.0	8,998,657	38.5	9,381	0.0	-29,344	-0.1
94年 (94.1~94.12)	20,412,959	100.0	8,684	0.0	12,885	0.1	8,157,228	37.7	68,449	0.3	6,860	0.0
95年 (95.1~95.12)	2,769,110	100.0	11,816	0.1	1,414	0.0	10,787,114	52.8	19,088	0.1	-10,907	-0.1
96年 (96.1~96.12)	653,936	100.0	6,753	0.2	-41,639	-1.5	484,442	17.5	1,308,965	47.3	24,572	0.9
97年 (97.1~97.12)	3,850,587	100.0	29,642	4.5	-154,892	-23.7	364,969	55.8	1,546,126	236.4	19,181	2.9
98年 (98.1~98.12)	2,978,162	100.0	-24	-0.0	10,276	0.3	1,665,957	43.3	597,998	15.5	31,936	0.8
99年 (99.1~99.12)	3,339,381	100.0	-9,847	-0.3	-666,618	-22.4	1,971,661	66.2	21,646	0.7	-50,873	-1.7
100年 (100.1~100.12)	3,131,884	100.0	10,313	0.3	62,990	1.9	954,205	28.6	411,400	12.3	30,064	0.9
			8,000	0.3	12,065	0.4	586,049	18.7	1,330,309	42.5	-27,164	-0.9

資料來源：財政部所屬各區國稅局。

Table A-10. Net Revenues of Profit-seeking Enterprise Income Tax
—Public Enterprises

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
17,271	0.4	2,295,869	51.7	32,889	0.7	141,740	3.2	-5,811	-0.1	-4,662	-0.1	-519,017	-11.7
2,269	0.0	2,823,972	44.4	119,120	1.9	7,589	0.1	1,265	0.0	-5,279	-0.1	-636,809	-10.0
2,863	0.0	7,266,230	36.5	760,284	3.8	-2,014	-0.0	56,526	0.3	16	0.0	-566,632	-2.8
-89	-0.0	8,945,593	34.1	1,301,163	5.0	323	0.0	-45	-0.0	-768	-0.0	7,053	0.0
11,503	0.1	7,847,140	54.1	661	0.0	-6,771	-0.0	543	0.0	503	0.0	762,978	5.3
2,297	0.0	8,086,615	52.4	-1,245,375	-8.1	1,890	0.0	17,510	0.1	1,217	0.0	1,006,861	6.5
142,439	0.8	366,219	2.2	7,763,693	45.8	24,711	0.1	-1,870	-0.0	51,332	0.3	464,871	2.7
837,436	5.0	8,388,074	49.6	108,898	0.6	2,838	0.0	753	0.0	-198,984	-1.2	-434,167	-2.6
166,061	0.7	3,088,287	12.4	7,910,569	31.8	12,979	0.1	2,616	0.0	3,949	0.0	1,345,201	5.4
-495,533	-1.9	12,643,172	48.2	-12,385	-0.0	-24,551	-0.1	15,250	0.1	-18,109	-0.1	2,746	0.0
155,991	1.3	9,026,078	76.2	81,047	0.7	5,724	0.0	-12,022	-0.1	1,964	0.0	-2,113,477	-17.8
42,087	0.2	1,273,860	5.8	12,878,574	58.6	26,725	0.1	3,780	0.0	-4,456,074	-20.3	-577,236	-2.6
269	0.0	5,413,456	12.4	14,040,259	32.3	6,426	0.0	5,032	0.0	2,771	0.0	-1,463,378	-3.4
5,955	0.0	16,881,057	28.2	2,307	0.0	26,513	0.0	3,229	0.0	25,834	0.0	-211,326	-0.4
53,141	0.1	36,661	0.2	7,906	0.0	1,362,851	5.7	7,890,909	32.8	10,632	0.0	158,484	0.7
4,653	0.0	-581,059	-3.3	-651,053	-3.7	14,625	0.1	-31,753	-0.2	9,576,479	54.9	4,497	0.0
-290,174	-1.7	-180,839	-0.8	-568,011	-2.4	91,160	0.4	53,126	0.2	342,952	1.5	14,715,497	63.0
-213,659	-0.9	-2,643	-0.0	-401,313	-1.9	-178,891	-0.8	-10,034	-0.0	13,895,296	64.1	64,659	0.3
40,199	0.2	-739,515	-3.6	-205,948	-1.0	-798,723	-3.9	-377,193	-1.8	11,896,074	58.3	25,468	0.1
-195,729	-1.0	-73,047	-2.6	-279,211	-10.1	-702,105	-25.4	-3,191	-0.1	302,656	10.9	1,823,269	65.8
-82,354	-3.0	46,561	7.1	-2,360,026	-360.9	-49,422	-7.6	-391,247	-59.8	1,476,844	225.8	45,794	7.0
80,406	12.3	-25,291	-0.7	15,099	0.4	-146,427	-3.8	-654,013	-17.0	400,166	10.4	2,019,657	52.5
-64,747	-1.7	4,953	0.2	-544	-0.0	-81,460	-2.7	-11,120	-0.4	153,435	5.2	2,052,852	68.9
-405,923	-13.6	7,537	0.2	6,863	0.2	33	0.0	-41,988	-1.3	1,919,690	57.5	6,785	0.2
-28,511	-0.9	-155,384	-5.0	-1,976	-0.1	2,605	0.1	10,044	0.3	54,621	1.7	1,306,834	41.7
5,881	0.2												

Source : Various District National Tax Administrations of Ministry of Finance.

表A-11. 各月營利事業所得稅實徵淨額－民營

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	40,381,269	100.0	7,479,761	18.5	1,815,378	4.5	187,605	0.5	468,091	1.2	431,417	1.1
77年度 (76.7~77.6)	54,704,660	100.0	10,618,343	19.4	2,003,893	3.7	553,654	1.0	223,010	0.4	660,631	1.2
78年度 (77.7~78.6)	60,216,581	100.0	10,089,881	16.8	5,209,418	8.7	676,530	1.1	717,215	1.2	826,655	1.4
79年度 (78.7~79.6)	83,992,218	100.0	16,432,041	19.6	3,609,908	4.3	1,070,641	1.3	657,344	0.8	757,688	0.9
80年度 (79.7~80.6)	68,485,261	100.0	22,528,435	32.9	4,967,654	7.3	1,625,687	2.4	1,151,162	1.7	1,000,412	1.5
81年度 (80.7~81.6)	81,741,964	100.0	23,090,553	28.2	6,184,571	7.6	1,750,851	2.1	1,158,736	1.4	1,005,931	1.2
82年度 (81.7~82.6)	89,742,880	100.0	24,272,875	27.0	8,959,417	10.0	1,583,360	1.8	922,147	1.0	1,194,095	1.3
83年度 (82.7~83.6)	98,361,248	100.0	29,533,161	30.0	8,880,786	9.0	3,008,787	3.1	1,669,380	1.7	651,660	0.7
84年度 (83.7~84.6)	121,933,067	100.0	23,434,535	19.2	20,412,583	16.7	3,039,324	2.5	1,878,228	1.5	629,284	0.5
85年度 (84.7~85.6)	122,211,729	100.0	38,573,604	31.6	11,621,918	9.5	2,538,484	2.1	3,594,775	2.9	526,763	0.4
86年度 (85.7~86.6)	134,740,439	100.0	22,092,434	16.4	28,329,631	21.0	4,777,222	3.5	2,588,580	1.9	954,096	0.7
87年度 (86.7~87.6)	141,374,188	100.0	39,173,154	27.7	11,525,986	8.2	2,609,076	1.8	1,200,867	0.8	1,990,747	1.4
88年度 (87.7~88.6)	150,755,529	100.0	52,013,430	34.5	12,077,255	8.0	5,034,654	3.3	3,118,544	2.1	1,787,647	1.2
89年度 (88.7~89.12)	247,169,933	100.0	49,315,912	20.0	14,012,723	5.7	3,677,256	1.5	1,686,473	0.7	962,423	0.4
90年 (90.1~90.12)	209,593,960	100.0	49,713,999	20.1	13,174,332	5.3	3,751,600	1.5	3,294,381	1.3	2,019,473	0.8
91年 (91.1~91.12)	148,315,064	100.0	50,171,091	23.9	23,367,351	11.1	2,861,575	1.4	3,666,900	1.7	1,690,725	0.8
92年 (92.1~92.12)	190,337,345	100.0	2,622,136	1.8	3,046,769	2.1	42,886,391	28.9	10,059,336	6.8	1,916,162	1.3
93年 (93.1~93.12)	219,427,474	100.0	4,976,204	2.6	2,966,972	1.6	53,112,891	27.9	12,365,249	6.5	1,668,567	0.9
94年 (94.1~94.12)	308,944,120	100.0	1,400,983	0.6	5,793,466	2.6	62,484,711	28.5	16,035,207	7.3	2,251,806	1.0
95年 (95.1~95.12)	309,118,466	100.0	1,884,428	0.6	5,436,258	1.8	83,087,265	26.9	23,657,460	7.7	4,813,311	1.6
96年 (96.1~96.12)	381,979,574	100.0	1,747,567	0.6	7,167,397	2.3	47,217,582	15.3	67,489,820	21.8	3,064,210	1.0
97年 (97.1~97.12)	441,394,274	100.0	1,762,817	0.5	7,459,330	2.0	62,608,718	16.4	64,461,294	16.9	6,290,944	1.6
98年 (98.1~98.12)	331,184,425	100.0	1,418,257	0.3	6,511,449	1.5	74,423,174	16.9	76,476,541	17.3	3,868,640	0.9
99年 (99.1~99.12)	282,361,887	100.0	3,319,337	1.0	11,658,509	3.5	77,714,616	23.5	38,584,507	11.7	4,706,107	1.4
100年 (100.1~100.12)	364,054,190	100.0	1,858,820	0.7	5,919,869	2.1	30,261,286	10.7	47,680,428	16.9	5,174,043	1.8
			1,794,723	0.5	7,648,467	2.1	49,834,941	13.7	64,590,159	17.7	751,811	0.2

資料來源：財政部所屬各區國稅局。

Table A-11. Net Revenues of Profit-seeking Enterprise Income Tax
— Private Enterprises

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
6,500,362	16.1	2,175,790	5.4	458,805	1.1	7,168,249	17.8	3,471,526	8.6	6,561,122	16.2	3,663,163	9.1
9,686,368	17.7	2,908,262	5.3	599,054	1.1	9,963,192	18.2	4,774,399	8.7	9,759,258	17.8	2,954,596	5.4
8,383,831	13.9	4,189,062	7.0	492,332	0.8	10,813,712	18.0	5,047,010	8.4	11,328,604	18.8	2,442,331	4.1
11,225,269	13.4	7,400,849	8.8	725,298	0.9	8,078,571	9.6	5,250,351	6.3	23,136,780	27.5	5,647,478	6.7
327,526	0.5	1,340,517	2.0	95,210	0.1	5,962,496	8.7	11,170,061	16.3	13,521,756	19.7	4,794,345	7.0
459,880	0.6	746,090	0.9	1,944,076	2.4	13,658,195	16.7	7,994,434	9.8	13,965,064	17.1	9,783,583	12.0
500,781	0.6	659,709	0.7	594,433	0.7	16,163,314	18.0	9,407,289	10.5	19,403,442	21.6	6,082,018	6.8
875,335	0.9	936,865	1.0	232,375	0.2	18,585,034	18.9	9,455,338	9.6	19,237,630	19.6	5,294,897	5.4
1,265,555	1.0	854,250	0.7	1,251,966	1.0	22,990,549	18.9	11,229,839	9.2	27,225,864	22.3	7,721,090	6.3
772,117	0.6	-96,800	-0.1	725,855	0.6	8,271,909	6.8	22,397,299	18.3	25,727,560	21.1	7,558,245	6.2
1,045,632	0.8	3,196,089	2.4	877,054	0.7	23,353,777	17.3	12,046,603	8.9	27,340,875	20.3	8,138,446	6.0
511,753	0.4	1,488,334	1.1	1,377,197	1.0	21,427,196	15.2	13,836,201	9.8	30,900,390	21.9	15,333,287	10.8
292,910	0.2	11,923,203	7.9	-7,729,416	-5.1	25,752,195	17.1	13,385,758	8.9	33,037,896	21.9	61,453	0.0
1,393,374	0.6	2,151,858	0.9	1,626,002	0.7	29,304,109	11.9	14,251,522	5.8	44,017,866	17.8	11,585,515	4.7
1,231,115	0.5	2,918,742	1.4	1,231,159	0.6	22,631,055	10.8	36,391,612	17.4	53,351,494	25.5	10,477,449	5.0
834,807	0.4												
		1,335,415	0.9	259,343	0.2	1,572,360	1.1	1,228,756	0.8	63,276,583	42.7	15,741,289	10.6
4,370,524	2.9	2,190,389	1.2	1,525,193	0.8	2,168,612	1.1	1,514,050	0.8	53,790,792	28.3	49,564,758	26.0
4,493,668	2.4	1,866,470	0.9	954,623	0.4	2,071,837	0.9	2,118,832	1.0	90,604,159	41.3	28,908,267	13.2
4,937,113	2.2	2,381,339	0.8	1,312,492	0.4	2,410,930	0.8	1,844,791	0.6	135,020,391	43.7	42,196,654	13.7
4,898,801	1.6	2,791,931	0.9	1,667,204	0.5	3,878,566	1.3	685,320	0.2	56,156,711	18.2	110,085,399	35.6
7,166,759	2.3												
		-365,025	-0.1	2,449,547	0.6	3,690,191	1.0	4,113,806	1.1	114,566,487	30.0	106,795,889	28.0
8,145,576	2.1	3,110,519	0.7	2,802,334	0.6	3,500,351	0.8	-203,354	-0.0	70,903,293	16.1	191,029,766	43.3
7,553,304	1.7	2,045,302	0.6	2,390,057	0.7	1,193,255	0.4	-224,325	-0.1	49,284,039	14.9	129,382,019	39.1
11,131,002	3.4	1,774,590	0.6	2,293,275	0.8	3,583,036	1.3	47,969	0.0	94,766,636	33.6	83,730,393	29.7
5,271,542	1.9	937,905	0.3	2,776,802	0.8	1,357,949	0.4	-848,737	-0.2	89,668,473	24.6	138,247,180	38.0
7,294,517	2.0												

Source : Various District National Tax Administrations of Ministry of Finance.

表A-12. 各月綜合所得稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	46,519,277	100.0	1,222,908	2.6	1,495,176	3.2	2,184,156	4.7	2,436,576	5.2	2,666,584	5.7
77年度 (76.7~77.6)	62,059,463	100.0	2,527,938	4.1	2,393,322	3.9	2,773,993	4.5	3,231,071	5.2	3,210,137	5.2
78年度 (77.7~78.6)	76,924,163	100.0	3,874,582	5.0	3,690,791	4.8	3,265,723	4.2	4,599,754	6.0	4,450,777	5.8
79年度 (78.7~79.6)	115,543,476	100.0	6,553,607	5.7	5,670,952	4.9	4,819,934	4.2	6,143,300	5.3	6,159,824	5.3
80年度 (79.7~80.6)	110,749,164	100.0	6,099,725	5.5	6,555,077	5.9	4,443,092	4.0	6,598,491	6.0	7,883,105	7.1
81年度 (80.7~81.6)	118,964,245	100.0	6,341,621	5.3	6,483,583	5.5	3,498,661	2.9	5,801,752	4.9	6,900,247	5.8
82年度 (81.7~82.6)	130,923,352	100.0	6,493,463	5.0	5,140,459	3.9	6,829,489	5.2	6,625,656	5.1	7,835,770	6.0
83年度 (82.7~83.6)	150,743,617	100.0	1,743,687	1.2	8,703,357	5.8	7,731,291	5.1	10,048,139	6.7	9,362,267	6.2
84年度 (83.7~84.6)	172,600,540	100.0	2,599,683	1.5	7,697,863	4.5	10,175,037	5.9	11,545,881	6.7	10,302,523	6.0
85年度 (84.7~85.6)	195,106,053	100.0	5,833,497	3.0	7,654,822	3.9	11,704,294	6.0	13,194,446	6.8	12,159,293	6.2
86年度 (85.7~86.6)	206,299,950	100.0	4,731,088	2.3	10,046,200	4.9	11,455,320	5.6	13,430,705	6.5	12,549,409	6.1
87年度 (86.7~87.6)	235,035,699	100.0	7,129,302	3.0	13,199,552	5.6	13,065,337	5.6	14,982,518	6.4	14,965,421	6.4
88年度 (87.7~88.6)	238,137,594	100.0	2,177,718	0.9	13,132,268	5.5	7,685,184	3.2	13,946,383	5.9	13,399,998	5.6
89年度 (88.7~89.12)	303,544,840	100.0	10,268,576	3.4	9,604,928	3.2	7,151,276	2.4	13,649,947	4.5	12,185,174	4.0
90年 (90.1~90.12)	244,958,392	100.0	7,544,388	2.5	7,856,888	2.6	5,729,393	1.9	14,762,134	4.9	14,197,620	4.7
91年 (91.1~91.12)	227,180,159	100.0	19,997,838	8.2	-1,891,295	-0.8	8,859,459	3.6	15,838,940	6.5	10,869,800	4.4
92年 (92.1~92.12)	197,404,075	100.0	38,353,262	16.9	15,832,305	7.0	1,766,333	0.8	16,517,855	7.3	-8,730,252	-3.8
93年 (93.1~93.12)	214,824,969	100.0	8,618,673	4.4	17,831,646	9.0	2,966,233	1.5	14,644,783	7.4	-6,276,668	-3.2
94年 (94.1~94.12)	296,449,973	100.0	1,314,616	0.6	23,166,997	10.8	22,731,974	10.6	-15,936,498	-7.4	14,285,291	6.6
95年 (95.1~95.12)	334,330,223	100.0	3,844,199	1.3	33,994,987	11.5	29,987,924	10.1	-368,510	-0.1	16,645,447	5.6
96年 (96.1~96.12)	347,526,356	100.0	550,211	0.2	37,403,611	11.2	31,481,522	9.4	4,970,985	1.5	16,802,418	5.0
97年 (97.1~97.12)	389,743,539	100.0	-1,673,522	-0.5	35,732,058	10.3	33,152,102	9.5	11,777,756	3.4	18,658,219	5.4
98年 (98.1~98.12)	306,804,192	100.0	-15,877,990	-4.1	38,639,160	9.9	49,505,608	12.7	8,640,139	2.2	22,613,631	5.8
99年 (99.1~99.12)	304,686,208	100.0	-27,871,083	-9.1	25,668,502	8.4	37,385,010	12.2	3,957,371	1.3	14,921,065	4.9
100年 (100.1~100.12)	343,004,982	100.0	-22,985,470	-7.5	42,865,275	14.1	37,518,966	12.3	9,279,456	3.0	15,473,408	5.1
			-28,606,451	-8.3	59,758,321	17.4	38,107,674	11.1	7,979,802	2.3	18,892,886	5.5

資料來源：財政部所屬各區國稅局。

Table A-12. Net Revenues of Individual Income Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
3,187,444	6.9	4,947,085	10.6	4,864,221	10.5	9,670,941	20.8	7,219,317	15.5	2,983,516	6.4	3,641,353	7.8
4,159,637	6.7	5,733,982	9.2	4,744,257	7.6	14,036,167	22.6	10,089,119	16.3	4,739,899	7.6	4,419,941	7.1
5,549,573	7.2	8,109,262	10.5	6,526,571	8.5	13,557,111	17.6	10,903,536	14.2	7,687,901	10.0	4,708,582	6.1
6,747,425	5.8	10,621,538	9.2	11,655,120	10.1	15,638,805	13.5	18,955,953	16.4	11,753,929	10.2	10,823,089	9.4
8,689,411	7.8	12,162,983	11.0	9,784,134	8.8	13,016,285	11.8	13,437,805	12.1	12,823,034	11.6	9,256,022	8.4
8,795,142	7.4	15,035,304	12.6	12,738,610	10.7	13,181,860	11.1	14,136,558	11.9	13,129,708	11.0	12,921,199	10.9
9,600,884	7.3	14,274,694	10.9	14,657,973	11.2	15,417,696	11.8	14,885,593	11.4	17,421,137	13.3	11,740,538	9.0
11,094,076	7.4	15,733,982	10.4	13,139,981	8.7	19,650,345	13.0	17,373,812	11.5	22,229,239	14.7	13,933,441	9.2
12,714,137	7.4	17,227,592	10.0	17,212,340	10.0	22,393,799	13.0	27,514,108	15.9	18,625,331	10.8	14,592,246	8.5
12,781,973	6.6	18,569,753	9.5	14,707,790	7.5	23,094,286	11.8	27,937,893	14.3	30,187,559	15.5	17,280,447	8.9
14,642,085	7.1	22,125,559	10.7	18,527,148	9.0	23,993,787	11.6	25,501,077	12.4	33,362,006	16.2	15,935,566	7.7
16,953,444	7.2	23,205,469	9.9	23,373,055	9.9	24,348,899	10.4	27,420,148	11.7	37,691,742	16.0	18,700,812	8.0
14,220,088	6.0	18,887,935	7.9	16,215,305	6.8	36,000,453	15.1	30,709,002	12.9	50,910,057	21.4	20,853,203	8.8
14,108,765	4.6	20,502,864	6.8	21,593,511	7.1	31,953,451	10.5	27,670,010	9.1	51,667,235	17.0	18,872,636	6.2
14,226,044	4.7	21,916,876	8.9	22,555,105	9.2	27,058,437	11.0	36,120,097	14.7	50,448,004	20.6	20,443,043	8.3
12,742,088	5.2												
14,043,856	6.2	17,451,372	7.7	17,354,676	7.6	19,285,608	8.5	13,996,100	6.2	29,466,287	13.0	51,842,757	22.8
13,736,687	7.0	19,186,860	9.7	17,337,122	8.8	13,457,185	6.8	13,216,580	6.7	21,299,961	10.8	61,385,013	31.1
15,732,966	7.3	17,302,814	8.1	20,821,714	9.7	14,031,885	6.5	15,817,248	7.4	24,087,086	11.2	61,468,876	28.6
16,486,279	5.6	18,586,481	6.3	18,238,345	6.2	23,150,348	7.8	15,427,136	5.2	29,976,738	10.1	90,480,599	30.5
16,772,300	5.0	22,104,125	6.6	23,696,546	7.1	20,470,881	6.1	15,753,924	4.7	27,642,793	8.3	116,680,907	34.9
18,245,696	5.3	20,077,331	5.8	18,420,694	5.3	31,115,037	9.0	17,161,600	4.9	30,317,718	8.7	114,541,667	33.0
22,202,409	5.7	25,767,358	6.6	23,789,980	6.1	23,469,198	6.0	20,971,879	5.4	30,527,748	7.8	139,494,419	35.8
16,677,486	5.4	21,574,397	7.0	27,093,128	8.8	17,704,618	5.8	18,446,303	6.0	24,677,261	8.0	126,570,134	41.3
19,142,126	6.3	19,732,522	6.5	20,822,772	6.8	27,259,338	8.9	17,663,785	5.8	26,149,322	8.6	91,764,708	30.1
21,268,350	6.2	20,801,137	6.1	25,265,315	7.4	17,730,249	5.2	16,673,199	4.9	31,608,619	9.2	113,525,881	33.1

Source : Various District National Tax Administrations of Ministry of Finance.

表A-13. 各月遺產及贈與稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	4,220,596	100.0	165,555	3.9	353,264	8.4	305,332	7.2	238,849	5.7	189,336	4.5
77年度 (76.7~77.6)	4,771,916	100.0	396,962	8.3	396,993	8.3	336,262	7.0	301,286	6.3	283,827	5.9
78年度 (77.7~78.6)	4,873,111	100.0	328,685	6.7	512,677	10.5	375,623	7.7	274,732	5.6	416,675	8.6
79年度 (78.7~79.6)	6,490,141	100.0	619,418	9.5	613,167	9.4	503,544	7.8	594,224	9.2	735,091	11.3
80年度 (79.7~80.6)	6,495,694	100.0	414,790	6.4	449,806	6.9	318,812	4.9	444,833	6.8	383,885	5.9
81年度 (80.7~81.6)	12,874,176	100.0	774,183	6.0	879,905	6.8	714,847	5.6	843,290	6.6	937,331	7.3
82年度 (81.7~82.6)	13,177,623	100.0	1,453,226	11.0	1,300,132	9.9	921,552	7.0	1,046,912	7.9	984,810	7.5
83年度 (82.7~83.6)	19,292,293	100.0	1,424,080	7.4	1,232,917	6.4	1,669,987	8.7	1,375,084	7.1	1,554,706	8.1
84年度 (83.7~84.6)	21,457,740	100.0	1,828,788	8.5	1,671,206	7.8	1,836,803	8.6	1,815,223	8.5	2,035,608	9.5
85年度 (84.7~85.6)	24,453,008	100.0	1,795,026	7.3	3,163,420	12.9	1,930,862	7.9	1,790,439	7.3	2,357,103	9.6
86年度 (85.7~86.6)	24,326,360	100.0	2,130,375	8.8	2,214,512	9.1	1,499,544	6.2	1,855,434	7.6	2,117,274	8.7
87年度 (86.7~87.6)	25,519,415	100.0	2,321,680	9.1	2,669,732	10.5	1,501,312	5.9	2,093,792	8.2	1,741,807	6.8
88年度 (87.7~88.6)	21,568,379	100.0	1,686,915	7.8	1,473,854	6.8	1,477,790	6.9	1,638,210	7.6	1,554,369	7.2
89年度 (88.7~89.12)	39,135,081	100.0	1,781,444	4.6	1,431,410	3.7	1,901,912	4.9	2,360,259	6.0	1,965,791	5.0
90年 (90.1~90.12)	22,710,416	100.0	1,927,172	4.9	2,012,944	5.1	2,959,066	7.6	2,996,286	7.7	2,982,716	7.6
91年 (91.1~91.12)	22,710,416	100.0	2,218,609	9.8	1,707,007	7.5	1,267,791	5.6	1,717,085	7.6	2,578,521	11.4
92年 (92.1~92.12)	23,537,164	100.0			2,039,885	8.7	2,058,502	8.7	2,040,723	8.7	1,682,535	7.1
93年 (93.1~93.12)	30,106,227	100.0	2,155,481	9.2	3,109,626	10.3	1,942,537	6.5	2,306,794	7.7	1,967,896	6.5
94年 (94.1~94.12)	29,047,708	100.0	2,998,486	10.0	2,295,852	7.9	2,483,265	8.5	1,894,844	6.5	2,374,325	8.2
95年 (95.1~95.12)	30,450,904	100.0	2,284,662	7.9	2,066,378	6.8	1,624,235	5.3	1,877,566	6.2	3,239,949	10.6
96年 (96.1~96.12)	28,693,738	100.0	2,430,222	8.0	2,741,950	9.6	2,194,162	7.6	2,042,760	7.1	1,682,879	5.9
97年 (97.1~97.12)	28,481,129	100.0	1,713,336	6.0	1,978,817	6.9	2,384,184	8.4	2,621,861	9.2	2,784,034	9.8
98年 (98.1~98.12)	28,977,696	100.0	2,911,308	10.0	1,584,869	5.5	2,187,064	7.5	2,444,144	8.4	1,257,631	4.3
99年 (99.1~99.12)	22,327,164	100.0	1,577,220	7.1	2,172,273	9.7	1,894,498	8.5	2,173,082	9.7	1,707,511	7.6
100年 (100.1~100.12)	40,329,876	100.0	2,443,350	6.1	1,506,352	3.7	13,906,907	34.5	2,174,698	5.4	3,304,061	8.2
	23,658,842	100.0	1,416,399	6.0	2,156,593	9.1	1,996,653	8.4	2,932,924	12.4	2,939,256	12.4

資料來源：財政部所屬各區國稅局。

說明：遺產及贈與稅實物抵繳金額100年計4,373,033千元。

Table A-13. Net Revenues of Estate and Gift Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
192,814	4.6	182,721	4.3	238,244	5.6	241,591	5.7	626,766	14.9	808,485	19.2	677,639	16.1
707,009	14.8	254,195	5.3	230,189	4.8	348,092	7.3	367,039	7.7	435,990	9.1	714,072	15.0
410,179	8.4	415,273	8.5	304,801	6.3	488,417	10.0	386,082	7.9	397,754	8.2	562,213	11.5
508,582	7.8	515,205	7.9	529,500	8.2	402,375	6.2	400,535	6.2	530,475	8.2	538,025	8.3
341,801	5.3	401,311	6.2	294,367	4.5	341,286	5.3	681,185	10.5	621,401	9.6	1,802,217	27.7
717,408	5.6	715,602	5.6	624,399	4.9	957,233	7.4	2,846,893	22.1	1,211,291	9.4	1,651,794	12.8
751,657	5.7	757,940	5.8	1,156,519	8.8	1,012,984	7.7	883,998	6.7	1,312,204	10.0	1,595,689	12.1
1,348,829	7.0	1,392,162	7.2	1,400,224	7.3	2,023,210	10.5	1,608,131	8.3	2,356,721	12.2	1,906,242	9.9
1,994,544	9.3	1,576,983	7.3	1,585,536	7.4	1,662,668	7.7	1,500,970	7.0	2,068,566	9.6	1,880,845	8.8
2,144,884	8.8	1,917,434	7.8	1,781,791	7.3	1,747,248	7.1	1,605,447	6.6	2,343,384	9.6	1,875,970	7.7
1,931,773	7.9	2,695,602	11.1	1,627,039	6.7	2,181,283	9.0	2,163,731	8.9	2,169,389	8.9	1,740,404	7.2
1,704,445	6.7	1,303,595	5.1	2,160,074	8.5	2,568,892	10.1	1,545,280	6.1	3,708,922	14.5	2,199,884	8.6
3,253,156	15.1	1,751,394	8.1	1,582,283	7.3	1,614,091	7.5	1,800,986	8.4	1,505,651	7.0	2,229,680	10.3
3,143,423	8.0	1,965,493	5.0	1,611,777	4.1	1,839,672	4.7	2,241,758	5.7	2,191,980	5.6	2,145,836	5.5
1,676,142	4.3	1,649,062	7.3	2,090,145	9.2	1,751,832	7.7	1,751,039	7.7	2,910,929	12.8	1,529,388	6.7
1,539,008	6.8	1,652,200	7.0	1,418,285	6.0	2,089,637	8.9	2,100,990	8.9	1,712,359	7.3	2,205,470	9.4
2,381,097	10.1	1,820,760	6.0	1,900,394	6.3	2,408,186	8.0	1,971,118	6.5	2,810,709	9.3	2,365,020	7.9
4,504,701	15.0	1,772,430	6.1	2,604,866	9.0	2,537,233	8.7	3,083,856	10.6	2,304,346	7.9	1,833,126	6.3
3,578,903	12.3	2,291,945	7.5	1,902,383	6.2	3,053,578	10.0	2,938,398	9.6	3,723,840	12.2	2,277,690	7.5
3,024,720	9.9	1,537,252	5.4	2,163,643	7.5	2,418,772	8.4	3,161,711	11.0	1,757,242	6.1	3,277,175	11.4
3,371,812	11.8	2,611,884	9.2	1,556,373	5.5	2,039,343	7.2	2,240,933	7.9	2,472,559	8.7	2,142,024	7.5
3,935,781	13.8	1,797,644	6.2	1,429,649	4.9	2,658,781	9.2	2,355,856	8.1	5,976,587	20.6	2,382,201	8.2
1,991,962	6.9	579,611	2.6	2,523,123	11.3	1,663,194	7.4	1,597,785	7.2	1,821,953	8.2	1,629,487	7.3
2,987,427	13.4	1,842,622	4.6	1,745,174	4.3	1,664,508	4.1	1,574,155	3.9	2,441,576	6.1	1,847,202	4.6
5,879,271	14.6	1,159,166	4.9	1,281,056	5.4	1,956,822	8.3	1,761,102	7.4	1,525,974	6.4	1,563,225	6.6
2,969,672	12.6												

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

表A-14. 各月遺產稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	3,775,300	100.0	128,304	3.4	314,372	8.3	271,496	7.2	209,024	5.5	163,105	4.3
77年度 (76.7~77.6)	3,958,910	100.0	310,917	7.9	305,063	7.7	285,825	7.2	265,211	6.7	246,433	6.2
78年度 (77.7~78.6)	3,910,316	100.0	258,084	6.6	422,929	10.8	301,359	7.7	211,098	5.4	350,286	9.0
79年度 (78.7~79.6)	5,156,314	100.0	496,539	9.6	409,097	7.9	366,109	7.1	502,101	9.7	624,097	12.1
80年度 (79.7~80.6)	5,009,750	100.0	265,955	5.3	285,659	5.7	195,833	3.9	339,553	6.8	281,958	5.6
81年度 (80.7~81.6)	7,512,586	100.0	501,202	6.7	449,602	6.0	464,486	6.2	551,745	7.3	526,689	7.0
82年度 (81.7~82.6)	8,934,910	100.0	742,948	8.3	882,061	9.9	559,670	6.3	665,630	7.4	741,426	8.3
83年度 (82.7~83.6)	13,438,795	100.0	988,517	7.4	736,227	5.5	1,237,500	9.2	945,266	7.0	1,083,319	8.1
84年度 (83.7~84.6)	16,229,622	100.0	1,366,564	8.4	1,164,273	7.2	1,358,324	8.4	1,288,368	7.9	1,561,347	9.6
85年度 (84.7~85.6)	18,305,992	100.0	1,387,001	7.6	2,722,107	14.9	1,313,790	7.2	1,334,466	7.3	1,671,155	9.1
86年度 (85.7~86.6)	18,297,534	100.0	1,587,889	8.7	1,702,252	9.3	1,013,975	5.5	1,267,606	6.9	1,711,177	9.4
87年度 (86.7~87.6)	17,214,507	100.0	1,892,972	11.0	2,086,549	12.1	1,005,468	5.8	1,626,171	9.4	1,386,688	8.1
88年度 (87.7~88.6)	16,754,121	100.0	1,272,345	7.6	1,075,678	6.4	1,040,888	6.2	989,008	5.9	1,255,946	7.5
89年度 (88.7~89.12)	32,378,613	100.0	1,414,995	4.4	1,136,607	3.5	1,365,592	4.2	2,014,034	6.2	1,614,248	5.0
90年 (90.1~90.12)	19,462,211	100.0	1,534,841	4.7	1,738,950	5.4	2,527,635	7.8	2,652,103	8.2	2,673,823	8.3
91年 (91.1~91.12)	19,417,250	100.0	1,983,205	10.2	1,505,909	7.7	1,116,309	5.7	1,479,603	7.6	2,396,844	12.3
92年 (92.1~92.12)	24,671,271	100.0	1,827,946	9.4	1,549,372	8.0	1,802,527	9.3	1,761,333	9.1	1,303,676	6.7
93年 (93.1~93.12)	23,162,455	100.0	2,600,856	10.5	2,484,461	10.1	1,476,546	6.0	1,970,422	8.0	1,190,135	4.8
94年 (94.1~94.12)	24,109,673	100.0	1,578,463	6.8	1,883,863	8.1	2,202,890	9.5	1,314,026	5.7	2,021,653	8.7
95年 (95.1~95.12)	23,516,468	100.0	1,314,887	5.5	1,628,629	6.8	1,344,607	5.6	1,441,578	6.0	2,981,153	12.4
96年 (96.1~96.12)	21,779,848	100.0	2,022,844	8.6	2,202,077	9.4	1,953,633	8.3	1,683,166	7.2	1,330,753	5.7
97年 (97.1~97.12)	23,871,158	100.0	1,144,960	5.3	1,562,030	7.2	2,064,739	9.5	2,287,690	10.5	2,372,299	10.9
98年 (98.1~98.12)	17,224,637	100.0	2,155,489	9.0	1,222,116	5.1	1,933,758	8.1	2,128,098	8.9	976,760	4.1
99年 (99.1~99.12)	31,264,086	100.0	1,234,225	7.2	1,744,448	10.1	1,414,877	8.2	1,708,575	9.9	982,413	5.7
100年 (100.1~100.12)	15,847,227	100.0	1,983,355	6.3	1,073,659	3.4	13,340,153	42.7	1,610,869	5.2	2,632,794	8.4
			811,792	5.1	1,507,670	9.5	1,524,586	9.6	2,075,772	13.1	2,127,274	13.4

資料來源：財政部所屬各區國稅局。

說明：遺產及贈與稅實物抵繳金額100年計4,373,033千元。

Table A-14. Net Revenues of Estate Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
164,869	4.4	162,659	4.3	200,320	5.3	198,743	5.3	589,718	15.6	756,485	20.0	616,205	16.3
466,084	11.8	207,574	5.2	193,733	4.9	299,339	7.6	324,754	8.2	390,348	9.9	663,629	16.8
346,789	8.9	325,344	8.3	253,126	6.5	408,524	10.4	301,159	7.7	306,245	7.8	425,373	10.9
404,387	7.8	444,693	8.6	410,214	8.0	313,782	6.1	322,005	6.2	435,513	8.4	427,777	8.3
248,796	5.0	296,835	5.9	181,259	3.6	254,992	5.1	581,923	11.6	494,655	9.9	1,582,332	31.6
497,255	6.6	523,197	7.0	442,979	5.9	699,083	9.3	725,548	9.7	833,252	11.1	1,297,548	17.3
521,430	5.8	449,659	5.0	804,198	9.0	729,624	8.2	580,998	6.5	987,781	11.1	1,269,485	14.2
882,407	6.6	900,920	6.7	1,069,817	8.0	1,445,404	10.8	1,165,866	8.7	1,687,765	12.6	1,295,787	9.6
1,458,296	9.0	1,245,371	7.7	1,283,003	7.9	1,245,038	7.7	1,154,288	7.1	1,614,354	9.9	1,490,396	9.2
1,529,553	8.4	1,332,830	7.3	1,195,525	6.5	1,354,159	7.4	1,188,376	6.5	1,889,608	10.3	1,387,422	7.6
1,456,722	8.0	2,103,895	11.5	1,219,787	6.7	1,607,232	8.8	1,719,500	9.4	1,688,069	9.2	1,219,430	6.7
1,227,038	7.1	888,006	5.2	1,471,446	8.5	1,788,075	10.4	959,384	5.6	1,398,781	8.1	1,483,929	8.6
2,793,511	16.7	1,207,224	7.2	1,267,664	7.6	1,311,728	7.8	1,508,728	9.0	1,129,217	6.7	1,902,184	11.4
2,859,272	8.8	1,506,546	4.7	1,320,802	4.1	1,483,625	4.6	1,855,532	5.7	1,753,780	5.4	1,698,394	5.2
1,227,834	3.8	1,267,300	6.5	1,757,571	9.0	1,471,831	7.6	1,376,614	7.1	2,529,737	13.0	1,314,917	6.8
1,262,371	6.5												
		1,399,033	7.2	1,233,183	6.4	1,722,210	8.9	1,674,420	8.6	1,401,408	7.2	1,749,953	9.0
1,992,189	10.3	1,464,755	5.9	1,636,523	6.6	2,002,415	8.1	1,539,678	6.2	2,306,434	9.3	2,037,052	8.3
3,961,994	16.1	1,273,330	5.5	2,022,848	8.7	2,066,778	8.9	2,473,858	10.7	1,931,269	8.3	1,408,588	6.1
2,984,889	12.9	1,578,391	6.5	1,363,212	5.7	2,470,338	10.2	2,365,284	9.8	3,288,181	13.6	1,724,532	7.2
2,608,881	10.8	1,177,142	5.0	1,716,609	7.3	2,050,906	8.7	2,779,850	11.8	1,378,044	5.9	2,261,255	9.6
2,960,189	12.6												
		2,101,971	9.7	1,174,751	5.4	1,478,803	6.8	1,685,541	7.7	2,087,420	9.6	1,633,745	7.5
2,185,899	10.0	1,221,930	5.1	1,019,834	4.3	2,277,074	9.5	1,903,422	8.0	5,535,657	23.2	1,987,389	8.3
1,509,631	6.3	401,153	2.3	2,302,805	13.4	1,289,452	7.5	1,301,617	7.6	1,528,882	8.9	1,254,732	7.3
2,061,458	12.0	1,348,336	4.3	1,397,294	4.5	1,217,753	3.9	1,183,491	3.8	1,898,773	6.1	1,363,284	4.4
2,214,325	7.1	730,841	4.6	800,349	5.1	1,323,964	8.4	1,059,413	6.7	1,029,112	6.5	1,057,084	6.7
1,799,370	11.4												

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

表A-15. 各月贈與稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	445,296	100.0	37,251	8.4	38,892	8.7	33,836	7.6	29,825	6.7	26,231	5.9
77年度 (76.7~77.6)	813,006	100.0	86,045	10.6	91,930	11.3	50,437	6.2	36,075	4.4	37,394	4.6
78年度 (77.7~78.6)	962,795	100.0	70,601	7.3	89,748	9.3	74,264	7.7	63,634	6.6	66,389	6.9
79年度 (78.7~79.6)	1,333,827	100.0	122,879	9.2	204,070	15.3	137,435	10.3	92,123	6.9	110,994	8.3
80年度 (79.7~80.6)	1,485,944	100.0	148,835	10.0	164,147	11.0	122,979	8.3	105,280	7.1	101,927	6.9
81年度 (80.7~81.6)	5,361,590	100.0	272,981	5.1	430,303	8.0	250,361	4.7	291,545	5.4	410,642	7.7
82年度 (81.7~82.6)	4,242,713	100.0	710,278	16.7	418,071	9.9	361,882	8.5	381,282	9.0	243,384	5.7
83年度 (82.7~83.6)	5,853,498	100.0	435,563	7.4	496,690	8.5	432,487	7.4	429,818	7.3	471,387	8.1
84年度 (83.7~84.6)	5,228,118	100.0	462,224	8.8	506,933	9.7	478,479	9.2	526,855	10.1	474,261	9.1
85年度 (84.7~85.6)	6,147,016	100.0	408,025	6.6	441,313	7.2	617,072	10.0	455,973	7.4	685,948	11.2
86年度 (85.7~86.6)	6,028,826	100.0	542,486	9.0	512,260	8.5	485,569	8.1	587,828	9.8	406,097	6.7
87年度 (86.7~87.6)	8,304,908	100.0	428,708	5.2	583,183	7.0	495,844	6.0	467,621	5.6	355,119	4.3
88年度 (87.7~88.6)	4,814,258	100.0	414,570	8.6	398,176	8.3	436,902	9.1	649,202	13.5	298,423	6.2
89年度 (88.7~89.12)	6,756,468	100.0	366,449	5.4	294,803	4.4	536,320	7.9	346,225	5.1	351,543	5.2
90年 (90.1~90.12)	3,248,205	100.0	392,331	5.8	273,994	4.1	431,431	6.4	344,183	5.1	308,893	4.6
91年 (91.1~91.12)	4,119,914	100.0	235,404	7.2	201,098	6.2	151,482	4.7	237,482	7.3	181,677	5.6
92年 (92.1~92.12)	5,434,956	100.0	327,535	8.0	490,513	11.9	255,975	6.2	279,390	6.8	378,859	9.2
93年 (93.1~93.12)	5,885,253	100.0	397,630	7.3	625,165	11.5	465,991	8.6	336,372	6.2	777,761	14.3
94年 (94.1~94.12)	6,341,231	100.0	706,199	12.0	411,989	7.0	280,375	4.8	580,818	9.9	352,672	6.0
95年 (95.1~95.12)	5,177,270	100.0	1,115,335	17.6	437,749	6.9	279,628	4.4	435,988	6.9	258,796	4.1
96年 (96.1~96.12)	6,701,281	100.0	321,536	6.2	539,873	10.4	240,529	4.6	359,594	6.9	352,126	6.8
97年 (97.1~97.12)	5,106,538	100.0	568,376	8.5	416,787	6.2	319,445	4.8	334,171	5.0	411,735	6.1
98年 (98.1~98.12)	5,102,527	100.0	755,819	14.8	362,753	7.1	253,306	5.0	316,046	6.2	280,871	5.5
99年 (99.1~99.12)	9,065,790	100.0	342,995	6.7	427,825	8.4	479,621	9.4	464,507	9.1	725,098	14.2
100年 (100.1~100.12)	7,811,615	100.0	459,995	5.1	432,693	4.8	566,754	6.3	563,829	6.2	671,267	7.4
			604,607	7.7	648,923	8.3	472,067	6.0	857,152	11.0	811,982	10.4

資料來源：財政部所屬各區國稅局。

說明：遺產及贈與稅實物抵繳金額100年計4,373,033千元。

Table A-15. Net Revenues of Gift Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
27,945	6.3	20,062	4.5	37,924	8.5	42,848	9.6	37,048	8.3	52,000	11.7	61,434	13.8
240,925	29.6	46,621	5.7	36,456	4.5	48,753	6.0	42,285	5.2	45,642	5.6	50,443	6.2
63,390	6.6	89,929	9.3	51,675	5.4	79,893	8.3	84,923	8.8	91,509	9.5	136,840	14.2
104,195	7.8	70,512	5.3	119,286	8.9	88,593	6.6	78,530	5.9	94,962	7.1	110,248	8.3
93,005	6.3	104,476	7.0	113,108	7.6	86,294	5.8	99,262	6.7	126,746	8.5	219,885	14.8
220,153	4.1	192,405	3.6	181,420	3.4	258,150	4.8	2,121,345	39.6	378,039	7.1	354,246	6.6
230,227	5.4	308,281	7.3	352,321	8.3	283,360	6.7	303,000	7.1	324,423	7.6	326,204	7.7
466,422	8.0	491,242	8.4	330,407	5.6	577,806	9.9	442,265	7.6	668,956	11.4	610,455	10.4
536,248	10.3	331,612	6.3	302,533	5.8	417,630	8.0	346,682	6.6	454,212	8.7	390,449	7.5
615,331	10.0	584,604	9.5	586,266	9.5	393,089	6.4	417,071	6.8	453,776	7.4	488,548	7.9
475,051	7.9	591,707	9.8	407,252	6.8	574,051	9.5	444,231	7.4	481,320	8.0	520,974	8.6
477,407	5.7	415,589	5.0	688,628	8.3	780,817	9.4	585,896	7.1	2,310,141	27.8	715,955	8.6
459,645	9.5	544,170	11.3	314,619	6.5	302,363	6.3	292,258	6.1	376,434	7.8	327,496	6.8
284,151	4.2	458,947	6.8	290,975	4.3	356,047	5.3	386,226	5.7	438,200	6.5	447,442	6.6
448,308	6.6	381,762	11.8	332,574	10.2	280,001	8.6	374,425	11.5	381,192	11.7	214,471	6.6
276,637	8.5												
388,908	9.4	253,167	6.1	185,102	4.5	367,427	8.9	426,570	10.4	310,951	7.5	455,517	11.1
542,707	10.0	356,005	6.6	263,871	4.9	405,771	7.5	431,440	7.9	504,275	9.3	327,968	6.0
594,014	10.1	499,100	8.5	582,018	9.9	470,455	8.0	609,998	10.4	373,077	6.3	424,538	7.2
415,839	6.6	713,554	11.3	539,171	8.5	583,240	9.2	573,114	9.0	435,659	6.9	553,158	8.7
411,623	8.0	360,110	7.0	447,034	8.6	367,866	7.1	381,861	7.4	379,198	7.3	1,015,920	19.6
1,749,882	26.1	509,913	7.6	381,622	5.7	560,540	8.4	555,392	8.3	385,139	5.7	508,279	7.6
482,331	9.4	575,714	11.3	409,815	8.0	381,707	7.5	452,434	8.9	440,930	8.6	394,812	7.7
925,969	18.1	178,458	3.5	220,318	4.3	373,742	7.3	296,168	5.8	293,071	5.7	374,755	7.3
3,664,946	40.4	494,286	5.5	347,880	3.8	446,755	4.9	390,664	4.3	542,803	6.0	483,918	5.3
1,170,302	15.0	428,325	5.5	480,707	6.2	632,858	8.1	701,689	9.0	496,862	6.4	506,141	6.5

