中華民國 101 財政統計年報

YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA

2012

財政部統計處編印

中華民國102年7月出版

Department of Statistics, Ministry of Finance, July 2013

中華民國 101 年

財政統計年報

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編製說明

一、本部主管全國財政，涵蓋國庫、賦稅、關務、國有財產及促進民間參與公共建設等業務。本年報謹就各業務之施政成果，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。
另自 102 年 1 月 1 日起，配合行政院組織調整，相關機關(單位)名稱同步修正。

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, national property and promotion of private participation in infrastructure. In this yearbook, the administrative achievements in these 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. As of 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 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. Further, as of January 1, 2013, in accordance with the restructuring of the Executive Yuan, the names of certain related authorities (units), including those under the Ministry of Finance, have been changed.
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

㈠各級政府歲入歲出淨額概況

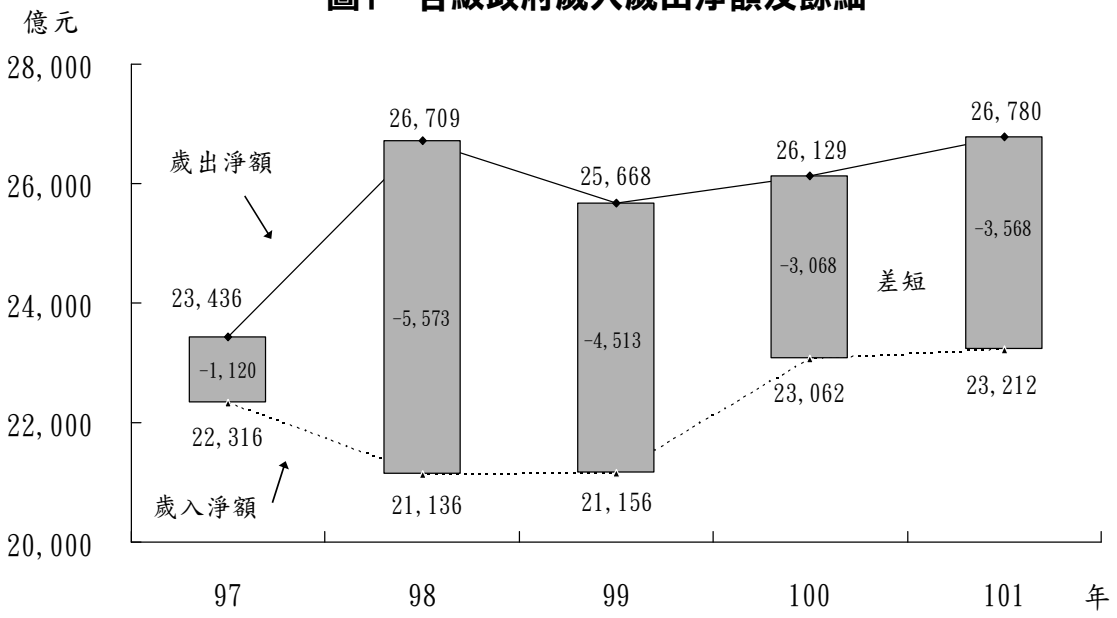
101 年各級政府歲入淨額 2 兆 3,212 億元，較 100 年增加 150 億元（+0.7%），其中稅課收入增加 294 億元；罰款及賠償收入增加 250 億元，係因有拉法葉艦案之賠償收入入庫所致；惟其他收入減少 428 億元，係因 100 年有國家金融安定基金盈餘繳庫，基期較高所致；歲入淨額占ＧＤＰ比率為 16.5%，較 100 年減少 0.4 個百分點。101 年各級政府歲出淨額 2 兆 6,780 億元，較 100 年增加 650 億元（+2.5%），主要係以社會福利支出增加 935 億元最多，係因加強照顧弱勢所需經費增加所致；惟經濟發展支出減少 698 億元，係因政府重大公共建設特別預算案相繼於 100 年結束，101 年僅易淹水地區水患治理計畫第 3 期案及莫拉克颱風災後重建案持續進行；歲出淨額占ＧＤＰ比率為 19.1%，與 100 年持平。收支相抵後，101 年各級政府歲入歲出淨額差短 3,568 億元，較 100 年增加 500 億元，占ＧＤＰ之比率為 2.5%。

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
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	15.6	25,668	-3.9	18.9	-4,513	-3.3
100 年	23,062	9.0	16.9	26,129	1.8	19.1	-3,068	-2.2
101 年	23,212	0.7	16.5	26,780	2.5	19.1	-3,568	-2.5

圖1　各級政府歲入歲出淨額及餘絀



101 年各級政府經常門收入淨額 2 兆 2,591 億元，經常門支出淨額 2 兆 1,798 億元，收支相抵後賸餘 793 億元為政府之儲蓄，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，101 年為 3.5%，較 100 年下降 6.3 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)×100%
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	22,389	20,200	2,189	9.8
101 年	22,591	21,798	793	3.5

㈡各級政府融資概況

101 年各級政府歲入歲出淨額收支相抵，差短 3,568 億元有待彌平，另基於契約義務，各級政府應償還債務 2,524 億元，合計融資需求 6,092 億元，分別以債務之舉借 6,027 億元及移用以前年度歲計賸餘 228 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)		
	合　計	歲入歲出淨額差短	債務之償還	合　計	債務之舉借	移　用歲計賸餘
97 年	2,989	1,120	1,869	3,108	2,586	522
98 年	7,580	5,573	2,007	7,351	6,471	880
99 年	6,580	4,513	2,067	6,750	6,685	65
100 年	5,358	3,068	2,290	3,986	3,978	8
101 年	6,092	3,568	2,524	6,255	6,027	228

㈢各級政府歲入歲出淨額結構

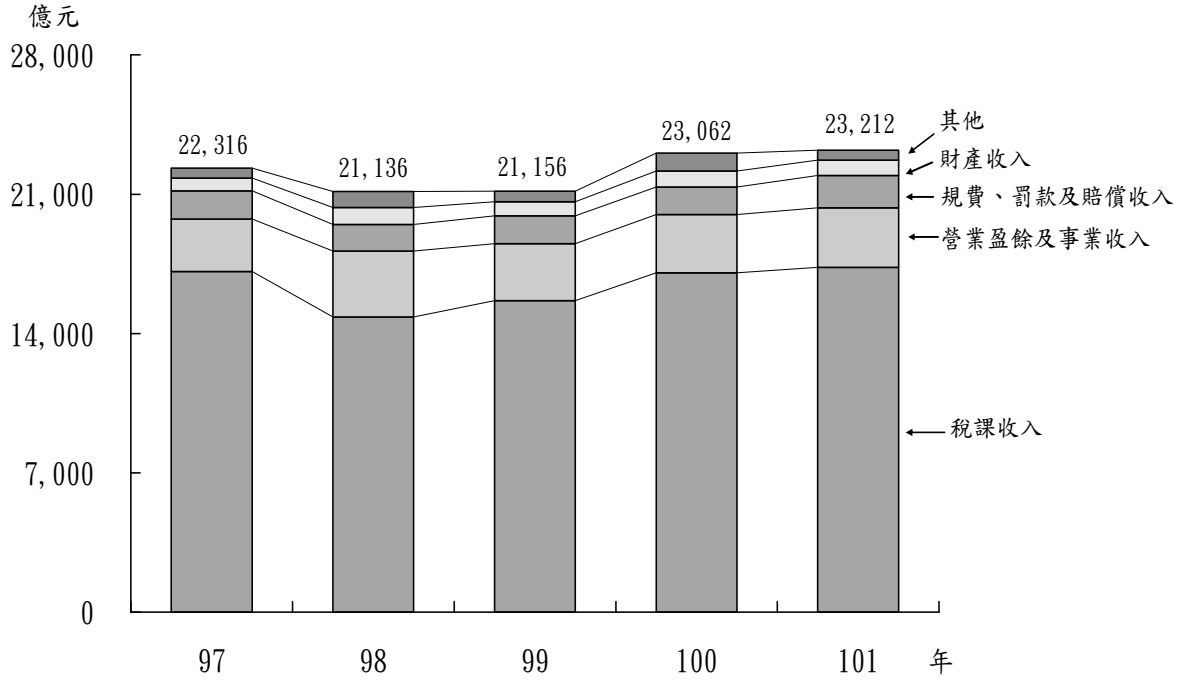
101 年各級政府歲入淨額 2 兆 3,212 億元，其來源以稅課收入為最大宗，計 1 兆 7,333 億元，占 74.7%，其餘依次為營業盈餘及事業收入 2,980 億元，占 12.8%，規費、罰款及賠償收入 1,626 億元，占 7.0%，財產收入 785 億元，占 3.4%，其他收入 487 億元，占 2.1%；與 100 年比較，以規費、罰款及賠償收入所占比重增加 1.0 個百分點最多，而以其他收入減少 1.8 個百分點最多。

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
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
101 年	100.0	74.7	12.8	7.0	3.4	2.1

圖2　各級政府歲入淨額結構



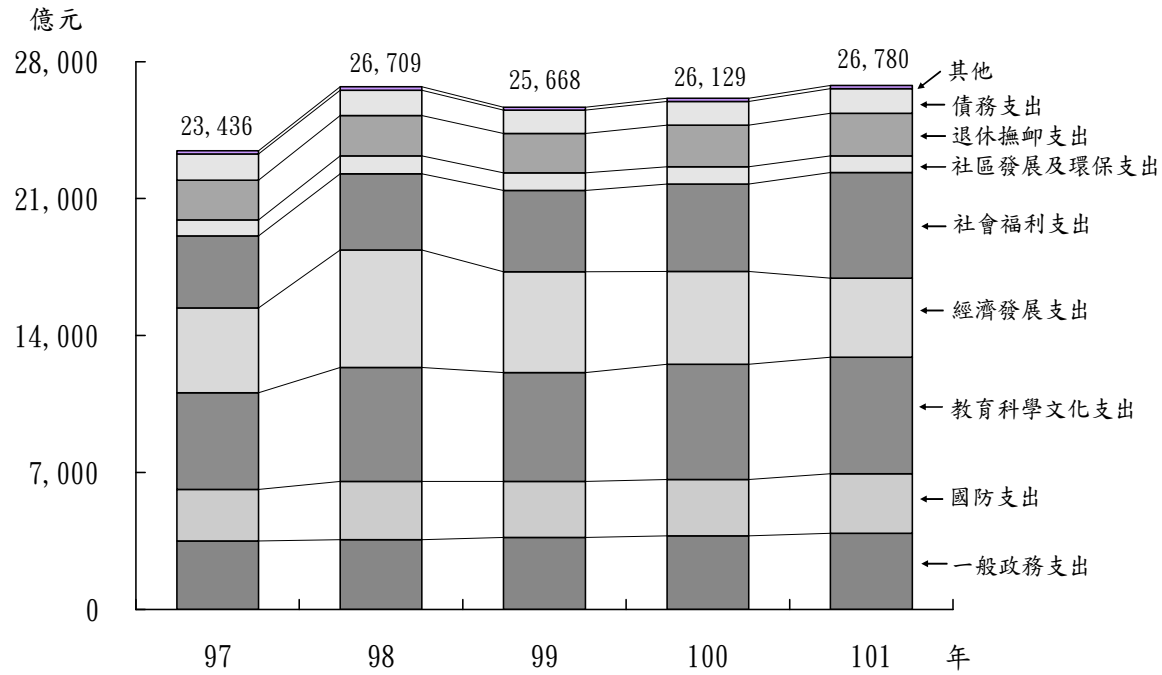
101 年各級政府歲出淨額 2 兆 6,780 億元，其中以教育科學文化支出 5,956 億元，占 22.2%為最高，社會福利支出 5,404 億元，占 20.2%居次，經濟發展支出 4,040 億元，占 15.1%居第三，一般政務支出 3,888 億元，占 14.5%居第四，國防支出 3,047 億元，占 11.4%居第五，其他支出合計 4,445 億元，占 16.7%；與 100 年比較，以社會福利支出所占比重增加 3.1 個百分點最多，而以經濟發展支出所占比重減少 3.0 個百分點最多。

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
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
101 年	100.0	14.5	11.4	22.2	15.1	20.2	3.2	8.2	4.7	0.5

圖3　各級政府歲出淨額結構



二、公庫收支及債務

㈠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

101 年各級公庫收支，初步統計收入毛額為 3 兆 3,064 億元，支出毛額為 3 兆 3,637 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 9,572 億元，支出淨額為 3 兆 145 億元，收支相抵差短 573 億元。截至 101 年底止各級公庫初步差短數為 4,315 億元，其中國庫差短 3,988 億元。

表 6　各級公庫收支淨額

單位：億元；%

收　　入	100 年		101 年(p)		支　　出	100 年		101 年(p)	
	金額	結構比	金額	結構比		金額	結構比	金額	結構比
合　　計	27,526	100.0	29,572	100.0	合　　計	27,984	100.0	30,145	100.0
稅課收入	16,912	61.5	17,324	58.6	一般政務支出	6,561	23.4	6,885	22.8
規費及罰款賠償收入	1,344	4.9	1,607	5.4	教育科學文化支出	5,940	21.2	6,121	20.3
營業盈餘及事業收入	3,013	10.9	2,443	8.3	經濟發展支出	4,420	15.8	4,346	14.4
經常門其他收入	1,573	5.7	704	2.4	社會安全支出	7,378	26.4	8,817	29.3
財產售價、收回及作價	683	2.5	596	2.0	其他支出	1,396	5.0	1,450	4.8
融資性庫款收入	4,001	14.5	6,898	23.3	融資性庫款支出	2,289	8.2	2,526	8.4

說明：p 為初步統計數。

101 年各級公庫收入淨額為 2 兆 9,572 億元，較 100 年增加 2,046 億元(+7.4%)，其中稅課收入 1 兆 7,324 億元，占 58.6%，減 2.9 個百分點，融資性庫款收入(公債及賒借收入)6,898 億元居次，占 23.3%，增 8.8 個百分點，營業盈餘及事業收入 2,443 億元，占 8.3%，減 2.6 個百分點，另規費及罰款賠償收入 1,607 億元，占 5.4%，經常門其他收入 704 億元，占 2.4%，財產售價、收回及作價收入 596 億元，占 2.0%。

101 年各級公庫支出淨額為 3 兆 145 億元，較 100 年增加 2,161 億元(+7.7%)，其中以社會安全支出 8,817 億元(社會福利支出 5,642 億元、社區發展及環境保護支出 974 億元、退休撫卹支出 2,201 億元)，占 29.3%居首，增 2.9 個百分點，一般政務支出 6,885(含國防支出及警政支出)，占 22.8%，減 0.6 個百分點，教育科學文化支出 6,121 億元，占 20.3%，減 0.9 個百分點，經濟發展支出 4,346 億元，占 14.4%，減 1.4 個百分點，另融資性庫款支出(債務還本)2,526 億元，占 8.4%，其他支出 1,450 億元(含債務付息支出)，占 4.8%。

2.國庫收支淨額

101 年國庫收入淨額 2 兆 624 億元，較 100 年 1 兆 9,165 億元，增加 1,459 億元。支出淨額為 1 兆 8,853 億元，較 100 年 1 兆 7,126 億元，增加 1,727 億元；收支相抵結餘 1,771 億元，加計移轉性支出 2,225 億元，截至 101 年底止差短數由 100 年底 3,534 億元增為 3,988 億元。

101 年國庫收支淨額結構，收入以稅課收入占 59.1%最高，較 100 年下降 3.6 個百分點，營業盈餘及事業收入占 10.2%，下降 4.1 個百分點，財產收入占 2.6%，下降 0.9 個百分點；支出以社會安全支出占 29.9%居首位，經濟發展支出占 16.6%次之，教育科學文化支出占 16.2%及國防支出占 16.0%。

圖4　國庫收入淨額及其結構

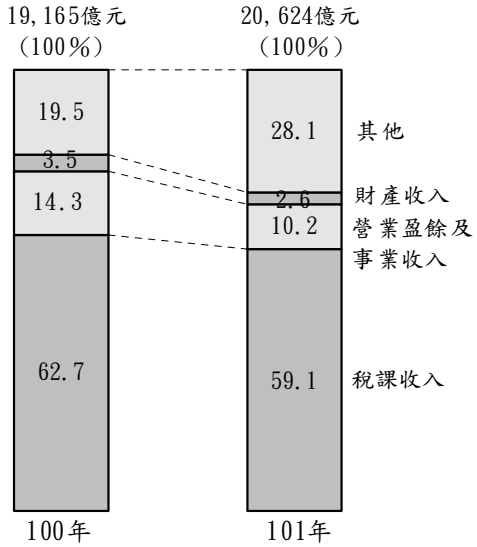
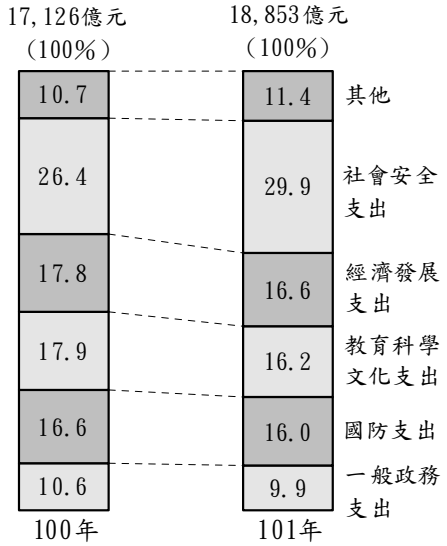


圖5　國庫支出淨額及其結構



㈡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 101 年底止，各級政府債務未償餘額為 5 兆 7,516 億元，占前 3 年國民生產毛額（ＧＮＰ）平均數比率為 42.1％，未超過法定比率。其中中央政府債務未償餘額為 5 兆 116 億元，占 36.7％，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
97年底	43,750	34.7	37,788	30.0	5,962	4.7
98年底	47,440	36.7	41,274	32.0	6,166	4.7
99年底	51,884	39.8	45,380	34.8	6,504	5.0
100年底	54,825	41.3	47,646	35.9	7,179	5.4
101年底	57,516	42.1	50,116	36.7	7,400	5.4

說明：1.中央政府 100 年(含)以前為決算審定數，101 年為決算數。

2.地方政府 100 年(含)以前為決算審定數，101 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 101 年底各級政府一年以上非自償性債務未償餘額 5 兆 7,699 億元（普通基金債務餘額 5 兆 7,516 億元、非營業基金債務餘額 183 億元），加計一年以上自償性債務 4,687 億元及一年以下短期借款 7,592 億元，則債務負擔合計約 6 兆 9,978 億元。

2.中央政府債務

⑴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，101 年舉借 3,411 億元，其中列入債限 2,885 億元，占歲出（預算數）14.9%，另為賡續辦理易淹水地區水患治理計畫特別預算，舉借 112 億元、莫拉克颱風災後重建特別預算（含保留數），舉借 414 億元，共計約 526 億元，依法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%之限制，惟舉借數仍需計入債務未償餘額。

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			
97年	1,252	—	—	1,252	650	37,788	17,117
98年	4,136	1,650	9.1	2,486	650	41,274	18,097
99年	4,766	2,247	13.1	2,519	660	45,380	17,150
100年	2,925	1,278	7.1	1,648	660	47,646	17,884
101年	3,411	2,885	14.9	526	940	50,116	19,386

說明：1.100年(含)以前為決算審定數，101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.*表示歲出僅含列入債限部分，歲出為預算數。

⑵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。

101 年中央政府債務基金為償還舊債發行 6,277 億元，其中償還未到期債務 700 億元、償還已到期債務 5,577 億元。

101 年政府於總預算撥入強制債務還本 940 億元，債務付息 1,140 億元，還本付息合計占歲出總額 11.0%。

表 9　中央政府債務基金

單位：億元

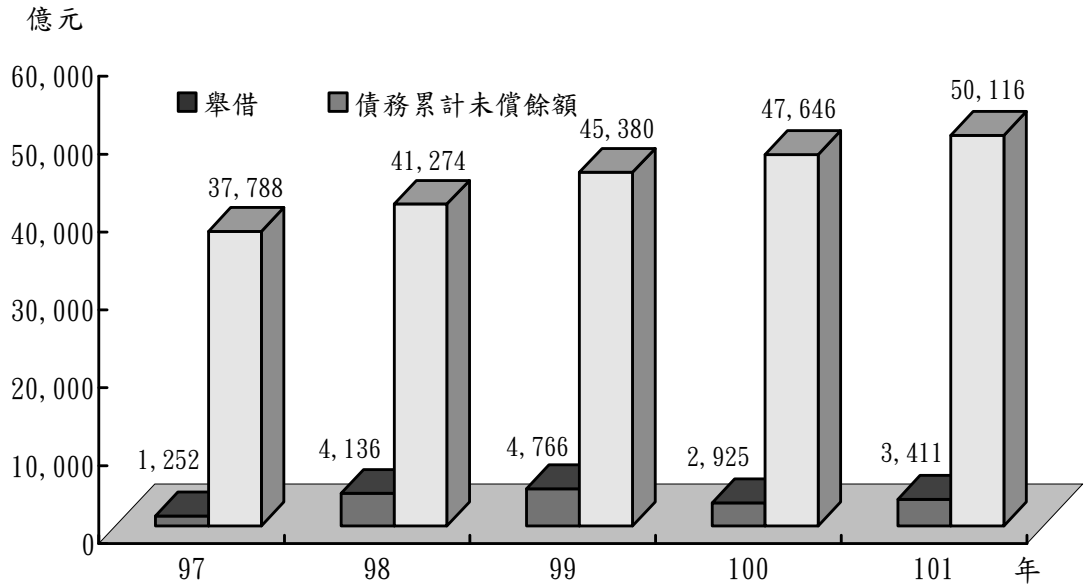
	合　計	償還未到期債務	償還已到期債務
97年	4,782	500	4,282
98年	4,500	20	4,480
99年	5,804	720	5,084
100年	6,730	600	6,130
101年	6,277	700	5,577

說明：100 年(含)以前為決算審定數，101 年為決算數。

⑶債務未償餘額

截至 101 年底止，中央政府債務未償餘額計 5 兆 116 億元，較 100 年 4 兆 7,646 億元，增加 2,470 億元，占前 3 年國民生產毛額（ＧＮＰ）平均數比率為 36.7%，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：100年(含)以前為決算審定數，101年為決算數。

三、賦稅

㈠賦稅收入

101 年全國賦稅收入實徵淨額為 1 兆 7,967 億元，較 100 年增加 321 億元(+1.8%)，其中所得稅增加 506 億元，係因股利所得成長、薪資所得扣繳率降低及調高起徵點等規定影響，致綜合所得稅結算申報自繳稅款增加、退稅金額減少所致；而因景氣不佳影響民間消費、車市及進口等表現，致與景氣連動之稅目稅收皆不若去年，其中營業稅減少 21 億元、貨物稅減少 40 億元、關稅減少 14 億元；另受國際股市波動、歐美債務等不確定因素衝擊，證券交易稅減少 221 億元。

表 10　全國賦稅收入

單位：億元；%

	合　計	年增率	所得稅	營業稅	貨物稅	證券交易稅	關稅	土地稅	其他
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
101年	17,967	1.8	7,608	2,818	1,609	719	949	1,438	2,826

㈡賦稅結構

就各稅目別變動觀察，所得稅所占比重於 97 年達高峰 47.4%，98 年起因金融海嘯影響而明顯滑落，101 年回升至 42.3%，居各稅目之首；營業稅由 97 年 13.9%升為 15.7%；其餘依序為：貨物稅由 7.2%升為 9.0%、證券交易稅成波動趨勢由 5.1%降至 4.0%、關稅由 4.6%升為 5.3%、土地稅由 6.6%升為 8.0%。

表 11　全國賦稅收入結構

單位：%

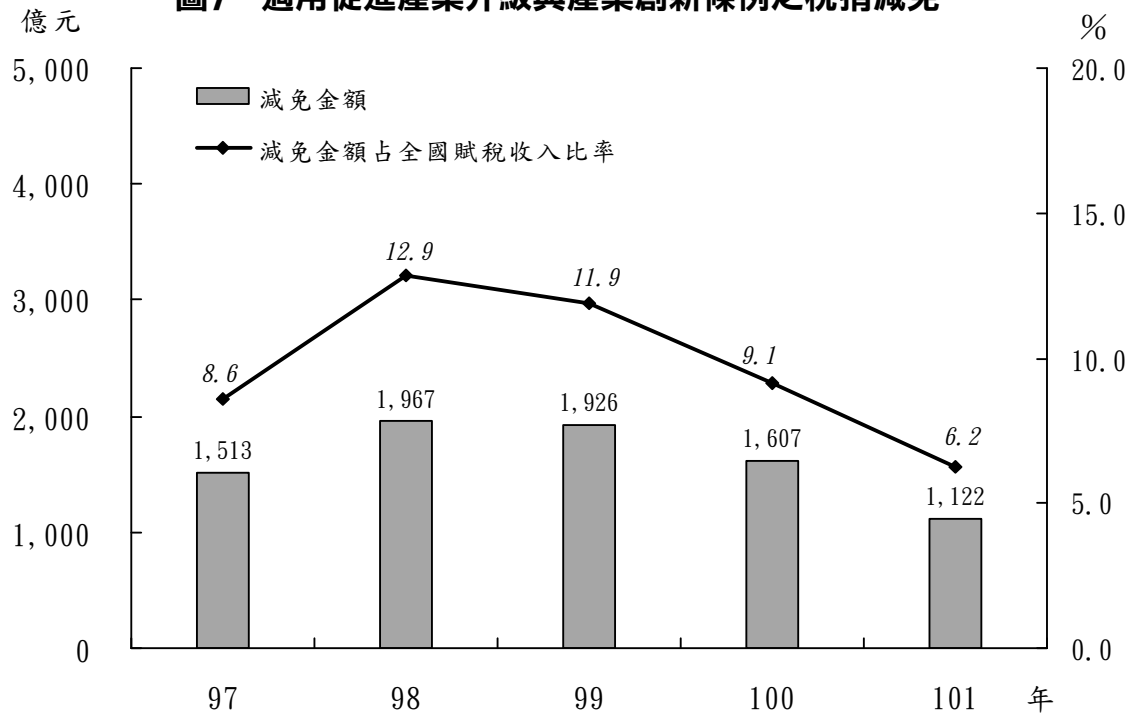
	合　計	所得稅	營業稅	貨物稅	證券交易稅	關稅	土地稅	其他
97年	100.0	47.4	13.9	7.2	5.1	4.6	6.6	15.2
98年	100.0	41.9	14.6	8.4	6.9	4.5	7.3	16.4
99年	100.0	36.4	16.5	9.3	6.4	5.5	8.4	17.5
100年	100.0	40.2	16.1	9.3	5.3	5.5	8.0	15.6
101年	100.0	42.3	15.7	9.0	4.0	5.3	8.0	15.7

如按各稅目別性質分，101 年直接稅為 1 兆 827 億元，較 100 年增加 3.3%，間接稅為 7,140 億元，減少 0.4%；直接稅所占比重，由 97 年 65.1%降為 60.3%，間接稅比重則相對由 34.9%升為 39.7%。

㈢適用促進產業升級與產業創新條例之稅捐減免

為獎勵民間投資促進產業升級，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，惟因後續審核作業，致 101 年仍有核定減免稅額 1,065 億元；另自 99 年 1 月起，為促進產業創新，提升產業競爭力，訂定產業創新條例，企業得以投資於研究發展支出金額在規定限度內抵減當年度應納稅額，101 年產業創新條例核定抵減稅額 57 億元，兩者稅捐減免合計達 1,122 億元，占全國賦稅收入比率 6.2%，較 100 年減少 2.9 個百分點。

圖7　適用促進產業升級與產業創新條例之稅捐減免



說明：圖載年別為稅捐機關核定年度，非稅額減免所適用之所得年度。

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：

㈠進出口貿易

101 年由於歐債陰霾持續影響全球景氣，中國大陸、歐、美等主要經濟體同步減速，並衝擊我國經貿表現，致全年海關商品出口 3,012 億美元，較 100 年減少 2.3%，進口 2,705 億美元，減少 3.9%，出超 307 億美元，增加 39 億美元或增 14.5%。主要出口市場方面，對美國、歐洲、中國大陸及香港出口分別減少 9.3%、7.8%及 4.4%，對東協六國及日本出口則分別增加 9.8%及 3.6%。

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
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
101 年	3,012	-2.3	2,705	-3.9	307	14.5

㈡海關業務

近年來海關持續推動各項關務改革，除適時鬆綁不合時宜關務法規、機動調降關稅稅率外，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。101 年通關業務量穩定增加，入、出境旅客人次分別增 11.4%及 11.8%，入、出境飛機架次分別增 9.1%及 9.2%，進、出口報單份數分別增 10.4%及 3.0%，進、出口貨櫃數量分別增 1.1%及 1.6%，僅出境輪船艘數減 0.2%。

表 13　海關業務概況

			97 年	98 年	99 年	100 年	101 年
報單份數	進　口	千份	10,979	11,290	13,583	14,377	15,865
		年增率(%)	2.3	2.8	20.3	5.8	10.4
	出　口	千份	9,080	9,067	10,270	10,264	10,569
		年增率(%)	-3.2	-0.1	13.3	-0.1	3.0
貨櫃數量	進　口	千個	4,201	3,844	4,153	4,354	4,400
		年增率(%)	-3.0	-8.5	8.0	4.8	1.1
	出　口	千個	3,937	3,640	3,991	4,105	4,169
		年增率(%)	-2.1	-7.5	9.6	2.8	1.6
輪船艘數	入　境	艘數	25,142	24,632	26,255	26,048	26,594
		年增率(%)	-4.6	-2.0	6.6	-0.8	2.1
	出　境	艘數	23,422	23,693	29,879	26,287	26,231
		年增率(%)	-4.0	1.2	26.1	-12.0	-0.2
飛機架次	入　境	架次	86,876	82,912	94,544	101,455	110,690
		年增率(%)	-9.0	-4.6	14.0	7.3	9.1
	出　境	架次	86,881	82,867	94,312	101,686	111,037
		年增率(%)	-8.9	-4.6	13.8	7.8	9.2
旅客人數	入　境	千人次	12,245	12,604	14,920	15,625	17,405
		年增率(%)	-2.7	2.9	18.4	4.7	11.4
	出　境	千人次	12,249	12,587	14,845	15,556	17,390
		年增率(%)	-4.5	2.8	17.9	4.8	11.8

㈢關稅負擔率

關稅負擔率係指關稅收入對進口金額之比率。由於與各國間協定關稅減讓而大幅降低關稅稅率及增訂減免項目，加強運用退稅機制來減輕出口廠商負擔，另為協助紓緩國內物價上漲壓力，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
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
101年	949	80,215	1.2

㈣外銷品沖退稅

表15　外銷品沖退稅件數及金額

單位：件；億元

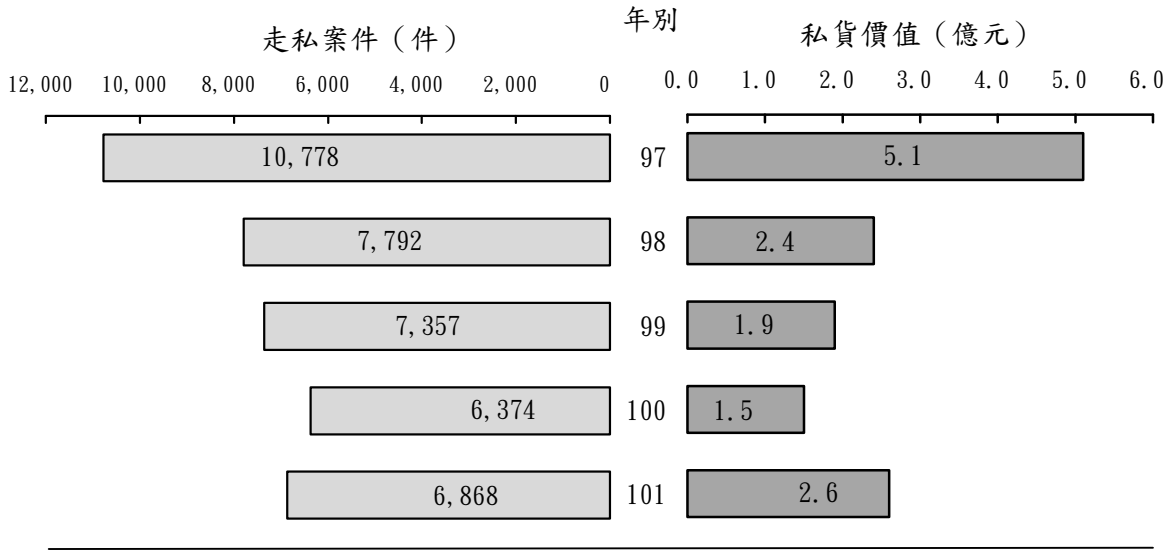
	沖退稅件數	沖退稅金額
97年	52,081	21
98年	45,693	15
99年	62,166	20
100年	66,528	23
101年	74,027	22

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，後因陸續調降進口稅率及逐步取消退稅貨品項目，沖退稅申請案件呈減緩趨勢。97至98年間因金融海嘯衝擊我國出口表現，98年3月起政府乃陸續恢復出口沖退稅機制以減輕出口商負擔，申請案件又轉呈逐年增加，101年沖退稅件數為74,027件，沖退稅金額為22億元。按貨品類別分，以第十五類「卑金屬及卑金屬製品」沖退稅金額4.2億元，占18.9%最多，第五類「礦產品」及第十六類「機器及機械用具；電器設備及其零件」沖退稅金額均為4.1億元，各占18.6%次之。

㈤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，並積極實施重點查緝、推動查驗技術現代化、加強情資通報與智慧財產權保護，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。101 年查緝走私案件計 6,868 件，較 100 年增加 7.8%，其中 99.4%為海關自行緝獲，0.6%為治安機關移交海關處理；緝獲私貨價值 2.6 億元，較 100 年增加 76.4%。

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產根源，為因應社會制度變遷及經濟結構迭動，近年來國有財產署陸續制訂及研修相關法規，積極處理國有財產之接管、登記、勘查及分割等產籍清查作業，並加強規劃執行國有非公用不動產之處理、管理及改良利用，除賡續推動「強化國有財產管理及運用效益方案」、「國有機關用地加強處理方案」、「國有不動產清理活化作業計畫」、「被占用國有非公用土地加強處理方案」等計畫暨推動國有非公用土地綠美化，以營造都市環境減碳新風貌，101 年續增加執行屏東縣高樹鄉「遭盜採砂石國有土地坑洞回填及保全計畫」、「加強運用國有土地結合目的事業主管機關推動產業發展計畫」等專案，以強化國有財產管理、發揮資產最大效能及增裕國庫收入。

㈠國有財產總值

101 年底國有財產總值為 8 兆 9,752 億元，較 100 年底 8 兆 7,994 億元，增加 1,758 億元（+2.0%）。

1.按使用性質別分

⑴**公用財產部分**：101 年底國有公用財產總值共計為 8 兆 2,489 億元，占國有財產總值 91.9%，較 100 年底 8 兆 385 億元，增加 2,104 億元(+2.6%)。

其中：

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			
		結構比		結構比		結構比		結構比		結構比		結構比
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
101 年底	89,752	100.0	82,489	91.9	42,226	47.1	20,314	22.6	19,949	22.2	7,263	8.1
年增率	2.0		2.6		3.1		2.0		2.2		-4.5	

①**公務用財產**：101 年底為 4 兆 2,226 億元，占國有財產總值 47.1%居首，較 100 年底 4 兆 940 億元，增加 1,286 億元(+3.1%)。

②**公共用財產**：101 年底為 2 兆 314 億元，占國有財產總值 22.6%，較 100 年底 1 兆 9,926 億元，增加 388 億元(+2.0%)。

③**事業用財產**：101 年底為 1 兆 9,949 億元，占國有財產總值 22.2%，較 100 年底 1 兆 9,519 億元，增加 430 億元(+2.2%)。

⑵**非公用財產部分**：101 年底國有非公用財產總值共計為 7,263 億元，占國有財產總值 8.1%，較 100 年底 7,609 億元，減少 346 億元(-4.5%)。

2.按財產種類別分

⑴**土地**：國有財產種類中以土地所占比率最大，101 年底為 4 兆 8,386 億元，占國有財產總值 53.9%，較 100 年底 4 兆 8,327 億元，增加 59 億元(+0.1%)。

⑵**土地改良物**：101 年底為 1 兆 3,734 億元，占國有財產總值 15.3%，較 100 年底 1 兆 3,409 億元，增加 325 億元(+2.4%)。

⑶**有價證券**：101 年底為 1 兆 3,460 億元，占國有財產總值 15.0%，較 100 年底 1 兆 2,314 億元，增加 1,146 億元(+9.3%)。

⑷**房屋建築及設備**：101 年底為 8,350 億元，占國有財產總值 9.3%，較 100 年底 8,199 億元，增加 151 億元(+1.8%)。

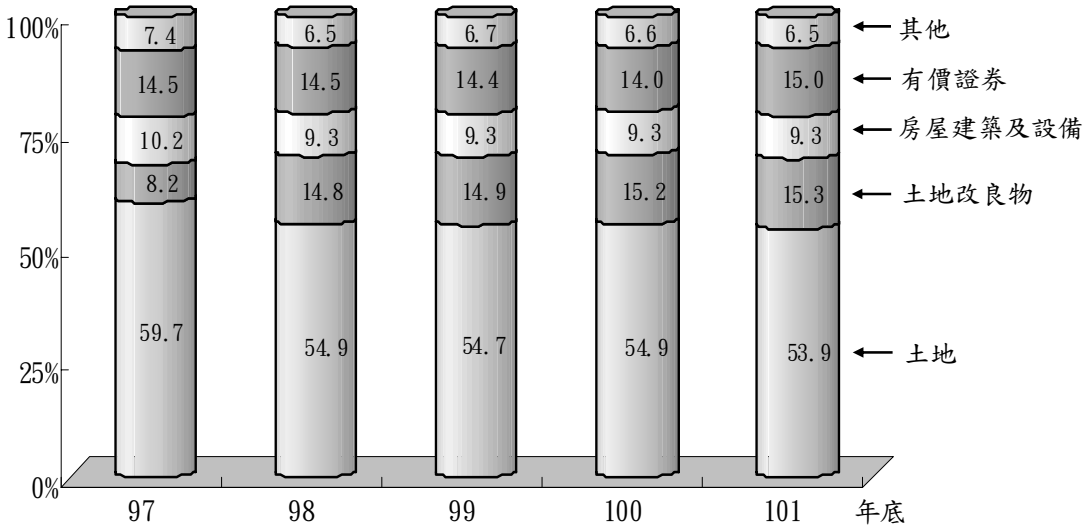
⑸**其他部分**：機械及設備 2,497 億元(占 2.7%)，較 100 年底 2,423 億元，增加 74 億元(+3.1%)、交通及運輸設備 2,022 億元(占 2.3%)，較 100 年底 2,020 億元，增加 2 億元(+0.1%)、什項設備及權利 1,303 億元(占 1.5%)，較 100 年底 1,302 億元增加 1 億元(+0.1%)。

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
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
101 年底	89,752	48,386	13,734	8,350	2,497	2,022	13,460	1,303
結構比	100.0	53.9	15.3	9.3	2.7	2.3	15.0	1.5
年增率	2.0	0.1	2.4	1.8	3.1	0.1	9.3	0.1

圖9　國有財產種類價值結構



㈡國有非公用土地處理及管理概況

101 年國有財產署持續進行國有非公用不動產處理作業，優先處理無保留公用或自行開發利用之國有非公用土地，以讓售、專案讓售、標售或現狀標售等方式辦理出售，其次配合行政院加速處理國軍老舊眷舍房地，以改善市容兼顧充分促進土地利用效益；持續進行國有非公用不動產改良利用作業，例如：合作闢建經營平面式收費停車場，以改善交通問題及紓解都會區停車需求、初鹿牧場釋出經營權供民間企業改良利用，收取權利金及租金以挹注國庫收入、都市內國有面積畸零狹小之建築用地或公設地，於尚未開發使用前採招標簡式合作經營，供民眾停車、休閒運動或美綠化等使用、與各級政府機關（構）合作或委託辦理國有不動產改良利用（營運中有 7 案、興建中有 3 案、招商中有 14 案）、委託經營引進民營技術、人才、資金等，以提升資產管理及經營績效、國有土地參與都市更新，以參與分配更新後房地為主，出售與都市更新事業之實施者為輔，分配之房地俾供中央機關辦公廳舍統籌調度有效運用，可解決興建廳舍財源不足問題、國有土地招標設定地上權，可高度發揮使用效益，兼具保持永續經營型態、結合民間合作開發辦公廳舍興建等（辦理財政部財政人員訓練所及其周邊國有土地合作開發案，亦採設定地上權方式營運），藉由以上專案之執行充分提升土地使用效益、減輕公務機關管理負擔暨節省管理成本。

以下就國有非公用財產中最大宗之土地價值(占 96.1%)，按處理及管理方式觀察之：

1.處理：

101 年國有非公用土地處理總值為 737 億元，較 100 年 901 億元，減少 164 億元（-18.3%）。其中以註銷產籍 392 億元為最多，占 53.2%，其次為出售 146 億元，占 19.8%，再次為有償撥用 106 億元，占 14.4%。

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
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
101 年	737	100.0	93	12.6	106	14.4	146	19.8	392	53.2	0	0.0

2.管理：

101 年底國有非公用土地管理總值為 7,048 億元，較 100 年底 7,408 億元，減少 360 億元（-4.9%）。其中以保留 3,399 億元為最多，占 48.2%，其次為出租 1,117 億元，占 15.9%，再次為占用 783 億元，占 11.1%，其餘依序為待勘查 642 億元，占 9.1%、閒置 611 億元，占 8.7%；其他部分 496 億元，占 7.0%，包括委託管理 298 億元、改良利用 65 億元、借用 46 億元、待處理 36 億元、設定地上權及採取土石 39 億元及委託經營 13 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
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
101 年底	7,048	100.0	3,399	48.2	1,117	15.9	642	9.1	783	11.1	611	8.7	496	7.0

六、民間參與公共建設

㈠促參業務

「促進民間參與公共建設法」於 89 年 2 月 9 日總統公布施行，促參業務由行政院公共工程委員會辦理，102 年 1 月 1 日配合行政院組織調整再移撥至財政部辦理。促進民間參與公共建設乃是引進民間資金，結合民間力量參與投入公共建設，並配合「經濟動能推升方案」之推動，促使國有土地之活化與公共建設結合，提升經濟動能。

㈡促參執行成效

1. 簽約案件數及簽約金額

101 年民間參與公共建設簽約案件 99 件，較 100 年增加 21 件（＋26.9%），簽約金額 1,437 億元，增加 1,036 億元（增加 2.6 倍），契約期間預計可減少人事、營運費用等政府支出約 564 億元，增加稅收、權利金等財政收入約 1,028 億元，並提供 2 萬 3 千多個就業機會；累計 91 至 101 年已簽約促參案件 985 件，簽約金額達 8,407 億元，契約期間可減少人事、營運費用等政府支出約 8,002 億元，增加稅收、權利金等財政收入約 5,417 億元，並提供 14 萬個就業機會。

表 20　民間參與公共建設簽約案件效益

單位：件；億元；名

	簽約達成值			簽　約　效　益*		
	件數	計畫規模	簽約金額	契約期間減少政府財政支出	契約期間增加政府財政收入	創造就業機會
91－101 年	985	8,713	8,407	8,002	5,417	140,786
99 年	73	2,241	2,241	898	267	5,866
100 年	78	401	401	766	458	7,006
101 年	99	1,437	1,437	564	1,028	23,101

附註：*已扣除終止契約案件及特殊案件。

2. 民間參與方式

就民間參與方式觀察，101 年以 OT 案（由政府投資興建之公共設施後，直接交由民間機構經營）76 件最多，占簽約件數 76.8%；簽約金額則以其他方式（依其他法令辦理如獎參條例、都市更新、設定地上權等）1,112 億元最高，占 77.4%。

表 21　民間參與公共建設簽約案件－按民間參與方式分

101年

單位：件；億元；%

	件　數	結構比	金　額	結構比
總　計	99	100.0	1,437	100.0
BOT	7	7.1	305	21.2
OT	76	76.8	16	1.1
ROT	3	3.0	4	0.3
其他	13	13.1	1,112	77.4
設定地上權	3	3.0	542	37.7
非設定地上權	10	10.1	570	39.7

3.公共建設類別

依公共建設類別觀察，101 年以交通建設類 33 件最高，占 33.3%，其次為文教設施及運動設施，各占 25.3%及 16.2%；簽約金額中，主要以其他法令建設辦理(設定地上權及公有土地都市更新等)之 727 億元為最高，占 50.6%，其次為交通建設及污水下水道，各占 19.1%及 17.6%。

表 22　民間參與公共建設案件－按公共建設類別分

101年

單位：件；百萬元；%

	件　數	結構比	金　額	結構比
總　計	99	100.0	143,671	100.0
交通建設	33	33.3	27,422	19.1
污水下水道	2	2.0	25,294	17.6
社會福利設施	1	1.0	13	0.0
勞工福利設施	1	1.0	40	0.0
文教設施	25	25.3	2,971	2.1
觀光遊憩重大設施	4	4.0	857	0.6
電業設施	2	2.0	2,383	1.7
運動設施	16	16.2	312	0.2
公園綠地設施	2	2.0	140	0.1
重大工業設施	2	2.0	9,629	6.7
重大商業設施	1	1.0	1,869	1.3
農業設施權	2	2.0	31	0.0
其他	8	8.1	72,710	50.6

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：新臺幣百萬元；%

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 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 %
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	2,306,173	100.0	2,238,905	97.1	67,268	2.9	2,612,947	100.0	2,020,023	77.3
101年	2,321,204	100.0	2,259,121	97.3	62,083	2.7	2,677,993	100.0	2,179,780	81.4
102年 *	2,497,887	100.0	...	...	...	...	2,779,429	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101年為決算數。
2. 歲入淨額不包括債務之舉借、預計移用以前年度歲計賸餘調節因應數。
3. 歲出淨額不包括債務之償還。
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 資本門 Captial		餘絀 Surplus / Deficit						
		總計 Grand Total		經常門 Current		資本門 Captial		
金額 Amount	結構比 %	金額 Amount	占歲入淨額百分比 % of Net Revenues	金額 Amount	占經常門歲入百分比 % of Net Current Revenues	金額 Amount	占資本門歲出百分比 % of Net Capital Expenditures	FY
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
592,924	22.7	-306,774	-13.3	218,883	9.8	-525,657	-88.7	CY 2011
498,213	18.6	-356,789	-15.4	79,341	3.5	-436,130	-87.5	CY 2012
...	...	-281,542	-11.3	...	...	...	...	CY 2013 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2012, the figures are final accounts.
2.Net Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.
3.Net Expenditures exclude the debt 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：新臺幣百萬元

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 金額 Amount	政府 淨收入 Net Borrowing 結構比 %
78年度	921,575	1,207,351	-285,775	428,755	100.0
79年度	1,092,401	1,097,518	-5,116	41,510	100.0
80年度	1,049,931	1,275,613	-225,682	247,743	100.0
81年度	1,257,568	1,561,930	-304,362	319,047	100.0
82年度	1,416,334	1,756,306	-339,972	375,047	100.0
83年度	1,502,754	1,826,367	-323,613	334,367	100.0
84年度	1,559,429	1,910,066	-350,637	378,445	100.0
85年度	1,604,184	1,843,786	-239,602	257,682	100.0
86年度	1,704,759	1,878,764	-174,005	181,318	100.0
87年度	2,053,458	1,992,593	60,865	59,827	100.0
88年度	2,004,394	2,050,004	-45,609	45,900	100.0
89年度	2,784,863	3,140,936	-356,074	376,319	100.0
90年	1,896,841	2,271,755	-374,915	293,575	100.0
91年	1,787,919	2,144,994	-357,075	308,550	100.0
92年	1,948,847	2,216,514	-267,667	368,621	100.0
93年	1,927,400	2,245,047	-317,647	340,909	100.0
94年	2,218,039	2,291,999	-73,960	191,731	100.0
95年	2,177,018	2,214,226	-37,208	75,463	100.0
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
98年	2,113,644	2,670,898	-557,254	534,400	100.0
99年	2,115,554	2,566,804	-451,251	468,315	100.0
100年	2,306,173	2,612,947	-306,774	169,685	100.0
101年	2,321,204	2,677,993	-356,789	373,065	100.0
102年 *	2,497,887	2,779,429	-281,542	...	...