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

表A-16. 各月貨物稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	51,804,638	100.0	3,768,128	7.3	3,753,969	7.2	3,675,861	7.1	3,806,177	7.3	4,002,055	7.7
77年度 (76.7~77.6)	66,104,918	100.0	5,060,571	7.7	5,127,131	7.8	5,380,711	8.1	4,309,123	6.5	5,617,978	8.5
78年度 (77.7~78.6)	79,869,502	100.0	6,009,592	7.5	6,936,053	8.7	5,623,104	7.0	5,771,651	7.2	6,099,927	7.6
79年度 (78.7~79.6)	85,060,733	100.0	6,849,536	8.1	7,378,938	8.7	6,159,111	7.2	6,897,705	8.1	6,233,055	7.3
80年度 (79.7~80.6)	85,823,145	100.0	7,204,848	8.4	8,703,713	10.1	6,873,244	8.0	5,562,904	6.5	6,461,753	7.5
81年度 (80.7~81.6)	113,470,312	100.0	7,826,336	6.9	10,031,985	8.8	8,691,094	7.7	9,016,732	7.9	8,122,710	7.2
82年度 (81.7~82.6)	136,498,979	100.0	10,561,227	7.7	10,713,879	7.8	10,206,810	7.5	11,761,411	8.6	10,736,897	7.9
83年度 (82.7~83.6)	143,791,447	100.0	10,881,197	7.6	12,575,957	8.7	10,666,164	7.4	11,353,291	7.9	11,224,607	7.8
84年度 (83.7~84.6)	156,757,276	100.0	11,968,780	7.6	14,927,385	9.5	10,703,003	6.8	11,964,194	7.6	13,227,309	8.4
85年度 (84.7~85.6)	154,673,473	100.0	14,431,577	9.3	12,984,000	8.4	13,261,735	8.6	12,274,434	7.9	11,986,475	7.7
86年度 (85.7~86.6)	146,444,927	100.0	8,845,382	6.0	14,558,153	9.9	10,743,688	7.3	10,792,577	7.4	12,814,640	8.8
87年度 (86.7~87.6)	150,363,093	100.0	9,828,930	6.5	13,169,628	8.8	11,093,845	7.4	11,975,213	8.0	13,568,772	9.0
88年度 (87.7~88.6)	145,497,149	100.0	6,604,131	4.5	12,440,539	8.6	8,582,638	5.9	17,109,568	11.8	13,107,915	9.0
89年度 (88.7~89.12)	219,424,756	100.0	11,359,627	5.2	12,781,686	5.8	11,083,867	5.1	11,794,240	5.4	11,334,289	5.2
90年 (90.1~90.12)	133,883,209	100.0	14,218,376	6.5	10,719,009	4.9	13,138,674	6.0	11,487,397	5.2	12,230,261	5.6
91年 (91.1~91.12)	143,641,480	100.0	11,830,987	8.8	11,413,342	8.5	9,900,540	7.4	10,093,500	7.5	11,556,424	8.6
92年 (92.1~92.12)	146,011,511	100.0	12,470,025	8.7	13,488,479	9.4	11,569,803	8.1	12,469,385	8.7	13,083,570	9.1
93年 (93.1~93.12)	159,643,630	100.0	11,832,169	8.1	12,786,772	8.8	11,020,687	7.5	14,139,846	9.7	10,385,044	7.1
94年 (94.1~94.12)	168,410,908	100.0	12,981,975	8.1	13,379,493	8.4	12,623,691	7.9	12,860,684	8.1	13,197,821	8.3
95年 (95.1~95.12)	159,201,482	100.0	15,398,233	9.1	14,751,269	8.8	13,884,010	8.2	14,854,355	8.8	12,258,434	7.3
96年 (96.1~96.12)	149,036,726	100.0	13,442,875	8.4	13,209,128	8.3	11,869,428	7.5	12,339,989	7.8	12,812,950	8.0
97年 (97.1~97.12)	126,659,613	100.0	12,497,888	8.4	16,084,814	10.8	9,352,584	6.3	14,466,969	9.7	11,056,690	7.4
98年 (98.1~98.12)	127,878,770	100.0	9,888,406	7.8	9,827,914	7.8	8,683,633	6.9	9,290,128	7.3	6,182,497	4.9
99年 (99.1~99.12)	150,777,174	100.0	11,053,012	8.6	10,580,883	8.3	11,044,540	8.6	10,727,814	8.4	11,413,017	8.9
100年 (100.1~100.12)	164,876,634	100.0	7,082,947	4.7	16,498,982	10.9	14,679,674	9.7	6,964,404	4.6	17,334,443	11.5
			7,733,230	4.7	17,262,901	10.5	16,821,723	10.2	7,714,140	4.7	20,228,446	12.3

資料來源：財政部所屬各區國稅局。

Table A-16. Net Revenues of Commodity Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
4,587,651	8.9	3,802,573	7.3	3,805,146	7.3	4,103,466	7.9	5,331,501	10.3	5,178,424	10.0	5,989,687	11.6
5,166,316	7.8	4,496,705	6.8	5,356,652	8.1	5,617,169	8.5	5,713,538	8.6	6,647,238	10.1	7,611,786	11.5
6,370,642	8.0	5,810,780	7.3	6,141,056	7.7	6,589,778	8.3	7,095,203	8.9	8,332,140	10.4	9,089,576	11.4
5,992,220	7.0	5,620,321	6.6	7,504,485	8.8	8,771,057	10.3	8,199,753	9.6	9,984,020	11.7	5,470,532	6.4
6,331,745	7.4	6,262,946	7.3	6,790,456	7.9	5,100,891	5.9	6,108,208	7.1	9,804,354	11.4	10,618,083	12.4
8,628,818	7.6	8,140,379	7.2	9,181,292	8.1	8,948,221	7.9	10,410,339	9.2	10,258,053	9.0	14,214,353	12.5
10,610,146	7.8	9,633,148	7.1	10,762,686	7.9	11,875,373	8.7	13,293,150	9.7	12,360,662	9.1	13,983,590	10.2
10,408,647	7.2	11,221,239	7.8	13,039,765	9.1	10,164,744	7.1	12,397,617	8.6	13,801,840	9.6	16,056,379	11.2
10,349,811	6.6	10,157,870	6.5	15,179,670	9.7	12,024,831	7.7	16,520,624	10.5	14,934,935	9.5	14,798,864	9.4
11,177,402	7.2	10,395,016	6.7	13,012,826	8.4	11,785,434	7.6	12,297,290	8.0	13,150,386	8.5	17,916,898	11.6
11,171,490	7.6	11,251,023	7.7	13,977,268	9.5	10,454,640	7.1	12,239,335	8.4	14,016,544	9.6	15,580,187	10.6
12,014,233	8.0	11,088,424	7.4	15,064,340	10.0	11,964,797	8.0	13,407,210	8.9	11,870,765	7.9	15,316,936	10.2
11,153,962	7.7	12,123,538	8.3	13,209,205	9.1	11,129,227	7.6	13,424,554	9.2	12,409,853	8.5	14,202,019	9.8
12,318,561	5.6	12,296,814	5.6	12,602,415	5.7	12,070,603	5.5	11,632,026	5.3	13,192,420	6.0	12,367,216	5.6
12,797,275	5.8	9,053,012	6.8	13,282,207	9.9	10,971,634	8.2	11,438,526	8.5	12,436,394	9.3	11,851,301	8.9
10,055,342	7.5												
		9,744,891	6.8	11,641,603	8.1	9,740,972	6.8	12,071,080	8.4	12,239,158	8.5	12,894,798	9.0
12,227,716	8.5	10,814,893	7.4	12,516,533	8.6	10,389,468	7.1	12,248,316	8.4	12,775,624	8.7	11,978,851	8.2
15,123,308	10.4	9,367,443	5.9	14,917,506	9.3	15,059,265	9.4	11,804,398	7.4	13,288,523	8.3	13,961,664	8.7
16,201,167	10.1	10,494,193	6.2	17,043,380	10.1	13,141,024	7.8	14,966,998	8.9	14,323,651	8.5	14,529,068	8.6
12,766,293	7.6	10,119,220	6.4	15,385,109	9.7	15,659,317	9.8	12,227,274	7.7	13,563,599	8.5	14,982,513	9.4
13,590,080	8.5												
		9,187,406	6.2	10,420,576	7.0	15,808,001	10.6	13,099,463	8.8	9,633,878	6.5	16,159,369	10.8
11,269,088	7.6	10,907,165	8.6	13,032,269	10.3	10,239,397	8.1	13,905,608	11.0	10,984,673	8.7	11,524,428	9.1
12,193,495	9.6	4,284,706	3.4	13,793,415	10.8	9,696,255	7.6	11,994,488	9.4	9,196,950	7.2	10,718,423	8.4
13,375,267	10.5	8,888,679	5.9	8,777,603	5.8	13,864,388	9.2	13,282,522	8.8	12,325,029	8.2	14,372,072	9.5
16,706,431	11.1	6,511,279	3.9	15,849,783	9.6	14,370,172	8.7	10,912,026	6.6	17,423,850	10.6	16,288,612	9.9
13,760,472	8.3												

Source : Various District National Tax Administrations of Ministry of Finance.

表A-17. 各月菸酒稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7~77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7~78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7~79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7~80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7~81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7~82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7~83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7~84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7~85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7~86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7~87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7~88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7~89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1~90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1~91.12)	41,188,051	100.0	4,091,450	9.9	3,552,573	8.6	4,259,850	10.3	4,038,881	9.8	3,487,761	8.5
92年 (92.1~92.12)	49,772,631	100.0	3,852,892	7.7	4,273,159	8.6	4,339,105	8.7	4,487,092	9.0	3,975,907	8.0
93年 (93.1~93.12)	48,336,188	100.0	4,270,026	8.8	3,762,087	7.8	4,614,838	9.5	3,902,603	8.1	4,156,695	8.6
94年 (94.1~94.12)	50,443,151	100.0	3,728,124	7.4	4,133,629	8.2	4,159,139	8.2	4,290,690	8.5	4,489,860	8.9
95年 (95.1~95.12)	51,041,996	100.0	4,058,492	8.0	4,063,447	8.0	4,948,030	9.7	4,361,918	8.5	4,222,923	8.3
96年 (96.1~96.12)	50,415,193	100.0	4,446,654	8.8	4,549,991	9.0	4,184,799	8.3	4,081,105	8.1	4,500,249	8.9
97年 (97.1~97.12)	49,506,301	100.0	4,129,019	8.3	4,063,384	8.2	4,540,032	9.2	3,765,588	7.6	4,043,171	8.2
98年 (98.1~98.12)	45,349,092	100.0	3,554,800	7.8	3,152,729	7.0	3,459,188	7.6	3,561,984	7.9	3,456,937	7.6
99年 (99.1~99.12)	44,516,115	100.0	3,748,277	8.4	4,898,718	11.0	2,875,901	6.5	4,378,416	9.8	3,095,923	7.0
100年 (100.1~100.12)	44,660,361	100.0	3,819,259	8.6	4,254,083	9.5	4,199,230	9.4	3,664,591	8.2	3,467,384	7.8

資料來源：各縣市稽徵單位。
說明：菸酒稅自91年度起開徵。

Table A-17. Net Revenues of Tobacco and Alcohol Tax

Unit : NT\$ 1,000

[illegible]

Source : Tax Collection units of each county/city government.

Explanation : Since 2002, The Tobacco and Alcohol Tax was established .

表A-18. 各月證券交易稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	2,659,791	100.0	310	0.0	-156	-0.0	57	0.0	96	0.0	89	0.0
77年度 (76.7~77.6)	13,631,759	100.0	523,481	3.8	925,091	6.8	1,433,784	10.5	1,122,578	8.2	682,180	5.0
78年度 (77.7~78.6)	30,218,532	100.0	1,808,368	6.0	2,942,515	9.7	3,464,030	11.5	712,200	2.4	4,123,729	13.6
79年度 (78.7~79.6)	106,727,238	100.0	2,505,046	2.3	4,919,909	4.6	4,431,814	4.2	3,944,044	3.7	4,753,527	4.5
80年度 (79.7~80.6)	77,004,963	100.0	7,362,296	9.6	6,199,907	8.1	2,951,409	3.8	3,318,600	4.3	7,674,671	10.0
81年度 (80.7~81.6)	42,316,258	100.0	3,418,083	8.1	3,732,207	8.8	2,629,066	6.2	2,119,227	5.0	3,184,716	7.5
82年度 (81.7~82.6)	27,926,655	100.0	3,272,907	11.7	2,726,835	9.8	2,137,645	7.7	2,121,241	7.6	1,169,961	4.2
83年度 (82.7~83.6)	39,422,440	100.0	1,220,795	3.1	1,192,932	3.0	998,828	2.5	1,531,384	3.9	2,222,219	5.6
84年度 (83.7~84.6)	49,223,391	100.0	6,076,397	12.3	7,357,021	14.9	4,669,564	9.5	4,926,034	10.0	2,779,402	5.6
85年度 (84.7~85.6)	33,920,306	100.0	2,733,980	8.1	2,447,989	7.2	2,775,134	8.2	2,121,894	6.3	1,453,729	4.3
86年度 (85.7~86.6)	79,118,234	100.0	3,242,865	4.1	2,936,806	3.7	3,001,269	3.8	3,208,618	4.1	5,388,381	6.8
87年度 (86.7~87.6)	119,683,379	100.0	16,590,425	13.9	13,063,131	10.9	8,484,881	7.1	7,515,048	6.3	7,995,686	6.7
88年度 (87.7~88.6)	84,677,346	100.0	8,232,237	9.7	5,841,257	6.9	6,541,441	7.7	5,731,650	6.8	7,801,508	9.2
89年度 (88.7~89.12)	160,292,243	100.0	10,319,619	6.4	8,306,754	5.2	7,077,287	4.4	6,968,191	4.3	8,282,797	5.2
90年 (90.1~90.12)	63,899,313	100.0	6,438,188	4.0	6,325,124	3.9	7,239,772	4.5	5,809,624	3.6	6,114,573	3.8
91年 (91.1~91.12)	63,899,313	100.0	3,090,711	4.8	4,087,522	6.4	2,296,871	3.6	3,299,192	5.2	6,086,648	9.5
92年 (92.1~92.12)	76,794,435	100.0	5,337,517	7.0	4,890,925	6.4	3,577,162	4.7	5,238,754	6.8	6,317,507	8.2
93年 (93.1~93.12)	69,283,205	100.0	10,321,506	14.9	7,174,534	10.4	6,228,414	9.0	7,395,289	10.7	6,045,776	8.7
94年 (94.1~94.12)	84,148,343	100.0	4,263,731	5.1	4,120,590	4.9	6,076,393	7.2	5,645,672	6.7	5,313,114	6.3
95年 (95.1~95.12)	68,203,675	100.0	6,557,665	9.6	7,046,665	10.3	4,788,994	7.0	5,091,751	7.5	5,955,309	8.7
96年 (96.1~96.12)	89,954,385	100.0	5,760,709	6.4	6,343,929	7.1	5,954,844	6.6	6,582,753	7.3	8,238,778	9.2
97年 (97.1~97.12)	128,894,627	100.0	19,126,971	14.8	14,852,294	11.5	9,392,973	7.3	12,611,270	9.8	10,713,067	8.3
98年 (98.1~98.12)	90,630,291	100.0	7,718,856	8.5	6,675,841	7.4	6,406,735	7.1	4,278,619	4.7	3,881,264	4.3
99年 (99.1~99.12)	105,956,213	100.0	10,496,559	9.9	8,288,299	7.8	9,535,413	9.0	9,953,598	9.4	8,228,092	7.8
100年 (100.1~100.12)	104,574,112	100.0	7,580,234	7.2	10,182,868	9.7	9,396,777	9.0	8,894,470	8.5	8,147,591	7.8
	93,990,479	100.0	8,158,546	8.7	10,669,490	11.4	7,356,073	7.8	6,085,033	6.5	6,960,613	7.4

資料來源：財政部所屬各區國稅局。

Table A-18. Net Revenues of Securities Transactions Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
50	0.0	218,581	8.2	311,296	11.7	402,521	15.1	653,813	24.6	643,189	24.2	429,945	16.2
766,291	5.6	686,089	5.0	921,774	6.8	1,169,107	8.6	1,362,876	10.0	1,965,832	14.4	2,072,676	15.2
2,730,671	9.0	824,872	2.7	1,056,538	3.5	2,288,540	7.6	2,796,840	9.3	4,100,417	13.6	3,369,812	11.2
3,659,366	3.4	12,951,891	12.1	19,029,443	17.8	17,078,100	16.0	12,618,726	11.8	11,197,708	10.5	9,637,664	9.0
7,636,007	9.9	4,630,206	6.0	5,718,762	7.4	6,543,074	8.5	9,596,616	12.5	10,080,099	13.1	5,293,316	6.9
2,888,645	6.8	5,871,873	13.9	4,377,383	10.3	3,703,431	8.8	2,286,361	5.4	3,375,082	8.0	4,730,184	11.2
1,327,362	4.8	969,445	3.5	2,368,803	8.5	4,974,918	17.8	3,419,420	12.2	2,190,399	7.8	1,247,719	4.5
5,610,642	14.2	6,462,326	16.4	3,581,087	9.1	3,631,965	9.2	4,091,732	10.4	4,511,160	11.4	4,367,370	11.1
5,898,496	12.0	3,672,935	7.5	2,840,521	5.8	3,039,850	6.2	2,932,552	6.0	2,611,925	5.3	2,418,694	4.9
3,164,249	9.3	2,173,387	6.4	1,010,106	3.0	1,976,499	5.8	5,626,045	16.6	4,438,009	13.1	3,999,285	11.8
4,446,668	5.6	6,390,352	8.1	7,405,097	9.4	11,486,181	14.5	11,873,963	15.0	7,995,408	10.1	11,742,626	14.8
10,590,034	8.8	5,380,964	4.5	12,892,602	10.8	12,339,008	10.3	9,412,251	7.9	6,953,581	5.8	8,465,768	7.1
5,706,308	6.7	4,739,289	5.6	3,034,811	3.6	7,671,680	9.1	9,112,763	10.8	8,640,323	10.2	11,624,079	13.7
11,010,215	6.9	14,280,231	8.9	11,323,431	7.1	14,544,445	9.1	15,299,777	9.5	9,137,709	5.7	8,294,219	5.2
3,520,287	2.2	5,523,464	8.6	8,365,486	13.1	7,792,164	12.2	5,588,853	8.7	4,249,020	6.6	3,464,675	5.4
10,054,707	15.7												
5,620,895	7.3	11,617,966	15.1	4,716,195	6.1	9,631,826	12.5	9,060,587	11.8	5,935,029	7.7	4,850,072	6.3
5,132,351	7.4	7,075,944	10.2	2,888,916	4.2	3,198,158	4.6	3,762,954	5.4	3,197,476	4.6	6,861,887	9.9
4,784,690	5.7	5,799,159	6.9	10,676,707	12.7	13,318,894	15.8	11,669,725	13.9	7,101,811	8.4	5,377,857	6.4
8,886,124	13.0	4,031,354	5.9	3,867,392	5.7	6,535,588	9.6	4,442,023	6.5	4,613,729	6.8	6,387,081	9.4
9,413,645	10.5	9,262,705	10.3	5,272,525	5.9	7,639,103	8.5	8,230,526	9.1	10,180,470	11.3	7,074,398	7.9
8,291,923	6.4	10,479,389	8.1	4,410,191	3.4	10,100,866	7.8	8,872,219	6.9	8,352,496	6.5	11,690,968	9.1
4,999,451	5.5	10,218,414	11.3	5,752,029	6.3	11,116,363	12.3	11,523,208	12.7	10,677,453	11.8	7,382,058	8.1
11,576,472	10.9	3,168,089	3.0	3,968,428	3.7	7,526,331	7.1	10,767,586	10.2	11,307,109	10.7	11,140,237	10.5
11,787,660	11.3	10,934,463	10.5	5,091,517	4.9	8,550,027	8.2	9,626,058	9.2	8,007,534	7.7	6,374,913	6.1
5,641,765	6.0	9,112,182	9.7	6,490,635	6.9	10,177,247	10.8	7,387,359	7.9	8,288,581	8.8	7,662,955	8.2

Source : Various District National Tax Administrations of Ministry of Finance.

表A-19. 各月期貨交易稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7~77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7~78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7~79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7~80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7~81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7~82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7~83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7~84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7~85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7~86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7~87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7~88.6)	1,204,178	100.0	—	—	19,544	1.6	55,993	4.6	78,160	6.5	98,814	8.2
89年度 (88.7~89.12)	2,483,622	100.0	154,551 123,145	6.2 5.0	178,618 118,058	7.2 4.8	116,832 133,386	4.7 5.4	98,356 136,771	4.0 5.5	132,547 171,680	5.3 6.9
90年 (90.1~90.12)	1,862,161	100.0	105,535	5.7	156,749	8.4	128,773	6.9	181,056	9.7	204,125	11.0
91年 (91.1~91.12)	2,864,026	100.0	—	—	—	—	—	—	—	—	—	—
92年 (92.1~92.12)	4,805,704	100.0	266,802	9.3	216,499	7.6	214,051	7.5	276,357	9.6	274,663	9.6
93年 (93.1~93.12)	8,272,379	100.0	593,426	12.3	500,474	10.4	547,699	11.4	566,645	11.8	535,840	11.2
94年 (94.1~94.12)	6,341,673	100.0	579,308	7.0	477,726	5.8	563,526	6.8	574,183	6.9	660,353	8.0
95年 (95.1~95.12)	4,072,486	100.0	580,698	9.2	545,497	8.6	478,914	7.6	519,194	8.2	552,597	8.7
96年 (96.1~96.12)	5,757,834	100.0	304,782	7.5	322,883	7.9	327,493	8.0	264,792	6.5	289,456	7.1
97年 (97.1~97.12)	6,691,514	100.0	739,341	12.8	749,312	13.0	387,946	6.7	503,399	8.7	660,207	11.5
98年 (98.1~98.12)	3,749,691	100.0	709,557	10.6	597,748	8.9	621,022	9.3	335,038	5.0	270,756	4.0
99年 (99.1~99.12)	4,556,136	100.0	337,951	9.0	329,870	8.8	371,404	9.9	368,276	9.8	307,772	8.2
100年 (100.1~100.12)	5,859,643	100.0	334,946	7.4	356,328	7.8	365,468	8.0	389,210	8.5	385,196	8.5
			449,738	7.7	744,501	12.7	543,084	9.3	379,996	6.5	496,620	8.5

資料來源：財政部所屬各區國稅局。

說明：期貨交易稅自88年度起開徵。

Table A-19. Net Revenues of Futures Transactions Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
126,086	10.5	119,467	9.9	105,502	8.8	148,331	12.3	160,408	13.3	147,038	12.2	144,835	12.0
111,955	4.5	154,156	6.2	120,111	4.8	162,422	6.5	202,933	8.2	128,688	5.2	102,339	4.1
137,074	5.5	143,061	7.7	160,094	8.6	129,683	7.0	105,543	5.7	126,933	6.8	104,448	5.6
316,161	17.0												
		292,310	10.2	133,080	4.6	249,385	8.7	230,856	8.1	261,250	9.1	232,791	8.1
215,982	7.5	243,271	5.1	185,206	3.9	215,603	4.5	290,517	6.0	265,300	5.5	353,286	7.4
508,437	10.6	461,136	5.6	735,582	8.9	1,175,144	14.2	882,642	10.7	861,932	10.4	749,700	9.1
551,147	6.7	537,415	8.5	360,422	5.7	568,620	9.0	482,351	7.6	502,431	7.9	620,751	9.8
592,783	9.3	324,496	8.0	265,602	6.5	346,858	8.5	371,169	9.1	446,423	11.0	446,457	11.0
362,075	8.9												
		382,877	6.6	198,137	3.4	401,930	7.0	345,339	6.0	368,260	6.4	442,495	7.7
578,591	10.0	746,918	11.2	404,077	6.0	754,747	11.3	683,383	10.2	652,266	9.7	663,731	9.9
252,271	3.8	140,345	3.7	186,538	5.0	281,651	7.5	385,504	10.3	329,878	8.8	363,331	9.7
347,171	9.3	380,093	8.3	299,207	6.6	387,196	8.5	363,089	8.0	470,868	10.3	370,490	8.1
454,045	10.0	403,489	6.9	362,803	6.2	595,288	10.2	435,745	7.4	511,958	8.7	523,659	8.9
412,762	7.0												

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 1999, The Futures Transactions Tax was established.

表A-20. 各月營業稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	62,219,475	100.0	4,698,104	7.6	5,222,634	8.4	4,853,192	7.8	4,182,487	6.7	5,621,760	9.0
77年度 (76.7~77.6)	73,720,835	100.0	5,983,422	8.1	5,984,760	8.1	5,691,056	7.7	5,731,490	7.8	6,432,944	8.7
78年度 (77.7~78.6)	77,771,053	100.0	7,580,691	9.7	-2,191,131	-2.8	16,528,359	21.3	-3,560,216	-4.6	16,987,974	21.8
79年度 (78.7~79.6)	111,878,998	100.0	21,239,375	19.0	-2,760,704	-2.5	20,639,844	18.4	-3,230,303	-2.9	21,132,380	18.9
80年度 (79.7~80.6)	122,444,581	100.0	25,652,631	21.0	-3,281,302	-2.7	22,953,977	18.7	-3,881,373	-3.2	23,854,553	19.5
81年度 (80.7~81.6)	147,007,525	100.0	31,029,726	21.1	-3,953,599	-2.7	26,524,513	18.0	-4,373,277	-3.0	27,459,872	18.7
82年度 (81.7~82.6)	168,972,594	100.0	32,477,736	19.2	-4,293,272	-2.5	30,795,207	18.2	-4,468,312	-2.6	31,863,227	18.9
83年度 (82.7~83.6)	196,095,010	100.0	36,420,372	18.6	-3,165,947	-1.6	34,521,932	17.6	-3,626,961	-1.8	36,398,457	18.6
84年度 (83.7~84.6)	214,246,597	100.0	39,175,104	18.3	-2,270,282	-1.1	37,111,112	17.3	-3,818,727	-1.8	38,998,813	18.2
85年度 (84.7~85.6)	216,837,016	100.0	42,196,195	19.5	-3,804,436	-1.8	39,984,421	18.4	-5,027,269	-2.3	40,649,817	18.7
86年度 (85.7~86.6)	223,450,300	100.0	41,624,138	18.6	-4,481,656	-2.0	39,322,303	17.6	-3,883,867	-1.7	41,845,970	18.7
87年度 (86.7~87.6)	243,997,937	100.0	45,989,016	18.8	-5,286,837	-2.2	45,288,216	18.6	-6,368,267	-2.6	46,465,764	19.0
88年度 (87.7~88.6)	251,782,137	100.0	49,766,894	19.8	-7,153,383	-2.8	48,275,996	19.2	-6,426,648	-2.6	48,545,679	19.3
89年度 (88.7~89.12)	324,409,658	100.0	51,004,943	15.7	-6,438,102	-2.0	40,800,341	12.6	-7,178,357	-2.2	40,696,279	12.5
90年 (90.1~90.12)	203,707,318	100.0	46,054,410	14.2	-9,629,177	-3.0	45,378,356	14.0	-10,847,619	-3.3	43,488,819	13.4
91年 (91.1~91.12)	214,734,692	100.0	38,701,536	19.0	-5,472,821	-2.7	38,554,076	18.9	-5,020,994	-2.5	39,542,685	19.4
92年 (92.1~92.12)	197,521,003	100.0	36,709,909	17.1	-5,087,630	-2.4	33,833,324	15.8	-3,703,046	-1.7	37,275,226	17.4
93年 (93.1~93.12)	233,459,833	100.0	33,130,953	16.8	-1,710,677	-0.9	35,323,532	17.9	-1,254,952	-0.6	36,764,542	18.6
94年 (94.1~94.12)	237,531,217	100.0	42,607,169	18.3	-4,716,205	-2.0	41,527,046	17.8	-3,140,522	-1.3	40,078,495	17.2
95年 (95.1~95.12)	236,931,350	100.0	40,137,856	16.9	-1,252,010	-0.5	44,020,711	18.5	-2,617,760	-1.1	44,487,425	18.7
96年 (96.1~96.12)	246,136,725	100.0	42,917,446	18.1	-3,129,528	-1.3	43,688,539	18.4	-2,793,215	-1.2	44,665,724	18.9
97年 (97.1~97.12)	243,960,817	100.0	47,531,663	19.3	-1,637,403	-0.7	42,670,660	17.3	-2,635,667	-1.1	47,293,324	19.2
98年 (98.1~98.12)	223,503,049	100.0	48,007,075	19.7	-2,970,964	-1.2	48,834,570	20.0	-12,308,824	-5.0	43,672,324	17.9
99年 (99.1~99.12)	268,213,690	100.0	43,344,325	19.4	-4,279,170	-1.9	42,505,572	19.0	-6,270,115	-2.8	45,811,601	20.5
100年 (100.1~100.12)	283,884,285	100.0	52,001,076	19.4	-3,727,244	-1.4	48,543,921	18.1	-6,647,743	-2.5	49,609,478	18.5
			51,261,933	18.1	-7,064,535	-2.5	49,349,327	17.4	-6,028,385	-2.1	57,715,892	20.3

資料來源：財政部所屬各機關及各縣市稽徵單位。
說明：本表不包括教育捐在內。

Table A-20. Net Revenues of Business Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
5,344,258	8.6	5,987,650	9.6	5,112,660	8.2	3,944,709	6.3	5,891,564	9.5	6,084,135	9.8	5,276,322	8.5
6,095,692	8.3	6,793,561	9.2	6,024,996	8.2	5,108,505	6.9	6,548,837	8.9	6,882,635	9.3	6,442,937	8.7
-2,811,526	-3.6	18,559,668	23.9	-3,071,114	-3.9	16,214,417	20.8	-2,159,212	-2.8	19,247,760	24.7	-3,554,617	-4.6
-2,801,436	-2.5	22,325,935	20.0	-1,473,976	-1.3	20,654,642	18.5	-2,327,778	-2.1	22,412,346	20.0	-3,931,327	-3.5
-3,908,984	-3.2	25,505,062	20.8	-3,627,949	-3.0	23,101,510	18.9	-2,799,006	-2.3	24,769,893	20.2	-5,894,431	-4.8
-4,291,373	-2.9	28,830,825	19.6	-3,572,688	-2.4	26,308,168	17.9	-2,592,524	-1.8	28,918,816	19.7	-3,280,934	-2.2
-3,725,004	-2.2	32,000,389	18.9	-3,095,829	-1.8	30,624,923	18.1	-2,967,475	-1.8	33,885,209	20.1	-4,124,205	-2.4
-3,879,100	-2.0	37,278,015	19.0	-4,321,470	-2.2	35,280,626	18.0	-2,844,183	-1.5	36,258,804	18.5	-2,225,535	-1.1
-3,616,853	-1.7	40,186,850	18.8	-4,134,602	-1.9	38,878,188	18.1	-2,519,421	-1.2	40,268,049	18.8	-4,011,634	-1.9
-5,509,562	-2.5	41,095,130	19.0	-4,566,626	-2.1	37,923,599	17.5	-2,827,706	-1.3	40,364,463	18.6	-3,641,010	-1.7
-5,252,387	-2.4	44,205,554	19.8	-5,527,993	-2.5	40,399,317	18.1	-3,302,227	-1.5	44,320,140	19.8	-5,818,992	-2.6
-5,674,209	-2.3	48,217,884	19.8	-6,244,294	-2.6	45,033,141	18.5	-4,623,702	-1.9	47,725,324	19.6	-6,524,099	-2.7
-6,727,361	-2.7	49,262,243	19.6	-6,888,295	-2.7	45,010,270	17.9	-4,476,085	-1.8	48,684,797	19.3	-6,091,970	-2.4
-6,768,820	-2.1	44,516,010	13.7	-9,293,125	-2.9	41,857,350	12.9	-5,863,274	-1.8	43,724,048	13.5	-8,272,784	-2.6
-8,819,640	-2.7	43,599,858	21.4	-6,100,662	-3.0	41,193,696	20.2	-7,890,026	-3.9	40,130,850	19.7	-7,475,760	-3.7
-6,055,120	-3.0												
		43,965,076	20.5	-2,117,696	-1.0	38,383,376	17.9	1,595,580	0.7	36,837,666	17.2	-3,618,749	-1.7
661,656	0.3	32,792,749	16.6	-4,685,426	-2.4	32,990,070	16.7	2,055,791	1.0	35,181,227	17.8	-4,793,526	-2.4
1,726,720	0.9	34,495,184	14.8	-36,576	-0.0	41,404,376	17.7	2,335,283	1.0	39,103,932	16.7	-2,401,397	-1.0
2,203,048	0.9	39,965,597	16.8	-9,391,322	-4.0	43,566,903	18.3	2,630,805	1.1	41,045,931	17.3	-6,088,915	-2.6
1,025,996	0.4	39,515,989	16.7	-6,921,262	-2.9	45,558,490	19.2	-1,892,820	-0.8	39,704,955	16.8	-2,444,882	-1.0
-1,938,086	-0.8												
		36,669,336	14.9	-18,168,708	-7.4	55,403,595	22.5	731,335	0.3	42,045,237	17.1	-5,330,615	-2.2
1,563,968	0.6	47,042,279	19.3	-11,969,779	-4.9	44,356,746	18.2	-618,620	-0.3	45,410,805	18.6	-1,440,548	-0.6
-4,054,247	-1.7	21,495,526	9.6	6,474,806	2.9	37,956,193	17.0	-3,796,572	-1.7	35,230,679	15.8	1,417,979	0.6
3,612,225	1.6	43,184,001	16.1	-28,651,356	-10.7	67,757,367	25.3	-2,600,224	-1.0	48,162,237	18.0	-3,371,417	-1.3
3,953,594	1.5	44,499,804	15.7	-15,695,878	-5.5	59,228,300	20.9	385,813	0.1	52,179,166	18.4	-6,219,575	-2.2
4,272,423	1.5												

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation : Education Surtax is excluded.

表A-21. 各月印花稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	2,558,160	100.0	193,902	7.6	173,524	6.8	173,492	6.8	173,604	6.8	192,495	7.5
77年度 (76.7~77.6)	3,061,331	100.0	249,358	8.1	232,387	7.6	225,213	7.4	218,140	7.1	239,842	7.8
78年度 (77.7~78.6)	3,298,642	100.0	213,309	6.5	292,746	8.9	277,091	8.4	157,112	4.8	413,105	12.5
79年度 (78.7~79.6)	3,604,109	100.0	479,500	13.3	114,198	3.2	451,656	12.5	94,197	2.6	480,755	13.3
80年度 (79.7~80.6)	4,000,579	100.0	513,015	12.8	127,484	3.2	521,147	13.0	102,047	2.6	522,300	13.1
81年度 (80.7~81.6)	5,028,242	100.0	607,119	12.1	195,901	3.9	604,134	12.0	147,764	2.9	599,411	11.9
82年度 (81.7~82.6)	5,482,505	100.0	653,921	11.9	212,474	3.9	603,162	11.0	182,450	3.3	717,509	13.1
83年度 (82.7~83.6)	6,177,595	100.0	698,631	11.3	278,541	4.5	718,007	11.6	200,554	3.2	747,976	12.1
84年度 (83.7~84.6)	6,737,279	100.0	753,611	11.2	300,066	4.5	839,954	12.5	218,285	3.2	822,429	12.2
85年度 (84.7~85.6)	6,917,207	100.0	792,010	11.4	293,274	4.2	901,549	13.0	227,070	3.3	900,998	13.0
86年度 (85.7~86.6)	6,755,037	100.0	791,842	11.7	247,108	3.7	824,313	12.2	217,907	3.2	810,286	12.0
87年度 (86.7~87.6)	7,093,723	100.0	617,282	8.7	306,067	4.3	861,264	12.1	279,235	3.9	915,398	12.9
88年度 (87.7~88.6)	7,398,611	100.0	865,942	11.7	312,074	4.2	976,601	13.2	189,291	2.6	974,121	13.2
89年度 (88.7~89.12)	11,031,851	100.0	832,444	7.5	262,521	2.4	906,963	8.2	236,376	2.1	929,774	8.4
90年 (90.1~90.12)	7,035,817	100.0	1,050,965	9.5	276,682	2.5	987,079	8.9	272,438	2.5	943,854	8.6
91年 (91.1~91.12)	6,911,442	100.0	922,091	13.1	282,784	4.0	927,104	13.2	229,104	3.3	867,503	12.3
92年 (92.1~92.12)	7,785,901	100.0	873,707	12.6	286,100	4.1	905,119	13.1	246,771	3.6	806,404	11.7
93年 (93.1~93.12)	7,770,687	100.0	982,409	12.6	477,949	6.1	904,215	11.6	397,212	5.1	931,922	12.0
94年 (94.1~94.12)	8,458,054	100.0	985,820	12.7	383,824	4.9	890,814	11.5	377,150	4.9	940,599	12.1
95年 (95.1~95.12)	8,713,667	100.0	1,105,339	13.1	413,086	4.9	1,046,763	12.4	380,766	4.5	1,007,513	11.9
96年 (96.1~96.12)	8,837,312	100.0	1,174,727	13.5	452,045	5.2	1,101,532	12.6	362,382	4.2	1,058,465	12.1
97年 (97.1~97.12)	9,649,862	100.0	1,153,387	13.1	414,676	4.7	1,213,900	13.7	324,473	3.7	1,145,708	13.0
98年 (98.1~98.12)	8,463,872	100.0	1,371,165	14.2	435,464	4.5	1,233,347	12.8	320,359	3.3	1,168,113	12.1
99年 (99.1~99.12)	8,944,538	100.0	1,143,032	13.5	430,209	5.1	1,066,994	12.6	343,922	4.1	1,051,030	12.4
100年 (100.1~100.12)	9,397,243	100.0	1,175,311	13.1	433,895	4.9	1,149,606	12.9	353,369	4.0	1,130,823	12.6
			1,257,253	13.4	426,887	4.5	1,177,330	12.5	334,882	3.6	1,113,769	11.9

資料來源：各縣市稽徵單位。

Table A-21. Net Revenues of Stamp Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
210,125	8.2	208,834	8.2	216,505	8.5	229,215	9.0	248,844	9.7	249,823	9.8	287,797	11.3
279,576	9.1	259,052	8.5	216,983	7.1	249,853	8.2	245,210	8.0	286,435	9.4	359,282	11.7
149,415	4.5	586,820	17.8	138,820	4.2	365,635	11.1	114,596	3.5	406,696	12.3	183,297	5.6
95,975	2.7	441,230	12.2	97,424	2.7	521,655	14.5	118,971	3.3	527,957	14.6	180,591	5.0
114,738	2.9	522,368	13.1	99,600	2.5	489,472	12.2	120,519	3.0	568,050	14.2	299,839	7.5
173,528	3.5	634,005	12.6	155,191	3.1	583,359	11.6	200,146	4.0	723,872	14.4	403,812	8.0
194,897	3.6	696,392	12.7	167,275	3.1	676,963	12.3	215,646	3.9	766,182	14.0	395,634	7.2
242,837	3.9	798,228	12.9	200,646	3.2	742,110	12.0	257,753	4.2	872,219	14.1	420,093	6.8
288,919	4.3	895,651	13.3	196,329	2.9	846,486	12.6	252,119	3.7	906,368	13.5	417,062	6.2
274,168	4.0	949,648	13.7	221,312	3.2	820,549	11.9	231,580	3.3	944,752	13.7	360,297	5.2
255,027	3.8	870,948	12.9	260,849	3.9	815,499	12.1	299,077	4.4	925,531	13.7	436,650	6.5
309,600	4.4	968,430	13.7	221,409	3.1	904,036	12.7	307,859	4.3	934,602	13.2	468,541	6.6
377,858	5.1	1,001,358	13.5	219,274	3.0	871,622	11.8	286,583	3.9	972,370	13.1	351,517	4.8
285,879	2.6	969,631	8.8	220,598	2.0	896,045	8.1	301,310	2.7	1,009,906	9.2	293,245	2.7
356,141	3.2	854,484	12.1	216,686	3.1	944,590	13.4	276,160	3.9	942,881	13.4	244,281	3.5
328,149	4.7												
338,951	4.9	815,574	11.8	234,368	3.4	866,015	12.5	298,984	4.3	981,788	14.2	257,661	3.7
541,579	7.0	910,872	11.7	183,008	2.4	862,373	11.1	295,725	3.8	926,751	11.9	371,886	4.8
421,923	5.4	780,452	10.0	371,949	4.8	864,589	11.1	411,604	5.3	946,722	12.2	395,241	5.1
458,777	5.4	1,006,633	11.9	330,962	3.9	857,345	10.1	353,620	4.2	1,053,570	12.5	443,680	5.2
421,372	4.8	964,214	11.1	311,825	3.6	948,351	10.9	359,525	4.1	1,119,006	12.8	440,223	5.1
428,014	4.8	1,067,407	12.1	298,274	3.4	965,249	10.9	308,732	3.5	1,127,310	12.8	390,182	4.4
407,307	4.2	1,139,136	11.8	307,250	3.2	1,146,355	11.9	383,063	4.0	1,322,999	13.7	415,304	4.3
431,193	5.1	1,068,070	12.6	226,385	2.7	978,283	11.6	310,767	3.7	1,033,955	12.2	380,032	4.5
439,434	4.9	1,096,585	12.3	286,971	3.2	991,523	11.1	357,625	4.0	1,105,661	12.4	423,735	4.7
493,816	5.3	1,215,889	12.9	286,337	3.0	1,119,139	11.9	333,776	3.6	1,184,014	12.6	454,151	4.8

Source : Tax Collection units of each county/city government.