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

(2) by Financing

Unit：NT$ Million

融資 Financing						
債務之舉借 Bond Issuance and Borrowing		預計移用以前年度歲計賸餘調節因應數 Appropriation from Previous Year's Surplus		債務之償還 Debt Repayment		FY
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
430,536	100.4	30,422	7.1	32,203	7.5	1989
88,687	213.7	22,053	53.1	69,229	166.8	1990
281,609	113.7	107,147	43.2	141,012	56.9	1991
402,036	126.0	51,197	16.0	134,186	42.1	1992
440,495	117.5	37,540	10.0	102,988	27.5	1993
339,462	101.5	82,280	24.6	87,375	26.1	1994
464,536	122.7	78,771	20.8	164,863	43.6	1995
365,445	141.8	54,348	21.1	162,111	62.9	1996
336,256	185.5	33,049	18.2	187,988	103.7	1997
236,166	394.7	35,726	59.7	212,065	354.5	1998
190,002	413.9	23,739	51.7	167,842	365.7	1999
569,451	151.3	37,634	10.0	230,766	61.3	2000
432,128	147.2	15,862	5.4	154,415	52.6	CY 2001
329,809	106.9	64,852	21.0	86,111	27.9	CY 2002
405,686	110.1	47,668	12.9	84,733	23.0	CY 2003
454,885	133.4	2,626	0.8	116,602	34.2	CY 2004
311,511	162.5	5,278	2.8	125,058	65.2	CY 2005
220,810	292.6	2,227	3.0	147,574	195.6	CY 2006
183,288	271.3	4,732	7.0	120,450	178.3	CY 2007
258,629	208.7	52,179	42.1	186,862	150.8	CY 2008
647,164	121.1	87,951	16.5	200,714	37.6	CY 2009
668,515	142.7	6,502	1.4	206,702	44.1	CY 2010
397,839	234.5	842	0.5	228,996	135.0	CY 2011
602,739	161.6	22,773	6.1	252,447	67.7	CY 2012
...	...	...	...	...	...	CY 2013 *

表1-2. 各級政府歲入淨額－按來源別分

(1)金額

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 Revenues from Monopolies	規費收入 Fees	罰款及賠償收入 Revenues from Fines & Indemnities
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	2,306,173,039	1,703,988,545	—	96,250,666	41,675,131
101年	2,321,203,783	1,733,349,863	—	95,991,998	66,652,110
102年 *	2,497,887,000	1,803,527,000	—	168,812,000	

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101年為決算數。
2. 歲入淨額不包括債務之舉借、預計移用以前年度歲計賸餘調節因應數。

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 Surplus of Public Enterprises & Public Utilities	財產孳息收入 Revenues from profits of Public Properties	資本收回及售價收入 Capitals from Sales of Properties & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Contributions	其他 Others	FY
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	14,220,259	67,267,556	9,332,655	79,484,323	CY 2011
298,006,811	16,405,491	62,082,748	11,982,131	36,732,631	CY 2012
295,607,000	121,339,000		108,602,000		CY 2013 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2012, the figures are final accounts.
2.Net Revenues exclude bond issuance and borrowing and appropriation from previous year's surplus.

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
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	74.7	—	4.1	2.9
102年 *	100.0	72.2	—	6.8	

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 Surplus of Public Enterprises & Public Utilities	財產孳息收入 Revenues from profits of Public Properties	資本收回及售價收入 Capitals from Sales of Properties & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Contributions	其他 Others	FY
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
12.8	0.7	2.7	0.5	1.6	CY 2012
11.8	4.9		4.3		CY 2013 *

表1-3. 各級政府歲出淨額－按政事別分

(1)金額

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	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
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	2,612,946,994	376,014,586	288,969,309	588,554,695	441,637,008	100,816,901
101年	2,677,992,853	388,751,170	304,744,289	595,620,529	449,155,082	100,061,169
102年 *	2,779,429,000	400,520,000	305,451,000	619,523,000	...	...

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101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 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	
...	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
46,100,786	473,800,957	171,021,327	27,865,223	232,558,360	42,356,047	CY 2011
46,404,278	403,993,029	132,186,202	20,896,939	199,516,113	51,393,775	CY 2012
...	387,654,000	...	...	...	...	CY 2013 *

Source：Ministry of Audit、All levels of government.

Explanation： Prior to 2003, the figures are final audit accounts; 2003 to 2012, 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 Welare".

表1-3. 各級政府歲出淨額－按政事別分(續1)

(1)金額

單位：新臺幣千元

會計年度	社會福利支出 (2) Expenditures for Social Welfare					
	合計 Total	社會保險支出 Social Insurance	社會救助支出 Social Relief	福利服務支出 Benefit Service	國民就業支出 Education	醫療保健支出 Medical care
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	446,921,628	225,292,952	31,161,163	147,751,355	5,317,036	37,399,122
101年	540,415,708	303,471,677	36,628,223	162,070,887	3,387,609	34,857,312
102年 *	585,273,000	...	...	...	...	...

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)不包括債務之償還。

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	
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Prorection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	FY
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
88,791,901	8,778,822	80,013,079	213,038,722	121,120,096	15,735,100	CY 2011
84,537,818	10,556,848	73,980,970	218,354,757	124,936,926	16,638,627	CY 2012
76,363,000	...	...	220,478,000	143,028,000	41,139,000	CY 2013 *

Note：(2)The expenditares 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 beed adjusted in the same period.
(3)Debt 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
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	14.5	11.4	22.2	16.8	3.7
102年 *	100.0	14.4	11.0	22.3	...	...

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	
...	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
1.7	15.1	4.9	0.8	7.5	1.9	CY 2012
...	13.9	...	...	...	...	CY 2013 *

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 Total	社會保險支出 Social Insurance	社會救助支出 Social Relief	福利服務支出 Benefit Service	國民就業支出 Education	醫療保健支出 Medical care
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	20.2	11.3	1.4	6.1	0.1	1.3
102年 *	21.1	...	...	...	...	...

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 Prorection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	
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
3.2	0.4	2.8	8.2	4.7	0.6	CY 2012
2.7	...	...	7.9	5.1	1.5	CY 2013 *

表1-4. 各級政府歲入淨額－按政府別分

單位：新臺幣千元

會計年度	總計 Grand Total		中央政府 Central Government		省市政府 Provincial and Municipalities Government	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
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	2,306,173,039	100.0	1,672,870,756	72.5	407,262,696	17.7
101年	2,321,203,783	100.0	1,661,695,391	71.6	423,819,177	18.3
102年 *	2,497,887,000	100.0	1,733,259,000	69.4	475,297,000	19.0

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101年為決算數。
2. 歲入淨額不包括債務之舉借、預計移用以前年度歲計賸餘調節因應數。
3. 中央政府88年下半年及89年度（含）以後含省府，省市政府僅含北、高二市。
4. 省市政府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 %	
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	53,986,027	2.3	CY 2011
183,986,176	7.9	51,703,039	2.2	CY 2012
289,331,000		11.6		CY 2013 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2012, the figures are final accounts.
2.Net Revenues exclude bond issuance and borrowing and appropriation from previous year's surplus.
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：新臺幣千元

會計年度	總計 Grand Total		中央政府 Central Government		省市政府 Provincial and Municipalities Government	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
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	2,612,946,994	100.0	1,557,474,782	59.6	640,554,988	24.5
101年	2,677,992,853	100.0	1,622,840,654	60.6	645,912,141	24.1
102年 *	2,779,429,000	100.0	1,609,117,000	57.9	692,749,000	24.9

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101年為決算數。
2. 歲出淨額不包括債務之償還。
3. 中央政府88年下半年及89年度（含）以後含省府，省市政府僅含北、高二市。
4. 省市政府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 %	
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
346,723,603	13.3	68,193,621	2.6	CY 2011
339,671,711	12.7	69,568,347	2.6	CY 2012
477,563,000		17.2		CY 2013 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2012, the figures are final accounts.
2.Net Expenditures exclude debt 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：新臺幣百萬元；%

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
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	13,981,738	13,552,099
100年	2,306,173	2,612,947	-306,774	14,062,718	13,674,346
101年	2,321,204	2,677,993	-356,789	14,493,640	14,042,125
102年 *	2,497,887	2,779,429	-281,542	14,852,473	14,417,134

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102年5月發布之資料。

說　　明： 91年（含）以前為決算審定數；92至101年為決算數。

附　　註： (1)歲入淨額，不包括債務之舉借、預計移用以前年度歲計賸餘調節因應數。
(2)歲出淨額，不包括債務之償還。
＊(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	
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	15.6	18.4	18.9	-3.2	-3.3	CY 2010
16.4	16.9	18.6	19.1	-2.2	-2.2	CY 2011
16.0	16.5	18.5	19.1	-2.5	-2.5	CY 2012
16.8	17.3	18.7	19.3	-1.9	-2.0	CY 2013 *

Source：1.Ministry of Audit、All levels of government.
2.GNP and GDP data are from DGBAS May, 2013.

Explanation：Prior to 2003, the figures are final audit accounts; 2003 to 2012, the figures are final accounts.

Note：(1)Net Revenues exclude bond issuance and borrowing and appropriation from previous year's surplus.
(2)Net Expenditures exclude debt 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：新臺幣千元

會計年度	歲入					
	總計	經資門併計 Real Revenues			融資調度	
		合計	經常門	資本門	合計	債務之舉借
	Grand Total	Total	Current	Capital	Total	Bond Issuance and Borrowing
78年度	613,376,464	562,225,704	545,748,921	16,476,783	51,150,760	51,150,760
79年度	707,906,089	707,070,306	688,187,698	18,882,608	835,783	835,783
80年度	804,558,136	654,979,092	614,644,233	40,334,859	149,579,044	99,648,784
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	1,671,309,223	1,671,309,223	1,615,578,904	55,730,319	—	—
101年	1,668,334,399	1,668,334,399	1,617,297,863	51,036,536	—	—
102年 *	1,733,259,058	1,733,259,058	1,671,946,861	61,312,197	—	—

資料來源： 審計部暨行政院主計總處。

說　　明： 1. 101年（含）以前為決算審定數。
2. 自89年度（含）起歲入不包括債務之舉借、預計移用以前年度歲計賸餘調節因應數；歲出不包括債務之償還。

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				
Financing	總 計	經 資 門 併 計 Real Expenditures			
預計移用以前年度歲計賸餘調節因應數		合 計	經 常 門	資 本 門	FY
Appropriation from Previous Year's Surplus	Grand Total	Total	Current	Capital	
—	549,199,999	527,272,026	401,201,674	126,070,352	1989
—	673,201,386	637,230,277	477,599,332	159,630,945	1990
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
—	1,734,434,203	1,734,434,203	1,469,553,841	264,880,362	CY 2011
—	1,882,402,305	1,882,402,305	1,563,712,122	318,690,183	CY 2012
—	1,907,567,387	1,907,567,387	1,598,456,499	309,110,888	CY 2013 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2013, the figures are final audit accounts.
2.Since FY 2000 Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus；Expenditures exclude the debt 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：新臺幣千元

會計年度	Expenditures 融資調度 Financing 債務之償還 Debt Repayment	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
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	—	-63,124,980	-63,124,980	146,025,063
101年	—	-214,067,906	-214,067,906	53,585,741
102年 *	—	-174,308,329	-174,308,329	73,490,362

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	債務之舉借 Bond Issuance and Borrowing	預計移用以前年度歲計賸餘調節因應數 Appropriation from Previous Year's Surplus	債務之償還 Debt Repayment	
29,222,787	51,150,760	—	21,927,973	1989
-35,135,326	835,783	—	35,971,109	1990
104,243,514	99,648,784	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	275,842,114	—	122,236,921	CY 2001
247,275,795	244,454,173	58,276,365	55,454,743	CY 2002
297,205,682	300,802,997	42,902,685	46,500,000	CY 2003
197,418,284	253,518,284	—	56,100,000	CY 2004
103,227,502	167,300,696	—	64,073,194	CY 2005
-1,064,476	63,935,524	—	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	164,521,291	61,588,195	65,000,000	CY 2009
158,237,063	224,237,063	—	66,000,000	CY 2010
63,124,980	129,124,980	—	66,000,000	CY 2011
214,067,907	288,088,480	19,979,427	94,000,000	CY 2012
174,308,329	251,308,329	—	77,000,000	CY 2013 *

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：新臺幣千元

會計年度	總計 Grand Total	稅課收入 合計 Total	所得稅 Income Tax	關稅 Customs Duties
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	1,671,309,223	1,203,398,430	639,171,904	96,322,743
101年	1,668,334,399	1,222,125,909	684,728,627	94,918,150
102年 *	1,733,259,058	1,280,286,000	694,392,000	98,900,000

資料來源： 審計部暨行政院主計總處。
說　　明： 1. 101年（含）以前為決算審定數。
2. 自89年度（含）起歲入不包括債務之舉借、預計移用以前年度歲計賸餘調節因應數。
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	
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
144,807,565	172,472,124	71,940,360	53,259,083	CY 2012
153,650,000	181,179,000	96,363,000	55,802,000	CY 2013 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2013, the figures are final audit accounts.
2.Since FY 2000 Revenues exclude bond issuance and borrowing and appropriation from previous year's surplus.

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：新臺幣千元

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
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	—	24,355,549	56,678,676	—	63,996,331
101年	—	49,233,588	58,925,063	—	60,125,744
102年 *	—	22,156,893	93,492,181	—	73,607,096

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 Surplus of Public Enterprises	其他收入 ** Others	公債收入 Government Debts	預計移用以前年度歲計賸餘調節因應數 Appropriation from Previous Year's Surplus	FY
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
264,744,709	58,135,528	－	－	CY 2011
262,536,803	15,387,292	－	－	CY 2012
253,311,094	10,405,794	－	－	CY 2013 *

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：新臺幣千元

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
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	1,734,434,203	176,427,546	284,185,302	356,217,505	217,072,981
101年	1,882,402,305	176,153,563	303,395,243	358,915,346	263,917,390
102年 *	1,907,567,387	178,865,883	305,451,147	359,954,380	260,661,740

資料來源： 審計部暨行政院主計總處。

說　　明： 1. 101年（含）以前為決算審定數。
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）起歲出不包括債務之償還。

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
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
348,517,218	6,601,283	138,450,963	111,753,010	90,033,732	5,174,663	CY 2011
420,088,478	15,866,239	138,268,783	114,520,125	86,724,085	4,553,053	CY 2012
438,040,439	16,379,037	133,163,295	129,232,207	72,355,877	13,463,382	CY 2013 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2013, the figures are final audit accounts, 2012.
2.Annual supplementary pay for wages & salaries are classified according to administration branch funtion since FY 1978.
3.Since FY 2000 Expenditures exclude debt repayment.

Note：* The figures are budget accounts.

表1-10. 各國一般政府賦稅收入占歲入比重

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	加拿大 Canada	中國大陸 Mainland China	香港 Hong Kong	丹麥 Denmark	法國 France	德國 Germany	希臘 Greece	義大利 Italy
1995	79.0	...	81.8	...	...	87.9	89.1	89.5	82.5	91.3
1996	74.7	...	82.3	...	...	87.8	89.4	90.0	81.7	91.6
1997	74.6	...	82.8	...	...	88.6	89.2	90.4	81.9	91.9
1998	68.0	...	82.7	...	...	89.0	90.3	90.8	83.2	91.8
1999	67.6	80.1	83.1	...	...	89.4	90.9	91.0	84.2	91.4
2000	69.3	80.9	82.1	...	...	89.6	90.4	91.3	83.8	91.9
2001	66.3	83.3	82.1	...	...	88.8	90.0	90.7	84.8	92.0
2002	66.6	82.7	82.4	...	61.0	88.7	90.0	90.7	87.6	92.0
2003	62.6	83.0	81.6	...	64.1	88.7	90.4	90.8	86.6	92.3
2004	70.2	82.9	82.0	...	63.1	88.2	90.4	91.0	87.1	91.9
2005	69.0	83.0	81.7	71.4	63.2	89.1	89.6	90.5	87.5	92.3
2006	71.5	81.9	81.7	81.3	61.5	88.8	90.1	90.7	84.5	92.6
2007	75.1	81.7	81.8	58.8	62.5	89.1	90.1	90.7	83.5	92.8
2008	76.7	83.1	80.6	82.8	65.8	88.3	89.6	90.6	83.4	92.9
2009	70.2	80.7	82.2	81.7	61.8	87.9	89.1	90.1	85.5	92.6
2010	74.0	79.1	81.5	...	60.8	87.9	89.3	90.0	83.4	92.5
2011	73.9	79.9	...	...	...	...	...	...	...	...
2012	74.7	...	...	...	...	...	...	...	...	...
2013 ※	72.3	...	...	...	...	...	...	...	...	...

資料來源： 依IMF 'Government Finance Statistics Yearbook' （2011年版）資料編算。

說　　明： 我國資料為稅課收入占各級政府歲入淨額之比重；各國資料則為稅課收入及社會安全捐占各級政府歲入金額比重。

附　　註： * 韓國及新加坡為現金制基礎統計，其他國家為權責制。

※我國稅課收入及各級政府歲入淨額係為預算數。

Table 1-10. Total Tax Revenues as a percentage of General Government Revenues of Key Countries

Unit：%

冰島 Iceland	日本 Japan	韓國* Korea	荷蘭 Nether-lands	挪威 Norway	新加坡* Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzer-land	英國 United Kingdom	美國 United States
...	...	...	85.3	...	...	88.5	83.0	...	92.0	...
...	...	...	85.2	...	...	89.2	84.4	...	91.7	...
...	...	...	86.0	...	...	89.8	85.7	...	92.5	...
85.3	...	...	86.6	...	...	90.0	85.8	...	92.7	...
85.7	...	...	87.5	...	...	89.8	87.5	...	92.7	...
85.9	...	...	87.0	73.8	...	91.2	88.0	...	92.9	...
84.3	88.5	...	85.8	74.7	59.9	90.5	88.1	...	92.0	83.2
84.5	89.0	...	86.6	77.8	59.9	91.1	87.9	80.1	92.4	82.4
85.7	87.5	...	86.1	76.7	64.1	91.6	88.1	79.0	92.5	82.2
85.9	86.7	...	85.8	77.0	61.8	91.2	88.4	78.7	92.1	82.4
86.1	64.4	...	85.6	76.5	63.7	92.7	87.9	78.7	91.7	83.0
86.3	62.8	...	85.3	74.8	66.1	92.5	88.2	78.9	91.6	83.3
85.0	67.5	79.7	85.7	74.7	66.6	92.6	87.3	79.2	91.2	82.9
83.0	63.3	82.1	84.3	72.1	67.4	92.3	86.7	85.0	91.3	81.8
82.3	59.7	81.0	84.1	74.4	76.0	91.9	87.0	85.2	90.5	79.2
84.4	61.8	81.8	84.6	76.0	76.2	92.5	87.5	85.2	92.0	79.6
85.8	...	...	...	74.7	77.0	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source：Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (2011 Edition).

Explanation：The data of R.O.C is total net tax revenues as a percentage of net government revenues of all levels, while other countries are taxes and social contributions as a percentage of general government revenues.

Note：* The data of Korea and Singapore are cash basis, while other countries are accrual basis.

※The total net tax revenues and net government revenue of all levels are budgetary figure for R.O.C..

表1-11. 各國一般政府賦稅收入占歲出比重

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	加拿大 Canada	中國大陸 Mainland China	香港 Hong Kong	丹麥 Denmark	法國 France	德國 Germany	希臘 Greece	義大利 Italy
1995	64.5	...	72.8	...	...	83.6	80.2	74.0	66.1	78.3
1996	65.0	...	77.3	...	...	84.7	82.7	83.9	69.4	79.4
1997	67.7	...	83.1	...	...	87.7	83.8	85.3	71.1	86.8
1998	70.1	...	82.9	...	...	88.9	85.8	86.3	76.0	86.3
1999	66.1	81.8	86.3	...	...	91.4	87.8	88.0	78.4	87.6
2000	61.4	86.6	88.0	...	...	93.2	87.8	93.6	77.1	90.1
2001	55.4	84.9	83.4	...	...	90.7	87.1	84.8	76.5	85.9
2002	55.5	81.5	82.2	...	41.9	89.1	84.4	83.4	78.2	85.9
2003	55.0	85.5	81.5	...	47.3	88.6	83.5	83.0	75.5	85.3
2004	60.3	85.6	83.8	...	60.0	91.2	84.3	83.8	72.9	85.0
2005	66.8	86.5	84.9	72.8	67.9	97.6	84.7	84.0	76.5	83.6
2006	70.3	86.6	85.1	83.6	75.6	97.5	86.1	87.4	73.3	86.1
2007	73.6	85.6	84.7	63.3	88.3	97.5	85.4	91.2	71.6	89.7
2008	73.0	86.5	79.8	85.7	68.0	93.8	84.0	90.5	67.1	87.8
2009	55.5	73.2	73.1	79.6	65.3	83.6	77.2	84.1	60.4	83.0
2010	61.0	67.6	71.2	...	74.6	83.7	78.2	82.0	65.5	84.2
2011	65.2	69.6	...	...	...	...	...	...	...	...
2012	64.7	...	...	...	...	...	...	...	...	...
2013 ※	65.0	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook'（2011年版）資料編算。

說　　明：我國資料為稅課收入占各級政府歲出淨額之比重；各國資料則為稅課收入及社會安全捐占各級政府歲出金額比重。

附　　註：＊ 韓國及新加坡為現金制基礎統計，其他國家為權責制。

※我國稅課收入及各級政府歲出淨額係為預算數。

Table 1-11. Total Tax Revenues as a percentage of General Government Expenditures of Key Countries

Unit：%

冰島 Iceland	日本 Japan	韓國* Korea	荷蘭 Nether-lands	挪威 Norway	新加坡* Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzer-land	英國 United Kingdom	美國 United States
...	...	...	71.4	...	...	74.2	73.7	...	79.6	...
...	...	...	81.9	...	...	77.8	79.9	...	82.5	...
...	...	...	83.8	...	...	81.2	83.4	...	87.5	...
86.3	...	...	85.0	...	...	83.3	87.1	...	92.4	...
90.4	...	...	88.3	...	...	87.1	88.7	...	94.9	...
90.8	...	...	90.9	100.7	...	89.2	93.7	...	102.0	...
82.9	73.0	...	85.3	97.6	69.4	89.3	90.6	...	93.1	82.6
79.6	69.8	...	82.6	93.1	70.7	90.4	85.6	79.8	87.7	73.4
80.4	69.9	...	80.4	88.4	70.6	91.5	86.1	76.0	85.0	71.1
85.9	73.8	...	82.5	96.0	72.5	90.3	89.1	75.9	84.6	72.3
96.1	58.8	...	85.0	104.2	80.0	95.7	91.1	77.5	84.6	75.7
99.4	61.8	...	86.2	109.1	81.9	98.3	91.9	81.1	86.0	78.5
95.8	63.7	112.0	86.0	106.9	94.7	97.1	93.4	82.3	85.5	76.7
63.5	59.0	88.0	85.2	106.3	84.2	82.3	90.4	89.9	81.8	68.4
66.3	50.0	75.2	75.1	91.4	76.6	69.7	85.1	86.5	70.6	57.8
67.9	52.2	85.9	76.4	94.9	89.4	73.5	87.4	85.6	73.5	59.7
76.0	...	...	...	98.0	90.7	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source：Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (2011 Edition).

Explanation：The data of R.O.C is total net tax revenues as a percentage of net government expenditures of all levels, while other countries are taxes and social contributions as a percentage of general government outlays.

Note：* The data of Korea and Singapore are cash basis, while other countries are accrual basis.

※The total net tax revenues and net government expenditure of all levels are budgetary figure for R.O.C..

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：新臺幣千元

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
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	2,752,602,676	2,284,242,906	1,691,221,988	—	11,053	38,458,161
101年 r	2,957,186,909	2,207,838,729	1,732,433,367	—	37,118	65,272,494
國庫	2,062,445,664	1,564,728,512	1,218,959,118	—	—	49,123,246
直轄市庫 *	582,397,042	415,533,312	327,953,450	—	6,455	10,085,842
臺灣省各縣市庫	259,673,432	175,628,353	142,348,400	—	61	5,947,825
臺灣省各鄉鎮市庫	52,670,771	51,948,552	43,172,399	—	30,602	115,581

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102年11月修正。

Table 2-1. Net Revenues of Treasury

Unit：NT$ 1,000

常 Current				門		FY & Treasury
規費收入 Fees	財產收入 Revenue from Properties			營業盈餘及事業收入		
	小　計 Subtotal	財產孳息收入 Revenues from Profit of Public Property	廢舊物資售價 Value Increment of Properties	小　計 Subtotal	營業基金盈餘繳庫 Surplus Remittance of Public Enterprises	
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
95,359,323	16,178,420	13,883,456	2,294,964	244,328,728	163,337,503	CY 2012 r
58,938,220	8,987,112	8,173,861	813,251	209,412,446	162,701,826	National Treasury
26,541,065	5,226,803	3,996,522	1,230,281	21,797,079	625,772	Municipalities * City Treasury
5,969,056	872,955	754,011	118,944	12,602,947	9,405	County & City Treasuries
3,910,982	1,091,550	959,062	132,488	516,256	500	Township Treasuries

Source：National Treasury Administration, 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 Kaohsiungh City Treasury.

2."r" indicates revised figures, which have been revised in Nov,2013.

表2-1. 各級公庫收入淨額(續1完)

單位：新臺幣千元

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				
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	49,349,080	28,206,837	4,218,547	137,235,268	68,260,330	68,260,330
101年 r	57,121,775	23,869,450	5,215,945	49,013,334	59,595,676	59,595,676
國庫	24,213,038	22,497,582	33,388	19,274,982	44,086,971	44,086,971
直轄市庫 *	19,822,960	1,348,347	2,363,489	21,559,129	11,643,043	11,643,043
臺灣省各縣市庫	12,570,920	22,622	1,179,742	6,707,367	3,263,353	3,263,353
臺灣省各鄉鎮市庫	514,857	899	1,639,326	1,471,856	602,309	602,309

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

Unit：NT$ 1,000

本門 Capital						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		
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
34,170,952	15,392,636	10,032,088	—	—	—	689,752,504	CY 2012 r
26,766,288	7,560,651	9,760,032	—	—	—	453,630,181	National Treasury
3,825,975	7,556,390	260,678	—	—	—	155,220,687	Municipalities * City Treasury
3,006,001	245,974	11,378	—	—	—	80,781,726	County & City Treasuries
572,688	29,621	—	—	—	—	119,910	Township Treasuries

表2-2. 各級公庫支出淨額

單位：新臺幣千元

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
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	**2,798,437,102**	2,077,958,430	619,714,894	511,717,419	227,232,347
101年 r	**3,014,192,322**	2,278,800,639	639,387,697	542,853,161	240,830,684
國庫	**1,885,336,029**	1,487,836,161	464,923,971	265,497,678	204,800,178
直轄市庫 *	**696,936,601**	502,814,001	100,177,324	182,566,407	24,364,072
臺灣省各縣市庫	**383,793,976**	249,448,374	60,197,574	93,090,299	6,981,048
臺灣省各鄉鎮市庫	**48,125,716**	38,702,103	14,088,828	1,698,777	4,685,386

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102年11月修正。

Table 2-2. Net Expenditures of Treasury

Unit：NT$ 1,000

常 Current			門		
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	FY & Treasury
	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
540,366,432	54,353,287	120,605,498	124,312,381	16,091,499	CY 2012 r
376,703,498	15,589,481	39,281,465	114,520,124	6,519,766	National Treasury
116,811,449	29,483,696	36,640,924	6,874,768	5,895,361	Municipalities * City Treasury
37,022,745	5,091,735	41,424,353	2,892,289	2,748,331	County & City Treasuries
9,828,740	4,188,375	3,258,756	25,200	928,041	Township Treasuries

Source：National Treasury Administration, 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 Bureasus.

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 Kaohsiungh 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,2013.

表2-2. 各級公庫支出淨額(續1完)

單位：新臺幣千元

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
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	491,555,956	36,386,739	82,246,500	214,813,105	4,984,694
101年 r	482,801,594	49,254,146	69,246,481	193,862,448	23,852,846
國庫	303,499,868	23,666,553	39,853,651	107,588,339	20,703,455
直轄市庫 *	121,377,814	19,679,333	20,494,626	50,387,776	2,236,173
臺灣省各縣市庫	48,892,726	4,605,709	8,085,977	31,096,284	364,313
臺灣省各鄉鎮市庫	9,031,186	1,302,551	812,227	4,790,049	548,905

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）	
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	FY & Treasury
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
43,016,191	99,492,780	—	4,076,702	252,590,089	CY 2012 r
12,195,090	99,492,780	—	—	94,000,000	National Treasury
26,511,840	—	—	2,068,066	72,744,786	Municipalities * City Treasury
3,165,922	—	—	1,574,521	85,452,876	County & City Treasuries
1,143,339	—	—	434,115	392,427	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)
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
101年	2,062,445,664	1,218,959,118	—	209,412,446	453,630,181

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 Revenues from Properties	規費收入 Fees	罰款及賠償收入 Revenues from Fines & Indemnities	捐獻及贈與收入 Revenues from Donations & Contributions	特別預算收入 Revenues froms Special Budget	其他收入 Others	FY
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
53,074,084	58,938,220	49,123,246	33,388	—	19,274,982	CY 2012

Source：National Treasury Administration, 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：新臺幣千元

項目	95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
	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	**1,705,586,952**	**100.0**	**1,709,813,614**	**100.0**	**1,769,234,821**	**100.0**	**1,960,183,053**	**100.0**
經常收入	1,508,832,638	88.5	1,595,196,665	93.3	1,606,320,812	90.8	1,474,242,008	75.2
賦稅收入	1,091,250,375	64.0	1,206,229,556	70.5	1,239,488,883	70.1	1,049,688,545	53.6
所得稅	581,595,974	34.1	657,143,834	38.4	751,489,538	42.5	576,870,053	29.4
營利事業所得稅	280,698,802	16.5	344,370,142	20.1	400,720,356	22.6	300,746,311	15.3
綜合所得稅	300,897,172	17.6	312,773,692	18.3	350,769,182	19.8	276,123,742	14.1
財產稅	100,970,430	5.9	142,125,507	8.3	104,670,934	5.9	115,837,018	5.9
遺產及贈與稅	6,943,559	0.4	7,473,046	0.4	7,349,129	0.4	6,131,114	0.3
財產移轉稅(1)	94,026,872	5.5	134,652,461	7.9	97,321,805	5.5	109,705,904	5.6
貨物及勞務稅	329,116,888	19.3	325,100,866	19.0	302,902,685	17.1	288,154,004	14.7
一般營業稅	145,001,962	8.5	150,635,664	8.8	149,303,994	8.4	136,783,840	7.0
選擇性貨物稅(2)	184,114,926	10.8	174,465,201	10.2	153,598,691	8.7	151,370,163	7.7
獨占事業利益(3)	—	—	—	—	—	—	—	—
國際貿易稅(4)	79,566,925	4.7	81,859,070	4.8	80,425,705	4.5	68,827,432	3.5
其他稅課收入	158	0.0	279	0.0	21	0.0	38	0.0
非賦稅收入	417,582,263	24.5	388,967,110	22.7	366,831,929	20.7	424,553,463	21.7
財產收益	311,746,960	18.3	284,025,985	16.6	253,468,575	14.3	321,421,832	16.4
公營事業收入(5)	303,866,650	17.8	276,420,172	16.2	247,146,798	14.0	315,099,379	16.1
其他(6)	7,880,309	0.5	7,605,813	0.4	6,321,777	0.4	6,322,453	0.3
管理費、規費收入	57,321,278	3.4	57,276,863	3.3	55,325,573	3.1	54,711,679	2.8
罰款及賠償收入	21,454,494	1.3	22,984,770	1.3	26,867,298	1.5	22,969,411	1.2
其他非稅課收入(含預算外收入)	27,059,531	1.6	24,679,491	1.4	31,170,482	1.8	25,450,541	1.3
資本收入(7)	71,908,633	4.2	49,616,949	2.9	42,475,768	2.4	59,405,730	3.0
融資收入(公債及賒借收入)	124,845,681	7.3	65,000,000	3.8	120,438,241	6.8	426,535,316	21.8

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

99年 CY 2010 金額 Amount	結構比 %	100年 CY 2011 金額 Amount	結構比 %	101年 CY 2012 金額 Amount	結構比 %	Item
1,960,614,785	**100.0**	**1,916,490,281**	**100.0**	**2,062,445,664**	**100.0**	**Grand Total**
1,466,159,406	74.8	1,631,650,765	85.1	1,563,961,335	75.8	Current Revenues
1,079,462,912	55.1	1,202,118,784	62.7	1,218,959,118	59.1	Tax Revenues
531,348,681	27.1	639,034,434	33.3	684,601,214	33.2	Taxes on Net Income & Profits
257,131,125	13.1	330,397,935	17.2	330,885,173	16.0	Company,Corporate of Enterprise
274,217,556	14.0	308,636,499	16.1	353,716,042	17.2	Individuals
123,170,892	6.3	108,925,012	5.7	86,230,042	4.2	Taxes on Property
14,040,644	0.7	9,074,888	0.5	9,991,795	0.5	Estate & Gift Tax
109,130,248	5.6	99,850,123	5.2	76,238,247	3.7	Property Transfers(1)
335,459,100	17.1	357,836,509	18.7	353,210,285	17.1	Taxes on Goods & Services
164,146,754	8.4	173,719,253	9.1	172,451,954	8.4	General Sales, Turnover, or Value-added Taxes
171,312,346	8.7	184,117,256	9.6	180,758,330	8.8	Selective Excises on Goods
—	—	—	—	—	—	Profits of Fiscal Monopoly(3)
89,484,228	4.6	96,322,743	5.0	94,917,577	4.6	Taxes on International Trade & Transactions(4)
11	0.0	86	0.0	—	—	Other Taxes
386,696,494	19.7	429,531,981	22.4	345,002,217	16.7	Nontax Revenues
277,877,500	14.2	282,283,501	14.7	217,632,381	10.6	Property Income
271,659,634	13.9	273,469,945	14.3	209,412,446	10.2	Form Nonfinancial Public Enterprises & Public Financial Institutions(5)
6,217,866	0.3	8,813,556	0.5	8,219,935	0.4	Others(6)
56,009,376	2.9	56,803,600	3.0	58,938,220	2.9	Administrative Fees & Charge & Nonindustrial Sales
24,892,529	1.3	23,907,779	1.2	49,123,246	2.4	Fines & Forfeits
27,917,090	1.4	66,537,101	3.5	19,308,370	0.9	Other Nontax Revenues
43,461,489	2.2	58,169,398	3.0	44,854,148	2.2	Capital Revenues(7)
450,993,890	23.0	226,670,119	11.8	453,630,181	22.0	Financing (Government Bonds & Borrowing)

Note：(1)Is Securities & Furtures Transactions Tax.
(2)Is Commodity & Tabacco 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 Eductaion , Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Socials Welfare
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
101年	2,107,830,215	485,498,377	362,315,483	349,825,446	441,868,016

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
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
27,772,744	138,774,245	—	207,775,905	94,000,000	CY 2012

Source：National Treasury Administration, 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：新臺幣千元

項目	95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
	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	**1,671,590,060**	**100.0**	**1,679,739,741**	**100.0**	**1,820,480,998**	**100.0**	**2,053,491,509**	**100.0**
一般公共事務	135,027,432	8.1	146,476,679	8.7	146,776,659	8.1	146,345,803	7.1
防衛	244,646,309	14.6	267,741,230	15.9	271,440,676	14.9	308,589,396	15.0
公共秩序與安全	76,294,864	4.6	73,486,010	4.4	76,844,336	4.2	78,128,354	3.8
教育	202,494,543	12.1	210,007,314	12.5	215,498,888	11.8	255,558,292	12.4
保健	22,173,763	1.3	25,111,644	1.5	25,921,912	1.4	27,051,022	1.3
社會安全與福利	418,635,764	25.0	418,556,312	24.9	412,479,339	22.7	432,483,280	21.1
住宅及社區服務	46,046,428	2.8	41,112,538	2.4	30,832,601	1.7	40,547,043	2.0
娛樂、文化與宗教	19,737,391	1.2	21,082,156	1.3	31,217,510	1.7	29,121,552	1.4
燃料與能源	345,086	0.0	348,935	0.0	359,329	0.0	337,420	0.0
農、林、漁、牧業	72,073,591	4.3	82,240,248	4.9	95,480,976	5.2	106,625,897	5.2
礦業(燃料除外)、製造業及營造業	35,162,558	2.1	32,709,925	1.9	50,223,554	2.8	54,162,155	2.6
運輸及通信	119,314,452	7.1	141,628,374	8.4	136,796,898	7.5	159,773,676	7.8
其他經濟服務	45,930,279	2.7	45,715,145	2.7	55,445,815	3.0	138,687,963	6.8
其他支出	168,707,600	10.1	167,523,231	10.0	206,162,506	11.3	211,079,656	10.3
政府融資支出	65,000,000	3.9	6,000,000	0.4	65,000,000	3.6	65,000,000	3.2

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

99年 CY 2010		100年 CY 2011		101年 CY 2012		Item
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
1,947,918,244	**100.0**	**1,963,502,092**	**100.0**	**2,107,830,215**	**100.0**	**Grand Total**
149,347,090	7.7	154,234,323	7.9	159,211,414	7.6	General Public Services
288,140,624	14.8	291,187,785	14.8	305,502,770	14.5	Defense
79,799,073	4.1	81,271,698	4.1	84,631,530	4.0	Public Order and Safety
245,661,180	12.6	244,373,096	12.4	241,576,444	11.5	Education
25,961,772	1.3	24,664,131	1.3	28,508,766	1.4	Health
440,129,905	22.6	459,197,823	23.4	551,389,442	26.2	Social Security and Welfare
30,555,574	1.6	25,410,578	1.3	27,833,367	1.3	Housing and Community Amenity
26,007,740	1.3	27,206,546	1.4	26,498,841	1.3	Recreational, Cultural, and Religious
353,498	0.0	401,466	0.0	463,457	0.0	Fuel and Energy
148,509,695	7.6	112,711,031	5.7	127,995,165	6.1	Agriculture, Forestry, Fishing and Hunting
48,790,410	2.5	42,654,499	2.2	40,723,267	1.9	Mining and Mineral Resource (Other Than Fuels), Manufacturing and Construction
150,238,844	7.7	156,336,293	8.0	152,940,682	7.3	Transportation and Communication
54,234,636	2.8	59,881,879	3.0	58,779,164	2.8	Other Economic Affairs and Services
194,188,203	10.0	217,970,943	11.1	207,775,905	9.9	Others
66,000,000	3.4	66,000,000	3.4	94,000,000	4.5	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：新臺幣千元
Unit：NT$ 1,000

項目	98年 CY 2009		99年 CY 2010		100年 CY 2011		101年 CY 2012		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	**2,053,491,509**	**100.0**	**1,947,918,244**	**100.0**	**1,963,502,092**	**100.0**	**2,107,830,215**	**100.0**	**Grand Total**
購置勞務及貨品	846,641,949	41.2	859,889,578	44.1	807,010,921	41.1	812,609,055	38.6	Expenditure on Goods & Services
工資與薪津	387,733,002	18.9	386,882,475	19.9	394,747,282	20.1	399,049,855	18.9	Wages & Salaries
其他勞務及貨品	458,908,947	22.3	473,007,104	24.3	412,263,639	21.0	413,559,200	19.6	Other Purchases of Goods & Services
利息	116,244,028	5.7	109,354,145	5.6	111,264,010	5.7	114,031,513	5.4	Interest Payments
補助金	536,157,901	26.1	474,660,750	24.4	481,285,557	24.5	568,139,335	27.0	Subsidies
對下級政府補助	148,590,822	7.2	174,724,935	9.0	228,325,484	11.6	221,119,684	10.5	Current Transfers to Other Levels of National Government
資產之取得	138,205,305	6.7	88,504,548	4.5	86,875,760	4.4	104,498,093	5.0	Acquisition of Capital Assets
土地	6,509,636	0.3	2,567,172	0.1	1,805,009	0.1	2,205,551	0.1	Land
固定資產及權利	131,695,669	6.4	85,937,376	4.4	85,070,752	4.3	102,292,542	4.9	Fixed Capital Assets & Intangible-Assets
資本移轉	202,651,504	9.9	174,784,288	9.0	182,740,359	9.3	193,432,536	9.2	Capital Transfers
對下級政府	111,502,235	5.4	91,045,496	4.7	73,952,059	3.8	101,714,588	4.8	To Other Levels of National Government
對公營金融事業	—	—	—	—	6,372,970	0.3	2,482,030	0.1	To Financial Institutions
對公營非金融事業	2,093,391	0.1	4,722,830	0.2	24,466,226	1.2	4,761,331	0.2	To Nonfinancial Public Enterprises
對其他部門	89,055,877	4.3	79,015,962	4.1	77,949,105	4.0	84,474,586	4.0	To Others
債務還本	65,000,000	3.2	66,000,000	3.4	66,000,000	3.4	94,000,000	4.5	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：新臺幣千元
Unit：NT$ 1,000

項　　目	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	Item
上年度結存	-238,625,077	-204,628,184	-174,554,311	-225,800,488	-319,108,943	-306,412,403	-353,424,213	Balane from last Year
經常門收入	1,508,832,638	1,595,196,665	1,606,320,812	1,474,242,008	1,466,159,406	1,631,650,765	1,563,961,335	Current Revenues
賦稅	1,091,250,375	1,206,229,556	1,239,488,883	1,049,688,545	1,079,462,912	1,202,118,784	1,218,959,118	Taxation
非賦稅	417,582,263	388,967,110	366,831,929	424,553,463	386,696,494	429,531,981	345,002,217	Non-Taxation
經常門支出	1,255,031,239	1,300,676,322	1,369,806,484	1,507,156,907	1,645,237,199	1,724,262,690	1,667,880,536	Current Expenditures
經常門餘絀	253,801,399	294,520,343	236,514,328	-32,914,899	-179,077,793	-92,611,925	-103,919,201	Current Surplus/ Deficit
資本收入	71,908,633	49,616,949	42,475,768	59,405,730	43,461,489	58,169,398	44,854,148	Capital Revenues
資本支出	351,558,821	373,063,419	385,674,515	481,334,602	236,681,045	173,239,402	345,949,679	Capital Expenditures
資本餘絀	-279,650,188	-323,446,470	-343,198,746	-421,928,872	-193,219,556	-115,070,005	-301,095,531	Capital Surplus/ Deficit
總收支餘絀	-25,848,789	-28,926,127	-106,684,418	-454,843,771	-372,297,349	-207,681,929	-405,014,732	Grand Surplus/ Deficit
融資狀況								Financing
公債及賒借收入	124,845,681	65,000,000	120,438,241	426,535,316	450,993,890	226,670,119	453,630,181	Government Bonds & Borrowing
債務還本支出	65,000,000	6,000,000	65,000,000	65,000,000	66,000,000	66,000,000	94,000,000	Principle Repayment Expenditures
存款之增減	33,996,893	30,073,873	-51,246,177	-93,308,455	12,696,540	-47,011,811	-45,384,552	Deposits
本年度結存	-204,628,184	-174,554,311	-225,800,488	-319,108,943	-306,412,403	-353,424,213	-398,808,765	Balance of this Year

資料來源： 財政部國庫署。

Source：National Treasury Administration, 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

單位：新臺幣千元

會計年度 FY	支用單位數 Spending Agency			支付淨額	可支用庫款餘額 Disposable Fund in Treasury					
	總計 Grand Total	付款單位數 by Evidence	撥款單位數 by Appropriation	Net Disbursement	總計 Grand Total 金額 Amount	結構比%	年度預算分配數 Budeget Allocated Current Year 金額 Amount	結構比%	以前年度歲出應付款 Payable Previous year 金額 Amount	結構比%
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
101年 CY 2012	3,085	3,085	—	4,599,212,844	582,647,203	100.0	145,346,758	24.9	52,893,698	9.1
財政部國庫署 National Treasury Administration, Ministry of Finance	725	725	—	3,190,257,242	261,377,275	100.0	70,086,397	26.8	15,672,454	6.0
新北市政府財政局 Finance Department, New Taipei City Gov't	487	487	—	304,831,024	70,759,588	100.0	13,156,576	18.6	3,381,470	4.8
臺北市政府財政局 Disbursement of Finance, Taipei City Gov't	398	398	—	401,698,607	129,641,647	100.0	17,270,660	13.3	6,980,149	5.4
臺中市政府財政局 Finance Bureau Taichung City Gov't	445	445	—	165,849,387	49,869,571	100.0	21,619,755	43.4	16,502,210	33.1
臺南市政府財政處 Finance Office Tainan City Gov't	531	531	—	129,160,319	28,540,634	100.0	12,183,343	42.7	4,656,414	16.3
高雄市政府財政局 Finance Bureau Kaohsiung City Gov't	499	499	—	407,416,265	42,458,488	100.0	11,030,027	26.0	5,701,001	13.4

資料來源： 財政部國庫署支付管理組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，102年後改併財政部國庫署支付管理組。
2. 自100年起，配合部分縣市改制直轄市，致資料含財政部國庫署支付管理組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%
—	—	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	—	—
16,171,708	2.8	25,763,459	4.4	—	—	44,853,209	7.7	158,495,414	27.2	139,122,957	23.9	—	—
—	—	—	—	—	—	28,400,702	10.9	110,167,666	42.1	37,050,056	14.2	—	—
11,957,137	16.9	1,280,233	1.8	—	—	—	—	25,792,653	36.5	15,191,519	21.5	—	—
—	—	19,169,380	14.8	—	—	16,219,746	12.5	8,131,753	6.3	61,869,959	47.7	—	—
—	—	296,155	0.6	—	—	—	—	—	—	11,451,451	23.0	—	—
4,214,571	14.8	21,119	0.1	—	—	—	—	2,721,456	9.5	4,743,731	16.6	—	—
—	—	4,996,572	11.8	—	—	232,761	0.5	11,681,886	27.5	8,816,241	20.8	—	—

Source：Treasury Disbursement Management Division, National Treasury Administration, 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.. From 2013, it was merged into the Treasury Disbursement Management Division,National Treasury Adminisstration,Ministry of Finance.

2.Since 2011, In accordance with the redefinition of the status of special mnuicipalities, figures include Treasury Disbursement Management Division, National Treasury Administration, 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%
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
101年 CY 2012	202,567	100.0	5,598 (4,018,975)	2.8	23,614	11.7	78,971	39.0
財政部國庫署 National Treasury Administration, Ministry of Finance	134,108	100.0	2,759 (1,729,884)	2.1	134	0.1	72,759	54.3
新北市政府財政局 Finance Department, New Taipei City Gov't	10,501	100.0	— (444,885)	—	221	2.1	5,454	51.9
臺北市政府財政局 Disbursement of Finance, Taipei City Gov't	6,854	100.0	8 (1,141,784)	0.1	6,548	95.5	298	4.3
臺中市政府財政局 Finance Bureau Taichung City Gov't	15,928	100.0	— (193,583)	—	15,731	98.8	197	1.2
臺南市政府財政處 Finance Office Tainan City Gov't	13,502	100.0	2,313 (161,045)	17.1	201	1.5	251	1.9
高雄市政府財政局 Finance Bureau Kaohsiung City Gov't	21,674	100.0	518 (347,794)	2.4	779	3.6	12	0.1

資料來源： 財政部國庫署支付管理組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，102年後改併財政部國庫署支付管理組。
2. 自100年起，配合部分縣市改制直轄市，致資料含財政部國庫署支付管理組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

指定人員領取轉發 Specified Payee		金額 Amount (NT$ 1,000)（新臺幣千元）									
		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%
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
94,384	46.6	**4,657,316,095**	**100.0**	4,314,724,319	92.6	82,365,216	1.8	37,856,214	0.8	222,370,346	4.8
58,456	43.6	**3,208,943,338**	**100.0**	3,127,130,877	97.5	16,611	0.0	36,765,958	1.1	45,029,892	1.4
4,826	46.0	**307,094,617**	**100.0**	183,453,808	59.7	84,692	0.0	989,510	0.3	122,566,607	39.9
—	—	**434,930,902**	**100.0**	429,754,243	98.8	5,144,137	1.2	32,522	0.0	—	—
—	—	**166,644,022**	**100.0**	89,589,724	53.8	77,009,248	46.2	45,050	0.0	—	—
10,737	79.5	**130,175,800**	**100.0**	119,544,238	91.8	33,954	0.0	17,046	0.0	10,580,562	8.1
20,365	94.0	**409,527,416**	**100.0**	365,251,429	89.2	76,574	0.0	6,128	0.0	44,193,285	10.8

Source：Treasury Disbursement Management Division, National Treasury Administration, 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.. From 2013, it was merged into the Treasury Disbursement Management Division,National Treasury Adminisstration,Ministry of Finance.

2.Since 2011, In accordance with the redefinition of the status of special mnuicipalities, figures include Treasury Disbursement Management Division, National Treasury Administration, 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：新臺幣億元；%

項　　目　　別	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
總　　計	**51,393**	**51,587**	**51,824**	**53,317**
占GDP之比率	**43.77**	**42.13**	**40.14**	**42.25**
一、普通基金債務餘額	**43,926**	**44,389**	**45,054**	**46,286**
(一)中央政府	**37,219**	**37,480**	**37,986**	**39,109**
1年以上債務	35,649	36,380	37,336	37,791
自償性	150	150	150	—
非自償性	35,499	36,230	37,186	37,791
未滿1年債務	1,570	1,100	650	1,318
(二)地方政府	**6,707**	**6,909**	**7,067**	**7,177**
1年以上債務	5,481	5,621	5,711	5,866
自償性	75	77	74	73
非自償性	5,405	5,544	5,636	5,793
未滿1年債務	1,226	1,288	1,357	1,311
二、非營業基金債務餘額	**7,466**	**7,198**	**6,770**	**7,031**
(一)中央政府	**6,453**	**6,124**	**5,669**	**5,915**
1年以上債務	5,268	4,662	4,155	3,934
自償性	5,268	4,662	4,155	3,934
非自償性	—	—	—	—
未滿1年債務	1,185	1,462	1,514	1,981
(二)地方政府	**1,014**	**1,074**	**1,101**	**1,116**
1年以上債務	1,010	975	1,028	1,053
自償性	905	883	873	884
非自償性	105	93	155	169
未滿1年債務	4	99	72	63

資料來源：財政部國庫署、行政院主計總處。
說　　明：1.100年（含）以前為決算審定數，101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 Million；%

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	Item
58,280	**64,068**	**67,503**	**69,979**	**Total (=A+B)**
46.69	**47.28**	**49.36**	**49.83**	**% of GDP**
51,355	**55,885**	**59,229**	**62,275**	**A、General Fund**
43,678	**47,790**	**50,436**	**52,866**	**Central Government**
41,278	45,390	47,646	50,116	Extending more than 1 year
—	—	—	—	Self-redeeming
41,278	45,390	47,646	50,116	Not Self-redeeming
2,400	2,400	2,791	2,750	Maturing within 1 year
7,677	**8,095**	**8,793**	**9,408**	**Local Government**
6,102	6,440	7,119	7,561	Extending more than 1 year
100	108	111	162	Self-redeeming
6,002	6,332	7,008	7,400	Not Self-redeeming
1,575	1,655	1,674	1,847	Maturing within 1 year
6,925	**8,184**	**8,274**	**7,704**	**B、Non-profit Special Fund**
5,795	**7,165**	**7,218**	**6,546**	**Central Government**
3,400	3,222	3,342	3,638	Extending more than 1 year
3,400	3,222	3,342	3,638	Self-redeeming
—	—	—	—	Not Self-redeeming
2,395	3,944	3,876	2,908	Maturing within 1 year
1,130	**1,018**	**1,056**	**1,158**	**Local Government**
1,066	975	977	1,071	Extending more than 1 year
903	803	806	888	Self-redeeming
164	172	171	183	Not Self-redeeming
64	43	78	87	Maturing within 1 year

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

Explanation：1.The figures for 2011 and the previous years are final audit accounts; figures for 2012 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：新臺幣百萬元；%

會計年度底	總計 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	中央政府 Central Government	新北市政府 New Taipei City Government	臺北市政府 Taipei City Government
85年度	1,937,388	29.8	25.5	1,223,895	—	130,200
86年度	2,173,902	30.7	26.5	1,381,310	—	113,883
87年度	2,217,843	28.8	24.8	1,368,674	—	108,260
88年度	2,322,102	27.8	24.6	1,312,256	—	109,959
89年度	2,708,502	29.3	26.6	2,450,138	—	113,527
90年	3,048,270	31.2	30.7	2,759,121	—	124,164
91年	3,165,628	31.5	30.4	2,849,272	—	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	4,297,810	35.5	33.3	3,718,632	—	170,468
97年	4,375,029	34.7	34.7	3,778,786	—	167,164
98年	4,743,981	36.7	38.0	4,127,411	—	160,436
99年	5,188,358	39.8	38.3	4,538,035	—	153,664
100年	5,482,457	41.3	40.1	4,764,584	42,596	202,809
101年	5,751,597	42.1	41.0	5,011,647	43,064	221,254
102年 *	6,042,906	42.6	41.9	5,215,165	64,814	236,112

資料來源：財政部國庫署。

說　　明：1. 中央政府100年（含）以前為決算審定數，101年為決算數。
2. 地方政府92年（含）以前為實際數，93年（含）至100年為決算審定數，101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 102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
—	—	134,064	—	267,838	6,808	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	1,851	CY 2011
50,013	43,901	194,227	—	185,959	1,532	CY 2012
55,130	45,195	223,798	—	199,531	3,161	CY 2013 *

Source：National Treasury Administration, Ministry of Finance.

Explanation： 1.Central Government: The figures for 2011 and the previous years are final audit accounts; figures for 2012 are final accounts.
2.Local Government: The figures for 2003 and the previous years are actual figures; figures for 2004 to 2011 are final audit accounts; figures for 2012 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

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

會計年度底	債務未償餘額（內債） Outstanding Debt (Domestic Debt)	占當年度ＧＤＰ之比率 % of to GDP	債務未償餘額（內債+外債） Outstanding Debt (Domestic Debt & External Debt)	占前3年度ＧＮＰ平均數之比率 % of Average GNP of the last three FYs	End of FY
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	3,778,786	29.9	3,778,786	30.0	CY 2008
98年	4,127,411	33.1	4,127,411	32.0	CY 2009
99年	4,538,035	33.5	4,538,035	34.8	CY 2010
100年	4,764,584	34.8	4,764,584	35.9	CY 2011
101年	5,011,647	35.7	5,011,647	36.7	CY 2012
102年 *	5,215,165	36.2	5,215,165	36.8	CY 2013 *

資料來源： 財政部國庫署，行政院主計總處。
Source：National Treasury Administration, Ministry of Finance and DGBAS.
說　　明： 1. 100年（含）以前為決算審定數；101年為決算數。
2. 國民（內）生產毛額為行政院主計總處102年 5月發布資料。
Explanation： 1.The figures for 2011 and the previous years are final audit accounts; figures for 2012 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：新臺幣百萬元；%
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 budget 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			
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	251,409	144,400	107,009	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	125,153	—	125,153	1,711,717	—	CY 2008
98年	413,626	165,000	248,626	1,809,667	9.1	CY 2009
99年	476,629	224,700	251,929	1,714,956	13.1	CY 2010
100年	292,548	127,765	164,783	1,788,422	7.1	CY 2011
101年	341,063	288,500	52,563	1,938,637	14.9	CY 2012
102年 *	280,518	251,308	29,210	1,907,567	13.2	CY 2013 *

資料來源：財政部國庫署。
Source：National Treasury Administration, Ministry of Finance.
說　明：1. 債務舉借100年（含）以前為決算審定數；101年為決算數。
2. 歲出為預算數，僅含列入債限部分，90年以前含債務還本。
Explanation：1.The figures for 2011 and the previous years are final audit accounts; figures for 2012 are final accounts.
2.Total expenditures are budget accounts, 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：新臺幣百萬元；%

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
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	208,032	11.0	94,000	5.0
102年 *	205,664	10.7	77,000	4.0

資料來源：財政部國庫署、行政院主計總處。
說　明：1.100年（含）以前為決算審定數；101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		
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	1,644,212	CY 2004
117,458	7.0	1,669,932	CY 2005
124,835	7.6	1,637,153	CY 2006
123,624	7.5	1,645,112	CY 2007
117,022	6.7	1,748,143	CY 2008
116,244	5.8	1,993,042	CY 2009
109,354	5.7	1,903,914	CY 2010
111,264	5.8	1,920,957	CY 2011
114,032	6.0	1,897,665	CY 2012
128,664	6.7	1,916,108	CY 2013 *

Source：National Treasury Administration, Ministry of Finance and DGBAS.
Explanation： 1.The figures for 2011 and the previous years are final audit accounts; figures for 2012 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：新臺幣千元

會計年度	實銷數 Issues	實負利息 Interest
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
101年	595,000,000	138,887,500

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		
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
340,000,000	108,312,756	4,539,800,300	CY 2012

Source：Central Bank of the Republic of China (Taiwan) and Nation Treasury Administration, Minstry 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101年12月底止）

單位：新臺幣千元

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	498,752	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	597,549	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
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

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, 2012)

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 Sbort-term Bonds
48	23	—	—	1960 Sbort-term Bonds
23	12	—	—	1961 Sbort-term Bonds
27	19	—	—	1962 Sbort-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
1,248	674	—	—	FY 1967 Patriotic Bonds
387	131	—	—	FY 1968 Bonds
2,451	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 lst stage
1,674	561	—	—	Central Gov't Construction Bonds Category A, lst~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-4th issues FY 1983 Central Gov't
375	105	—	—	Construction Bonds Category A, 1st-2nd issues FY 1984 Central Gov't
1,075	268	—	—	Construction Bonds Category A, 1st-9th issues FY 1985 Central Gov't

Source：National Treasury Administration, Ministry of Finance.

表2-14. 中央政府公債實況彙總(續1)

（截至101年12月底止）

單位：新臺幣千元

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	59,493,125	11,972,931
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	53,289,513
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	54,982,400	78,343,851
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	304,977,800	277,767,734
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	33,734,250
交通建設基金建設公債乙種債票	196,500,000	126,762,500	—	60,867,500
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	274,572,500
債務基金	4,114,750,300	982,472,492	927,950,000	384,217,027
921震災	70,000,000	49,250,000	—	29,012,500
SARS防疫	10,000,000	750,000	10,000,000	750,000
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	109,918,750

Table 2-14. Summary of Central Government Government Bonds (Cont.1)

(At the end of Dec. 31, 2012)

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	
2,050	442	—	—	Construction Bonds Category A, 1st-4th issues FY 1986 Central Gov't
11,087	1,323	—	—	Construction Bonds Category A, 1st-2nd issues FY 1987 Central Gov't
6,875	1,641	—	—	Construction Bonds Category A, 1st-3rd issues FY 1988 Central Gov't
7,381	3,145	20,000,000	5,387,500	Construction Bonds north Second Freeway B, 1st-4th 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
17,600	6,149	20,000,000	1,375,000	Communicatioon Construction Bonds Gategory A, 1st-10th 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
22,200	13,516	50,000,000	18,293,750	Communication Construction bonds Gategory B, 1st-3rd issues Central Gov't
—	—	—	—	Construction Bonds Category A, lst-4th issues FY 1998 Central Gov't
—	—	26,900,000	9,885,750	Construction Bonds Category A, lst-3rd issues FY 1999 Central Gov't
—	—	196,500,000	65,895,000	Construction Bonds Category B, Communication Construction Fund
—	—	208,000,000	55,127,500	Construction Bonds Category A, lst-14th issues FY 2000 Central Gov't
—	—	3,186,800,300	598,255,465	Debt Funds
—	—	70,000,000	20,237,500	921 Quake Disaster Rebuilding
—	—	—	—	SARS Immunizing
—	—	145,000,000	56,268,750	Construction Bonds Category A, lst-8th issues FY 2001 Central Gov't

表2-14. 中央政府公債實況彙總(續2完)

（截至101年12月底止）

單位：新臺幣千元

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91年度甲種第1-11期債票	175,000,000	60,000,000	135,000,000	43,000,000
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	15,459,375
中央政府建設公債92年度甲種(追加預算)	5,000,000	1,750,000	—	175,000
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	25,450,000
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	12,937,500
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	—	3,375,000
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	—	1,706,250
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	40,000,000	2,137,500
中央政府建設公債100年度甲種第1-9期債票	75,000,000	15,475,000	—	1,043,750
中央政府建設公債101年度甲種第1-9期債票	93,500,000	14,787,500	—	—
擴大公共建設投資計畫	56,000,000	21,625,000	—	6,631,250
非營業特種基金	28,250,700	3,707,904	28,250,700	3,707,904
中央政府振興經濟消費券發放特別預算	10,000,000	437,500	—	262,500
石門水庫及其集水區整治計畫第1期特別預算	700,000	87,500	—	8,750
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	3,407,500
易淹水地區水患治理計劃第2期特別預算	7,500,000	4,312,500	—	318,750
莫拉克颱風災後重建特別預算(98年度)	20,000,000	10,275,000	—	787,500
振興經濟擴大公共建設特別預算(99年度)	119,600,000	47,680,000	—	4,308,500
振興經濟擴大公共建設特別預算(100年度)	29,000,000	5,000,000	—	268,750
易淹水地區水患治理計畫第3期特別預算(100年度)	8,500,000	4,462,500	—	—
總計	8,146,684,350	3,039,419,902	3,370,263,048	1,985,373,877

Table 2-14. Summary of Central Government Government Bonds (Cont.2 End)

(At the end of Dec. 31, 2012)

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	
—	—	40,000,000	17,000,000	Construction Bonds Category A, lst-11th issues FY 2002 Central Gov't
—	—	47,500,000	9,984,375	Construction Bonds Category A, lst-10th issues FY 2003 Central Gov't
—	—	5,000,000	1,575,000	Construction Bonds Category A, FY 2010 Central Gov't(increased budget)
—	—	90,000,000	23,175,000	Construction Bonds Category A, lst-9th issues FY 2004 Central Gov't
—	—	40,000,000	9,937,500	Construction Bonds Category A, lst-8th issues FY 2005 Central Gov't
—	—	30,000,000	7,875,000	Construction Bonds Category A, lst-7th issues FY 2006 Central Gov't
—	—	45,000,000	5,012,500	Construction Bonds Category A, lst-6th issues FY 2009 Central Gov't
—	—	70,000,000	15,562,500	Construction Bonds Category A, lst-9th issues FY 2010 Central Gov't
—	—	75,000,000	14,431,250	Construction Bonds Category A, lst-9th issues FY 2011 Central Gov't
—	—	93,500,000	14,787,500	Construction Bonds Category A, lst-9th issues FY 2012 Central Gov't
—	—	56,000,000	14,993,750	Expansion Plan of Infrastructure investment
—	—	—	—	Nonprofit Sepcial Funds
—	—	10,000,000	175,000	Special Budget for the Distribution of Economy-boosting Shopping Vouchers Issued by the Central Government
—	—	700,000	78,750	Shihmen Reservoir and its Catchment Area Remediation Plan 1st of special budget
—	—	65,800,000	22,630,000	Economic stimulus and expansion of special budget (FY 2009)
—	—	7,500,000	3,993,750	Flood Management Plan second of special budget
—	—	20,000,000	9,487,500	Morakot reconstruction of special budget (FY 2009)
—	—	119,600,000	43,371,500	Economic stimulus and expansion of special budget (FY 2010)
—	—	29,000,000	4,731,250	Economic stimulus and expansion of special budget (FY 2011)
—	—	8,500,000	4,462,500	Flood Management Plan 3rd of special budget (FY 2011)
121,002	55,185	4,776,300,300	1,053,990,840	Grand Total

三、賦稅

PartⅢ. 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：新臺幣千元

稅目別	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
總計	**1,567,396,363**	**1,600,803,894**	**1,733,894,782**	**1,760,438,282**
一、稅課收入	**1,531,297,226**	**1,556,651,792**	**1,685,875,406**	**1,710,617,299**
(一)國稅	**1,269,562,886**	**1,295,680,319**	**1,420,741,449**	**1,461,840,358**
關稅	82,373,668	79,566,925	81,859,070	80,425,705
所得稅	625,807,052	646,217,799	730,159,866	834,988,400
營利事業所得稅	329,357,079	311,887,576	382,633,510	445,244,861
綜合所得稅	296,449,973	334,330,223	347,526,356	389,743,539
遺產及贈與稅	30,450,904	28,693,738	28,481,129	28,977,696
遺產稅	24,109,673	23,516,468	21,779,848	23,871,158
贈與稅	6,341,231	5,177,270	6,701,281	5,106,538
營業稅	237,531,217	236,931,350	246,136,725	243,960,817
貨物稅	168,410,908	159,201,482	149,036,726	126,659,613
菸酒稅	50,443,151	51,041,996	50,415,193	49,506,301
證券交易稅	68,203,675	89,954,385	128,894,627	90,630,291
期貨交易稅	6,341,673	4,072,486	5,757,834	6,691,514
礦區稅	638	158	279	21
(二)直轄市及縣(市)稅	**261,724,809**	**260,963,574**	**265,128,923**	**248,771,541**
土地稅	135,370,017	131,207,704	133,691,191	116,082,367
地價稅	53,705,856	54,660,359	59,008,809	59,126,928
土地增值稅	81,664,161	76,547,345	74,682,382	56,955,439
房屋稅	50,876,888	52,493,513	53,882,845	55,343,250
使用牌照稅	51,863,060	52,548,499	53,271,422	53,254,944
契稅	13,178,008	14,013,856	13,636,896	12,696,095
印花稅	8,458,054	8,713,667	8,837,312	9,649,862
娛樂稅	1,978,782	1,986,335	1,809,257	1,745,023
(三)教育捐	**9,531**	**7,899**	**5,034**	**5,400**
二、金融保險業營業稅	**25,712,124**	**26,643,871**	**28,130,888**	**29,706,001**
三、健康福利捐	**10,387,013**	**17,508,231**	**19,888,488**	**20,114,982**
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101年計7,948,889千元。

Table 3-1. Total Net Tax Revenues－by Item of Tax

(Education Surtax are excluded)

(1) Amount

Unit：NT$ 1,000

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	Item of Tax
1,530,282,190	**1,622,244,070**	**1,764,610,616**	**1,796,697,193**	**Grand Total**
1,483,518,036	**1,565,847,055**	**1,703,988,545**	**1,733,349,863**	**Taxes**
1,238,558,228	**1,292,838,818**	**1,423,444,129**	**1,447,899,812**	**National Taxes**
68,827,432	89,484,228	96,322,743	94,918,150	Customs Duties
640,966,779	590,387,476	710,191,056	760,809,633	Income Tax
334,162,587	285,701,268	367,186,074	367,744,332	Profit-seeking Enterprise Income Tax
306,804,192	304,686,208	343,004,982	393,065,301	Individual Income Tax
22,327,164	40,329,876	23,658,842	28,280,408	Estate and Gift Tax
17,224,637	31,264,086	15,847,227	19,276,361	Estate Tax
5,102,527	9,065,790	7,811,615	9,004,047	Gift Tax
223,503,049	268,213,690	283,884,285	281,817,236	Business Tax
127,878,770	150,777,174	164,876,634	160,897,298	Commodity Tax
45,349,092	44,516,115	44,660,361	44,938,842	Tobacco and Alcohol Tax
105,956,213	104,574,112	93,990,479	71,940,358	Securities Transactions Tax
3,749,691	4,556,136	5,859,643	4,297,887	Futures Transactions Tax
38	11	86	－	Mining Concession Tax
244,959,658	**273,017,088**	**280,543,298**	**285,447,913**	**Municipality & County (City) Taxes**
112,366,946	136,356,984	141,981,922	143,848,851	Land Tax
59,053,891	63,044,266	63,374,107	62,712,169	Land Value Tax
53,313,055	73,312,718	78,607,815	81,136,682	Land Value Increment Tax
56,346,975	58,202,695	59,466,872	61,796,279	House Tax
53,049,587	54,051,738	55,380,372	56,533,991	Vehicle License Tax
13,065,855	13,815,457	12,640,465	11,693,005	Deed Tax
8,463,872	8,944,538	9,397,243	10,009,459	Stamp Tax
1,666,423	1,645,676	1,676,424	1,566,328	Amusement Tax
150	**-8,851**	**1,118**	**2,138**	**Education Surtax**
21,853,430	**21,602,057**	**23,806,475**	**24,719,963**	**Financial Enterprises Business Tax**
24,910,724	**34,794,958**	**34,609,126**	**34,352,076**	**Health and Welfare Surcharge on Tobacco**
—	**—**	**2,206,470**	**4,275,291**	**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$ 7,948,889 thousand in 2012.

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

單位：%

稅目別	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
總計	**13.0**	**2.1**	**8.3**	**1.5**
一、稅課收入	**13.1**	**1.7**	**8.3**	**1.5**
(一)國稅	**15.7**	**2.1**	**9.7**	**2.9**
關稅	4.4	-3.4	2.9	-1.8
所得稅	37.3	3.3	13.0	14.4
營利事業所得稅	36.6	-5.3	22.7	16.4
綜合所得稅	38.0	12.8	3.9	12.1
遺產及贈與稅	4.8	-5.8	-0.7	1.7
遺產稅	4.1	-2.5	-7.4	9.6
贈與稅	7.7	-18.4	29.4	-23.8
營業稅	1.7	-0.3	3.9	-0.9
貨物稅	5.5	-5.5	-6.4	-15.0
菸酒稅	4.4	1.2	-1.2	-1.8
證券交易稅	-18.9	31.9	43.3	-29.7
期貨交易稅	-23.3	-35.8	41.4	16.2
礦區稅	-83.2	-75.2	76.6	-92.5
(二)直轄市及縣(市)稅	**2.4**	**-0.3**	**1.6**	**-6.2**
土地稅	1.1	-3.1	1.9	-13.2
地價稅	2.1	1.8	8.0	0.2
土地增值稅	0.5	-6.3	-2.4	-23.7
房屋稅	3.2	3.2	2.6	2.7
使用牌照稅	3.9	1.3	1.4	-0.0
契稅	1.9	6.3	-2.7	-6.9
印花稅	8.8	3.0	1.4	9.2
娛樂稅	6.3	0.4	-8.9	-3.6
(三)教育捐	**10.5**	**-17.1**	**-36.3**	**7.3**
二、金融保險業營業稅	**6.1**	**3.6**	**5.6**	**5.6**
三、健康福利捐	**7.5**	**68.6**	**13.6**	**1.1**
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

Unit：%

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	Item of Tax
-13.1	**6.0**	**8.8**	**1.8**	**Grand Total**
-13.3	**5.5**	**8.8**	**1.7**	**Taxes**
-15.3	**4.4**	**10.1**	**1.7**	**National Taxes**
-14.4	30.0	7.6	-1.5	Customs Duties
-23.2	-7.9	20.3	7.1	Income Tax
-24.9	-14.5	28.5	0.2	Profit-seeking Enterprise Income Tax
-21.3	-0.7	12.6	14.6	Individual Income Tax
-23.0	80.6	-41.3	19.5	Estate and Gift Tax
-27.8	81.5	-49.3	21.6	Estate Tax
-0.1	77.7	-13.8	15.3	Gift Tax
-8.4	20.0	5.8	-0.7	Business Tax
1.0	17.9	9.4	-2.4	Commodity Tax
-8.4	-1.8	0.3	0.6	Tobacco and Alcohol Tax
16.9	-1.3	-10.1	-23.5	Securities Transactions Tax
-44.0	21.5	28.6	-26.7	Futures Transactions Tax
81.0	-71.1	—	—	Mining Concession Tax
-1.5	**11.5**	**2.8**	**1.7**	**Municipality & County (City) Taxes**
-3.2	21.3	4.1	1.3	Land Tax
-0.1	6.8	0.5	-1.0	Land Value Tax
-6.4	37.5	7.2	3.2	Land Value Increment Tax
1.8	3.3	2.2	3.9	House Tax
-0.4	1.9	2.5	2.1	Vehicle License Tax
2.9	5.7	-8.5	-7.5	Deed Tax
-12.3	5.7	5.1	6.5	Stamp Tax
-4.5	-1.2	1.9	-6.6	Amusement Tax
-97.2	—	—	**91.2**	**Education Surtax**
-26.4	**-1.2**	**10.2**	**3.8**	**Financial Enterprises Business Tax**
23.8	**39.7**	**-0.5**	**-0.7**	**Health and Welfare Surcharge on Tobacco**
—	—	—	**93.8**	**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

單位：%

稅目別	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
總計	**100.0**	**100.0**	**100.0**	**100.0**
一、稅課收入	**97.7**	**97.2**	**97.2**	**97.2**
(一)國稅	**81.0**	**80.9**	**81.9**	**83.0**
關稅	5.3	5.0	4.7	4.6
所得稅	39.9	40.4	42.1	47.4
營利事業所得稅	21.0	19.5	22.1	25.3
綜合所得稅	18.9	20.9	20.0	22.1
遺產及贈與稅	1.9	1.8	1.6	1.6
遺產稅	1.5	1.5	1.3	1.4
贈與稅	0.4	0.3	0.4	0.3
營業稅	15.2	14.8	14.2	13.9
貨物稅	10.7	9.9	8.6	7.2
菸酒稅	3.2	3.2	2.9	2.8
證券交易稅	4.4	5.6	7.4	5.1
期貨交易稅	0.4	0.3	0.3	0.4
礦區稅	0.0	0.0	0.0	0.0
(二)直轄市及縣(市)稅	**16.7**	**16.3**	**15.3**	**14.1**
土地稅	8.6	8.2	7.7	6.6
地價稅	3.4	3.4	3.4	3.4
土地增值稅	5.2	4.8	4.3	3.2
房屋稅	3.2	3.3	3.1	3.1
使用牌照稅	3.3	3.3	3.1	3.0
契稅	0.8	0.9	0.8	0.7
印花稅	0.5	0.5	0.5	0.5
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	**1.6**	**1.7**	**1.6**	**1.7**
三、健康福利捐	**0.7**	**1.1**	**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

Unit：%

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	Item of Tax
100.0	**100.0**	**100.0**	**100.0**	**Grand Total**
96.9	**96.5**	**96.6**	**96.5**	**Taxes**
80.9	**79.7**	**80.7**	**80.6**	**National Taxes**
4.5	5.5	5.5	5.3	Customs Duties
41.9	36.4	40.2	42.3	Income Tax
21.8	17.6	20.8	20.5	Profit-seeking Enterprise Income Tax
20.0	18.8	19.4	21.9	Individual Income Tax
1.5	2.5	1.3	1.6	Estate and Gift Tax
1.1	1.9	0.9	1.1	Estate Tax
0.3	0.6	0.4	0.5	Gift Tax
14.6	16.5	16.1	15.7	Business Tax
8.4	9.3	9.3	9.0	Commodity Tax
3.0	2.7	2.5	2.5	Tobacco and Alcohol Tax
6.9	6.4	5.3	4.0	Securities Transactions Tax
0.2	0.3	0.3	0.2	Futures Transactions Tax
0.0	0.0	0.0	—	Mining Concession Tax
16.0	**16.8**	**15.9**	**15.9**	**Municipality & County (City) Taxes**
7.3	8.4	8.0	8.0	Land Tax
3.9	3.9	3.6	3.5	Land Value Tax
3.5	4.5	4.5	4.5	Land Value Increment Tax
3.7	3.6	3.4	3.4	House Tax
3.5	3.3	3.1	3.1	Vehicle License Tax
0.9	0.9	0.7	0.7	Deed Tax
0.6	0.6	0.5	0.6	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
0.0	**-0.0**	**0.0**	**0.0**	**Education Surtax**
1.4	**1.3**	**1.3**	**1.4**	**Financial Enterprises Business Tax**
1.6	**2.1**	**2.0**	**1.9**	**Health and Welfare Surcharge on Tobacco**
—	—	**0.1**	**0.2**	**Specifically Selected Goods and Services Tax**

表3-2. 全國賦稅實徵淨額－按機關別分

單位：新臺幣千元

機關別	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	**1,567,396,363**	**100.0**	**1,600,803,894**	**100.0**	**1,733,894,782**	**100.0**	**1,760,438,282**	**100.0**
一、財政部所屬機關	**1,305,661,385**	**83.3**	**1,339,832,263**	**83.7**	**1,468,760,546**	**84.7**	**1,511,661,320**	**85.9**
臺北國稅局	405,981,749	25.9	411,001,055	25.7	590,624,099	34.1	619,623,005	35.2
北區國稅局	414,314,021	26.4	434,115,442	27.1	392,348,479	22.6	393,313,491	22.3
中區國稅局	160,416,333	10.2	170,668,319	10.7	180,311,001	10.4	187,242,331	10.6
南區國稅局	51,965,506	3.3	52,258,773	3.3	75,161,464	4.3	73,427,755	4.2
高雄國稅局	190,610,108	12.2	192,221,749	12.0	148,456,433	8.6	157,629,033	9.0
關務署	82,373,668	5.3	79,566,925	5.0	81,859,070	4.7	80,425,705	4.6
臺灣菸酒股份有限公司	—	—	—	—	—	—	—	—
二、經濟部礦務局	**638**	**0.0**	**158**	**0.0**	**279**	**0.0**	**21**	**0.0**
三、直轄市及縣(市)稽徵機關	**261,734,340**	**16.7**	**260,971,473**	**16.3**	**265,133,957**	**15.3**	**248,776,941**	**14.1**
新北市	40,376,142	2.6	40,759,058	2.5	42,919,226	2.5	39,840,433	2.3
臺北市	60,332,240	3.8	59,333,787	3.7	61,695,799	3.6	56,570,534	3.2
臺中市	26,989,705	1.7	29,649,947	1.9	30,561,198	1.8	29,514,259	1.7
臺南市	20,489,562	1.3	19,577,092	1.2	17,953,551	1.0	16,575,019	0.9
高雄市	31,988,681	2.0	31,721,395	2.0	30,862,986	1.8	28,718,693	1.6
宜蘭縣	3,757,540	0.2	4,121,463	0.3	3,929,761	0.2	3,515,526	0.2
桃園縣	25,277,208	1.6	24,861,064	1.6	24,815,294	1.4	24,295,008	1.4
新竹縣	5,231,222	0.3	4,601,068	0.3	5,251,618	0.3	4,982,439	0.3
苗栗縣	4,588,729	0.3	4,721,705	0.3	5,009,833	0.3	5,117,287	0.3
彰化縣	10,595,198	0.7	9,848,060	0.6	9,838,046	0.6	9,503,505	0.5
南投縣	3,820,756	0.2	3,583,572	0.2	3,459,721	0.2	3,294,255	0.2
雲林縣	4,800,617	0.3	4,774,749	0.3	5,495,278	0.3	5,013,061	0.3
嘉義縣	2,974,786	0.2	2,919,610	0.2	3,041,468	0.2	2,904,677	0.2
屏東縣	5,235,469	0.3	5,102,326	0.3	4,849,542	0.3	4,831,567	0.3
臺東縣	1,275,128	0.1	1,199,113	0.1	1,161,509	0.1	1,174,254	0.1
花蓮縣	2,332,471	0.1	2,474,415	0.2	2,209,284	0.1	2,161,492	0.1
澎湖縣	282,495	0.0	315,956	0.0	305,833	0.0	305,512	0.0
基隆市	3,105,550	0.2	3,011,344	0.2	3,130,676	0.2	2,648,518	0.2
新竹市	4,995,641	0.3	5,354,619	0.3	5,855,150	0.3	5,003,732	0.3
嘉義市	3,129,794	0.2	2,874,758	0.2	2,592,110	0.1	2,625,427	0.1
金門縣	137,666	0.0	150,076	0.0	178,855	0.0	164,509	0.0
連江縣	17,740	0.0	16,296	0.0	17,219	0.0	17,234	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，其中南區國稅局所轄高雄縣分局改歸至高雄國稅局，以前年度資料並追溯修正。

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

Unit：NT$ 1,000

98年 CY 2009		99年 CY 2010		100年 CY 2011		101年 CY 2012		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%	
1,530,282,190	**100.0**	**1,622,244,070**	**100.0**	**1,764,610,616**	**100.0**	**1,796,697,193**	**100.0**	**Grand Total**
1,285,322,344	**84.0**	**1,349,235,822**	**83.2**	**1,484,066,113**	**84.1**	**1,511,247,142**	**84.1**	**Ministry of Finance**
537,449,727	35.1	552,435,875	34.1	596,229,731	33.8	602,657,692	33.5	National Taxation Bureau of Taipei
344,294,572	22.5	359,499,141	22.2	404,757,254	22.9	421,624,099	23.5	National Taxation Bureau of the Northern Area
155,116,183	10.1	174,080,178	10.7	192,870,770	10.9	198,026,356	11.0	National Taxation Bureau of the Central Area
63,544,736	4.2	61,348,288	3.8	65,590,386	3.7	72,535,578	4.0	National Taxation Bureau of the Southern Area
116,089,694	7.6	112,388,112	6.9	128,295,229	7.3	121,485,267	6.8	National Taxation Bureau of Kaohsiung
68,827,432	4.5	89,484,228	5.5	96,322,743	5.5	94,918,150	5.3	Customs Administration
—	—	—	—	—	—	—	—	Taiwan Tabacco & Liquor Corporation
38	**0.0**	**11**	**0.0**	**86**	**0.0**	**—**	**—**	**Bureau of Mines, Ministry of Economic Affairs**
244,959,808	**16.0**	**273,008,237**	**16.8**	**280,544,416**	**15.9**	**285,450,051**	**15.9**	**Revenue Service Office**
38,537,613	2.5	43,585,827	2.7	46,344,257	2.6	47,681,030	2.7	New Taipei City
57,345,484	3.7	60,844,915	3.8	61,999,268	3.5	62,189,138	3.5	Taipei City
27,937,261	1.8	33,088,420	2.0	31,557,401	1.8	33,890,031	1.9	Taichung City
16,548,048	1.1	17,765,610	1.1	18,019,354	1.0	18,603,521	1.0	Tainan City
28,673,824	1.9	30,314,678	1.9	30,811,183	1.7	30,944,485	1.7	Kaohsiung City
3,827,407	0.3	4,403,401	0.3	4,500,288	0.3	4,767,825	0.3	Yilan County
23,503,353	1.5	29,370,430	1.8	29,513,710	1.7	30,403,084	1.7	Taoyuan County
4,907,038	0.3	5,936,701	0.4	7,923,720	0.4	7,339,581	0.4	Hsinchu County
4,255,765	0.3	5,129,393	0.3	5,533,056	0.3	5,181,475	0.3	Miaoli County
9,330,081	0.6	9,950,105	0.6	10,653,673	0.6	10,239,854	0.6	Changhua County
3,204,089	0.2	3,478,858	0.2	3,598,475	0.2	3,688,417	0.2	Nantou County
4,810,644	0.3	5,660,927	0.3	5,404,470	0.3	5,681,436	0.3	Yunlin County
2,942,501	0.2	3,019,321	0.2	3,258,279	0.2	3,216,088	0.2	Chiayi County
4,567,693	0.3	4,720,938	0.3	4,902,050	0.3	5,065,121	0.3	Pingtung County
1,078,533	0.1	1,171,086	0.1	1,307,917	0.1	1,275,980	0.1	Taitung County
2,138,160	0.1	2,268,283	0.1	2,494,461	0.1	2,400,723	0.1	Hualin County
290,813	0.0	296,907	0.0	341,250	0.0	353,133	0.0	Penghu County
2,747,701	0.2	2,876,353	0.2	3,230,051	0.2	3,020,330	0.2	Keelung City
5,479,853	0.4	6,143,737	0.4	6,191,558	0.4	6,472,072	0.4	Hsinchu City
2,624,573	0.2	2,739,757	0.2	2,666,039	0.2	2,694,905	0.1	Chiayi City
192,353	0.0	225,256	0.0	274,001	0.0	318,648	0.0	Kinmen County
17,021	0.0	17,334	0.0	19,955	0.0	23,174	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 withthe related changes, the regional office of Kaohsiung county which used to be handled by the jurisdiction of National Taxation Bureau of the Southern Area are now handled by National Taxation Bureau of Kaohsiung. 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)

101年

單位：新臺幣千元

機關別	總計 Grand Total	稅課收入 合計 Total	關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	遺產及贈與稅 Estate and Gift Tax
總計	**1,796,697,193**	**1,733,349,863**	**94,918,150**	**367,744,332**	**393,065,301**	**28,280,408**
一、財政部所屬機關	**1,511,247,142**	**1,447,899,812**	**94,918,150**	**367,744,332**	**393,065,301**	**28,280,408**
臺北國稅局	**602,657,692**	584,925,800	—	154,757,566	202,737,232	14,993,470
北區國稅局	**421,624,099**	399,539,166	—	115,777,338	118,598,044	6,141,913
中區國稅局	**198,026,356**	186,811,704	—	53,733,071	32,523,339	3,706,208
南區國稅局	**72,535,578**	65,296,016	—	17,970,228	16,193,105	1,435,920
高雄國稅局	**121,485,267**	116,408,976	—	25,506,129	23,013,581	2,002,897
關務署	**94,918,150**	94,918,150	94,918,150	—	—	—
臺灣菸酒股份有限公司	—	—	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、直轄市及縣(市)稽徵機關	**285,450,051**	**285,450,051**	—	—	—	—
新北市	**47,681,030**	47,681,030	—	—	—	—
臺北市	**62,189,138**	62,189,138	—	—	—	—
臺中市	**33,890,031**	33,890,031	—	—	—	—
臺南市	**18,603,521**	18,603,521	—	—	—	—
高雄市	**30,944,485**	30,944,485	—	—	—	—
宜蘭縣	**4,767,825**	4,767,825	—	—	—	—
桃園縣	**30,403,084**	30,403,084	—	—	—	—
新竹縣	**7,339,581**	7,339,581	—	—	—	—
苗栗縣	**5,181,475**	5,181,475	—	—	—	—
彰化縣	**10,239,854**	10,239,854	—	—	—	—
南投縣	**3,688,417**	3,688,417	—	—	—	—
雲林縣	**5,681,436**	5,681,436	—	—	—	—
嘉義縣	**3,216,088**	3,216,088	—	—	—	—
屏東縣	**5,065,121**	5,065,121	—	—	—	—
臺東縣	**1,275,980**	1,275,980	—	—	—	—
花蓮縣	**2,400,723**	2,400,723	—	—	—	—
澎湖縣	**353,133**	353,133	—	—	—	—
基隆市	**3,020,330**	3,020,330	—	—	—	—
新竹市	**6,472,072**	6,472,072	—	—	—	—
嘉義市	**2,694,905**	2,694,905	—	—	—	—
金門縣	**318,648**	318,648	—	—	—	—
連江縣	**23,174**	23,174	—	—	—	—

說　明：遺產及贈與稅實物抵繳金額101年計7,948,889千元。

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

CY 2012

Unit：NT$ 1,000

Revenues from Tax					Agency
營業稅 Business 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	
281,817,236	**160,897,298**	**44,938,842**	**71,940,358**	**4,297,887**	**Grand Total**
281,817,236	**160,897,298**	**44,938,842**	**71,940,358**	**4,297,887**	**Ministry of Finance**
167,364,105	14,789	141,142	41,080,088	3,837,408	National Taxation Bureau of Taipei
43,035,907	82,108,958	20,389,719	13,345,222	142,065	National Taxation Bureau of the Northern Area
39,781,311	36,382,369	12,517,442	8,024,422	143,542	National Taxation Bureau of the Central Area
13,206,492	3,090,137	8,703,727	4,663,521	32,886	National Taxation Bureau of the Southern Area
18,429,421	39,301,045	3,186,812	4,827,105	141,986	National Taxation Bureau of Kaohsiung
—	—	—	—	—	Customs Administration
—	—	—	—	—	Taiwan Tabacco & Liquor Corporation
—	—	—	—	—	**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$ 7,948,889 thousand in 2012.