表A-22. 各月使用牌照稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	10,099,474	100.0	194,722	1.9	127,741	1.3	106,018	1.0	306,312	3.0	245,137	2.4
77年度 (76.7~77.6)	11,710,929	100.0	169,791	1.4	141,467	1.2	125,733	1.1	316,349	2.7	263,889	2.3
78年度 (77.7~78.6)	14,095,432	100.0	215,441	1.5	197,492	1.4	152,276	1.1	295,797	2.1	372,218	2.6
79年度 (78.7~79.6)	16,482,323	100.0	272,587	1.7	224,167	1.4	196,335	1.2	361,890	2.2	395,526	2.4
80年度 (79.7~80.6)	18,666,400	100.0	297,264	1.6	262,762	1.4	168,992	0.9	371,701	2.0	429,698	2.3
81年度 (80.7~81.6)	21,348,666	100.0	356,332	1.7	294,597	1.4	225,299	1.1	404,131	1.9	447,734	2.1
82年度 (81.7~82.6)	24,469,530	100.0	454,517	1.9	298,146	1.2	276,361	1.1	495,410	2.0	502,633	2.1
83年度 (82.7~83.6)	27,087,198	100.0	500,900	1.8	369,191	1.4	270,197	1.0	514,213	1.9	543,397	2.0
84年度 (83.7~84.6)	30,445,698	100.0	425,693	1.4	412,229	1.4	315,805	1.0	503,332	1.7	602,587	2.0
85年度 (84.7~85.6)	36,367,395	100.0	449,365	1.2	406,535	1.1	333,921	0.9	521,987	1.4	603,400	1.7
86年度 (85.7~86.6)	39,070,092	100.0	528,510	1.4	565,296	1.4	406,625	1.0	564,279	1.4	665,906	1.7
87年度 (86.7~87.6)	41,995,649	100.0	657,773	1.6	553,983	1.3	388,031	0.9	648,663	1.5	593,349	1.4
88年度 (87.7~88.6)	43,215,904	100.0	622,662	1.4	606,483	1.4	334,010	0.8	692,900	1.6	499,275	1.2
89年度 (88.7~89.12)	46,689,036	100.0	533,451	1.1	487,049	1.0	337,885	0.7	578,903	1.2	603,008	1.3
90年 (90.1~90.12)	44,687,556	100.0	643,350	1.4	544,073	1.2	394,755	0.8	700,008	1.5	531,503	1.1
91年 (91.1~91.12)	45,885,799	100.0	516,289	1.2	606,413	1.4	356,923	0.8	688,432	1.5	531,528	1.2
92年 (92.1~92.12)	47,764,976	100.0	658,254	1.4	623,450	1.4	445,430	1.0	786,640	1.7	555,302	1.2
93年 (93.1~93.12)	49,904,368	100.0	759,352	1.6	631,744	1.3	526,703	1.1	722,126	1.5	580,045	1.2
94年 (94.1~94.12)	51,863,060	100.0	691,041	1.4	664,293	1.3	494,959	1.0	750,897	1.5	666,600	1.3
95年 (95.1~95.12)	52,548,499	100.0	690,616	1.3	732,820	1.4	463,727	0.9	870,823	1.7	541,663	1.0
96年 (96.1~96.12)	53,271,422	100.0	655,210	1.2	646,753	1.2	444,761	0.8	780,714	1.5	510,999	1.0
97年 (97.1~97.12)	53,254,944	100.0	661,729	1.2	729,359	1.4	368,679	0.7	684,607	1.3	625,787	1.2
98年 (98.1~98.12)	53,049,587	100.0	585,131	1.1	581,828	1.1	398,887	0.7	737,413	1.4	527,810	1.0
99年 (99.1~99.12)	54,051,738	100.0	686,116	1.3	608,512	1.1	309,601	0.6	642,858	1.2	620,614	1.2
100年 (100.1~100.12)	55,380,372	100.0	600,095	1.1	651,461	1.2	400,897	0.7	536,306	1.0	740,976	1.4
			634,894	1.1	574,591	1.0	356,413	0.6	536,751	1.0	772,262	1.4

資料來源：各縣市稽徵單位。

Table A-22. Net Revenues of Vehicle License Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
59,467	0.6	361,241	3.6	253,099	2.5	449,575	4.5	6,366,981	63.0	1,402,594	13.9	226,587	2.2
55,998	0.5	401,693	3.4	334,720	2.9	569,195	4.9	7,257,651	62.0	1,804,303	15.4	270,140	2.3
67,530	0.5	599,694	4.3	365,967	2.6	671,494	4.8	7,897,563	56.0	2,822,987	20.0	436,973	3.1
75,687	0.5	644,954	3.9	460,366	2.8	741,062	4.5	9,703,383	58.9	2,975,001	18.0	431,365	2.6
102,675	0.6	620,346	3.3	453,769	2.4	712,473	3.8	11,358,513	60.9	3,486,377	18.7	401,830	2.2
104,842	0.5	815,954	3.8	464,948	2.2	1,098,221	5.1	13,136,121	61.5	3,519,714	16.5	480,773	2.3
166,201	0.7	796,444	3.3	651,513	2.7	989,923	4.0	15,008,969	61.3	4,091,620	16.7	737,793	3.0
135,957	0.5	815,766	3.0	565,914	2.1	891,781	3.3	16,618,060	61.4	4,576,563	16.9	1,285,259	4.7
164,945	0.5	934,832	3.1	875,785	2.9	798,929	2.6	17,680,495	58.1	6,929,350	22.8	801,716	2.6
169,322	0.5	881,324	2.4	768,045	2.1	796,815	2.2	22,683,411	62.4	8,076,499	22.2	676,771	1.9
229,945	0.6	882,675	2.3	687,144	1.8	1,259,150	3.2	23,893,490	61.2	8,654,915	22.2	732,157	1.9
208,942	0.5	761,724	1.8	834,482	2.0	1,351,494	3.2	26,027,043	62.0	9,123,746	21.7	846,419	2.0
188,139	0.4	784,652	1.8	759,723	1.8	1,477,453	3.4	27,156,911	62.8	9,472,387	21.9	621,309	1.4
195,805	0.4	913,938	2.0	823,275	1.8	1,421,140	3.0	25,194,207	54.0	11,905,301	25.5	706,589	1.5
174,796	0.4	716,616	1.6	781,522	1.7	1,300,289	2.9	25,600,123	57.3	12,700,014	28.4	659,899	1.5
229,508	0.5												
269,762	0.6	827,148	1.8	723,265	1.6	1,445,819	3.2	28,080,688	61.2	10,790,315	23.5	679,726	1.5
324,212	0.7	901,269	1.9	745,362	1.6	1,578,456	3.3	28,800,433	60.3	11,397,957	23.9	797,317	1.7
272,276	0.5	906,886	1.8	968,331	1.9	1,618,609	3.2	30,694,672	61.5	11,332,582	22.7	843,222	1.7
225,181	0.4	1,073,910	2.1	895,087	1.7	1,873,737	3.6	28,287,580	54.5	15,330,729	29.6	877,187	1.7
238,535	0.5	983,180	1.9	788,361	1.5	1,731,608	3.3	28,039,654	53.4	16,823,939	32.0	904,785	1.7
253,676	0.5	881,175	1.7	695,946	1.3	1,609,348	3.0	32,280,914	60.6	13,632,092	25.6	848,110	1.6
255,222	0.5	847,799	1.6	668,832	1.3	1,710,827	3.2	33,230,176	62.4	12,922,175	24.3	788,844	1.5
258,167	0.5	538,988	1.0	727,972	1.4	2,214,301	4.2	33,837,703	63.8	11,684,174	22.0	920,581	1.7
245,608	0.5	696,734	1.3	711,166	1.3	2,358,993	4.4	34,497,275	63.8	11,757,500	21.8	854,727	1.6
199,261	0.4	1,010,451	1.8	596,570	1.1	2,466,549	4.5	30,246,643	54.6	17,083,671	30.8	902,316	1.6

Source : Tax Collection units of each county/city government.

表A-23. 各月商港建設費實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
56年度 (55.7~56.6)	570,706	100.0	41,821	7.3	40,461	7.1	39,988	7.0	41,064	7.2	46,103	8.1
57年度 (56.7~57.6)	861,178	100.0	51,187	5.9	55,643	6.5	55,951	6.5	52,398	6.1	71,209	8.3
58年度 (57.7~58.6)	1,158,852	100.0	91,518	7.9	88,082	7.6	96,431	8.3	116,060	10.0	116,060	10.0
59年度 (58.7~59.6)	1,249,376	100.0	92,956	7.4	92,000	7.4	102,933	8.2	109,485	8.8	101,712	8.1
60年度 (59.7~60.6)	1,348,358	100.0	119,500	8.9	90,799	6.7	100,176	7.4	108,376	8.0	97,924	7.3
61年度 (60.7~61.6)	1,898,922	100.0	144,401	7.6	131,519	6.9	108,841	5.7	118,234	6.2	140,230	7.4
62年度 (61.7~62.6)	2,453,756	100.0	156,520	6.4	178,336	7.3	190,410	7.8	184,909	7.5	195,795	8.0
63年度 (62.7~63.6)	—	—	222,806	—	363,228	—	306,704	—	371,409	—	405,802	—
64年度 (63.7~64.6)	4,620,885	100.0	461,329	10.0	447,719	9.7	336,523	7.3	406,816	8.8	341,196	7.4
65年度 (64.7~65.6)	5,612,965	100.0	404,894	7.2	356,655	6.4	500,077	8.9	525,980	9.4	430,628	7.7
66年度 (65.7~66.6)	5,851,082	100.0	470,211	8.0	493,532	8.4	472,278	8.1	456,873	7.8	460,594	7.9
67年度 (66.7~67.6)	7,942,061	100.0	567,748	7.1	542,277	6.8	576,266	7.3	591,533	7.4	623,334	7.8
68年度 (67.7~68.6)	9,952,121	100.0	689,396	6.9	826,031	8.3	712,368	7.2	683,395	6.9	875,605	8.8
69年度 (68.7~69.6)	11,409,014	100.0	896,180	7.9	877,242	7.7	955,827	8.4	849,923	7.4	929,771	8.1
70年度 (69.7~70.6)	13,215,915	100.0	1,102,051	8.3	1,160,942	8.8	958,005	7.2	1,084,171	8.2	1,114,514	8.4
71年度 (70.7~71.6)	12,658,247	100.0	1,226,632	9.7	1,213,324	9.6	1,061,100	8.4	881,613	7.0	1,048,523	8.3
72年度 (71.7~72.6)	12,089,051	100.0	1,195,690	9.9	752,525	6.2	912,306	7.5	914,590	7.6	853,408	7.1
73年度 (72.7~73.6)	14,522,664	100.0	966,354	6.7	1,204,601	8.3	1,148,977	7.9	1,190,497	8.2	1,425,962	9.8
74年度 (73.7~74.6)	14,077,774	100.0	1,173,041	8.3	1,246,670	8.9	1,048,039	7.4	1,167,347	8.3	1,393,109	9.9
75年度 (74.7~75.6)	12,655,933	100.0	1,116,093	8.8	1,063,583	8.4	921,758	7.3	891,724	7.0	985,976	7.8
76年度 (75.7~76.6)	15,855,661	100.0	1,194,469	7.5	1,215,993	7.7	1,142,639	7.2	1,241,010	7.8	1,241,292	7.8
77年度 (76.7~77.6)	12,394,147	100.0	1,419,538	11.5	1,064,479	8.6	951,852	7.7	1,038,528	8.4	966,718	7.8
78年度 (77.7~78.6)	13,833,398	100.0	1,120,493	8.1	1,190,772	8.6	1,055,877	7.6	1,137,295	8.2	1,203,399	8.7
79年度 (78.7~79.6)	13,395,021	100.0	1,152,919	8.6	1,224,780	9.1	1,053,348	7.9	1,113,784	8.3	1,145,673	8.6

資料來源：各縣市稽徵單位。

說明：本稅自80年度起改列稅課外收入。

Table A-23. Net Revenues of Harbor Construction Dues

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
50,503	8.8	53,759	9.4	40,580	7.1	51,380	9.0	55,575	9.7	55,472	9.7	54,000	9.5
60,961	7.1	78,122	9.1	72,872	8.5	76,659	8.9	72,769	8.4	69,480	8.1	143,927	16.7
102,505	8.8	98,117	8.5	72,969	6.3	84,653	7.3	83,288	7.2	100,389	8.7	108,780	9.4
115,457	9.2	122,495	9.8	82,240	6.6	92,382	7.4	102,560	8.2	116,577	9.3	118,579	9.5
125,438	9.3	92,480	6.9	92,865	6.9	110,844	8.2	129,878	9.6	131,874	9.8	148,204	11.0
135,696	7.1	189,057	10.0	251,057	13.2	168,166	8.9	197,360	10.4	149,057	7.8	165,304	8.7
222,719	9.1	190,030	7.7	172,152	7.0	224,700	9.2	235,691	9.6	254,881	10.4	247,613	10.1
449,286	—	419,726	—	576,585	—	558,136	—	679,608	—	703,541	—	562,137	—
380,143	8.2	380,343	8.2	261,735	5.7	376,233	8.1	381,175	8.2	388,946	8.4	458,727	9.9
477,000	8.5	505,023	9.0	408,541	7.3	426,909	7.6	478,780	8.5	463,671	8.3	634,807	11.3
522,407	8.9	471,115	8.1	394,410	6.7	564,060	9.6	513,364	8.8	508,059	8.7	524,179	9.0
942,699	11.9	614,878	7.7	552,311	7.0	683,893	8.6	768,299	9.7	740,325	9.3	738,498	9.3
838,229	8.4	736,837	7.4	910,283	9.1	840,405	8.4	950,901	9.6	913,540	9.2	975,131	9.8
891,246	7.8	956,031	8.4	888,371	7.8	981,085	8.6	1,043,950	9.2	1,084,114	9.5	1,055,274	9.2
1,098,027	8.3	1,109,178	8.4	993,674	7.5	903,085	6.8	1,381,872	10.5	1,212,757	9.2	1,097,639	8.3
1,090,191	8.6	901,190	7.1	1,058,750	8.4	984,319	7.8	1,056,516	8.3	1,047,761	8.3	1,088,328	8.6
1,025,782	8.5	943,280	7.8	799,913	6.6	1,072,983	8.9	1,188,060	9.8	1,208,335	10.0	1,222,179	10.1
1,318,667	9.1	1,307,263	9.0	1,173,555	8.1	1,203,139	8.3	1,186,454	8.2	1,144,232	7.9	1,252,963	8.6
1,344,660	9.6	1,128,909	8.0	862,116	6.1	1,311,448	9.3	1,196,951	8.5	1,150,363	8.2	1,055,121	7.5
1,038,931	8.2	1,132,679	8.9	866,677	6.8	1,123,639	8.9	1,157,273	9.1	1,181,344	9.3	1,176,256	9.3
1,401,466	8.8	1,125,926	7.1	1,374,046	8.7	1,387,512	8.8	1,533,137	9.7	1,379,546	8.7	1,618,625	10.2
1,040,516	8.4	891,488	7.2	1,068,601	8.6	961,673	7.8	910,584	7.3	1,042,805	8.4	1,037,365	8.4
1,199,001	8.7	1,145,909	8.3	947,401	6.8	1,174,923	8.5	1,125,908	8.1	1,316,658	9.5	1,215,762	8.8
1,117,122	8.3	979,497	7.3	1,054,166	7.9	1,134,033	8.5	1,124,840	8.4	1,129,912	8.4	1,164,947	8.7

Source : Tax Collection units of each county/city government.

Explanation : Harbor Construction Dues is excluded in "Tax Revenues" beginning FY 1991.

表A-24. 各月土地稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	65,416,499	100.0	4,461,381	6.8	4,523,153	6.9	3,504,079	5.4	3,113,794	4.8	3,397,062	5.2
77年度 (76.7~77.6)	90,172,939	100.0	9,902,481	11.0	8,411,746	9.3	5,149,964	5.7	5,017,338	5.6	5,951,504	6.6
78年度 (77.7~78.6)	123,947,716	100.0	10,386,360	8.4	10,618,138	8.6	6,880,769	5.6	6,425,916	5.2	7,779,438	6.3
79年度 (78.7~79.6)	105,555,818	100.0	11,314,786	10.7	12,605,575	11.9	8,791,081	8.3	5,538,122	5.2	6,893,893	6.5
80年度 (79.7~80.6)	121,623,944	100.0	6,365,764	5.2	8,802,323	7.2	6,843,131	5.6	5,335,711	4.4	5,781,765	4.8
81年度 (80.7~81.6)	217,645,115	100.0	14,892,882	6.8	17,365,898	8.0	12,915,480	5.9	11,908,936	5.5	13,215,204	6.1
82年度 (81.7~82.6)	222,039,199	100.0	27,453,908	12.4	23,495,747	10.6	18,519,512	8.3	11,380,632	5.1	12,792,254	5.8
83年度 (82.7~83.6)	206,379,137	100.0	18,821,600	9.1	20,717,534	10.0	18,400,983	8.9	12,885,858	6.2	13,229,810	6.4
84年度 (83.7~84.6)	193,615,439	100.0	15,792,689	8.2	19,438,262	10.0	18,599,290	9.6	11,156,484	5.8	15,176,317	7.8
85年度 (84.7~85.6)	158,134,395	100.0	10,724,595	6.8	13,334,637	8.4	12,151,828	7.7	10,249,093	6.5	10,702,435	6.8
86年度 (85.7~86.6)	174,782,988	100.0	11,537,105	6.6	12,669,006	7.2	9,644,897	5.5	9,270,621	5.3	12,547,067	7.2
87年度 (86.7~87.6)	173,802,985	100.0	14,150,993	8.1	14,782,626	8.5	12,156,211	7.0	10,553,392	6.1	11,932,834	6.9
88年度 (87.7~88.6)	148,313,404	100.0	11,149,661	7.5	10,139,091	6.8	10,141,632	6.8	8,360,448	5.6	11,492,005	7.7
89年度 (88.7~89.12)	215,532,765	100.0	8,456,463	3.9	8,412,144	3.9	7,691,392	3.6	7,386,376	3.4	9,700,304	4.5
90年 (90.1~90.12)	93,182,039	100.0	7,352,950	3.4	7,280,273	3.4	7,607,327	3.5	7,536,725	3.5	9,548,717	4.4
91年 (91.1~91.12)	98,069,452	100.0	3,869,185	4.2	3,822,709	4.1	2,142,906	2.3	2,949,805	3.2	34,336,023	36.8
92年 (92.1~92.12)	111,802,984	100.0	4,669,447	4.8	4,106,401	4.2	4,322,316	4.4	4,992,024	5.1	30,538,277	31.1
93年 (93.1~93.12)	133,893,333	100.0	4,949,927	4.4	4,555,691	4.1	5,498,616	4.9	6,927,057	6.2	32,148,539	28.8
94年 (94.1~94.12)	135,370,017	100.0	6,553,493	4.9	5,779,835	4.3	5,475,225	4.1	6,263,797	4.7	38,437,679	28.7
95年 (95.1~95.12)	131,207,704	100.0	5,624,688	4.2	5,829,544	4.3	5,302,972	3.9	6,355,645	4.7	38,327,624	28.3
96年 (96.1~96.12)	133,691,191	100.0	6,219,731	4.7	6,975,664	5.3	6,665,844	5.1	6,957,665	5.3	40,868,989	31.1
97年 (97.1~97.12)	116,082,367	100.0	6,653,260	5.0	6,460,466	4.8	4,921,841	3.7	7,197,595	5.4	42,227,742	31.6
98年 (98.1~98.12)	112,366,946	100.0	5,546,103	4.8	4,634,263	4.0	4,071,294	3.5	5,929,638	5.1	33,385,817	28.8
99年 (99.1~99.12)	136,356,984	100.0	5,017,419	4.5	5,015,415	4.5	4,956,448	4.4	6,468,414	5.8	40,735,678	36.3
100年 (100.1~100.12)	141,981,922	100.0	5,381,960	3.9	5,774,812	4.2	6,424,152	4.7	6,767,113	5.0	39,223,081	28.8
			6,038,252	4.3	6,488,564	4.6	5,945,417	4.2	7,146,906	5.0	39,528,490	27.8

資料來源：各縣市稽徵單位。

Table A-24. Net Revenues of Land Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
5,364,100	8.2	11,234,976	17.2	4,591,098	7.0	4,903,215	7.5	5,601,531	8.6	6,286,751	9.6	8,435,359	12.9
7,627,671	8.5	11,514,911	12.8	9,008,237	10.0	6,922,194	7.7	5,945,786	6.6	6,258,208	6.9	8,462,899	9.4
23,004,775	18.6	12,841,085	10.4	5,609,337	4.5	7,351,929	5.9	6,677,541	5.4	8,276,157	6.7	18,096,271	14.6
23,513,035	22.3	6,469,326	6.1	6,596,826	6.2	5,234,149	5.0	4,857,489	4.6	5,102,843	4.8	8,638,693	8.2
26,246,814	21.6	7,975,858	6.6	8,766,256	7.2	6,766,656	5.6	6,877,951	5.7	8,733,718	7.2	23,127,997	19.0
38,451,954	17.7	17,538,226	8.1	11,930,841	5.5	15,577,552	7.2	17,240,971	7.9	22,341,908	10.3	24,265,263	11.1
38,222,641	17.2	13,717,744	6.2	12,832,319	5.8	13,495,684	6.1	14,154,239	6.4	16,878,597	7.6	19,095,922	8.6
39,950,188	19.4	14,787,680	7.2	9,164,658	4.4	13,001,065	6.3	11,305,431	5.5	14,433,120	7.0	19,681,210	9.5
38,133,680	19.7	12,683,541	6.6	12,046,408	6.2	12,715,606	6.6	9,849,807	5.1	12,369,716	6.4	15,653,639	8.1
39,773,532	25.2	14,356,525	9.1	8,313,015	5.3	8,038,278	5.1	8,096,193	5.1	11,826,552	7.5	10,567,712	6.7
40,678,839	23.3	18,173,526	10.4	7,873,310	4.5	11,307,254	6.5	13,217,286	7.6	13,229,493	7.6	14,634,584	8.4
45,620,470	26.2	15,115,201	8.7	9,104,103	5.2	9,652,940	5.6	9,196,782	5.3	9,685,358	5.6	11,852,075	6.8
45,283,081	30.5	15,900,290	10.7	6,615,210	4.5	7,584,668	5.1	6,818,316	4.6	6,897,144	4.7	7,931,858	5.3
40,911,662	19.0	13,698,852	6.4	5,065,064	2.4	7,497,481	3.5	6,936,264	3.2	7,442,029	3.5	7,987,268	3.7
45,021,474	20.9	6,425,226	6.9	4,706,581	5.1	5,240,543	5.6	4,436,343	4.8	4,408,598	4.7	4,062,272	4.4
16,781,848	18.0												
23,397,836	23.9	2,545,174	2.6	2,328,043	2.4	5,432,431	5.5	6,013,302	6.1	5,347,984	5.5	4,376,217	4.5
31,741,360	28.4	4,809,795	4.3	3,730,012	3.3	4,112,935	3.7	4,181,069	3.7	4,699,930	4.2	4,448,053	4.0
25,104,626	18.7	9,060,306	6.8	8,188,287	6.1	8,563,485	6.4	7,124,548	5.3	6,589,789	4.9	6,752,263	5.0
23,785,512	17.6	9,840,047	7.3	8,181,922	6.0	12,398,583	9.2	7,857,120	5.8	5,532,194	4.1	6,334,166	4.7
24,458,479	18.6	7,186,641	5.5	5,625,082	4.3	6,522,555	5.0	6,141,332	4.7	6,502,307	5.0	7,083,415	5.4
22,740,643	17.0	7,727,422	5.8	6,253,064	4.7	9,167,485	6.9	5,983,022	4.5	6,785,483	5.1	7,573,168	5.7
28,077,984	24.2	6,794,160	5.9	3,779,204	3.3	5,706,800	4.9	5,674,206	4.9	6,186,819	5.3	6,296,079	5.4
24,583,955	21.9	3,304,282	2.9	2,888,889	2.6	4,184,935	3.7	4,280,083	3.8	3,522,830	3.1	7,408,598	6.6
32,502,173	23.8	7,418,277	5.4	4,944,157	3.6	7,453,743	5.5	6,655,085	4.9	7,355,826	5.4	6,456,605	4.7
32,897,296	23.2	9,825,915	6.9	5,341,112	3.8	9,219,595	6.5	6,437,596	4.5	6,948,274	4.9	6,164,505	4.3

Source : Tax Collection units of each county/city government.

表A-25. 各月田賦實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
63年度 (62.7~63.6)	—	—	58,756	—	372,486	—	361,438	—	26,633	—	21,527	—
64年度 (63.7~64.6)	2,179,702	100.0	108,975	5.0	334,417	15.3	823,027	37.8	56,454	2.6	26,161	1.2
65年度 (64.7~65.6)	2,628,531	100.0	136,510	5.2	815,983	31.0	577,723	22.0	45,149	1.7	30,946	1.2
66年度 (65.7~66.6)	2,612,305	100.0	168,019	6.4	695,606	26.6	586,795	22.5	85,742	3.3	48,555	1.9
67年度 (66.7~67.6)	1,400,918	100.0	122,077	8.7	536,488	38.3	584,502	41.7	104,069	7.4	8,732	0.6
68年度 (67.7~68.6)	867,173	100.0	83,960	9.7	324,345	37.4	356,593	41.1	68,415	7.9	8,428	1.0
69年度 (68.7~69.6)	907,449	100.0	83,245	9.2	377,754	41.6	372,228	41.0	41,268	4.5	8,791	1.0
70年度 (69.7~70.6)	1,086,072	100.0	94,319	8.7	395,960	36.5	417,963	38.5	147,648	13.6	8,880	0.8
71年度 (70.7~71.6)	1,160,421	100.0	99,642	8.6	448,006	38.6	463,019	39.9	56,256	4.8	7,809	0.7
72年度 (71.7~72.6)	1,317,736	100.0	232,720	17.7	634,308	48.1	300,074	22.8	79,816	6.1	14,139	1.1
73年度 (72.7~73.6)	1,114,836	100.0	226,249	20.3	540,000	48.4	251,107	22.5	45,950	4.1	13,136	1.2
74年度 (73.7~74.6)	1,106,641	100.0	218,973	19.8	524,601	47.4	296,135	26.8	52,500	4.7	5,374	0.5
75年度 (74.7~75.6)	973,254	100.0	153,515	15.8	516,476	53.1	243,747	25.0	43,154	4.4	3,145	0.3
76年度 (75.7~76.6)	952,338	100.0	212,089	22.3	447,320	47.0	218,104	22.9	60,691	6.4	-2,928	-0.3
77年度 (76.7~77.6)	879,252	100.0	184,495	21.0	424,771	48.3	199,580	22.7	49,997	5.7	6,272	0.7
78年度 (77.7~78.6)	15,263	100.0	2,861	18.7	1,571	10.3	1,152	7.5	869	5.7	1,291	8.5
79年度 (78.7~79.6)	9,460	100.0	1,354	14.3	1,297	13.7	1,229	13.0	1,139	12.0	729	7.7
80年度 (79.7~80.6)	4,350	100.0	1,503	34.6	928	21.3	317	7.3	264	6.1	156	3.6
81年度 (80.7~81.6)	1,558	100.0	262	16.8	271	17.4	146	9.4	107	6.9	103	6.6
82年度 (81.7~82.6)	1,099	100.0	114	10.4	94	8.6	67	6.1	25	2.3	19	1.7
83年度 (82.7~83.6)	426	100.0	6	1.4	36	8.5	6	1.4	133	31.2	237	55.6
84年度 (83.7~84.6)	5	100.0	1	20.0	3	60.0	—	—	—	—	—	—
85年度 (84.7~85.6)	605	100.0	58	9.6	—	—	531	87.8	—	—	1	0.2
86年度 (85.7~86.6)	3	100.0	—	—	—	—	—	—	—	—	—	—
87年度 (86.7~87.6)	246	100.0	—	—	—	—	—	—	—	—	—	—

資料來源：各縣市稽徵單位。

Table A-25. Net Revenues of Agricultural Land Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
168,192	—	401,293	—	26,529	—	8,165	—	6,132	—	6,807	—	8,920	—
232,366	10.7	467,402	21.4	65,076	3.0	26,296	1.2	13,760	0.6	7,834	0.4	17,934	0.8
272,851	10.4	648,249	24.7	50,942	1.9	12,748	0.5	10,748	0.4	9,630	0.4	17,052	0.6
373,630	14.3	520,620	19.9	78,363	3.0	13,865	0.5	8,750	0.3	6,375	0.2	25,985	1.0
6,675	0.5	9,105	0.6	5,810	0.4	6,160	0.4	5,612	0.4	6,583	0.5	5,105	0.4
4,762	0.5	3,562	0.4	3,029	0.3	3,961	0.5	3,805	0.4	2,676	0.3	3,637	0.4
2,158	0.2	6,686	0.7	2,586	0.3	2,727	0.3	2,508	0.3	2,859	0.3	4,639	0.5
2,699	0.2	4,772	0.4	2,264	0.2	3,161	0.3	3,033	0.3	2,408	0.2	2,965	0.3
53,726	4.6	17,829	1.5	4,073	0.4	4,082	0.4	2,148	0.2	1,399	0.1	2,432	0.2
16,427	1.2	16,150	1.2	3,892	0.3	12,959	1.0	2,453	0.2	2,355	0.2	2,443	0.2
10,309	0.9	1,797	0.2	6,297	0.6	17,363	1.6	1,749	0.2	2,046	0.2	-1,167	-0.1
1,360	0.1	-1,708	-0.2	1,815	0.2	1,730	0.2	2,394	0.2	1,618	0.1	1,849	0.2
2,750	0.3	2,605	0.3	1,579	0.2	1,832	0.2	1,751	0.2	1,435	0.1	1,265	0.1
5,020	0.5	3,888	0.4	1,432	0.2	2,090	0.2	1,879	0.2	1,332	0.1	1,421	0.1
2,329	0.3	2,221	0.3	2,724	0.3	1,994	0.2	1,262	0.1	1,656	0.2	1,951	0.2
1,107	7.3	1,080	7.1	841	5.5	922	6.0	1,006	6.6	862	5.6	1,701	11.1
516	5.5	559	5.9	453	4.8	562	5.9	657	6.9	446	4.7	519	5.5
210	4.8	191	4.4	93	2.1	102	2.3	159	3.7	193	4.4	234	5.4
62	4.0	132	8.5	57	3.7	71	4.6	108	6.9	137	8.8	102	6.5
16	1.5	671	61.1	15	1.4	3	0.3	7	0.6	8	0.7	60	5.5
3	0.7	-1	-0.2	—	—	3	0.7	2	0.5	—	—	1	0.2
2	40.0	—	—	—	—	-1	-20.0	—	—	4	80.0	-4	-80.0
—	—	—	—	—	—	—	—	14	2.3	—	—	1	0.2
—	—	—	—	—	—	2	66.7	—	—	—	—	1	33.3
246	100.0	—	—	—	—	—	—	—	—	—	—	—	—

Source : Tax Collection units of each county/city government.

表A-26. 各月地價稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	9,447,295	100.0	45,511	0.5	94,561	1.0	41,821	0.4	32,840	0.3	27,528	0.3
77年度 (76.7~77.6)	12,497,561	100.0	89,379	0.7	52,506	0.4	33,880	0.3	31,190	0.2	872,739	7.0
78年度 (77.7~78.6)	17,346,611	100.0	129,201	0.7	74,265	0.4	63,625	0.4	49,048	0.3	1,066,780	6.1
79年度 (78.7~79.6)	22,630,008	100.0	141,214	0.6	92,152	0.4	73,328	0.3	44,874	0.2	1,586,966	7.0
80年度 (79.7~80.6)	27,327,833	100.0	-6,121	-0.0	78,700	0.3	54,635	0.2	44,563	0.2	1,838,134	6.7
81年度 (80.7~81.6)	31,193,930	100.0	88,540	0.3	90,510	0.3	88,652	0.3	61,292	0.2	2,210,615	7.1
82年度 (81.7~82.6)	35,208,277	100.0	146,293	0.4	85,627	0.2	156,883	0.4	95,190	0.3	2,669,015	7.6
83年度 (82.7~83.6)	35,271,921	100.0	189,665	0.5	113,702	0.3	107,321	0.3	77,250	0.2	2,546,496	7.2
84年度 (83.7~84.6)	38,261,352	100.0	107,628	0.3	287,256	0.8	98,572	0.3	112,619	0.3	3,035,523	7.9
85年度 (84.7~85.6)	42,361,416	100.0	81,710	0.2	154,418	0.4	154,300	0.4	318,624	0.8	3,472,503	8.2
86年度 (85.7~86.6)	42,291,080	100.0	173,869	0.4	153,598	0.4	99,341	0.2	88,768	0.2	3,797,131	9.0
87年度 (86.7~87.6)	45,314,611	100.0	117,004	0.3	139,657	0.3	140,228	0.3	311,821	0.7	3,649,315	8.1
88年度 (87.7~88.6)	46,853,230	100.0	208,686	0.4	216,324	0.5	121,164	0.3	128,972	0.3	3,802,287	8.1
89年度 (88.7~89.12)	92,039,200	100.0	264,916	0.3	112,356	0.1	185,409	0.2	244,345	0.3	3,740,660	4.1
90年 (90.1~90.12)	50,920,369	100.0	165,460	0.2	107,088	0.1	52,503	0.1	132,441	0.1	3,983,110	4.3
91年 (91.1~91.12)	50,169,374	100.0	255,586	0.5	187,844	0.4	122,801	0.2	440,056	0.9	31,101,859	61.1
92年 (92.1~92.12)	50,762,035	100.0	143,469	0.3	179,618	0.4	324,528	0.6	707,041	1.4	26,824,940	53.5
93年 (93.1~93.12)	52,617,195	100.0	198,167	0.4	308,139	0.6	190,002	0.4	782,071	1.5	25,155,621	49.6
94年 (94.1~94.12)	53,705,856	100.0	283,312	0.5	358,664	0.7	214,322	0.4	617,614	1.2	30,987,024	58.9
95年 (95.1~95.12)	54,660,359	100.0	309,614	0.6	328,948	0.6	335,621	0.6	690,011	1.3	32,250,723	60.1
96年 (96.1~96.12)	59,008,809	100.0	204,399	0.4	459,279	0.8	474,554	0.9	925,820	1.7	33,034,862	60.4
97年 (97.1~97.12)	59,126,928	100.0	403,688	0.7	296,637	0.5	237,977	0.4	1,135,907	1.9	37,577,817	63.7
98年 (98.1~98.12)	59,053,891	100.0	329,059	0.6	311,443	0.5	367,792	0.6	1,722,028	2.9	30,498,793	51.6
99年 (99.1~99.12)	63,044,266	100.0	236,505	0.4	368,357	0.6	203,504	0.3	1,206,920	2.0	36,020,453	61.0
100年 (100.1~100.12)	63,374,107	100.0	188,165	0.3	276,529	0.4	1,131,282	1.8	689,429	1.1	32,979,790	52.3
			238,694	0.4	350,622	0.6	249,557	0.4	966,516	1.5	33,754,278	53.3

資料來源：各縣市稽徵單位。

Table A-26. Net Revenues of Land Value Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
967,162	10.2	7,266,673	76.9	523,430	5.5	207,231	2.2	97,086	1.0	85,505	0.9	57,947	0.6
536,798	4.3	5,767,756	46.2	4,307,456	34.5	395,113	3.2	115,115	0.9	117,836	0.9	177,793	1.4
13,306,575	76.7	1,725,294	9.9	209,166	1.2	242,541	1.4	151,112	0.9	143,470	0.8	185,534	1.1
17,112,427	75.6	2,115,214	9.3	782,711	3.5	311,911	1.4	145,094	0.6	118,320	0.5	105,797	0.5
21,549,629	78.9	2,163,997	7.9	825,980	3.0	217,774	0.8	206,963	0.8	154,165	0.6	199,414	0.7
24,404,838	78.2	3,018,528	9.7	297,285	1.0	232,085	0.7	147,400	0.5	226,869	0.7	327,316	1.0
27,006,482	76.7	3,313,298	9.4	771,664	2.2	245,176	0.7	210,359	0.6	285,931	0.8	222,359	0.6
27,235,330	77.2	3,419,979	9.7	767,178	2.2	298,122	0.8	154,391	0.4	161,770	0.5	200,717	0.6
27,085,263	70.8	3,529,346	9.2	2,952,675	7.7	464,395	1.2	110,922	0.3	196,756	0.5	280,397	0.7
30,970,894	73.1	5,651,955	13.3	441,895	1.0	248,731	0.6	269,092	0.6	361,969	0.9	235,325	0.6
30,001,917	70.9	6,559,869	15.5	378,939	0.9	332,144	0.8	295,015	0.7	197,420	0.5	213,069	0.5
33,539,049	74.0	5,906,221	13.0	417,131	0.9	344,643	0.8	302,765	0.7	180,789	0.4	265,988	0.6
34,755,602	74.2	6,164,153	13.2	332,316	0.7	411,556	0.9	245,301	0.5	199,260	0.4	267,609	0.6
34,051,989	37.0	6,922,635	7.5	440,776	0.5	758,089	0.8	326,872	0.4	269,724	0.3	218,229	0.2
40,062,598	43.5	2,080,408	4.1	399,962	0.8	410,696	0.8	291,434	0.6	376,489	0.7	319,291	0.6
14,933,943	29.3												
19,556,251	39.0	666,146	1.3	361,513	0.7	560,917	1.1	315,580	0.6	321,793	0.6	207,578	0.4
21,690,536	42.7	589,902	1.2	417,412	0.8	358,478	0.7	432,397	0.9	361,993	0.7	277,317	0.5
17,457,818	33.2	573,903	1.1	511,310	1.0	589,442	1.1	450,856	0.9	323,956	0.6	248,974	0.5
17,037,938	31.7	720,677	1.3	441,312	0.8	521,867	1.0	435,543	0.8	279,181	0.5	354,421	0.7
16,843,366	30.8	731,879	1.3	306,140	0.6	619,429	1.1	400,279	0.7	351,966	0.6	308,386	0.6
16,380,373	27.8	675,569	1.1	300,267	0.5	985,429	1.7	383,171	0.6	319,896	0.5	312,078	0.5
23,305,968	39.4	916,662	1.6	314,177	0.5	488,183	0.8	488,958	0.8	342,973	0.6	40,892	0.1
17,910,249	30.3	707,089	1.2	230,923	0.4	506,165	0.9	500,857	0.8	468,739	0.8	694,130	1.2
25,203,903	40.0	613,794	1.0	239,003	0.4	380,615	0.6	529,170	0.8	556,625	0.9	255,961	0.4
25,098,044	39.6	938,132	1.5	255,902	0.4	324,377	0.5	593,340	0.9	368,697	0.6	235,948	0.4

Source : Tax Collection units of each county/city government.

表A-27. 各月土地增值稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	55,016,866	100.0	4,203,781	7.6	3,981,272	7.2	3,244,154	5.9	3,020,263	5.5	3,372,462	6.1
77年度 (76.7~77.6)	76,796,126	100.0	9,628,607	12.5	7,934,469	10.3	4,916,504	6.4	4,936,151	6.4	5,072,493	6.6
78年度 (77.7~78.6)	106,585,842	100.0	10,254,298	9.6	10,542,302	9.9	6,815,992	6.4	6,375,999	6.0	6,711,367	6.3
79年度 (78.7~79.6)	82,916,350	100.0	11,172,218	13.5	12,512,126	15.1	8,716,524	10.5	5,492,109	6.6	5,306,198	6.4
80年度 (79.7~80.6)	94,291,761	100.0	6,370,382	6.8	8,722,695	9.3	6,788,179	7.2	5,290,884	5.6	3,943,475	4.2
81年度 (80.7~81.6)	186,449,627	100.0	14,804,080	7.9	17,275,117	9.3	12,826,682	6.9	11,847,537	6.4	11,004,486	5.9
82年度 (81.7~82.6)	186,829,823	100.0	27,307,501	14.6	23,410,026	12.5	18,362,562	9.8	11,285,417	6.0	10,123,220	5.4
83年度 (82.7~83.6)	171,106,790	100.0	18,631,929	10.9	20,603,796	12.0	18,293,656	10.7	12,808,475	7.5	10,683,077	6.2
84年度 (83.7~84.6)	155,354,082	100.0	15,685,060	10.1	19,151,003	12.3	18,500,718	11.9	11,043,865	7.1	12,140,794	7.8
85年度 (84.7~85.6)	115,772,374	100.0	10,642,827	9.2	13,180,219	11.4	11,996,997	10.4	9,930,469	8.6	7,229,931	6.2
86年度 (85.7~86.6)	132,491,905	100.0	11,363,236	8.6	12,515,408	9.4	9,545,556	7.2	9,181,853	6.9	8,749,936	6.6
87年度 (86.7~87.6)	128,488,128	100.0	14,033,989	10.9	14,642,969	11.4	12,015,983	9.4	10,241,571	8.0	8,283,519	6.4
88年度 (87.7~88.6)	101,460,174	100.0	10,940,975	10.8	9,922,767	9.8	10,020,468	9.9	8,231,476	8.1	7,689,718	7.6
89年度 (88.7~89.12)	123,493,565	100.0	8,191,547	6.6	8,299,788	6.7	7,505,983	6.1	7,142,031	5.8	5,959,644	4.8
90年 (90.1~90.12)	42,261,670	100.0	7,187,490	5.8	7,173,185	5.8	7,554,824	6.1	7,404,284	6.0	5,565,607	4.5
91年 (91.1~91.12)	47,900,078	100.0	3,613,599	8.6	3,634,865	8.6	2,020,105	4.8	2,509,749	5.9	3,234,164	7.7
92年 (92.1~92.12)	61,040,949	100.0	4,525,978	9.4	3,926,783	8.2	3,997,788	8.3	4,284,983	8.9	3,713,337	7.8
93年 (93.1~93.12)	81,276,138	100.0	4,751,760	7.8	4,247,552	7.0	5,308,614	8.7	6,144,986	10.1	6,992,918	11.5
94年 (94.1~94.12)	81,664,161	100.0	6,270,181	7.7	5,421,171	6.7	5,260,903	6.5	5,646,183	6.9	7,450,655	9.2
95年 (95.1~95.12)	76,547,345	100.0	5,315,074	6.5	5,500,596	6.7	4,967,351	6.1	5,665,634	6.9	6,076,901	7.4
96年 (96.1~96.12)	74,682,382	100.0	6,015,332	7.9	6,516,385	8.5	6,191,290	8.1	6,031,845	7.9	7,834,127	10.2
97年 (97.1~97.12)	56,955,439	100.0	6,249,572	8.4	6,163,829	8.3	4,683,864	6.3	6,061,688	8.1	4,649,925	6.2
98年 (98.1~98.12)	53,313,055	100.0	5,217,044	9.2	4,322,820	7.6	3,703,502	6.5	4,207,610	7.4	2,887,024	5.1
99年 (99.1~99.12)	73,312,718	100.0	4,780,914	9.0	4,647,058	8.7	4,752,944	8.9	5,261,494	9.9	4,715,225	8.8
100年 (100.1~100.12)	78,607,815	100.0	5,193,795	7.1	5,498,283	7.5	5,292,870	7.2	6,077,684	8.3	6,243,291	8.5
			5,799,558	7.4	6,137,942	7.8	5,695,860	7.2	6,180,390	7.9	5,774,212	7.3

資料來源：各縣市稽徵單位。

Table A-27. Net Revenues of Land Value Increment Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
4,391,918	8.0	3,964,415	7.2	4,066,236	7.4	4,693,894	8.5	5,502,566	10.0	6,199,914	11.3	8,375,991	15.2
7,088,544	9.2	5,744,934	7.5	4,698,057	6.1	6,525,087	8.5	5,829,409	7.6	6,138,716	8.0	8,283,155	10.8
9,697,093	9.1	11,114,711	10.4	5,399,330	5.1	7,108,466	6.7	6,525,423	6.1	8,131,825	7.6	17,909,036	16.8
6,400,092	7.7	4,353,553	5.3	5,813,662	7.0	4,921,676	5.9	4,711,738	5.7	4,984,077	6.0	8,532,377	10.3
4,696,975	5.0	5,811,670	6.2	7,940,183	8.4	6,548,780	6.9	6,670,829	7.1	8,579,360	9.1	22,928,349	24.3
14,047,054	7.5	14,519,566	7.8	11,633,499	6.2	15,345,396	8.2	17,093,463	9.2	22,114,902	11.9	23,937,845	12.8
11,216,143	6.0	10,403,775	5.6	12,060,640	6.5	13,250,505	7.1	13,943,873	7.5	16,592,658	8.9	18,873,503	10.1
12,714,855	7.4	11,367,702	6.6	8,397,480	4.9	12,702,940	7.4	11,151,038	6.5	14,271,350	8.3	19,480,492	11.4
11,048,415	7.1	9,154,195	5.9	9,093,733	5.9	12,251,212	7.9	9,738,885	6.3	12,172,956	7.8	15,373,246	9.9
8,802,638	7.6	8,704,570	7.5	7,871,120	6.8	7,789,547	6.7	7,827,087	6.8	11,464,583	9.9	10,332,386	8.9
10,676,922	8.1	11,613,657	8.8	7,494,371	5.7	10,975,108	8.3	12,922,271	9.8	13,032,073	9.8	14,421,514	10.9
12,081,175	9.4	9,208,980	7.2	8,686,972	6.8	9,308,297	7.2	8,894,017	6.9	9,504,569	7.4	11,586,087	9.0
10,527,479	10.4	9,736,137	9.6	6,282,894	6.2	7,173,112	7.1	6,573,015	6.5	6,697,884	6.6	7,664,249	7.6
6,859,673	5.6	6,776,217	5.5	4,624,288	3.7	6,739,392	5.5	6,609,392	5.4	7,172,305	5.8	7,769,039	6.3
4,958,876	4.0	4,344,818	10.3	4,306,619	10.2	4,829,847	11.4	4,144,909	9.8	4,032,109	9.5	3,742,981	8.9
1,847,905	4.4												
3,841,585	8.0	1,879,028	3.9	1,966,530	4.1	4,871,514	10.2	5,697,722	11.9	5,026,191	10.5	4,168,639	8.7
10,050,824	16.5	4,219,893	6.9	3,312,600	5.4	3,754,457	6.2	3,748,672	6.1	4,337,937	7.1	4,170,736	6.8
7,646,808	9.4	8,486,403	10.4	7,676,977	9.4	7,974,043	9.8	6,673,692	8.2	6,265,833	7.7	6,503,289	8.0
6,747,574	8.3	9,119,370	11.2	7,740,610	9.5	11,876,716	14.5	7,421,577	9.1	5,253,013	6.4	5,979,745	7.3
7,615,113	9.9	6,454,762	8.4	5,318,942	6.9	5,903,126	7.7	5,741,053	7.5	6,150,341	8.0	6,775,029	8.9
6,360,270	8.5	7,051,853	9.4	5,952,797	8.0	8,182,056	11.0	5,599,851	7.5	6,465,587	8.7	7,261,090	9.7
4,772,016	8.4	5,877,498	10.3	3,465,027	6.1	5,218,617	9.2	5,185,248	9.1	5,843,846	10.3	6,255,187	11.0
6,673,706	12.5	2,597,193	4.9	2,657,966	5.0	3,678,770	6.9	3,779,226	7.1	3,054,091	5.7	6,714,468	12.6
7,298,270	10.0	6,804,483	9.3	4,705,154	6.4	7,073,128	9.6	6,125,915	8.4	6,799,201	9.3	6,200,644	8.5
7,799,252	9.9	8,887,783	11.3	5,085,210	6.5	8,895,218	11.3	5,844,256	7.4	6,579,577	8.4	5,928,557	7.5

Source : Tax Collection units of each county/city government.