表3-2. 全國賦稅實徵淨額－按機關別分(續2完)

101年

單位：新臺幣千元

機關別	稅課收入					
	礦區稅 Mining Concession Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 Vehicle License Tax	契稅 Deed Tax
總計	—	**62,712,169**	**81,136,682**	**61,796,279**	**56,533,991**	**11,693,005**
一、財政部所屬機關	—	—	—	—	—	—
臺北國稅局	—	—	—	—	—	—
北區國稅局	—	—	—	—	—	—
中區國稅局	—	—	—	—	—	—
南區國稅局	—	—	—	—	—	—
高雄國稅局	—	—	—	—	—	—
關務署	—	—	—	—	—	—
臺灣菸酒股份有限公司	—	—	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、直轄市及縣(市)稽徵機關	—	**62,712,169**	**81,136,682**	**61,796,279**	**56,533,991**	**11,693,005**
新北市	—	9,464,037	16,948,315	9,767,979	8,013,699	2,194,737
臺北市	—	20,670,524	16,397,214	11,859,935	6,827,726	1,730,766
臺中市	—	4,564,258	11,338,812	7,586,651	7,753,347	1,707,821
臺南市	—	3,550,377	4,580,267	4,772,081	4,496,728	691,929
高雄市	—	8,029,070	5,630,802	8,040,867	6,501,753	1,631,019
宜蘭縣	—	577,715	1,974,874	878,226	1,010,123	195,818
桃園縣	—	5,355,769	10,617,967	6,372,592	5,545,855	1,543,780
新竹縣	—	1,044,011	2,788,802	1,247,268	1,519,224	425,690
苗栗縣	—	869,141	1,422,634	1,103,376	1,501,853	144,266
彰化縣	—	1,747,445	2,092,771	2,474,551	3,408,237	241,282
南投縣	—	549,344	790,016	764,069	1,375,866	87,976
雲林縣	—	1,412,720	846,452	1,450,578	1,692,214	121,746
嘉義縣	—	513,015	561,853	787,403	1,210,972	79,533
屏東縣	—	903,830	938,596	1,111,591	1,797,171	162,767
臺東縣	—	184,610	298,130	242,642	464,048	38,663
花蓮縣	—	378,800	576,934	494,391	764,722	96,014
澎湖縣	—	80,927	111,217	92,472	43,012	14,094
基隆市	—	748,499	594,222	730,822	703,477	168,669
新竹市	—	1,344,927	1,896,175	1,382,035	1,179,584	306,027
嘉義市	—	693,543	558,620	578,483	661,884	104,111
金門縣	—	24,712	166,319	52,516	57,512	5,882
連江縣	—	4,895	5,690	5,751	4,984	415

說　明：特種貨物及勞務稅自100年6月起開徵。

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

CY 2012

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 Stamp Tax	娛樂稅 Amusement Tax	教育捐 Education Surtax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	Specifically Selected Goods and Services Tax	
10,009,459	**1,566,328**	**2,138**	**24,719,963**	**34,352,076**	**4,275,291**	**Grand Total**
—	—	—	**24,719,963**	**34,352,076**	**4,275,291**	**Ministry of Finance**
—	—	—	17,023,718	—	708,174	National Taxation Bureau of Taipei
—	—	—	3,335,588	17,171,147	1,578,198	National Taxation Bureau of the Northern Area
—	—	—	2,064,561	7,720,409	1,429,682	National Taxation Bureau of the Central Area
—	—	—	980,510	6,069,129	189,923	National Taxation Bureau of the Southern Area
—	—	—	1,315,586	3,391,391	369,314	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
—	—	—	—	—	—	Taiwan Tabacco & Liquor Corporation
—	—	—	—	—	—	**Bureau of Mines, Ministry of Economic Affairs**
10,009,459	**1,566,328**	**2,138**	—	—	—	**Revenue Service Office**
1,068,545	223,697	21	—	—	—	New Taipei City
4,478,571	224,138	264	—	—	—	Taipei City
831,416	107,710	16	—	—	—	Taichung City
402,016	109,992	131	—	—	—	Tainan City
891,694	219,317	-37	—	—	—	Kaohsiung City
112,141	18,928	—	—	—	—	Yilan County
734,636	232,464	21	—	—	—	Taoyuan County
223,097	91,489	—	—	—	—	Hsinchu County
105,029	35,176	—	—	—	—	Miaoli County
222,489	51,795	1,284	—	—	—	Changhua County
65,955	55,191	—	—	—	—	Nantou County
128,433	29,293	—	—	—	—	Yunlin County
53,802	9,510	—	—	—	—	Chiayi County
111,015	39,878	273	—	—	—	Pingtung County
36,244	11,643	—	—	—	—	Taitung County
70,783	19,082	-3	—	—	—	Hualin County
9,281	2,130	—	—	—	—	Penghu County
54,225	20,248	168	—	—	—	Keelung City
327,913	35,411	—	—	—	—	Hsinchu City
70,461	27,803	—	—	—	—	Chiayi City
10,442	1,265	—	—	—	—	Kinmen County
1,271	168	—	—	—	—	Lienchiang County

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

表3-3. 全國賦稅實徵淨額－按地區別分

單位：新臺幣千元

地區別 Region		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%
總計	**Grand Total**	**1,567,396,363**	**100.0**	**1,600,803,894**	**100.0**	**1,733,894,782**	**100.0**
新北市	New Taipei City	118,654,527	7.6	125,359,296	7.8	161,433,559	9.3
臺北市	Taipei City	466,313,989	29.8	470,334,842	29.4	652,319,898	37.6
臺中市	Taichung City	128,134,597	8.2	139,758,362	8.7	112,907,081	6.5
臺南市	Tainan City	48,618,937	3.1	47,660,352	3.0	65,589,498	3.8
高雄市	Kaohsiung City	222,598,789	14.2	223,943,144	14.0	179,319,419	10.3
宜蘭縣	Yilan County	10,789,528	0.7	11,736,177	0.7	10,703,956	0.6
桃園縣	Taoyuan County	196,790,459	12.6	197,440,401	12.3	149,604,685	8.6
新竹縣	Hsinchu County	22,378,384	1.4	21,360,821	1.3	34,909,688	2.0
苗栗縣	Miaoli County	22,055,824	1.4	19,817,366	1.2	22,567,716	1.3
彰化縣	Changhua County	25,277,846	1.6	22,699,954	1.4	31,617,855	1.8
南投縣	Nantou County	7,739,234	0.5	7,627,816	0.5	8,447,899	0.5
雲林縣	Yunlin County	28,003,837	1.8	33,342,854	2.1	59,134,526	3.4
嘉義縣	Chiayi County	7,356,358	0.5	6,993,216	0.4	7,945,242	0.5
屏東縣	Pingtung County	18,601,114	1.2	18,669,775	1.2	20,242,665	1.2
臺東縣	Taitung County	2,624,497	0.2	2,552,436	0.2	2,520,464	0.1
花蓮縣	Hualien County	8,858,205	0.6	9,229,592	0.6	8,922,520	0.5
澎湖縣	Penghu County	692,906	0.0	760,528	0.0	741,380	0.0
基隆市	Keelung City	107,151,179	6.8	114,235,146	7.1	46,226,568	2.7
新竹市	Hsinchu City	30,310,249	1.9	34,922,974	2.2	63,219,397	3.6
嘉義市	Chiayi City	7,458,928	0.5	7,611,321	0.5	8,026,228	0.5
金門縣	Kinmen County	4,259,095	0.3	4,818,230	0.3	5,374,085	0.3
連江縣	Lienchiang County	353,575	0.0	362,208	0.0	261,104	0.0
其他	**Others**	**82,374,306**	**5.3**	**79,567,083**	**5.0**	**81,859,349**	**4.7**

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

97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011		101年 CY 2012	
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%
1,760,438,282	**100.0**	**1,530,282,190**	**100.0**	**1,622,244,070**	**100.0**	**1,764,610,616**	**100.0**	**1,796,697,193**	**100.0**
163,620,877	9.3	149,560,500	9.8	154,303,664	9.5	168,759,548	9.6	186,386,348	10.4
676,193,539	38.4	594,795,211	38.9	613,280,790	37.8	658,228,999	37.3	664,846,830	37.0
109,618,085	6.2	101,937,886	6.7	108,866,397	6.7	113,801,335	6.4	127,431,611	7.1
64,540,689	3.7	55,656,572	3.6	52,894,601	3.3	56,722,585	3.2	61,449,096	3.4
186,347,726	10.6	144,763,518	9.5	142,702,790	8.8	159,106,413	9.0	152,429,752	8.5
9,774,966	0.6	9,660,095	0.6	9,931,572	0.6	10,312,850	0.6	10,990,164	0.6
138,315,507	7.9	136,139,329	8.9	142,103,913	8.8	168,299,299	9.5	173,833,183	9.7
36,977,868	2.1	26,742,619	1.7	29,203,767	1.8	36,984,733	2.1	39,399,430	2.2
21,939,934	1.2	22,233,653	1.5	27,528,934	1.7	29,656,949	1.7	30,231,385	1.7
31,276,253	1.8	25,785,465	1.7	25,270,886	1.6	34,184,086	1.9	31,839,237	1.8
8,136,849	0.5	7,902,093	0.5	8,245,949	0.5	7,814,075	0.4	8,339,909	0.5
68,713,577	3.9	46,794,926	3.1	61,475,715	3.8	64,161,400	3.6	58,865,427	3.3
7,279,202	0.4	6,906,440	0.5	6,645,590	0.4	6,823,526	0.4	7,521,335	0.4
19,406,997	1.1	18,608,359	1.2	21,261,929	1.3	22,498,966	1.3	24,047,228	1.3
2,393,368	0.1	2,197,033	0.1	2,403,019	0.1	2,566,813	0.1	2,823,849	0.2
8,514,621	0.5	7,926,183	0.5	8,877,302	0.5	9,164,671	0.5	10,080,609	0.6
876,971	0.0	654,979	0.0	627,925	0.0	603,688	0.0	803,698	0.0
44,729,021	2.5	41,761,318	2.7	50,382,824	3.1	50,327,543	2.9	48,912,825	2.7
68,586,880	3.9	49,316,364	3.2	55,329,368	3.4	57,142,730	3.2	49,591,719	2.8
7,346,984	0.4	7,573,514	0.5	7,228,843	0.4	6,869,697	0.4	7,099,120	0.4
5,156,307	0.3	4,350,054	0.3	4,034,732	0.2	4,087,369	0.2	4,604,143	0.3
266,335	0.0	188,609	0.0	159,321	0.0	170,512	0.0	252,145	0.0
80,425,726	**4.6**	**68,827,470**	**4.5**	**89,484,239**	**5.5**	**96,322,829**	**5.5**	**94,918,150**	**5.3**

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)

101年

單位：新臺幣千元

地區別 Region	總計 Grand Total	稅課收入			
		合計 Total	關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax
總計 Grand Total	**1,796,697,193**	**1,733,349,863**	**94,918,150**	**367,744,332**	**393,065,301**
新北市 New Taipei City	**186,386,348**	178,135,578	—	44,676,323	43,305,501
臺北市 Taipei City	**664,846,830**	647,114,938	—	154,757,566	202,737,232
臺中市 Taichung City	**127,431,611**	120,732,365	—	31,575,412	18,157,821
臺南市 Tainan City	**61,449,096**	60,691,769	—	14,392,196	11,264,059
高雄市 Kaohsiung City	**152,429,752**	147,353,461	—	25,506,129	23,013,581
宜蘭縣 Yilan County	**10,990,164**	10,825,642	—	823,922	1,079,277
桃園縣 Taoyuan County	**173,833,183**	171,944,115	—	38,594,303	31,559,261
新竹縣 Hsinchu County	**39,399,430**	39,187,043	—	12,160,353	9,529,490
苗栗縣 Miaoli County	**30,231,385**	26,309,176	—	3,648,691	3,535,578
彰化縣 Changhua County	**31,839,237**	31,520,125	—	10,530,936	6,981,474
南投縣 Nantou County	**8,339,909**	8,205,227	—	1,618,308	1,327,375
雲林縣 Yunlin County	**58,865,427**	58,726,024	—	6,359,724	2,521,091
嘉義縣 Chiayi County	**7,521,335**	7,469,169	—	1,088,569	1,005,512
屏東縣 Pingtung County	**24,047,228**	17,801,534	—	1,516,870	1,860,568
臺東縣 Taitung County	**2,823,849**	2,790,047	—	226,997	523,393
花蓮縣 Hualien County	**10,080,609**	10,007,757	—	1,308,565	1,220,801
澎湖縣 Penghu County	**803,698**	802,156	—	78,294	292,925
基隆市 Keelung City	**48,912,825**	37,978,708	—	710,771	1,519,882
新竹市 Hsinchu City	**49,591,719**	49,039,727	—	17,331,496	29,969,849
嘉義市 Chiayi City	**7,099,120**	6,950,089	—	667,302	1,246,648
金門縣 Kinmen County	**4,604,143**	4,594,975	—	153,862	309,379
連江縣 Lienchiang County	**252,145**	252,088	—	17,743	104,604
其他 Others	**94,918,150**	**94,918,150**	**94,918,150**	—	—

說　　明：遺產及贈與稅實物抵繳金額101年計7,948,889千元。

附　　註：*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.1)

CY 2012

Unit：NT$ 1,000

Revenues from Tax					
遺產及贈與稅 Estate and Gift Tax	營業稅* Business 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
28,280,408	**281,817,236**	**160,897,298**	**44,938,842**	**71,940,358**	**4,297,887**
3,716,085	26,912,327	1,437,380	3,736,918	6,578,727	91,287
14,993,470	167,364,105	14,789	141,142	41,080,088	3,837,408
2,747,366	12,250,578	11,167,268	5,990,958	4,815,070	137,861
1,053,326	7,818,667	731,116	4,195,380	2,604,854	28,650
2,002,897	18,429,421	39,301,045	3,186,812	4,827,105	141,986
154,076	1,727,651	1,343,062	413,976	515,853	－
1,516,794	13,211,103	52,673,552	993,378	2,981,853	10,787
379,341	3,507,992	5,395,841	45,240	801,466	27,739
181,233	2,450,037	4,631,568	6,144,131	535,180	1,283
615,057	237,304	1,473,715	19,377	1,418,210	4,198
84,402	823,499	51,400	311,391	300,235	200
78,150	24,019,893	19,058,418	51,585	955,727	－
37,938	1,309,924	349,672	341,690	119,776	－
185,934	2,462,013	1,941,729	4,163,678	605,395	226
44,212	577,487	124	2,235	139,107	512
61,445	2,557,352	1,778,247	424,864	255,760	－
5,120	24,511	－	744	46,772	657
120,034	1,438,904	19,478,462	11,302,679	386,601	1,045
185,952	-6,727,383	2,309	431	1,793,794	11,207
109,390	1,013,890	67,496	－	1,147,617	2,841
7,843	390,723	－	3,383,434	31,086	－
343	17,238	105	88,799	82	－
－	－	－	－	－	－

Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 7,948,889 thousand in 2012.

Note：*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3-3. 全國賦稅實徵淨額－按地區別分(續2完)

101年

單位：新臺幣千元

地區別 Region	稅課收入				
	礦區稅 Mining Concession Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 Vehicle License Tax
總計 Grand Total	—	**62,712,169**	**81,136,682**	**61,796,279**	**56,533,991**
新北市 New Taipei City	—	9,464,037	16,948,315	9,767,979	8,013,699
臺北市 Taipei City	—	20,670,524	16,397,214	11,859,935	6,827,726
臺中市 Taichung City	—	4,564,258	11,338,812	7,586,651	7,753,347
臺南市 Tainan City	—	3,550,377	4,580,267	4,772,081	4,496,728
高雄市 Kaohsiung City	—	8,029,070	5,630,802	8,040,867	6,501,753
宜蘭縣 Yilan County	—	577,715	1,974,874	878,226	1,010,123
桃園縣 Taoyuan County	—	5,355,769	10,617,967	6,372,592	5,545,855
新竹縣 Hsinchu County	—	1,044,011	2,788,802	1,247,268	1,519,224
苗栗縣 Miaoli County	—	869,141	1,422,634	1,103,376	1,501,853
彰化縣 Changhua County	—	1,747,445	2,092,771	2,474,551	3,408,237
南投縣 Nantou County	—	549,344	790,016	764,069	1,375,866
雲林縣 Yunlin County	—	1,412,720	846,452	1,450,578	1,692,214
嘉義縣 Chiayi County	—	513,015	561,853	787,403	1,210,972
屏東縣 Pingtung County	—	903,830	938,596	1,111,591	1,797,171
臺東縣 Taitung County	—	184,610	298,130	242,642	464,048
花蓮縣 Hualien County	—	378,800	576,934	494,391	764,722
澎湖縣 Penghu County	—	80,927	111,217	92,472	43,012
基隆市 Keelung City	—	748,499	594,222	730,822	703,477
新竹市 Hsinchu City	—	1,344,927	1,896,175	1,382,035	1,179,584
嘉義市 Chiayi City	—	693,543	558,620	578,483	661,884
金門縣 Kinmen County	—	24,712	166,319	52,516	57,512
連江縣 Lienchiang County	—	4,895	5,690	5,751	4,984
其他 Others	—	—	—	—	—

說　明：特種貨物及勞務稅自100年6月起開徵。

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

CY 2012

Unit：NT$ 1,000

Revenues from Tax				金融保險業營業稅 Financial Enterprises Business Tax	健康福利捐 Health and Welfare Surcharge on Tobacco	特種貨物及勞務稅 Specifically Selected Goods and Services Tax
契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育捐 Education Surtax			
11,693,005	**10,009,459**	**1,566,328**	**2,138**	**24,719,963**	**34,352,076**	**4,275,291**
2,194,737	1,068,545	223,697	21	1,450,634	6,306,562	493,574
1,730,766	4,478,571	224,138	264	17,023,718	—	708,174
1,707,821	831,416	107,710	16	1,514,250	3,932,389	1,252,607
691,929	402,016	109,992	131	658,515	—	98,812
1,631,019	891,694	219,317	-37	1,315,586	3,391,391	369,314
195,818	112,141	18,928	—	116,808	—	47,714
1,543,780	734,636	232,464	21	1,023,437	379,484	486,147
425,690	223,097	91,489	—	146,004	—	66,383
144,266	105,029	35,176	—	104,578	3,788,020	29,611
241,282	222,489	51,795	1,284	245,581	—	73,531
87,976	65,955	55,191	—	89,164	—	45,518
121,746	128,433	29,293	—	110,988	—	28,415
79,533	53,802	9,510	—	35,739	—	16,427
162,767	111,015	39,878	273	138,130	6,069,129	38,435
38,663	36,244	11,643	—	27,024	—	6,778
96,014	70,783	19,082	-3	58,612	—	14,240
14,094	9,281	2,130	—	143	—	1,399
168,669	54,225	20,248	168	80,095	10,485,101	368,921
306,027	327,913	35,411	—	459,624	—	92,368
104,111	70,461	27,803	—	120,959	—	28,072
5,882	10,442	1,265	—	317	—	8,851
415	1,271	168	—	57	—	—
—	—	—	—	—	—	—

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

表3-4. 全國賦稅實徵淨額－按直接稅與間接稅別分

單位：新臺幣千元

年別及地區別 CY & Region			總計 Grand Total	
			金額 Amount	結構比 %
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
101年	2012		1,796,697,193	100.0
新北市		New Taipei City	186,386,348	100.0
臺北市		Taipei City	664,846,830	100.0
臺中市		Taichung City	127,431,611	100.0
臺南市		Tainan City	61,449,096	100.0
高雄市		Kaohsiung City	152,429,752	100.0
宜蘭縣		Yilan County	10,990,164	100.0
桃園縣		Taoyuan County	173,833,183	100.0
新竹縣		Hsinchu County	39,399,430	100.0
苗栗縣		Miaoli County	30,231,385	100.0
彰化縣		Changhua County	31,839,237	100.0
南投縣		Nantou County	8,339,909	100.0
雲林縣		Yunlin County	58,865,427	100.0
嘉義縣		Chiayi County	7,521,335	100.0
屏東縣		Pingtung County	24,047,228	100.0
臺東縣		Taitung County	2,823,849	100.0
花蓮縣		Hualien County	10,080,609	100.0
澎湖縣		Penghu County	803,698	100.0
基隆市		Keelung City	48,912,825	100.0
新竹市		Hsinchu City	49,591,719	100.0
嘉義市		Chiayi City	7,099,120	100.0
金門縣		Kinmen County	4,604,143	100.0
連江縣		Lienchiang County	252,145	100.0
其他		Others	94,918,150	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 %
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
1,082,668,540	60.3	714,028,653	39.7
136,743,010	73.4	49,643,338	26.6
468,064,467	70.4	196,782,363	29.6
82,631,072	64.8	44,800,539	35.2
42,937,870	69.9	18,511,226	30.1
78,823,419	51.7	73,606,333	48.3
6,199,761	56.4	4,790,403	43.6
98,553,126	56.7	75,280,057	43.3
28,404,160	72.1	10,995,270	27.9
11,441,382	37.8	18,790,003	62.2
26,107,208	82.0	5,732,029	18.0
5,521,925	66.2	2,817,984	33.8
13,746,188	23.4	45,119,239	76.6
4,193,599	55.8	3,327,736	44.2
7,286,050	30.3	16,761,178	69.7
1,698,266	60.1	1,125,583	39.9
4,392,707	43.6	5,687,902	56.4
722,478	89.9	81,220	10.1
4,980,713	10.2	43,932,112	89.8
54,221,462	109.3	-4,629,743	-9.3
5,108,555	72.0	1,990,565	28.0
751,599	16.3	3,852,544	83.7
139,523	55.3	112,622	44.7
—	—	94,918,150	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稅收分類分

(1)金額

單位：新臺幣千元

OECD 稅 收 分 類	96年 CY 2007	97年 CY 2008	98年 CY 2009
總　　計	**1,733,894,782**	**1,760,438,282**	**1,530,282,190**
1000 對所得、利潤與資本利得的稅收	804,842,248	891,943,839	694,279,834
1100 個人	422,208,738	446,698,978	360,117,247
1110 所得、利潤	347,526,356	389,743,539	306,804,192
1120 資本利得	74,682,382	56,955,439	53,313,055
1200 公司	382,633,510	445,244,861	334,162,587
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	298,503,110	263,120,815	268,963,181
4100 對不動產徵收的經常性稅收	112,895,388	114,475,405	115,400,440
4200 對淨財富徵收的經常性稅收	—	—	—
4300 遺產、繼承與贈與稅	28,481,129	28,977,696	22,327,164
4310 遺產與繼承稅	21,779,848	23,871,158	17,224,637
4320 贈與稅	6,701,281	5,106,538	5,102,527
4400 對金融與資本交易徵收的稅收	143,489,773	106,971,667	118,169,776
4500 對財產徵收的其他非經常性稅收	13,636,820	12,696,047	13,065,801
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	630,549,424	605,373,628	567,039,175
5100 對貨品生產、銷售及移轉等徵收的稅收	575,467,090	550,373,419	512,322,497
5110 一般銷售額	274,267,613	273,666,818	245,356,479
5120 對特種貨品與勞務徵收的稅收	301,199,477	276,706,601	266,966,018
5121 貨物稅	219,340,407	196,280,896	198,138,586
5122 財政專賣利潤	—	—	—
5123 進口稅	81,859,070	80,425,705	68,827,432
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	55,082,334	55,000,209	54,716,678
5210 經常性稅收	53,271,422	53,254,944	53,049,587
5220 非經常性稅收	1,810,912	1,745,265	1,667,091
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

99年 CY 2010	100年 CY 2011	101年 CY 2012	The OECD classification of Taxes
1,622,244,070	**1,764,610,616**	**1,796,697,193**	**Total Tax Revenues**
663,700,194	788,798,871	841,946,315	1000 Taxes on income, profits and capital gains
377,998,926	421,612,797	474,201,983	1100 Individuals
304,686,208	343,004,982	393,065,301	1110 On income and profits
73,312,718	78,607,815	81,136,682	1120 On capital gains
285,701,268	367,186,074	367,744,332	1200 Corporations
－	－	－	1300 Unallocable as between 1100 and 1200
－	－	－	2000 Social security contributions
－	－	－	3000 Taxes on payroll and workforce
293,458,128	268,388,760	250,731,684	4000 Taxes on property
121,238,041	122,842,095	124,510,583	4100 Recurrent taxes on immovable property
－	－	－	4200 Recurrent taxes on new wealth
40,329,876	23,658,842	28,280,408	4300 Estate, inheritance and gift taxes
31,264,086	15,847,227	19,276,361	4310 Estate and inheritance taxes
9,065,790	7,811,615	9,004,047	4320 Gift taxes
118,074,786	109,247,365	86,247,704	4400 Taxes on financial and capital transactions
13,815,425	12,640,458	11,692,989	4500 Other non-recurrent taxes on property
－	－	－	4600 Other recurrent taxes on property
665,085,748	707,422,985	704,019,194	5000 Taxes on goods and services
609,388,222	650,366,094	645,918,856	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
289,815,747	307,690,760	306,537,199	5110 General taxes
319,572,475	342,675,334	339,381,657	5120 Taxes on specific goods and services
230,088,247	244,146,121	240,188,216	5121 Excises
－	－	－	5122 Profits of fiscal monopolies
89,484,228	96,322,743	94,918,150	5123 Customs and import duties
－	－	－	5124 Taxes on exports
－	－	－	5125 Taxes on investment goods
－	－	－	5126 Taxes on specific services
－	－	－	5127 Other taxes on international trade and transactions
－	2,206,470	4,275,291	5128 Other taxes on specific goods and services
－	－	－	5130 Unallocable as between 5110 and 5120
55,697,526	57,056,891	58,100,338	5200 Taxes on use of goods , or on permission to use goods or perform activities
54,051,738	55,380,372	56,533,991	5210 Recurrent taxes
1,645,788	1,676,519	1,566,347	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稅收分類分(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
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 On income and profits	Individual Income Tax
1120 On capital gains	Land Value Increment Tax
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 taxes on new wealth	
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, transfer, leasing and delivery of goods and rendering of services	
5110 General 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 and import duties	Customs Duties, Harbor Construction Dues of Import
5124 Taxes on exports	Harbor Construction Dues of Export
5125 Taxes on investment goods	
5126 Taxes 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：新臺幣千元；%

稅目別	98年 CY 2009			99年 CY 2010		
	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	**1,530,282,190**	**1,784,091,474**	**85.8**	**1,622,244,070**	**1,617,650,196**	**100.3**
一、稅課收入	**1,483,518,036**	**1,736,750,974**	**85.4**	**1,565,847,055**	**1,568,786,696**	**99.8**
(一)國稅	**1,238,558,228**	**1,483,964,901**	**83.5**	**1,292,838,818**	**1,316,298,054**	**98.2**
關稅	68,827,432	84,000,000	81.9	89,484,228	75,300,000	118.8
所得稅	640,966,779	799,971,110	80.1	590,387,476	689,256,667	85.7
營利事業所得稅	334,162,587	405,194,444	82.5	285,701,268	323,260,000	88.4
綜合所得稅	306,804,192	394,776,666	77.7	304,686,208	365,996,667	83.2
遺產及贈與稅	22,327,164	17,250,000	129.4	40,329,876	17,220,000	234.2
遺產稅	17,224,637	13,800,000	124.8	31,264,086	13,776,000	226.9
贈與稅	5,102,527	3,450,000	147.9	9,065,790	3,444,000	263.2
營業稅	223,503,049	259,143,791	86.2	268,213,690	222,843,137	120.4
貨物稅	127,878,770	142,850,000	89.5	150,777,174	136,030,000	110.8
菸酒稅	45,349,092	53,750,000	84.4	44,516,115	49,296,250	90.3
證券交易稅	105,956,213	122,000,000	86.8	104,574,112	122,000,000	85.7
期貨交易稅	3,749,691	5,000,000	75.0	4,556,136	4,352,000	104.7
礦區稅	38	—	—	11	—	—
(二)直轄市及縣(市)稅	**244,959,658**	**252,786,073**	**96.9**	**273,017,088**	**252,488,642**	**108.1**
土地稅	112,366,946	122,121,449	92.0	136,356,984	119,681,203	113.9
地價稅	59,053,891	56,902,160	103.8	63,044,266	58,751,066	107.3
土地增值稅	53,313,055	65,219,289	81.7	73,312,718	60,930,137	120.3
房屋稅	56,346,975	54,637,274	103.1	58,202,695	56,605,605	102.8
使用牌照稅	53,049,587	53,307,635	99.5	54,051,738	53,265,930	101.5
契稅	13,065,855	12,436,635	105.1	13,815,457	12,206,202	113.2
印花稅	8,463,872	8,649,618	97.9	8,944,538	9,122,148	98.1
娛樂稅	1,666,423	1,633,462	102.0	1,645,676	1,607,554	102.4
(三)教育捐	**150**	**—**	**—**	**-8,851**	**—**	**—**
二、金融保險業營業稅	**21,853,430**	**27,600,000**	**79.2**	**21,602,057**	**13,200,000**	**163.7**
三、健康福利捐	**24,910,724**	**19,740,500**	**126.2**	**34,794,958**	**35,663,500**	**97.6**
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101年計7,948,889千元。

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

Unit：NT$ 1,000；%

100年 CY 2011			101年 CY 2012			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	
1,764,610,616	**1,695,876,063**	**104.1**	**1,796,697,193**	**1,822,502,215**	**98.6**	**Grand Total**
1,703,988,545	**1,644,276,063**	**103.6**	**1,733,349,863**	**1,767,575,915**	**98.1**	**Taxes**
1,423,444,129	**1,378,339,191**	**103.3**	**1,447,899,812**	**1,475,606,891**	**98.1**	**National Taxes**
96,322,743	89,000,000	108.2	94,918,150	97,600,000	97.3	Customs Duties
710,191,056	677,411,111	104.8	760,809,633	705,701,111	107.8	Income Tax
367,186,074	291,642,222	125.9	367,744,332	351,553,333	104.6	Profit-seeking Enterprise Income Tax
343,004,982	385,768,889	88.9	393,065,301	354,147,778	111.0	Individual Income Tax
23,658,842	22,230,000	106.4	28,280,408	23,790,190	118.9	Estate and Gift Tax
15,847,227	17,784,000	89.1	19,276,361	16,653,192	115.8	Estate Tax
7,811,615	4,446,000	175.7	9,004,047	7,136,998	126.2	Gift Tax
283,884,285	268,214,052	105.8	281,817,236	296,044,118	95.2	Business Tax
164,876,634	152,967,778	107.8	160,897,298	170,722,222	94.2	Commodity Tax
44,660,361	49,296,250	90.6	44,938,842	49,296,250	91.2	Tobacco and Alcohol Tax
93,990,479	114,399,000	82.2	71,940,358	126,500,000	56.9	Securities Transactions Tax
5,859,643	4,821,000	121.5	4,297,887	5,953,000	72.2	Futures Transactions Tax
86	—	—	—	—	—	Mining Concession Tax
280,543,298	**265,936,872**	**105.5**	**285,447,913**	**291,969,024**	**97.8**	**Municipality & County (City) Taxes**
141,981,922	130,719,118	108.6	143,848,851	149,381,865	96.3	Land Tax
63,374,107	59,649,746	106.2	62,712,169	62,906,566	99.7	Land Value Tax
78,607,815	71,069,372	110.6	81,136,682	86,475,299	93.8	Land Value Increment Tax
59,466,872	57,414,968	103.6	61,796,279	61,198,135	101.0	House Tax
55,380,372	54,015,798	102.5	56,533,991	56,108,359	100.8	Vehicle License Tax
12,640,465	13,261,170	95.3	11,693,005	14,131,118	82.7	Deed Tax
9,397,243	8,898,099	105.6	10,009,459	9,546,314	104.9	Stamp Tax
1,676,424	1,627,719	103.0	1,566,328	1,603,233	97.7	Amusement Tax
1,118	—	—	**2,138**	—	—	**Education Surtax**
23,806,475	**21,800,000**	**109.2**	**24,719,963**	**23,033,000**	**107.3**	**Financial Enterprises Business Tax**
34,609,126	**29,800,000**	**116.1**	**34,352,076**	**29,793,300**	**115.3**	**Health and Welfare Surcharge on Tobacco**
2,206,470	—	—	**4,275,291**	**2,100,000**	**203.6**	**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$ 7,948,889 thousand in 2012.

表3-7. 貨物稅實徵淨額－按貨品別分

單位：新臺幣千元

貨品別 Commodity		94年 CY 2005	95年 CY 2006	96年 CY 2007
總計	**Grand Total**	**168,410,908**	**159,201,482**	**149,036,726**
油氣類	Oil & Gas	87,624,835	93,256,776	87,673,324
車輛類	Vehicles	64,013,223	49,182,877	45,232,193
汽車	Motor Vehicles	59,741,827	45,357,052	41,251,139
機車	Motor Cycles	4,271,396	3,825,825	3,981,054
橡膠輪胎	Rubber Tires and Tubes	1,501,281	1,496,144	1,528,146
水泥	Cement	5,199,246	5,199,978	4,436,458
飲料品	Beverages	3,182,030	3,137,668	3,068,153
平板玻璃	Glass Plates & Sheets	344,474	346,382	414,448
電器類	Electric Appliances	6,545,819	6,581,657	6,684,004
電冰箱	Refrigerators	1,654,530	1,929,089	2,070,046
電視機	Television Sets	1,064,092	1,038,172	1,006,246
冷暖氣機	Air Conditioners	2,533,374	2,572,830	2,623,455
除濕機	Dehuminifiers	124,349	122,665	102,106
錄影機	Video Tape Recorders	477,332	401,224	376,194
電唱機	Record Players	18,150	13,217	5,789
錄音機	Tape Recorders	70,549	40,920	37,778
音響組合	Sound System	446,544	325,238	319,684
電烤箱	Electric Ovens	156,899	138,302	142,706

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

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
126,659,613	**127,878,770**	**150,777,174**	**164,876,634**	**160,897,298**
75,828,510	84,370,114	85,018,713	88,003,279	85,879,258
35,200,408	29,231,030	49,510,685	59,781,493	57,649,585
30,414,896	27,537,289	46,130,269	55,180,120	53,201,966
4,785,512	1,693,741	3,380,416	4,601,373	4,447,619
1,689,668	1,573,078	2,001,683	2,217,237	2,260,487
3,985,962	3,405,923	3,830,911	4,094,155	3,983,503
3,077,513	3,323,086	3,017,216	2,878,030	2,988,473
421,332	342,470	470,289	523,876	408,735
6,456,220	5,633,069	6,927,677	7,378,564	7,727,257
2,100,633	1,701,683	1,019,444	987,921	1,088,347
966,164	836,084	950,461	1,063,510	1,165,253
2,483,321	2,301,448	3,983,152	4,337,471	4,331,818
120,544	87,359	149,715	176,413	314,199
313,285	306,405	312,143	214,764	198,245
6,745	622	762	1,655	778
27,739	4,700	6,441	9,831	8,359
293,955	270,774	359,663	417,164	423,595
143,834	123,994	145,896	169,835	196,663

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：新臺幣百萬元；%

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	
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	13,981,738	8.4	13,552,099	8.6	2,566,804	-3.9	23,138
100年	14,062,718	0.6	13,674,346	0.9	2,612,947	1.8	23,180
101年	14,493,640	3.1	14,042,125	2.7	2,677,993	2.5	23,262

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102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

Unit：NT$ Million；%

賦稅收入 Tax Revenues								
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 新臺幣元/人 NT$ / person	稅收彈性 Tax Elastic (4)= (3)/(1)	稅收彈性 Tax Elastic (5)= (3)/(2)	FY
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	12.0	61.0	70,112	0.7	0.7	CY 2010
1,764,611	8.8	12.5	12.9	65.2	76,126	15.2	9.7	CY 2011
1,796,697	1.8	12.4	12.8	64.7	77,237	0.6	0.7	CY 2012

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, 2013.

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	營業稅 Business Tax	貨物稅 Commodity Tax	土地稅 Land Tax
77年度	2.3	1.8	1.8	2.1	1.9	2.6
78年度	2.3	2.1	2.0	2.0	2.1	3.2
79年度	1.9	2.5	2.7	2.6	2.0	2.4
80年度	1.7	1.7	2.3	2.6	1.8	2.5
81年度	1.6	1.8	2.2	2.7	2.1	4.0
82年度	1.7	1.8	2.2	2.8	2.3	3.7
83年度	1.6	1.8	2.3	3.0	2.2	3.2
84年度	1.6	2.1	2.4	3.0	2.2	2.7
85年度	1.4	1.9	2.5	2.8	2.0	2.0
86年度	1.2	1.8	2.5	2.7	1.8	2.1
87年度	1.3	1.8	2.6	2.7	1.7	1.9
88年度	1.1	2.0	2.5	2.6	1.5	1.6
89年度	1.0	2.0	2.0	2.1	1.4	1.4
90年	0.9	2.3	2.4	2.0	1.3	0.9
91年	0.8	1.6	2.1	2.0	1.3	0.9
92年	0.8	1.9	1.8	1.8	1.3	1.0
93年	0.7	2.1	1.8	2.0	1.4	1.1
94年	0.7	2.7	2.5	2.0	1.4	1.1
95年	0.6	2.5	2.7	1.9	1.3	1.0
96年	0.6	2.9	2.6	1.9	1.1	1.0
97年	0.6	3.4	3.0	1.9	1.0	0.9
98年	0.5	2.6	2.4	1.7	1.0	0.9
99年	0.6	2.0	2.2	1.9	1.1	1.0
100年	0.7	2.6	2.4	2.0	1.2	1.0
101年	0.7	2.5	2.7	1.9	1.1	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						
關　稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	營業稅 Business Tax	貨物稅 Commodity Tax	土地稅 Land Tax	FY
2.3	1.8	1.8	2.2	2.0	2.7	1988
2.4	2.1	2.1	2.1	2.1	3.3	1989
1.9	2.6	2.7	2.6	2.0	2.5	1990
1.7	1.8	2.4	2.6	1.8	2.6	1991
1.7	1.9	2.3	2.8	2.2	4.1	1992
1.7	1.8	2.2	2.9	2.3	3.8	1993
1.6	1.8	2.4	3.1	2.3	3.2	1994
1.7	2.1	2.5	3.1	2.3	2.8	1995
1.4	2.0	2.6	2.9	2.0	2.1	1996
1.3	1.8	2.5	2.7	1.8	2.1	1997
1.3	1.8	2.6	2.7	1.7	1.9	1998
1.1	2.1	2.5	2.7	1.5	1.6	1999
1.0	2.0	2.0	2.1	1.5	1.4	2000
0.9	2.4	2.5	2.1	1.3	0.9	CY 2001
0.8	1.6	2.2	2.1	1.4	0.9	CY 2002
0.8	2.0	1.8	1.8	1.4	1.0	CY 2003
0.7	2.1	1.9	2.1	1.4	1.2	CY 2004
0.7	2.8	2.5	2.0	1.4	1.2	CY 2005
0.6	2.5	2.7	1.9	1.3	1.1	CY 2006
0.6	3.0	2.7	1.9	1.2	1.0	CY 2007
0.6	3.5	3.1	1.9	1.0	0.9	CY 2008
0.6	2.7	2.5	1.8	1.0	0.9	CY 2009
0.7	2.1	2.2	2.0	1.1	1.0	CY 2010
0.7	2.7	2.5	2.1	1.2	1.0	CY 2011
0.7	2.6	2.8	2.0	1.1	1.0	CY 2012

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	—	20.6	33.9	31.1	25.7	30.0	34.2	31.6	18.0	25.5
1970	—	21.1	33.9	33.8	30.9	38.4	34.2	31.5	20.2	25.7
1975	—	25.4	36.7	39.4	32.0	38.4	35.5	34.3	19.6	25.4
1980	—	26.2	39.0	41.2	31.0	43.0	40.2	36.4	21.8	29.7
1985	17.3	27.8	40.9	44.3	32.5	46.1	42.8	36.1	25.8	33.6
1990	22.6	28.0	39.7	41.9	35.9	46.5	42.0	34.8	26.4	37.6
1995	21.6	28.2	41.4	43.5	35.6	48.8	42.9	37.2	29.1	39.9
1996	21.2	28.8	42.8	43.9	35.9	49.2	44.2	36.5	36.2	41.6
1997	20.6	28.6	44.2	44.4	36.7	49.0	44.5	36.2	30.6	43.1
1998	20.7	29.4	44.1	45.0	36.7	49.3	44.3	36.5	32.3	41.4
1999	19.4	29.8	43.8	45.0	36.4	50.1	45.2	37.3	33.2	42.3
2000	17.9	30.4	43.0	44.7	35.6	49.4	44.4	37.5	34.3	42.0
2001	18.1	28.9	44.9	44.6	35.2	48.5	44.1	36.3	33.2	41.7
2002	17.1	29.8	43.6	44.7	33.6	47.9	43.5	35.6	33.9	41.1
2003	17.1	30.0	43.5	44.3	33.5	48.0	43.3	35.8	32.3	41.5
2004	17.4	30.3	43.0	44.4	33.3	49.0	43.6	35.0	31.5	40.8
2005	19.1	30.0	42.1	44.5	33.2	50.8	44.1	35.0	32.1	40.6
2006	19.2	29.6	41.5	44.1	33.4	49.6	44.4	35.7	31.6	42.1
2007	19.2	29.7	41.8	43.6	33.1	48.9	43.7	36.1	32.5	43.2
2008	20.0	27.1	42.8	43.9	32.3	47.8	43.5	36.5	32.1	43.0
2009	18.7	25.8	42.5	43.1	32.1	47.7	42.5	37.3	30.4	43.0
2010	18.5	25.6	42.0	43.5	31.0	47.6	42.9	36.1	30.9	42.9
2011	...	...	42.1	44.0	31.0	48.1	44.2	37.1	31.2	42.9
2012	...	...	...	...	...	...	...	...	...	...

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

說　　明：我國資料為占GDP（行政院主計總處102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2011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 Iceland	日本 Japan	韓國 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
26.2	17.8	—	32.8	29.6	—	14.7	33.3	17.5	30.4	24.7
27.4	19.2	—	35.6	34.5	—	15.9	37.8	19.2	36.7	27.0
30.0	20.4	14.9	40.7	39.2	—	18.4	41.3	23.8	34.9	25.6
29.6	24.8	17.1	42.9	42.4	—	22.6	46.4	24.6	34.8	26.4
28.2	26.7	16.1	42.4	42.6	16.7	27.6	47.4	25.2	37.0	25.6
30.9	28.6	19.5	42.9	41.0	15.0	32.5	52.3	24.9	35.5	27.4
31.2	26.4	20.0	41.5	40.9	15.9	32.1	47.5	26.9	34.0	27.8
32.3	26.4	20.6	40.9	40.9	16.3	31.9	49.4	27.4	33.9	28.2
32.2	26.8	20.3	40.9	41.5	16.6	32.9	50.5	26.8	34.0	28.7
34.5	26.4	20.3	39.0	42.4	15.6	33.2	50.7	27.8	35.3	29.1
36.9	25.9	20.7	40.1	42.7	15.0	34.1	51.1	28.0	35.7	29.1
37.2	26.6	22.6	39.6	42.6	15.5	34.3	51.4	29.3	36.4	29.5
35.4	26.8	23.0	38.1	42.9	16.0	33.9	49.4	28.5	36.2	28.4
35.3	25.8	23.2	37.4	43.1	13.2	34.4	47.5	28.9	34.8	26.0
36.7	25.3	24.0	36.9	42.3	12.4	34.0	47.8	28.2	34.4	25.5
37.9	26.1	23.3	37.2	43.1	11.9	34.9	48.1	27.8	34.9	25.7
40.7	27.3	24.0	38.4	43.2	12.1	36.0	48.9	28.1	35.4	27.1
41.5	28.1	25.0	39.1	43.5	12.4	36.9	48.3	27.9	36.3	27.9
40.6	28.5	26.5	38.7	42.9	13.5	37.3	47.4	27.7	35.8	27.9
36.7	28.5	26.5	39.3	42.1	13.9	33.1	46.4	28.1	35.8	26.3
33.9	27.0	25.5	38.2	42.4	12.8	30.9	46.6	28.7	34.2	24.2
35.2	27.6	25.1	38.7	42.9	12.9	32.3	45.5	28.1	34.9	24.8
36.0	...	25.9	...	43.2	13.8	31.6	44.5	28.5	35.5	25.1
...	...	...	...	...	14.1	...	...	...	...	...

Source：1.The data of Singapore is derived from 'Economic Survey of Singapore 2012'.
2.Other Countries are derived from 'Revenue Statistics of OECD' (2012 Edition).

Explanation：The data of R.O.C is Percentage of GDP (data from DGBAS May, 2013).

Note：1.*Prior to 1991, data for Germany refered 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 2011 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

表3-9. 各國賦稅負擔率(續1完)
(不含社會安全捐)

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	14.1	20.6	25.4	21.3	24.3	28.8	22.5	23.1	12.3	16.8
1970	17.2	21.1	25.3	24.1	27.9	37.1	21.8	22.0	14.1	16.0
1975	17.3	25.4	26.6	27.5	28.8	38.2	21.1	22.6	13.8	13.7
1980	19.2	26.2	26.9	29.3	27.7	42.5	23.0	23.9	14.6	18.4
1985	16.0	27.8	27.9	30.3	28.1	44.8	24.3	22.9	16.6	22.0
1990	20.0	28.0	26.6	28.0	31.5	45.6	23.5	21.8	18.4	25.3
1995	17.7	28.2	26.5	29.2	30.6	47.7	24.4	22.7	19.7	27.4
1996	15.8	28.8	27.9	29.6	30.9	48.1	25.6	21.8	26.4	27.4
1997	15.5	28.6	29.1	30.3	31.8	47.9	26.4	21.3	20.8	28.6
1998	15.6	29.4	29.2	30.8	31.6	48.3	28.3	21.7	22.0	29.3
1999	14.3	29.8	28.8	30.8	31.5	48.5	28.9	22.7	22.9	30.2
2000	12.8	30.4	28.4	30.8	30.8	47.6	28.4	22.8	23.8	30.0
2001	12.7	28.9	30.2	30.6	30.2	46.8	28.1	21.9	22.5	29.8
2002	11.8	29.8	29.1	30.4	28.4	46.7	27.4	21.3	22.2	29.0
2003	11.7	30.0	28.9	30.1	28.3	46.8	27.0	21.3	20.5	29.3
2004	12.2	30.3	28.5	30.5	28.3	47.9	27.4	20.8	20.2	28.5
2005	13.4	30.0	27.7	30.9	28.2	49.7	27.8	21.0	20.8	28.1
2006	13.1	29.6	27.3	30.6	28.5	48.6	28.0	22.0	20.9	29.7
2007	13.4	29.7	27.7	30.0	28.3	47.9	27.5	22.9	21.3	30.3
2008	13.9	27.1	28.5	30.1	27.6	46.8	27.3	23.1	21.0	29.6
2009	12.3	25.8	27.7	28.7	27.1	46.7	25.8	22.9	20.0	29.4
2010	12.0	25.6	27.5	29.4	26.3	46.6	26.3	22.0	20.0	29.5
2011	12.9	...	27.6	29.8	26.2	47.1	27.5	22.8	20.9	29.5
2012	12.8	...	...	...	...	...	...	...	...	...

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

Unit：%

冰島 Iceland	日本 Japan	韓國 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
24.1	13.9	—	22.7	26.1	—	10.5	29.2	14.9	25.7	21.4
25.1	14.9	—	23.1	29.0	—	10.0	32.2	16.1	31.6	22.7
29.2	14.5	14.8	25.1	29.5	—	9.7	33.2	18.6	28.8	20.3
29.0	17.6	16.9	26.6	33.5	—	11.6	33.0	18.8	29.0	20.6
27.5	18.7	15.8	23.7	33.8	16.7	16.3	35.6	19.5	30.4	19.1
30.0	21.0	17.5	26.9	30.2	15.0	21.0	38.0	19.0	29.5	20.5
28.7	17.6	17.6	24.1	31.3	15.9	20.5	34.4	19.6	28.0	20.9
29.5	17.5	17.9	24.7	31.5	16.3	20.4	35.2	20.1	27.9	21.4
29.4	17.6	17.4	24.1	32.2	16.6	21.4	36.3	19.6	28.0	21.8
31.8	17.1	17.0	24.1	32.5	15.6	21.5	36.8	20.8	29.3	22.2
34.1	16.6	17.2	24.5	32.7	15.0	22.3	38.9	20.8	29.6	22.3
34.4	17.3	18.8	24.2	33.7	15.5	22.4	37.9	22.1	30.2	22.6
32.6	17.0	18.8	24.4	33.6	16.0	21.9	35.3	21.2	30.0	21.5
32.5	15.9	18.8	24.1	33.2	13.2	22.4	33.7	21.4	28.9	19.2
33.6	15.5	19.3	23.4	32.6	12.4	22.0	34.4	21.0	28.1	18.7
34.9	16.2	18.4	23.5	33.7	11.9	22.8	34.9	21.0	28.3	19.0
37.5	17.2	18.9	25.4	34.4	12.1	24.0	35.8	21.3	28.8	20.5
38.2	17.8	19.7	25.1	34.8	12.4	24.9	36.0	21.3	29.6	21.3
37.6	18.1	21.0	25.3	34.0	13.5	25.2	35.0	21.2	29.2	21.4
33.9	17.4	20.7	24.7	33.3	13.9	21.0	34.9	21.6	29.0	19.7
30.9	15.9	19.7	24.4	32.5	12.8	18.8	35.2	21.9	27.4	17.7
31.1	16.3	19.3	24.7	33.3	12.9	20.1	34.1	21.4	28.2	18.5
31.7	...	19.8	...	33.6	13.8	19.7	34.3	21.5	28.8	19.4
...	...	...	...	...	14.1	...	...	...	...	...

表3-10. 各國賦稅收入—按OECD稅收分類分

(1)金　額

CY 2010

OECD 稅 收 分 類	澳大利亞 Australia 百萬澳幣 Million AUD	加 拿 大 Canada 百萬加幣 Million CAD	法　國 France 百萬歐元 Million EUR
總　　計	**358,597**	**511,452**	**834,995**
1000 對所得、利潤與資本利得的稅收	204,932	239,208	183,162
1100 個人	138,423	178,734	141,573
1110 所得、利潤	138,423	178,734	141,573
1120 資本利得	—	—	—
1200 公司	66,509	54,508	41,589
1300 其他	—	5,966	—
2000 社會安全捐	—	78,218	323,370
3000 對工資與勞動力的徵收	18,591	10,841	26,940
4000 對財產徵收的稅收	33,321	58,935	71,118
4100 對不動產徵收的經常性稅收	19,831	51,635	48,113
4200 對淨財富徵收的經常性稅收	—	1,436	4,461
4300 遺產、繼承與贈與稅	—	—	7,738
4310 遺產與繼承稅	—	—	6,862
4320 贈與稅	—	—	876
4400 對金融與資本交易徵收的稅收	13,490	2,692	10,806
4500 對財產徵收的其他非經常性稅收	—	3,171	—
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	101,753	124,201	210,585
5100 對貨品生產、銷售及移轉等徵收的稅收	92,038	116,110	205,029
5110 一般銷售額	49,329	71,496	140,669
5120 對特種貨品與勞務徵收的稅收	42,709	44,614	64,360
5121 貨物稅	26,689	24,292	45,951
5122 財政專賣利潤	—	11,808	—
5123 進口稅	5,828	3,449	2,180
5124 出口稅	11	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	10,181	3,975	16,174
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	—	1,090	55
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	9,715	8,091	5,556
5210 經常性稅收	9,715	4,576	4,469
5220 非經常性稅收	—	3,515	1,087
5300 其他	—	—	—
6000 其他稅收	—	50	19,820

資料來源： OECD 'Revenue Statistics' （2012年版）。

Table 3-10. Total Tax Revenues of Key Countries－by OECD classification of Taxes

(1) Amount

CY 2010

德　國 Germany 百萬歐元 Million EUR	義 大 利 Italy 百萬歐元 Million EUR	日　本 Japan 十億日圓 Billion JPY	The OECD classification of Taxes
899,929	**666,636**	**132,458**	**Total Tax Revenues**
258,056	219,337	40,034	1000 Taxes on income, profits and capital gains
220,315	181,734	24,663	1100 Individuals
220,315	181,727	24,663	1110 On income and profits
—	7	—	1120 On capital gains
37,741	43,939	15,372	1200 Corporations
—	-6,336	—	1300 Unallocable as between 1100 and 1200
351,370	208,767	54,434	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
21,012	31,842	12,878	4000 Taxes on property
11,315	9,657	10,225	4100 Recurrent taxes on immovable property
2	2,118	—	4200 Recurrent taxes on new wealth
4,405	482	1,250	4300 Estate, inheritance and gift taxes
3,876	—	—	4310 Estate and inheritance taxes
529	—	—	4320 Gift taxes
5,290	17,152	1,403	4400 Taxes on financial and capital transactions
—	897	—	4500 Other non-recurrent taxes on property
—	1,536	—	4600 Other recurrent taxes on property
269,391	174,751	24,730	5000 Taxes on goods and services
260,626	156,734	22,160	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
180,533	97,586	12,675	5110 General taxes
80,093	59,148	9,485	5120 Taxes on specific goods and services
63,452	32,394	8,622	5121 Excises
—	10,983	—	5122 Profits of fiscal monopolies
4,234	2,225	786	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
12,375	13,516	77	5126 Taxes on specific services
2	—	—	5127 Other taxes on international trade and transactions
30	30	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
8,765	10,953	2,570	5200 Taxes on use of goods , or on permission to use goods or perform activities
8,765	10,953	2,548	5210 Recurrent taxes
—	—	21	5220 Non-recurrent taxes
—	7,064	—	5300 Unallocable as between 5100 and 5200
100	31,939	381	6000 Other taxes

Source：Source:Revenue Statistics of OECD (2012 Edition).

表3-10. 各國賦稅收入—按OECD稅收分類分(續1)

(1)金　額

CY 2010

OECD 稅 收 分 類	韓　國 Korea 十億韓元 Billion KRW	荷　蘭 Netherlands 百萬歐元 Million EUR	西班牙 Spain 百萬歐元 Million EUR
總　　計	**294,007**	**228,050**	**347,004**
1000 對所得、利潤與資本利得的稅收	82,905	63,581	98,334
1100 個人	42,098	50,799	75,212
1110 所得、利潤	33,935	50,578	75,212
1120 資本利得	8,163	221	—
1200 公司	40,807	12,782	19,040
1300 其他	—	—	4,082
2000 社會安全捐	67,129	82,785	130,323
3000 對工資與勞動力的徵收	714	—	—
4000 對財產徵收的稅收	33,516	8,652	22,045
4100 對不動產徵收的經常性稅收	9,270	4,123	9,481
4200 對淨財富徵收的經常性稅收	—	23	111
4300 遺產、繼承與贈與稅	3,076	1,721	2,426
4310 遺產與繼承稅	1,203	1,721	2,426
4320 贈與稅	1,873	—	—
4400 對金融與資本交易徵收的稅收	21,170	2,785	8,223
4500 對財產徵收的其他非經常性稅收	—	—	1,678
4600 對財產徵收的其他經常性稅收	—	—	126
5000 對貨品與勞務徵收的稅收	99,769	71,957	94,015
5100 對貨品生產、銷售及移轉等徵收的稅收	96,573	63,920	87,404
5110 一般銷售額	51,800	42,654	57,845
5120 對特種貨品與勞務徵收的稅收	44,773	21,266	29,559
5121 貨物稅	31,340	17,995	23,075
5122 財政專賣利潤	—	—	—
5123 進口稅	11,046	1,819	1,642
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	2,387	1,216	3,892
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	—	236	950
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	3,196	8,037	5,275
5210 經常性稅收	3,196	8,037	4,177
5220 非經常性稅收	—	—	1,098
5300 其他	—	—	1,336
6000 其他稅收	9,974	1,075	2,288

Table 3-10. Total Tax Revenues of Key Countries－by OECD classification of Taxes (Cont.1)

(1) Amount

CY 2010

瑞　典 Sweden 百萬瑞典幣 Million SEK	英　國 United Kingdom 百萬英鎊 Million GBP	美　國 United States 百萬美元 Million USD	The OECD classification of Taxes
1,515,928	**511,214**	**3,589,898**	**Total Tax Revenues**
539,841	191,744	1,564,033	1000 Taxes on income, profits and capital gains
423,931	146,983	1,176,586	1100 Individuals
389,389	144,466	1,119,676	1110 On income and profits
34,543	2,517	56,910	1120 On capital gains
115,910	44,761	387,447	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
379,028	97,346	921,856	2000 Social security contributions
107,515	—	—	3000 Taxes on payroll and workforce
36,509	61,624	457,710	4000 Taxes on property
26,402	49,884	438,221	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
9	2,642	19,489	4300 Estate, inheritance and gift taxes
9	2,642	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
10,097	9,098	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
451,614	160,500	646,299	5000 Taxes on goods and services
435,215	153,575	539,696	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
326,685	95,969	290,437	5110 General taxes
108,529	57,606	249,259	5120 Taxes on specific goods and services
91,601	45,440	143,535	5121 Excises
5,068	—	—	5122 Profits of fiscal monopolies
5,412	2,933	28,579	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
5,745	7,213	15,719	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
703	2,020	61,426	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
16,400	6,925	106,603	5200 Taxes on use of goods , or on permission to use goods or perform activities
16,400	6,925	86,552	5210 Recurrent taxes
—	—	20,051	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
1,421	—	—	6000 Other taxes

表3-10. 各國賦稅收入—按OECD稅收分類分(續2)

(2)結構比

CY 2010

單位：%

OECD 稅 收 分 類	澳大利亞 Australia	加 拿 大 Canada	法 國 France
總 計	**100.0**	**100.0**	**100.0**
1000 對所得、利潤與資本利得的稅收	57.1	46.8	21.9
1100 個人	38.6	34.9	17.0
1110 所得、利潤	38.6	34.9	17.0
1120 資本利得	—	—	—
1200 公司	18.5	10.7	5.0
1300 其他	—	1.2	—
2000 社會安全捐	—	15.3	38.7
3000 對工資與勞動力的徵收	5.2	2.1	3.2
4000 對財產徵收的稅收	9.3	11.5	8.5
4100 對不動產徵收的經常性稅收	5.5	10.1	5.8
4200 對淨財富徵收的經常性稅收	—	0.3	0.5
4300 遺產、繼承與贈與稅	—	—	0.9
4310 遺產與繼承稅	—	—	0.8
4320 贈與稅	—	—	0.1
4400 對金融與資本交易徵收的稅收	3.8	0.5	1.3
4500 對財產徵收的其他非經常性稅收	—	0.6	—
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	28.4	24.3	25.2
5100 對貨品生產、銷售及移轉等徵收的稅收	25.7	22.7	24.6
5110 一般銷售額	13.8	14.0	16.8
5120 對特種貨品與勞務徵收的稅收	11.9	8.7	7.7
5121 貨物稅	7.4	4.7	5.5
5122 財政專賣利潤	—	2.3	—
5123 進口稅	1.6	0.7	0.3
5124 出口稅	0.0	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	2.8	0.8	1.9
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	—	0.2	0.0
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	2.7	1.6	0.7
5210 經常性稅收	2.7	0.9	0.5
5220 非經常性稅收	—	0.7	0.1
5300 其他	—	—	—
6000 其他稅收	—	0.0	2.4

Table 3-10. Total Tax Revenues of Key Countries－by OECD classification of Taxes (Cont.2)

(2) Percentage

CY 2010

Unit：%

德　國 Germany	義 大 利 Italy	日　本 Japan	The OECD classification of Taxes
100.0	**100.0**	**100.0**	**Total Tax Revenues**
28.7	32.9	30.2	1000 Taxes on income, profits and capital gains
24.5	27.3	18.6	1100 Individuals
24.5	27.3	18.6	1110 On income and profits
—	0.0	—	1120 On capital gains
4.2	6.6	11.6	1200 Corporations
—	-1.0	—	1300 Unallocable as between 1100 and 1200
39.0	31.3	41.1	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
2.3	4.8	9.7	4000 Taxes on property
1.3	1.4	7.7	4100 Recurrent taxes on immovable property
0.0	0.3	—	4200 Recurrent taxes on new wealth
0.5	0.1	0.9	4300 Estate, inheritance and gift taxes
0.4	—	—	4310 Estate and inheritance taxes
0.1	—	—	4320 Gift taxes
0.6	2.6	1.1	4400 Taxes on financial and capital transactions
—	0.1	—	4500 Other non-recurrent taxes on property
—	0.2	—	4600 Other recurrent taxes on property
29.9	26.2	18.7	5000 Taxes on goods and services
29.0	23.5	16.7	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
20.1	14.6	9.6	5110 General taxes
8.9	8.9	7.2	5120 Taxes on specific goods and services
7.1	4.9	6.5	5121 Excises
—	1.6	—	5122 Profits of fiscal monopolies
0.5	0.3	0.6	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
1.4	2.0	0.1	5126 Taxes on specific services
0.0	—	—	5127 Other taxes on international trade and transactions
0.0	0.0	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
1.0	1.6	1.9	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.6	1.9	5210 Recurrent taxes
—	—	0.0	5220 Non-recurrent taxes
—	1.1	—	5300 Unallocable as between 5100 and 5200
0.0	4.8	0.3	6000 Other taxes

表3-10. 各國賦稅收入—按OECD稅收分類分(續3完)

(2)結構比

CY 2010

單位：%

OECD 稅 收 分 類	韓 國 Korea	荷 蘭 Netherlands	西 班 牙 Spain
總 計	**100.0**	**100.0**	**100.0**
1000 對所得、利潤與資本利得的稅收	28.2	27.9	28.3
1100 個人	14.3	22.3	21.7
1110 所得、利潤	11.5	22.2	21.7
1120 資本利得	2.8	0.1	—
1200 公司	13.9	5.6	5.5
1300 其他	—	—	1.2
2000 社會安全捐	22.8	36.3	37.6
3000 對工資與勞動力的徵收	0.2	—	—
4000 對財產徵收的稅收	11.4	3.8	6.4
4100 對不動產徵收的經常性稅收	3.2	1.8	2.7
4200 對淨財富徵收的經常性稅收	—	0.0	0.0
4300 遺產、繼承與贈與稅	1.0	0.8	0.7
4310 遺產與繼承稅	0.4	0.8	0.7
4320 贈與稅	0.6	—	—
4400 對金融與資本交易徵收的稅收	7.2	1.2	2.4
4500 對財產徵收的其他非經常性稅收	—	—	0.5
4600 對財產徵收的其他經常性稅收	—	—	0.0
5000 對貨品與勞務徵收的稅收	33.9	31.6	27.1
5100 對貨品生產、銷售及移轉等徵收的稅收	32.8	28.0	25.2
5110 一般銷售額	17.6	18.7	16.7
5120 對特種貨品與勞務徵收的稅收	15.2	9.3	8.5
5121 貨物稅	10.7	7.9	6.6
5122 財政專賣利潤	—	—	—
5123 進口稅	3.8	0.8	0.5
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	0.8	0.5	1.1
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	—	0.1	0.3
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	1.1	3.5	1.5
5210 經常性稅收	1.1	3.5	1.2
5220 非經常性稅收	—	—	0.3
5300 其他	—	—	0.4
6000 其他稅收	3.4	0.5	0.7

Table 3-10. Total Tax Revenues of Key Countries－by OECD classification of Taxes (Cont.3 End)

(2) Percentage

CY 2010

Unit：%

瑞　典 Sweden	英　國 United Kingdom	美　國 United States	The OECD classification of Taxes
100.0	**100.0**	**100.0**	**Total Tax Revenues**
35.6	37.5	43.6	1000 Taxes on income, profits and capital gains
28.0	28.8	32.8	1100 Individuals
25.7	28.3	31.2	1110 On income and profits
2.3	0.5	1.6	1120 On capital gains
7.6	8.8	10.8	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
25.0	19.0	25.7	2000 Social security contributions
7.1	—	—	3000 Taxes on payroll and workforce
2.4	12.1	12.7	4000 Taxes on property
1.7	9.8	12.2	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
0.0	0.5	0.5	4300 Estate, inheritance and gift taxes
0.0	0.5	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
0.7	1.8	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
29.8	31.4	18.0	5000 Taxes on goods and services
28.7	30.0	15.0	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.6	18.8	8.1	5110 General taxes
7.2	11.3	6.9	5120 Taxes on specific goods and services
6.0	8.9	4.0	5121 Excises
0.3	—	—	5122 Profits of fiscal monopolies
0.4	0.6	0.8	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
0.4	1.4	0.4	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
0.0	0.4	1.7	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
1.1	1.4	3.0	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.1	1.4	2.4	5210 Recurrent taxes
—	—	0.6	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
0.1	—	—	6000 Other taxes

表3-11. 關稅實徵毛額

單位：新臺幣千元

貨物類別	94年 CY 2005	95年 CY 2006
毛收總計數	**84,212,153**	**81,469,195**
01 活動物；動物產品	**4,615,412**	**4,482,550**
01 活動物	14,377	8,512
02 肉及食用雜碎	1,919,156	1,869,028
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	1,791,167	1,739,623
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	748,383	739,095
05 未列名動物產品	142,329	126,292
02 植物產品	**4,943,900**	**4,596,666**
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉	42,180	36,813
07 食用蔬菜及部分根菜與塊莖菜類	859,563	828,200
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	2,524,671	2,249,654
09 咖啡、茶、馬黛茶及香辛料	207,488	251,120
10 穀類	564,734	496,022
11 製粉工業產品；麥芽；澱粉；菊糖；麵筋	403,850	392,058
12 油料種子及含油質果實；雜項穀粒、種子及果實；工業用或藥用植物；芻草及飼料	291,883	297,149
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	41,557	40,140
14 編結用植物性材料；未列名植物產品	7,974	5,510
03 動植物油脂及其分解物；調製食用油脂；動植物蠟	**196,656**	**139,064**
15 動植物油脂及其分解物；調製食用油脂；動植物蠟	196,656	139,064
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品	**12,203,739**	**12,681,202**
16 肉、魚或甲殼、軟體或其他水產無脊椎動物等之調製品	357,201	349,303
17 糖及糖果	822,623	979,377
18 可可及可可製品	227,076	220,333
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	1,504,239	1,406,931

資料來源： 財政部關務署。
說　　明： 本表數字未扣除退稅數。

Table 3-11. Gross Amount of Customs Duties

Unit：NT$ 1,000

96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
83,866,798	**82,544,530**	**70,580,871**	**91,591,655**	**98,825,523**	**97,312,433**
4,787,844	**5,839,663**	**5,849,449**	**7,039,205**	**7,251,480**	**7,175,487**
9,264	8,509	7,092	9,190	10,547	15,108
1,762,495	2,150,244	2,174,581	2,592,151	2,649,979	2,626,935
1,980,508	2,859,113	2,899,969	3,253,344	3,285,146	3,391,677
938,128	695,172	640,021	1,035,535	1,096,805	956,723
97,449	126,625	127,786	148,985	209,003	185,044
5,307,211	**5,150,635**	**4,717,739**	**5,286,993**	**4,858,897**	**5,973,183**
38,998	37,049	33,921	33,730	35,188	33,591
1,072,536	1,017,612	893,912	765,170	754,527	931,166
2,513,303	2,336,290	2,243,059	2,488,507	2,105,614	2,601,489
270,631	291,971	321,317	368,682	397,114	402,359
588,225	538,958	388,726	576,307	640,567	935,364
474,208	547,489	498,674	656,074	504,994	659,077
295,372	321,079	278,726	329,461	344,166	338,720
48,402	54,713	55,022	64,033	70,423	65,495
5,536	5,474	4,382	5,029	6,304	5,922
186,960	**221,912**	**149,053**	**162,900**	**203,766**	**192,235**
186,960	221,912	149,053	162,900	203,766	192,235
12,480,946	**13,022,726**	**12,077,876**	**12,998,239**	**12,970,391**	**13,348,094**
380,364	486,765	485,453	524,925	447,664	507,411
738,890	843,648	901,980	992,919	999,475	1,098,478
197,975	230,884	255,462	312,918	353,091	343,992
1,519,807	1,427,074	1,247,234	1,565,994	1,530,859	1,568,588

Source：Customs Administration, Ministry of Finance.
Explanation：Tax rebate amount is not yet deducted from the figures listed in the table.

表3-11. 關稅實徵毛額(續1)

單位：新臺幣千元

貨物類別	94年 CY 2005	95年 CY 2006
20 蔬菜、果實、堅果或植物其他部份之調製品	1,038,775	1,069,181
21 雜項調製食品	2,134,353	2,353,266
22 飲料、酒類及醋	573,900	639,592
23 食品工業產製過程之殘渣及廢品；調製動物飼料	67,834	67,802
24 菸（包括菸葉及菸類）及菸葉代用品	5,477,738	5,595,417
05 礦產品	**429,206**	**1,154,864**
25 鹽；硫磺；泥土及石料；石膏料；石灰及水泥	26,477	44,771
26 礦石、熔渣及礦灰	138	69
27 礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟	402,591	1,110,024
06 化學或有關工業產品	**6,466,391**	**6,716,314**
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及無機化合物	800,401	792,245
29 有機化學產品	1,648,695	1,831,837
30 醫藥品	22,233	21,555
31 肥料	43,635	16,649
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	1,115,628	1,180,426
33 精油及樹脂狀物質；香水、化妝品或盥洗用品	259,413	280,686
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	424,536	435,896
35 蛋白狀物質；改質澱粉；膠；酵素	323,074	348,013
36 炸藥；煙火品；火柴；引火合金；可燃製品	5,173	3,368
37 感光或電影用品	156,330	132,968
38 雜項化學產品	1,667,273	1,672,671
07 塑膠及其製品；橡膠及其製品	**5,601,225**	**5,874,289**
39 塑膠及其製品	4,310,388	4,501,347

Table 3-11. Gross Amount of Customs Duties (Cont.1)

Unit：NT$ 1,000

96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
1,115,924	1,173,135	1,162,676	1,330,257	1,439,340	1,430,399
2,365,896	2,531,628	2,790,197	3,027,152	2,791,127	2,970,761
702,759	731,039	659,293	718,896	836,382	943,681
69,650	68,749	63,173	83,585	98,068	96,289
5,389,681	5,529,804	4,512,408	4,441,593	4,474,385	4,388,495
1,833,475	**1,945,582**	**947,989**	**1,737,394**	**1,706,365**	**1,151,420**
66,061	66,253	82,398	70,332	57,801	52,700
379	1,197	693	573	297	218
1,767,035	1,878,132	864,898	1,666,489	1,648,267	1,098,502
7,038,648	**7,580,196**	**6,297,367**	**8,067,715**	**8,487,362**	**7,831,066**
821,782	996,287	647,448	956,001	883,650	749,225
1,984,744	2,159,070	1,739,715	2,136,043	2,357,809	2,222,349
27,680	25,747	30,282	28,692	34,117	33,218
316	828	710	551	633	792
1,183,481	1,200,417	1,009,544	1,318,379	1,312,854	1,104,457
305,775	306,381	315,519	387,003	438,013	402,291
449,384	505,702	435,999	614,107	663,680	600,188
369,225	413,866	382,805	498,076	546,474	491,643
2,819	4,554	5,610	4,365	6,687	7,925
123,904	100,631	83,001	109,711	116,529	119,260
1,769,538	1,866,713	1,646,734	2,014,787	2,126,916	2,099,718
6,115,115	**6,162,786**	**4,871,225**	**6,662,707**	**7,331,880**	**7,210,953**
4,716,854	4,603,536	3,702,586	4,995,987	5,450,470	5,234,720

表3-11. 關稅實徵毛額(續2)

單位：新臺幣千元

貨物類別	94年 CY 2005	95年 CY 2006
40 橡膠及其膠品	1,290,837	1,372,942
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）	**940,880**	**800,554**
41 生皮（毛皮除外）及皮革	62,839	51,667
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	871,260	742,619
43 毛皮與人造毛皮及其製品	6,781	6,268
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	**564,272**	**546,345**
44 木及木製品；木炭	545,251	530,146
45 軟木及軟木製品	2,074	1,990
46 草及其他編結材料之編結品；編籃及柳條編結品	16,947	14,209
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	**104,700**	**117,592**
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	114	40
48 紙及紙板；紙漿、紙或紙板之製品	62,564	64,600
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	42,022	52,952
11 紡織品及紡織製品	**5,392,745**	**5,309,862**
50 絲	12,106	14,998
51 羊毛，動物粗細毛；馬毛紗及其梭織物	47,708	36,738
52 棉花	272,939	239,672
53 其他植物紡織纖維；紙紗及紙紗梭織物	6,012	5,738
54 人造纖維絲；人造紡織材料之扁條及類似品	256,737	259,480
55 人造纖維棉	225,190	183,272
56 填充用材料、氈呢、不織布；特種紗；撚線、繩、索、纜及其製品	219,075	223,603
57 地毯及其他紡織材料覆地物	87,435	78,465
58 特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	74,157	73,941
59 浸漬、塗佈、被覆或黏合之紡織物；工業用紡織物	248,525	247,795

Table 3-11. Gross Amount of Customs Duties (Cont.2)

Unit：NT$ 1,000

96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
1,398,261	1,559,250	1,168,639	1,666,720	1,881,410	1,976,233
942,241	**960,737**	**864,100**	**930,757**	**1,248,419**	**1,376,454**
51,279	48,090	35,998	36,585	42,035	47,267
885,738	904,391	823,537	884,134	1,194,182	1,319,285
5,224	8,256	4,565	10,038	12,202	9,902
623,833	**562,816**	**443,304**	**615,669**	**505,098**	**488,542**
606,258	545,850	427,538	599,560	489,218	472,647
2,066	2,557	1,822	2,245	2,140	2,178
15,509	14,409	13,944	13,864	13,740	13,717
136,864	**133,768**	**101,679**	**150,368**	**150,027**	**164,189**
57	694	1,257	947	2,192	768
77,687	70,940	57,266	81,726	85,376	89,636
59,120	62,134	43,156	67,695	62,459	73,785
5,012,705	**4,965,978**	**4,221,226**	**4,905,031**	**5,664,156**	**5,943,452**
14,859	13,618	10,970	12,830	12,378	10,341
29,697	27,987	20,358	22,794	28,109	23,734
242,212	194,467	155,078	234,399	202,242	160,289
6,170	4,135	3,065	4,003	3,683	3,419
263,744	240,806	189,726	272,047	238,935	205,843
185,573	180,001	152,829	179,692	191,210	161,280
255,342	269,844	258,507	298,009	312,108	260,960
81,353	86,196	62,923	89,478	96,772	88,878
63,475	66,181	49,857	53,707	58,919	58,745
274,827	251,923	196,414	249,809	227,788	216,058

表3-11. 關稅實徵毛額(續3)

單位：新臺幣千元

貨物類別	94年 CY 2005	95年 CY 2006
60 針織品或鉤針織品	85,677	99,617
61 針織或鉤針織之衣著及服飾附屬品	1,408,450	1,449,662
62 非針織及非鉤針織之衣著及服飾附屬品	2,064,831	2,033,279
63 其他製成紡織品；組合品；舊衣著及舊紡織品；破布	383,903	363,602
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	**934,010**	**978,197**
64 鞋靴、綁腿及類似品；此類物品之零件	847,938	885,275
65 帽類及其零件	52,794	60,454
66 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	27,383	27,084
67 已整理之羽毛、羽絨及其製品；人造花；人髮製品	5,895	5,384
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	**1,796,437**	**1,856,266**
68 石料、膠泥、水泥、石棉、雲母或類似材料之製品	507,261	547,406
69 陶瓷產品	793,186	790,229
70 玻璃及玻璃器	495,990	518,631
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	**62,540**	**61,888**
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	62,540	61,888
15 卑金屬及卑金屬製品	**4,705,405**	**4,866,138**
72 鋼鐵	126,568	51,482
73 鋼鐵製品	1,764,591	1,803,125
74 銅及其製品	611,018	755,063
75 鎳及其製品	2,485	3,281
76 鋁及其製品	1,016,336	1,102,161
78 鉛及其製品	1,854	1,399
79 鋅及其製品	15,609	25,722
80 錫及其製品	2,136	1,921

Table 3-11. Gross Amount of Customs Duties (Cont.3)

Unit：NT$ 1,000

96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
89,113	73,500	64,059	67,489	79,069	64,764
1,428,298	1,458,044	1,243,252	1,447,379	1,835,823	2,206,439
1,696,757	1,726,052	1,495,173	1,604,557	1,938,853	2,056,997
381,285	373,224	319,015	368,838	438,267	425,705
886,026	**973,503**	**894,811**	**1,009,816**	**1,139,956**	**1,175,715**
795,880	867,876	799,850	905,241	1,019,546	1,051,490
53,342	67,195	64,780	66,756	79,444	72,468
31,613	31,666	23,474	30,182	33,727	41,812
5,191	6,766	6,707	7,637	7,239	9,945
2,057,093	**2,034,347**	**1,612,460**	**2,206,395**	**2,494,301**	**2,373,934**
581,378	578,105	507,203	636,305	676,365	644,753
922,160	902,673	665,255	941,994	1,026,188	987,561
553,555	553,569	440,002	628,096	791,748	741,620
62,709	**86,938**	**85,783**	**127,800**	**175,611**	**177,277**
62,709	86,938	85,783	127,800	175,611	177,277
5,209,042	**5,102,287**	**3,310,907**	**4,539,426**	**5,128,929**	**5,015,132**
21,382	22,321	8,922	15,782	13,810	11,219
1,980,360	1,857,335	1,360,215	1,789,295	2,300,599	2,418,770
812,837	816,622	470,938	723,425	756,085	618,290
3,478	4,849	3,006	11,055	8,331	6,979
1,072,286	1,104,655	576,173	860,670	857,175	842,502
20,736	33,496	7,483	3,462	3,222	3,273
25,791	17,567	10,008	16,020	26,119	25,261
2,144	2,367	2,401	4,162	5,458	5,025

表3-11. 關稅實徵毛額(續4完)

單位：新臺幣千元

貨物類別	94年 CY 2005	95年 CY 2006
81 其他卑金屬；瓷金；及其製品	22,319	22,048
82 卑金屬製工具、器具、利器、匙、叉及其零件	733,381	723,937
83 雜項卑金屬製品	409,108	375,999
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，上述各物之零件及附件	**15,482,997**	**14,611,142**
84 核子反應器、鍋爐、機器及機械用具；及其零件	9,035,815	8,427,947
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	6,447,182	6,183,195
17 車輛、航空器、船舶及有關運輸設備	**6,691,375**	**4,580,195**
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	204,627	227,500
87 鐵路及電車道車輛以外之車輛及其零件與附件	6,479,674	4,346,308
88 航空器、太空船及其零件	799	252
89 船舶及浮動構造體	6,275	6,135
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	**1,430,830**	**1,456,060**
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	897,422	947,899
91 鐘、錶及其零件	424,491	404,904
92 樂器；與其零件及附件	108,917	103,257
19 武器與彈藥；及其零件與附件	**2,064**	**1,807**
93 武器與彈藥；及其零件與附件	2,064	1,807
20 雜項製品	**805,918**	**817,361**
94 家具；寢具、褥、褥支持物、軟墊及類似充填家具；未列名之燈具及照明配件；照明標誌、照明名牌及類似品；組合式建築物	347,915	357,797
95 玩具、遊戲品與運動用品；及其零件與附件	187,435	177,612
96 雜項製品	270,568	281,952
21 藝術品、珍藏品及古董	**10,841,451**	**9,820,839**
97 藝術品、珍藏品及古董	467	1,592
98 關稅配額之貨品	10,840,984	9,819,247

Table 3-11. Gross Amount of Customs Duties (Cont.4 End)

Unit：NT$ 1,000

96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
26,325	45,116	33,074	49,700	57,235	46,391
854,983	840,758	542,314	706,642	764,863	711,788
388,720	357,201	296,373	359,213	336,032	325,634
15,055,689	**14,899,566**	**11,486,377**	**15,840,541**	**16,690,321**	**15,819,044**
8,642,263	8,523,291	6,297,032	9,226,877	9,732,322	9,103,922
6,413,426	6,376,275	5,189,345	6,613,664	6,957,999	6,715,122
3,583,409	**3,087,396**	**2,844,033**	**4,131,357**	**18,589,358**	**18,998,245**
293,963	133,452	87,224	719,097	208,238	295,350
3,283,087	2,946,683	2,753,072	3,404,731	18,365,432	18,693,334
300	305	236	218	249	519
6,059	6,956	3,501	7,311	15,439	9,042
1,666,273	**1,604,110**	**1,334,546**	**1,602,190**	**1,696,227**	**1,719,103**
1,079,773	994,840	838,062	1,039,258	1,043,893	1,030,212
465,578	489,005	390,495	456,440	536,497	572,248
120,922	120,265	105,989	106,492	115,837	116,643
1,646	**2,668**	**3,396**	**3,195**	**2,706**	**3,593**
1,646	2,668	3,396	3,195	2,706	3,593
808,607	**830,587**	**832,549**	**898,885**	**972,429**	**949,108**
327,926	372,127	340,012	395,016	455,518	451,983
188,681	174,283	221,115	191,525	181,686	192,976
292,000	284,177	271,422	312,344	335,225	304,149
10,070,462	**7,376,329**	**7,635,002**	**12,675,072**	**1,557,844**	**226,207**
303	810	1,026	1,213	1,717	1,249
10,070,159	7,375,519	7,633,976	12,673,859	1,556,127	224,958

表3-12. 綜合所得稅結算申報－按淨所得級距別分

單位：件；新臺幣千元

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
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
99年 2010	5,519,333	2,001,584,569	260,829,376	8,051,410	4,602,086,043	87,151,544	86,767,001	3,451,302,826
NET=0(萬元) (NT$10,000)	2,113,283	0	0	1,410,145	715,989,094	21,505,061	7,711,420	559,855,780
0～50	2,377,743	441,392,269	22,068,479	2,087,764	1,592,996,377	26,438,901	18,152,868	1,334,340,059
50～113	638,787	476,033,284	31,414,563	1,541,619	886,952,590	15,172,945	16,533,940	707,430,871
113～226	266,983	412,918,723	40,721,121	1,494,246	619,077,980	10,725,500	17,684,061	458,863,747
226～423	85,454	253,404,357	38,060,314	966,785	328,005,749	5,400,703	13,750,728	215,939,674
423～500	10,059	46,108,751	8,993,143	157,145	55,590,248	719,187	2,401,332	33,481,149
500～1,000	18,873	125,842,638	30,765,824	298,986	144,437,355	1,956,236	5,976,281	76,912,754
1,000以上	8,151	245,884,547	88,805,932	94,720	259,036,650	5,233,011	4,556,371	64,478,792

資料來源： 財政部財政資訊中心。

Table 3-12. 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.
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
186,371,320	98,677,741	—	17,853,351	4,312,469	579,491,054	67,579,685	1,422,044	21,157,008
55,741,332	13,537,275	—	2,396,677	654,526	45,379,440	5,907,940	167,356	3,132,287
67,147,086	26,975,818	—	5,055,669	1,523,541	92,645,077	16,053,636	350,827	4,312,895
30,545,659	19,717,015	—	3,364,969	1,012,953	78,497,459	11,372,275	267,475	3,037,029
18,924,792	16,582,960	—	2,655,054	660,596	79,364,716	10,345,904	276,835	2,993,815
8,161,090	10,465,982	—	1,661,597	303,739	62,223,236	7,870,264	200,515	2,028,221
1,078,981	1,812,960	—	327,386	38,539	13,419,365	1,869,247	37,125	404,977
2,422,355	4,740,564	—	987,810	77,624	44,270,979	5,687,850	84,910	1,319,992
2,350,025	4,845,167	—	1,404,189	40,951	163,690,782	8,472,569	37,001	3,927,792

Source：Fiscal Information Agency, Ministry of Finance.