表A-28. 各月房屋稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	19,484,659	100.0	195,395	1.0	215,983	1.1	137,064	0.7	105,991	0.5	109,355	0.6
77年度 (76.7~77.6)	21,453,572	100.0	677,786	3.2	115,365	0.5	97,608	0.5	91,395	0.4	90,888	0.4
78年度 (77.7~78.6)	22,013,006	100.0	241,401	1.1	183,517	0.8	97,390	0.4	85,900	0.4	131,944	0.6
79年度 (78.7~79.6)	24,504,524	100.0	684,270	2.8	262,630	1.1	114,538	0.5	96,487	0.4	112,562	0.5
80年度 (79.7~80.6)	26,043,856	100.0	340,713	1.3	145,437	0.6	131,589	0.5	102,125	0.4	111,971	0.4
81年度 (80.7~81.6)	28,300,746	100.0	287,622	1.0	155,880	0.6	128,585	0.5	113,067	0.4	112,708	0.4
82年度 (81.7~82.6)	29,243,895	100.0	361,431	1.2	196,442	0.7	143,231	0.5	99,285	0.3	86,977	0.3
83年度 (82.7~83.6)	32,702,952	100.0	971,017	3.0	304,644	0.9	162,888	0.5	110,667	0.3	86,928	0.3
84年度 (83.7~84.6)	35,871,143	100.0	751,544	2.1	247,334	0.7	165,992	0.5	109,969	0.3	101,789	0.3
85年度 (84.7~85.6)	38,850,039	100.0	405,596	1.0	287,820	0.7	211,091	0.5	135,679	0.3	132,859	0.3
86年度 (85.7~86.6)	41,594,479	100.0	452,302	1.1	253,949	0.6	225,212	0.5	193,540	0.5	145,569	0.3
87年度 (86.7~87.6)	43,800,029	100.0	515,813	1.2	325,505	0.7	200,115	0.5	192,937	0.4	119,531	0.3
88年度 (87.7~88.6)	45,661,086	100.0	501,969	1.1	361,515	0.8	271,079	0.6	188,372	0.4	152,281	0.3
89年度 (88.7~89.12)	48,435,990	100.0	492,709	1.0	370,667	0.8	234,414	0.5	157,104	0.3	122,930	0.3
90年 (90.1~90.12)	48,055,633	100.0	480,376	1.0	437,211	0.9	354,651	0.7	254,148	0.5	171,652	0.4
91年 (91.1~91.12)	48,055,633	100.0	558,358	1.2	470,862	1.0	323,520	0.7	282,004	0.6	266,935	0.6
92年 (92.1~92.12)	46,463,784	100.0	581,004	1.3	466,779	1.0	384,510	0.8	292,047	0.6	284,567	0.6
93年 (93.1~93.12)	48,012,750	100.0	790,200	1.6	461,617	1.0	625,527	1.3	379,966	0.8	279,631	0.6
94年 (94.1~94.12)	49,323,149	100.0	436,349	0.9	424,649	0.9	445,297	0.9	312,680	0.6	249,142	0.5
95年 (95.1~95.12)	50,876,888	100.0	526,090	1.0	570,763	1.1	426,929	0.8	388,163	0.8	362,050	0.7
96年 (96.1~96.12)	52,493,513	100.0	510,138	1.0	468,274	0.9	427,699	0.8	355,980	0.7	389,227	0.7
97年 (97.1~97.12)	53,882,845	100.0	667,670	1.2	563,010	1.0	384,024	0.7	340,958	0.6	281,294	0.5
98年 (98.1~98.12)	55,343,250	100.0	582,858	1.1	469,555	0.8	445,304	0.8	272,609	0.5	236,384	0.4
99年 (99.1~99.12)	56,346,975	100.0	471,730	0.8	380,992	0.7	439,869	0.8	491,989	0.9	269,531	0.5
100年 (100.1~100.12)	58,202,695	100.0	410,404	0.7	522,720	0.9	410,224	0.7	290,017	0.5	248,063	0.4
	59,466,872	100.0	468,012	0.8	471,889	0.8	460,268	0.8	359,396	0.6	330,765	0.6

資料來源：各縣市稽徵單位。

說明：本表不包括教育捐在內。

Table A-28. Net Revenues of House Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
123,556	0.6	85,612	0.4	65,896	0.3	68,779	0.4	118,830	0.6	13,124,103	67.4	5,134,095	26.3
91,344	0.4	152,668	0.7	55,799	0.3	72,788	0.3	99,865	0.5	15,545,809	72.5	4,362,257	20.3
106,190	0.5	76,759	0.3	57,955	0.3	69,220	0.3	103,525	0.5	16,303,494	74.1	4,555,711	20.7
94,324	0.4	77,361	0.3	70,770	0.3	87,247	0.4	120,443	0.5	17,152,379	70.0	5,631,513	23.0
83,519	0.3	71,313	0.3	49,259	0.2	69,570	0.3	124,910	0.5	19,078,220	73.3	5,735,230	22.0
99,071	0.4	66,183	0.2	54,631	0.2	80,582	0.3	185,477	0.7	18,502,555	65.4	8,514,385	30.1
86,471	0.3	66,786	0.2	59,820	0.2	60,802	0.2	171,750	0.6	20,732,771	70.9	7,178,129	24.5
115,724	0.4	74,898	0.2	44,938	0.1	65,540	0.2	184,088	0.6	21,375,650	65.4	9,205,970	28.2
85,117	0.2	66,456	0.2	56,793	0.2	86,809	0.2	223,755	0.6	24,325,106	67.8	9,650,479	26.9
117,024	0.3	106,687	0.3	86,134	0.2	81,474	0.2	410,683	1.1	26,677,136	68.7	10,197,856	26.2
152,104	0.4	115,415	0.3	86,596	0.2	175,602	0.4	437,586	1.1	27,656,391	66.5	11,700,213	28.1
148,628	0.3	109,597	0.3	90,636	0.2	103,886	0.2	506,480	1.2	24,623,768	56.2	16,863,133	38.5
158,033	0.3	106,975	0.2	79,297	0.2	113,755	0.2	596,060	1.3	29,454,453	64.5	13,677,297	30.0
185,528	0.4	139,242	0.3	95,803	0.2	120,295	0.2	389,003	0.8	30,339,795	62.6	13,861,910	28.6
228,552	0.5	100,982	0.2	73,782	0.2	90,136	0.2	424,745	0.9	30,909,514	64.3	14,326,421	29.8
228,374	0.5												
269,601	0.6	193,648	0.4	152,423	0.3	189,633	0.4	851,223	1.8	31,245,027	67.2	11,553,322	24.9
299,494	0.6	171,617	0.4	140,667	0.3	193,030	0.4	680,880	1.4	28,131,198	58.6	15,858,923	33.0
366,414	0.7	201,283	0.4	328,195	0.7	283,020	0.6	815,698	1.7	31,785,785	64.4	13,674,637	27.7
291,845	0.6	257,480	0.5	160,639	0.3	306,089	0.6	709,711	1.4	32,362,163	63.6	14,514,966	28.5
447,194	0.9	257,488	0.5	221,286	0.4	258,829	0.5	793,389	1.5	30,052,929	57.3	18,311,080	34.9
312,289	0.6	268,708	0.5	148,187	0.3	210,485	0.4	1,003,392	1.9	35,010,491	65.0	14,692,337	27.3
239,851	0.4	278,140	0.5	155,006	0.3	269,034	0.5	1,327,352	2.4	33,372,382	60.3	17,694,775	32.0
335,614	0.6	163,059	0.3	142,957	0.3	176,761	0.3	1,662,518	3.0	29,991,972	53.2	21,819,983	38.7
499,265	0.9	132,038	0.2	187,792	0.3	267,978	0.5	1,567,383	2.7	37,367,393	64.2	16,299,418	28.0
306,017	0.5	244,477	0.4	164,137	0.3	266,846	0.4	1,332,728	2.2	36,980,950	62.2	18,081,387	30.4

Source : Tax Collection units of each county/city government.

Explanation : Education Surtax is excluded.

表A-29. 各月屠宰稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
57年度 (56.7~57.6)	798,287	100.0	59,919	7.5	68,211	8.5	62,847	7.9	61,836	7.7	64,343	8.1
58年度 (57.7~58.6)	791,712	100.0	65,907	8.3	65,668	8.3	56,354	7.1	64,646	8.2	59,814	7.6
59年度 (58.7~59.6)	919,544	100.0	62,332	6.8	73,692	8.0	68,091	7.4	68,750	7.5	69,831	7.6
60年度 (59.7~60.6)	1,016,059	100.0	72,567	7.1	84,954	8.4	76,858	7.6	82,235	8.1	87,038	8.6
61年度 (60.7~61.6)	941,534	100.0	69,545	7.4	75,641	8.0	78,677	8.4	78,369	8.3	80,106	8.5
62年度 (61.7~62.6)	1,016,806	100.0	74,031	7.3	84,373	8.3	76,725	7.5	78,517	7.7	81,376	8.0
63年度 (62.7~63.6)	—	—	93,567	—	97,654	—	88,694	—	101,461	—	117,926	—
64年度 (63.7~64.6)	1,022,433	100.0	91,314	8.9	94,668	9.3	65,755	6.4	85,211	8.3	83,636	8.2
65年度 (64.7~65.6)	1,918,023	100.0	117,175	6.1	132,236	6.9	132,213	6.9	144,356	7.5	159,737	8.3
66年度 (65.7~66.6)	2,369,999	100.0	160,430	6.8	186,764	7.9	175,013	7.4	173,451	7.3	202,317	8.5
67年度 (66.7~67.6)	2,410,890	100.0	136,524	5.7	198,560	8.2	200,351	8.3	212,453	8.8	222,647	9.2
68年度 (67.7~68.6)	2,641,587	100.0	150,433	5.7	219,574	8.3	208,289	7.9	202,473	7.7	226,084	8.6
69年度 (68.7~69.6)	2,901,047	100.0	180,345	6.2	222,812	7.7	224,721	7.7	240,500	8.3	287,059	9.9
70年度 (69.7~70.6)	2,555,287	100.0	156,193	6.1	196,868	7.7	195,242	7.6	211,510	8.3	212,216	8.3
71年度 (70.7~71.6)	2,689,449	100.0	163,423	6.1	208,771	7.8	210,930	7.8	208,669	7.8	240,377	8.9
72年度 (71.7~72.6)	2,477,822	100.0	150,375	6.1	184,211	7.4	212,831	8.6	217,137	8.8	191,807	7.7
73年度 (72.7~73.6)	2,681,348	100.0	169,392	6.3	206,263	7.7	201,693	7.5	232,049	8.7	242,329	9.0
74年度 (73.7~74.6)	2,604,468	100.0	147,948	5.7	212,980	8.2	201,940	7.8	215,075	8.3	233,530	9.0
75年度 (74.7~75.6)	2,464,314	100.0	144,608	5.9	212,317	8.6	188,284	7.6	257,589	10.5	249,345	10.1
76年度 (75.7~76.6)	1,562,893	100.0	131,031	8.4	160,817	10.3	177,597	11.4	188,086	12.0	190,806	12.2
77年度 (76.7~77.6)	-12,603	100.0	-24,745	196.3	-7,730	61.3	-3,875	30.7	747	-5.9	24,149	-191.6
78年度 (77.7~78.6)	155	100.0	—	—	—	—	—	—	9	5.8	146	94.2
79年度 (78.7~79.6)	9	100.0	—	—	—	—	—	—	—	—	—	—

資料來源：各縣市稽徵單位。

說明：1. 本表不包括教育捐在內。
2. 本稅自76年4月26日起停徵。

Table A-29. Net Revenues of Slaughter Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
63,697	8.0	90,471	11.3	61,338	7.7	66,170	8.3	70,560	8.8	72,052	9.0	56,843	7.1
66,644	8.4	67,357	8.5	73,627	9.3	61,417	7.8	63,710	8.0	66,149	8.4	80,419	10.2
73,866	8.0	87,831	9.6	80,707	8.8	76,711	8.3	84,148	9.2	78,377	8.5	95,208	10.4
86,220	8.5	108,261	10.7	74,725	7.4	89,265	8.8	87,089	8.6	89,326	8.8	77,521	7.6
83,052	8.8	87,665	9.3	88,948	9.4	69,327	7.4	76,329	8.1	77,267	8.2	76,608	8.1
87,900	8.6	104,507	10.3	76,857	7.6	82,903	8.2	91,158	9.0	88,394	8.7	90,065	8.9
127,698	—	120,734	—	79,953	—	107,485	—	118,506	—	105,696	—	92,429	—
82,019	8.0	89,244	8.7	86,679	8.5	71,891	7.0	74,791	7.3	77,207	7.6	120,018	11.7
164,613	8.6	218,373	11.4	87,489	4.6	157,203	8.2	170,629	8.9	191,909	10.0	242,090	12.6
201,959	8.5	209,545	8.8	215,921	9.1	212,793	9.0	177,959	7.5	223,381	9.4	230,466	9.7
213,014	8.8	202,703	8.4	216,351	9.0	189,565	7.9	194,869	8.1	190,993	7.9	232,860	9.7
210,189	8.0	235,660	8.9	233,669	8.8	217,669	8.2	222,727	8.4	229,387	8.7	285,433	10.8
265,116	9.1	254,718	8.8	257,827	8.9	224,180	7.7	231,339	8.0	247,945	8.5	264,485	9.1
206,718	8.1	244,057	9.6	221,804	8.7	197,893	7.7	206,072	8.1	225,946	8.8	280,768	11.0
232,381	8.6	217,242	8.1	251,665	9.4	218,273	8.1	242,657	9.0	220,200	8.2	274,861	10.2
222,414	9.0	227,267	9.2	227,710	9.2	204,459	8.3	224,183	9.0	196,524	7.9	218,904	8.8
218,378	8.1	231,664	8.6	247,172	9.2	222,578	8.3	219,909	8.2	211,602	7.9	278,319	10.4
218,920	8.4	227,291	8.7	183,322	7.0	277,034	10.6	207,492	8.0	208,422	8.0	270,514	10.4
203,378	8.3	223,126	9.1	225,883	9.2	183,576	7.4	173,487	7.0	197,731	8.0	204,990	8.3
149,331	9.6	154,152	9.9	184,750	11.8	181,468	11.6	149,907	9.6	-63,265	-4.0	-41,787	-2.7
-1,154	9.2	-2	0.0	5	-0.0	—	—	1	-0.0	1	-0.0	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	9	100.0	—	—	—	—	—	—	—	—	—	—

Source : Tax Collection units of each county/city government.

Explanation : 1.Education Surtax is excluded.

2.Following Apr. 26, 1987 the Slaughter Tax was not abolished.

表A-30. 各月娛樂稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	837,164	100.0	74,142	8.9	75,785	9.1	76,104	9.1	66,836	8.0	67,521	8.1
77年度 (76.7~77.6)	690,878	100.0	61,666	8.9	62,496	9.0	62,681	9.1	54,048	7.8	55,039	8.0
78年度 (77.7~78.6)	510,018	100.0	48,060	9.4	64,251	12.6	56,280	11.0	38,341	7.5	37,230	7.3
79年度 (78.7~79.6)	493,815	100.0	39,212	7.9	43,530	8.8	44,199	9.0	41,401	8.4	46,384	9.4
80年度 (79.7~80.6)	481,027	100.0	35,612	7.4	50,470	10.5	33,024	6.9	37,259	7.7	34,112	7.1
81年度 (80.7~81.6)	601,824	100.0	42,709	7.1	49,386	8.2	45,948	7.6	44,472	7.4	48,120	8.0
82年度 (81.7~82.6)	821,907	100.0	61,849	7.5	61,735	7.5	61,939	7.5	63,295	7.7	60,837	7.4
83年度 (82.7~83.6)	986,055	100.0	73,681	7.5	85,983	8.7	82,740	8.4	83,599	8.5	81,517	8.3
84年度 (83.7~84.6)	1,215,329	100.0	88,680	7.3	96,050	7.9	92,781	7.6	94,044	7.7	96,213	7.9
85年度 (84.7~85.6)	1,431,059	100.0	109,548	7.7	130,550	9.1	122,517	8.6	120,197	8.4	127,581	8.9
86年度 (85.7~86.6)	1,291,435	100.0	108,312	8.4	103,326	8.0	106,945	8.3	104,259	8.1	121,758	9.4
87年度 (86.7~87.6)	1,381,139	100.0	108,669	7.9	111,988	8.1	115,040	8.3	106,847	7.7	110,148	8.0
88年度 (87.7~88.6)	1,390,980	100.0	113,149	8.1	113,507	8.2	126,837	9.1	106,143	7.6	102,660	7.4
89年度 (88.7~89.12)	2,251,938	100.0	117,957	5.2	138,990	6.2	134,934	6.0	109,725	4.9	108,604	4.8
90年 (90.1~90.12)	1,532,913	100.0	124,496	5.5	136,358	6.1	129,994	5.8	122,868	5.5	130,741	5.8
91年 (91.1~91.12)	1,648,789	100.0	126,008	8.2	137,480	9.0	130,616	8.5	124,738	8.1	126,749	8.3
92年 (92.1~92.12)	1,751,110	100.0	139,325	8.5	138,176	8.4	150,438	9.1	133,453	8.1	134,699	8.2
93年 (93.1~93.12)	1,862,094	100.0	150,078	8.6	152,756	8.7	195,050	11.1	146,105	8.3	149,415	8.5
94年 (94.1~94.12)	1,978,782	100.0	161,354	8.7	170,462	9.2	167,216	9.0	156,553	8.4	162,493	8.7
95年 (95.1~95.12)	1,986,335	100.0	159,890	8.1	176,318	8.9	171,921	8.7	168,312	8.5	166,239	8.4
96年 (96.1~96.12)	1,809,257	100.0	157,316	7.9	193,285	9.7	169,475	8.5	157,986	8.0	169,429	8.5
97年 (97.1~97.12)	1,745,023	100.0	146,300	8.1	171,014	9.5	148,657	8.2	159,396	8.8	142,622	7.9
98年 (98.1~98.12)	1,666,423	100.0	144,796	8.3	165,574	9.5	163,892	9.4	137,931	7.9	139,979	8.0
99年 (99.1~99.12)	1,645,676	100.0	136,942	8.2	141,945	8.5	146,454	8.8	131,112	7.9	133,213	8.0
100年 (100.1~100.12)	1,676,424	100.0	124,526	7.6	151,848	9.2	144,701	8.8	129,525	7.9	138,573	8.4
			138,658	8.3	153,034	9.1	138,689	8.3	133,419	8.0	137,485	8.2

資料來源：各縣市稽徵單位。

說明：本表不包括教育捐在內。

Table A-30. Net Revenues of Amusement Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
63,606	7.6	64,594	7.7	70,578	8.4	74,153	8.9	73,408	8.8	68,250	8.2	62,187	7.4
49,391	7.1	49,705	7.2	47,610	6.9	61,559	8.9	56,756	8.2	59,996	8.7	69,931	10.1
36,435	7.1	38,876	7.6	36,209	7.1	39,279	7.7	38,736	7.6	39,489	7.7	36,832	7.2
37,350	7.6	44,354	9.0	40,983	8.3	35,110	7.1	33,492	6.8	33,093	6.7	54,707	11.1
35,400	7.4	37,185	7.7	39,261	8.2	43,157	9.0	41,695	8.7	47,786	9.9	46,066	9.6
45,671	7.6	52,506	8.7	48,027	8.0	53,981	9.0	55,308	9.2	57,862	9.6	57,834	9.6
64,647	7.9	60,382	7.3	75,860	9.2	78,461	9.5	71,020	8.6	76,155	9.3	85,727	10.4
84,950	8.6	67,826	6.9	77,932	7.9	91,595	9.3	82,185	8.3	86,613	8.8	87,434	8.9
97,078	8.0	102,993	8.5	101,493	8.4	123,453	10.2	104,114	8.6	108,876	9.0	109,554	9.0
113,219	7.9	118,734	8.3	120,597	8.4	124,443	8.7	126,543	8.8	113,101	7.9	104,029	7.3
107,062	8.3	109,073	8.4	96,527	7.5	114,888	8.9	97,890	7.6	109,406	8.5	111,989	8.7
113,897	8.2	111,191	8.1	118,897	8.6	124,895	9.0	115,601	8.4	112,923	8.2	131,043	9.5
115,679	8.3	110,974	8.0	108,149	7.8	133,028	9.6	112,282	8.1	124,236	8.9	124,336	8.9
113,756	5.1	124,538	5.5	127,263	5.7	139,707	6.2	121,934	5.4	125,735	5.6	126,254	5.6
118,084	5.2	114,826	7.5	126,394	8.2	128,331	8.4	124,690	8.1	129,651	8.5	120,474	7.9
142,956	9.3												
138,808	8.4	135,231	8.2	115,768	7.0	151,331	9.2	134,940	8.2	137,981	8.4	138,639	8.4
146,426	8.4	133,882	7.6	126,535	7.2	146,117	8.3	133,768	7.6	137,881	7.9	133,097	7.6
165,168	8.9	139,300	7.5	150,655	8.1	149,217	8.0	138,659	7.4	140,778	7.6	160,239	8.6
163,216	8.2	166,333	8.4	136,410	6.9	192,020	9.7	152,899	7.7	163,854	8.3	161,370	8.2
157,211	7.9	166,815	8.4	162,351	8.2	177,515	8.9	148,924	7.5	158,557	8.0	167,471	8.4
143,722	7.9	157,118	8.7	131,221	7.3	168,024	9.3	131,866	7.3	152,569	8.4	156,748	8.7
134,188	7.7	157,453	9.0	131,584	7.5	148,278	8.5	147,104	8.4	139,863	8.0	134,381	7.7
131,274	7.9	148,117	8.9	144,086	8.6	151,443	9.1	133,523	8.0	124,020	7.4	144,294	8.7
139,426	8.5	132,557	8.1	135,651	8.2	145,065	8.8	132,583	8.1	136,789	8.3	134,432	8.2
124,600	7.4	135,204	8.1	125,864	7.5	162,086	9.7	137,246	8.2	149,439	8.9	140,700	8.4

Source : Tax Collection units of each county/city government.
Explanation : Education Surtax is excluded.

表A-31. 各月筵席稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
51年度 (50.7~51.6)	43,535	100.0	2,916	6.7	3,237	7.4	3,288	7.6	3,754	8.6	4,052	9.3
52年度 (51.7~52.6)	41,376	100.0	2,442	5.9	2,914	7.0	2,964	7.2	3,452	8.3	3,804	9.2
53年度 (52.7~53.6)	50,891	100.0	3,315	6.5	3,678	7.2	3,667	7.2	4,010	7.9	4,441	8.7
54年度 (53.7~54.6)	62,357	100.0	4,167	6.7	4,767	7.6	4,765	7.6	5,087	8.2	5,414	8.7
55年度 (54.7~55.6)	75,336	100.0	5,193	6.9	5,563	7.4	5,660	7.5	6,039	8.0	6,578	8.7
56年度 (55.7~56.6)	89,046	100.0	6,682	7.5	6,595	7.4	6,892	7.7	7,174	8.1	7,754	8.7
57年度 (56.7~57.6)	113,950	100.0	7,764	6.8	8,623	7.6	8,763	7.7	9,109	8.0	9,679	8.5
58年度 (57.7~58.6)	169,194	100.0	11,003	6.5	13,354	7.9	12,481	7.4	13,395	7.9	15,259	9.0
59年度 (58.7~59.6)	201,538	100.0	13,881	6.9	15,324	7.6	15,413	7.6	14,993	7.4	17,194	8.5
60年度 (59.7~60.6)	228,068	100.0	17,580	7.7	18,609	8.2	18,293	8.0	18,147	8.0	19,625	8.6
61年度 (60.7~61.6)	276,397	100.0	18,734	6.8	20,312	7.3	22,221	8.0	22,477	8.1	24,279	8.8
62年度 (61.7~62.6)	290,447	100.0	23,414	8.1	23,256	8.0	22,881	7.9	23,351	8.0	24,172	8.3
63年度 (62.7~63.6)	—	—	26,209	—	27,642	—	27,892	—	30,190	—	31,722	—
64年度 (63.7~64.6)	432,724	100.0	34,013	7.9	36,147	8.4	34,191	7.9	36,640	8.5	37,354	8.6
65年度 (64.7~65.6)	521,076	100.0	37,911	7.3	40,542	7.8	40,527	7.8	42,281	8.1	43,349	8.3
66年度 (65.7~66.6)	605,875	100.0	46,683	7.7	48,838	8.1	48,810	8.1	50,742	8.4	52,064	8.6
67年度 (66.7~67.6)	704,572	100.0	50,800	7.2	53,591	7.6	53,166	7.5	56,250	8.0	59,781	8.5
68年度 (67.7~68.6)	870,628	100.0	61,703	7.1	66,941	7.7	65,883	7.6	69,040	7.9	74,212	8.5
69年度 (68.7~69.6)	1,057,210	100.0	78,418	7.4	81,377	7.7	81,737	7.7	71,793	6.8	83,912	7.9
70年度 (69.7~70.6)	16,102	100.0	15,645	97.2	81	0.5	36	0.2	76	0.5	22	0.1
71年度 (70.7~71.6)	-7	100.0	—	—	—	—	—	—	-3	42.9	—	—

資料來源：各縣市稽徵單位。

說明：本稅自69年7月1日起停徵。

Table A-31. Net Revenues of Feast Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
4,134	9.5	3,944	9.1	3,457	7.9	3,943	9.1	3,102	7.1	3,674	8.4	4,034	9.3
3,821	9.2	3,599	8.7	3,270	7.9	3,477	8.4	3,815	9.2	3,875	9.4	3,943	9.5
4,615	9.1	4,405	8.7	4,070	8.0	4,274	8.4	4,558	9.0	4,576	9.0	5,282	10.4
5,565	8.9	5,519	8.9	4,921	7.9	5,437	8.7	5,593	9.0	5,759	9.2	5,363	8.6
6,678	8.9	6,302	8.4	6,175	8.2	6,669	8.9	6,941	9.2	6,850	9.1	6,688	8.9
7,537	8.5	7,509	8.4	7,316	8.2	7,884	8.9	7,837	8.8	8,183	9.2	7,683	8.6
9,578	8.4	9,971	8.8	8,902	7.8	10,088	8.9	10,353	9.1	10,549	9.3	10,571	9.3
14,568	8.6	14,013	8.3	14,277	8.4	12,837	7.6	14,536	8.6	14,889	8.8	18,582	11.0
17,805	8.8	16,589	8.2	15,617	7.7	17,157	8.5	17,742	8.8	18,704	9.3	21,119	10.5
19,446	8.5	19,137	8.4	17,836	7.8	19,000	8.3	19,620	8.6	20,290	8.9	20,485	9.0
23,740	8.6	24,333	8.8	24,304	8.8	22,237	8.0	24,754	9.0	24,742	9.0	24,264	8.8
23,607	8.1	25,707	8.9	21,452	7.4	24,660	8.5	25,761	8.9	26,107	9.0	26,079	9.0
31,699	—	32,510	—	30,156	—	33,010	—	34,877	—	34,770	—	35,103	—
36,543	8.4	36,608	8.5	34,959	8.1	36,412	8.4	35,217	8.1	36,226	8.4	38,414	8.9
43,820	8.4	44,717	8.6	40,309	7.7	45,295	8.7	48,234	9.3	47,408	9.1	46,683	9.0
51,925	8.6	52,896	8.7	52,607	8.7	45,795	7.6	52,907	8.7	52,418	8.7	50,190	8.3
57,625	8.2	61,732	8.8	58,217	8.3	60,157	8.5	64,190	9.1	63,171	9.0	65,892	9.4
73,764	8.5	76,376	8.8	70,860	8.1	75,874	8.7	79,242	9.1	79,533	9.1	77,200	8.9
86,923	8.2	87,251	8.3	89,762	8.5	80,576	7.6	90,632	8.6	89,474	8.5	135,355	12.8
1	0.0	—	—	—	—	235	1.5	8	0.0	—	—	-2	-0.0
—	—	—	—	—	—	2	-28.6	—	—	—	—	-6	85.7

Source : Tax Collection units of each county/city government.

Explanation : Following July 1, 1980 the Feast Tax was abolished.

表A-32. 各月契稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	6,767,257	100.0	538,586	8.0	474,015	7.0	443,219	6.5	483,665	7.1	507,682	7.5
77年度 (76.7~77.6)	7,938,218	100.0	789,606	9.9	584,173	7.4	562,478	7.1	530,699	6.7	635,290	8.0
78年度 (77.7~78.6)	8,436,647	100.0	874,890	10.4	768,010	9.1	624,154	7.4	702,007	8.3	669,926	7.9
79年度 (78.7~79.6)	8,394,069	100.0	769,787	9.2	751,691	9.0	599,136	7.1	636,415	7.6	715,467	8.5
80年度 (79.7~80.6)	8,066,914	100.0	632,892	7.8	600,279	7.4	467,454	5.8	477,709	5.9	614,146	7.6
81年度 (80.7~81.6)	10,182,057	100.0	1,005,695	9.9	953,584	9.4	727,358	7.1	712,487	7.0	762,348	7.5
82年度 (81.7~82.6)	10,949,349	100.0	1,038,479	9.5	944,256	8.6	704,797	6.4	739,060	6.7	747,441	6.8
83年度 (82.7~83.6)	14,151,581	100.0	1,196,836	8.5	1,085,663	7.7	943,697	6.7	1,067,177	7.5	1,006,165	7.1
84年度 (83.7~84.6)	17,615,701	100.0	1,502,921	8.5	1,572,658	8.9	1,405,613	8.0	1,370,670	7.8	1,572,608	8.9
85年度 (84.7~85.6)	17,153,317	100.0	1,448,716	8.4	1,603,329	9.3	1,323,863	7.7	1,421,848	8.3	1,501,291	8.8
86年度 (85.7~86.6)	15,506,076	100.0	1,356,819	8.8	1,299,170	8.4	1,096,769	7.1	1,216,510	7.8	1,216,273	7.8
87年度 (86.7~87.6)	14,347,022	100.0	1,394,702	9.7	1,386,392	9.7	1,229,047	8.6	1,218,365	8.5	1,142,283	8.0
88年度 (87.7~88.6)	13,096,702	100.0	1,139,651	8.7	1,001,084	7.6	1,120,701	8.6	1,097,749	8.4	986,779	7.5
89年度 (88.7~89.12)	15,267,197	100.0	898,716	5.9	868,361	5.7	741,365	4.9	829,285	5.4	744,341	4.9
90年 (90.1~90.12)	8,492,646	100.0	870,319	5.7	784,761	5.1	974,492	6.4	884,717	5.8	842,294	5.5
91年 (91.1~91.12)	10,261,814	100.0	657,842	7.7	714,064	8.4	521,412	6.1	628,831	7.4	694,553	8.2
92年 (92.1~92.12)	11,600,349	100.0	948,994	9.2	801,549	7.8	751,087	7.3	854,662	8.3	757,222	7.4
93年 (93.1~93.12)	12,936,962	100.0	1,015,529	8.8	922,603	8.0	946,725	8.2	1,071,606	9.2	1,028,170	8.9
94年 (94.1~94.12)	13,178,008	100.0	1,089,629	8.4	969,841	7.5	941,721	7.3	1,024,644	7.9	1,031,919	8.0
95年 (95.1~95.12)	14,013,856	100.0	1,053,427	8.0	1,102,936	8.4	1,088,751	8.3	1,127,236	8.6	1,111,033	8.4
96年 (96.1~96.12)	13,636,896	100.0	1,127,585	8.0	1,072,295	7.7	1,194,625	8.5	1,097,893	7.8	1,236,928	8.8
97年 (97.1~97.12)	12,696,095	100.0	1,199,550	8.8	1,110,719	8.1	933,623	6.8	1,088,399	8.0	1,152,421	8.5
98年 (98.1~98.12)	13,065,855	100.0	1,178,878	9.3	939,591	7.4	867,873	6.8	886,994	7.0	775,592	6.1
99年 (99.1~99.12)	13,815,457	100.0	1,333,745	10.2	1,262,706	9.7	1,134,561	8.7	1,242,290	9.5	1,141,364	8.7
100年 (100.1~100.12)	12,640,465	100.0	1,097,548	7.9	1,018,162	7.4	992,659	7.2	1,068,073	7.7	1,217,746	8.8
			1,023,136	8.1	1,093,097	8.6	928,710	7.3	877,120	6.9	898,201	7.1

資料來源：各縣市稽徵單位。

說明：本表不包括教育捐在內。

Table A-32. Net Revenues of Deed Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
621,368	9.2	523,405	7.7	552,948	8.2	621,685	9.2	683,434	10.1	647,012	9.6	670,238	9.9
673,295	8.5	583,702	7.4	507,099	6.4	691,775	8.7	763,857	9.6	758,375	9.6	857,869	10.8
753,115	8.9	699,876	8.3	490,947	5.8	674,132	8.0	702,704	8.3	763,056	9.0	713,830	8.5
731,933	8.7	591,772	7.0	753,392	9.0	811,040	9.7	726,629	8.7	671,483	8.0	635,324	7.6
572,999	7.1	766,251	9.5	507,616	6.3	644,251	8.0	738,770	9.2	987,272	12.2	1,057,275	13.1
801,863	7.9	860,479	8.5	606,838	6.0	824,937	8.1	956,592	9.4	991,834	9.7	978,042	9.6
984,146	9.0	754,799	6.9	904,042	8.3	986,893	9.0	983,608	9.0	1,050,194	9.6	1,111,634	10.2
1,430,582	10.1	1,284,451	9.1	886,707	6.3	1,273,974	9.0	1,057,469	7.5	1,278,551	9.0	1,640,309	11.6
1,550,723	8.8	1,280,626	7.3	1,097,687	6.2	1,626,031	9.2	1,316,532	7.5	1,557,520	8.8	1,762,112	10.0
1,499,685	8.7	1,570,999	9.2	1,170,158	6.8	1,251,588	7.3	1,401,776	8.2	1,511,987	8.8	1,448,077	8.4
1,438,559	9.3	1,468,292	9.5	850,632	5.5	1,201,066	7.7	1,448,181	9.3	1,418,617	9.1	1,495,188	9.6
1,397,012	9.7	1,012,137	7.1	981,632	6.8	1,205,070	8.4	1,075,084	7.5	1,014,622	7.1	1,290,676	9.0
1,264,465	9.7	1,303,483	10.0	957,681	7.3	1,129,484	8.6	999,100	7.6	1,037,649	7.9	1,058,876	8.1
938,288	6.1	938,889	6.1	642,279	4.2	833,477	5.5	758,419	5.0	866,460	5.7	875,678	5.7
975,056	6.4	660,468	7.8	656,255	7.7	846,821	10.0	752,348	8.9	820,322	9.7	746,402	8.8
793,328	9.3												
		812,370	7.9	542,361	5.3	925,761	9.0	1,070,241	10.4	1,050,745	10.2	842,907	8.2
903,915	8.8	887,886	7.7	749,813	6.5	877,678	7.6	960,771	8.3	936,238	8.1	897,860	7.7
1,305,470	11.3	942,795	7.3	1,008,746	7.8	1,241,485	9.6	1,195,145	9.2	1,115,124	8.6	1,056,206	8.2
1,319,707	10.2	1,232,625	9.4	786,390	6.0	1,223,627	9.3	986,406	7.5	1,109,258	8.4	1,106,653	8.4
1,249,666	9.5	1,263,191	9.0	863,590	6.2	1,262,630	9.0	1,050,313	7.5	1,139,953	8.1	1,326,229	9.5
1,378,624	9.8												
		1,364,485	10.0	803,893	5.9	1,286,628	9.4	1,119,447	8.2	1,289,754	9.5	1,080,163	7.9
1,207,814	8.9	1,217,000	9.6	706,108	5.6	1,135,947	8.9	1,325,306	10.4	1,418,742	11.2	1,281,784	10.1
962,280	7.6	587,571	4.5	750,425	5.7	899,783	6.9	999,622	7.7	1,083,575	8.3	1,267,375	9.7
1,362,838	10.4	1,234,590	8.9	785,088	5.7	1,177,358	8.5	1,190,946	8.6	1,229,070	8.9	1,328,537	9.6
1,475,680	10.7	1,374,002	10.9	837,584	6.6	1,336,259	10.6	1,064,309	8.4	1,186,061	9.4	1,060,482	8.4
961,504	7.6												

Source : Tax Collection units of each county/city government.

Explanation : Education Surtax is excluded.

表A-33. 各月教育捐及其他實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	4,205,501	100.0	164,780	3.9	193,826	4.6	160,880	3.8	169,369	4.0	180,742	4.3
77年度 (76.7~77.6)	4,274,193	100.0	272,089	6.4	130,000	3.0	117,493	2.7	124,641	2.9	139,557	3.3
78年度 (77.7~78.6)	4,419,467	100.0	203,648	4.6	184,462	4.2	144,501	3.3	154,480	3.5	159,999	3.6
79年度 (78.7~79.6)	4,577,376	100.0	272,521	6.0	200,314	4.4	139,337	3.0	140,175	3.1	161,467	3.5
80年度 (79.7~80.6)	4,827,696	100.0	168,196	3.5	148,445	3.1	123,988	2.6	120,521	2.5	136,223	2.8
81年度 (80.7~81.6)	5,740,163	100.0	261,840	4.6	238,635	4.2	166,497	2.9	172,399	3.0	191,535	3.3
82年度 (81.7~82.6)	6,243,109	100.0	287,881	4.6	246,830	4.0	190,103	3.0	199,486	3.2	197,319	3.2
83年度 (82.7~83.6)	7,717,420	100.0	493,701	6.4	273,369	3.5	250,950	3.3	265,174	3.4	242,793	3.1
84年度 (83.7~84.6)	8,907,261	100.0	504,053	5.7	448,841	5.0	389,267	4.4	368,079	4.1	404,978	4.5
85年度 (84.7~85.6)	4,733,287	100.0	273,547	5.8	107,447	2.3	68,063	1.4	50,738	1.1	51,589	1.1
86年度 (85.7~86.6)	4,623,576	100.0	74,949	1.6	54,060	1.2	52,473	1.1	53,546	1.2	50,420	1.1
87年度 (86.7~87.6)	4,888,519	100.0	80,316	1.6	59,376	1.2	48,305	1.0	50,935	1.0	40,659	0.8
88年度 (87.7~88.6)	489,262	100.0	74,643	15.3	60,121	12.3	58,751	12.0	47,130	9.6	39,606	8.1
89年度 (88.7~89.12)	87,704	100.0	6,540	7.5	6,576	7.5	4,118	4.7	6,847	7.8	6,099	7.0
90年 (90.1~90.12)	25,149	100.0	3,918	4.5	2,703	3.1	4,379	5.0	4,592	5.2	3,862	4.4
91年 (91.1~91.12)	23,839	100.0	1,703	6.8	1,745	6.9	1,345	5.3	1,671	6.6	1,788	7.1
92年 (92.1~92.12)	17,887	100.0	1,761	7.4	1,336	5.6	1,064	4.5	1,366	5.7	1,196	5.0
93年 (93.1~93.12)	8,626	100.0	1,161	6.5	940	5.3	869	4.9	862	4.8	747	4.2
94年 (94.1~94.12)	9,531	100.0	502	5.8	635	7.4	660	7.7	598	6.9	474	5.5
95年 (95.1~95.12)	7,899	100.0	767	8.0	611	6.4	554	5.8	1,596	16.7	1,086	11.4
96年 (96.1~96.12)	5,034	100.0	702	8.9	2,476	31.3	568	7.2	418	5.3	422	5.3
97年 (97.1~97.12)	5,400	100.0	271	5.4	1,407	27.9	197	3.9	201	4.0	544	10.8
98年 (98.1~98.12)	150	100.0	251	4.6	1,492	27.6	302	5.6	54	1.0	726	13.4
99年 (99.1~99.12)	-8,851	100.0	-308	-205.3	174	116.0	15	10.0	777	518.0	742	494.7
100年 (100.1~100.12)	1,118	100.0	625	-7.1	172	-1.9	84	-0.9	18	-0.2	48	-0.5
			118	10.6	107	9.6	12	1.1	46	4.1	1,299	116.2

資料來源：各縣市稽徵單位。

說明：其他收入包括戶稅、防衛捐及臨時稅。

Table A-33. Net Revenues of Education Surtax and Others

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
186,226	4.4	170,056	4.0	170,611	4.1	183,819	4.4	196,548	4.7	1,501,852	35.7	926,792	22.0
149,130	3.5	154,932	3.6	110,709	2.6	141,804	3.3	161,914	3.8	1,903,043	44.5	868,881	20.3
166,110	3.8	155,508	3.5	116,237	2.6	143,692	3.3	148,611	3.4	1,976,318	44.7	865,901	19.6
154,938	3.4	126,421	2.8	157,560	3.4	166,207	3.6	140,793	3.1	1,911,591	41.8	1,006,052	22.0
128,100	2.7	165,676	3.4	117,910	2.4	137,275	2.8	166,774	3.5	2,279,668	47.2	1,134,920	23.5
185,241	3.2	195,453	3.4	144,022	2.5	190,019	3.3	218,885	3.8	2,137,803	37.2	1,637,834	28.5
237,338	3.8	201,542	3.2	234,275	3.8	256,702	4.1	264,090	4.2	2,575,877	41.3	1,351,666	21.7
327,795	4.2	287,436	3.7	208,506	2.7	302,749	3.9	244,061	3.2	2,128,544	27.6	2,692,342	34.9
403,959	4.5	350,842	3.9	295,782	3.3	439,835	4.9	364,093	4.1	3,054,924	34.3	1,882,608	21.1
48,073	1.0	50,306	1.1	43,044	0.9	43,616	0.9	59,583	1.3	2,636,233	55.7	1,301,048	27.5
42,052	0.9	41,645	0.9	33,869	0.7	39,293	0.8	58,108	1.3	2,662,438	57.6	1,460,723	31.6
45,928	0.9	44,237	0.9	41,603	0.9	42,867	0.9	62,114	1.3	2,296,717	47.0	2,075,462	42.5
46,067	9.4	41,927	8.6	37,618	7.7	44,512	9.1	19,225	3.9	12,726	2.6	6,936	1.4
5,550	6.3	5,252	6.0	4,203	4.8	3,972	4.5	3,473	4.0	3,935	4.5	4,114	4.7
7,571	8.6	2,622	10.4	1,681	6.7	3,033	12.1	4,182	16.6	2,240	8.9	1,285	5.1
1,854	7.4												
		1,569	6.6	1,182	5.0	3,117	13.1	4,971	20.9	3,183	13.4	2,439	10.2
655	2.7	883	4.9	1,066	6.0	1,211	6.8	1,009	5.6	5,773	32.3	2,193	12.3
1,173	6.6	1,157	13.4	115	1.3	1,261	14.6	1,444	16.7	457	5.3	647	7.5
676	7.8	453	4.8	453	4.8	597	6.3	443	4.6	719	7.5	1,043	10.9
1,209	12.7	648	8.2	177	2.2	334	4.2	209	2.6	375	4.7	1,080	13.7
490	6.2												
		143	2.8	364	7.2	84	1.7	145	2.9	534	10.6	286	5.7
858	17.0	440	8.1	407	7.5	128	2.4	164	3.0	120	2.2	106	2.0
1,210	22.4	194	129.3	-64	-42.7	-233	-155.3	-341	-227.3	-384	-256.0	-1,135	-756.7
713	475.3	-10,219	115.5	48	-0.5	151	-1.7	49	-0.6	-53	0.6	73	-0.8
153	-1.7	51	4.6	23	2.1	1	0.1	39	3.5	148	13.2	-249	-22.3
-477	-42.7												

Source : Tax Collection units of each county/city government.

Explanation : Other Revenues includes Household Tax, Defense Surtax and Temporary Tax.

表A-34. 各月公賣利益(應繳庫數)

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
72年度 (71.7~72.6)	39,900,809	100.0	2,888,273	7.2	3,182,141	8.0	3,411,114	8.5	3,153,115	7.9	3,006,544	7.5
73年度 (72.7~73.6)	40,152,182	100.0	1,651,166	4.1	3,702,479	9.2	3,384,037	8.4	3,383,417	8.4	3,377,405	8.4
74年度 (73.7~74.6)	41,737,600	100.0	2,238,884	5.4	3,977,743	9.5	3,294,095	7.9	3,437,665	8.2	3,364,269	8.1
75年度 (74.7~75.6)	44,824,480	100.0	2,214,345	4.9	3,752,513	8.4	3,414,712	7.6	3,815,807	8.5	3,150,267	7.0
76年度 (75.7~76.6)	46,137,040	100.0	2,068,964	4.5	4,240,427	9.2	4,159,385	9.0	3,892,423	8.4	3,636,749	7.9
77年度 (76.7~77.6)	46,409,086	100.0	3,498,631	7.5	3,846,326	8.3	3,967,339	8.5	3,876,703	8.4	3,698,057	8.0
78年度 (77.7~78.6)	47,665,652	100.0	4,096,472	8.6	4,136,465	8.7	4,211,832	8.8	4,092,378	8.6	3,841,122	8.1
79年度 (78.7~79.6)	52,921,212	100.0	4,182,211	7.9	4,404,229	8.3	4,354,497	8.2	4,239,073	8.0	4,164,483	7.9
80年度 (79.7~80.6)	60,112,553	100.0	4,557,337	7.6	4,703,318	7.8	4,543,684	7.6	4,367,248	7.3	4,544,852	7.6
81年度 (80.7~81.6)	58,513,425	100.0	4,641,900	7.9	4,991,970	8.5	4,711,950	8.1	4,776,280	8.2	4,367,110	7.5
82年度 (81.7~82.6)	62,109,464	100.0	5,483,229	8.8	5,584,358	9.0	5,334,314	8.6	5,288,222	8.5	5,040,797	8.1
83年度 (82.7~83.6)	64,703,174	100.0	5,333,263	8.2	5,555,260	8.6	5,273,647	8.2	5,116,266	7.9	5,032,014	7.8
84年度 (83.7~84.6)	61,408,387	100.0	4,991,785	8.1	5,734,755	9.3	5,529,389	9.0	4,640,901	7.6	4,874,378	7.9
85年度 (84.7~85.6)	55,958,566	100.0	4,163,891	7.4	5,166,026	9.2	4,633,904	8.3	3,999,500	7.1	4,707,191	8.4
86年度 (85.7~86.6)	58,178,758	100.0	4,833,619	8.3	6,046,026	10.4	5,027,150	8.6	3,489,147	6.0	4,964,799	8.5
87年度 (86.7~87.6)	57,447,798	100.0	5,315,453	9.3	5,315,453	9.3	4,657,252	8.1	5,217,199	9.1	5,273,217	9.2
88年度 (87.7~88.6)	55,321,872	100.0	5,059,494	9.1	-2,362,174	-4.3	3,811,717	6.9	4,874,444	8.8	12,979,953	23.5
89年度 (88.7~89.12)	77,315,841	100.0	4,274,685 5,178,222	5.5 6.7	4,642,476 5,075,147	6.0 6.6	4,950,218 4,810,714	6.4 6.2	1,086,624 4,963,545	1.4 6.4	4,689,609 4,431,137	6.1 5.7
90年 (90.1~90.12)	57,563,011	100.0	4,671,322	8.1	4,831,152	8.4	3,886,871	6.8	4,761,462	8.3	5,426,080	9.4
91年 (91.1~91.12)	346,450	100.0	—	—	—	—	—	—	—	—	—	—

資料來源：財政部臺灣省菸酒公賣局。
說明：公賣利益自91年1月1日起停徵。

Table A-34. Monopoly Revenues

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
2,660,138	6.7	3,120,778	7.8	2,932,945	7.4	3,079,901	7.7	3,863,458	9.7	4,197,315	10.5	4,405,087	11.0
2,566,235	6.4	4,293,277	10.7	2,462,924	6.1	3,234,344	8.1	3,820,404	9.5	4,337,467	10.8	3,939,027	9.8
2,964,178	7.1	3,223,419	7.7	3,305,070	7.9	3,806,000	9.1	3,915,296	9.4	4,104,134	9.8	4,106,847	9.8
3,328,727	7.4	3,236,720	7.2	3,186,502	7.1	3,092,081	6.9	4,229,621	9.4	3,752,277	8.4	7,650,908	17.1
2,989,383	6.5	4,155,763	9.0	3,244,396	7.0	4,074,783	8.8	4,315,215	9.4	4,395,508	9.5	4,964,044	10.8
3,777,466	8.1	3,779,322	8.1	3,796,254	8.2	3,478,530	7.5	3,740,025	8.1	3,802,954	8.2	5,147,479	11.1
3,979,189	8.3	4,229,186	8.9	3,541,911	7.4	3,702,393	7.8	3,870,112	8.1	3,890,540	8.2	4,074,052	8.5
4,237,589	8.0	4,530,531	8.6	3,648,173	6.9	3,833,913	7.2	3,978,480	7.5	4,163,290	7.9	7,184,743	13.6
4,255,329	7.1	4,490,870	7.5	4,060,704	6.8	4,062,998	6.8	4,135,773	6.9	4,499,156	7.5	11,891,284	19.8
4,598,670	7.9	5,317,310	9.1	3,819,650	6.5	4,448,760	7.6	4,484,860	7.7	4,845,890	8.3	7,509,075	12.8
4,861,700	7.8	4,934,912	7.9	4,545,528	7.3	4,600,243	7.4	5,042,203	8.1	5,378,042	8.7	6,015,916	9.7
4,182,488	6.5	5,779,327	8.9	4,051,399	6.3	5,280,604	8.2	5,255,417	8.1	5,586,974	8.6	8,256,515	12.8
4,689,682	7.6	5,989,022	9.8	3,712,304	6.0	5,228,888	8.5	5,017,917	8.2	5,491,673	8.9	5,507,693	9.0
3,012,556	5.4	4,741,300	8.5	4,159,897	7.4	3,864,840	6.9	4,288,859	7.7	4,414,766	7.9	8,805,836	15.7
4,193,082	7.2	5,706,277	9.8	4,009,386	6.9	4,116,652	7.1	4,950,563	8.5	5,369,155	9.2	5,472,902	9.4
2,208,084	3.8	5,497,372	9.6	3,881,838	6.8	4,947,271	8.6	5,663,667	9.9	5,769,924	10.0	3,701,068	6.4
4,799,077	8.7	4,996,400	9.0	3,306,420	6.0	2,483,071	4.5	2,953,713	5.3	5,414,335	9.8	7,005,422	12.7
5,131,053	6.6	5,234,708	6.8	3,929,688	5.1	4,836,128	6.3	7,019,148	9.1	4,893,967	6.3	4,948,714	6.4
2,779,942	-3.6	500,000	0.9	7,526,455	13.1	4,653,822	8.1	4,549,237	7.9	4,631,746	8.0	4,661,782	8.1
7,463,082	13.0	—	—	—	—	—	—	—	—	—	—	—	—
346,450	100.0	—	—	—	—	—	—	—	—	—	—	—	—

Source : Bureau of Taiwan Province Tobacco & Wine Monopoly, Ministry of Finance.