表3-13. 營利事業所得稅結算申報

單位：家；新臺幣千元

地區別 Region	96年 CY 2007 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	**847,518**	**57,024,240,804**	**1,674,194,216**	**413,691,197**
新北市 New Taipei City	151,451	5,742,576,405	203,878,164	50,151,913
臺北市 Taipei City	177,452	33,647,513,201	517,373,835	128,648,257
臺中市 Taichung City	122,525	2,610,349,426	125,543,283	30,577,577
臺南市 Tainan City	54,067	2,030,805,560	87,435,450	21,490,708
高雄市 Kaohsiung City	94,076	2,806,435,428	147,203,679	36,199,940
宜蘭縣 Yilan County	11,620	137,091,828	4,979,503	1,167,486
桃園縣 Taoyuan County	65,928	3,613,386,333	136,477,006	33,712,869
新竹縣 Hsinchu County	13,134	976,691,618	54,892,586	13,640,489
苗栗縣 Miaoli County	13,100	353,423,459	13,703,071	3,343,996
彰化縣 Changhua County	43,671	924,289,728	60,204,875	14,732,798
南投縣 Nantou County	12,118	189,287,475	8,151,224	1,964,103
雲林縣 Yunlin County	13,047	980,392,790	95,269,599	23,733,451
嘉義縣 Chiayi County	9,376	153,150,212	6,909,171	1,666,408
屏東縣 Pingtung County	14,154	209,812,385	7,382,611	1,759,862
臺東縣 Taitung County	3,998	24,922,230	931,380	209,893
花蓮縣 Hualien County	9,052	96,713,552	4,499,511	1,069,883
澎湖縣 Penghu County	1,731	9,363,865	473,473	106,819
基隆市 Keelung City	10,008	206,769,372	9,204,414	2,247,799
新竹市 Hsinchu City	16,232	2,183,264,893	184,980,662	46,155,545
嘉義市 Chiayi City	9,241	105,445,484	3,548,135	832,763
金門縣 Kinmen County	1,290	20,048,899	1,048,621	254,172
連江縣 Lienchiang County	247	2,506,660	103,963	24,466

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 3-13. Sources of Profit-seeking Enterprise Income Tax

Unit：Case；NT$ 1,000

97年 CY 2008							
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
471,596	**43,246,421**	**849,692**	**43,267,022,851**	**1,287,958,134**	**317,197,094**	**479,872**	**45,861,749**
100,270	5,594,115	155,078	5,792,967,104	174,639,046	42,858,604	102,231	7,000,439
123,441	16,174,978	174,552	19,010,653,149	404,933,343	100,568,596	122,731	16,472,563
61,208	3,513,418	120,742	2,637,792,740	112,799,170	27,393,546	63,056	2,633,064
25,035	2,459,768	54,693	2,051,882,455	56,327,136	13,715,808	25,431	4,517,335
51,295	2,332,662	95,554	3,096,078,005	111,573,081	27,297,135	51,964	1,971,992
3,962	49,304	11,792	151,638,088	5,269,938	1,239,771	4,057	71,269
38,684	3,006,272	65,804	3,635,147,288	126,256,213	31,161,530	40,043	3,346,010
6,562	1,849,844	15,757	929,424,679	38,539,336	9,551,375	7,993	2,513,644
5,019	290,296	12,953	502,667,455	18,196,525	4,467,852	4,950	1,107,564
19,124	871,464	44,897	1,124,002,185	34,356,267	8,272,168	19,854	1,373,890
3,993	151,971	11,417	174,645,089	6,879,542	1,646,574	3,896	69,210
4,799	353,440	13,238	1,156,439,841	38,333,515	9,500,395	5,076	570,321
3,411	25,205	9,432	157,351,944	6,401,308	1,539,696	3,488	40,878
4,418	48,737	14,291	206,519,881	7,522,876	1,795,451	4,422	57,421
1,014	1,536	4,064	23,823,801	1,046,748	239,114	1,015	3,849
2,601	13,858	8,862	94,389,530	3,776,388	889,907	2,518	25,768
411	914	1,800	9,851,048	506,105	114,741	442	82
4,773	36,892	9,871	213,795,614	5,064,370	1,212,717	4,824	104,111
7,496	6,445,492	14,621	2,174,901,628	131,198,730	32,710,219	7,807	3,944,139
3,531	25,734	8,674	98,204,822	3,258,929	761,871	3,490	37,457
474	514	1,349	22,544,881	982,777	237,343	504	659
75	8	251	2,301,625	96,790	22,680	80	84

Source：National Taxation Bureaus 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3-13. 營利事業所得稅結算申報(續1完)

單位：家；新臺幣千元

地區別 Region		98年 CY 2009 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**	**839,579**	**48,344,612,883**	**1,237,193,180**	**304,457,295**
新北市	New Taipei City	151,700	5,368,958,881	164,453,351	40,304,218
臺北市	Taipei City	174,131	26,160,725,364	428,474,701	106,452,078
臺中市	Taichung City	119,231	2,249,257,302	99,224,375	23,971,622
臺南市	Tainan City	53,032	1,810,187,742	52,794,792	12,816,629
高雄市	Kaohsiung City	93,701	3,096,072,761	82,524,104	20,102,177
宜蘭縣	Yilan County	11,779	137,529,981	5,160,338	1,205,259
桃園縣	Taoyuan County	67,399	3,152,448,201	106,126,342	26,113,219
新竹縣	Hsinchu County	14,998	890,984,297	36,476,035	9,048,354
苗栗縣	Miaoli County	12,993	499,528,366	11,494,124	2,788,864
彰化縣	Changhua County	43,593	971,553,833	38,949,220	9,406,921
南投縣	Nantou County	11,226	162,551,283	7,486,007	1,793,401
雲林縣	Yunlin County	13,498	960,829,951	51,748,686	12,848,554
嘉義縣	Chiayi County	9,316	142,911,264	5,618,535	1,341,988
屏東縣	Pingtung County	13,985	193,004,011	6,506,837	1,536,118
臺東縣	Taitung County	3,910	25,159,745	1,095,930	248,795
花蓮縣	Hualien County	8,707	99,555,775	4,385,340	1,038,648
澎湖縣	Penghu County	1,819	9,905,112	517,148	116,800
基隆市	Keelung City	9,909	163,557,942	5,168,662	1,236,662
新竹市	Hsinchu City	14,657	2,136,094,127	124,472,963	31,026,270
嘉義市	Chiayi City	8,309	88,084,644	3,190,299	740,753
金門縣	Kinmen County	1,420	23,247,695	1,191,098	287,933
連江縣	Lienchiang County	266	2,464,605	134,292	32,032

Table 3-13. Sources of Profit-seeking Enterprise Income Tax (Cont.1 End)

Unit：Case；NT$ 1,000

99年 CY 2010							
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
481,849	**39,429,055**	**966,815**	**47,380,220,751**	**1,487,711,741**	**250,284,945**	**558,653**	**28,237,226**
101,651	7,145,242	157,367	4,227,922,692	164,007,627	27,464,322	104,931	2,814,803
123,329	16,468,768	255,118	24,555,743,458	562,371,335	95,161,917	179,110	14,549,453
64,327	2,730,559	135,581	2,782,154,886	134,568,047	22,455,083	70,564	1,503,633
25,803	1,590,079	55,261	1,667,964,206	59,060,619	9,856,347	26,252	1,256,618
51,959	1,375,970	105,700	3,237,614,708	93,531,714	15,608,585	58,728	1,262,801
4,077	93,719	12,663	153,674,297	6,537,454	1,064,851	4,478	69,362
40,567	2,909,235	69,218	3,893,974,389	142,630,648	24,032,003	41,508	3,013,368
7,286	1,797,594	15,051	915,054,377	48,033,160	8,121,927	7,587	1,678,554
5,127	401,869	13,348	807,916,698	17,097,653	2,859,529	5,328	311,344
19,646	486,854	45,162	1,100,572,195	64,362,786	10,782,317	20,487	461,899
3,865	60,463	11,690	193,036,390	10,615,674	1,757,085	3,977	85,596
5,285	1,529,150	13,480	1,120,073,858	67,419,236	11,418,021	5,166	289,720
3,569	43,976	9,386	160,329,118	7,471,741	1,236,480	3,551	44,966
4,626	63,967	14,508	228,735,125	8,703,123	1,426,022	4,704	79,856
993	5,264	4,019	29,522,723	1,449,784	230,755	1,017	6,128
2,442	24,614	9,224	83,713,780	4,649,742	757,825	2,668	18,594
455	1,442	1,853	10,531,709	584,026	90,350	467	2,200
4,860	60,969	10,494	206,883,829	18,133,897	3,047,057	4,995	48,852
7,971	2,611,528	17,017	1,875,399,756	71,047,902	12,029,931	8,932	709,957
3,422	27,275	8,788	102,209,162	3,960,314	640,197	3,553	28,630
505	512	1,591	25,163,889	1,333,592	221,049	559	883
84	6	296	2,029,507	141,664	23,293	91	10

表3-14. 遺產稅稅源

(1)遺產稅稅源

單位：人；件；新臺幣千元

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	93,655	404,233,501
98年	2009	143,582	100,756	3,294	96,958	569,947,992
99年	2010	145,772	105,586	3,351	102,913	484,368,528
100年	2011	152,915	110,214	3,440	106,128	496,709,326
101年	2012	154,251	123,854	4,040	92,987	501,980,635
新北市	New Taipei City	20,280	16,455	515	11,661	62,389,375
臺北市	Taipei City	16,579	16,224	1,180	10,395	157,752,578
臺中市	Taichung City	15,017	12,453	488	9,128	46,696,420
臺南市	Tainan City	13,871	10,257	258	8,307	33,883,029
高雄市	Kaohsiung City	18,945	14,205	457	11,173	45,045,917
宜蘭縣	Yilan County	3,476	2,934	67	2,110	8,158,906
桃園縣	Taoyuan County	10,977	9,504	404	6,875	37,449,903
新竹縣	Hsinchu County	3,390	3,107	100	2,335	9,661,542
苗栗縣	Miaoli County	4,532	3,572	72	2,813	9,660,414
彰化縣	Changhua County	9,370	7,637	152	5,923	32,420,404
南投縣	Nantou County	4,542	3,350	32	2,771	7,327,854
雲林縣	Yunlin County	6,680	4,753	54	4,017	11,349,449
嘉義縣	Chiayi County	5,087	3,590	21	3,101	7,264,927
屏東縣	Pingtung County	7,727	5,506	60	4,390	9,716,514
臺東縣	Taitung County	2,425	1,630	14	1,308	2,102,720
花蓮縣	Hualien County	3,167	2,391	22	1,915	4,462,837
澎湖縣	Penghu County	828	806	2	605	792,668
基隆市	Keelung City	2,681	1,986	46	1,451	4,130,222
新竹市	Hsinchu City	2,367	1,529	45	1,270	5,782,013
嘉義市	Chiayi City	1,700	1,243	47	976	4,463,843
金門縣	Kinmen County	571	655	4	426	1,395,193
連江縣	Lienchiang County	39	67	—	37	73,907

資料來源： 財政部所屬各區國稅局；內政部戶政司(取自102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 3-14. Sources of Estate Tax

(1) Sources of Estate Tax

Unit：Person；Case；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 Rserved 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	127,841,838	83,571,961	44,269,877
—	—	130,952	286,839,761	142,758,920	144,080,841
—	—	526,134	162,628,176	78,423,519	84,204,657
—	—	106,536	164,266,734	90,271,097	73,995,637
—	—	77,561	176,492,663	92,756,549	83,736,114
—	—	29,801	22,170,756	11,982,243	10,188,513
—	—	41,736	80,288,514	40,608,764	39,679,750
—	—	861	14,591,623	7,904,322	6,687,301
—	—	—	8,189,723	4,842,790	3,346,933
—	—	1,542	13,858,006	7,683,575	6,174,431
—	—	—	1,517,244	1,172,309	344,935
—	—	954	12,798,042	7,682,480	5,115,562
—	—	21	2,327,782	1,469,008	858,774
—	—	—	1,383,223	919,167	464,056
—	—	1,080	11,552,817	3,236,073	8,316,744
—	—	—	599,385	453,782	145,603
—	—	—	1,067,628	790,684	276,944
—	—	—	369,152	279,617	89,535
—	—	—	1,281,443	838,976	442,467
—	—	—	249,595	185,121	64,474
—	—	—	645,321	450,616	194,705
—	—	—	28,377	19,066	9,311
—	—	9	1,226,299	742,561	483,738
—	—	950	1,243,407	681,368	562,039
—	—	607	1,047,685	763,134	284,551
—	—	—	56,641	50,893	5,748
—	—	—	—	—	—

Source：National Taxation Bureaus 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3-14. 遺產稅稅源(續1完)

(2)按課稅級距別分

101年

單位：件；新臺幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 Number of Cases Levied
總計 **Grand Total**		**5,063**
修法後(單一稅率*) After Revision (Single tax rate)	10%	4,440
修法前(合計) Before Revision (Total)		623
670,000(元)以下 670,000 or under (NT$)	2%	19
670,001～1,670,000	4%	18
1,670,001～3,340,000	7%	50
3,340,001～5,010,000	11%	35
5,010,001～6,680,000	15%	33
6,680,001～11,130,000	20%	52
11,130,001～16,700,000	26%	53
16,700,001～44,530,000	33%	139
44,530,001～111,320,000	41%	123
超過111,320,000 over 111,320,000	50%	101

附註：* 自98年1月23日起，遺產稅適用單一稅率10%。

Table 3-14. Sources of Estate Tax (Cont.1 End)

(2) by Tax Brackets

CY 2012

Unit：Case；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
308,527,424	**164,994,474**	**19,276,361**
225,092,873	112,463,690	8,702,375
83,434,551	52,530,784	10,573,986
313,900	6,560	111
504,598	20,442	339
1,070,476	117,314	2,454
645,594	138,958	4,909
752,826	173,448	4,986
1,334,972	438,789	20,467
1,873,339	703,916	31,388
8,275,021	3,564,587	286,434
14,323,854	8,196,056	927,686
54,339,970	39,170,714	9,295,212

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

表3-15. 贈與稅稅源

(1)贈與稅稅源

單位：件；新臺幣千元

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
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
101年	2012	193,856	16,700	182,133
新北市	New Taipei City	27,219	2,964	24,668
臺北市	Taipei City	30,920	4,267	27,442
臺中市	Taichung City	20,990	2,097	19,466
臺南市	Tainan City	15,699	921	15,908
高雄市	Kaohsiung City	19,562	1,220	18,503
宜蘭縣	Yilan County	4,155	296	3,924
桃園縣	Taoyuan County	16,295	1,605	15,042
新竹縣	Hsinchu County	5,244	360	4,954
苗栗縣	Miaoli County	5,310	323	5,147
彰化縣	Changhua County	10,360	709	9,892
南投縣	Nantou County	4,899	244	4,918
雲林縣	Yunlin County	6,398	258	6,234
嘉義縣	Chiayi County	4,656	175	4,652
屏東縣	Pingtung County	6,818	321	6,735
臺東縣	Taitung County	2,399	92	2,390
花蓮縣	Hualien County	3,028	133	2,938
澎湖縣	Penghu County	971	24	951
基隆市	Keelung City	1,946	70	1,882
新竹市	Hsinchu City	3,554	358	3,231
嘉義市	Chiayi City	2,099	193	1,970
金門縣	Kinmen County	1,231	68	1,185
連江縣	Lienchiang County	103	2	101

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 3-15. Sources of Gift Tax

(1) Sources of Gift Tax

Unit：Case；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
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
127,159,190	40,785,900	86,373,290
21,045,539	7,335,659	13,709,880
55,542,552	11,238,684	44,303,868
13,686,633	4,971,192	8,715,441
3,992,212	2,168,858	1,823,354
6,585,025	2,749,035	3,835,990
1,410,405	702,940	707,465
10,086,492	4,081,731	6,004,761
1,415,068	831,424	583,644
1,669,708	726,862	942,846
4,238,954	1,577,125	2,661,829
928,652	571,416	357,236
820,807	568,141	252,666
594,674	395,092	199,582
1,115,495	718,771	396,724
312,070	212,141	99,929
448,633	299,709	148,924
66,969	55,911	11,058
343,471	156,965	186,506
1,758,791	826,108	932,683
899,557	432,243	467,314
190,399	161,135	29,264
7,084	4,758	2,326

Source：National Taxation Bureaus 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3-15. 贈與稅稅源(續1完)

(2)按課稅級距別分

101年

單位：件；新臺幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 No. of Cases Levied
總計 **Grand Total**		**16,948**
修法後(單一稅率*) After Revision (Single tax rate)	10%	15,651
修法前(合計) Before Revision (Total)		1,297
670,000(元)以下 670,000 or under	4%	164
670,001～1,890,000	6%	250
1,890,001～3,120,000	9%	151
3,120,001～4,340,000	12%	108
4,340,001～5,570,000	16%	80
5,570,001～8,020,000	21%	105
8,020,001～15,580,000	27%	168
15,580,001～32,280,000	34%	141
32,280,001～50,090,000	42%	51
超過50,090,000 over 50,090,000	50%	79

附註：* 自98年1月23日起，贈與稅適用單一稅率10%。

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

(2) by Tax Brackets

CY 2012

Unit：Case；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
127,095,143	**87,284,963**	**9,004,047**
107,806,023	69,635,448	6,782,103
19,289,120	17,649,515	2,221,943
232,502	50,408	1,982
574,127	302,937	13,743
526,751	358,922	19,911
494,343	378,715	20,943
462,780	373,131	23,458
832,371	692,395	50,074
2,028,778	1,811,983	185,619
3,254,771	3,035,488	348,421
2,005,056	1,908,975	204,878
8,877,641	8,736,563	1,352,914

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

表3-16. 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 qucubic meters)	液化石油氣完稅量 Liquefied Petroleum gas Tax Quantity（公噸）(M.T.)
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
101年	2012	25	20,356,439	—	980,800
新北市	New Taipei City	1	4,466	—	—
臺北市	Taipei City	—	—	—	—
臺中市	Taichung City	—	—	—	—
臺南市	Tainan City	1	633	—	—
高雄市	Kaohsiung City	7	10,377,379	—	362,723
宜蘭縣	Yilan County	—	—	—	—
桃園縣	Taoyuan County	4	6,445,479	—	135,496
新竹縣	Hsinchu County	1	7,494	—	—
苗栗縣	Miaoli County	3	3,226	—	24,793
彰化縣	Changhua County	—	—	—	—
南投縣	Nantou County	1	1,967	—	—
雲林縣	Yunlin County	6	3,437,544	—	457,788
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	1	78,251	—	—

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 3-16. 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)
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
508	926,370	20	8,358,034	28	11,078,219	305	303,774,673
83	6,054	—	—	—	—	36	88,655
4	1,463	—	—	—	—	1	—
50	8,134	—	—	3	184,067	21	53,506,818
50	12,150	—	—	—	—	39	54,294,423
63	267,303	—	—	7	1,203,387	31	10,361,999
13	114	—	—	7	3,379,450	14	5,295,354
82	207,940	1	332,744	1	133,949	43	96,899,185
19	327,074	3	2,052,760	1	496,589	14	54,233
17	50,233	—	—	—	—	4	1,571,231
43	17,686	12	5,057,727	4	598,464	16	27,755,668
7	1,193	1	378,246	—	—	18	4,035,039
8	376	3	536,557	—	—	17	18,419,468
18	4,258	—	—	1	72,038	21	27,480,612
18	21,413	—	—	—	—	14	3,990,820
3	24	—	—	—	—	1	3,037
12	16	—	—	4	5,010,275	8	7,368
—	—	—	—	—	—	—	—
2	4	—	—	—	—	2	8,233
8	405	—	—	—	—	2	2,530
8	530	—	—	—	—	1	—

Source：National Taxation Bureaus 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3-16. 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)
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
101年	2012	3	2,469,995	330	3,022,468
新北市	New Taipei City	—	—	154	1,067,471
臺北市	Taipei City	—	—	2	—
臺中市	Taichung City	1	1,643,183	19	89,756
臺南市	Tainan City	—	—	18	214,016
高雄市	Kaohsiung City	—	—	17	6,238
宜蘭縣	Yilan County	—	—	—	—
桃園縣	Taoyuan County	—	—	92	1,562,472
新竹縣	Hsinchu County	—	—	9	1,340
苗栗縣	Miaoli County	—	—	—	—
彰化縣	Changhua County	1	826,252	7	68,898
南投縣	Nantou County	—	—	—	78
雲林縣	Yunlin County	—	—	—	—
嘉義縣	Chiayi County	—	—	1	—
屏東縣	Pingtung County	—	—	2	107
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	560	3	7,042
嘉義市	Chiayi City	—	—	2	5,050

Table 3-16. 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)
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
14	377,721	38	342,212	84	1,699,397	7	304,670
8	224,465	19	139,277	28	409,928	2	120,219
—	—	—	—	—	—	—	—
1	4	—	—	—	6	2	26,623
1	—	1	31,659	8	168,231	—	—
1	6	—	—	10	6,232	—	—
—	—	—	—	—	—	—	—
2	153,223	13	164,231	35	1,114,913	2	104,020
—	—	2	3	1	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	2	87	1	53,808
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
1	23	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	1	—	—	—	—	—
—	—	2	7,042	—	—	—	—
—	—	—	—	—	—	—	—

表3-16. 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)
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	—	—
101年	2012	48	225,432	—	—
新北市	New Taipei City	21	154,280	—	—
臺北市	Taipei City	—	—	—	—
臺中市	Taichung City	3	36,998	—	—
臺南市	Tainan City	1	—	—	—
高雄市	Kaohsiung City	1	—	—	—
宜蘭縣	Yilan County	—	—	—	—
桃園縣	Taoyuan County	16	23,454	—	—
新竹縣	Hsinchu County	3	—	—	—
苗栗縣	Miaoli County	—	—	—	—
彰化縣	Changhua County	2	10,622	—	—
南投縣	Nantou County	—	78	—	—
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	—	—	—	—
嘉義市	Chiayi City	—	—	—	—

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

Electric appliances					
錄音機 Audio Recorders		音響組合 Sterephonic 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)
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
8	2,685	119	47,345	12	23,006
4	5	68	18,693	4	604
—	—	2	—	—	—
—	—	13	19,910	—	6,215
—	—	4	96	3	14,030
1	—	3	—	1	—
—	—	—	—	—	—
1	—	22	474	1	2,157
—	—	2	1,337	1	—
—	—	—	—	—	—
—	—	2	4,381	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	1	84	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1	—	1	—	1	—
—	—	—	—	1	—
1	2,680	1	2,370	—	—

表3-17. 營業稅稅源

(1)營利事業家數－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
101年底 2012	**1,268,909**	12,233	1,122	137,482
新北市 New Taipei City	**198,642**	910	76	31,276
臺北市 Taipei City	**208,310**	315	90	7,318
臺中市 Taichung City	**163,471**	340	85	29,283
臺南市 Tainan City	**98,800**	325	40	12,330
高雄市 Kaohsiung City	**149,656**	4,845	110	9,243
宜蘭縣 Yilan County	**25,968**	2,118	124	2,311
桃園縣 Taoyuan County	**96,842**	501	57	11,625
新竹縣 Hsinchu County	**23,141**	120	40	2,535
苗栗縣 Miaoli County	**24,427**	155	64	2,744
彰化縣 Changhua County	**65,748**	467	31	16,577
南投縣 Nantou County	**22,998**	325	58	1,642
雲林縣 Yunlin County	**27,637**	225	38	1,888
嘉義縣 Chiayi County	**18,825**	199	11	1,894
屏東縣 Pingtung County	**35,032**	644	44	1,553
臺東縣 Taitung County	**11,461**	193	57	277
花蓮縣 Hualien County	**18,276**	193	157	630
澎湖縣 Penghu County	**5,822**	21	7	245
基隆市 Keelung City	**17,151**	28	7	613
新竹市 Hsinchu City	**24,131**	236	16	2,474
嘉義市 Chiayi City	**15,932**	37	4	807
金門縣 Kinmen County	**15,813**	33	6	193
連江縣 Lienchiang County	**826**	3	—	24

資料來源： 財政部財政資訊中心。

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 3-17. 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
442	7,063	97,113	639,173	30,547	116,105	16,361
69	920	18,889	96,729	6,480	12,800	2,752
71	619	9,864	113,160	5,431	17,584	7,246
45	856	12,195	76,806	2,860	13,299	1,637
33	553	5,928	49,697	1,236	11,722	666
46	1,100	12,270	76,093	4,777	15,651	1,177
6	108	2,472	11,454	729	2,688	141
25	711	8,651	48,517	2,111	8,074	841
12	169	2,422	10,780	387	2,288	207
14	196	2,532	11,592	423	2,594	151
29	386	3,900	29,780	874	4,636	265
10	124	2,073	11,874	478	2,749	123
15	261	2,862	15,547	557	2,095	124
14	176	1,932	9,467	668	1,739	42
13	312	2,909	17,938	578	4,775	174
7	71	759	5,936	148	2,027	55
9	112	1,813	9,027	362	2,955	94
2	16	376	3,022	306	835	39
8	126	1,644	8,277	1,215	2,281	134
7	150	1,975	11,381	334	2,501	335
3	67	964	8,338	329	2,094	114
3	24	580	13,499	181	536	36
1	6	103	259	83	182	8

Source：Fiscal Information Agency, 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3-17. 營業稅稅源(續1)

(1)營利事業家數－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
101年底	2012	24,598	26,779	37,505	27,841
新北市	New Taipei City	2,945	4,269	6,036	3,748
臺北市	Taipei City	10,357	6,839	12,951	4,470
臺中市	Taichung City	2,363	3,751	4,918	3,665
臺南市	Tainan City	1,486	1,606	2,068	2,094
高雄市	Kaohsiung City	2,464	2,489	3,344	3,242
宜蘭縣	Yilan County	150	557	493	559
桃園縣	Taoyuan County	1,413	2,227	2,403	2,557
新竹縣	Hsinchu County	420	657	572	573
苗栗縣	Miaoli County	199	432	382	655
彰化縣	Changhua County	674	769	869	958
南投縣	Nantou County	172	291	379	532
雲林縣	Yunlin County	241	356	380	488
嘉義縣	Chiayi County	110	159	208	490
屏東縣	Pingtung County	267	427	523	812
臺東縣	Taitung County	80	158	153	368
花蓮縣	Hualien County	136	339	324	551
澎湖縣	Penghu County	34	99	45	343
基隆市	Keelung City	161	190	323	435
新竹市	Hsinchu City	667	665	663	674
嘉義市	Chiayi City	222	392	362	424
金門縣	Kinmen County	34	104	92	165
連江縣	Lienchiang County	3	3	17	38

Table 3-17. 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 Activies 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	－
18	1,323	409	20,520	72,271	4
2	162	49	2,605	7,925	－
5	411	116	2,912	8,551	－
2	154	31	1,991	9,189	1
2	87	30	1,661	7,236	－
－	181	56	2,494	10,074	－
－	17	11	466	1,564	－
2	84	12	1,501	5,530	－
－	21	11	420	1,507	－
1	7	5	523	1,758	－
2	34	20	1,029	4,446	2
1	20	12	681	1,454	－
－	14	7	601	1,938	－
－	8	－	370	1,338	－
－	20	15	1,109	2,918	1
－	11	5	415	741	－
－	11	6	383	1,174	－
1	6	－	116	309	－
－	6	9	341	1,353	－
－	54	9	397	1,593	－
－	12	4	348	1,411	－
－	3	1	105	218	－
－	－	－	52	44	－

表3-17. 營業稅稅源(續2)

(2)營利事業銷售額－按行業別分

單位：新臺幣千元

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
101年	2012	**37,748,019,135**	36,881,006	45,052,100	14,000,075,456
新北市	New Taipei City	**4,150,534,126**	2,277,570	3,843,282	1,449,474,481
臺北市	Taipei City	**12,030,354,364**	6,176,901	6,271,264	1,964,682,832
臺中市	Taichung City	**3,564,257,660**	1,815,805	3,425,141	1,467,971,284
臺南市	Tainan City	**2,591,539,312**	4,659,454	703,528	1,454,353,622
高雄市	Kaohsiung City	**4,108,283,693**	7,752,247	4,850,899	1,763,752,654
宜蘭縣	Yilan County	**256,745,026**	815,642	2,963,072	92,203,601
桃園縣	Taoyuan County	**3,418,461,748**	1,812,066	1,335,525	1,465,780,066
新竹縣	Hsinchu County	**979,190,340**	597,430	1,825,862	540,685,683
苗栗縣	Miaoli County	**611,602,504**	717,903	1,810,737	338,774,329
彰化縣	Changhua County	**1,269,811,265**	2,515,813	672,639	611,629,177
南投縣	Nantou County	**244,691,494**	1,308,976	1,512,964	97,603,288
雲林縣	Yunlin County	**1,547,728,175**	1,070,094	926,433	1,277,764,692
嘉義縣	Chiayi County	**266,432,548**	1,558,938	305,678	129,715,704
屏東縣	Pingtung County	**365,370,980**	2,626,600	1,506,578	101,883,205
臺東縣	Taitung County	**67,408,157**	327,308	1,248,501	6,128,176
花蓮縣	Hualien County	**170,112,978**	342,060	3,762,364	19,636,715
澎湖縣	Penghu County	**26,854,024**	***	538,817	396,257
基隆市	Keelung City	**171,157,218**	146,620	***	26,970,194
新竹市	Hsinchu City	**1,634,780,851**	178,828	144,296	1,146,277,155
嘉義市	Chiayi City	**217,391,524**	92,115	***	27,834,452
金門縣	Kinmen County	**50,279,268**	53,024	***	15,987,306
連江縣	Lienchiang County	**5,031,879**	***	—	570,582

資料來源：財政部財政資訊中心。

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 3-17. 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
892,924,475	185,033,140	2,101,003,520	13,510,119,778	1,066,634,032	465,712,639	958,813,490
46,681,701	17,577,232	281,512,197	1,751,816,416	103,221,134	46,735,581	89,090,211
78,290,441	30,962,596	623,409,086	5,115,992,336	520,864,051	157,775,148	673,242,971
97,121,362	17,804,518	235,997,769	1,293,729,843	59,346,914	50,962,602	41,145,185
***	12,319,697	80,146,902	777,504,645	27,449,562	25,449,352	11,495,601
***	37,127,219	249,992,581	1,425,366,995	117,380,760	48,900,028	38,386,020
546,030	1,183,707	26,921,035	91,537,181	9,495,587	7,897,094	3,680,460
100,816,377	32,996,913	145,610,318	1,301,129,277	119,301,436	36,227,532	12,945,474
12,714,544	3,753,019	35,480,972	233,531,932	8,057,075	8,478,696	16,158,220
55,279,762	2,210,215	22,412,330	152,517,316	5,503,670	5,752,242	5,216,353
36,685,236	8,461,263	187,476,228	349,498,496	11,641,078	9,568,144	9,344,020
***	1,328,278	16,568,643	80,189,601	4,389,788	9,500,484	3,913,740
33,649,845	3,302,395	46,925,839	139,995,695	10,628,526	3,931,706	5,281,782
11,840,718	2,643,940	17,781,157	80,061,525	3,986,962	3,241,990	1,852,493
***	5,043,679	28,336,942	167,149,713	4,333,698	10,836,752	5,471,476
2,376,295	984,534	7,338,055	31,269,147	4,074,594	5,218,872	1,743,232
29,706,802	740,346	15,381,265	69,578,820	5,018,542	9,208,274	3,156,307
***	113,156	3,590,361	13,748,403	2,187,703	1,683,795	839,861
10,292,308	1,808,872	12,430,178	54,157,320	33,780,530	4,476,108	5,547,437
63,838,308	3,278,165	40,218,509	239,375,199	6,682,874	10,489,652	24,556,836
***	900,528	14,701,979	123,874,202	4,984,940	8,310,133	4,909,642
***	375,908	7,241,491	16,804,972	3,525,134	876,282	662,410
***	116,961	1,529,683	1,290,745	779,472	192,171	173,759

Source：Fiscal Information Agency, 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3-17. 營業稅稅源(續3完)

(2)營利事業銷售額－按行業別分

單位：新臺幣千元

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
101年	2012	2,220,329,596	939,271,019	640,901,561	369,390,207
新北市	New Taipei City	95,011,758	140,663,910	58,212,324	31,161,853
臺北市	Taipei City	1,749,078,021	425,359,009	353,741,068	211,711,631
臺中市	Taichung City	84,786,668	117,493,652	36,937,105	24,108,806
臺南市	Tainan City	38,067,804	29,521,880	10,290,655	12,257,554
高雄市	Kaohsiung City	78,174,186	74,606,243	20,752,970	30,161,830
宜蘭縣	Yilan County	7,692,012	4,154,693	1,249,234	1,862,255
桃園縣	Taoyuan County	58,324,572	61,489,192	35,559,506	20,711,966
新竹縣	Hsinchu County	9,464,291	20,234,988	77,138,602	4,772,308
苗栗縣	Miaoli County	6,491,971	4,376,609	1,742,257	2,646,851
彰化縣	Changhua County	17,199,092	8,021,273	2,898,249	4,384,301
南投縣	Nantou County	6,235,187	1,514,752	1,175,906	1,603,720
雲林縣	Yunlin County	9,551,849	5,593,953	1,691,450	2,076,316
嘉義縣	Chiayi County	3,991,665	2,498,408	785,589	2,310,151
屏東縣	Pingtung County	9,292,955	3,713,979	1,567,272	2,189,037
臺東縣	Taitung County	2,244,196	1,681,102	360,876	726,066
花蓮縣	Hualien County	5,359,021	2,741,025	1,030,357	1,761,938
澎湖縣	Penghu County	***	***	128,349	580,301
基隆市	Keelung City	6,435,656	3,411,798	1,001,235	2,081,974
新竹市	Hsinchu City	24,264,070	27,012,759	32,584,510	10,009,076
嘉義市	Chiayi City	7,481,430	4,049,173	1,821,175	1,639,029
金門縣	Kinmen County	***	***	196,992	608,733
連江縣	Lienchiang County	***	***	35,877	24,511

Table 3-17. 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 Activies 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	***
***	9,701,611	5,552,087	75,171,905	212,901,471	***
***	1,150,490	***	6,961,721	21,882,331	1,662,025
27,884	3,546,654	3,663,801	26,742,388	74,183,895	4,632,386
***	918,106	***	6,705,497	22,562,608	***
***	717,563	***	3,936,657	10,817,420	447,131
—	959,970	432,199	7,326,545	21,346,434	***
—	66,830	4,928	1,510,956	2,915,550	45,159
***	1,248,913	***	5,018,657	17,130,144	905,152
—	78,942	55,127	3,324,318	2,478,846	359,486
***	***	***	1,128,705	4,690,767	74,982
***	164,294	***	1,421,203	8,039,075	***
***	77,042	22,904	2,074,071	2,347,152	9,326
—	58,911	18,529	1,706,229	3,364,566	189,364
—	22,629	—	565,184	3,213,832	55,986
—	92,312	***	2,286,281	5,224,972	***
—	35,076	21,983	387,828	1,239,134	3,181
—	30,818	58,831	985,924	1,582,275	31,293
***	***	—	163,693	380,960	878
—	***	31,975	628,021	2,041,032	278,277
—	391,336	5,471	1,319,873	4,039,941	113,992
—	94,854	***	853,839	3,174,757	226,994
—	***	***	86,149	205,080	6,285
—	—	—	38,166	40,699	—

表3-18. 使用牌照稅稅源

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
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
101年 2012	7,247,732	148,098	5,940,804	135,628
新北市 New Taipei City	948,197	12,737	798,772	12,003
臺北市 Taipei City	835,435	17,117	720,332	16,256
臺中市 Taichung City	998,010	13,852	824,574	13,442
臺南市 Tainan City	613,514	9,336	503,119	9,095
高雄市 Kaohsiung City	851,204	13,312	693,781	13,203
宜蘭縣 Yilan County	138,453	3,832	109,885	3,832
桃園縣 Taoyuan County	677,110	9,615	564,585	9,321
新竹縣 Hsinchu County	189,300	2,626	159,596	2,579
苗栗縣 Miaoli County	199,254	3,612	163,824	3,569
彰化縣 Changhua County	435,781	7,897	339,485	7,732
南投縣 Nantou County	189,168	3,823	147,120	3,693
雲林縣 Yunlin County	237,151	6,043	178,035	5,808
嘉義縣 Chiayi County	162,183	4,253	120,937	4,202
屏東縣 Pingtung County	262,898	5,375	197,460	5,375
臺東縣 Taitung County	69,221	1,618	51,144	1,514
花蓮縣 Hualien County	110,675	2,695	86,367	2,550
澎湖縣 Penghu County	6,090	3,251	5,490	2,744
基隆市 Keelung City	86,609	1,990	74,166	1,990
新竹市 Hsinchu City	145,832	1,727	126,500	1,727
嘉義市 Chiayi City	83,216	1,806	67,932	1,728
金門縣 Kinmen County	7,746	16,183	7,079	13,104
連江縣 Lienchiang County	685	5,398	621	161

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 3-18. Sources of Vehicle License Tax

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
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
33,453	2,031	1,184,107	5,100	89,368	5,339
1,963	489	127,260	245	20,202	—
8,880	643	92,929	197	13,294	21
4,105	174	160,203	235	9,128	1
2,655	62	102,265	178	5,475	1
4,708	—	144,289	109	8,426	—
365	—	27,200	—	1,003	—
2,479	88	102,305	202	7,741	4
729	15	26,837	32	2,138	—
825	—	32,915	42	1,690	1
1,846	63	91,505	102	2,945	—
266	25	40,373	105	1,409	—
791	32	57,045	203	1,280	—
277	—	39,970	51	999	—
498	—	57,420	—	7,520	—
173	10	17,324	94	580	—
641	25	22,517	120	1,150	—
11	27	499	445	90	35
126	—	10,994	—	1,323	—
1,198	—	16,015	—	2,119	—
890	45	13,697	33	697	—
27	291	496	2,680	144	108
—	42	49	27	15	5,168

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3-19. 地價稅稅源

單位：戶；公頃；新臺幣千元

年別及地區別 CY & Region	總計 Grand Total			
	戶數 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
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
101年 2012	7,511,065	167,002	5,978,926,651	62,015,511
新北市 New Taipei City	1,422,368	16,535	942,380,187	9,433,318
臺北市 Taipei City	860,251	5,034	2,096,510,787	20,339,435
臺中市 Taichung City	848,175	19,305	420,104,722	4,498,096
臺南市 Tainan City	607,354	17,550	344,017,185	3,564,897
高雄市 Kaohsiung City	878,085	19,429	712,810,603	8,112,422
宜蘭縣 Yilan County	149,687	4,932	54,418,025	573,388
桃園縣 Taoyuan County	713,173	16,475	462,058,663	5,254,905
新竹縣 Hsinchu County	161,431	6,050	90,484,924	1,135,895
苗栗縣 Miaoli County	169,414	6,458	75,371,586	829,388
彰化縣 Changhua County	380,405	12,479	159,516,856	1,728,349
南投縣 Nantou County	142,665	5,382	49,644,670	537,460
雲林縣 Yunlin County	201,764	7,865	107,350,799	1,146,266
嘉義縣 Chiayi County	163,654	5,655	46,848,425	525,270
屏東縣 Pingtung County	232,750	8,331	84,021,592	897,776
臺東縣 Taitung County	60,386	2,742	14,358,793	183,926
花蓮縣 Hualien County	94,326	4,815	32,246,650	377,548
澎湖縣 Penghu County	30,808	1,029	7,092,888	80,444
基隆市 Keelung City	124,789	2,344	66,748,551	748,830
新竹市 Hsinchu City	148,346	2,217	134,230,086	1,332,284
嘉義市 Chiayi City	99,929	1,478	76,332,508	685,699
金門縣 Kinmen County	18,098	806	1,915,926	25,240
連江縣 Lienchiang County	3,207	91	462,225	4,675

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 3-19. Sources of Land Value Tax

Unit：Unit；Hectare；NT$ 1,000

一般用地 Regular Land				自用住宅用地 Self-use Residence Land			
戶數 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
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
3,385,735	111,546	3,443,321,462	53,273,991	4,098,175	25,027	2,023,315,646	4,046,449
520,848	10,767	529,763,857	8,015,256	896,736	2,782	325,013,168	649,985
240,782	2,771	1,143,772,000	18,024,567	615,533	2,046	888,031,554	1,776,035
453,766	14,352	289,263,033	4,048,643	391,588	2,972	103,400,051	206,783
281,919	11,501	208,457,068	3,081,466	322,439	2,884	105,249,691	210,486
295,174	11,213	391,502,711	6,745,171	580,636	3,394	223,181,886	446,339
83,933	3,293	35,636,341	499,266	65,172	700	13,609,538	27,216
322,369	9,350	252,933,824	4,135,765	387,817	2,239	118,638,317	237,259
85,696	4,127	54,915,688	960,618	75,262	638	22,135,161	44,267
86,908	4,356	42,259,510	693,841	81,949	894	23,855,004	47,706
249,785	9,714	108,961,126	1,534,411	129,546	1,336	37,888,589	75,772
88,577	4,182	31,969,373	474,346	53,181	584	13,559,112	27,116
129,065	4,378	57,217,606	834,559	72,048	874	23,081,322	46,160
114,782	4,089	29,377,129	443,257	48,192	580	11,127,589	22,253
131,829	5,713	47,923,510	723,042	100,222	1,098	22,639,981	45,276
45,698	2,436	11,411,323	174,010	14,388	195	2,287,437	4,574
57,932	3,735	22,156,603	335,203	36,114	388	7,099,918	14,198
22,715	898	5,265,646	75,271	8,015	83	1,569,896	3,139
57,232	1,444	45,287,942	661,709	67,449	276	15,310,546	30,618
54,633	1,492	88,779,707	1,197,835	93,381	599	38,999,406	77,995
42,467	893	44,434,058	587,827	56,889	451	26,477,267	52,952
16,655	759	1,616,105	23,478	1,383	11	132,210	264
2,970	83	417,302	4,450	235	3	28,003	56

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

Explanation：1.Self-used residence lands of Taiwan Province include land used for domitory 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3-19. 地價稅稅源(續1完)

單位：戶；公頃；新臺幣千元

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 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數 No. of Houses	面積 Area	地價 Land Value
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
101年 2012		1,980	123	7,931,113	15,862	8,812	28,333	413,266,721
新北市	New Taipei City	215	20	1,098,105	2,196	1,196	2,579	61,713,133
臺北市	Taipei City	1,389	8	4,217,705	8,435	34	100	41,865,534
臺中市	Taichung City	31	9	197,473	395	935	1,748	19,702,799
臺南市	Tainan City	56	8	138,595	277	1,122	2,891	22,909,714
高雄市	Kaohsiung City	69	14	1,038,944	2,078	1,037	4,476	84,077,863
宜蘭縣	Yilan County	14	2	14,906	30	197	889	3,983,240
桃園縣	Taoyuan County	30	7	162,294	325	1,948	4,774	84,902,900
新竹縣	Hsinchu County	17	2	63,217	126	259	1,265	12,664,552
苗栗縣	Miaoli County	14	5	149,730	299	211	1,172	8,224,392
彰化縣	Changhua County	17	4	81,127	162	488	1,359	10,622,235
南投縣	Nantou County	12	3	19,788	40	278	556	2,845,132
雲林縣	Yunlin County	15	12	134,260	269	245	2,567	25,942,954
嘉義縣	Chiayi County	12	10	61,725	123	281	928	5,486,436
屏東縣	Pingtung County	33	2	27,480	55	269	1,463	12,204,815
臺東縣	Taitung County	9	1	11,830	24	30	85	357,210
花蓮縣	Hualien County	15	5	67,622	135	115	667	2,619,294
澎湖縣	Penghu County	3	1	22,457	45	26	40	144,873
基隆市	Keelung City	3	3	118,462	237	32	554	5,019,336
新竹市	Hsinchu City	18	3	117,166	234	54	105	4,554,156
嘉義市	Chiayi City	5	4	187,832	376	32	83	3,286,086
金門縣	Kinmen County	3	—	395	1	21	27	123,274
連江縣	Lienchiang County	—	—	—	—	2	5	16,793

Table 3-19. Sources of Land Value Tax (Cont.1 End)

Unit：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 No. of Houses	面　積 Area	地　價 Land Value	查定稅額 Assessment Tax	戶　數 No. of Houses	面　積 Area	地　價 Land Value	查定稅額 Assessment Tax
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	—	—	—	—
4,132,667	16,363	1,973	91,091,709	546,542	—	—	—	—
617,131	3,373	387	24,791,924	148,750	—	—	—	—
418,655	2,513	109	18,623,994	111,743	—	—	—	—
197,028	1,855	224	7,541,366	45,247	—	—	—	—
229,097	1,818	266	7,262,117	43,571	—	—	—	—
840,779	1,169	332	13,009,199	78,055	—	—	—	—
39,832	371	48	1,174,000	7,044	—	—	—	—
849,029	1,009	105	5,421,328	32,527	—	—	—	—
126,646	197	18	706,306	4,238	—	—	—	—
82,244	332	31	882,950	5,298	—	—	—	—
106,222	569	66	1,963,779	11,782	—	—	—	—
28,451	617	57	1,251,265	7,507	—	—	—	—
259,430	391	34	974,657	5,848	—	—	—	—
54,864	387	48	795,546	4,773	—	—	—	—
122,048	397	55	1,225,806	7,355	—	—	—	—
3,572	261	25	290,993	1,746	—	—	—	—
26,193	150	20	303,213	1,819	—	—	—	—
1,449	49	7	90,016	540	—	—	—	—
50,193	73	67	1,012,265	6,073	—	—	—	—
45,542	260	18	1,779,651	10,678	—	—	—	—
32,861	536	47	1,947,265	11,683	—	—	—	—
1,233	36	9	43,942	264	—	—	—	—
168	—	—	127	1	—	—	—	—

表3-20. 土地增值稅稅源

(1)按移轉原因別分

單位：筆；平方公尺；新臺幣千元

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
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
101年	2012	1,310,296	355,605,015	1,714,405,158	1,071,818,663
買賣	Sale	786,337	104,154,179	1,012,785,824	690,745,060
贈與	Gift	139,773	35,954,949	117,568,194	89,848,497
交換	Exchange	3,951	722,259	5,527,706	3,697,447
典權	Dien Right	5	213	2,823	2,867
合併分割	Partition Merger	16,153	7,775,695	15,757,149	16,436,123
法院拍賣	Court Auctioned	38,039	15,975,057	37,700,665	27,385,811
政府徵收	Land Requisitioned by the Government	3,658	387,365	1,309,489	412,019
照價收買	Purchase on the Assesed Present Value	39,911	15,249,960	75,790,869	33,776,345
最低級距稅率	Lowest Rate	—	—	—	—
公設保留地移轉	Transfer of land reserved for public facilities	107,503	4,040,934	126,432,230	36,280,430
公有土地出售	Public Land Sold	16,936	3,575,992	88,302,151	30,081,565
各級政府受贈或贈與	Land bestowed by or to any level of Government	9,139	523,913	19,522,423	6,031,522
財團法人(免稅)受贈	Land Bestowed to NpJp	30	74,867	175,306	110,261
領回(免稅)抵價地	Retransfer Compensated Land	16	3,770	43,734	41,611
農地(免稅)移轉	Transfer of Agricultural Land	145,739	166,068,334	212,553,599	136,595,422
其他私有土地免稅	Others	3,106	1,097,528	932,996	373,683

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 3-20. Sources of Land Value Increment Tax
(1) by Transfer Reason

Unit：Plot；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
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
12,520,896	675,001,530	168,364,943	3,314,553	790,379	8,143,973	4,303,484	81,749,752
11,007,679	327,240,536	75,646,512	2,757,671	657,457	3,563,870	3,107,999	69,274,463
1,274,542	31,047,907	8,838,665	284,859	92,843	433,306	441,910	6,894,402
21,836	1,908,682	502,602	14,838	14,968	9,780	29,540	464,257
—	3	1	—	—	—	—	1
12,925	3,415,184	1,142,783	1,569	1,318	12,731	3,223	174,064
106,772	16,328,882	4,786,356	76,848	23,606	242,564	295,781	4,564,820
—	971,687	340,488	11	—	—	3,405	90
58,296	43,035,256	10,911,092	35,217	—	651,225	69,692	377,173
—	—	—	—	—	—	—	—
13,980	90,814,673	22,096,991	2,399	—	1,204,539	43,479	—
5,349	59,134,288	16,234,042	37,459	187	404,413	117,700	—
2,612	13,706,606	3,693,253	182	—	219,740	106,979	—
—	65,044	19,567	—	—	528	76	—
—	2,929	586	—	—	—	—	—
16,864	86,768,385	23,977,734	102,966	—	1,247,695	58,841	—
41	561,468	174,271	534	—	153,582	24,859	482

Source：Tax Collection units of each county/city government.
Explanation：The data of Fuchien Province have been included since 2002.

表3-20. 土地增值稅稅源(續1)

(2)按稅率別分

101年　　單位：筆；平方公尺；新臺幣千元

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**	**1,310,296**	**355,605,015**	**1,714,405,158**	**1,071,818,663**
自用住宅用地(稅率10%)	Self-use Residence Land (10% Tax Rate)	69,848	3,488,857	125,457,835	49,194,139
一般用地	Regular Land	546,893	55,227,436	729,243,662	424,239,802
稅率20%	20% Tax Rate	380,840	31,897,690	487,012,435	386,127,297
稅率30%	30% Tax Rate	33,541	4,143,824	41,711,074	17,129,017
稅率40%	40% Tax Rate	132,512	19,185,922	200,520,153	20,983,488
免稅地	Exempt Land	693,555	296,888,722	859,703,661	598,384,722
公有土地	Public Land	8,438	3,469,536	85,293,971	27,732,063
私有土地	Private Land	685,117	293,419,186	774,409,690	570,652,659

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 3-20. Sources of Land Value Increment Tax (Cont.1)

(2) by Tax Rate

CY 2012

Unit：Plot；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
12,520,896	**675,001,530**	**168,364,943**	**3,314,553**	**790,379**	**8,143,973**	**4,303,484**	**81,749,752**
116,509	76,147,187	7,614,414	131,466	2,204	24,382	279,302	7,198,619
8,734,609	296,269,442	80,359,343	3,003,802	787,988	4,142,703	3,607,781	74,551,077
1,259,635	99,625,502	20,013,370	332,902	28,347	16,315	321,329	19,301,647
573,321	24,008,733	5,438,425	187,376	28,497	31,000	141,880	5,077,775
6,901,653	172,635,207	54,907,548	2,483,524	731,144	4,095,388	3,144,572	50,171,655
3,669,778	302,584,901	80,391,186	179,285	187	3,976,888	416,401	56
3,586	58,243,973	15,903,426	38,975	187	406,505	117,207	—
3,666,192	244,340,928	64,487,760	140,310	—	3,570,383	299,194	56

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 exveption to some part of the land.

表3-20. 土地增值稅稅源(續2完)

(3)按地區別分

101年

單位：筆；平方公尺；新臺幣千元

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**	**1,310,296**	**355,605,015**	**1,714,405,158**	**1,071,818,663**
新北市	New Taipei City	228,875	23,346,967	309,071,022	168,100,376
臺北市	Taipei City	102,169	3,341,813	321,992,197	193,999,469
臺中市	Taichung City	159,258	27,514,630	214,804,858	122,515,995
臺南市	Tainan City	107,184	34,644,615	118,350,738	88,650,853
高雄市	Kaohsiung City	124,013	24,786,274	164,083,060	121,768,863
宜蘭縣	Yilan County	27,019	11,282,030	37,954,530	17,903,525
桃園縣	Taoyuan County	189,924	31,703,630	222,044,046	123,825,360
新竹縣	Hsinchu County	46,991	20,963,215	43,481,244	28,058,123
苗栗縣	Miaoli County	41,236	29,042,646	36,710,562	26,187,411
彰化縣	Changhua County	55,557	20,032,001	54,611,006	43,380,725
南投縣	Nantou County	27,096	26,163,623	22,590,802	17,644,093
雲林縣	Yunlin County	31,721	19,759,488	31,391,354	28,363,095
嘉義縣	Chiayi County	26,234	19,074,434	19,107,705	14,694,275
屏東縣	Pingtung County	37,740	28,480,763	31,621,700	25,872,701
臺東縣	Taitung County	11,313	13,335,258	8,235,180	6,304,015
花蓮縣	Hualien County	18,204	14,714,051	18,656,988	11,609,131
澎湖縣	Penghu County	7,156	1,154,422	1,952,849	917,501
基隆市	Keelung City	20,239	1,267,671	11,004,273	6,085,066
新竹市	Hsinchu City	31,359	1,874,982	30,691,461	16,082,141
嘉義市	Chiayi City	11,200	1,180,360	12,163,716	8,973,617
金門縣	Kinmen County	5,450	1,887,811	3,838,328	858,317
連江縣	Lienchiang County	358	54,331	47,539	24,011

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 3-20. Sources of Land Value Increment Tax (Cont.2 End)

(3) by Region

CY 2012

Unit：Plot；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
12,520,896	**675,001,530**	**168,364,943**	**3,314,553**	**790,379**	**8,143,973**	**4,303,484**	**81,749,752**
1,557,058	142,901,667	40,319,092	532,159	786,679	208,641	2,053,025	17,560,605
261,858	127,730,870	17,406,309	546,764	3,690	21	705,764	16,150,070
3,394,755	91,739,030	24,338,923	642,730	—	2,283,596	340,215	11,429,091
1,566,050	37,452,482	11,288,290	256,903	—	820,542	170,742	4,660,393
2,408,180	50,486,787	14,235,840	391,478	—	—	230,184	5,918,729
113,951	20,137,157	5,393,204	130,278	—	337,623	54,264	2,040,014
1,867,801	98,222,988	26,038,701	327,731	—	2,300,911	357,933	10,461,185
161,324	16,050,740	4,198,537	122,982	7	294,272	51,901	2,776,597
93,929	11,500,612	3,121,343	55,314	—	327,894	47,086	1,404,810
189,607	15,581,829	4,402,116	40,497	—	426,228	73,009	2,076,047
145,151	6,340,136	1,815,182	20,202	—	185,605	20,090	678,891
147,210	6,373,855	1,736,592	52,849	—	—	26,583	807,539
14,982	5,755,442	1,642,953	20,661	—	155,286	17,161	570,811
112,878	7,813,535	2,190,032	37,540	—	183,591	23,230	964,398
74,945	2,213,072	589,428	16,321	—	55,156	10,262	307,151
8,151	7,270,969	1,808,828	2,908	—	118,688	18,697	581,675
4,364	1,030,985	334,251	22	—	—	2,071	111,753
137,223	5,006,609	1,537,403	16,605	—	75,647	27,996	590,391
245,337	14,620,536	3,993,169	60,377	3	258,581	49,684	1,937,485
15,854	3,727,399	991,766	38,210	—	—	23,587	574,659
288	3,020,764	976,549	2,022	—	111,648	—	141,815
—	24,066	6,435	—	—	43	—	5,643

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3-21. 房屋稅稅源

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

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	鋼骨 戶數 No. of Houses
94年7月底 End of July 2005	小計 Subtotal	8,694,147	1,568,451,113	3,791,815,610	118,121
	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 End of July 2006	小計 Subtotal	8,844,144	1,635,694,508	4,058,735,815	124,059
	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 End of July 2007	小計 Subtotal	9,074,233	1,683,641,723	4,198,288,235	134,953
	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 End of July 2008	小計 Subtotal	9,206,204	1,948,429,979	4,531,630,733	148,748
	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 End of July 2009	小計 Subtotal	9,337,056	1,816,717,016	4,513,372,174	157,755
	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 End of July 2010	小計 Subtotal	9,437,884	1,825,459,796	4,608,986,505	169,137
	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 End of July 2011	小計 Subtotal	9,543,372	1,855,659,453	4,698,939,788	184,758
	應稅 Taxable	7,672,612	1,410,055,018	3,781,257,001	173,559
	免稅 Exempt	1,870,760	445,604,435	917,682,787	11,199
101年7月底 End of July 2012	小計 Subtotal	9,637,736	1,893,991,547	4,906,939,288	193,337
	應稅 Taxable	7,741,943	1,436,652,562	3,942,761,531	181,490
	免稅 Exempt	1,895,793	457,338,985	964,177,757	11,847
新北市 Taipei City	小計 Subtotal	1,712,351	259,600,096	830,126,267	37,986
	應稅 Taxable	1,541,685	203,450,486	669,245,889	37,127
	免稅 Exempt	170,666	56,149,610	160,880,378	859
臺北市 Taipei City	小計 Subtotal	1,097,581	180,682,750	832,912,316	29,470
	應稅 Taxable	966,255	129,810,400	648,355,909	27,853
	免稅 Exempt	131,326	50,872,350	184,556,407	1,617

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 3-21. Sources of House Tax

(1) by House Structure

Unit：Unit；Square of Meter；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
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
144,886,736	675,049,238	5,919,556	1,121,129,676	3,388,425,039	1,909,057	339,272,746	402,725,346
118,372,408	551,528,255	5,633,662	878,429,792	2,689,104,350	1,541,061	286,365,058	353,518,130
26,514,328	123,520,983	285,894	242,699,884	699,320,689	367,996	52,907,688	49,207,216
155,409,060	756,211,777	6,008,152	1,144,555,273	3,517,831,045	1,904,098	338,977,834	399,722,730
127,463,403	618,670,631	5,707,633	894,796,758	2,787,463,669	1,524,913	284,523,755	349,087,263
27,945,657	137,541,146	300,519	249,758,515	730,367,376	379,185	54,454,079	50,635,467
14,679,389	109,499,310	1,450,471	206,015,820	678,104,910	132,124	20,442,282	23,250,520
9,498,070	76,482,588	1,386,008	164,909,202	556,539,926	85,298	15,523,922	18,564,964
5,181,319	33,016,722	64,463	41,106,618	121,564,984	46,826	4,918,360	4,685,556
19,851,019	214,256,340	922,605	143,354,487	596,965,563	101,560	12,929,628	17,338,412
13,063,116	167,569,815	857,412	104,997,943	464,814,749	66,287	9,502,141	13,336,173
6,787,903	46,686,525	65,193	38,356,544	132,150,814	35,273	3,427,487	4,002,239

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3-21. 房屋稅稅源(續1)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

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
94年7月底 End of July 2005	小計 Subtotal	239,380	22,486,468	6,843,763	673,639
	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 End of July 2006	小計 Subtotal	221,353	20,673,610	6,492,136	726,701
	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 End of July 2007	小計 Subtotal	225,054	20,892,757	5,811,940	661,568
	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 End of July 2008	小計 Subtotal	223,385	20,839,882	5,836,314	661,304
	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 End of July 2009	小計 Subtotal	221,415	20,764,625	5,683,366	661,241
	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 End of July 2010	小計 Subtotal	219,346	20,614,422	5,612,272	661,318
	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 End of July 2011	小計 Subtotal	218,486	20,609,422	5,594,252	664,961
	應稅 Taxable	18,038	2,260,138	1,264,800	82,810
	免稅 Exempt	200,448	18,349,284	4,329,452	582,151
101年7月底 End of July 2012	小計 Subtotal	218,195	20,886,873	6,055,198	662,109
	應稅 Taxable	18,975	2,474,455	1,590,617	81,682
	免稅 Exempt	199,220	18,412,418	4,464,581	580,427
新北市 Taipei City	小計 Subtotal	4,430	393,925	141,855	49,358
	應稅 Taxable	474	117,146	67,285	11,347
	免稅 Exempt	3,956	276,779	74,570	38,011
臺北市 Taipei City	小計 Subtotal	9,398	604,936	411,105	26,487
	應稅 Taxable	1,604	132,505	128,701	8,374
	免稅 Exempt	7,794	472,431	282,404	18,113

Table 3-21. Sources of House Tax (Cont.1)

(1) by House Structure

Unit：Unit；Square of Meter；NT$ 1,000

石造（加強磚造） 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
70,326,282	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	30,083,820	12,458	1,169,940	181,895	1,687	177,546	79,875
12,618,790	9,333,818	451	40,940	20,446	217	39,722	42,272
55,812,147	20,750,002	12,007	1,129,000	161,449	1,470	137,824	37,603
68,131,868	29,863,654	12,307	1,157,254	177,520	1,569	156,386	55,591
12,413,003	9,325,267	439	39,500	19,686	140	21,769	20,641
55,718,865	20,538,387	11,868	1,117,754	157,834	1,429	134,617	34,950
4,626,395	2,582,433	115	8,875	2,223	17	1,640	1,363
1,676,089	1,642,058	8	1,037	656	5	545	707
2,950,306	940,375	107	7,838	1,567	12	1,095	656
2,435,987	2,155,850	388	26,784	16,188	39	4,071	3,354
1,058,647	1,127,847	94	6,102	4,620	14	2,022	1,876
1,377,340	1,028,003	294	20,682	11,568	25	2,049	1,478

表3-21. 房屋稅稅源(續2)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

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
94年7月底 End of July 2005	小計 Subtotal	176,313	81,543,522	103,500,586	199,351
	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 End of July 2006	小計 Subtotal	374,513	143,144,340	186,306,218	198,163
	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 End of July 2007	小計 Subtotal	258,496	121,179,215	151,314,745	187,650
	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 End of July 2008	小計 Subtotal	266,235	125,019,330	155,228,650	186,669
	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 End of July 2009	小計 Subtotal	273,108	127,368,652	154,814,790	185,477
	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 End of July 2010	小計 Subtotal	280,053	129,511,595	154,603,917	184,128
	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 End of July 2011	小計 Subtotal	287,370	132,137,918	156,982,671	187,010
	應稅 Taxable	218,677	111,348,074	142,950,141	1,860
	免稅 Exempt	68,693	20,789,844	14,032,530	185,150
101年7月底 End of July 2012	小計 Subtotal	294,335	135,108,212	158,413,998	187,445
	應稅 Taxable	222,684	113,559,886	144,022,142	2,090
	免稅 Exempt	71,651	21,548,326	14,391,856	185,355
新北市 Taipei City	小計 Subtotal	23,483	11,399,966	16,333,735	13,606
	應稅 Taxable	21,096	10,873,818	15,807,253	248
	免稅 Exempt	2,387	526,148	526,482	13,358
臺北市 Taipei City	小計 Subtotal	6,188	1,370,921	1,758,736	1,238
	應稅 Taxable	4,594	1,041,748	1,370,131	10
	免稅 Exempt	1,594	329,173	388,605	1,228

Table 3-21. Sources of House Tax (Cont.2)

(1) by House Structure

Unit：Unit；Square of Meter；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
20,086,153	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	867,721	156,395	9,846,878	457,449	1,634	90,045	38,492,482
283,521	74,844	966	217,770	46,784	1,311	78,805	33,373,161
17,624,088	792,877	155,429	9,629,108	410,665	323	11,240	5,119,321
17,950,873	906,479	154,886	9,746,614	449,712	1,303	1,911,300	37,251,584
295,164	83,636	923	208,382	44,118	974	856,487	32,433,861
17,655,709	822,843	153,963	9,538,232	405,594	329	1,054,813	4,817,723
1,174,635	60,314	694	41,557	4,771	67	815,612	144,833
28,911	4,465	20	7,851	3,043	54	813,895	132,944
1,145,724	55,849	674	33,706	1,728	13	1,717	11,889
93,416	4,656	208	11,501	2,112	—	—	—
1,584	334	13	4,592	1,663	—	—	—
91,832	4,322	195	6,909	449	—	—	—

表3-21. 房屋稅稅源(續3)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地區別 Region		總計 Grand Total 戶數 No. of Houses	面積 Area	現值 Value	鋼骨 戶數 No. of Houses
臺中市 Taichung City	小計 Subtotal	1,117,630	252,506,247	637,781,589	29,843
	應稅 Taxable	948,154	195,702,413	496,822,545	28,872
	免稅 Exempt	169,476	56,803,834	140,959,044	971
臺南市 Tainan City	小計 Subtotal	770,758	173,016,751	365,764,199	15,123
	應稅 Taxable	588,836	133,668,442	303,702,764	13,705
	免稅 Exempt	181,922	39,348,309	62,061,435	1,418
高雄市 Kaohsiung City	小計 Subtotal	1,132,508	224,557,551	636,112,304	23,975
	應稅 Taxable	939,902	175,417,436	515,906,801	22,282
	免稅 Exempt	192,606	49,140,115	120,205,503	1,693
宜蘭縣 Yilan County	小計 Subtotal	201,837	40,127,788	73,277,585	3,113
	應稅 Taxable	148,342	30,098,839	58,635,603	2,406
	免稅 Exempt	53,495	10,028,949	14,641,982	707
桃園縣 Taoyuan County	小計 Subtotal	847,718	203,436,808	493,048,908	16,997
	應稅 Taxable	759,522	166,398,048	414,013,440	16,404
	免稅 Exempt	88,196	37,038,760	79,035,468	593
新竹縣 Hsinchu County	小計 Subtotal	205,309	49,575,944	102,590,476	3,442
	應稅 Taxable	162,142	38,508,695	84,443,369	3,208
	免稅 Exempt	43,167	11,067,249	18,147,107	234
苗栗縣 Miaoli County	小計 Subtotal	216,330	48,691,608	83,466,640	2,083
	應稅 Taxable	154,337	38,256,927	71,238,016	1,962
	免稅 Exempt	61,993	10,434,681	12,228,624	121
彰化縣 Changhua County	小計 Subtotal	501,527	108,829,526	183,315,579	9,100
	應稅 Taxable	335,437	83,480,450	156,108,883	8,238
	免稅 Exempt	166,090	25,349,076	27,206,696	862
南投縣 Nantou County	小計 Subtotal	198,133	39,947,493	67,123,463	3,890
	應稅 Taxable	123,589	27,150,912	50,863,183	3,626
	免稅 Exempt	74,544	12,796,581	16,260,280	264
雲林縣 Yunlin County	小計 Subtotal	297,574	58,641,706	121,890,241	3,106
	應稅 Taxable	165,991	37,918,920	97,890,484	2,747
	免稅 Exempt	131,583	20,722,786	23,999,757	359

Table 3-21. Sources of House Tax (Cont.3)

(1) by House Structure

Unit：Unit；Square of Meter；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
24,252,177	109,023,884	717,575	155,103,130	458,638,308	223,337	44,582,789	49,049,530
20,886,871	90,198,176	676,733	117,400,420	343,684,314	192,375	38,561,842	44,358,985
3,365,306	18,825,708	40,842	37,702,710	114,953,994	30,962	6,020,947	4,690,545
16,668,971	52,907,755	405,609	91,872,884	251,282,556	169,658	32,169,512	37,505,419
14,694,588	47,883,037	384,478	75,105,369	204,386,700	147,822	27,400,056	32,912,809
1,974,383	5,024,718	21,131	16,767,515	46,895,856	21,836	4,769,456	4,592,610
21,121,098	89,950,962	735,669	139,793,518	467,111,209	244,833	38,878,786	45,035,765
18,703,445	78,695,911	713,260	110,274,329	369,484,045	178,287	30,689,059	37,962,144
2,417,653	11,255,051	22,409	29,519,189	97,627,164	66,546	8,189,727	7,073,621
1,691,529	4,968,569	81,996	18,116,087	47,766,195	76,297	14,276,563	15,775,713
1,411,456	4,206,357	77,858	14,186,641	37,326,872	60,662	11,808,100	13,542,945
280,073	762,212	4,138	3,929,446	10,439,323	15,635	2,468,463	2,232,768
20,382,516	68,341,969	567,531	122,258,365	352,075,401	194,692	40,014,220	49,861,204
18,391,280	62,682,157	543,688	96,578,117	283,129,755	176,843	37,216,187	47,145,239
1,991,236	5,659,812	23,843	25,680,248	68,945,646	17,849	2,798,033	2,715,965
3,800,744	10,636,241	117,346	30,231,774	76,957,563	51,077	9,843,495	10,749,907
3,423,245	9,772,076	111,682	23,784,637	61,167,345	42,740	8,739,820	9,825,033
377,499	864,165	5,664	6,447,137	15,790,218	8,337	1,103,675	924,874
3,096,505	9,847,548	85,960	22,260,769	50,582,323	68,086	13,873,186	16,167,300
2,588,310	8,428,203	81,099	18,520,741	42,122,709	60,813	12,548,809	14,901,949
508,195	1,419,345	4,861	3,740,028	8,459,614	7,273	1,324,377	1,265,351
9,303,905	21,760,841	179,573	45,536,692	107,137,453	137,151	25,937,312	32,604,247
8,313,806	19,794,173	175,359	38,668,551	90,355,806	118,279	23,241,127	29,742,273
990,099	1,966,668	4,214	6,868,141	16,781,647	18,872	2,696,185	2,861,974
2,527,645	7,612,485	69,504	18,304,389	42,791,169	52,972	9,662,796	11,351,945
1,774,844	4,981,895	66,044	13,944,498	32,283,880	43,020	7,957,286	9,824,850
752,801	2,630,590	3,460	4,359,891	10,507,289	9,952	1,705,510	1,527,095
4,852,359	15,530,932	77,574	20,846,005	50,044,010	87,570	14,753,897	18,394,483
4,168,804	12,897,272	73,469	16,425,921	39,350,282	74,899	12,990,794	16,538,145
683,555	2,633,660	4,105	4,420,084	10,693,728	12,671	1,763,103	1,856,338

表3-21. 房屋稅稅源(續4)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

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	8,108	987,348	333,553	47,921
	應稅 Taxable	1,699	223,582	119,865	7,883
	免稅 Exempt	6,409	763,766	213,688	40,038
臺南市 Tainan City	小計 Subtotal	44,059	4,621,879	1,088,696	55,390
	應稅 Taxable	2,508	303,030	147,822	7,135
	免稅 Exempt	41,551	4,318,849	940,874	48,255
高雄市 Kaohsiung City	小計 Subtotal	7,539	682,049	292,697	59,131
	應稅 Taxable	990	169,207	97,121	5,332
	免稅 Exempt	6,549	512,842	195,576	53,799
宜蘭縣 Yilan County	小計 Subtotal	7,716	729,477	198,687	21,004
	應稅 Taxable	602	102,297	49,865	1,850
	免稅 Exempt	7,114	627,180	148,822	19,154
桃園縣 Taoyuan County	小計 Subtotal	762	224,993	98,058	25,202
	應稅 Taxable	289	80,913	49,669	3,175
	免稅 Exempt	473	144,080	48,389	22,027
新竹縣 Hsinchu County	小計 Subtotal	1,006	174,957	85,908	13,709
	應稅 Taxable	263	67,603	55,702	984
	免稅 Exempt	743	107,354	30,206	12,725
苗栗縣 Miaoli County	小計 Subtotal	15,940	1,569,683	259,397	23,764
	應稅 Taxable	899	139,969	90,460	2,349
	免稅 Exempt	15,041	1,429,714	168,937	21,415
彰化縣 Changhua County	小計 Subtotal	7,410	737,807	228,031	104,776
	應稅 Taxable	699	81,080	41,795	11,497
	免稅 Exempt	6,711	656,727	186,236	93,279
南投縣 Nantou County	小計 Subtotal	8,314	812,868	209,604	22,492
	應稅 Taxable	744	146,421	93,213	2,205
	免稅 Exempt	7,570	666,447	116,391	20,287
雲林縣 Yunlin County	小計 Subtotal	7,838	873,720	259,391	77,239
	應稅 Taxable	541	63,101	31,375	5,256
	免稅 Exempt	7,297	810,619	228,016	71,983

Table 3-21. Sources of House Tax (Cont.4)

(1) by House Structure

Unit：Unit；Square of Meter；NT$ 1,000

石造（加強磚造） 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
4,378,584	1,926,680	1	25	6	6	7,627	12,390
1,265,470	873,207	—	—	—	5	7,316	12,309
3,113,114	1,053,473	1	25	6	1	311	81
6,977,737	3,133,714	—	—	—	7	898	712
1,094,768	740,348	—	—	—	3	81	145
5,882,969	2,393,366	—	—	—	4	817	567
5,003,992	2,001,465	995	84,698	21,917	30	2,117	1,382
790,665	553,336	44	6,299	4,062	4	528	613
4,213,327	1,448,129	951	78,399	17,855	26	1,589	769
1,979,429	711,473	337	25,844	4,234	21	1,304	443
331,824	247,761	2	108	32	1	19	7
1,647,605	463,712	335	25,736	4,202	20	1,285	436
2,595,834	1,141,862	3	132	68	9	3,537	2,408
631,516	450,243	—	—	—	4	380	136
1,964,318	691,619	3	132	68	5	3,157	2,272
1,339,313	375,291	—	—	—	6	670	469
186,441	104,327	—	—	—	—	—	—
1,152,872	270,964	—	—	—	6	670	469
2,315,803	771,505	1	53	9	1	120	21
425,330	288,969	—	—	—	1	29	6
1,890,473	482,536	1	53	9	—	91	15
11,698,551	4,984,841	—	—	—	—	—	—
1,700,279	1,025,947	—	—	—	—	—	—
9,998,272	3,958,894	—	—	—	—	—	—
2,037,486	789,683	—	—	—	13	768	283
342,119	251,248	—	—	—	—	—	—
1,695,367	538,435	—	—	—	13	768	283
9,914,121	3,954,258	—	—	—	6	887	364
765,608	499,206	—	—	—	4	468	249
9,148,513	3,455,052	—	—	—	2	419	115

表3-21. 房屋稅稅源(續5)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地區別 Region		鋼鐵造 Metal 戶數 No. of Houses	鋼鐵造 Metal 面積 Area	鋼鐵造 Metal 現值 Value	土 戶數 No. of Houses
臺中市 Taichung City	小計 Subtotal	47,537	18,834,447	18,507,016	41,361
	應稅 Taxable	39,888	17,254,142	17,475,138	633
	免稅 Exempt	7,649	1,580,305	1,031,878	40,728
臺南市 Tainan City	小計 Subtotal	44,465	18,244,065	19,713,449	5,735
	應稅 Taxable	32,893	15,001,225	17,607,887	22
	免稅 Exempt	11,572	3,242,840	2,105,562	5,713
高雄市 Kaohsiung City	小計 Subtotal	24,935	16,319,193	22,612,812	27,543
	應稅 Taxable	18,859	14,670,721	21,126,642	139
	免稅 Exempt	6,076	1,648,472	1,486,170	27,404
宜蘭縣 Yilan County	小計 Subtotal	7,338	2,984,603	3,837,820	3,628
	應稅 Taxable	4,938	2,256,072	3,260,078	14
	免稅 Exempt	2,400	728,531	577,742	3,614
桃園縣 Taoyuan County	小計 Subtotal	22,406	15,140,126	21,378,556	19,935
	應稅 Taxable	18,796	13,435,197	20,534,630	298
	免稅 Exempt	3,610	1,704,929	843,926	19,637
新竹縣 Hsinchu County	小計 Subtotal	4,161	2,544,025	3,708,549	14,215
	應稅 Taxable	3,168	2,283,216	3,511,483	92
	免稅 Exempt	993	260,809	197,066	14,123
苗栗縣 Miaoli County	小計 Subtotal	9,447	4,562,943	5,584,113	9,612
	應稅 Taxable	7,138	4,024,961	5,187,945	43
	免稅 Exempt	2,309	537,982	396,168	9,569
彰化縣 Changhua County	小計 Subtotal	25,690	13,040,973	16,473,355	12,103
	應稅 Taxable	21,132	11,448,091	15,142,970	108
	免稅 Exempt	4,558	1,592,882	1,330,385	11,995
南投縣 Nantou County	小計 Subtotal	13,944	4,444,336	4,300,508	21,395
	應稅 Taxable	7,867	2,968,607	3,424,671	67
	免稅 Exempt	6,077	1,475,729	875,837	21,328
雲林縣 Yunlin County	小計 Subtotal	12,450	5,411,197	5,862,169	3,714
	應稅 Taxable	8,736	3,493,623	4,573,268	14
	免稅 Exempt	3,714	1,917,574	1,288,901	3,700

Table 3-21. Sources of House Tax (Cont.5)

(1) by House Structure

Unit：Unit；Square of Meter；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
4,237,198	202,794	1,925	122,922	9,518	16	—	77,910
93,480	22,167	57	9,290	2,263	9	—	76,121
4,143,718	180,627	1,868	113,632	7,255	7	—	1,789
449,585	28,137	30,707	2,011,220	100,938	5	—	2,823
10,271	7,593	266	59,054	14,302	4	—	2,121
439,314	20,544	30,441	1,952,166	86,636	1	—	702
2,177,851	105,871	7,072	451,820	27,420	786	42,429	8,950,804
17,043	4,474	130	53,715	10,514	575	42,425	7,967,939
2,160,808	101,397	6,942	398,105	16,906	211	4	982,865
303,743	13,027	379	19,209	376	8	—	1,048
2,234	629	1	88	9	8	—	1,048
301,509	12,398	378	19,121	367	—	—	—
2,797,262	140,915	171	19,656	1,911	10	167	6,556
58,891	17,833	16	5,400	822	9	167	2,956
2,738,371	123,082	155	14,256	1,089	1	—	3,600
1,616,396	73,184	343	24,570	1,316	4	—	2,048
18,014	4,851	3	5,719	582	2	—	1,970
1,598,382	68,333	340	18,851	734	2	—	78
912,988	35,294	1,409	99,558	2,535	27	—	216,595
5,401	1,597	7	3,377	256	26	—	215,922
907,587	33,697	1,402	96,181	2,279	1	—	673
901,722	51,097	25,713	1,672,564	70,549	11	—	5,165
11,947	2,179	122	15,569	2,221	3	—	1,519
889,775	48,918	25,591	1,656,995	68,328	8	—	3,646
1,803,754	57,196	5,608	353,451	10,498	1	—	92
12,709	2,456	15	4,428	878	1	—	92
1,791,045	54,740	5,593	349,023	9,620	—	—	—
304,578	13,750	27,749	1,684,942	66,047	328	—	27,764,837
1,421	257	72	9,180	1,037	253	—	23,999,393
303,157	13,493	27,677	1,675,762	65,010	75	—	3,765,444

表3-21. 房屋稅稅源(續6)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地區別 Region		總計 Grand Total 戶數 No. of Houses	總計 Grand Total 面積 Area	總計 Grand Total 現值 Value	鋼骨 戶數 No. of Houses
嘉義縣 Chiayi County	小計 Subtotal	227,193	42,004,492	67,344,133	3,581
	應稅 Taxable	117,886	26,996,233	53,263,880	3,169
	免稅 Exempt	109,307	15,008,259	14,080,253	412
屏東縣 Pingtung County	小計 Subtotal	333,959	67,786,646	110,723,740	3,787
	應稅 Taxable	218,299	46,849,829	90,002,375	2,780
	免稅 Exempt	115,660	20,936,817	20,721,365	1,007
臺東縣 Taitung County	小計 Subtotal	102,168	16,605,730	22,360,885	1,066
	應稅 Taxable	51,998	10,111,959	15,884,014	790
	免稅 Exempt	50,170	6,493,771	6,476,871	276
花蓮縣 Hualien County	小計 Subtotal	143,653	26,300,873	43,031,430	1,915
	應稅 Taxable	86,639	17,095,528	30,781,362	1,741
	免稅 Exempt	57,014	9,205,345	12,250,068	174
澎湖縣 Penghu County	小計 Subtotal	35,759	6,365,580	8,922,370	94
	應稅 Taxable	17,486	3,339,725	5,945,601	79
	免稅 Exempt	18,273	3,025,855	2,976,769	15
基隆市 Keelung City	小計 Subtotal	177,887	27,614,363	64,019,186	745
	應稅 Taxable	152,437	20,078,851	48,628,098	706
	免稅 Exempt	25,450	7,535,512	15,391,088	39
新竹市 Hsinchu City	小計 Subtotal	177,273	41,393,668	106,311,443	2,738
	應稅 Taxable	155,979	33,034,595	86,413,475	2,602
	免稅 Exempt	21,294	8,359,073	19,897,968	136
嘉義市 Chiayi City	小計 Subtotal	119,907	21,724,592	51,193,193	1,211
	應稅 Taxable	91,080	16,005,650	40,466,584	1,143
	免稅 Exempt	28,827	5,718,942	10,726,609	68
金門縣 Kinmen County	小計 Subtotal	18,000	4,157,446	5,095,393	71
	應稅 Taxable	14,599	3,038,887	3,802,989	49
	免稅 Exempt	3,401	1,118,559	1,292,404	22
連江縣 Lienchiang County	小計 Subtotal	2,681	423,889	527,948	1
	應稅 Taxable	1,348	239,337	346,267	1
	免稅 Exempt	1,333	184,552	181,681	—

Table 3-21. Sources of House Tax (Cont.6)

(1) by House Structure

Unit：Unit；Square of Meter；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
3,475,004	9,180,476	49,434	13,103,814	33,863,714	68,548	11,249,771	16,197,244
2,977,820	8,382,929	44,738	9,864,856	25,272,781	58,594	9,636,706	14,335,458
497,184	797,547	4,696	3,238,958	8,590,933	9,954	1,613,065	1,861,786
2,704,831	6,506,098	109,308	28,400,929	71,743,127	119,796	20,713,873	24,281,015
2,041,715	5,398,202	103,742	22,797,704	58,925,038	94,742	16,667,128	20,682,587
663,116	1,107,896	5,566	5,603,225	12,818,089	25,054	4,046,745	3,598,428
420,527	956,900	26,880	6,772,032	14,643,667	32,591	5,396,380	4,938,075
251,392	554,755	23,696	4,737,997	10,500,073	21,769	3,905,309	3,842,119
169,135	402,145	3,184	2,034,035	4,143,594	10,822	1,491,071	1,095,956
1,419,707	3,930,056	60,850	14,243,412	31,364,362	41,495	5,863,310	5,656,896
999,349	2,678,388	55,507	10,496,020	23,038,495	23,933	3,681,386	3,837,495
420,358	1,251,668	5,343	3,747,392	8,325,867	17,562	2,181,924	1,819,401
93,374	201,534	10,172	3,028,270	6,830,231	14,829	2,145,018	1,692,814
36,925	93,736	9,472	2,025,089	4,618,603	7,315	1,173,218	1,158,105
56,449	107,798	700	1,003,181	2,211,628	7,514	971,800	534,709
478,471	2,477,169	139,554	21,781,245	56,088,239	19,965	3,147,834	3,700,326
337,835	1,910,009	134,045	16,320,336	42,618,114	13,227	2,243,316	2,860,708
140,636	567,160	5,509	5,460,909	13,470,125	6,738	904,518	839,618
3,687,423	15,317,604	124,110	27,653,608	80,690,377	36,673	7,541,000	8,600,197
3,225,769	13,707,510	116,890	21,237,099	63,347,123	32,564	6,880,274	7,944,522
461,654	1,610,094	7,220	6,416,509	17,343,254	4,109	660,726	655,675
828,383	3,161,932	65,938	13,588,790	40,858,363	25,623	4,099,999	5,087,701
632,980	2,274,129	63,276	10,635,276	32,522,487	20,685	3,177,154	4,128,026
195,403	887,803	2,662	2,953,514	8,335,876	4,938	922,845	959,675
73,266	142,661	10,493	2,289,253	2,292,305	5,221	1,456,183	2,484,017
41,566	78,802	9,177	1,886,012	1,974,572	4,759	980,121	1,642,734
31,700	63,859	1,316	403,241	317,733	462	476,062	841,283
217	511	—	—	—	—	—	—
217	511	—	—	—	—	—	—
—	—	—	—	—	—	—	—

表3-21. 房屋稅稅源(續7)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地區別 Region		木造 Wood			磚
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
嘉義縣 Chiayi County	小計 Subtotal	44,048	4,089,775	887,510	21,666
	應稅 Taxable	1,903	206,787	97,342	2,125
	免稅 Exempt	42,145	3,882,988	790,168	19,541
屏東縣 Pingtung County	小計 Subtotal	2,178	489,339	186,673	60,092
	應稅 Taxable	599	63,537	35,667	5,698
	免稅 Exempt	1,579	425,802	151,006	54,394
臺東縣 Taitung County	小計 Subtotal	8,989	657,623	127,676	17,806
	應稅 Taxable	531	69,439	32,234	1,898
	免稅 Exempt	8,458	588,184	95,442	15,908
花蓮縣 Hualien County	小計 Subtotal	17,749	1,384,052	274,058	14,304
	應稅 Taxable	1,222	120,800	50,393	1,329
	免稅 Exempt	16,527	1,263,252	223,665	12,975
澎湖縣 Penghu County	小計 Subtotal	68	6,495	1,426	1,423
	應稅 Taxable	10	1,851	639	169
	免稅 Exempt	58	4,644	787	1,254
基隆市 Keelung City	小計 Subtotal	1,820	107,914	37,527	11,961
	應稅 Taxable	109	11,537	6,040	1,956
	免稅 Exempt	1,711	96,377	31,487	10,005
新竹市 Hsinchu City	小計 Subtotal	1,052	77,896	26,809	7,190
	應稅 Taxable	84	11,397	5,213	896
	免稅 Exempt	968	66,499	21,596	6,294
嘉義市 Chiayi City	小計 Subtotal	18,173	1,333,631	430,245	1,053
	應稅 Taxable	2,017	140,123	60,975	163
	免稅 Exempt	16,156	1,193,508	369,270	890
金門縣 Kinmen County	小計 Subtotal	8	5,658	2,947	—
	應稅 Taxable	2	1,631	848	—
	免稅 Exempt	6	4,027	2,099	—
連江縣 Lienchiang County	小計 Subtotal	1,590	320,848	473,345	141
	應稅 Taxable	1,186	220,499	328,393	61
	免稅 Exempt	404	100,349	144,952	80

Table 3-21. Sources of House Tax (Cont.7)

(1) by House Structure

Unit：Unit；Square of Meter；NT$ 1,000

石造（加強磚造） 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
2,348,358	1,009,298	—	—	—	1	530	717
303,108	209,661	—	—	—	1	530	717
2,045,250	799,637	—	—	—	—	—	—
5,928,769	2,347,437	769	57,645	10,302	29	2,591	749
964,909	682,056	9	594	145	3	402	127
4,963,860	1,665,381	760	57,051	10,157	26	2,189	622
1,544,121	593,180	22	2,490	982	1,331	118,732	27,552
276,800	180,684	5	1,019	571	87	8,370	2,977
1,267,321	412,496	17	1,471	411	1,244	110,362	24,575
1,207,385	489,669	—	—	—	33	8,354	2,072
168,591	116,323	—	—	—	1	113	125
1,038,794	373,346	—	—	—	32	8,241	1,947
140,696	34,242	8,721	862,406	83,895	7	749	353
26,085	11,693	177	15,748	4,282	1	38	10
114,611	22,549	8,544	846,658	79,613	6	711	343
946,538	552,084	5	494	104	4	304	239
247,778	214,742	—	—	—	1	76	104
698,760	337,342	5	494	104	3	228	135
595,732	235,514	1	149	45	—	—	—
117,749	73,380	—	—	—	—	—	—
477,983	162,134	1	149	45	—	—	—
101,872	56,630	—	—	—	1	118	107
29,199	20,186	—	—	—	1	118	107
72,673	36,444	—	—	—	—	—	—
—	—	—	—	—	8	1,369	613
—	—	—	—	—	4	734	426
—	—	—	—	—	4	635	187
15,165	16,545	949	87,659	37,547	—	—	—
10,028	12,045	100	8,593	5,318	—	—	—
5,137	4,500	849	79,066	32,229	—	—	—

表3-21. 房屋稅稅源(續8)

(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

地區別 Region		鋼鐵造 Metal 戶數 No. of Houses	鋼鐵造 Metal 面積 Area	鋼鐵造 Metal 現值 Value	土 戶數 No. of Houses
嘉義縣 Chiayi County	小計 Subtotal	10,937	5,889,368	6,113,725	8
	應稅 Taxable	7,263	3,997,531	4,963,510	—
	免稅 Exempt	3,674	1,891,837	1,150,215	8
屏東縣 Pingtung County	小計 Subtotal	16,983	6,893,617	5,487,099	9,395
	應稅 Taxable	10,617	4,293,248	4,249,430	50
	免稅 Exempt	6,366	2,600,369	1,237,669	9,345
臺東縣 Taitung County	小計 Subtotal	6,301	1,352,598	1,060,252	113
	應稅 Taxable	3,190	858,395	767,959	4
	免稅 Exempt	3,111	494,203	292,293	109
花蓮縣 Hualien County	小計 Subtotal	5,036	2,072,467	1,304,378	9
	應稅 Taxable	2,898	1,628,954	1,053,160	—
	免稅 Exempt	2,138	443,513	251,218	9
澎湖縣 Penghu County	小計 Subtotal	439	88,572	77,345	—
	應稅 Taxable	257	60,771	58,003	—
	免稅 Exempt	182	27,801	19,342	—
基隆市 Keelung City	小計 Subtotal	3,591	1,133,510	1,163,006	231
	應稅 Taxable	2,393	917,973	1,018,381	—
	免稅 Exempt	1,198	215,537	144,625	231
新竹市 Hsinchu City	小計 Subtotal	3,661	1,675,282	1,428,376	1,824
	應稅 Taxable	2,883	1,554,691	1,332,829	58
	免稅 Exempt	778	120,591	95,547	1,766
嘉義市 Chiayi City	小計 Subtotal	4,923	1,564,881	1,584,444	1
	應稅 Taxable	3,760	1,386,759	1,460,068	—
	免稅 Exempt	1,163	178,122	124,376	1
金門縣 Kinmen County	小計 Subtotal	420	141,122	124,555	1,779
	應稅 Taxable	318	110,143	96,706	290
	免稅 Exempt	102	30,979	27,849	1,489
連江縣 Lienchiang County	小計 Subtotal	—	—	—	—
	應稅 Taxable	—	—	—	—
	免稅 Exempt	—	—	—	—