Explanation : Since Jan. 1, 2002, the Monopoly Revenues was abolished.

表A-35. 各月金融保險業營業稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7~77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7~78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7~79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7~80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7~81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7~82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7~83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7~84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7~85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7~86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7~87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7~88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7~89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1~90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1~91.12)	26,082,669	100.0	4,079,982	15.6	418,804	1.6	4,192,789	16.1	278,244	1.1	2,685,977	10.3
92年 (92.1~92.12)	22,433,266	100.0	3,680,501	16.4	86,436	0.4	3,576,823	15.9	176,382	0.8	3,644,406	16.2
93年 (93.1~93.12)	24,229,514	100.0	3,765,114	15.5	236,521	1.0	3,745,706	15.5	223,319	0.9	3,724,098	15.4
94年 (94.1~94.12)	25,712,124	100.0	4,054,900	15.8	278,506	1.1	4,072,512	15.8	242,191	0.9	4,286,705	16.7
95年 (95.1~95.12)	26,643,871	100.0	4,200,493	15.8	269,210	1.0	3,989,077	15.0	245,166	0.9	3,989,756	15.0
96年 (96.1~96.12)	28,130,888	100.0	4,207,345	15.0	270,281	1.0	4,613,999	16.4	393,156	1.4	4,574,716	16.3
97年 (97.1~97.12)	29,706,001	100.0	4,693,005	15.8	224,569	0.8	4,631,949	15.6	193,795	0.7	4,404,328	14.8
98年 (98.1~98.12)	21,853,430	100.0	3,259,192	14.9	210,824	1.0	3,080,152	14.1	287,935	1.3	3,218,755	14.7
99年 (99.1~99.12)	21,602,057	100.0	2,358,849	10.9	139,637	0.6	2,268,165	10.5	32,434	0.2	6,068,185	28.1
100年 (100.1~100.12)	23,806,475	100.0	3,883,165	16.3	79,950	0.3	4,186,424	17.6	33,464	0.1	3,935,696	16.5

資料來源：財政部所屬各區國稅局。

說明：金融保險業營業稅自91年1月起分離單獨列示。

Unit : NT\$ 1,000

Source : Various District National Tax Administrations of Ministry of Finance.
Explanation : Since Jan.2002,The Financial Enterprises Business Tax was divided.

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since Jan.2002,The Financial Enterprises Business Tax was divided.

表A-36. 各月健康福利捐實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
76年度 (75.7~76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7~77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7~78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7~79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7~80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7~81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7~82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7~83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7~84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7~85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7~86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7~87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7~88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7~89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1~90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1~91.12)	8,297,784	100.0	1,372,237	16.5	585,780	7.1	809,848	9.8	897,286	10.8	759,789	9.2
92年 (92.1~92.12)	10,216,791	100.0	701,364	6.9	596,370	5.8	873,182	8.5	1,146,744	11.2	1,144,420	11.2
93年 (93.1~93.12)	9,661,267	100.0	739,337	7.7	676,352	7.0	1,032,314	10.7	585,656	6.1	1,079,304	11.2
94年 (94.1~94.12)	10,387,013	100.0	623,532	6.0	736,453	7.1	749,790	7.2	903,067	8.7	877,652	8.4
95年 (95.1~95.12)	17,508,231	100.0	1,583,164	9.0	1,497,789	8.6	2,282,224	13.0	1,409,137	8.0	1,628,045	9.3
96年 (96.1~96.12)	19,888,488	100.0	1,872,715	9.4	1,530,154	7.7	1,828,960	9.2	1,453,037	7.3	1,851,238	9.3
97年 (97.1~97.12)	20,114,982	100.0	1,556,323	7.7	1,588,402	7.9	1,852,289	9.2	1,412,070	7.0	1,764,297	8.8
98年 (98.1~98.12)	24,910,724	100.0	1,443,567	5.8	1,742,292	7.0	2,365,492	9.5	2,422,860	9.7	2,547,140	10.2
99年 (99.1~99.12)	34,794,958	100.0	2,804,779	8.1	2,318,102	6.7	3,327,651	9.6	3,578,792	10.3	2,408,606	6.9
100年 (100.1~100.12)	34,609,126	100.0	2,640,602	7.6	3,420,190	9.9	2,853,610	8.2	2,469,880	7.1	2,623,414	7.6

資料來源：財政部所屬各區國稅局。

說明：健康福利捐自91年1月起隨菸品開徵。

Table A-36. Net Revenues of Health and Welfare Surcharge on Tobacco

Unit : NT\$ 1,000

[illegible]

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since Jan.2002,The Health and Welfare Surcharge on tobacco products was established.

表A-37. 各月外銷品沖退稅金額

單位:新台幣千元

年 (月) 別	總 計 Grand Total	關 稅 Customs Duties	貨 物 稅 Commodity Tax	商港建設費 Harbor Construction Dues	Period
95年	1,730,743	1,634,859	95,884	—	2006
1月	127,146	119,500	7,646	—	Jan.
2月	107,662	101,277	6,385	—	Feb.
3月	145,423	133,186	12,237	—	Mar.
4月	152,702	143,892	8,810	—	Apr.
5月	144,609	135,596	9,013	—	May
6月	140,795	134,242	6,553	—	June
7月	120,165	113,438	6,727	—	July
8月	131,269	122,826	8,443	—	Aug.
9月	165,944	154,987	10,957	—	Sept.
10月	129,178	124,518	4,660	—	Oct.
11月	153,751	145,806	7,945	—	Nov.
12月	212,099	205,591	6,508	—	Dec.
96年	1,924,479	1,816,882	107,597	—	2007
1月	140,154	132,611	7,543	—	Jan.
2月	118,122	114,295	3,827	—	Feb.
3月	196,740	187,588	9,152	—	Mar.
4月	142,235	132,769	9,466	—	Apr.
5月	177,290	165,547	11,743	—	May
6月	167,002	159,438	7,564	—	June
7月	190,034	179,912	10,122	—	July
8月	152,354	144,799	7,555	—	Aug.
9月	158,931	150,382	8,549	—	Sept.
10月	156,880	146,015	10,865	—	Oct.
11月	169,356	159,743	9,613	—	Nov.
12月	155,381	143,783	11,598	—	Dec.
97年	2,176,767	2,062,401	114,366	—	2008
1月	196,126	186,231	9,895	—	Jan.
2月	111,433	103,829	7,604	—	Feb.
3月	125,915	117,359	8,556	—	Mar.
4月	232,056	222,380	9,676	—	Apr.
5月	200,369	190,556	9,813	—	May
6月	148,339	137,828	10,511	—	June
7月	191,894	183,850	8,044	—	July
8月	222,495	210,668	11,827	—	Aug.
9月	148,748	136,872	11,876	—	Sept.
10月	280,222	270,356	9,866	—	Oct.
11月	166,144	155,799	10,345	—	Nov.
12月	153,026	146,673	6,353	—	Dec.

資料來源：財政部關稅總局。

Table A-37. Tax Refund for Exportation Accomplished

Unit : N.T.\$1,000

年 (月) 別	總 計 Grand Total	關 稅 Customs Duties	貨 物 稅 Commodity Tax	商港建設費 Harbor Construction Dues	Period
98年	1,602,201	1,500,048	102,153	—	2009
1月	153,015	142,656	10,359	—	Jan.
2月	155,036	141,637	13,399	—	Feb.
3月	141,591	130,070	11,521	—	Mar.
4月	123,607	116,172	7,435	—	Apr.
5月	102,937	98,062	4,875	—	May
6月	145,190	135,616	9,574	—	June
7月	109,569	100,691	8,878	—	July
8月	113,717	106,614	7,103	—	Aug.
9月	157,861	150,745	7,116	—	Sept.
10月	153,690	144,829	8,861	—	Oct.
11月	147,832	140,269	7,563	—	Nov.
12月	98,156	92,687	5,469	—	Dec.
99年	2,054,808	1,911,454	143,354	—	2010
1月	146,287	137,821	8,466	—	Jan.
2月	77,144	72,023	5,121	—	Feb.
3月	89,496	81,039	8,457	—	Mar.
4月	105,457	96,079	9,378	—	Apr.
5月	123,050	111,589	11,461	—	May
6月	245,356	233,768	11,588	—	June
7月	173,184	162,073	11,111	—	July
8月	366,255	354,589	11,666	—	Aug.
9月	207,000	197,058	9,942	—	Sept.
10月	249,919	216,507	33,412	—	Oct.
11月	136,307	124,277	12,030	—	Nov.
12月	135,353	124,631	10,722	—	Dec.
100年	2,376,730	2,233,726	143,004	—	2011
1月	150,212	141,810	8,402	—	Jan.
2月	159,208	150,243	8,965	—	Feb.
3月	211,479	199,165	12,314	—	Mar.
4月	200,482	190,633	9,849	—	Apr.
5月	189,684	175,788	13,896	—	May
6月	246,926	236,734	10,192	—	June
7月	197,170	183,706	13,464	—	July
8月	198,636	187,695	10,941	—	Aug.
9月	191,351	176,232	15,119	—	Sept.
10月	154,352	144,015	10,337	—	Oct.
11月	233,876	223,859	10,017	—	Nov.
12月	243,354	223,846	19,508	—	Dec.

Source : Directorate General of Customs, Ministry of Finance.

表B-1. 全國賦稅實徵淨額－按地區別分

單位：新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	1,387,300,291	100.0	1,567,396,363	100.0	1,600,803,894	100.0
新北市 New Taipei City	107,334,425	7.7	118,654,527	7.6	125,359,296	7.8
臺北市 Taipei City	381,093,275	27.5	466,313,989	29.8	470,334,842	29.4
臺中市 Taichung City	112,875,536	8.1	128,134,597	8.2	139,758,362	8.7
臺南市 Tainan City	42,111,558	3.0	48,618,937	3.1	47,660,352	3.0
高雄市 Kaohsiung City	195,337,216	14.1	222,598,789	14.2	223,943,144	14.0
宜蘭縣 Yilan County	10,464,678	0.8	10,789,528	0.7	11,736,177	0.7
桃園縣 Taoyuan County	187,849,934	13.5	196,790,459	12.6	197,440,401	12.3
新竹縣 Hsinchu County	16,599,913	1.2	22,378,384	1.4	21,360,821	1.3
苗栗縣 Miaoli County	18,866,001	1.4	22,055,824	1.4	19,817,366	1.2
彰化縣 Changhua County	22,656,016	1.6	25,277,846	1.6	22,699,954	1.4
南投縣 Nantou County	7,534,749	0.5	7,739,234	0.5	7,627,816	0.5
雲林縣 Yunlin County	35,298,291	2.5	28,003,837	1.8	33,342,854	2.1
嘉義縣 Chiayi County	6,502,489	0.5	7,356,358	0.5	6,993,216	0.4
屏東縣 Pingtung County	17,646,164	1.3	18,601,114	1.2	18,669,775	1.2
臺東縣 Taitung County	2,460,556	0.2	2,624,497	0.2	2,552,436	0.2
花蓮縣 Hualien County	9,228,220	0.7	8,858,205	0.6	9,229,592	0.6
澎湖縣 Penghu County	672,552	0.0	692,906	0.0	760,528	0.0
基隆市 Keelung City	101,669,390	7.3	107,151,179	6.8	114,235,146	7.1
新竹市 Hsinchu City	19,793,789	1.4	30,310,249	1.9	34,922,974	2.2
嘉義市 Chiayi City	7,921,023	0.6	7,458,928	0.5	7,611,321	0.5
金門縣 Kinmen County	4,040,119	0.3	4,259,095	0.3	4,818,230	0.3
連江縣 Lienchiang County	456,009	0.0	353,575	0.0	362,208	0.0
其 他 Others	78,888,388	5.7	82,374,306	5.3	79,567,083	5.0

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：1. 其他項係指無法依地區別劃分之稅目合計，包括關稅及礦區稅。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-1. Total Net Tax Revenues—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
1,733,894,782	100.0	1,760,438,282	100.0	1,530,282,190	100.0	1,622,244,070	100.0	1,764,610,616	100.0
161,433,559	9.3	163,620,877	9.3	149,560,500	9.8	154,303,664	9.5	168,759,548	9.6
652,319,898	37.6	676,193,539	38.4	594,795,211	38.9	613,280,790	37.8	658,228,999	37.3
112,907,081	6.5	109,618,085	6.2	101,937,886	6.7	108,866,397	6.7	113,801,335	6.4
65,589,498	3.8	64,540,689	3.7	55,656,572	3.6	52,894,601	3.3	56,722,585	3.2
179,319,419	10.3	186,347,726	10.6	144,763,518	9.5	142,702,790	8.8	159,106,413	9.0
10,703,956	0.6	9,774,966	0.6	9,660,095	0.6	9,931,572	0.6	10,312,850	0.6
149,604,685	8.6	138,315,507	7.9	136,139,329	8.9	142,103,913	8.8	168,299,299	9.5
34,909,688	2.0	36,977,868	2.1	26,742,619	1.7	29,203,767	1.8	36,984,733	2.1
22,567,716	1.3	21,939,934	1.2	22,233,653	1.5	27,528,934	1.7	29,656,949	1.7
31,617,855	1.8	31,276,253	1.8	25,785,465	1.7	25,270,886	1.6	34,184,086	1.9
8,447,899	0.5	8,136,849	0.5	7,902,093	0.5	8,245,949	0.5	7,814,075	0.4
59,134,526	3.4	68,713,577	3.9	46,794,926	3.1	61,475,715	3.8	64,161,400	3.6
7,945,242	0.5	7,279,202	0.4	6,906,440	0.5	6,645,590	0.4	6,823,526	0.4
20,242,665	1.2	19,406,997	1.1	18,608,359	1.2	21,261,929	1.3	22,498,966	1.3
2,520,464	0.1	2,393,368	0.1	2,197,033	0.1	2,403,019	0.1	2,566,813	0.1
8,922,520	0.5	8,514,621	0.5	7,926,183	0.5	8,877,302	0.5	9,164,671	0.5
741,380	0.0	876,971	0.0	654,979	0.0	627,925	0.0	603,688	0.0
46,226,568	2.7	44,729,021	2.5	41,761,318	2.7	50,382,824	3.1	50,327,543	2.9
63,219,397	3.6	68,586,880	3.9	49,316,364	3.2	55,329,368	3.4	57,142,730	3.2
8,026,228	0.5	7,346,984	0.4	7,573,514	0.5	7,228,843	0.4	6,869,697	0.4
5,374,085	0.3	5,156,307	0.3	4,350,054	0.3	4,034,732	0.2	4,087,369	0.2
261,104	0.0	266,335	0.0	188,609	0.0	159,321	0.0	170,512	0.0
81,859,349	4.7	80,425,726	4.6	68,827,470	4.5	89,484,239	5.5	96,322,829	5.5

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : 1.Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-2. 所得稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	455,913,822	100.0	625,807,052	100.0	646,217,799	100.0
新北市	New Taipei City	48,315,752	10.6	61,681,888	9.9	65,996,112	10.2
臺北市	Taipei City	229,889,388	50.4	312,935,786	50.0	313,045,008	48.4
臺中市	Taichung City	24,603,119	5.4	34,196,172	5.5	39,368,008	6.1
臺南市	Tainan City	15,713,313	3.4	22,705,876	3.6	22,862,585	3.5
高雄市	Kaohsiung City	45,765,880	10.0	67,879,350	10.8	59,391,534	9.2
宜蘭縣	Yilan County	1,721,890	0.4	1,972,935	0.3	1,834,054	0.3
桃園縣	Taoyuan County	32,078,136	7.0	41,316,880	6.6	46,664,676	7.2
新竹縣	Hsinchu County	9,998,275	2.2	14,061,898	2.2	16,441,551	2.5
苗栗縣	Miaoli County	4,593,392	1.0	6,112,730	1.0	6,538,200	1.0
彰化縣	Changhua County	8,317,800	1.8	12,552,029	2.0	12,694,465	2.0
南投縣	Nantou County	2,090,589	0.5	2,344,539	0.4	2,741,782	0.4
雲林縣	Yunlin County	3,145,142	0.7	3,139,566	0.5	9,522,309	1.5
嘉義縣	Chiayi County	1,555,315	0.3	2,591,848	0.4	2,116,650	0.3
屏東縣	Pingtung County	2,726,571	0.6	3,481,304	0.6	3,485,200	0.5
臺東縣	Taitung County	610,824	0.1	749,507	0.1	742,623	0.1
花蓮縣	Hualien County	1,713,386	0.4	1,883,295	0.3	2,066,993	0.3
澎湖縣	Penghu County	323,318	0.1	331,240	0.1	367,197	0.1
基隆市	Keelung City	3,550,900	0.8	4,138,073	0.7	3,024,895	0.5
新竹市	Hsinchu City	17,063,914	3.7	29,134,178	4.7	34,619,805	5.4
嘉義市	Chiayi City	1,793,473	0.4	2,129,388	0.3	2,181,920	0.3
金門縣	Kinmen County	257,362	0.1	379,332	0.1	433,373	0.1
連江縣	Lienchiang County	86,083	0.0	89,238	0.0	78,859	0.0

資料來源：財政部所屬各區國稅局。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-2. Net Revenues of Income Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
730,159,866	100.0	834,988,400	100.0	640,966,779	100.0	590,387,476	100.0	710,191,056	100.0
74,525,641	10.2	86,155,195	10.3	67,480,896	10.5	64,186,388	10.9	74,233,914	10.5
342,168,340	46.9	376,341,450	45.1	324,434,342	50.6	294,470,428	49.9	342,010,318	48.2
42,055,967	5.8	47,009,876	5.6	38,413,845	6.0	34,317,343	5.8	36,265,810	5.1
27,691,367	3.8	31,058,964	3.7	21,567,064	3.4	17,259,137	2.9	21,751,973	3.1
67,788,805	9.3	79,356,800	9.5	46,640,783	7.3	34,466,444	5.8	51,055,848	7.2
1,838,047	0.3	1,950,798	0.2	1,504,182	0.2	1,347,762	0.2	1,343,670	0.2
50,428,386	6.9	56,172,037	6.7	49,502,555	7.7	43,763,973	7.4	64,175,282	9.0
19,697,184	2.7	23,653,410	2.8	14,751,736	2.3	13,739,125	2.3	19,159,756	2.7
6,451,051	0.9	7,590,924	0.9	5,118,741	0.8	4,882,602	0.8	5,911,815	0.8
15,454,739	2.1	18,807,197	2.3	10,332,726	1.6	10,042,933	1.7	17,251,825	2.4
2,815,099	0.4	3,028,828	0.4	2,461,362	0.4	2,563,655	0.4	2,438,499	0.3
10,355,040	1.4	24,910,432	3.0	5,872,916	0.9	10,340,480	1.8	11,860,004	1.7
2,659,457	0.4	2,446,780	0.3	1,844,306	0.3	1,526,238	0.3	1,511,461	0.2
3,500,256	0.5	3,392,883	0.4	2,702,051	0.4	2,345,651	0.4	2,256,273	0.3
675,913	0.1	614,933	0.1	494,549	0.1	518,490	0.1	443,795	0.1
2,037,196	0.3	1,987,901	0.2	1,517,605	0.2	2,009,152	0.3	1,718,783	0.2
329,170	0.0	332,655	0.0	257,991	0.0	251,525	0.0	189,525	0.0
2,996,425	0.4	4,276,043	0.5	2,366,102	0.4	2,562,699	0.4	2,142,038	0.3
54,061,487	7.4	63,250,052	7.6	41,578,392	6.5	47,865,610	8.1	52,836,905	7.4
2,163,209	0.3	2,237,703	0.3	1,760,385	0.3	1,529,058	0.3	1,297,953	0.2
392,179	0.1	324,715	0.0	295,847	0.0	323,786	0.1	280,020	0.0
74,908	0.0	88,824	0.0	68,403	0.0	74,997	0.0	55,589	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-3. 營利事業所得稅實徵淨額—按地區別分

單位:新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	241,088,853	100.0	329,357,079	100.0	311,887,576	100.0
新北市	New Taipei City	29,068,888	12.1	35,524,064	10.8	38,264,126	12.3
臺北市	Taipei City	112,061,091	46.5	153,857,397	46.7	129,760,447	41.6
臺中市	Taichung City	15,912,016	6.6	21,486,402	6.5	24,244,583	7.8
臺南市	Tainan City	9,545,012	4.0	14,010,654	4.3	13,437,025	4.3
高雄市	Kaohsiung City	30,157,149	12.5	45,797,920	13.9	35,271,413	11.3
宜蘭縣	Yilan County	887,950	0.4	1,084,388	0.3	952,476	0.3
桃園縣	Taoyuan County	16,305,647	6.8	22,802,392	6.9	25,032,035	8.0
新竹縣	Hsinchu County	4,985,051	2.1	6,742,324	2.0	8,187,365	2.6
苗栗縣	Miaoli County	2,929,012	1.2	3,589,113	1.1	3,453,813	1.1
彰化縣	Changhua County	6,014,892	2.5	7,530,778	2.3	7,523,472	2.4
南投縣	Nantou County	1,189,071	0.5	1,277,237	0.4	1,643,517	0.5
雲林縣	Yunlin County	1,827,164	0.8	1,377,075	0.4	7,658,682	2.5
嘉義縣	Chiayi County	882,943	0.4	1,633,216	0.5	1,185,734	0.4
屏東縣	Pingtung County	1,250,220	0.5	1,735,520	0.5	1,670,670	0.5
臺東縣	Taitung County	155,494	0.1	264,006	0.1	215,538	0.1
花蓮縣	Hualien County	737,761	0.3	792,835	0.2	933,468	0.3
澎湖縣	Penghu County	106,047	0.0	96,512	0.0	108,240	0.0
基隆市	Keelung City	1,938,392	0.8	2,101,980	0.6	1,063,201	0.3
新竹市	Hsinchu City	4,415,407	1.8	6,696,965	2.0	10,353,237	3.3
嘉義市	Chiayi City	618,298	0.3	748,177	0.2	700,416	0.2
金門縣	Kinmen County	64,032	0.0	169,239	0.1	205,726	0.1
連江縣	Lienchiang County	37,316	0.0	38,885	0.0	22,392	0.0

資料來源：財政部所屬各區國稅局。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-3. Net Revenues of Profit-seeking Enterprise Income Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
382,633,510	100.0	445,244,861	100.0	334,162,587	100.0	285,701,268	100.0	367,186,074	100.0
44,619,347	11.7	52,312,527	11.7	42,965,417	12.9	39,975,071	14.0	44,622,411	12.2
156,964,924	41.0	169,608,212	38.1	144,117,449	43.1	129,303,274	45.3	160,109,129	43.6
26,328,173	6.9	29,772,626	6.7	25,080,663	7.5	19,245,890	6.7	23,378,394	6.4
17,804,854	4.7	19,989,202	4.5	13,191,691	3.9	10,311,449	3.6	13,943,088	3.8
42,870,609	11.2	51,272,602	11.5	30,054,745	9.0	17,853,671	6.2	31,081,549	8.5
997,774	0.3	1,139,155	0.3	1,032,460	0.3	734,785	0.3	815,442	0.2
27,780,440	7.3	31,444,542	7.1	30,026,923	9.0	23,635,180	8.3	32,764,296	8.9
11,409,622	3.0	13,923,806	3.1	7,898,803	2.4	7,171,636	2.5	10,920,613	3.0
3,928,588	1.0	4,628,065	1.0	3,009,714	0.9	1,971,265	0.7	2,971,296	0.8
10,376,549	2.7	12,939,517	2.9	7,744,581	2.3	5,745,371	2.0	10,600,782	2.9
1,811,029	0.5	1,883,682	0.4	1,404,411	0.4	1,470,385	0.5	1,596,901	0.4
8,298,216	2.2	22,095,899	5.0	4,600,240	1.4	6,291,634	2.2	9,964,021	2.7
1,718,713	0.4	1,544,101	0.3	1,188,701	0.4	985,908	0.3	1,039,482	0.3
1,815,456	0.5	1,692,505	0.4	1,573,670	0.5	1,046,750	0.4	1,194,780	0.3
199,792	0.1	194,252	0.0	193,523	0.1	143,897	0.1	168,228	0.0
994,817	0.3	920,334	0.2	710,098	0.2	771,674	0.3	836,711	0.2
112,041	0.0	109,953	0.0	91,128	0.0	45,204	0.0	47,060	0.0
1,200,003	0.3	2,268,662	0.5	949,372	0.3	1,003,393	0.4	837,504	0.2
22,474,706	5.9	26,508,981	6.0	17,411,443	5.2	17,251,728	6.0	19,565,640	5.3
722,453	0.2	872,838	0.2	742,238	0.2	570,635	0.2	557,862	0.2
180,330	0.0	96,251	0.0	153,859	0.0	148,462	0.1	150,575	0.0
25,074	0.0	27,149	0.0	21,458	0.0	24,006	0.0	20,310	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-4. 綜合所得稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	214,824,969	100.0	296,449,973	100.0	334,330,223	100.0
新北市	New Taipei City	19,246,864	9.0	26,157,824	8.8	27,731,986	8.3
臺北市	Taipei City	117,828,297	54.8	159,078,389	53.7	183,284,561	54.8
臺中市	Taichung City	8,691,103	4.0	12,709,770	4.3	15,123,425	4.5
臺南市	Tainan City	6,168,301	2.9	8,695,222	2.9	9,425,560	2.8
高雄市	Kaohsiung City	15,608,731	7.3	22,081,430	7.4	24,120,121	7.2
宜蘭縣	Yilan County	833,940	0.4	888,547	0.3	881,578	0.3
桃園縣	Taoyuan County	15,772,489	7.3	18,514,488	6.2	21,632,641	6.5
新竹縣	Hsinchu County	5,013,224	2.3	7,319,574	2.5	8,254,186	2.5
苗栗縣	Miaoli County	1,664,380	0.8	2,523,617	0.9	3,084,387	0.9
彰化縣	Changhua County	2,302,908	1.1	5,021,251	1.7	5,170,993	1.5
南投縣	Nantou County	901,518	0.4	1,067,302	0.4	1,098,265	0.3
雲林縣	Yunlin County	1,317,978	0.6	1,762,491	0.6	1,863,627	0.6
嘉義縣	Chiayi County	672,372	0.3	958,632	0.3	930,916	0.3
屏東縣	Pingtung County	1,476,351	0.7	1,745,784	0.6	1,814,530	0.5
臺東縣	Taitung County	455,330	0.2	485,501	0.2	527,085	0.2
花蓮縣	Hualien County	975,625	0.5	1,090,460	0.4	1,133,525	0.3
澎湖縣	Penghu County	217,271	0.1	234,728	0.1	258,957	0.1
基隆市	Keelung City	1,612,508	0.8	2,036,093	0.7	1,961,694	0.6
新竹市	Hsinchu City	12,648,507	5.9	22,437,213	7.6	24,266,568	7.3
嘉義市	Chiayi City	1,175,175	0.5	1,381,211	0.5	1,481,504	0.4
金門縣	Kinmen County	193,330	0.1	210,093	0.1	227,647	0.1
連江縣	Lienchiang County	48,767	0.0	50,353	0.0	56,467	0.0

資料來源：財政部所屬各區國稅局。

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-4. Net Revenues of Individual Income Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
347,526,356	100.0	389,743,539	100.0	306,804,192	100.0	304,686,208	100.0	343,004,982	100.0
29,906,294	8.6	33,842,668	8.7	24,515,479	8.0	24,211,317	7.9	29,611,503	8.6
185,203,416	53.3	206,733,238	53.0	180,316,893	58.8	165,167,154	54.2	181,901,189	53.0
15,727,794	4.5	17,237,250	4.4	13,333,182	4.3	15,071,453	4.9	12,887,416	3.8
9,886,513	2.8	11,069,762	2.8	8,375,373	2.7	6,947,688	2.3	7,808,885	2.3
24,918,196	7.2	28,084,198	7.2	16,586,038	5.4	16,612,773	5.5	19,974,299	5.8
840,273	0.2	811,643	0.2	471,722	0.2	612,977	0.2	528,228	0.2
22,647,946	6.5	24,727,495	6.3	19,475,632	6.3	20,128,793	6.6	31,410,986	9.2
8,287,562	2.4	9,729,604	2.5	6,852,933	2.2	6,567,489	2.2	8,239,143	2.4
2,522,463	0.7	2,962,859	0.8	2,109,027	0.7	2,911,337	1.0	2,940,519	0.9
5,078,190	1.5	5,867,680	1.5	2,588,145	0.8	4,297,562	1.4	6,651,043	1.9
1,004,070	0.3	1,145,146	0.3	1,056,951	0.3	1,093,270	0.4	841,598	0.2
2,056,824	0.6	2,814,533	0.7	1,272,676	0.4	4,048,846	1.3	1,895,983	0.6
940,744	0.3	902,679	0.2	655,605	0.2	540,330	0.2	471,979	0.1
1,684,800	0.5	1,700,378	0.4	1,128,381	0.4	1,298,901	0.4	1,061,493	0.3
476,121	0.1	420,681	0.1	301,026	0.1	374,593	0.1	275,567	0.1
1,042,379	0.3	1,067,567	0.3	807,507	0.3	1,237,478	0.4	882,072	0.3
217,129	0.1	222,702	0.1	166,863	0.1	206,321	0.1	142,465	0.0
1,796,422	0.5	2,007,381	0.5	1,416,730	0.5	1,559,306	0.5	1,304,534	0.4
31,586,781	9.1	36,741,071	9.4	24,166,949	7.9	30,613,882	10.0	33,271,265	9.7
1,440,756	0.4	1,364,865	0.4	1,018,147	0.3	958,423	0.3	740,091	0.2
211,849	0.1	228,464	0.1	141,988	0.0	175,324	0.1	129,445	0.0
49,834	0.0	61,675	0.0	46,945	0.0	50,991	0.0	35,279	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-5. 遺產及贈與稅實徵淨額—按地區別分

單位:新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	29,047,708	100.0	30,450,904	100.0	28,693,738	100.0
新北市 New Taipei City	4,611,521	15.9	4,796,430	15.8	4,469,213	15.6
臺北市 Taipei City	11,103,767	38.2	11,448,271	37.6	12,543,177	43.7
臺中市 Taichung City	2,745,777	9.5	3,740,441	12.3	2,426,247	8.5
臺南市 Tainan City	1,590,759	5.5	1,783,830	5.9	1,574,590	5.5
高雄市 Kaohsiung City	2,974,098	10.2	3,329,680	10.9	1,967,365	6.9
宜蘭縣 Yilan County	168,427	0.6	338,789	1.1	346,480	1.2
桃園縣 Taoyuan County	2,427,799	8.4	2,014,183	6.6	2,057,517	7.2
新竹縣 Hsinchu County	291,101	1.0	366,316	1.2	353,701	1.2
苗栗縣 Miaoli County	388,654	1.3	223,062	0.7	299,318	1.0
彰化縣 Changhua County	917,988	3.2	750,037	2.5	721,657	2.5
南投縣 Nantou County	214,344	0.7	191,578	0.6	113,937	0.4
雲林縣 Yunlin County	228,212	0.8	150,325	0.5	227,841	0.8
嘉義縣 Chiayi County	51,825	0.2	92,792	0.3	62,879	0.2
屏東縣 Pingtung County	221,952	0.8	323,585	1.1	272,328	0.9
臺東縣 Taitung County	23,898	0.1	40,179	0.1	26,242	0.1
花蓮縣 Hualien County	147,227	0.5	81,955	0.3	71,144	0.2
澎湖縣 Penghu County	6,461	0.0	16,722	0.1	3,168	0.0
基隆市 Keelung City	211,721	0.7	142,320	0.5	462,580	1.6
新竹市 Hsinchu City	391,510	1.3	299,636	1.0	383,515	1.3
嘉義市 Chiayi City	328,617	1.1	318,972	1.0	310,113	1.1
金門縣 Kinmen County	1,848	0.0	1,698	0.0	627	0.0
連江縣 Lienchiang County	202	0.0	103	0.0	99	0.0

資料來源：財政部所屬各區國稅局。

說明：1. 遺產及贈與稅實物抵繳金額100年計4,373,033千元。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-5. Net Revenues of Estate And Gift Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
28,481,129	100.0	28,977,696	100.0	22,327,164	100.0	40,329,876	100.0	23,658,842	100.0
4,180,033	14.7	2,997,905	10.3	2,601,906	11.7	3,487,180	8.6	3,516,984	14.9
12,771,151	44.8	14,921,934	51.5	10,473,606	46.9	28,249,195	70.0	9,451,088	39.9
2,545,674	8.9	2,288,911	7.9	2,129,284	9.5	2,207,149	5.5	1,885,781	8.0
1,880,800	6.6	2,005,226	6.9	1,506,717	6.7	929,604	2.3	861,785	3.6
2,259,136	7.9	2,287,116	7.9	2,000,760	9.0	1,980,186	4.9	2,773,663	11.7
257,141	0.9	210,176	0.7	145,885	0.7	127,639	0.3	226,708	1.0
1,914,129	6.7	1,559,870	5.4	1,346,281	6.0	1,354,629	3.4	1,503,043	6.4
220,313	0.8	187,586	0.6	191,999	0.9	185,949	0.5	223,173	0.9
240,650	0.8	254,712	0.9	182,656	0.8	162,871	0.4	136,008	0.6
615,772	2.2	713,510	2.5	512,891	2.3	432,884	1.1	2,038,018	8.6
145,910	0.5	114,307	0.4	171,837	0.8	199,347	0.5	130,901	0.6
254,953	0.9	250,729	0.9	225,149	1.0	160,403	0.4	140,256	0.6
97,422	0.3	70,305	0.2	63,304	0.3	42,331	0.1	42,201	0.2
125,484	0.4	195,372	0.7	180,287	0.8	135,439	0.3	102,125	0.4
10,956	0.0	47,514	0.2	11,770	0.1	30,106	0.1	15,371	0.1
57,842	0.2	72,753	0.3	99,373	0.4	65,775	0.2	44,468	0.2
3,274	0.0	160,071	0.6	11,559	0.1	784	0.0	2,758	0.0
454,287	1.6	150,046	0.5	67,037	0.3	135,956	0.3	123,983	0.5
348,488	1.2	315,839	1.1	136,038	0.6	245,589	0.6	144,152	0.6
91,720	0.3	168,804	0.6	260,800	1.2	194,481	0.5	290,926	1.2
5,835	0.0	4,986	0.0	8,014	0.0	2,379	0.0	5,449	0.0
159	0.0	24	0.0	11	0.0	—	—	1	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-6. 遺產稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	23,162,455	100.0	24,109,673	100.0	23,516,468	100.0
新北市	New Taipei City	3,633,945	15.7	3,889,318	16.1	3,691,548	15.7
臺北市	Taipei City	9,485,954	41.0	9,322,736	38.7	10,589,823	45.0
臺中市	Taichung City	2,187,005	9.4	3,078,494	12.8	1,905,112	8.1
臺南市	Tainan City	1,168,349	5.0	1,494,415	6.2	1,248,197	5.3
高雄市	Kaohsiung City	2,190,995	9.5	2,418,046	10.0	1,437,046	6.1
宜蘭縣	Yilan County	108,269	0.5	253,172	1.1	285,230	1.2
桃園縣	Taoyuan County	1,966,591	8.5	1,554,750	6.4	1,678,282	7.1
新竹縣	Hsinchu County	100,033	0.4	211,537	0.9	257,869	1.1
苗栗縣	Miaoli County	293,178	1.3	145,548	0.6	250,112	1.1
彰化縣	Changhua County	654,861	2.8	541,133	2.2	572,869	2.4
南投縣	Nantou County	140,866	0.6	143,594	0.6	83,452	0.4
雲林縣	Yunlin County	152,985	0.7	79,746	0.3	166,623	0.7
嘉義縣	Chiayi County	41,398	0.2	65,321	0.3	41,190	0.2
屏東縣	Pingtung County	180,574	0.8	224,316	0.9	234,989	1.0
臺東縣	Taitung County	9,879	0.0	30,607	0.1	14,676	0.1
花蓮縣	Hualien County	125,983	0.5	62,822	0.3	52,689	0.2
澎湖縣	Penghu County	1,800	0.0	12,639	0.1	1,905	0.0
基隆市	Keelung City	195,460	0.8	127,177	0.5	447,528	1.9
新竹市	Hsinchu City	284,994	1.2	226,352	0.9	297,603	1.3
嘉義市	Chiayi City	239,111	1.0	227,629	0.9	259,708	1.1
金門縣	Kinmen County	122	0.0	321	0.0	1	0.0
連江縣	Lienchiang County	103	0.0	—	—	16	0.0

資料來源：財政部所屬各區國稅局。

說明：1. 遺產及贈與稅實物抵繳金額100年計4,373,033千元。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-6. Net Revenues of Estate Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
21,779,848	100.0	23,871,158	100.0	17,224,637	100.0	31,264,086	100.0	15,847,227	100.0
3,216,095	14.8	2,050,180	8.6	1,957,825	11.4	2,456,450	7.9	2,225,232	14.0
9,861,506	45.3	13,313,998	55.8	8,085,230	46.9	22,903,707	73.3	6,241,879	39.4
1,804,935	8.3	1,619,660	6.8	1,545,171	9.0	1,511,544	4.8	1,112,491	7.0
1,419,518	6.5	1,670,975	7.0	1,322,643	7.7	740,412	2.4	574,854	3.6
1,734,458	8.0	1,765,280	7.4	1,601,016	9.3	1,512,945	4.8	1,971,083	12.4
181,779	0.8	144,999	0.6	96,091	0.6	72,753	0.2	151,286	1.0
1,559,050	7.2	1,252,521	5.2	1,048,395	6.1	863,012	2.8	1,054,722	6.7
117,293	0.5	135,639	0.6	136,553	0.8	95,108	0.3	132,108	0.8
179,578	0.8	208,368	0.9	132,211	0.8	116,460	0.4	84,536	0.5
480,572	2.2	551,892	2.3	384,431	2.2	228,323	0.7	1,813,751	11.4
96,954	0.4	77,499	0.3	119,879	0.7	166,836	0.5	86,280	0.5
146,595	0.7	205,614	0.9	156,708	0.9	89,992	0.3	83,966	0.5
77,606	0.4	51,394	0.2	34,645	0.2	26,419	0.1	28,318	0.2
87,007	0.4	115,023	0.5	133,433	0.8	81,378	0.3	41,721	0.3
1,547	0.0	38,148	0.2	7,231	0.0	17,741	0.1	9,314	0.1
39,677	0.2	41,754	0.2	80,422	0.5	18,276	0.1	20,381	0.1
1,958	0.0	157,581	0.7	689	0.0	101	0.0	789	0.0
440,683	2.0	122,035	0.5	53,511	0.3	119,627	0.4	76,001	0.5
274,901	1.3	241,056	1.0	89,199	0.5	118,607	0.4	17,277	0.1
54,779	0.3	103,496	0.4	232,275	1.3	124,019	0.4	118,296	0.7
3,357	0.0	4,046	0.0	7,079	0.0	376	0.0	2,942	0.0
—	—	—	—	—	—	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-7. 贈與稅實徵淨額—按地區別分

單位:新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	5,885,253	100.0	6,341,231	100.0	5,177,270	100.0
新北市	New Taipei City	977,576	16.6	907,112	14.3	777,665	15.0
臺北市	Taipei City	1,617,813	27.5	2,125,535	33.5	1,953,354	37.7
臺中市	Taichung City	558,772	9.5	661,947	10.4	521,135	10.1
臺南市	Tainan City	422,410	7.2	289,415	4.6	326,393	6.3
高雄市	Kaohsiung City	783,103	13.3	911,634	14.4	530,319	10.2
宜蘭縣	Yilan County	60,158	1.0	85,617	1.4	61,250	1.2
桃園縣	Taoyuan County	461,208	7.8	459,433	7.2	379,235	7.3
新竹縣	Hsinchu County	191,068	3.2	154,779	2.4	95,832	1.9
苗栗縣	Miaoli County	95,476	1.6	77,514	1.2	49,206	1.0
彰化縣	Changhua County	263,127	4.5	208,904	3.3	148,788	2.9
南投縣	Nantou County	73,478	1.2	47,984	0.8	30,485	0.6
雲林縣	Yunlin County	75,227	1.3	70,579	1.1	61,218	1.2
嘉義縣	Chiayi County	10,427	0.2	27,471	0.4	21,689	0.4
屏東縣	Pingtung County	41,378	0.7	99,269	1.6	37,339	0.7
臺東縣	Taitung County	14,019	0.2	9,572	0.2	11,566	0.2
花蓮縣	Hualien County	21,244	0.4	19,133	0.3	18,455	0.4
澎湖縣	Penghu County	4,661	0.1	4,083	0.1	1,263	0.0
基隆市	Keelung City	16,261	0.3	15,143	0.2	15,052	0.3
新竹市	Hsinchu City	106,516	1.8	73,284	1.2	85,912	1.7
嘉義市	Chiayi City	89,506	1.5	91,343	1.4	50,405	1.0
金門縣	Kinmen County	1,726	0.0	1,377	0.0	626	0.0
連江縣	Lienchiang County	99	0.0	103	0.0	83	0.0

資料來源：財政部所屬各區國稅局。

說明：1. 遺產及贈與稅實物抵繳金額100年計4,373,033千元。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-7. Net Revenues of Gift Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
6,701,281	100.0	5,106,538	100.0	5,102,527	100.0	9,065,790	100.0	7,811,615	100.0
963,938	14.4	947,725	18.6	644,081	12.6	1,030,730	11.4	1,291,752	16.5
2,909,645	43.4	1,607,936	31.5	2,388,376	46.8	5,345,488	59.0	3,209,209	41.1
740,739	11.1	669,251	13.1	584,113	11.4	695,605	7.7	773,290	9.9
461,282	6.9	334,251	6.5	184,074	3.6	189,192	2.1	286,931	3.7
524,678	7.8	521,836	10.2	399,744	7.8	467,241	5.2	802,580	10.3
75,362	1.1	65,177	1.3	49,794	1.0	54,886	0.6	75,422	1.0
355,079	5.3	307,349	6.0	297,886	5.8	491,617	5.4	448,321	5.7
103,020	1.5	51,947	1.0	55,446	1.1	90,841	1.0	91,065	1.2
61,072	0.9	46,344	0.9	50,445	1.0	46,411	0.5	51,472	0.7
135,200	2.0	161,618	3.2	128,460	2.5	204,561	2.3	224,267	2.9
48,956	0.7	36,808	0.7	51,958	1.0	32,511	0.4	44,621	0.6
108,358	1.6	45,115	0.9	68,441	1.3	70,411	0.8	56,290	0.7
19,816	0.3	18,911	0.4	28,659	0.6	15,912	0.2	13,883	0.2
38,477	0.6	80,349	1.6	46,854	0.9	54,061	0.6	60,404	0.8
9,409	0.1	9,366	0.2	4,539	0.1	12,365	0.1	6,057	0.1
18,165	0.3	30,999	0.6	18,951	0.4	47,499	0.5	24,087	0.3
1,316	0.0	2,490	0.0	10,870	0.2	683	0.0	1,969	0.0
13,604	0.2	28,011	0.5	13,526	0.3	16,329	0.2	47,982	0.6
73,587	1.1	74,783	1.5	46,839	0.9	126,982	1.4	126,875	1.6
36,941	0.6	65,308	1.3	28,525	0.6	70,462	0.8	172,630	2.2
2,478	0.0	940	0.0	935	0.0	2,003	0.0	2,507	0.0
159	0.0	24	0.0	11	0.0	—	—	1	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 4,373,033 thousand in 2011.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-8. 貨物稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	159,643,630	100.0	168,410,908	100.0	159,201,482	100.0
新北市	New Taipei City	3,454,512	2.2	3,277,462	1.9	2,879,309	1.8
臺北市	Taipei City	52,850	0.0	130,891	0.1	72,624	0.0
臺中市	Taichung City	7,257,354	4.5	8,600,572	5.1	7,416,010	4.7
臺南市	Tainan City	643,758	0.4	726,548	0.4	709,938	0.4
高雄市	Kaohsiung City	39,073,006	24.5	40,015,017	23.8	41,428,929	26.0
宜蘭縣	Yilan County	1,459,236	0.9	1,737,204	1.0	1,772,411	1.1
桃園縣	Taoyuan County	51,511,113	32.3	57,044,790	33.9	50,170,162	31.5
新竹縣	Hsinchu County	4,774,629	3.0	6,332,088	3.8	5,064,073	3.2
苗栗縣	Miaoli County	5,102,196	3.2	6,319,164	3.8	3,655,992	2.3
彰化縣	Changhua County	811,803	0.5	767,626	0.5	830,652	0.5
南投縣	Nantou County	52,942	0.0	44,608	0.0	51,392	0.0
雲林縣	Yunlin County	26,135,575	16.4	23,032,226	13.7	25,402,590	16.0
嘉義縣	Chiayi County	353,826	0.2	347,241	0.2	356,133	0.2
屏東縣	Pingtung County	2,492,732	1.6	3,177,674	1.9	2,937,787	1.8
臺東縣	Taitung County	526	0.0	6,647	0.0	525	0.0
花蓮縣	Hualien County	2,130,726	1.3	1,935,221	1.1	1,920,003	1.2
澎湖縣	Penghu County	52	0.0	513	0.0	3,014	0.0
基隆市	Keelung City	14,212,048	8.9	14,819,639	8.8	14,424,902	9.1
新竹市	Hsinchu City	19,422	0.0	19,511	0.0	18,224	0.0
嘉義市	Chiayi City	104,725	0.1	73,195	0.0	86,752	0.1
金門縣	Kinmen County	—	—	3,067	0.0	48	0.0
連江縣	Lienchiang County	599	0.0	4	0.0	12	0.0

資料來源：財政部所屬各區國稅局。

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-8. Net Revenues of Commodity Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
149,036,726	100.0	126,659,613	100.0	127,878,770	100.0	150,777,174	100.0	164,876,634	100.0
2,233,675	1.5	1,660,466	1.3	1,265,180	1.0	1,150,391	0.8	1,292,687	0.8
45,637	0.0	4,701	0.0	27,989	0.0	581	0.0	3,674	0.0
7,943,319	5.3	6,166,918	4.9	5,651,953	4.4	9,793,132	6.5	12,586,006	7.6
641,723	0.4	541,671	0.4	631,084	0.5	649,462	0.4	775,976	0.5
38,977,615	26.2	38,880,463	30.7	36,824,530	28.8	37,420,455	24.8	36,875,641	22.4
1,559,021	1.0	1,305,783	1.0	1,041,017	0.8	1,276,129	0.8	1,353,861	0.8
50,075,352	33.6	38,972,455	30.8	43,573,857	34.1	48,976,506	32.5	55,947,003	33.9
4,509,542	3.0	4,646,466	3.7	2,562,797	2.0	4,053,682	2.7	5,150,372	3.1
3,332,894	2.2	2,816,234	2.2	1,865,730	1.5	4,176,889	2.8	4,738,473	2.9
960,047	0.6	1,052,090	0.8	986,786	0.8	1,277,701	0.8	1,350,792	0.8
49,494	0.0	52,648	0.0	44,642	0.0	51,272	0.0	56,965	0.0
20,708,808	13.9	15,455,947	12.2	18,334,242	14.3	20,815,518	13.8	20,876,351	12.7
289,924	0.2	247,135	0.2	271,597	0.2	355,324	0.2	346,276	0.2
2,904,201	1.9	2,300,589	1.8	1,939,017	1.5	2,751,862	1.8	2,374,338	1.4
299	0.0	141	0.0	134	0.0	682	0.0	154	0.0
1,572,148	1.1	1,452,750	1.1	1,170,538	0.9	1,358,897	0.9	1,802,091	1.1
31	0.0	384	0.0	2	0.0	—	—	12	0.0
13,092,528	8.8	10,991,160	8.7	11,609,907	9.1	16,592,122	11.0	19,271,227	11.7
57,320	0.0	40,738	0.0	15,804	0.0	5,601	0.0	2,240	0.0
83,120	0.1	70,869	0.1	61,946	0.0	70,939	0.0	72,403	0.0
16	0.0	—	—	7	0.0	16	0.0	—	—
12	0.0	5	0.0	11	0.0	13	0.0	92	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-9. 菸酒稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	48,336,188	100.0	50,443,151	100.0	51,041,996	100.0
新北市	New Taipei City	4,229,132	8.7	3,571,739	7.1	3,584,618	7.0
臺北市	Taipei City	354,818	0.7	144,319	0.3	16,329	0.0
臺中市	Taichung City	5,898,460	12.2	6,206,298	12.3	6,245,563	12.2
臺南市	Tainan City	4,838,623	10.0	4,666,682	9.3	4,979,429	9.8
高雄市	Kaohsiung City	3,077,981	6.4	3,692,624	7.3	3,556,491	7.0
宜蘭縣	Yilan County	246,361	0.5	209,141	0.4	255,742	0.5
桃園縣	Taoyuan County	2,267,602	4.7	2,815,448	5.6	2,932,979	5.7
新竹縣	Hsinchu County	60,748	0.1	48,003	0.1	58,018	0.1
苗栗縣	Miaoli County	3,563,940	7.4	3,991,652	7.9	3,891,410	7.6
彰化縣	Changhua County	10,024	0.0	13,775	0.0	9,269	0.0
南投縣	Nantou County	630,734	1.3	575,193	1.1	505,507	1.0
雲林縣	Yunlin County	96,779	0.2	83,106	0.2	72,460	0.1
嘉義縣	Chiayi County	882,648	1.8	692,937	1.4	758,368	1.5
屏東縣	Pingtung County	2,991,924	6.2	3,165,894	6.3	2,895,020	5.7
臺東縣	Taitung County	5,979	0.0	5,117	0.0	4,912	0.0
花蓮縣	Hualien County	271,403	0.6	238,584	0.5	325,570	0.6
澎湖縣	Penghu County	—	—	—	—	—	—
基隆市	Keelung City	15,328,171	31.7	16,670,425	33.0	16,868,096	33.0
新竹市	Hsinchu City	—	—	44	0.0	6	0.0
嘉義市	Chiayi City	—	—	—	—	—	—
金門縣	Kinmen County	3,263,813	6.8	3,436,801	6.8	3,844,688	7.5
連江縣	Lienchiang County	317,048	0.7	215,369	0.4	237,521	0.5

資料來源：各縣市稽徵單位。

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-9. Net Revenues of Tobacco and Alcohol Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
50,415,193	100.0	49,506,301	100.0	45,349,092	100.0	44,516,115	100.0	44,660,361	100.0
3,222,727	6.4	3,352,378	6.8	3,363,221	7.4	3,095,702	7.0	3,404,935	7.6
22,802	0.0	24,224	0.0	14,712	0.0	23,554	0.1	98,117	0.2
6,085,033	12.1	5,685,033	11.5	5,976,511	13.2	6,396,660	14.4	5,814,461	13.0
4,865,064	9.6	4,548,903	9.2	4,539,042	10.0	4,191,094	9.4	4,168,001	9.3
3,500,050	6.9	3,606,921	7.3	3,024,164	6.7	3,584,656	8.1	3,530,927	7.9
276,139	0.5	253,820	0.5	279,311	0.6	388,526	0.9	381,076	0.9
3,272,058	6.5	2,868,494	5.8	1,491,594	3.3	955,259	2.1	1,014,314	2.3
62,399	0.1	56,410	0.1	47,779	0.1	45,232	0.1	40,852	0.1
3,886,773	7.7	4,054,061	8.2	5,718,275	12.6	5,649,736	12.7	6,169,874	13.8
19,733	0.0	22,335	0.0	9,986	0.0	11,134	0.0	15,668	0.0
506,110	1.0	456,330	0.9	367,352	0.8	325,126	0.7	327,357	0.7
76,346	0.2	69,159	0.1	56,186	0.1	44,351	0.1	41,516	0.1
628,420	1.2	568,511	1.1	466,917	1.0	359,658	0.8	372,263	0.8
3,064,138	6.1	3,191,624	6.4	3,172,001	7.0	3,495,391	7.9	3,781,272	8.5
3,480	0.0	3,711	0.0	2,487	0.0	2,071	0.0	1,816	0.0
425,952	0.8	355,500	0.7	363,700	0.8	320,859	0.7	337,278	0.8
191	0.0	486	0.0	355	0.0	567	0.0	923	0.0
15,982,376	31.7	16,008,549	32.3	12,979,924	28.6	12,509,819	28.1	11,952,224	26.8
—	—	—	—	324	0.0	410	0.0	361	0.0
—	—	—	—	—	—	—	—	—	—
4,365,576	8.7	4,243,078	8.6	3,391,215	7.5	3,068,771	6.9	3,128,826	7.0
149,826	0.3	136,774	0.3	84,036	0.2	47,539	0.1	78,300	0.2

Source : Tax Collection units of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-10. 證券交易稅實徵淨額—按地區別分

單位:新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	84,148,343	100.0	68,203,675	100.0	89,954,385	100.0
新北市 New Taipei City	8,477,002	10.1	6,324,804	9.3	8,594,077	9.6
臺北市 Taipei City	43,823,560	52.1	38,796,288	56.9	50,236,306	55.8
臺中市 Taichung City	6,209,729	7.4	4,494,494	6.6	5,848,559	6.5
臺南市 Tainan City	3,838,931	4.6	2,723,888	4.0	3,642,889	4.0
高雄市 Kaohsiung City	6,536,033	7.8	4,711,674	6.9	6,229,105	6.9
宜蘭縣 Yilan County	723,680	0.9	524,011	0.8	840,333	0.9
桃園縣 Taoyuan County	3,715,224	4.4	2,733,970	4.0	3,782,829	4.2
新竹縣 Hsinchu County	790,817	0.9	574,473	0.8	833,663	0.9
苗栗縣 Miaoli County	810,497	1.0	563,867	0.8	776,690	0.9
彰化縣 Changhua County	2,008,204	2.4	1,386,781	2.0	1,898,921	2.1
南投縣 Nantou County	428,836	0.5	292,337	0.4	400,264	0.4
雲林縣 Yunlin County	1,118,842	1.3	819,376	1.2	1,133,567	1.3
嘉義縣 Chiayi County	197,467	0.2	143,437	0.2	206,787	0.2
屏東縣 Pingtung County	887,959	1.1	627,893	0.9	845,519	0.9
臺東縣 Taitung County	206,344	0.2	147,120	0.2	190,068	0.2
花蓮縣 Hualien County	331,401	0.4	219,547	0.3	319,974	0.4
澎湖縣 Penghu County	51,497	0.1	42,794	0.1	52,975	0.1
基隆市 Keelung City	529,461	0.6	392,607	0.6	516,668	0.6
新竹市 Hsinchu City	2,036,609	2.4	1,651,453	2.4	2,193,897	2.4
嘉義市 Chiayi City	1,389,607	1.7	1,005,769	1.5	1,376,380	1.5
金門縣 Kinmen County	36,581	0.0	26,745	0.0	34,886	0.0
連江縣 Lienchiang County	62	0.0	347	0.0	28	0.0

資料來源：財政部所屬各區國稅局。

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-10. Net Revenues of Securities Transactions Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
128,894,627	100.0	90,630,291	100.0	105,956,213	100.0	104,574,112	100.0	93,990,479	100.0
12,445,924	9.7	8,040,124	8.9	11,074,234	10.5	10,457,043	10.0	8,634,506	9.2
71,530,722	55.5	53,171,594	58.7	54,074,954	51.0	56,701,249	54.2	54,314,126	57.8
8,661,890	6.7	5,727,071	6.3	7,956,476	7.5	7,373,591	7.1	6,211,529	6.6
5,108,945	4.0	3,411,805	3.8	4,536,104	4.3	4,149,287	4.0	3,444,734	3.7
8,645,298	6.7	5,947,183	6.6	8,126,544	7.7	7,450,411	7.1	6,208,959	6.6
1,153,250	0.9	741,104	0.8	1,043,454	1.0	833,580	0.8	694,561	0.7
5,425,664	4.2	3,510,387	3.9	5,097,096	4.8	4,708,557	4.5	3,798,412	4.0
1,224,847	1.0	772,507	0.9	1,089,710	1.0	1,036,833	1.0	933,557	1.0
1,083,584	0.8	672,725	0.7	955,374	0.9	835,349	0.8	666,456	0.7
2,751,348	2.1	1,803,891	2.0	2,458,695	2.3	2,215,711	2.1	1,818,374	1.9
587,199	0.5	397,293	0.4	568,781	0.5	514,324	0.5	397,674	0.4
1,824,805	1.4	1,151,176	1.3	1,696,980	1.6	1,545,349	1.5	1,256,653	1.3
253,348	0.2	169,812	0.2	219,953	0.2	190,255	0.2	152,275	0.2
1,182,665	0.9	774,939	0.9	1,085,951	1.0	987,120	0.9	792,244	0.8
273,068	0.2	153,660	0.2	208,619	0.2	208,884	0.2	187,506	0.2
462,240	0.4	330,107	0.4	463,373	0.4	414,910	0.4	326,686	0.3
80,045	0.1	54,422	0.1	72,572	0.1	64,553	0.1	55,522	0.1
725,741	0.6	470,303	0.5	679,972	0.6	647,533	0.6	500,962	0.5
3,291,486	2.6	1,951,044	2.2	2,598,710	2.5	2,446,333	2.3	2,039,122	2.2
2,128,289	1.7	1,340,575	1.5	1,887,203	1.8	1,742,239	1.7	1,517,039	1.6
54,222	0.0	38,363	0.0	61,426	0.1	50,971	0.0	39,523	0.0
47	0.0	206	0.0	32	0.0	30	0.0	59	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-11. 期貨交易稅實徵淨額—按地區別分

單位:新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	8,272,379	100.0	6,341,673	100.0	4,072,486	100.0
新北市	New Taipei City	29,855	0.4	21,614	0.3	14,819	0.4
臺北市	Taipei City	7,395,655	89.4	5,818,929	91.8	3,765,877	92.5
臺中市	Taichung City	176,612	2.1	116,031	1.8	104,812	2.6
臺南市	Tainan City	136,625	1.7	42,888	0.7	18,158	0.4
高雄市	Kaohsiung City	436,754	5.3	269,676	4.3	120,509	3.0
宜蘭縣	Yilan County	2,997	0.0	1	0.0	—	—
桃園縣	Taoyuan County	27,950	0.3	21,317	0.3	10,673	0.3
新竹縣	Hsinchu County	—	—	—	—	—	—
苗栗縣	Miaoli County	3,515	0.0	2,713	0.0	1,704	0.0
彰化縣	Changhua County	—	—	—	—	—	—
南投縣	Nantou County	1,368	0.0	539	0.0	189	0.0
雲林縣	Yunlin County	1,003	0.0	—	—	—	—
嘉義縣	Chiayi County	—	—	—	—	—	—
屏東縣	Pingtung County	—	—	—	—	351	0.0
臺東縣	Taitung County	—	—	—	—	—	—
花蓮縣	Hualien County	—	—	—	—	—	—
澎湖縣	Penghu County	—	—	—	—	—	—
基隆市	Keelung City	1,717	0.0	1,795	0.0	710	0.0
新竹市	Hsinchu City	19,997	0.2	33,882	0.5	33,702	0.8
嘉義市	Chiayi City	38,331	0.5	12,288	0.2	982	0.0
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	—	—	—	—

資料來源：財政部所屬各區國稅局。

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-11. Net Revenues of Futures Transactions Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
5,757,834	100.0	6,691,514	100.0	3,749,691	100.0	4,556,136	100.0	5,859,643	100.0
25,161	0.4	29,925	0.4	15,978	0.4	55,788	1.2	109,020	1.9
5,245,457	91.1	6,020,801	90.0	3,409,884	90.9	4,133,416	90.7	5,249,372	89.6
220,639	3.8	277,648	4.1	129,545	3.5	151,127	3.3	209,008	3.6
27,063	0.5	42,709	0.6	28,509	0.8	35,476	0.8	42,720	0.7
152,770	2.7	234,899	3.5	116,295	3.1	127,600	2.8	182,015	3.1
—	—	—	—	—	—	—	—	—	—
31,744	0.6	24,846	0.4	9,492	0.3	8,404	0.2	12,851	0.2
—	—	—	—	—	—	257	0.0	17,521	0.3
934	0.0	1,336	0.0	790	0.0	843	0.0	1,626	0.0
—	—	—	—	—	—	—	—	1,611	0.0
126	0.0	314	0.0	424	0.0	392	0.0	381	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
313	0.0	2,826	0.0	1,445	0.0	422	0.0	460	0.0
—	—	—	—	—	—	380	0.0	402	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	473	0.0
298	0.0	345	0.0	425	0.0	566	0.0	1,149	0.0
52,528	0.9	55,077	0.8	36,626	1.0	40,790	0.9	29,063	0.5
801	0.0	788	0.0	278	0.0	675	0.0	1,971	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-12. 營業稅實徵淨額—按地區別分

單位:新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	233,459,833	100.0	237,531,217	100.0	236,931,350	100.0
新北市	New Taipei City	-5,462,942	-2.3	-4,537,903	-1.9	-5,134,369	-2.2
臺北市	Taipei City	14,675,519	6.3	19,543,950	8.2	13,742,892	5.8
臺中市	Taichung City	35,959,351	15.4	40,931,542	17.2	44,776,658	18.9
臺南市	Tainan City	-4,243,691	-1.8	-5,375,344	-2.3	-6,617,635	-2.8
高雄市	Kaohsiung City	64,018,248	27.4	67,858,785	28.6	75,767,364	32.0
宜蘭縣	Yilan County	2,244,109	1.0	2,131,941	0.9	2,439,319	1.0
桃園縣	Taoyuan County	69,212,654	29.6	63,771,091	26.8	64,502,947	27.2
新竹縣	Hsinchu County	-4,234,379	-1.8	-4,323,446	-1.8	-6,096,745	-2.6
苗栗縣	Miaoli County	-159,253	-0.1	137,555	0.1	-192,359	-0.1
彰化縣	Changhua County	478,980	0.2	-1,079,353	-0.5	-3,605,231	-1.5
南投縣	Nantou County	303,453	0.1	349,917	0.1	121,406	0.1
雲林縣	Yunlin County	-384,314	-0.2	-4,158,593	-1.8	-7,931,378	-3.3
嘉義縣	Chiayi County	502,030	0.2	476,171	0.2	533,098	0.2
屏東縣	Pingtung County	1,427,611	0.6	1,216,905	0.5	1,136,731	0.5
臺東縣	Taitung County	375,042	0.2	356,522	0.2	343,621	0.1
花蓮縣	Hualien County	2,105,840	0.9	2,095,409	0.9	1,977,551	0.8
澎湖縣	Penghu County	15,166	0.0	19,066	0.0	18,137	0.0
基隆市	Keelung City	60,937,762	26.1	63,508,585	26.7	68,388,008	28.9
新竹市	Hsinchu City	-5,562,456	-2.4	-6,309,290	-2.7	-8,225,332	-3.5
嘉義市	Chiayi City	874,976	0.4	613,341	0.3	602,924	0.3
金門縣	Kinmen County	342,961	0.1	273,622	0.1	354,389	0.1
連江縣	Lienchiang County	33,166	0.0	30,744	0.0	29,354	0.0

資料來源：財政部所屬各區國稅局。

- 說 明：
1. 本表不包括教育捐在內。
 2. 自91年1月起金融保險業營業稅分離單獨列示。
 3. 自96年1月起海關代徵營業稅改依進口營業人所屬地區國稅局劃歸至各縣市。
 4. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-12. Net Revenues of Business Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
246,136,725	100.0	243,960,817	100.0	223,503,049	100.0	268,213,690	100.0	283,884,285	100.0
17,330,818	7.0	16,850,174	6.9	20,083,960	9.0	21,799,172	8.1	23,847,376	8.4
140,365,491	57.0	148,976,041	61.1	130,158,348	58.2	153,991,087	57.4	168,234,921	59.3
10,526,192	4.3	8,769,301	3.6	9,581,980	4.3	10,269,787	3.8	13,188,350	4.6
6,449,253	2.6	5,403,391	2.2	5,594,892	2.5	7,294,601	2.7	6,960,391	2.5
23,097,299	9.4	23,201,425	9.5	15,119,927	6.8	21,693,149	8.1	22,179,208	7.8
1,551,516	0.6	1,653,707	0.7	1,711,528	0.8	1,453,026	0.5	1,677,012	0.6
10,774,920	4.4	8,301,756	3.4	10,261,078	4.6	11,967,898	4.5	10,855,364	3.8
3,801,765	1.5	2,516,641	1.0	3,071,188	1.4	4,079,455	1.5	3,370,275	1.2
2,424,058	1.0	1,305,996	0.5	1,911,078	0.9	3,318,812	1.2	2,689,326	0.9
1,651,208	0.7	-936,394	-0.4	1,930,112	0.9	1,118,467	0.4	798,834	0.3
753,562	0.3	670,346	0.3	998,562	0.4	1,030,654	0.4	771,039	0.3
20,260,347	8.2	21,713,917	8.9	15,689,709	7.0	22,804,774	8.5	24,458,446	8.6
929,658	0.4	823,351	0.3	1,063,418	0.5	1,120,807	0.4	1,096,679	0.4
2,169,550	0.9	2,164,648	0.9	2,070,088	0.9	2,475,743	0.9	2,701,497	1.0
351,161	0.1	359,275	0.1	373,679	0.2	446,085	0.2	578,899	0.2
2,081,196	0.8	2,079,647	0.9	2,119,787	0.9	2,388,641	0.9	2,379,088	0.8
22,768	0.0	23,338	0.0	21,613	0.0	13,507	0.0	11,455	0.0
1,481,471	0.6	1,616,586	0.7	1,463,334	0.7	1,601,384	0.6	1,418,600	0.5
-1,065,390	-0.4	-2,673,389	-1.1	-996,178	-0.4	-1,870,007	-0.7	-4,594,078	-1.6
783,732	0.3	737,485	0.3	854,797	0.4	835,622	0.3	890,403	0.3
377,265	0.2	380,364	0.2	401,086	0.2	363,450	0.1	354,806	0.1
18,885	0.0	23,211	0.0	19,063	0.0	17,576	0.0	16,394	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : 1. Education Surtax is excluded.

2. Since Jan. 2002, The Financial Enterprises Business Tax is divided.

3. Since Jan. 2007, according with place of business of importer business entity, the Business Tax on imported goods is distributed to each region.

4. Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-13. 印花稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	7,770,687	100.0	8,458,054	100.0	8,713,667	100.0
新北市 New Taipei City	795,442	10.2	884,866	10.5	929,402	10.7
臺北市 Taipei City	3,329,220	42.8	3,584,655	42.4	3,749,305	43.0
臺中市 Taichung City	628,952	8.1	724,007	8.6	749,355	8.6
臺南市 Tainan City	446,766	5.7	482,552	5.7	465,724	5.3
高雄市 Kaohsiung City	761,900	9.8	828,558	9.8	785,411	9.0
宜蘭縣 Yilan County	78,876	1.0	91,608	1.1	89,733	1.0
桃園縣 Taoyuan County	538,461	6.9	598,954	7.1	642,273	7.4
新竹縣 Hsinchu County	143,357	1.8	156,879	1.9	167,908	1.9
苗栗縣 Miaoli County	93,273	1.2	86,623	1.0	88,166	1.0
彰化縣 Changhua County	182,250	2.3	183,532	2.2	182,194	2.1
南投縣 Nantou County	65,949	0.8	67,706	0.8	70,062	0.8
雲林縣 Yunlin County	104,564	1.3	96,456	1.1	108,413	1.2
嘉義縣 Chiayi County	42,781	0.6	47,719	0.6	44,451	0.5
屏東縣 Pingtung County	99,989	1.3	106,815	1.3	100,657	1.2
臺東縣 Taitung County	31,921	0.4	31,208	0.4	34,242	0.4
花蓮縣 Hualien County	63,875	0.8	63,703	0.8	66,529	0.8
澎湖縣 Penghu County	6,796	0.1	6,332	0.1	7,302	0.1
基隆市 Keelung City	49,532	0.6	51,149	0.6	55,899	0.6
新竹市 Hsinchu City	222,763	2.9	283,042	3.3	297,702	3.4
嘉義市 Chiayi City	78,475	1.0	77,457	0.9	74,660	0.9
金門縣 Kinmen County	4,595	0.1	3,188	0.0	3,799	0.0
連江縣 Lienchiang County	950	0.0	1,045	0.0	480	0.0

資料來源：各縣市稽徵單位。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-13. Net Revenues of Stamp Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
8,837,312	100.0	9,649,862	100.0	8,463,872	100.0	8,944,538	100.0	9,397,243	100.0
949,765	10.7	965,182	10.0	912,645	10.8	915,643	10.2	989,560	10.5
3,868,318	43.8	4,573,341	47.4	3,905,531	46.1	4,082,316	45.6	4,246,762	45.2
774,815	8.8	791,534	8.2	698,343	8.3	762,053	8.5	792,689	8.4
439,335	5.0	439,041	4.5	366,643	4.3	375,721	4.2	382,349	4.1
777,438	8.8	783,529	8.1	743,032	8.8	815,586	9.1	770,717	8.2
95,811	1.1	92,544	1.0	93,287	1.1	102,989	1.2	111,003	1.2
591,084	6.7	578,910	6.0	533,252	6.3	611,110	6.8	693,371	7.4
179,942	2.0	195,441	2.0	162,200	1.9	214,744	2.4	260,347	2.8
87,962	1.0	102,721	1.1	95,830	1.1	89,591	1.0	100,823	1.1
180,319	2.0	181,309	1.9	172,229	2.0	172,695	1.9	195,382	2.1
69,083	0.8	69,474	0.7	66,766	0.8	57,781	0.6	70,234	0.7
112,737	1.3	119,092	1.2	98,756	1.2	98,964	1.1	115,078	1.2
45,894	0.5	48,254	0.5	48,697	0.6	45,462	0.5	46,792	0.5
97,764	1.1	97,570	1.0	95,245	1.1	102,960	1.2	109,136	1.2
30,177	0.3	31,476	0.3	31,471	0.4	31,328	0.4	33,026	0.4
57,943	0.7	60,076	0.6	66,885	0.8	63,910	0.7	69,687	0.7
6,597	0.1	8,160	0.1	6,374	0.1	7,688	0.1	11,370	0.1
53,545	0.6	55,964	0.6	50,347	0.6	53,568	0.6	52,466	0.6
342,349	3.9	380,249	3.9	247,332	2.9	265,643	3.0	272,009	2.9
71,141	0.8	69,525	0.7	63,186	0.7	64,952	0.7	64,442	0.7
4,675	0.1	5,424	0.1	4,928	0.1	9,160	0.1	8,416	0.1
618	0.0	1,046	0.0	893	0.0	674	0.0	1,584	0.0

Source : Tax Collection units of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-14. 使用牌照稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	49,904,368	100.0	51,863,060	100.0	52,548,499	100.0
新北市 New Taipei City	7,096,399	14.2	7,417,719	14.3	7,447,231	14.2
臺北市 Taipei City	6,344,755	12.7	6,471,516	12.5	6,442,749	12.3
臺中市 Taichung City	6,531,280	13.1	6,815,868	13.1	6,983,921	13.3
臺南市 Tainan City	4,024,818	8.1	4,188,838	8.1	4,258,542	8.1
高雄市 Kaohsiung City	5,909,952	11.8	6,169,941	11.9	6,216,145	11.8
宜蘭縣 Yilan County	880,670	1.8	909,482	1.8	928,470	1.8
桃園縣 Taoyuan County	4,656,294	9.3	4,896,873	9.4	4,999,048	9.5
新竹縣 Hsinchu County	1,197,296	2.4	1,264,780	2.4	1,305,440	2.5
苗栗縣 Miaoli County	1,329,317	2.7	1,383,474	2.7	1,406,289	2.7
彰化縣 Changhua County	2,983,287	6.0	3,078,299	5.9	3,162,175	6.0
南投縣 Nantou County	1,239,341	2.5	1,274,117	2.5	1,288,648	2.5
雲林縣 Yunlin County	1,474,824	3.0	1,526,625	2.9	1,564,026	3.0
嘉義縣 Chiayi County	1,078,146	2.2	1,119,072	2.2	1,137,988	2.2
屏東縣 Pingtung County	1,655,166	3.3	1,721,925	3.3	1,741,216	3.3
臺東縣 Taitung County	425,222	0.9	435,951	0.8	438,618	0.8
花蓮縣 Hualien County	720,131	1.4	733,288	1.4	736,367	1.4
澎湖縣 Penghu County	49,989	0.1	49,216	0.1	49,183	0.1
基隆市 Keelung City	666,062	1.3	692,481	1.3	694,344	1.3
新竹市 Hsinchu City	1,004,438	2.0	1,052,400	2.0	1,074,663	2.0
嘉義市 Chiayi City	601,450	1.2	625,206	1.2	635,899	1.2
金門縣 Kinmen County	30,396	0.1	30,455	0.1	31,868	0.1
連江縣 Lienchiang County	5,135	0.0	5,534	0.0	5,669	0.0

資料來源：各縣市稽徵單位。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-14. Net Revenues of Vehicle License Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
53,271,422	100.0	53,254,944	100.0	53,049,587	100.0	54,051,738	100.0	55,380,372	100.0
7,534,185	14.1	7,500,511	14.1	7,494,722	14.1	7,654,313	14.2	7,860,255	14.2
6,562,146	12.3	6,536,438	12.3	6,462,009	12.2	6,542,070	12.1	6,726,767	12.1
7,116,697	13.4	7,181,934	13.5	7,176,057	13.5	7,362,615	13.6	7,559,552	13.7
4,291,709	8.1	4,269,278	8.0	4,250,385	8.0	4,298,547	8.0	4,400,849	7.9
6,248,448	11.7	6,234,471	11.7	6,179,287	11.6	6,262,627	11.6	6,362,450	11.5
953,476	1.8	949,099	1.8	954,282	1.8	972,993	1.8	990,728	1.8
5,099,088	9.6	5,142,590	9.7	5,125,259	9.7	5,253,100	9.7	5,409,898	9.8
1,354,651	2.5	1,376,532	2.6	1,384,775	2.6	1,426,834	2.6	1,479,494	2.7
1,421,213	2.7	1,425,479	2.7	1,418,039	2.7	1,435,781	2.7	1,475,706	2.7
3,203,655	6.0	3,213,334	6.0	3,208,544	6.0	3,270,480	6.1	3,346,990	6.0
1,306,725	2.5	1,310,400	2.5	1,305,409	2.5	1,326,416	2.5	1,355,172	2.4
1,594,706	3.0	1,581,193	3.0	1,587,331	3.0	1,616,701	3.0	1,652,875	3.0
1,148,797	2.2	1,149,045	2.2	1,143,213	2.2	1,167,944	2.2	1,189,362	2.1
1,741,646	3.3	1,732,721	3.3	1,720,790	3.2	1,745,067	3.2	1,773,230	3.2
437,863	0.8	432,260	0.8	428,960	0.8	440,241	0.8	454,731	0.8
739,429	1.4	724,551	1.4	725,523	1.4	739,739	1.4	755,556	1.4
43,340	0.1	34,227	0.1	34,968	0.1	36,913	0.1	39,879	0.1
696,929	1.3	684,969	1.3	684,861	1.3	691,122	1.3	692,147	1.2
1,095,211	2.1	1,099,332	2.1	1,092,553	2.1	1,118,064	2.1	1,150,395	2.1
644,944	1.2	637,095	1.2	631,411	1.2	639,904	1.2	649,160	1.2
30,753	0.1	34,840	0.1	36,686	0.1	45,224	0.1	50,080	0.1
5,811	0.0	4,645	0.0	4,523	0.0	5,043	0.0	5,096	0.0

Source : Tax Collection units of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-15. 土地稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	133,893,333	100.0	135,370,017	100.0	131,207,704	100.0
新北市	New Taipei City	22,307,075	16.7	21,735,989	16.1	21,498,927	16.4
臺北市	Taipei City	36,355,355	27.2	37,812,734	27.9	36,508,902	27.8
臺中市	Taichung City	12,126,767	9.1	11,363,173	8.4	13,096,544	10.0
臺南市	Tainan City	9,399,747	7.0	10,562,970	7.8	9,520,973	7.3
高雄市	Kaohsiung City	15,606,785	11.7	16,054,625	11.9	15,511,887	11.8
宜蘭縣	Yilan County	1,932,639	1.4	1,835,004	1.4	2,143,502	1.6
桃園縣	Taoyuan County	13,282,305	9.9	12,929,535	9.6	11,972,955	9.1
新竹縣	Hsinchu County	2,299,284	1.7	2,529,449	1.9	1,821,269	1.4
苗栗縣	Miaoli County	1,971,884	1.5	2,048,532	1.5	2,113,880	1.6
彰化縣	Changhua County	4,182,133	3.1	4,789,809	3.5	3,945,478	3.0
南投縣	Nantou County	1,485,892	1.1	1,669,503	1.2	1,391,946	1.1
雲林縣	Yunlin County	1,809,952	1.4	1,788,468	1.3	1,697,709	1.3
嘉義縣	Chiayi County	1,038,318	0.8	1,035,110	0.8	965,465	0.7
屏東縣	Pingtung County	2,513,493	1.9	2,076,427	1.5	1,959,289	1.5
臺東縣	Taitung County	462,717	0.3	524,409	0.4	422,254	0.3
花蓮縣	Hualien County	1,102,438	0.8	956,293	0.7	1,081,737	0.8
澎湖縣	Penghu County	126,532	0.1	133,227	0.1	164,016	0.1
基隆市	Keelung City	1,180,961	0.9	1,446,496	1.1	1,322,035	1.0
新竹市	Hsinchu City	2,787,779	2.1	2,300,572	1.7	2,525,878	1.9
嘉義市	Chiayi City	1,860,359	1.4	1,719,262	1.3	1,472,813	1.1
金門縣	Kinmen County	53,206	0.0	52,431	0.0	65,331	0.0
連江縣	Lienchiang County	7,712	0.0	5,999	0.0	4,914	0.0

資料來源：各縣市稽徵單位。

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-15. Net Revenues of Land Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
133,691,191	100.0	116,082,367	100.0	112,366,946	100.0	136,356,984	100.0	141,981,922	100.0
23,311,048	17.4	20,186,800	17.4	18,279,638	16.3	22,957,894	16.8	25,590,172	18.0
38,506,480	28.8	32,737,803	28.2	34,116,310	30.4	37,175,932	27.3	37,912,475	26.7
13,763,058	10.3	12,819,704	11.0	11,183,687	10.0	15,570,655	11.4	13,821,748	9.7
7,953,352	5.9	6,541,632	5.6	6,591,184	5.9	7,681,944	5.6	7,743,386	5.5
14,647,443	11.0	12,283,679	10.6	12,263,849	10.9	13,511,092	9.9	13,923,678	9.8
1,923,378	1.4	1,486,897	1.3	1,767,941	1.6	2,283,345	1.7	2,349,563	1.7
11,777,140	8.8	11,194,199	9.6	10,210,524	9.1	15,466,738	11.3	15,299,771	10.8
2,362,132	1.8	1,942,116	1.7	1,941,531	1.7	2,775,041	2.0	4,489,973	3.2
2,357,183	1.8	2,430,927	2.1	1,547,701	1.4	2,362,356	1.7	2,730,954	1.9
3,799,026	2.8	3,432,633	3.0	3,293,461	2.9	3,811,952	2.8	4,281,665	3.0
1,234,062	0.9	1,059,449	0.9	973,228	0.9	1,202,153	0.9	1,263,931	0.9
2,301,125	1.7	1,739,856	1.5	1,703,433	1.5	2,126,697	1.6	1,919,963	1.4
1,023,926	0.8	910,630	0.8	937,862	0.8	933,549	0.7	1,155,189	0.8
1,706,731	1.3	1,699,499	1.5	1,431,086	1.3	1,591,779	1.2	1,701,072	1.2
399,734	0.3	420,986	0.4	327,606	0.3	412,594	0.3	527,372	0.4
816,263	0.6	787,299	0.7	780,763	0.7	877,065	0.6	1,087,901	0.8
164,633	0.1	161,978	0.1	149,475	0.1	146,425	0.1	183,955	0.1
1,494,507	1.1	1,019,060	0.9	1,103,120	1.0	1,188,335	0.9	1,593,088	1.1
2,894,169	2.2	1,983,791	1.7	2,483,450	2.2	2,830,924	2.1	3,024,258	2.1
1,160,832	0.9	1,167,823	1.0	1,178,779	1.0	1,330,343	1.0	1,218,189	0.9
89,533	0.1	69,560	0.1	96,499	0.1	114,436	0.1	156,203	0.1
5,436	0.0	6,046	0.0	5,819	0.0	5,735	0.0	7,416	0.0

Source : Tax Collection units of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-16. 地價稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	52,617,195	100.0	53,705,856	100.0	54,660,359	100.0
新北市 New Taipei City	7,809,982	14.8	7,821,626	14.6	8,135,459	14.9
臺北市 Taipei City	17,105,907	32.5	17,557,773	32.7	17,900,813	32.7
臺中市 Taichung City	3,734,423	7.1	3,789,520	7.1	3,970,354	7.3
臺南市 Tainan City	3,229,408	6.1	3,309,720	6.2	3,348,530	6.1
高雄市 Kaohsiung City	7,499,758	14.3	7,534,106	14.0	7,597,269	13.9
宜蘭縣 Yilan County	482,371	0.9	485,769	0.9	602,832	1.1
桃園縣 Taoyuan County	3,995,847	7.6	4,084,209	7.6	4,042,396	7.4
新竹縣 Hsinchu County	798,030	1.5	935,079	1.7	885,570	1.6
苗栗縣 Miaoli County	714,336	1.4	691,173	1.3	734,847	1.3
彰化縣 Changhua County	1,407,765	2.7	1,432,171	2.7	1,454,847	2.7
南投縣 Nantou County	497,699	0.9	495,807	0.9	504,886	0.9
雲林縣 Yunlin County	813,917	1.5	900,824	1.7	876,268	1.6
嘉義縣 Chiayi County	462,195	0.9	463,487	0.9	459,181	0.8
屏東縣 Pingtung County	847,503	1.6	858,456	1.6	844,207	1.5
臺東縣 Taitung County	156,590	0.3	179,546	0.3	167,411	0.3
花蓮縣 Hualien County	349,458	0.7	360,464	0.7	396,003	0.7
澎湖縣 Penghu County	71,158	0.1	73,475	0.1	79,936	0.1
基隆市 Keelung City	675,112	1.3	708,151	1.3	725,315	1.3
新竹市 Hsinchu City	1,263,851	2.4	1,257,537	2.3	1,254,152	2.3
嘉義市 Chiayi City	673,333	1.3	740,131	1.4	653,056	1.2
金門縣 Kinmen County	24,249	0.0	23,065	0.0	22,875	0.0
連江縣 Lienchiang County	4,303	0.0	3,767	0.0	4,152	0.0

資料來源：各縣市稽徵單位。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-16. Net Revenues of Land Value Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
59,008,809	100.0	59,126,928	100.0	59,053,891	100.0	63,044,266	100.0	63,374,107	100.0
8,829,165	15.0	8,706,180	14.7	8,627,365	14.6	9,394,950	14.9	9,812,917	15.5
19,468,697	33.0	19,188,394	32.5	18,702,394	31.7	20,291,042	32.2	20,505,209	32.4
4,536,801	7.7	4,830,805	8.2	5,135,709	8.7	5,344,182	8.5	4,651,545	7.3
3,525,275	6.0	3,443,040	5.8	3,679,344	6.2	3,650,198	5.8	3,616,380	5.7
7,768,589	13.2	7,824,798	13.2	7,924,019	13.4	8,233,728	13.1	8,236,489	13.0
607,073	1.0	545,586	0.9	548,353	0.9	651,720	1.0	588,244	0.9
4,527,370	7.7	4,584,977	7.8	4,604,040	7.8	5,233,904	8.3	5,355,791	8.5
987,275	1.7	927,813	1.6	1,035,830	1.8	1,197,966	1.9	1,084,735	1.7
770,602	1.3	1,157,999	2.0	760,436	1.3	835,325	1.3	825,335	1.3
1,635,123	2.8	1,668,803	2.8	1,644,209	2.8	1,681,628	2.7	1,758,684	2.8
523,717	0.9	525,188	0.9	533,493	0.9	537,213	0.9	547,764	0.9
1,045,919	1.8	1,030,322	1.7	1,063,805	1.8	1,125,853	1.8	1,147,385	1.8
495,142	0.8	509,471	0.9	522,468	0.9	484,910	0.8	571,057	0.9
868,849	1.5	847,611	1.4	827,029	1.4	873,079	1.4	903,150	1.4
174,786	0.3	175,968	0.3	181,211	0.3	181,443	0.3	189,136	0.3
361,515	0.6	361,199	0.6	379,816	0.6	388,429	0.6	391,398	0.6
78,433	0.1	77,942	0.1	77,869	0.1	78,098	0.1	79,780	0.1
802,336	1.4	719,694	1.2	723,832	1.2	747,596	1.2	1,033,122	1.6
1,319,247	2.2	1,299,016	2.2	1,353,169	2.3	1,398,743	2.2	1,358,758	2.1
655,391	1.1	674,643	1.1	700,354	1.2	681,481	1.1	686,497	1.1
23,776	0.0	23,344	0.0	24,796	0.0	28,456	0.0	25,851	0.0
3,728	0.0	4,135	0.0	4,350	0.0	4,322	0.0	4,880	0.0

Source : Tax Collection units of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-17. 土地增值稅實徵淨額—按地區別分

單位:新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	81,276,138	100.0	81,664,161	100.0	76,547,345	100.0
新北市 New Taipei City	14,497,093	17.8	13,914,363	17.0	13,363,468	17.5
臺北市 Taipei City	19,249,448	23.7	20,254,961	24.8	18,608,089	24.3
臺中市 Taichung City	8,392,344	10.3	7,573,653	9.3	9,126,190	11.9
臺南市 Tainan City	6,170,339	7.6	7,253,250	8.9	6,172,443	8.1
高雄市 Kaohsiung City	8,107,027	10.0	8,520,519	10.4	7,914,618	10.3
宜蘭縣 Yilan County	1,450,268	1.8	1,349,235	1.7	1,540,670	2.0
桃園縣 Taoyuan County	9,286,458	11.4	8,845,326	10.8	7,930,559	10.4
新竹縣 Hsinchu County	1,501,254	1.8	1,594,370	2.0	935,699	1.2
苗栗縣 Miaoli County	1,257,548	1.5	1,357,359	1.7	1,379,033	1.8
彰化縣 Changhua County	2,774,368	3.4	3,357,638	4.1	2,490,631	3.3
南投縣 Nantou County	988,193	1.2	1,173,696	1.4	887,060	1.2
雲林縣 Yunlin County	996,035	1.2	887,644	1.1	821,441	1.1
嘉義縣 Chiayi County	576,123	0.7	571,623	0.7	506,284	0.7
屏東縣 Pingtung County	1,665,990	2.0	1,217,971	1.5	1,115,082	1.5
臺東縣 Taitung County	306,127	0.4	344,863	0.4	254,843	0.3
花蓮縣 Hualien County	752,980	0.9	595,829	0.7	685,734	0.9
澎湖縣 Penghu County	55,374	0.1	59,752	0.1	84,080	0.1
基隆市 Keelung City	505,849	0.6	738,345	0.9	596,720	0.8
新竹市 Hsinchu City	1,523,928	1.9	1,043,035	1.3	1,271,726	1.7
嘉義市 Chiayi City	1,187,026	1.5	979,131	1.2	819,757	1.1
金門縣 Kinmen County	28,957	0.0	29,366	0.0	42,456	0.1
連江縣 Lienchiang County	3,409	0.0	2,232	0.0	762	0.0

資料來源：各縣市稽徵單位。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-17. Net Revenues of Land Value Increment Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
74,682,382	100.0	56,955,439	100.0	53,313,055	100.0	73,312,718	100.0	78,607,815	100.0
14,481,883	19.4	11,480,620	20.2	9,652,273	18.1	13,562,944	18.5	15,777,255	20.1
19,037,783	25.5	13,549,409	23.8	15,413,916	28.9	16,884,890	23.0	17,407,266	22.1
9,226,257	12.4	7,988,899	14.0	6,047,978	11.3	10,226,473	13.9	9,170,203	11.7
4,428,077	5.9	3,098,592	5.4	2,911,840	5.5	4,031,746	5.5	4,127,006	5.3
6,878,854	9.2	4,458,881	7.8	4,339,830	8.1	5,277,364	7.2	5,687,189	7.2
1,316,305	1.8	941,311	1.7	1,219,588	2.3	1,631,625	2.2	1,761,319	2.2
7,249,770	9.7	6,609,222	11.6	5,606,484	10.5	10,232,834	14.0	9,943,980	12.7
1,374,857	1.8	1,014,303	1.8	905,701	1.7	1,577,075	2.2	3,405,238	4.3
1,586,581	2.1	1,272,928	2.2	787,265	1.5	1,527,031	2.1	1,905,619	2.4
2,163,903	2.9	1,763,830	3.1	1,649,252	3.1	2,130,324	2.9	2,522,981	3.2
710,345	1.0	534,261	0.9	439,735	0.8	664,940	0.9	716,167	0.9
1,255,206	1.7	709,534	1.2	639,628	1.2	1,000,844	1.4	772,578	1.0
528,784	0.7	401,159	0.7	415,394	0.8	448,639	0.6	584,132	0.7
837,882	1.1	851,888	1.5	604,057	1.1	718,700	1.0	797,922	1.0
224,948	0.3	245,018	0.4	146,395	0.3	231,151	0.3	338,236	0.4
454,748	0.6	426,100	0.7	400,947	0.8	488,636	0.7	696,503	0.9
86,200	0.1	84,036	0.1	71,606	0.1	68,327	0.1	104,175	0.1
692,171	0.9	299,366	0.5	379,288	0.7	440,739	0.6	559,966	0.7
1,574,922	2.1	684,775	1.2	1,130,281	2.1	1,432,181	2.0	1,665,500	2.1
505,441	0.7	493,180	0.9	478,425	0.9	648,862	0.9	531,692	0.7
65,757	0.1	46,216	0.1	71,703	0.1	85,980	0.1	130,352	0.2
1,708	0.0	1,911	0.0	1,469	0.0	1,413	0.0	2,536	0.0

Source : Tax Collection units of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-18. 房屋稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	49,323,149	100.0	50,876,888	100.0	52,493,513	100.0
新北市 New Taipei City	7,465,317	15.1	7,676,318	15.1	7,829,550	14.9
臺北市 Taipei City	9,393,066	19.0	9,890,207	19.4	9,997,706	19.0
臺中市 Taichung City	6,067,828	12.3	6,098,665	12.0	6,563,580	12.5
臺南市 Tainan City	3,766,285	7.6	4,104,529	8.1	4,210,529	8.0
高雄市 Kaohsiung City	6,709,435	13.6	6,930,193	13.6	7,171,287	13.7
宜蘭縣 Yilan County	701,227	1.4	723,709	1.4	748,931	1.4
桃園縣 Taoyuan County	4,935,230	10.0	5,029,758	9.9	5,300,960	10.1
新竹縣 Hsinchu County	835,744	1.7	862,018	1.7	910,265	1.7
苗栗縣 Miaoli County	858,693	1.7	873,958	1.7	900,073	1.7
彰化縣 Changhua County	2,067,992	4.2	2,137,570	4.2	2,164,854	4.1
南投縣 Nantou County	629,016	1.3	645,127	1.3	662,992	1.3
雲林縣 Yunlin County	1,228,704	2.5	1,183,752	2.3	1,210,270	2.3
嘉義縣 Chiayi County	628,744	1.3	646,651	1.3	648,281	1.2
屏東縣 Pingtung County	1,014,203	2.1	1,027,236	2.0	1,041,225	2.0
臺東縣 Taitung County	209,628	0.4	222,019	0.4	224,684	0.4
花蓮縣 Hualien County	413,011	0.8	420,548	0.8	431,029	0.8
澎湖縣 Penghu County	74,723	0.2	74,230	0.1	75,534	0.1
基隆市 Keelung City	679,810	1.4	683,552	1.3	696,472	1.3
新竹市 Hsinchu City	1,104,582	2.2	1,085,060	2.1	1,147,241	2.2
嘉義市 Chiayi City	493,598	1.0	513,614	1.0	509,450	1.0
金門縣 Kinmen County	41,887	0.1	43,526	0.1	43,739	0.1
連江縣 Lienchiang County	4,426	0.0	4,648	0.0	4,861	0.0

資料來源：各縣市稽徵單位。

說明：1. 本表不包括教育捐在內。

2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-18. Net Revenues of House Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
53,882,845	100.0	55,343,250	100.0	56,346,975	100.0	58,202,695	100.0	59,466,872	100.0
8,014,312	14.9	8,238,462	14.9	8,454,578	15.0	8,686,427	14.9	9,009,537	15.2
10,091,271	18.7	10,140,620	18.3	10,295,486	18.3	10,500,537	18.0	10,865,123	18.3
6,708,391	12.4	6,846,355	12.4	7,025,349	12.5	7,196,356	12.4	7,411,549	12.5
4,267,968	7.9	4,435,317	8.0	4,477,454	7.9	4,571,081	7.9	4,656,615	7.8
7,259,234	13.5	7,573,149	13.7	7,783,124	13.8	7,886,454	13.5	8,015,901	13.5
775,094	1.4	796,077	1.4	830,918	1.5	852,143	1.5	861,884	1.4
5,662,339	10.5	5,794,449	10.5	5,975,695	10.6	6,147,920	10.6	6,211,200	10.4
943,806	1.8	1,013,625	1.8	1,058,151	1.9	1,116,558	1.9	1,191,961	2.0
943,643	1.8	959,087	1.7	997,685	1.8	1,054,241	1.8	1,041,638	1.8
2,264,398	4.2	2,314,430	4.2	2,337,745	4.1	2,363,754	4.1	2,490,938	4.2
691,486	1.3	712,941	1.3	723,109	1.3	734,891	1.3	747,525	1.3
1,280,783	2.4	1,399,545	2.5	1,248,635	2.2	1,656,221	2.8	1,558,255	2.6
680,466	1.3	698,624	1.3	715,517	1.3	775,857	1.3	776,431	1.3
1,061,431	2.0	1,087,963	2.0	1,086,295	1.9	1,074,756	1.8	1,118,008	1.9
234,601	0.4	239,530	0.4	239,244	0.4	239,303	0.4	240,968	0.4
457,088	0.8	460,600	0.8	453,122	0.8	470,429	0.8	471,127	0.8
76,924	0.1	82,469	0.1	85,798	0.2	88,126	0.2	90,449	0.2
693,865	1.3	705,918	1.3	713,359	1.3	735,598	1.3	717,872	1.2
1,174,539	2.2	1,198,803	2.2	1,242,052	2.2	1,428,622	2.5	1,349,767	2.3
549,497	1.0	592,779	1.1	551,523	1.0	569,310	1.0	583,864	1.0
46,749	0.1	47,385	0.1	46,752	0.1	48,520	0.1	50,747	0.1
4,960	0.0	5,122	0.0	5,384	0.0	5,591	0.0	5,513	0.0

Source : Tax Collection units of each county/city government.

Explanation : 1.Education Surtax is excluded.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-19. 娛樂稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	1,862,094	100.0	1,978,782	100.0	1,986,335	100.0
新北市 New Taipei City	255,985	13.7	267,045	13.5	279,864	14.1
臺北市 Taipei City	226,865	12.2	242,088	12.2	244,000	12.3
臺中市 Taichung City	218,524	11.7	215,939	10.9	210,743	10.6
臺南市 Tainan City	146,189	7.9	153,665	7.8	148,024	7.5
高雄市 Kaohsiung City	216,296	11.6	264,597	13.4	239,953	12.1
宜蘭縣 Yilan County	19,455	1.0	20,720	1.0	20,378	1.0
桃園縣 Taoyuan County	277,123	14.9	294,912	14.9	327,976	16.5
新竹縣 Hsinchu County	81,772	4.4	86,320	4.4	87,260	4.4
苗栗縣 Miaoli County	33,428	1.8	34,287	1.7	39,826	2.0
彰化縣 Changhua County	75,501	4.1	77,047	3.9	80,626	4.1
南投縣 Nantou County	31,914	1.7	34,566	1.7	37,862	1.9
雲林縣 Yunlin County	48,239	2.6	51,706	2.6	47,820	2.4
嘉義縣 Chiayi County	13,452	0.7	17,258	0.9	12,131	0.6
屏東縣 Pingtung County	41,281	2.2	43,266	2.2	45,239	2.3
臺東縣 Taitung County	12,151	0.7	11,954	0.6	11,633	0.6
花蓮縣 Hualien County	39,323	2.1	38,789	2.0	36,251	1.8
澎湖縣 Penghu County	4,260	0.2	3,922	0.2	3,355	0.2
基隆市 Keelung City	29,000	1.6	28,369	1.4	27,857	1.4
新竹市 Hsinchu City	42,563	2.3	42,958	2.2	37,817	1.9
嘉義市 Chiayi City	46,491	2.5	47,069	2.4	45,790	2.3
金門縣 Kinmen County	1,893	0.1	1,987	0.1	1,653	0.1
連江縣 Lienchiang County	389	0.0	318	0.0	277	0.0

資料來源：各縣市稽徵單位。

說明：1. 本表不包括教育捐在內。

2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-19. Net Revenues of Amusement Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
1,809,257	100.0	1,745,023	100.0	1,666,423	100.0	1,645,676	100.0	1,676,424	100.0
269,180	14.9	245,239	14.1	243,786	14.6	228,735	13.9	235,414	14.0
197,243	10.9	212,489	12.2	210,023	12.6	226,873	13.8	243,807	14.5
202,119	11.2	190,626	10.9	172,700	10.4	169,067	10.3	145,512	8.7
137,136	7.6	134,318	7.7	127,987	7.7	120,982	7.4	119,878	7.2
221,045	12.2	202,201	11.6	194,304	11.7	197,385	12.0	225,880	13.5
20,763	1.1	22,642	1.3	19,532	1.2	19,776	1.2	19,423	1.2
282,139	15.6	282,083	16.2	270,074	16.2	246,781	15.0	247,364	14.8
81,648	4.5	84,029	4.8	79,818	4.8	77,865	4.7	87,762	5.2
39,856	2.2	39,360	2.3	37,136	2.2	37,052	2.3	34,877	2.1
71,692	4.0	63,836	3.7	58,886	3.5	53,027	3.2	54,648	3.3
39,468	2.2	36,600	2.1	38,028	2.3	61,680	3.7	58,324	3.5
42,431	2.3	39,258	2.2	34,520	2.1	34,123	2.1	33,177	2.0
10,517	0.6	10,020	0.6	9,718	0.6	8,927	0.5	10,458	0.6
43,323	2.4	42,805	2.5	42,311	2.5	41,251	2.5	39,598	2.4
11,833	0.7	11,109	0.6	10,970	0.7	10,962	0.7	11,426	0.7
32,963	1.8	31,282	1.8	28,118	1.7	26,644	1.6	20,727	1.2
2,881	0.2	2,582	0.1	2,369	0.1	2,161	0.1	2,214	0.1
25,694	1.4	24,150	1.4	23,090	1.4	21,242	1.3	21,265	1.3
35,203	1.9	31,748	1.8	28,035	1.7	29,296	1.8	33,259	2.0
39,901	2.2	37,140	2.1	33,517	2.0	30,505	1.9	29,986	1.8
1,967	0.1	1,286	0.1	1,302	0.1	1,161	0.1	1,252	0.1
255	0.0	220	0.0	199	0.0	181	0.0	173	0.0

Source : Tax Collection units of each county/city government.

Explanation : 1.Education Surtax is excluded.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-20. 契稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	12,936,962	100.0	13,178,008	100.0	14,013,856	100.0
新北市 New Taipei City	2,474,633	19.1	2,393,373	18.2	2,773,904	19.8
臺北市 Taipei City	2,209,697	17.1	2,328,136	17.7	2,389,860	17.1
臺中市 Taichung City	1,736,446	13.4	1,771,261	13.4	2,044,867	14.6
臺南市 Tainan City	977,571	7.6	996,819	7.6	972,229	6.9
高雄市 Kaohsiung City	1,726,147	13.3	1,740,373	13.2	1,794,131	12.8
宜蘭縣 Yilan County	171,389	1.3	176,832	1.3	190,268	1.4
桃園縣 Taoyuan County	1,501,770	11.6	1,526,625	11.6	1,617,370	11.5
新竹縣 Hsinchu County	274,055	2.1	331,715	2.5	308,913	2.2
苗栗縣 Miaoli County	151,497	1.2	161,821	1.2	173,369	1.2
彰化縣 Changhua County	316,997	2.5	326,280	2.5	312,278	2.2
南投縣 Nantou County	133,600	1.0	129,709	1.0	132,058	0.9
雲林縣 Yunlin County	153,158	1.2	153,548	1.2	146,506	1.0
嘉義縣 Chiayi County	120,167	0.9	108,974	0.8	111,294	0.8
屏東縣 Pingtung County	258,905	2.0	259,292	2.0	214,959	1.5
臺東縣 Taitung County	45,944	0.4	49,468	0.4	67,660	0.5
花蓮縣 Hualien County	114,946	0.9	119,760	0.9	122,228	0.9
澎湖縣 Penghu County	13,415	0.1	15,568	0.1	16,566	0.1
基隆市 Keelung City	182,707	1.4	203,509	1.5	214,697	1.5
新竹市 Hsinchu City	224,427	1.7	231,507	1.8	271,245	1.9
嘉義市 Chiayi City	143,904	1.1	147,163	1.1	135,673	1.0
金門縣 Kinmen County	5,428	0.0	6,079	0.0	3,686	0.0
連江縣 Lienchiang County	159	0.0	196	0.0	95	0.0

資料來源：各縣市稽徵單位。

說明：1. 本表不包括教育捐在內。

2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-20. Net Revenues of Deed Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
13,636,896	100.0	12,696,095	100.0	13,065,855	100.0	13,815,457	100.0	12,640,465	100.0
2,840,185	20.8	2,703,978	21.3	3,151,861	24.1	3,142,685	22.7	2,659,266	21.0
2,468,967	18.1	2,369,087	18.7	2,357,002	18.0	2,327,147	16.8	2,004,331	15.9
1,995,038	14.6	1,683,050	13.3	1,680,707	12.9	2,027,301	14.7	1,825,528	14.4
863,699	6.3	755,304	5.9	734,389	5.6	717,084	5.2	716,168	5.7
1,709,370	12.5	1,640,182	12.9	1,509,632	11.6	1,641,349	11.9	1,512,496	12.0
161,217	1.2	168,263	1.3	161,459	1.2	172,182	1.2	167,678	1.3
1,403,337	10.3	1,302,587	10.3	1,388,445	10.6	1,644,747	11.9	1,651,992	13.1
329,424	2.4	370,680	2.9	281,232	2.2	325,659	2.4	414,182	3.3
159,915	1.2	158,605	1.2	160,156	1.2	150,305	1.1	149,058	1.2
318,642	2.3	297,751	2.3	258,835	2.0	278,126	2.0	284,086	2.2
117,966	0.9	105,391	0.8	97,070	0.7	95,936	0.7	103,288	0.8
163,497	1.2	134,137	1.1	138,000	1.1	128,194	0.9	125,123	1.0
131,868	1.0	88,104	0.7	87,641	0.7	87,582	0.6	80,047	0.6
198,626	1.5	170,910	1.3	191,747	1.5	165,128	1.2	161,015	1.3
47,296	0.3	38,881	0.3	40,272	0.3	36,658	0.3	40,394	0.3
105,592	0.8	97,684	0.8	83,755	0.6	90,490	0.7	89,463	0.7
11,458	0.1	16,096	0.1	11,829	0.1	15,594	0.1	13,383	0.1
166,104	1.2	158,447	1.2	172,843	1.3	186,494	1.3	153,219	1.2
313,586	2.3	309,744	2.4	386,434	3.0	471,188	3.4	361,874	2.9
125,792	0.9	121,045	1.0	166,157	1.3	104,743	0.8	120,398	1.0
5,178	0.0	6,014	0.0	6,186	0.0	6,755	0.0	7,303	0.1
139	0.0	155	0.0	203	0.0	110	0.0	173	0.0

Source : Tax Collection units of each county/city government.

Explanation : 1.Education Surtax is excluded.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-21. 教育捐實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	8,626	100.0	9,531	100.0	7,899	100.0
新北市	New Taipei City	1,130	13.1	832	8.7	180	2.3
臺北市	Taipei City	1,920	22.3	2,904	30.5	1,265	16.0
臺中市	Taichung City	1,333	15.5	792	8.3	937	11.9
臺南市	Tainan City	650	7.5	189	2.0	1,071	13.6
高雄市	Kaohsiung City	686	8.0	394	4.1	2,581	32.7
宜蘭縣	Yilan County	69	0.8	185	1.9	181	2.3
桃園縣	Taoyuan County	791	9.2	551	5.8	482	6.1
新竹縣	Hsinchu County	39	0.5	61	0.6	13	0.2
苗栗縣	Miaoli County	158	1.8	34	0.4	102	1.3
彰化縣	Changhua County	576	6.7	2,661	27.9	455	5.8
南投縣	Nantou County	-7	-0.1	28	0.3	4	0.1
雲林縣	Yunlin County	210	2.4	62	0.7	5	0.1
嘉義縣	Chiayi County	12	0.1	2	0.0	—	—
屏東縣	Pingtung County	395	4.6	508	5.3	-259	-3.3
臺東縣	Taitung County	39	0.5	119	1.2	22	0.3
花蓮縣	Hualien County	208	2.4	90	0.9	274	3.5
澎湖縣	Penghu County	—	—	—	—	—	—
基隆市	Keelung City	23	0.3	-6	-0.1	40	0.5
新竹市	Hsinchu City	228	2.6	102	1.1	73	0.9
嘉義市	Chiayi City	166	1.9	23	0.2	473	6.0
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	—	—	—	—

資料來源：各縣市稽徵單位。

說明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-21. Net Revenues of Education Surtax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
5,034	100.0	5,400	100.0	150	100.0	-8,851	100.0	1,118	100.0
551	10.9	261	4.8	383	255.3	130	-1.5	53	4.7
1,374	27.3	756	14.0	-877	-584.7	-9,960	112.5	3	0.3
1,080	21.5	1,056	19.6	418	278.7	373	-4.2	823	73.6
352	7.0	129	2.4	6	4.0	251	-2.8	109	9.7
8	0.2	1,482	27.4	596	397.3	185	-2.1	61	5.5
22	0.4	4	0.1	-12	-8.0	-27	0.3	9	0.8
167	3.3	190	3.5	104	69.3	34	-0.4	114	10.2
15	0.3	16	0.3	-669	-446.0	—	—	1	0.1
61	1.2	1,108	20.5	-782	-521.3	67	-0.8	—	—
314	6.2	212	3.9	381	254.0	71	-0.8	-36	-3.2
931	18.5	—	—	479	319.3	1	-0.0	1	0.1
-1	-0.0	-20	-0.4	-31	-20.7	27	-0.3	-1	-0.1
—	—	—	—	-147	-98.0	—	—	—	—
21	0.4	99	1.8	219	146.0	-3	0.0	-9	-0.8
5	0.1	12	0.2	10	6.7	—	—	—	—
6	0.1	—	—	-6	-4.0	6	-0.1	—	—
—	—	—	—	—	—	—	—	—	—
32	0.6	10	0.2	81	54.0	-6	0.1	-6	-0.5
93	1.8	65	1.2	-3	-2.0	—	—	-4	-0.4
3	0.1	20	0.4	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

Source : Tax Collection units of each county/city government.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-22. 金融保險業營業稅實徵淨額—按地區別分

單位:新台幣千元

地 區 別 Region	93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計 Grand Total	24,229,514	100.0	25,712,124	100.0	26,643,871	100.0
新北市 New Taipei City	1,493,976	6.2	1,632,869	6.4	1,721,363	6.5
臺北市 Taipei City	15,936,840	65.8	17,163,315	66.8	17,578,842	66.0
臺中市 Taichung City	1,533,202	6.3	1,591,117	6.2	1,707,755	6.4
臺南市 Tainan City	831,209	3.4	855,007	3.3	913,306	3.4
高雄市 Kaohsiung City	1,546,833	6.4	1,611,180	6.3	1,667,191	6.3
宜蘭縣 Yilan County	113,653	0.5	117,966	0.5	126,375	0.5
桃園縣 Taoyuan County	831,703	3.4	883,392	3.4	975,402	3.7
新竹縣 Hsinchu County	87,175	0.4	87,830	0.3	105,492	0.4
苗栗縣 Miaoli County	124,810	0.5	116,352	0.5	124,706	0.5
彰化縣 Changhua County	302,481	1.2	291,753	1.1	302,161	1.1
南投縣 Nantou County	226,778	0.9	119,767	0.5	109,767	0.4
雲林縣 Yunlin County	137,401	0.6	137,214	0.5	140,716	0.5
嘉義縣 Chiayi County	37,758	0.2	37,146	0.1	39,691	0.1
屏東縣 Pingtung County	184,708	0.8	187,593	0.7	190,763	0.7
臺東縣 Taitung County	50,321	0.2	44,277	0.2	45,332	0.2
花蓮縣 Hualien County	74,305	0.3	71,723	0.3	73,942	0.3
澎湖縣 Penghu County	343	0.0	76	0.0	81	0.0
基隆市 Keelung City	110,927	0.5	101,978	0.4	98,774	0.4
新竹市 Hsinchu City	438,013	1.8	485,194	1.9	544,538	2.0
嘉義市 Chiayi City	166,851	0.7	176,181	0.7	177,492	0.7
金門縣 Kinmen County	149	0.0	164	0.0	143	0.0
連江縣 Lienchiang County	78	0.0	30	0.0	39	0.0

資料來源：財政部所屬各區國稅局。

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-22. Net Revenues of Financial Enterprises Business Tax—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
28,130,888	100.0	29,706,001	100.0	21,853,430	100.0	21,602,057	100.0	23,806,475	100.0
1,828,257	6.5	1,859,881	6.3	1,304,926	6.0	1,262,001	5.8	1,390,169	5.8
18,474,499	65.7	20,162,260	67.9	14,855,892	68.0	14,866,365	68.8	16,343,996	68.7
1,812,177	6.4	1,779,988	6.0	1,299,091	5.9	1,272,562	5.9	1,435,457	6.0
971,732	3.5	953,001	3.2	705,112	3.2	620,330	2.9	634,053	2.7
1,740,716	6.2	1,659,077	5.6	1,257,937	5.8	1,183,296	5.5	1,305,279	5.5
139,081	0.5	144,052	0.5	107,311	0.5	101,509	0.5	113,811	0.5
1,010,842	3.6	1,008,343	3.4	764,891	3.5	787,407	3.6	963,844	4.0
142,020	0.5	162,409	0.5	120,372	0.6	126,533	0.6	141,652	0.6
137,939	0.5	124,734	0.4	92,650	0.4	90,129	0.4	98,478	0.4
326,962	1.2	310,119	1.0	224,188	1.0	221,951	1.0	239,233	1.0
130,678	0.5	122,528	0.4	85,044	0.4	82,321	0.4	87,841	0.4
158,949	0.6	149,156	0.5	109,100	0.5	103,913	0.5	113,902	0.5
45,545	0.2	48,631	0.2	34,444	0.2	31,656	0.1	34,895	0.1
184,850	0.7	179,086	0.6	132,654	0.6	127,449	0.6	141,694	0.6
44,078	0.2	39,880	0.1	27,262	0.1	25,235	0.1	27,096	0.1
76,662	0.3	74,471	0.3	53,647	0.2	50,785	0.2	56,679	0.2
68	0.0	103	0.0	74	0.0	82	0.0	244	0.0
104,073	0.4	118,813	0.4	88,370	0.4	81,021	0.4	78,639	0.3
618,328	2.2	643,787	2.2	466,795	2.1	451,305	2.1	479,218	2.0
183,247	0.7	165,333	0.6	123,532	0.6	116,072	0.5	119,932	0.5
137	0.0	292	0.0	106	0.0	103	0.0	241	0.0
48	0.0	57	0.0	32	0.0	32	0.0	122	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表B-23. 健康福利捐實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		93年 CY 2004		94年 CY 2005		95年 CY 2006	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	9,661,267	100.0	10,387,013	100.0	17,508,231	100.0
新北市	New Taipei City	1,789,636	18.5	1,509,482	14.5	2,475,096	14.1
臺北市	Taipei City	—	—	—	—	—	—
臺中市	Taichung City	1,180,802	12.2	1,268,225	12.2	2,214,803	12.7
臺南市	Tainan City	5	0.0	—	—	—	—
高雄市	Kaohsiung City	977,182	10.1	1,242,122	12.0	2,093,261	12.0
宜蘭縣	Yilan County	—	—	—	—	—	—
桃園縣	Taoyuan County	585,779	6.1	912,180	8.8	1,482,152	8.5
新竹縣	Hsinchu County	—	—	—	—	—	—
苗栗縣	Miaoli County	—	—	—	—	—	—
彰化縣	Changhua County	—	—	—	—	—	—
南投縣	Nantou County	—	—	—	—	—	—
雲林縣	Yunlin County	—	—	—	—	—	—
嘉義縣	Chiayi County	—	—	—	—	—	—
屏東縣	Pingtung County	1,129,275	11.7	1,184,797	11.4	1,803,750	10.3
臺東縣	Taitung County	—	—	—	—	—	—
花蓮縣	Hualien County	—	—	—	—	—	—
澎湖縣	Penghu County	—	—	—	—	—	—
基隆市	Keelung City	3,998,588	41.4	4,270,207	41.1	7,439,169	42.5
新竹市	Hsinchu City	—	—	—	—	—	—
嘉義市	Chiayi City	—	—	—	—	—	—
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	—	—	—	—

資料來源：財政部所屬各區國稅局。

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-23. Net Revenues of Health and Welfare Surcharge
on Tobacco—by Region

Unit : NT\$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
19,888,488	100.0	20,114,982	100.0	24,910,724	100.0	34,794,958	100.0	34,609,126	100.0
2,722,097	13.7	2,834,396	14.1	3,832,586	15.4	5,224,172	15.0	5,744,794	16.6
—	—	—	—	—	—	—	—	—	—
2,494,992	12.5	2,399,080	11.9	2,861,940	11.5	3,996,626	11.5	3,882,584	11.2
—	—	—	—	—	—	—	—	—	—
2,294,744	11.5	2,455,149	12.2	2,978,754	12.0	4,481,915	12.9	4,083,388	11.8
—	—	—	—	—	—	—	—	—	—
1,856,296	9.3	1,602,311	8.0	589,132	2.4	210,850	0.6	294,143	0.8
—	—	—	—	—	—	—	—	—	—
—	—	1,925	0.0	2,132,594	8.6	3,282,310	9.4	3,697,580	10.7
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
2,261,666	11.4	2,373,463	11.8	2,757,172	11.1	4,221,914	12.1	5,439,531	15.7
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
8,258,693	41.5	8,448,658	42.0	9,758,546	39.2	13,375,371	38.4	11,467,106	33.1
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	1,800	0.0	—	—

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表C-1. 稅收劃分之比率

單位：%

稅目別 Item	縣(市) County	
	國庫 National Treasury	中央統籌 Distribution Tax of Central Gov't
稅課收入 Taxes		
1. 國稅： National Taxes		
關稅 Customs Duties	100	—
礦區稅 Mining Concession Tax	100	—
營利事業所得稅 Profit-seeking Enterprise Income Tax	90	10
綜合所得稅 Individual Income Tax	90	10
遺產及贈與稅 Estate and Gift Tax	20	—
貨物稅 Commodity Tax	90	10
菸酒稅 Tobacco and Alcohol Tax	80	—
證券交易稅 Securities Transactions Tax	100	—
期貨交易稅 Futures Transactions Tax	100	—
營業稅 Business Tax	100—A	A
2. 直轄市及縣(市)稅： Municipality & County (City) Taxes		
田賦 Agricultural Land Tax	—	—
地價稅 Land Value Tax	—	—
土地增值稅 ◎ Land Value Increment Tax	—	20
房屋稅 House Tax	—	—
使用牌照稅 Vehicle License Tax	—	—
契稅 Deed Tax	—	—
印花稅 Stamp Tax	—	—
娛樂稅 Amusement Tax	—	—

資料來源：財政部國庫署。

說明：1. 根據88年1月25日增修訂之財政收支劃分法。

2. 本表資料更新截止日為101年5月31日。

附註：1. “A”係指營業稅收入減除依法提撥之統一發票給獎獎金之40%。

2. ※ (1) 18%按人口比例分配直轄市及臺灣省各縣(市)。

(2) 2%按人口比例分配福建省金門及連江二縣。

3. ◎桃園縣徵起之土地增值稅自100年1月1日起準用直轄市規定，即徵起收入100%均歸該縣所有。

Table C-1. The Distribution Ratio of Current Taxes

Unit :%

及 鄉 (鎮、市) (City) & Township				直 轄 市 Municipality		
市 庫 City Treasuries	縣 庫 County Treasuries	縣 統 籌 Distribution Tax of County Gov't	鄉(鎮、市)庫 Township Treasuries	國 庫 National Treasury	中央統籌 Distribution Tax of Central Gov't	市 庫 City Treasuries
—	—	—	—	100	—	—
—	—	—	—	100	—	—
—	—	—	—	90	10	—
—	—	—	—	90	10	—
80	—	—	80	50	—	50
—	—	—	—	90	10	—
※	※	—	—	80	—	※
—	—	—	—	100	—	—
—	—	—	—	100	—	—
—	—	—	—	100—A	A	—
100	—	—	100	—	—	100
100	50	20	30	—	—	100
80	80	—	—	—	—	100
100	40	20	40	—	—	100
100	100	—	—	—	—	100
100	—	20	80	—	—	100
100	100	—	—	—	—	100
100	—	—	100	—	—	100

Source : National Treasury Agency, Ministry of Finance.

Explanation : 1. According to the further revisions to the division rules of receipts and disbursements associated with financial policy promulgated on January 25, 1999.

2. The data in this table is current as of May 31, 2012.

Note : 1. "A" means the 40% of the business tax after subtracting the awards from Unified Invoices appropriated according to the law.

2. ※(1) The 18% is allocated in proportion to the population of the Municipal districts and County (City) of Taiwan.

(2) The 2% is allocated in proportion to the population in both Kinmen and Lien Kiang County of Fukien Province.

3. ©Since Jan. 1 2011, The Land Value Increment Tax collected by Taoyuan County applied stipulations governing municipality, i.e. 100% belong to this county.

表C-2. 綜合所得稅課稅級距及累進稅率

單位：新台幣元

49年 1960		50年～53年 1961～1964		54年～57年 1965～1968		58年～65年 1969～1976		66年 1977		67年～71年 1978～1982	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
50,000以下 50,000 or under	3%	50,000以下 50,000 or under	3%	30,000以下 30,000 or under	3%	30,000以下 30,000 or under	6%	40,000以下 40,000 or under	6%	45,000以下 45,000 or under	6%
				30,001 ～60,000	5%	30,001 ～60,000	8%	40,001 ～80,000	8%	45,001 ～90,000	8%
50,001 ～100,000	5%	50,001 ～100,000	5%	60,001 ～100,000	7%	60,001 ～100,000	10%	80,001 ～120,000	10%	90,001 ～150,000	10%
100,001 ～150,000	7%	100,001 ～150,000	7%	100,001 ～150,000	9%	100,001 ～150,000	12%	120,001 ～170,000	12%		
150,001 ～200,000	9%	150,001 ～200,000	9%	150,001 ～200,000	12%	150,001 ～200,000	15%	170,001 ～220,000	15%	150,001 ～210,000	12%
200,001 ～250,000	12%	200,001 ～250,000	12%	200,001 ～250,000	15%	200,001 ～250,000	18%	220,001 ～280,000	18%	210,001 ～320,000	15%
250,001 ～300,000	15%	250,001 ～300,000	15%	250,001 ～300,000	18%	250,001 ～300,000	22%	280,001 ～340,000	22%		
300,001 ～400,000	18%	300,001 ～400,000	18%	300,001 ～400,000	21%	300,001 ～400,000	26%	340,001 ～400,000	26%	320,001 ～430,000	18%
400,001 ～500,000	22%	400,001 ～500,000	22%	400,001 ～500,000	25%	400,001 ～500,000	30%	400,001 ～500,099	30%	430,001 ～600,000	22%
500,001 ～650,000	26%	500,001 ～650,000	26%	500,001 ～650,000	29%	500,001 ～650,000	34%	500,001 ～650,000	34%	600,001 ～800,000	26%
650,001 ～800,000	30%	650,001 ～800,000	30%	650,001 ～800,000	33%	650,001 ～800,000	39%	650,001 ～800,000	39%		
800,001 ～1,000,000	35%	800,001 ～1,000,000	35%	800,001 ～1,000,000	37%	800,001 ～1,000,000	44%	800,001 ～1,000,000	44%	800,001 ～1,000,000	30%
1,000,001 ～1,250,000	40%	超過1,000,000 Over 1,000,000	40%	1,000,001 ～1,500,000	42%	1,000,001 ～1,500,000	49%	1,000,001 ～1,500,000	49%	1,000,001 ～1,200,000	34%
1,250,001 ～1,600,000	46%			1,500,001 ～2,000,000	47%	1,500,001 ～2,000,000	54%	1,500,001 ～2,000,000	54%	1,200,001 ～1,500,000	39%
1,600,001 ～2,000,000	52%									1,500,001 ～2,000,000	44%
超過2,000,000 Over 2,000,000	60%			超過2,000,000 Over 2,000,000	52%	超過2,000,000 Over 2,000,000	60%	超過2,000,000 Over 2,000,000	60%	2,000,001 ～2,500,000	49%
										2,500,001 ～3,000,000	54%
										超過3,000,000 Over 3,000,000	60%

資料來源：財政部賦稅署。

說明：本表資料更新截止日為101年5月31日。

Table C-2. Tax Brackets and Progressive Rates of Individual Income Tax

Unit : NT\$

72年～74年 1983～1985		75年～78年 1986～1989		79年～82年 1990～1993		83年～85年 1994～1996		86年～96年 1997～2007		97年～98年 2008～2009		99年～101年 2010～2012	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
75,000以下 75,000 or under	6%	80,000以下 80,000 or under	6%	300,000以下 300,000 or under	6%	330,000以下 330,000 or under	6%	370,000以下 370,000 or under	6%	410,000以下 410,000 or under	6%	500,000以下 500,000 or under	5%
75,001 ～150,000	8%	80,001 ～160,000	8%										
150,001 ～240,000	10%	160,001 ～260,000	10%										
240,001 ～330,000	12%	260,001 ～380,000	12%										
330,001 ～500,000	15%	380,001 ～550,000	15%	300,001 ～800,000	13%	330,001 ～890,000	13%	370,001 ～990,000	13%	410,001 ～1,090,000	13%	500,001 ～1,130,000	12%
500,001 ～670,000	18%	550,001 ～730,000	18%										
670,001 ～920,000	22%	730,001 ～1,000,000	22%										
920,001 ～1,220,000	26%	1,000,001 ～1,400,000	26%										
1,220,001 ～1,520,000	30%	1,400,001 ～1,800,000	30%	800,001 ～1,600,000	21%	890,001 ～1,780,000	21%	990,001 ～1,980,000	21%	1,090,001 ～2,180,000	21%	1,130,001 ～2,260,000	20%
1,520,001 ～1,820,000	34%	1,800,001 ～2,300,000	34%										
1,820,001 ～2,250,000	39%	2,300,001 ～2,800,000	39%										
2,250,001 ～2,800,000	44%	2,800,001 ～3,500,000	44%										
2,800,001 ～3,400,000	49%	超過3,500,000 Over 3,500,000	50%	超過3,000,000 Over 3,000,000	40%	超過3,340,000 Over 3,340,000	40%	超過3,720,000 Over 3,720,000	40%	超過4,090,000 Over 4,090,000	40%	超過4,230,000 Over 4,230,000	40%
3,400,001 ～4,000,000	54%												
超過4,000,000 Over 4,000,000	60%												

Source : Taxation Agency, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2012.

表C-3. 綜合所得稅免稅額、寬減額及扣除額

單位：新台幣元

年別	免稅額 Exemptions		寬減額 (每人) Personal Exemption	扣						
				標準扣除額 Standard Deductions			列舉扣除額			
	個 人 Single	有配偶者 Married		扣除率 (%) Rates	高 限 Max.	低 限 Min.	稅捐 Tax	捐贈扣除率(%) Deduction of Donation		保險費 (每人 限額) Insurance Premiums
國防、勞 軍及政府 Defense, Troop Cheering & Gov't			教育、文化、公 益、慈善機關 Educational, Cultural, Public Welfare & Chari- table Organizations							
CY										
63	12,000	24,000	8,000	10	15,000	9,000	田賦、地價稅及房屋稅	100	20	6,000
64	15,000	30,000	11,000	10	21,000	15,000	同 上	100	20	6,000
65	16,000	32,000	12,000	10	21,000	15,000	同 上	100	20	6,000
66	18,000	36,000	14,000	10	21,000	15,000	同 上	100	30	6,000
67	19,000	38,000	14,000	10	21,000	15,000	同 上	100	30	6,000
68	20,000	40,000	15,000	10	21,000	15,000	同 上	100	30	6,000
69	22,000	44,000	16,000	10	24,000	18,000	同 上	100	30	6,000
70	26,000	52,000	19,000	10	24,000	18,000	同 上	100	30	6,000
71	28,000	56,000	22,000	10	27,000	21,000	同 上	100	20	6,000
72	29,000	58,000	22,000	10	27,000	21,000	同 上	100	20	12,000
73	30,000	60,000	22,000	10	27,000	21,000	自用土地房屋之地價稅及房屋稅附加捐	100	20	12,000
74	30,000	60,000	24,000	10	27,000	21,000	同 上	100	20	12,000
75	30,000	60,000	26,000	10	27,000	21,000	同 上	100	20	12,000
76	30,000	60,000	30,000	10	27,000	21,000	同 上	100	20	12,000
77	32,000	64,000	32,000	10	27,000	21,000	同 上	100	20	12,000
78	37,000	74,000	37,000	10	27,000	21,000	同 上	100	20	12,000
79	42,000 (每人)	—	—	33,000 (個人)	49,500 (有配偶者)	—	—	100	20	24,000
80	50,000 (每人)	—	—	同 上	同 上	—	—	100	20	24,000
81	每人60,000元為基準，每遇消費者物價指數上漲累計達百分之三時，按上漲程度調整之。		—	同 上	同 上	—	—	100	20	24,000
82	每人63,000，滿70歲之直系尊親屬增加50%(94,500)		—	38,000 (個人)	57,000 (有配偶者)	—	—	100	20	24,000
83	同	上	—	同 上	同 上	—	—	100	20	24,000

資料來源：財政部賦稅署。

說明：本表資料更新截止日為101年5月31日。

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax

Unit : NT\$

除 Deductions				額					
Itemized Deductions				薪資特別扣除額 Special Deductions of Salary		儲蓄投資特別扣除額 Special Deduction for Savings (每單位限額)	殘障特別扣除額 Special Deduction for Disability	教育學費特別扣除額 Special Deduction for Tuition	幼兒學前特別扣除額 Special Deduction for Pre-School Children
醫藥及生育費 Medicine & Maternity Expenses	災害損失 Loss from Disaster	房屋租金支出 House Rental	購屋借款利息 House Loan Interest	扣除率 Rates	扣除限額 Limitation				
超過綜合所得總額10%部分	超出綜合所得總額20%部分			10%	12,000 (每單位)				
同上	同上			10%	12,000 (每單位)				
同上	取消扣除比率超出20%			10%	12,000 (每人)				
同上	同上			10%	12,000 (每人)				
同上	同上			20%	15,000 (每人)				
限付與公立醫院會計紀錄完備正確者	同上			20%	15,000 (每人)				
同上	同上			20%	21,000 (每人)	360,000			
同上	同上			20%	21,000 (每人)	360,000			
增加公保、勞保特約醫院	同上			20%	27,000 (每人)	360,000			
增訂保險給付不得扣除部分	同上			20%每人申報27,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以33,000為限。		360,000			
同上	同上			同上		360,000			
同上	同上			同上		360,000			
同上	同上			同上		360,000			
同上	同上	60,000		20%每人申報36,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以72,000為限。		360,000			
同上	同上	60,000		同上		360,000			
同上	同上	80,000		45,000 (每人)		270,000	45,000		
同上	同上	80,000		同上		270,000	45,000		
同上	同上	80,000		同上		270,000	45,000		
同上	同上	100,000		52,000 (每人)		270,000	63,000	20,000 (每戶)	
同上	同上	100,000		同上		270,000	63,000	20,000 (每戶)	

Source : Taxation Agency, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2012.

表C-3. 綜合所得稅免稅額、寬減額及扣除額(續1完)

單位：新台幣元

年別 CY	免稅額 Exemptions		寬減額 (每人) Personal Exemption	扣						
				標準扣除額 Standard Deductions			列舉扣除額			
	個人 Single	有配偶者 Married		扣除率 (%) Rates	高 限 Max.	低 限 Min.	稅 捐 Tax	捐贈扣除率(%) Deduction of Donation		保險費 (每人 限額) Insurance Premiums
國防、勞 軍及政府 Defense, Troop Cheering & Gov't			教育、文化、公 益、慈善機關 Educational, Cultural, Public Welfare & Char- itable Organizations							
84	每人68,000，滿70歲之直系尊親屬增加50%(102,000)。		—	41,000 (個人)	61,000 (有配偶者)		—	100	20	24,000
85	每人70,000，滿70歲之直系尊親屬增加50%(105,000)。		—	42,000 (個人)	63,000 (有配偶者)		—	100	20	24,000
86	每人72,000，滿70歲之直系尊親屬增加50%(108,000)。		—	43,000 (個人)	65,000 (有配偶者)		—	100	20	24,000
87	同	上	—	同 上	同 上		—	100	20	24,000
88	同	上	—	同 上	同 上		—	100	20	24,000
89	每人74,000，年滿70歲納稅義務人本人、配偶及受扶養之直系尊親屬增加50%(111,000)。		—	44,000 (個人)	67,000 (有配偶者)		—	100	20	24,000
90	同	上	—	同 上	同 上		—	(增列古蹟) 100	20	24,000
91	同	上	—	同 上	同 上		—	100	20	24,000
92	同	上	—	同 上	同 上		—	100	20	24,000
93	同	上	—	同 上	同 上		—	100	20	24,000
94	同	上	—	44,000 (個人)	88,000 (有配偶者)		—	100	20	24,000
95	每人77,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(115,500)。		—	46,000 (個人)	92,000 (有配偶者)		—	100	20	24,000 (健保費不受金額限制)
96	同	上	—	同 上	同 上		—	100	20	同 上
97	同	上	—	73,000 (個人)	146,000 (有配偶者)		—	100	20	同 上
98	每人82,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(123,000)。		—	76,000 (個人)	152,000 (有配偶者)		—	100	20	同 上
99	同	上	—	同 上	同 上		—	100	20	同 上
100	同	上	—	同 上	同 上		—	100	20	同 上
101	同	上	—	同 上	同 上		—	100	20	同 上

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax (Cont.1 End)

Unit : NT\$

除 Deductions				額					
Itemized Deductions				薪資特別扣除額 Special Deductions of Salary		儲蓄投資特別扣除額 Special Deduction for Savings (每單位限額)	身心障礙特別扣除額 Special Deduction for Disability	教育學費特別扣除額 Special Deduction for Tuition	幼兒學前特別扣除額 Special Deduction for Pre-School Children
醫藥及生育費 Medicine & Maternity Expenses	災害損失 Loss from Disaster	房屋租金支出 House Rental	購屋借款利息 House Loan Interest	扣除率 Rates	扣除限額 Limitation				
同上	同上		100,000	56,000 (每人)		270,000	68,000	25,000 (每戶)	
同上	同上		100,000	58,000 (每人)		270,000	70,000	25,000 (每戶)	
同上	同上		100,000	60,000 (每人)		270,000	72,000	25,000 (每戶)	
同上	同上		100,000	同上		270,000	72,000	25,000 (每戶)	
同上	同上		300,000	同上		270,000	72,000	25,000 (每戶)	
同上	同上	120,000	300,000	75,000 (每人)		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)	
同上	同上	120,000	300,000	78,000 (每人)		270,000	77,000	25,000 (每戶)	
同上	同上	120,000	300,000	同上		270,000	77,000	25,000 (每戶)	
同上	同上	120,000	300,000	100,000 (每人)		270,000	100,000 (殘障特別扣除額更名為身心障礙特別扣除額)	25,000 (限子女每人)	
同上	同上	120,000	300,000	104,000 (每人)		270,000	104,000	同上	
同上	同上	120,000	300,000	同上		270,000	104,000	同上	
同上	同上	120,000	300,000	同上		270,000	104,000	同上	
同上	同上	120,000	300,000	同上		270,000	104,000	同上	25,000(限5歲以下子女每人) 惟適用稅率應在12%以下且基本所得額未達600萬元者為限。

表C-4. 營利事業所得稅課稅級距及累進稅率

單位：新台幣元

45年～47年 1956～1958		48年～49年 1959～1960		50年～53年 1961～1964		54年～55年 1965～1966		56年～57年 1967～1968
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets
5,000以下 5,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under
5,001～50,000	5%							
		10,001～50,000	5%	10,001～50,000	6%	10,001～50,000	8%	10,001～50,000
50,001～100,000	10%	50,001～100,000	10%	50,001～100,000	12%	50,001～100,000	14%	50,001～100,000
超過100,000 Over 100,000	25%	超過100,000 Over 100,000	25%	超過100,000 Over 100,000	18%	超過100,000 Over 100,000	18%	100,001～250,000
								超過250,000 Over 250,000

資料來源：財政部賦稅署。

說明：本表資料更新截止日為101年5月31日。

附註：(1)其應納稅額不得超過營利事業所得額超過2萬元以上部分之半數。
(2)其應納稅額不得超過營利事業所得額超過5萬元以上部分之半數。
(3)其應納稅額不得超過營利事業所得額超過12萬元以上部分之半數。

Table C-4. Tax Brackets and Progressive Rates of Profit-seeking Enterprise Income Tax

Unit : NT\$

	58年～62年 1969～1973		63年～73年 1974～1984		74年 1985		75年～98年 1986～2009		99年～101年 2010～ 2012	
稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
免 none	20,000以下 20,000 or under	免 none	50,000以下 50,000 or under	免 none	50,000以下 50,000 or under	免 none	50,000以下 50,000 or under	免 none	120,000以下 120,000 or under	免 none
	20,001～50,000	(1) 8%								
8%	50,001～100,000	14%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%		
	100,001～250,000	18%	100,001～500,000	25%	100,001～500,000	25%	超過100,000 Over 100,000	25%		
14%	超過250,000 Over 250,000	25%							超過500,000 Over 500,000	35%
18%										
25%										

Source : Taxation Agency, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2012.

Note : (1)Tax payable should not be more than the half amount of taxable income which exceed NT\$ 20,000.

(2)Tax payable should not be more than the half amount of taxable income which exceed NT\$ 50,000.

(3)Tax payable should not be more than the half amount of taxable income which exceed NT\$ 120,000.

表C-5. 遺產及贈與稅課稅級距及稅率

單位：新台幣元

39.6.21 June 21,1950		41.9.26 Sept.26, 1952		62.2.6 Feb.6,1973			
遺產稅 Estate Tax		遺產稅 Estate Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
30,001～45,000	1%	60,001～120,000	4%	150,000以下 150,000 or under	3%	150,000以下 150,000 or under	4%
		120,001～180,000	5%				
45,001～60,000	3%	180,001～240,000	6%	150,001～300,000	4%	150,001～300,000	5%
		240,001～300,000	7%	300,001～600,000	5%	300,001～600,000	6%
60,001～105,000	5%	300,001～360,000	9%	600,001～900,000	7%	600,001～900,000	8%
		360,001～420,000	11%	900,001～1,200,000	9%	900,001～1,200,000	11%
105,001～180,000	8%	420,001～480,000	13%	1,200,001～1,500,000	11%	1,200,001～1,500,000	14%
		480,001～540,000	15%	1,500,001～1,950,000	14%	1,500,001～1,950,000	17%
180,001～270,000	12%	540,001～600,000	17%	1,950,001～2,400,000	17%	1,950,001～2,400,000	20%
		600,001～750,000	20%	2,400,001～3,000,000	20%	2,400,001～3,000,000	23%
270,001～420,000	17%	750,001～900,000	23%	3,000,001～4,500,000	23%	3,000,001～4,500,000	26%
		900,001～1,050,000	26%	4,500,001～6,000,000	26%	4,500,001～6,000,000	30%
420,001～600,000	23%	1,050,001～1,200,000	29%	6,000,001～9,000,000	30%	6,000,001～9,000,000	35%
		1,200,001～1,350,000	32%	9,000,001～15,000,000	34%	9,000,001～18,000,000	40%
600,001～900,000	30%	1,350,001～1,500,000	35%	15,000,001～21,000,000	38%	18,000,001～30,000,000	45%
		1,500,001～1,800,000	39%	21,000,001～30,000,000	42%	超過30,000,000 Over 30,000,000	50%
900,001～1,200,000	40%	1,800,001～2,100,000	43%	30,000,001～60,000,000	46%		
		2,100,001～2,400,000	47%	超過60,000,000 Over 60,000,000	50%		
1,200,001～1,500,000	50%	2,400,001～2,700,000	51%				
		2,700,001～3,000,000	55%				
超過1,500,000 Over 1,500,000	60%	3,000,001～4,500,000	60%				
		4,500,001～6,000,000	65%				
		超過6,000,000 Over 6,000,000	70%				

資料來源：財政部賦稅署。

說明：1. 自98年1月23日起，遺產稅及贈與稅皆適用單一稅率10%。
2. 本表資料更新截止日為101年5月31日。

Table C-5. Tax Brackets and Rates of Estate and Gift Tax

Unit : NT\$

70.6.19 June 19, 1981				84.1.13 Jan. 13, 1995			
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
300,000以下 300,000 or under	2%	300,000以下 300,000 or under	4%	600,000以下 600,000 or under	2%	600,000以下 600,000 or under	4%
300,001～600,000	3%	300,001～570,000	5%	600,001～1,500,000	4%	600,001～1,700,000	6%
600,001～1,140,000	5%	570,001～1,140,000	6%				
1,140,001～1,620,000	7%	1,140,001～1,620,000	8%	1,500,001～3,000,000	7%	1,700,001～2,800,000	9%
1,620,001～2,160,000	9%	1,620,001～2,160,000	11%				
2,160,001～2,700,000	11%	2,160,001～2,700,000	14%	3,000,001～4,500,000	11%	2,800,001～3,900,000	12%
2,700,001～3,510,000	14%	2,700,001～3,315,000	17%				
3,510,001～4,080,000	17%	3,315,001～4,080,000	20%	4,500,001～6,000,000	15%	3,900,001～5,000,000	16%
4,080,001～5,100,000	20%	4,080,001～5,100,000	23%				
5,100,001～7,650,000	23%	5,100,001～7,200,000	26%	6,000,001～10,000,000	20%	5,000,001～7,200,000	21%
7,650,001～10,200,000	26%	7,200,001～9,600,000	30%				
10,200,001～14,400,000	30%	9,600,001～14,400,000	35%	10,000,001 ～15,000,000	26%	7,200,001 ～14,000,000	27%
14,400,001～24,000,000	34%	14,400,001～28,800,000	40%				
24,000,001～33,600,000	38%	28,800,001～45,000,000	45%	15,000,001 ～40,000,000	33%	14,000,001 ～29,000,000	34%
33,600,001～48,000,000	42%	45,000,001～90,000,000	50%				
48,000,001～90,000,000	46%	90,000,001～150,000,000	55%	40,000,001 ～100,000,000	41%	29,000,001 ～45,000,000	42%
90,000,001～160,000,000	52%	超過150,000,000 Over 150,000,000	60%				
超過160,000,000 Over 160,000,000	60%						

Source : Taxation Agency, Ministry of Finance.

Explanation : 1.A single tax rate of 10% has been applied under the Estate and Gift Tax as of Jan. 23, 2009.

2.The data in this table is current as of May 31, 2012.

表C-5. 遺產及贈與稅課稅級距及稅率(續1完)
Table C-5. Tax Brackets and Rates of Estate and Gift Tax (Cont.1 End)

單位：新台幣元
Unit：NT\$

95.1.1 Jan. 1, 2006				98.1.23 Jan. 23, 2009
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產及贈與稅 Estate & Gift Tax
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	稅率 Rate
670,000以下 670,000 or under	2%	670,000以下 670,000 or under	4%	10%
670,001~1,670,000	4%	670,001~1,890,000	6%	
1,670,001~3,340,000	7%	1,890,001~3,120,000	9%	
3,340,001~5,010,000	11%	3,120,001~4,340,000	12%	
5,010,001~6,680,000	15%	4,340,001~5,570,000	16%	
6,680,001~11,130,000	20%	5,570,001~8,020,000	21%	
11,130,001~16,700,000	26%	8,020,001~15,580,000	27%	
16,700,001~44,530,000	33%	15,580,001~32,280,000	34%	
44,530,001~111,320,000	41%	32,280,001~50,090,000	42%	
超過111,320,000 Over 111,320,000	50%	超過50,090,000 Over 50,090,000	50%	

(空 白 頁)

表C-6. 貨物稅稅率及稅額

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
1.捲菸	100	120	120	120	120	120	120	120	120	120
2.薰菸、啤酒	30	30	30	30	30	30	30	30	30	30
3.洋酒	100	100	100	200	120	120	120	120	120	120
4.火柴	20	20	20	20	10	20	20	20	20	20
5.糖	25	25	35	35	35	60	60	60	60	60
(赤糖)	25	25	35	35	35	48	48	48	48	48
6.糖精	—	—	—	—	—	—	—	60	60	60
7.棉紗	7	10	15	15	5	15	15	15	15	15
8.麻紗	—	—	—	—	—	—	—	10	10	10
9.毛紗、毛線	—	15	15	15	15	30	20	30	30	30
10.人造絲合成絲	—	—	—	—	—	20	20	20	20	20
11.人造與合成纖維	—	—	—	—	—	—	—	20	20	20
12.混紡紗	—	—	—	—	—	—	—	25	25	25
13.皮統、皮革	15	15	15	15	15	15	15	15	15	15
14.塑膠	—	—	—	—	—	—	—	17	17	23
15.橡膠輪胎	—	—	—	—	—	—	—	17	17	20
大客車及大貨車使用之橡膠輪胎	—	—	—	—	—	—	—	17	17	20
16.水泥	15	15	15	15	15	20	20	24	24	30
(1)白水泥或有色水泥	—	—	—	—	—	—	—	—	—	—
(2)卜特蘭一水泥	—	—	—	—	—	—	—	—	—	—
(3)卜特蘭高爐水泥	—	—	—	—	—	—	—	—	—	—
(4)代水泥及其他水泥	—	—	—	—	—	—	—	—	—	—
17.飲料品、汽水	20	30	35	30	30	30	30	36	36	36
果汁	20	30	30	30	30	30	30	30	30	30
18.稀釋天然果蔬菜品	45	45	45	100	150	—	—	—	—	—
(1)甲類	—	—	—	—	—	100	100	100	100	100
(2)乙類	—	—	—	—	—	80	80	80	80	80
(3)丙類	—	—	—	—	—	20	20	20	20	20
19.木材	—	—	—	—	—	15	15	15	15	15
20.電燈泡	—	—	—	—	—	20	20	20	20	20
21.紙類	—	—	—	—	—	5	5	5	5	5
22.調味粉	—	—	—	—	—	—	25	29	29	29
23.平板玻璃	—	—	—	—	—	—	15	23	23	23
24.油類	—	—	—	—	—	—	—	—	—	—
(1)汽油	—	—	—	—	—	—	—	48	48	55
(2)柴油	—	—	—	—	—	—	—	28	28	32
(3)煤油	—	—	—	—	—	—	—	20	20	20
(4)航空燃油	—	—	—	—	—	—	—	—	—	—
(5)燃料油	—	—	—	—	—	—	—	10	10	10

資料來源：財政部賦稅署。

- 說明：
- ※自75年4月1日起施行。
 - 波斯灣戰爭期間，為因應國際油價上漲，緩和國內物價波動壓力，配合經濟部調整油價之措施，自79年8月24日起至80年3月31日止，汽油、柴油及煤油之貨物稅稅率減半徵收；汽油由60%降為30%，柴油及煤油由50%降為25%。
 - 80年4月1日起，汽油、柴油及煤油3項油品貨物稅稅率恢復全額徵收。
 - 81年2月14日起，汽油、柴油及煤油3項油品貨物稅稅率分別由60%及50%調升為75%及60%。
 - 83年1月21日起，汽油、柴油及煤油3項油品貨物稅稅率分別由75%及60%調升為82%及65%。
 - 83年2月25日起，汽油、柴油及煤油3項油品貨物稅稅率分別由82%及65%調升為90%及75%。
 - 89年1月1日起，卜特蘭高爐水泥貨物稅應徵稅額每公噸由新台幣280元調降為196元。
 - 94年10月1日起，減徵汽油、柴油及燃料油等3種油品貨物稅應徵稅額25%，為期3個月。
 - 96年1月1日起，汽缸排氣量在2,001立方公分以上之小客車，其貨物稅稅率由35%調降為30%。
 - 97年5月28日起為期半年，汽油每公秉6,830元降為5,530元，柴油每公秉3,990元降為2,590元。97年11月29日起按油價調降金額之1/3逐步回復，至恢復全額課徵為止。

Table C-6. Commodity Tax Rates

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
120	120	120	120	120	—	—	—	—	—	Cigarettes
30	30	30	30	30	—	—	—	—	—	Tobacco, Smoked
120	120	120	120	120	—	—	—	—	—	Foreign Wine, Beer
20	—	—	—	—	—	—	—	—	—	Matches
60	60	30	15	8	—	—	—	—	—	Sugar
48	48	24	7.5	4	—	—	—	—	—	(Brown Sugar)
60	60	50	50	50	—	—	—	—	—	Saccharin
15	20	—	—	—	—	—	—	—	—	Cotton Yarn
10	20	—	—	—	—	—	—	—	—	Hemp Yarn
30	20	—	—	—	—	—	—	—	—	Woolen and Worsted Yarn
20	20	—	—	—	—	—	—	—	—	Synthetic Silk
20	20	—	—	—	—	—	—	—	—	Rayon & Synthetic Fibre Yarn
25	20	—	—	—	—	—	—	—	—	Mixed Yarn
15	15	15	15	—※	—	—	—	—	—	Soft and Hard Leather
23	23	15	15	—※	—	—	—	—	—	Plastics
20	20	20	20	20	15	15	15	15	15	Rubber Tires
20	20	15	15	15	10	10	10	10	10	Truck and Bus Tires
30	30	30	30	30	20	每公噸 600元	每公噸 600元	每公噸 600元	每公噸 600元	Cement
—	—	—	—	—	—	320元	320元	320元	320元	White or colored cement
—	—	—	—	—	—	280元	280元	280元	280元	Portland 1 cement
—	—	—	—	—	—	440元	440元	440元	440元	Portland blast-furnace slag cement
36	40	30	25	25	15	15	15	15	15	Others
30	—	—	—	—	—	—	—	—	—	Liquor Carbonated Water and Fruit Juice
—	—	20	15	15	8	8	8	8	8	Fruit Juice
—	—	—	—	—	—	—	—	—	—	Diluted Fruit Juice
100	100	100	100	80	—	—	—	—	—	Cosmetics
80	80	60	60	55	—	—	—	—	—	Section 1
20	20	15	15	12	—	—	—	—	—	Section 2
—	—	—	—	—	—	—	—	—	—	Section 3
20	20	—	—	—	—	—	—	—	—	Timber
5	5	5	5	—※	—	—	—	—	—	Electric Bulbs
29	29	15	15	15	—	—	—	—	—	Paper
23	23	20	20	20	10	10	10	10	10	Flavouring Essence
55	55	17.5	14	12※	60	每公乘 6,500元	每公乘 6,830元	每公乘 6,830元	每公乘 6,830元	Flat-glass
32	32	17.5	14	10※	50	3,800元	3,990元	3,990元	3,990元	Oil/Gas
20	20	10	8	8	50	4,050元	4,250元	4,250元	4,250元	Gasoline
—	—	—	—	—	8	580元	610元	610元	610元	Diesel Oil
10	10	3.5	3	3	3	100元	110元	110元	110元	Kerosene
										Aviation Oil
										Fuel Oil

Source : Taxation Agency, Ministry of Finance.

Explanation : 1.※Effective since April 1, 1986.

2. Due to the war of Persian Gulf, the commodity tax of Gasoline, Diesel Oil and Kerosene had been reduced from 60% to 30% for Gasoline and 50% to 25% for Diesel Oil & Kerosene during the period of Aug. 24, 1990 to Mar. 31, 1991 to match the oil measure of MOEA.

3. Following April 1, 1991, the commodity tax of Gasoline, Diesel Oil and Kerosene were again collected totally.

4. Following Feb. 14, 1992, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 60% & 50% to 75% & 60%.

5. Following Jan. 21, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 75% & 60% to 82% & 65%.

6. Following Feb. 25, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 82% & 65% to 90% & 75%.

7. Following Jan. 1, 2000, the commodity tax amount of Portland blast-furnace slag cement was reduced from NT\$280 to 196 per Metric Ton.

8. Following Oct. 1, 2005, there was a reduction in the amount of the commodity tax of the Gasoline, Diesel Oil and Fuel Oil of 25% for a period of 3 Months.

9. Following Jan. 1, 2007, the commodity tax rate applying to sedans with a cylinder volume of 2,001c.c. or above was reduced from 35% to 30%.

10. Following May 28, 2008, there was a reduction in the amount of the commodity tax of the Gasoline and Diesel oil from NT\$6,830 & 3,990 to 5,530 & 2,590 per kiloliter for a period of 6 months.

表C-6. 貨物稅稅率及稅額(續1完)

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
(6)天 然 氣	—	—	—	—	—	—	—	10	10	10
(7)壓 縮 天 然 氣	—	—	—	—	—	—	—	48	48	48
(8)溶 劑 油	—	—	—	—	—	—	—	—	—	—
(9)液 化 石 油 氣	—	—	—	—	—	—	—	15	15	15
25.電 器 類										
(1)電 冰 箱	—	—	—	—	—	—	—	—	15	15
容量在250公升以下者	—	—	—	—	—	—	—	—	—	—
容量在251公升以上者	—	—	—	—	—	—	—	—	—	—
(2)電 視 機	—	—	—	—	—	—	—	—	10	10
黑 白 電 視 機	—	—	—	—	—	—	—	—	—	—
彩 色 電 視 機	—	—	—	—	—	—	—	—	—	—
(3)冷 暖 氣 機	—	—	—	—	—	—	—	—	15	15
工業用中央系統型	—	—	—	—	—	—	—	—	15	15
(4)收 音 機	—	—	—	—	—	—	—	—	—	10
(5)電 風 扇	—	—	—	—	—	—	—	—	—	10
(6)電 表	—	—	—	—	—	—	—	—	—	15
(7)除 濕 機	—	—	—	—	—	—	—	—	—	—
(8)錄 影 機	—	—	—	—	—	—	—	—	—	—
(9)電 唱 機	—	—	—	—	—	—	—	—	—	—
(10)錄 音 機	—	—	—	—	—	—	—	—	—	—
(11)音 響 組 合 箱	—	—	—	—	—	—	—	—	—	—
(12)電 烤 箱	—	—	—	—	—	—	—	—	—	—
(13)吸 塵 器	—	—	—	—	—	—	—	—	—	—
26.鋼 琴、電 子 琴	—	—	—	—	—	—	—	—	—	—
27.縫 衣 機	—	—	—	—	—	—	—	—	—	10
28.元 條 及 其 他 型 鋼	—	—	—	—	—	—	—	—	—	10
29.車 輛	—	—	—	—	—	—	—	—	—	15
(1)汽 車										
小 客 車	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在2,000 立方公分以下	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在2,001~ 3,600立方公分	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在3,601 立方公分以上	—	—	—	—	—	—	—	—	—	—
貨車、大客車及 其車輛	—	—	—	—	—	—	—	—	—	—
(2)機 車	—	—	—	—	—	—	—	—	—	20
(3)電 動 車 輛	—	—	—	—	—	—	—	—	—	—

說 明： 11. 汽缸排氣量在2,000立方公分以下之小客車、小貨車、小客貨兩用車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣3萬元。
12. 汽缸排氣量在150立方公分以下之機車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣4,000元。
13. 自98年6月5日起5年內購買低底盤公車、天然氣公共汽車、油電混合動力公共汽車、電動公共汽車、身心障礙者康復巴士並完成登記者，免徵該等汽車應徵貨物稅。
14. 自100年1月28日起，3年內購買完全以電能為動力之電動車輛免徵貨物稅。
15. 自100年12月30日起，5年內購買油氣雙燃料車並完成登記者，應徵之貨物稅每輛定額減徵新台幣25,000元。
16. 本表資料更新截止日為101年5月31日。

Table C-6. Commodity Tax Rates (Cont.1 End)

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
10	10	3	2	2	2	每千立 方公尺 110元	—	—	—	Natural Gas
48	48	—	—	—	—	—	—	—	—	Natural Gas, Pressed
—	—	15	12	10※	10	每公秉 720元	每公秉 720元	每公秉 720元	每公秉 720元	Solvent Oil
15	15	8.5	7.5	7.5	7.5	每公噸 660元	每公噸 690元	每公噸 690元	每公噸 690元	Petroleum Gas, Liquid
15	15	—	—	—	13	13	13	13	13	Electric Appliances
—	—	15	15	15	—	—	—	—	—	Refrigerators
—	—	25	20	20	—	—	—	—	—	below 250 l.
10	10	—	—	—	—	—	—	—	—	over 251 l.
—	—	10	10	10	—	—	—	—	—	Television Sets
—	—	20	20	20	13	13	13	13	13	Black and White
15	15	30	30	30	20	20	20	20	20	Color
15	15	15	15	15	15	15	15	15	15	Airconditioners
—	—	—	—	—	—	—	—	—	—	For Industry Use Central System
10	—	—	—	—	—	—	—	—	—	Radios
15	15	—	—	—	—	—	—	—	—	Electric Fans
—	—	25	25	25	15	15	15	15	15	Electric Meters
—	—	25	25	25	13	13	13	13	13	Dehumidifiers
—	—	15	10	10	10	10	10	10	10	Video Recorders
—	—	15	10	10	10	10	10	10	10	Record-Players
—	—	15	15	15	10	10	10	10	10	Audio Recorders
—	—	25	25	25	15	15	15	15	15	Stereophonic Systems
—	—	15	15	15	—	—	—	—	—	Electric Ovens
—	—	10	10	7	—	—	—	—	—	Vacuum Cleaners
10	10	—	—	—	—	—	—	—	—	Piano and Electric Organs
10	10	10	10	—※	—	—	—	—	—	Sewing Machines
15	15	—	—	—	—	—	—	—	—	Structural Steel
—	—	—	—	—	—	—	—	—	—	Vehicles
—	—	—	—	—	—	—	—	—	—	Automobiles
—	—	25	25	25	25	25	25	25	25	Passenger Car
—	—	—	35	35	35	35	35	35	30	Displacement Below 2,000 cm ³
—	—	—	60	60	60	60	60	35	30	Displacement Below 2,001 - 3,600 cm ³
—	—	—	15	15	15	15	15	15	15	Displacement Below 3,601 cm ³
20	20	20	20	20	20	17	17	17	17	Truck, Bus and Others
—	—	—	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	Motorcycles
—	—	—	—	—	—	—	—	—	—	Electric-powered automobiles and motorcycles

Explanation : 11.The Commodity Tax for passenger sedans, trucks and dual-purpose vehicle with cylinder volume not exceeding 2,000c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT\$30,000 each.

12.The Commodity Tax for motorcycles with cylinder volume not exceeding 150c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT\$4,000 each.

13.Low chassis bus, hybrid oil and electric bus, electric bus and rehabilitation bus for disables which have been purchased and completed registration within 5 years starting from June 5, 2009 shall be exempted from the Commodity Tax.

14.The commodity Tax levied on fully electric-driven passenger vehicles which have been purchased and completely registered shall be exempted from levy for three years starting from January 28, 2011.

15.The Commodity Tax for liquefied petroleum gas passenger vehicle which have been purchased and completed registration within 5 years starting from Dec. 30 2011 could be cut NT\$25,000 each.

16.The data in this table is current as of May 31, 2012.

表C-7. 菸酒稅稅額
Table C-7. Tobacco and Alcohol Tax Rates

稅 目 別 Tax Items	單 位 Units	91.1.1 Jan. 1, 2002	97.5.16 May 16, 2008	98.6.1 June 1, 2009	99.9.16 Sept. 16, 2010
菸類 Tobacco					
1. 紙菸 Cigarettes	每千支 Per 1000 sticks	590元(NT\$)	590元(NT\$)	590元(NT\$)	590元(NT\$)
2. 菸絲 Cut Tobacco	每公斤 Per kilo	590元(NT\$)	590元(NT\$)	590元(NT\$)	590元(NT\$)
3. 雪茄 Cigars	每公斤 Per kilo	590元(NT\$)	590元(NT\$)	590元(NT\$)	590元(NT\$)
4. 其他菸品 Other Tobacco Products	每公斤 Per kilo	590元(NT\$)	590元(NT\$)	590元(NT\$)	590元(NT\$)
酒類 Alcohol					
1. 釀造酒類 Brewed Alcoholic Beverages					
(1) 啤酒 Beer	每公升 Per litre	26元 (NT\$)	26元 (NT\$)	26元 (NT\$)	26元 (NT\$)
(2) 其他釀造酒 Other Brewed Alcoholic Beverages	每公升按酒精成分每度 Per litre per degree of alcohol content	7元 (NT\$)	7元 (NT\$)	7元 (NT\$)	7元 (NT\$)
2. 蒸餾酒類 Distilled Spirits	每公升 Per litre 每公升按酒精成分每度 Per litre per degree of alcohol content	185元(NT\$)	185元(NT\$)	—	—
3. 再製酒類 Reprocessed Alcoholic Beverages	酒精成分超過20%者，每公升 Alcohol content exceeding 20% by volume per litre	185元(NT\$)	185元(NT\$)	185元(NT\$)	185元(NT\$)
	酒精成分20%以下者，每公升 按酒精成分每度 Alcohol content less than 20% by volume at per litre per degree of alcohol content	7元 (NT\$)	7元 (NT\$)	7元 (NT\$)	7元 (NT\$)
4. 米酒※ Rice Spirits	89年起，每公升 From the year 2000, per litre	90元 (NT\$)	—	—	—
	90年起，每公升 From the year 2001, per litre	120元(NT\$)	—	—	—
	91年起，每公升 From the year 2002, per litre	150元(NT\$)	—	—	—
	92年起，每公升 From the year 2003, per litre	185元(NT\$)	—	—	—
5. 料理酒* Cooking Alcoholic Products	每公升 Per litre	22元 (NT\$)	9元 (NT\$)	9元 (NT\$)	9元 (NT\$)
(1) 一般料理酒 General Cooking Alcoholic Products		—	—	—	
(2) 料理米酒 Cooking Rice Wine		—	—	—	
6. 其他酒類 Other Alcoholic Beverages	每公升按酒精成分每度 Per litre per degree of alcohol content	7元 (NT\$)	7元 (NT\$)	7元 (NT\$)	7元 (NT\$)
7. 酒精 Ethyl Alcohol	每公升 Per litre	11元 (NT\$)	15元 (NT\$)	15元 (NT\$)	15元 (NT\$)

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說明：本表資料更新截止日為101年5月31日。

Explanation: The data in this table is current as of May 31, 2012.

附註：※97年5月16日米酒回歸蒸餾酒課稅。

*99年9月16日將料理酒之定義增列料理米酒。

Note: ※On May 16, 2008, the tax for Rice Spirits resumed back to the tax rate for Distilled Spirits.

*From September 16, 2010, to add a subsidiary category of Cooking Rice Wine to the Cooking Alcoholic Products category.

表C-8. 證券交易稅稅率
Table C-8. Securities Transactions Tax Rates

54.6.19 June 19, 1965	67.11.27 Nov. 27, 1978	78.12.30 Dec. 30, 1989		82.1.30 Jan. 30, 1993	
1.5 ‰	3 ‰	股票	公 司 債 及其他有價證券	股票	公 司 債 及其他有價證券
		6 ‰	1 ‰	3 ‰	1 ‰

資料來源：財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說明：1. 依促進產業升級條例第20條之1規定公司債及金融債券自91年2月1日起至98年12月31日止免徵證券交易稅。
2. 依證券交易稅條例第2條之1規定公司債及金融債券自99年1月1日起至105年12月31日止暫停課徵證券交易稅。
3. 本表資料更新截止日為101年5月31日。

Explanation：1. Corporate bonds and financial debentures are exempted from securities transactions tax from February 1, 2002 to December 31, 2009 in compliance with Article 20-1 of the " Regulations of Programs Associated with the Upgrading of Industry " .
2. Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2016 in compliance with Article 2-1 of the " Securities Transactions Tax Act " .
3. The data in this table is current as of May 31, 2012.

表C-9. 期貨交易稅稅率

類 別 Category		87.6.22 June 22, 1998	87.7.10 June 10, 1998	89.5.1 May 1, 2000
股價指數期貨、 股價類期貨 Stock index futures	稅 率	0.25 ‰～1.5 ‰	0.25 ‰～1.5 ‰	0.25 ‰～1.5 ‰
	徵收率	—	0.5 ‰	0.25 ‰
股價指數期貨選擇權、 股價選擇權、選擇權、 期貨選擇權 Option, Option on futures	稅 率	—	—	1.25 ‰～7.5 ‰
	徵收率	—	—	—
利率類 期貨 Interest rate futures	30天期 商業本票 30-day commercial paper interest rate futures	稅 率	—	—
		徵收率	—	—
	10年期 政府債券 10-year government bond futures	稅 率	—	—
		徵收率	—	—
其他(黃金期貨) Other futures (gold futures)	稅 率	—	—	—
	徵收率	—	—	—

資料來源：財政部賦稅署。

說 明：本表資料更新截止日為101年5月31日。

Table C-9. Futures Transactions Tax Rates

90.8.20 Aug. 20, 2001	94.12.16 Dec. 16, 2005	95.1.1 Jan. 1, 2006	95.3.27 Mar. 27, 2006	97.8.8 Aug. 8, 2008	97.10.6 Oct. 6, 2008
0.25 ‰~1.5 ‰	0.1 ‰~0.6 ‰	0.1 ‰~0.6 ‰	0.1 ‰~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰
0.25 ‰	0.25 ‰	0.1 ‰	0.1 ‰	0.1 ‰	十萬分之 4
1.25 ‰~7.5 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰
1.25 ‰	1.25 ‰	1 ‰	1 ‰	1 ‰	1 ‰
—	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5
—	—	百萬分之 0.125	百萬分之 0.125	百萬分之 0.125	百萬分之 0.125
—	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5	百萬分之 0.125 ~百萬分之 2.5
—	—	百萬分之 1.25	百萬分之 1.25	百萬分之 1.25	百萬分之 1.25
—	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰	百萬分之 0.125 ~0.6 ‰
—	—	—	百萬分之 2.5	百萬分之 2.5	百萬分之 2.5

Source : Taxation Agency, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2012.

表C-10. 營業稅稅率
Table C-10. Business Tax Rates

100.4.1
April 1, 2011

類別 Category	業 別 Industries		稅率 Rate	類別 Category	業 別 Industries		稅率 Rate
一 般 營 業 人	依照營業稅法第四章第一節一般稅額計算之營業人。 (營業人所取得合乎規定之進項憑證稅額得予扣抵銷項稅額)		5 %	特 種 飲 食 業	夜總會、有娛樂節目之餐飲業（進項稅額不得扣抵） Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment.	15 %	
	Business entities other than those listed below, namely VAT business entities, shall be no more than ten percent and no less than five percent, subject to the prescription of the Executive Yuan. The current applicable tax rate is five percent.				酒家及有女性陪侍之茶室、咖啡廳、酒吧等（進項稅額不得扣抵） Enterprises engaging in special food and beverage services for saloons or tearooms, coffee shops and bars offering female companionship.	25 %	
金 融 業	銀行業、保險業、信託投資業、證券業、期貨業、票券業及典當業（進項稅額不得扣抵） Enterprises engaged in banking, insurance, investment trust, securities, futures, commercial paper and pawnshops (Non-VAT business entities)	非專屬本業部分 Non-core business (i.e., business not exclusive to enterprises listed left)	5 %	小 規 模 營 業 人	小規模營業人、依法取得從事按摩資格之視覺功能障礙者經營，且全部由視覺功能障礙者提供按摩勞務之按摩業，及其他經財政部規定免予申報銷售額之營業人（購買營業上使用之貨物或勞務，取得載有營業稅額之憑證，依規定申報者，得按其進項稅額百分之十，在查定稅額內扣減） Small businesses, business entities operated and supplying services solely by persons with visual impairments engaging in massage in accordance with the laws, and other business entities which are excluded by the Ministry of Finance from reporting their transactions	1 %	
		專屬本業部分 Core business (i.e., business exclusive to enterprises listed left)	2 %				
		購買國外左列各業之非專屬本業勞務部分 Purchasing services sold by foreign enterprises listed left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the non-core business of those enterprises	5 %		農產品批發市場之承銷人及銷售農場品之小規模營業人（進項稅額扣抵同上） Traders in the wholesale agricultural market and small businesses supplying agricultural products.	0.1 %	
		購買國外左列各業之專屬本業勞務部分 Purchasing services sold by foreign enterprises listed left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the core business of those enterprises	3 %				
		保險業之再保費收入 Reinsurance premiums of insurance enterprises	1 %				

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說明：本表資料更新截止日為101年5月31日。

Explanation: The data in this table is current as of May 31, 2012.

表C-11. 地價稅稅率
Table C-11. Land Value Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
私有土地 一、一般土地：基本稅率為千分之十；超過累進起點地價者按下列規定累進課徵： 1. 超過累進起點地價未達五倍者，就其超過部分課徵千分之十五。 2. 超過累進起點地價五倍至十倍者，就其超過部分課徵千分之二十五。 3. 超過累進起點地價十倍至十五倍者，就其超過部分課徵千分之三十五。 4. 超過累進起點地價十五倍至二十倍者，就其超過部分課徵千分之四十五。 5. 超過累進起點地價二十倍以上者，就其超過部分課徵千分之五十五。 二、合於下列規定之自用住宅用地，其地價稅按千分之二計徵： 1. 都市土地面積未超過三公畝部分。 2. 非都市土地面積未超過七公畝部分。 國民住宅及企業或公營事業興建之勞工宿舍按申報地價額千分之二計徵。 三、工礦業等用地按申報地價額千分之十計徵。 四、都市計畫公共設施保留地按其申報地價千分之六計徵；其未作任何使用並與使用中之土地隔離者免徵。	10 ‰ 15 ‰ 25 ‰ 35 ‰ 45 ‰ 55 ‰ 2 ‰ 2 ‰ 10 ‰ 6 ‰	Private Land I 、Regular Land : The basic rate for land value tax shall be 1%. If the total value of land exceeds the starting cumulative value (SCV), the land value tax shall be levied progressively as follows : 1. For total value in excess of SCV by less than 5 times, 1.5% for amount in excess of SCV. 2. For total value in excess of SCV by more than 5 times, but less than 10 times, 2.5% for amount in excess of 5 times of SCV. 3. For total value in excess of SCV by more than 10 times, but less than 15 times, 3.5% for amount in excess of 10 times of SCV. 4. For total value in excess of SCV by more than 15 times, but less than 20 times, 4.5% for amount in excess of 15 times of SCV. 5. For total value in excess of SCV by more than 20 times, 5.5% for amount in excess of 20 times of SCV. II 、The land value tax on self-use residential land in following conditions shall be subject to 0.2% tax rate: 1. The portion of urban land less than three acres in area. 2. The portion of non-urban land less than seven acres in area. Public housing or dormitories of private or publicly-owned enterprises. The basic rate shall be 0.2%. III 、Land for industrial or mining use, shall be taxed at 1% for land value tax. IV 、Land reserved for public facilities under urban planning, shall be subject to 0.6% land value tax. Notwithstanding the foregoing, if the aforesaid land is not in use for any purpose and segregated from other land in use, no land value tax will be imposed.
公有土地 以公告地價為申報地價按千分之十計徵。	10 ‰	Public Land Land publicly owned but used for non-public purposes shall be taxed at 1%.

資料來源：財政部賦稅署。

Source : Taxation Agency, Ministry of Finance.

說 明：本表資料更新截止日為101年5月31日。

Explanation : The data in this table is current as of May 31, 2012.

表C-12. 土地增值稅稅率
Table C-12. Land Value Increment Tax Rates

課 徵 標 的	66.7.14 July 14, 1977	94.2.1 Feb. 1, 2005	Tax Base
自用住宅用地	10 %	10 %	Self-use Residence Land
一 般 用 地			Regular Land
1. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額未達百分之一百者，就其漲價總數額徵收增值稅百分之二十。	40 %	20 %	1. When the total increment approaches 100% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, the tax rate shall be 20% of the total increment arrived at.
2. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之一百以上未達百分之二百者，除按前款規定辦理外，其超過部分徵收增值稅百分之三十。	50 %	30 %	2. When the total increment exceeds 100% but approaches 200% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, in addition to the tax rate made applicable under provision of Subparagraph above, the tax rate on the portion exceeding 100% shall be 30%.
3. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之二百以上者，除按前二款規定分別辦理外，其超過部分徵收增值稅百分之四十。	60 %	40 %	3. When the total increment exceeds 200% of the original decreed value or the assessed present value at the last transfer of the land in question in the calculation of the then applicable value increment tax payable, in addition to the rates provided under subparagraphs 1 and 2 above, the portion in excess of 200% shall be subject to a 40% tax rate.
4. 長期持有土地者之減徵：			4. The reduction for land ownership held in longterm is as follows:
(1) 持有土地年限超過二十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之二十。	—	20 %	(1) For land that has been owned for a period of over 20 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 20%.
(2) 持有土地年限超過三十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之三十。	—	30 %	(2) For land that has been owned for a period of over 30 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 30%.
(3) 持有土地年限超過四十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之四十。	—	40 %	(3) For land that has been owned for a period of over 40 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 40%.

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說 明： 1. 自91年2月1日起至94年1月31日止，土地增值稅減徵50%。
2. 本表資料更新截止日為101年5月31日。

Explanation: 1. To promote economic development, a 50% reduction on the above tax rates and a privileged tax rate of 10% of the land value increment tax was effective from 1st February, 2002 to 31st January, 2005.
2. The data in this table is current as of May 31, 2012.

表C-13. 使用牌照稅稅額

(一)

車輛種類及稅額 Mode & Collection (新台幣元) (NT\$) 汽缸總排氣量 Exhaust (立方公分) (CC)	小 客 車 (每車乘人座位九人以下者) Small Passenger Vehicles (Seating 9 or fewer)		大 客 車 Large Passenger Vehicles (每車乘人座位 在十人以上者) (Seating 10 or more)	貨 車 Trucks	機器腳踏車 Motorcycles
	自 用 Private	營 業 Commercial			
150 (含150以下) (150 or under)	1,620	900	—	900	0
151 - 250	1,620	900	—	900	800
251 - 500	1,620	900	—	900	1,620
501 - 600	2,160	1,260	1,080	1,080	2,160
601 - 1200	4,320	2,160	1,800	1,800	4,320
1201 - 1800	7,120	3,060	2,700	2,700	7,120
1801 - 2400	11,230	6,480	3,600	3,600	11,230
2401 - 3000	15,210	9,900	4,500	4,500	11,230
3001 - 3600	28,220	16,380	5,400	5,400	11,230
3601 - 4200	28,220	16,380	6,300	6,300	11,230
4201 - 4800	46,170	24,300	7,200	7,200	11,230
4801 - 5400	46,170	24,300	8,100	8,100	11,230
5401 - 6000	69,690	33,660	9,000	9,000	11,230
6001 - 6600	69,690	33,660	9,900	9,900	11,230
6601 - 7200	117,000	44,460	10,800	10,800	11,230
7201 - 7800	117,000	44,460	11,700	11,700	11,230
7801 - 8400	151,200	56,700	12,600	12,600	11,230
8401 - 9000	151,200	56,700	13,500	13,500	11,230
9001 - 9600	151,200	56,700	14,400	14,400	11,230
9601 - 10200	151,200	56,700	15,300	15,300	11,230
10201以上 (10201 or more)	151,200	56,700	16,200	16,200	11,230

資料來源：財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說 明：1. 小客貨兩用車之稅額按自用小客車之稅額課徵。

2. 曳引車之稅額按貨車稅額加徵30%。

3. 本表資料更新截止日為101年5月31日。

Explanation：1.The tax rate for small vehicles used both as passenger car and truck shall be the same as that for small passenger vehicle for private use.

2.The tractor portion of a tractor-trailer truck is taxed at a rate 30% higher than that for a comparably-sized truck.

3.The data in this table is current as of May 31, 2012.

Table C-13. Vehicle License Tax Rates

(二)

馬達最大馬力 Maximum Horsepower 車輛種類及稅額 Mode & Collection (新台幣元) (NT\$)		完全以電能為動力之電動小客車 (每車乘人座位九人以下者) Completely Electric-Operated Small Passenger Vehicles (Seating 9 or fewer)	
英制馬力 (HP) British System	公制馬力 (PS) Metric System	自 用 Private	營 業 Commercial
38以下 (38 or under)	38.6以下 (38.6 or under)	1,620	900
38.1-56	38.7-56.8	2,160	1,260
56.1-83	56.9-84.2	4,320	2,160
83.1-182	84.3-184.7	7,120	3,060
182.1-262	184.8-265.9	11,230	6,480
262.1-322	266.0-326.8	15,210	9,900
322.1-414	326.9-420.2	28,220	16,380
414.1-469	420.3-476.0	46,170	24,300
469.1-509	476.1-516.6	69,690	33,660
509.1以上 (509.1 or more)	516.7以上 (516.7 or more)	117,000	44,460

資料來源：財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說明：1. 直轄市及縣（市）政府得於101年1月6日起至104年1月5日止對完全以電能為動力之電動汽車免徵使用牌照稅。
2. 本表資料更新截止日為101年5月31日。

Explanation：1.The municipal or county (city) government is authorized to exempt the completely electric-operated vehicles from the vehicle license tax from January 6, 2012 to January 5, 2015.
2.The data in this table is current as of May 31, 2012.

表C-13. 使用牌照稅稅額(續1完)
Table C-13. Vehicle License Tax Rates (Cont.1 End)

(三)

馬達最大馬力 Maximum Horsepower		車輛種類及稅額 Mode & Collection (新台幣元) (NT\$)	完全以電能為動力 之電動機器腳踏車 Completely Electric-Operated Motorcycles
英制馬力 (HP) British System	公制馬力 (PS) Metric System		—
12以下 (12 or under)	12.2以下 (12.2 or under)		0
12.1-20	12.3-20.3		800
20.1-45	20.4-45.7		1,620

資料來源：財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說明：本表資料更新截止日為101年5月31日。

Explanation：The data in this table is current as of May 31, 2012.

表C-14. 房屋稅稅率
Table C-14. House Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按現值課徵		% of current value
1. 住 家 用	1.2% ~ 2%	1. Residential Purposes
2. 非 住 家 用		2. Non-Residential Purposes
(1)營 業 用	3% ~ 5%	(1) for Business Purposes
(2)非 營 業 用	1.5% ~ 2.5%	(2) for Non-Business Purposes
(3)同時作住家及非住家，按實際使用面積分別課稅；但非住家用者課稅面積最低不得少於全部面積1/6。		(3) For both Residential and Non-Residential Purposes, the house tax thereon shall be levied at the applicable rates based on the area of house used for residential and non-residential purposes respectively, provided the taxable area for non-residential purposes is not less than one-sixth of the total area of the house.
3. 私有房屋有下列情形房屋稅減半徵收：		3. House tax is reduced by half for private houses in any of the following situations:
(1)政府平價配售之平民住宅		(1) Dwelling Houses sold by the government to the people in need at reduced prices.
(2)合法登記之工廠供直接生產使用之自有房屋		(2) Buildings owned by a duly-registered factory and used directly for production.
(3)農會所有之自用倉庫及檢驗場，經主管機關證明者		(3) Warehouses and houses used for testing purposes which are owned and used by a farmers' association as attested by the competent authorities.
(4)受重大災害，毀損面積佔整棟面積三成以上不及五成之房屋		(4) Houses of which more than 30% but less than 50% of floor area has been destroyed in a disaster.

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說明：1. 稅率由各直轄市及縣市政府在上列稅率範圍內分別規定徵收率。
2. 本表資料更新截止日為101年5月31日。

Explanation: 1. The house tax rates shall be fixed by the municipal and county (city) governments in view of the local conditions within the range set forth in the foregoing article.
2. The data in this table is current as of May 31, 2012.

表C-15. 契稅稅率
Table C-15. Deed Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按 契 價 課 徵		% of the value of the deed
1. 買 賣 契	6%	1. Deed tax on a sale
2. 典 權 契	4%	2. Deed tax on a creation of dien
3. 交 換 契	2%	3. Deed tax on an exchange
4. 贈 與 契	6%	4. Deed tax on a bestowal or a donation
5. 分 割 契	2%	5. Deed tax on a partition
6. 占 有 契	6%	6. Deed tax on a possession

資料來源：財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說 明：本表資料更新截止日為101年5月31日。

Explanation：The data in this table is current as of May 31, 2012.

表C-16. 印花稅稅率
Table C-16. Stamp Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
1. 銀錢收據，每件按金額課徵	4‰	1. Monetary receipts: Tax stamps at 0.4% of the amount received to be affixed by the person drawing up the receipt.
2. 招標人收受押標金收據，每件按金額課徵	1‰	2. Receipts for deposit of bid bonds: Tax stamps at 0.1% of the money deposited by the bidder to be affixed by the person drawing up the receipt.
3. 承攬契據，每件按金額課徵	1‰	3. Contracting agreements: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
4. 典賣、讓受及分割不動產契據，每件按金額課徵	1‰	4. Contracts for the sale, transfer, or partition of real estate: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
5. 買賣動產契據，每件稅額課徵	4元	5. Contracts for the sale of movables: Tax stamps at 4 yuan per piece, to be affixed by the person executing the contract or drawing up the receipt.

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說 明：本表資料更新截止日為101年5月31日。

Explanation: The data in this table is current as of May 31, 2012.

表C-17. 娛樂稅稅率
Table C-17. Amusement Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按所收票價或收費額課徵	最高不得超過 No more than	Be levied on tickets sold or fees charged
1. 舞廳或舞場	100%	1. Dance halls
2. 電 影		2. Cinema
(1)外 國 片	60%	(1)Foreign language films
(2)本 國 片	30%	(2)Chinese language films
3. 撞 球 場	50%	3. Billiard halls
4. 保 齡 球 館	30%	4. Bowling alleys
5. 高爾夫球場	20%	5. Golf course
6. 職業性歌唱、說書、舞蹈、馬戲、 魔術、技藝表演及夜總會之各種表 演	30%	6. Professional singing, story-telling, dancing, circus, magic, show, acrobatics show, and night club performances
7. 各種競技比賽	10%	7. Skill competitions and contests
8. 戲劇、音樂演奏、及非職業性歌唱 、舞蹈等表演	5%	8. Drama, music performances and amateur singing, dancing, etc.
9. 其他提供娛樂設施供人娛樂者	50%	9. Provide facilities for the recreation or entertainment of others

資料來源：財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說 明：1. 直轄市及縣（市）政府得視地方實際情形，在規定稅率範圍內，分別規定娛樂稅徵收率，提經同級民意機關通過，報請或層轉財政部核備。
2. 自96年5月25日起撞球場、保齡球館免徵娛樂稅。
3. 本表資料更新截止日為101年5月31日。

Explanation：1. Municipal and county (city) governments may, in view of the local situations, respectively prescribe the amusement tax rates within the maximum rates provided in the foregoing paragraph, and report the prescribed rate schedule to the Ministry of Finance after the schedule has been approved by the local assembly of the same level.
2. Since May 25 2007, the billiard halls and bowling alleys were exempt from the Amusement Tax.
3. The data in this table is current as of May 31, 2012.

表C-18. 特種貨物及勞務稅稅率
Table C-18. The Specifically Selected Goods and Services Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
特種貨物		The specifically selected goods
一、房屋、土地：持有期間在二年以內之房屋及其坐落基地或依法得核發建造執照之都市土地。但符合第五條規定者，不包括之。		I、Buildings and land: Any unit of a building and the share of land associated with the unit, or any urban land for which a construction permit may lawfully be issued, that has been held for a period of no more than 2 years. Those that meet any provision of Article 5 are not classified as specifically selected goods.
1. 持有期間在一年以內者。	15%	1. if the holding period is no more than 1 year.
2. 持有期間逾一年，二年以內者	10%	2. if the holding period is more than 1 year and less than 2 year.
二、小客車：包括駕駛人座位在內，座位在九座以下之載人汽車且每輛銷售價格或完稅價格達新台幣三百萬元者。	10%	II、Passenger cars: Any passenger car that, including the driver's seat, has nine seats or less and a selling price or taxable value of not less than NT\$3 million.
三、遊艇：每艘銷售價格或完稅價格達新台幣三百萬元者。	10%	III、Yachts: Any yacht with a selling price or taxable value of not less than NT\$3 million.
四、飛機、直昇機及超輕型載具：每架銷售價格或完稅價格達新台幣三百萬元者。	10%	IV、Airplanes, helicopters, and ultra-light vehicles: Any airplane, helicopter, or ultra-light vehicle with a selling price or taxable value of not less than NT\$3 million.
五、龜殼、玳瑁、珊瑚、象牙、毛皮及其產製品：每件銷售價格或完稅價格達新台幣五十萬元者。但非屬野生動物保育法規定之保育類野生動物及其產製品，不包括之。	10%	V、Turtle shells, hawksbill, coral, ivory, furs, and their products: Any of the aforesaid items that has a selling price or taxable value of not less than NT\$500,000, excluding those that are not protected species under the Wildlife Conservation Act, or products made from them.
六、家具：每件銷售價格或完稅價格達新台幣五十萬元者。	10%	VI、Furniture: Any item of furniture with a selling price or taxable value of not less than NT\$500,000.
特種勞務		The specifically selected services
本條例所稱特種勞務，指每次銷售價格達新台幣五十萬元之入會權利，屬可退還之保證金性質者，不包括之。	10%	As used in this Act, "specifically selected services" means any membership rights with a selling price of not less than NT\$500,000, except when in the nature of a refundable deposit.

資料來源：財政部賦稅署。

Source: Taxation Agency, Ministry of Finance.

說 明：本表資料更新截止日為101年5月31日。

Explanation: The data in this table is current as of May 31, 2012.