Table 3-21. Sources of House Tax (Cont.8)

(1) by House Structure

Unit：Unit；Square of Meter；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	150	28,966	1,847,287	89,939	4	—	1,360
—	—	92	8,895	1,363	1	—	119
585	150	28,874	1,838,392	88,576	3	—	1,241
797,862	58,003	11,609	744,151	35,669	13	1,053,039	67,568
6,609	2,943	49	13,983	3,738	10	—	22,442
791,253	55,060	11,560	730,168	31,931	3	1,053,039	45,126
8,855	1,072	7,061	332,372	9,863	8	—	1,666
792	309	20	2,446	667	8	—	1,666
8,063	763	7,041	329,926	9,196	—	—	—
883	105	2,257	101,303	2,828	5	—	7,006
—	—	4	315	37	4	—	6,946
883	105	2,253	100,988	2,791	1	—	60
—	—	—	—	—	6	—	530
—	—	—	—	—	6	—	530
—	—	—	—	—	—	—	—
17,512	484	11	541	8	—	—	—
—	—	—	—	—	—	—	—
17,512	484	11	541	8	—	—	—
161,295	12,101	22	1,231	180	2	52	240
7,177	2,648	1	439	117	1	—	133
154,118	9,453	21	792	63	1	52	107
159	35	2,982	206,759	13,234	2	—	502
—	—	35	4,041	606	—	—	—
159	35	2,947	202,718	12,628	2	—	502
190,594	48,294	—	—	—	—	1	1
18,680	8,901	—	—	—	—	—	—
171,914	39,393	—	—	—	—	1	1
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—

表3-21. 房屋稅稅源(續9)

(2)按房屋使用別分

單位：戶；平方公尺；新臺幣千元

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
94年7月底 End of July 2005	小計 Subtotal	8,694,147	1,568,451,113	3,791,815,610
	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 End of July 2006	小計 Subtotal	8,844,144	1,635,694,508	4,058,735,815
	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 End of July 2007	小計 Subtotal	9,074,233	1,683,641,723	4,198,288,235
	應稅 Taxable	7,291,478	1,290,049,934	3,430,195,862
	免稅 Exempt	1,782,755	393,591,789	768,092,373
97年7月底 End of July 2008	小計 Subtotal	9,206,204	1,948,429,979	4,531,630,733
	應稅 Taxable	7,421,152	1,341,286,863	3,718,985,206
	免稅 Exempt	1,785,052	607,143,116	812,645,527
98年7月底 End of July 2009	小計 Subtotal	9,337,056	1,816,717,016	4,513,372,174
	應稅 Taxable	7,529,804	1,394,534,345	3,658,271,988
	免稅 Exempt	1,807,252	422,182,671	855,100,186
99年7月底 End of July 2010	小計 Subtotal	9,437,884	1,825,459,796	4,608,986,505
	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 End of July 2011	小計 Subtotal	9,543,372	1,855,659,453	4,698,939,788
	應稅 Taxable	7,672,612	1,410,055,018	3,781,257,001
	免稅 Exempt	1,870,760	445,604,435	917,682,787
101年7月底 End of July 2012	小計 Subtotal	9,637,736	1,893,991,547	4,906,939,288
	應稅 Taxable	7,741,943	1,436,652,562	3,942,761,531
	免稅 Exempt	1,895,793	457,338,985	964,177,757
新北市 Taipei City	小計 Subtotal	1,712,351	259,600,096	830,126,267
	應稅 Taxable	1,541,685	203,450,486	669,245,889
	免稅 Exempt	170,666	56,149,610	160,880,378
臺北市 Taipei City	小計 Subtotal	1,097,581	180,682,750	832,912,316
	應稅 Taxable	966,255	129,810,400	648,355,909
	免稅 Exempt	131,326	50,872,350	184,556,407

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 3-21. Sources of House Tax (Cont.9)

(2) by House Use

Unit：Unit；Square of Meter；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
7,673,073	999,630,778	2,273,411,237	589,640	204,321,898	573,541,195
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
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	2,413,062,253	652,953	218,556,525	655,265,742
6,357,425	887,252,404	2,230,232,892	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	2,513,457,709	655,601	231,512,462	696,352,508
6,462,154	908,090,655	2,319,690,305	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	1,109,132,341	2,528,343,032	656,624	235,674,210	695,271,439
6,555,500	925,145,752	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
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	1,145,106,485	2,610,760,045	666,721	244,073,917	718,395,163
6,683,505	953,951,073	2,399,437,535	666,721	244,073,917	718,395,163
1,736,667	191,155,412	211,322,510	—	—	—
8,499,420	1,163,764,926	2,726,774,310	677,641	253,053,764	766,921,054
6,743,033	968,712,012	2,501,823,109	676,172	252,509,017	765,352,918
1,756,387	195,052,914	224,951,201	1,469	544,747	1,568,136
1,496,946	164,053,578	528,338,138	148,928	38,167,261	110,538,608
1,337,767	140,408,020	475,330,711	148,928	38,167,261	110,538,608
159,179	23,645,558	53,007,427	—	—	—
880,258	92,658,101	342,890,791	140,211	31,209,000	224,972,500
770,974	82,416,306	324,691,785	140,211	31,209,000	224,972,500
109,284	10,241,795	18,199,006	—	—	—

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3-21. 房屋稅稅源(續10)

(2)按房屋使用別分

單位：戶；平方公尺；新臺幣千元

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
94年7月底 End 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 End 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 End 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 End 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 End 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 End 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 End of July 2011	小計 Subtotal	409,612	363,601,828	1,077,389,521
	應稅 Taxable	275,519	109,152,805	371,029,244
	免稅 Exempt	134,093	254,449,023	706,360,277
101年7月底 End of July 2012	小計 Subtotal	412,932	373,188,206	1,122,227,766
	應稅 Taxable	275,927	111,907,606	386,041,911
	免稅 Exempt	137,005	261,280,600	736,185,855
新北市 Taipei City	小計 Subtotal	61,220	52,055,861	180,014,114
	應稅 Taxable	49,733	19,551,809	72,141,163
	免稅 Exempt	11,487	32,504,052	107,872,951
臺北市 Taipei City	小計 Subtotal	73,345	55,900,769	259,798,612
	應稅 Taxable	51,303	15,270,214	93,441,211
	免稅 Exempt	22,042	40,630,555	166,357,401

Table 3-21. Sources of House Tax (Cont.10)

(2) by House Use

Unit：Unit；Square of Meter；NT$ 1,000

住家用減半 Residence reduced to a half			營業用減半 Business reduced to a hlaf		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
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
—	—	—	—	—	—
6,318	792,976	4,079,504	41,425	103,191,675	286,936,654
5,633	755,518	4,067,056	41,178	102,768,409	285,476,537
685	37,458	12,448	247	423,266	1,460,117
924	131,568	987,199	4,333	5,191,828	10,248,208
924	131,568	987,199	4,333	5,191,828	10,248,208
—	—	—	—	—	—
3,381	399,859	2,559,595	386	515,021	2,690,818
3,381	399,859	2,559,595	386	515,021	2,690,818
—	—	—	—	—	—

表3-21. 房屋稅稅源(續11)

(2)按房屋使用別分

單位：戶；平方公尺；新臺幣千元

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	1,117,630	252,506,247	637,781,589
	應稅 Taxable	948,154	195,702,413	496,822,545
	免稅 Exempt	169,476	56,803,834	140,959,044
臺南市 Tainan City	小計 Subtotal	770,758	173,016,751	365,764,199
	應稅 Taxable	588,836	133,668,442	303,702,764
	免稅 Exempt	181,922	39,348,309	62,061,435
高雄市 Kaohsiung City	小計 Subtotal	1,132,508	224,557,551	636,112,304
	應稅 Taxable	939,902	175,417,436	515,906,801
	免稅 Exempt	192,606	49,140,115	120,205,503
宜蘭縣 Yilan County	小計 Subtotal	201,837	40,127,788	73,277,585
	應稅 Taxable	148,342	30,098,839	58,635,603
	免稅 Exempt	53,495	10,028,949	14,641,982
桃園縣 Taoyuan County	小計 Subtotal	847,718	203,436,808	493,048,908
	應稅 Taxable	759,522	166,398,048	414,013,440
	免稅 Exempt	88,196	37,038,760	79,035,468
新竹縣 Hsinchu County	小計 Subtotal	205,309	49,575,944	102,590,476
	應稅 Taxable	162,142	38,508,695	84,443,369
	免稅 Exempt	43,167	11,067,249	18,147,107
苗栗縣 Miaoli County	小計 Subtotal	216,330	48,691,608	83,466,640
	應稅 Taxable	154,337	38,256,927	71,238,016
	免稅 Exempt	61,993	10,434,681	12,228,624
彰化縣 Changhua County	小計 Subtotal	501,527	108,829,526	183,315,579
	應稅 Taxable	335,437	83,480,450	156,108,883
	免稅 Exempt	166,090	25,349,076	27,206,696
南投縣 Nantou County	小計 Subtotal	198,133	39,947,493	67,123,463
	應稅 Taxable	123,589	27,150,912	50,863,183
	免稅 Exempt	74,544	12,796,581	16,260,280
雲林縣 Yunlin County	小計 Subtotal	297,574	58,641,706	121,890,241
	應稅 Taxable	165,991	37,918,920	97,890,484
	免稅 Exempt	131,583	20,722,786	23,999,757

Table 3-21. Sources of House Tax (Cont.11)

(2) by House Use

Unit：Unit；Square of Meter；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
979,806	151,018,498	349,987,967	84,528	38,302,899	91,582,076
823,240	130,933,260	322,186,710	84,528	38,302,899	91,582,076
156,566	20,085,238	27,801,257	—	—	—
689,722	108,355,640	216,361,698	44,694	22,455,315	50,333,724
522,028	89,680,710	199,170,629	44,694	22,455,315	50,333,724
167,694	18,674,930	17,191,069	—	—	—
1,020,760	139,548,786	366,632,483	60,851	27,595,971	83,937,882
841,353	118,261,573	337,182,497	59,382	27,051,224	82,369,746
179,407	21,287,213	29,449,986	1,469	544,747	1,568,136
182,824	27,551,300	46,084,533	9,274	3,756,592	8,376,169
133,572	22,383,509	41,813,243	9,274	3,756,592	8,376,169
49,252	5,167,791	4,271,290	—	—	—
755,502	115,875,339	268,813,055	47,320	29,803,379	71,884,609
677,329	104,114,543	253,994,543	47,320	29,803,379	71,884,609
78,173	11,760,796	14,818,512	—	—	—
186,275	31,601,359	61,160,501	8,257	5,339,688	12,060,677
146,059	25,494,960	54,074,803	8,257	5,339,688	12,060,677
40,216	6,106,399	7,085,698	—	—	—
198,084	33,096,291	49,429,767	9,097	4,760,979	9,153,998
138,774	26,799,866	46,078,836	9,097	4,760,979	9,153,998
59,310	6,296,425	3,350,931	—	—	—
447,573	69,421,000	113,790,177	36,267	17,521,641	28,590,778
289,495	55,144,634	105,433,703	36,267	17,521,641	28,590,778
158,078	14,276,366	8,356,474	—	—	—
180,929	26,882,273	41,292,126	7,630	3,491,178	6,600,501
111,498	20,293,956	37,734,789	7,630	3,491,178	6,600,501
69,431	6,588,317	3,557,337	—	—	—
269,985	36,197,598	52,655,186	11,654	3,955,027	8,773,609
146,295	26,181,033	47,692,810	11,654	3,955,027	8,773,609
123,690	10,016,565	4,962,376	—	—	—

表3-21. 房屋稅稅源(續12)

(2)按房屋使用別分

單位：戶；平方公尺；新臺幣千元

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	49,150	51,918,383	165,469,261
	應稅 Taxable	36,240	15,199,787	52,311,474
	免稅 Exempt	12,910	36,718,596	113,157,787
臺南市 Tainan City	小計 Subtotal	31,463	28,421,899	65,031,918
	應稅 Taxable	17,235	7,748,520	20,161,552
	免稅 Exempt	14,228	20,673,379	44,870,366
高雄市 Kaohsiung City	小計 Subtotal	42,321	39,225,433	133,154,228
	應稅 Taxable	31,523	12,378,002	45,439,412
	免稅 Exempt	10,798	26,847,431	87,714,816
宜蘭縣 Yilan County	小計 Subtotal	8,553	6,524,816	14,216,525
	應稅 Taxable	4,310	1,663,658	3,845,833
	免稅 Exempt	4,243	4,861,158	10,370,692
桃園縣 Taoyuan County	小計 Subtotal	37,326	37,524,060	97,621,340
	應稅 Taxable	27,303	12,246,096	33,404,384
	免稅 Exempt	10,023	25,277,964	64,216,956
新竹縣 Hsinchu County	小計 Subtotal	9,291	7,584,857	18,122,176
	應稅 Taxable	6,340	2,624,007	7,060,767
	免稅 Exempt	2,951	4,960,850	11,061,409
苗栗縣 Miaoli County	小計 Subtotal	7,305	6,554,182	14,558,288
	應稅 Taxable	4,622	2,415,926	5,680,595
	免稅 Exempt	2,683	4,138,256	8,877,693
彰化縣 Changhua County	小計 Subtotal	15,424	15,423,429	27,603,223
	應稅 Taxable	7,412	4,350,719	8,753,001
	免稅 Exempt	8,012	11,072,710	18,850,222
南投縣 Nantou County	小計 Subtotal	8,942	8,269,329	16,555,067
	應稅 Taxable	3,829	2,061,065	3,852,124
	免稅 Exempt	5,113	6,208,264	12,702,943
雲林縣 Yunlin County	小計 Subtotal	13,555	13,192,438	23,837,613
	應稅 Taxable	5,662	2,486,217	4,800,232
	免稅 Exempt	7,893	10,706,221	19,037,381

Table 3-21. Sources of House Tax (Cont.12)

(2) by House Use

Unit：Unit；Square of Meter；NT$ 1,000

住家用減半 Residence reduced to a half			營業用減半 Business reduced to a hlaf		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
74	12,240	32,042	4,072	11,254,227	30,710,243
74	12,240	32,042	4,072	11,254,227	30,710,243
—	—	—	—	—	—
421	69,821	238,234	4,458	13,714,076	33,798,625
421	69,821	238,234	4,458	13,714,076	33,798,625
—	—	—	—	—	—
816	54,062	55,590	7,760	18,133,299	52,332,121
131	16,604	43,142	7,513	17,710,033	50,872,004
685	37,458	12,448	247	423,266	1,460,117
1	158	2,182	1,185	2,294,922	4,598,176
1	158	2,182	1,185	2,294,922	4,598,176
—	—	—	—	—	—
59	8,474	21,553	7,511	20,225,556	54,708,351
59	8,474	21,553	7,511	20,225,556	54,708,351
—	—	—	—	—	—
2	477	1,064	1,484	5,049,563	11,246,058
2	477	1,064	1,484	5,049,563	11,246,058
—	—	—	—	—	—
353	40,495	61,083	1,491	4,239,661	10,263,504
353	40,495	61,083	1,491	4,239,661	10,263,504
—	—	—	—	—	—
14	3,532	4,220	2,249	6,459,924	13,327,181
14	3,532	4,220	2,249	6,459,924	13,327,181
—	—	—	—	—	—
73	12,827	19,299	559	1,291,886	2,656,470
73	12,827	19,299	559	1,291,886	2,656,470
—	—	—	—	—	—
11	2,628	2,558	2,369	5,294,015	36,621,275
11	2,628	2,558	2,369	5,294,015	36,621,275
—	—	—	—	—	—

表3-21. 房屋稅稅源(續13)

(2)按房屋使用別分

單位：戶；平方公尺；新臺幣千元

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	227,193	42,004,492	67,344,133
	應稅 Taxable	117,886	26,996,233	53,263,880
	免稅 Exempt	109,307	15,008,259	14,080,253
屏東縣 Pingtung County	小計 Subtotal	333,959	67,786,646	110,723,740
	應稅 Taxable	218,299	46,849,829	90,002,375
	免稅 Exempt	115,660	20,936,817	20,721,365
臺東縣 Taitung County	小計 Subtotal	102,168	16,605,730	22,360,885
	應稅 Taxable	51,998	10,111,959	15,884,014
	免稅 Exempt	50,170	6,493,771	6,476,871
花蓮縣 Hualien County	小計 Subtotal	143,653	26,300,873	43,031,430
	應稅 Taxable	86,639	17,095,528	30,781,362
	免稅 Exempt	57,014	9,205,345	12,250,068
澎湖縣 Penghu County	小計 Subtotal	35,759	6,365,580	8,922,370
	應稅 Taxable	17,486	3,339,725	5,945,601
	免稅 Exempt	18,273	3,025,855	2,976,769
基隆市 Keelung City	小計 Subtotal	177,887	27,614,363	64,019,186
	應稅 Taxable	152,437	20,078,851	48,628,098
	免稅 Exempt	25,450	7,535,512	15,391,088
新竹市 Hsinchu City	小計 Subtotal	177,273	41,393,668	106,311,443
	應稅 Taxable	155,979	33,034,595	86,413,475
	免稅 Exempt	21,294	8,359,073	19,897,968
嘉義市 Chiayi City	小計 Subtotal	119,907	21,724,592	51,193,193
	應稅 Taxable	91,080	16,005,650	40,466,584
	免稅 Exempt	28,827	5,718,942	10,726,609
金門縣 Kinmen County	小計 Subtotal	18,000	4,157,446	5,095,393
	應稅 Taxable	14,599	3,038,887	3,802,989
	免稅 Exempt	3,401	1,118,559	1,292,404
連江縣 Lienchiang County	小計 Subtotal	2,681	423,889	527,948
	應稅 Taxable	1,348	239,337	346,267
	免稅 Exempt	1,333	184,552	181,681

Table 3-21. Sources of House Tax (Cont.13)

(2) by House Use

Unit：Unit；Square of Meter；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
208,580	26,627,053	39,329,803	8,217	3,671,077	5,774,609
105,278	18,164,210	35,003,654	8,217	3,671,077	5,774,609
103,302	8,462,843	4,326,149	—	—	—
306,773	45,869,910	66,916,085	13,862	5,821,242	16,162,098
196,962	34,756,217	60,018,292	13,862	5,821,242	16,162,098
109,811	11,113,693	6,897,793	—	—	—
90,987	12,759,435	14,975,997	7,216	1,477,872	2,481,910
42,512	7,767,069	11,414,460	7,216	1,477,872	2,481,910
48,475	4,992,366	3,561,537	—	—	—
130,036	17,225,996	25,347,505	7,205	2,866,142	4,631,132
76,152	12,103,200	21,488,513	7,205	2,866,142	4,631,132
53,884	5,122,796	3,858,992	—	—	—
32,261	4,517,847	5,227,609	2,079	527,687	1,059,500
15,032	2,615,474	4,513,816	2,079	527,687	1,059,500
17,229	1,902,373	713,793	—	—	—
159,604	16,968,512	39,844,139	11,287	3,601,629	6,213,424
136,224	14,850,467	37,557,958	11,287	3,601,629	6,213,424
23,380	2,118,045	2,286,181	—	—	—
158,006	25,718,168	61,338,821	10,297	6,188,876	18,078,189
138,759	21,675,287	52,763,416	10,297	6,188,876	18,078,189
19,247	4,042,881	8,575,405	—	—	—
107,192	14,734,875	32,821,979	6,657	2,177,396	5,270,544
80,426	12,086,092	30,421,329	6,657	2,177,396	5,270,544
26,766	2,648,783	2,400,650	—	—	—
15,077	2,813,702	3,228,304	1,875	316,449	378,206
12,242	2,416,062	3,007,336	1,875	316,449	378,206
2,835	397,640	220,968	—	—	—
2,240	269,665	307,646	235	46,464	66,311
1,062	165,564	249,276	235	46,464	66,311
1,178	104,101	58,370	—	—	—

表3-21. 房屋稅稅源(續14完)

(2)按房屋使用別分

單位：戶；平方公尺；新臺幣千元

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 Chiayi County	小計 Subtotal	9,363	8,811,226	15,406,007
	應稅 Taxable	3,358	2,265,810	5,651,903
	免稅 Exempt	6,005	6,545,416	9,754,104
屏東縣 Pingtung County	小計 Subtotal	12,467	13,700,494	21,561,322
	應稅 Taxable	6,618	3,877,370	7,737,750
	免稅 Exempt	5,849	9,823,124	13,823,572
臺東縣 Taitung County	小計 Subtotal	3,712	2,131,562	4,534,215
	應稅 Taxable	2,017	630,157	1,618,881
	免稅 Exempt	1,695	1,501,405	2,915,334
花蓮縣 Hualien County	小計 Subtotal	5,776	5,232,612	10,834,160
	應稅 Taxable	2,646	1,150,063	2,443,084
	免稅 Exempt	3,130	4,082,549	8,391,076
澎湖縣 Penghu County	小計 Subtotal	1,362	1,282,403	2,588,624
	應稅 Taxable	318	158,921	325,648
	免稅 Exempt	1,044	1,123,482	2,262,976
基隆市 Keelung City	小計 Subtotal	6,724	6,654,383	16,968,999
	應稅 Taxable	4,654	1,236,916	3,864,092
	免稅 Exempt	2,070	5,417,467	13,104,907
新竹市 Hsinchu City	小計 Subtotal	8,594	7,231,926	20,244,915
	應稅 Taxable	6,547	2,915,734	8,922,352
	免稅 Exempt	2,047	4,316,192	11,322,563
嘉義市 Chiayi City	小計 Subtotal	5,854	4,553,235	12,664,722
	應稅 Taxable	3,793	1,483,076	4,338,763
	免稅 Exempt	2,061	3,070,159	8,325,959
金門縣 Kinmen County	小計 Subtotal	979	887,149	1,288,446
	應稅 Taxable	413	166,230	217,010
	免稅 Exempt	566	720,919	1,071,436
連江縣 Lienchiang County	小計 Subtotal	206	107,760	153,991
	應稅 Taxable	51	27,309	30,680
	免稅 Exempt	155	80,451	123,311

Table 3-21. Sources of House Tax (Cont.14 End)

(2) by House Use

Unit：Unit；Square of Meter；NT$ 1,000

住家用減半 Residence reduced to a half			營業用減半 Business reduced to a hlaf		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
64	10,753	16,636	969	2,884,383	6,817,078
64	10,753	16,636	969	2,884,383	6,817,078
—	—	—	—	—	—
71	14,116	11,196	786	2,380,884	6,073,039
71	14,116	11,196	786	2,380,884	6,073,039
—	—	—	—	—	—
4	18,680	44,323	249	218,181	324,440
4	18,680	44,323	249	218,181	324,440
—	—	—	—	—	—
20	9,349	14,246	616	966,774	2,204,387
20	9,349	14,246	616	966,774	2,204,387
—	—	—	—	—	—
—	—	—	57	37,643	46,637
—	—	—	57	37,643	46,637
—	—	—	—	—	—
29	3,679	7,561	243	386,160	985,063
29	3,679	7,561	243	386,160	985,063
—	—	—	—	—	—
—	—	20	376	2,254,698	6,649,498
—	—	20	376	2,254,698	6,649,498
—	—	—	—	—	—
—	—	700	204	259,086	435,248
—	—	700	204	259,086	435,248
—	—	—	—	—	—
1	258	203	68	139,888	200,234
1	258	203	68	139,888	200,234
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—

表3-22. 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 Chinemas	歌廳 Sing Halls	撞球場 Billiards Halls	保齡球館 Bowling Alleys
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
101年底 2012	15,699	152	1	—	—
新北市 New Taipei City	1,754	19	—	—	—
臺北市 Taipei City	1,624	37	1	—	—
臺中市 Taichung City	1,376	18	—	—	—
臺南市 Tainan City	1,442	9	—	—	—
高雄市 Kaohsiung City	1,775	18	—	—	—
宜蘭縣 Yilan County	414	8	—	—	—
桃園縣 Taoyuan County	1,073	6	—	—	—
新竹縣 Hsinchu County	335	2	—	—	—
苗栗縣 Miaoli County	429	2	—	—	—
彰化縣 Changhua County	886	2	—	—	—
南投縣 Nantou County	655	4	—	—	—
雲林縣 Yunlin County	468	3	—	—	—
嘉義縣 Chiayi County	254	—	—	—	—
屏東縣 Pingtung County	1,004	2	—	—	—
臺東縣 Taitung County	498	—	—	—	—
花蓮縣 Hualien County	415	1	—	—	—
澎湖縣 Penghu County	72	1	—	—	—
基隆市 Keelung City	512	12	—	—	—
新竹市 Hsinchu City	314	6	—	—	—
嘉義市 Chiayi City	294	2	—	—	—
金門縣 Kinmen County	61	—	—	—	—
連江縣 Lienchiang County	44	—	—	—	—

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 3-22. Sources of Amusement Tax

Unit：Uint

Number of Amusement Place						
高爾夫球場 Golf Clubs		舞　場	電動玩具	有節目餐飲業	MTV 視廳業	其　他
球　場 Court	練習場 Practice	Dance Halls	Electric Toys	Entertainment Restaurants	MTV Audiovisual Services	Others
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
71	123	104	3,052	67	8,172	4,692
71	126	97	2,618	82	7,874	5,019
72	125	92	2,519	96	7,529	5,113
13	17	4	99	—	980	622
—	16	21	65	37	1,102	345
7	12	18	239	13	539	530
7	9	10	445	14	577	371
8	13	13	349	16	826	532
2	3	—	148	—	208	45
14	19	11	109	4	643	267
9	4	—	14	4	136	166
3	3	1	56	—	174	190
2	6	3	160	2	376	335
3	1	—	52	—	218	377
—	3	—	135	1	181	145
2	4	—	12	—	112	124
1	5	2	258	1	269	466
—	1	1	51	—	290	155
1	—	—	43	2	223	145
—	—	—	14	—	41	16
—	1	3	71	—	340	85
—	7	4	57	2	118	120
—	1	1	85	—	131	74
—	—	—	24	—	34	3
—	—	—	33	—	11	—

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3-23. 契稅稅源

單位：件；新臺幣千元

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
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
101年 2012	406,037	192,382,508	347,610	173,572,228	5	1,070
新北市 New Taipei City	84,953	37,179,525	72,903	33,013,194	3	897
臺北市 Taipei City	38,628	21,752,452	30,491	18,840,121	—	—
臺中市 Taichung City	55,932	28,517,574	49,275	26,312,150	—	—
臺南市 Tainan City	27,026	11,568,838	23,280	10,490,289	1	132
高雄市 Kaohsiung City	51,177	27,396,767	44,831	25,137,261	—	—
宜蘭縣 Yilan County	8,808	3,283,567	7,477	2,919,899	—	—
桃園縣 Taoyuan County	54,751	25,754,280	49,749	24,145,525	1	41
新竹縣 Hsinchu County	13,086	7,148,061	11,803	6,769,413	—	—
苗栗縣 Miaoli County	6,707	2,414,044	5,360	2,085,605	—	—
彰化縣 Changhua County	10,471	4,039,261	8,013	3,359,014	—	—
南投縣 Nantou County	5,088	1,469,212	3,823	1,193,927	—	—
雲林縣 Yunlin County	5,599	2,598,730	4,461	1,775,908	—	—
嘉義縣 Chiayi County	4,140	1,333,935	3,128	1,109,852	—	—
屏東縣 Pingtung County	8,063	4,712,991	6,350	4,318,171	—	—
臺東縣 Taitung County	2,710	1,623,327	2,061	1,511,774	—	—
花蓮縣 Hualien County	5,704	1,603,333	4,717	1,427,845	—	—
澎湖縣 Penghu County	826	234,052	509	185,724	—	—
基隆市 Keelung City	7,735	2,822,282	6,666	2,601,412	—	—
新竹市 Hsinchu City	9,716	5,105,485	8,701	4,793,950	—	—
嘉義市 Chiayi City	4,397	1,725,520	3,676	1,509,026	—	—
金門縣 Kinmen County	462	93,494	316	68,919	—	—
連江縣 Lienchiang County	58	5,778	20	3,249	—	—

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 3-23. Sources of Deed Tax

Unit：Case；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
2,781	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	—	—
3,021	2,290,814	55,225	16,481,577	174	36,753	2	66
860	893,260	11,151	3,265,025	36	7,149	—	—
935	816,901	7,145	2,081,229	57	14,201	—	—
208	78,177	6,438	2,124,590	11	2,657	—	—
96	55,470	3,642	1,021,714	7	1,233	—	—
453	244,324	5,885	2,014,068	6	1,048	2	66
59	29,878	1,272	333,790	—	—	—	—
83	36,078	4,914	1,571,823	4	813	—	—
14	4,104	1,249	372,318	20	2,226	—	—
28	14,134	1,311	314,024	8	281	—	—
85	25,338	2,372	653,399	1	1,510	—	—
12	3,783	1,249	270,867	4	635	—	—
43	28,699	1,093	794,123	2	—	—	—
24	11,028	988	213,055	—	—	—	—
36	10,633	1,671	382,698	6	1,489	—	—
21	12,053	628	99,500	—	—	—	—
11	3,082	973	170,850	3	1,556	—	—
2	1,699	315	46,629	—	—	—	—
25	10,144	1,044	210,726	—	—	—	—
12	5,976	996	303,973	7	1,586	—	—
12	5,898	709	210,596	—	—	—	—
2	155	144	24,420	—	—	—	—
—	—	36	2,160	2	369	—	—

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3-24. 獎勵投資條例減免稅額

Table 3-24. Tax Reductions Due to Implementation of Statute for Investment Encouragement

單位：新臺幣千元
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 %
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	—	—	—	—	—	—
101年 2012	—	—	—	—	—	—
財政部所屬機關 Ministry of Finance	—	—	—	—	—	—
臺北國稅局 National Taxation Bureau of Taipei	—	—	—	—	—	—
北區國稅局 National Taxation Bureau of the Northern Area	—	—	—	—	—	—
中區國稅局 National Taxation Bureau of the Central Area	—	—	—	—	—	—
南區國稅局 National Taxation Bureau of the Southern Area	—	—	—	—	—	—
高雄國稅局 National Taxation Bureau of Kaohsiung	—	—	—	—	—	—
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3-25. 促進產業升級條例減免稅額

Table 3-25. Tax Reductions Due to Implementation of Statute for Upgrading Industries

單位：新臺幣千元
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 Exempted Tax Amount for Current Year & 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%
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	—	—
101年 2012	106,546,104	100.0	106,477,627	99.9	—	—	68,477	0.1	—	—
財政部所屬機關 Ministry of Finance	106,477,627	100.0	106,477,627	100.0	—	—	—	—	—	—
臺北國稅局 National Taxation Bureau of Taipei	10,649,227	100.0	10,649,227	100.0	—	—	—	—	—	—
北區國稅局 National Taxation Bureau of the Northern Area	61,354,068	100.0	61,354,068	100.0	—	—	—	—	—	—
中區國稅局 National Taxation Bureau of the Central Area	24,352,534	100.0	24,352,534	100.0	—	—	—	—	—	—
南區國稅局 National Taxation Bureau of the Southern Area	1,129,631	100.0	1,129,631	100.0	—	—	—	—	—	—
高雄國稅局 National Taxation Bureau of Kaohsiung	8,992,167	100.0	8,992,167	100.0	—	—	—	—	—	—
直轄市及縣(市)稽徵機關 Revenue Service Office	68,477	100.0	—	—	—	—	68,477	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： 1. 自91年（含）起含福建省資料。
2. 表載年度為稅捐機關核定年度，非稅額減免所適用之所得年度。
Explanation： 1.The data of Fuchien Province have been included since 2002.
2.The description of the year in this table refers to the year the data were verified.

表3-25. 促進產業升級條例減免稅額(續1)

101年

單位：件；新臺幣千元

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)。
		第七條	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。
		第九條(或修正前第八條之一)及第九條之二	5年免稅。
		第十條	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。
		第十二條	國外投資損失準備。
		第十三條	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。
		第十四條之一	物流配銷中心免稅。
		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 3-25. Tax Reductions Due to Implementation of Statute for Upgrading Industries (Cont.1)

CY 2012

Unit：Case；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
41,544	**341,201,382**	**242,731,343**	**98,666,008**	**7,880,096**
13,807	341,201,382	239,301,852	93,381,895	7,578,753
2	5,203	—	—	—
—	—	—	—	—
6,878	—	21,795,198		
2,516	—	62,948,518		
816	—	627,569		
198	—	160,047		
56	—	70,147		
49	—	32,872		
38	—	19,198		
20	—	1,156,820	25,577,036	6,472,453
7	—	1,229		
43	—	17,356		
22	—	54,452		
19	—	11,869		
1,560	—	97,963,108		
752	—	2,135,873		
—	—	—		
142	—	29,342,385	7,560,310	1,019,014
638	317,553,157	—	55,953,221	—
—	—	—	—	—
5	6,709,027	—	—	—
—	—	—	—	—
2	9,156	—	2,289	—
3	556,693	—	129,356	—
20	—	22,965,211	71,331	87,286
—	—	—	—	—
—	—	—	—	—
21	16,368,146	—	4,088,352	—

表3-25. 促進產業升級條例減免稅額(續2完)

101年

單位：件；新臺幣千元

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
所得稅 Income Tax	綜合所得稅 Individual Income Tax	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。
	其他 Others	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	股東投資取得股票緩課所得稅。
		修正前第十七條	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。
土地增值稅 Land Value Increment Tax		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。
印花稅 Stamp Tax		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。
契稅 Deed Tax		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。

Table 3-25. Tax Reductions Due to Implementation of Statute for Upgrading Industries (Cont.2 End)

CY 2012

Unit：Case；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
26,154	—	—	4,807,785	—
—	—	—	—	—
26,154	—	—	4,807,785	—
1,568	—	3,429,491	407,851	301,343
1,568	—	3,429,491	407,851	301,343
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
15	—	—	68,477	—
15	—	—	68,477	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—

表3-26. 產業創新條例減免稅額
Table 3-26. Tax Reductions Due to Implementation of Statute for Industrial Innovation
(1)按機關別分
(1) by Agency

單位：件；新臺幣千元
Unit：Case；NT$ 1,000

年別及機關別 CY & Agency	研究發展支出適用投資抵減稅額情形 Summary of Tax Exempted Amount for Investment in R&D Expenses					
	核定件數 Number of Cases	研究發展支出 R&D Expense	可抵減稅額 Deductable Tax	核定抵減稅額 Tax Deducted		
					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
101年 2012	1,125	53,279,172	7,991,875	5,735,101	5,287,187	447,914
財政部所屬機關 Ministry of Finance	1,125	53,279,172	7,991,875	5,735,101	5,287,187	447,914
臺北國稅局 National Taxation Bureau of Taipei	219	5,136,839	770,526	555,756	521,594	34,162
北區國稅局 National Taxation Bureau of the Northern Area	734	45,286,022	6,792,903	4,940,020	4,538,210	401,810
中區國稅局 National Taxation Bureau of the Central Area	87	1,299,984	194,998	93,040	88,971	4,069
南區國稅局 National Taxation Bureau of the Southern Area	43	1,267,728	190,159	117,356	109,483	7,873
高雄國稅局 National Taxation Bureau of Kaohsiung	42	288,599	43,289	28,929	28,929	—

資料來源： 財政部所屬各機關。
Source：Various agencies of Ministry of Finance.
說　明： 表載年度為稅捐機關核定年度，非稅額減免所適用之所得年度。
Explanation： The description of the year in this table refers to the year the data were verified.

表3-26. 產業創新條例減免稅額(續1)

Table 3-26. Tax Reductions Due to Implementation of Statute for Industrial Innovation (Cont.1)

(2)按地區別分

(2) by Region

101年 CY 2012

單位：件；新臺幣千元

Unit：Case；NT$ 1,000

地區別 Region	研究發展支出適用投資抵減稅額情形 Summary of Tax Exempted Amount for Investment in R&D Expenses					
	核定件數 Number of Cases	研究發展支出 R&D Expense	可抵減稅額 Deductable Tax	核定抵減稅額 Tax Deducted		
					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
總計 Grand Total	**1,125**	**53,279,172**	**7,991,875**	**5,735,101**	**5,287,187**	**447,914**
新北市 New Taipei City	306	4,230,481	634,572	585,561	470,718	114,843
臺北市 Taipei City	219	5,136,839	770,526	555,756	521,594	34,162
臺中市 Taichung City	53	1,152,818	172,922	72,120	72,034	86
臺南市 Tainan City	39	1,250,559	187,583	116,973	109,100	7,873
高雄市 Kaohsiung City	42	288,599	43,289	28,929	28,929	—
宜蘭縣 Yilan County	6	19,525	2,929	2,929	2,929	—
桃園縣 Taoyuan County	169	5,270,229	790,535	756,188	710,140	46,048
新竹縣 Hsinchu County	116	4,974,403	746,160	483,219	324,200	159,019
苗栗縣 Miaoli County	12	34,415	5,163	4,007	4,007	—
彰化縣 Changhua County	11	35,079	5,262	5,262	1,279	3,983
南投縣 Nantou County	4	77,672	11,651	11,651	11,651	—
雲林縣 Yunlin County	7	—	—	—	—	—
嘉義縣 Chiayi County	1	7,405	1,111	—	—	—
屏東縣 Pingtung County	1	2,157	324	40	40	—
臺東縣 Taitung County	—	—	—	—	—	—
花蓮縣 Hualien County	1	—	—	—	—	—
澎湖縣 Penghu County	—	—	—	—	—	—
基隆市 Keelung City	5	752	113	113	—	113
新竹市 Hsinchu City	131	30,790,632	4,618,595	3,112,010	3,030,223	81,787
嘉義市 Chiayi City	2	7,607	1,141	343	343	—
金門縣 Kinmen County	—	—	—	—	—	—
連江縣 Lienchiang County	—	—	—	—	—	—

表3-26. 產業創新條例減免稅額(續2完)

(3)按行業別分

101年

單位：件；新臺幣千元

行業別（大類 / 中類）	研究發展支出適用投資抵減稅額情形		
	核定件數 Number of Cases	研究發展支出 R&D Expense	可抵減稅額 Deductable Tax
總　計	**1,125**	**53,279,172**	**7,991,875**
A 農、林、漁、牧、業	2	49,513	7,427
C 製造業	880	48,061,794	7,209,269
25金屬製品製造業	44	144,975	21,746
26電子零組件製造業	326	34,669,516	5,200,426
27電腦、電子產品及光學製品製造業	140	10,395,386	1,559,307
28電力設備製造業	51	1,115,252	167,288
29機械設備製造業	74	533,505	80,027
30汽車及其零件製造業	22	384,284	57,644
31其他運輸工具製造業	13	287,441	43,117
E 用水供應及污染整治業	1	—	—
F 營造業	6	9,071	1,361
G 批發及零售業	128	294,493	44,173
45-46批發業	107	266,401	39,960
H 運輸及倉儲業	1	—	—
J 資訊及通訊傳播業	38	676,030	101,405
62電腦系統設計服務業	28	589,762	88,464
L 不動產業	1	—	—
M 專業、科學及技術服務業	64	4,188,270	628,241
71建築、工程服務及技術檢測、分析服務業	51	3,776,563	566,484
N 支援服務業	3	—	—
S 其他服務業	1	—	—

說　明：本表僅列出部分中類行業別，故統計表中類合計與大類有所差異。

Table 3-26. Tax Reductions Due to Implementation of Statute for Industrial Innovation (Cont.2 End)

(3) by Industrial Classification

CY 2012

Unit：Case；NT$ 1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			Industrial Classification (Section / Divisions)
	核定抵減稅額 Tax Deducted		
	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	
5,735,101	**5,287,187**	**447,914**	**Total**
7,427	7,427	—	A Agriculture, Forestry, Fishing and Animal Husbandry
5,292,935	4,950,040	342,895	C Manufacturing
17,800	17,800	—	25 Fabricated Metal Products Manufacturing
3,586,922	3,450,884	136,038	26 Electronic Parts and Components Manufacturing
1,323,014	1,231,951	91,063	27 Computers, Electronic and Optical Products Manufacturing
163,478	87,511	75,968	28 Electrical Equipment Manufacturing
57,948	53,640	4,308	29 Machinery and Equipment Manufacturing
52,263	44,638	7,625	30 Motor Vehicles and Parts Manufacturing
31,503	18,484	13,018	31 Other Transport Equipment Manufacturing
—	—	—	E Water Supply and Remediation Services
1,361	1,361	—	F Construction
37,841	19,126	18,715	G Wholesale and Retail Trade
34,012	16,386	17,627	45-46 Wholesale Trade
—	—	—	H Transportation and Storage
76,310	68,931	7,378	J Information and Communication
64,279	61,246	3,033	62 Computer Systems Design Services
—	—	—	L Real Estate
319,227	240,302	78,925	M Professional, Scientific and Technical Services
315,790	236,865	78,925	71 Architecture and Engineering Services; Technical Testing and Analysis Services
—	—	—	N Support Services
—	—	—	S Other Services

Explanation：This table contains only the figures of partial sub-category of industrial classification, they may not add up to the total of major category in the statistical table.

表3-27. 外銷品沖退稅金額
Table 3-27. Amount of Tax Offset and Refund for Export Products

單位：新臺幣千元
Unit：NT$ 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
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
101年	**2,298,304**	2,129,442	168,862	—	2012

資料來源：財政部關務署及財政部所屬各區國稅局。
Source：Customs Administration, Ministry of Finance and National Taxation Bureaus 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.

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表3-28. 查(核)定開徵數、未徵數情形

(1)按稅目別分

單位：千件；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
100年	31,161	793,284,530	26,607	368,247,843	209	33,311,281	537	55,823,701
101年	31,004	714,197,218	26,956	365,221,896	184	33,434,259	488	37,361,060
本年度合計	**26,882**	**381,003,533**	**25,723**	**323,210,589**	**177**	**16,833,649**	**-0**	**—**
國稅	**1,598**	**77,985,125**	**1,431**	**43,732,601**	**44**	**8,724,125**	**-0**	**—**
營利事業所得稅	63	33,242,619	44	13,914,373	4	3,993,472	—	—
綜合所得稅	556	15,204,262	466	9,083,976	37	2,487,411	-0	—
遺產及贈與稅	23	19,411,367	22	13,968,837	0	1,688,741	—	—
營業稅	955	9,884,545	899	6,646,538	3	540,847	—	—
貨物稅	0	57,691	0	24,899	0	1,053	—	—
菸酒稅	0	14,872	0	2,292	0	28	—	—
證券交易稅	0	598	0	597	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
特種貨物及勞務稅	0	169,171	0	91,089	0	12,573	—	—
直轄市及縣(市)稅	**25,098**	**291,784,375**	**24,187**	**277,045,102**	**131**	**6,407,923**	**—**	**—**
地價稅	7,671	64,689,928	7,235	60,544,778	8	963,116	—	—
土地增值稅	633	84,613,943	608	78,526,775	12	2,951,647	—	—
房屋稅	8,133	61,968,036	8,026	60,888,672	13	445,103	—	—
使用牌照稅	7,363	58,420,179	7,088	55,593,543	76	1,830,032	—	—
契稅	419	11,976,194	408	11,643,293	4	129,655	—	—
印花稅	687	8,516,160	646	8,313,553	17	78,528	—	—
娛樂稅	192	1,599,935	175	1,534,489	2	9,843	—	—
罰鍰	**187**	**11,234,033**	**104**	**2,432,886**	**3**	**1,701,601**	**—**	**—**
以前年度合計	**4,121**	**333,193,685**	**1,233**	**42,011,307**	**7**	**16,600,610**	**488**	**37,361,060**
國稅	**772**	**195,726,417**	**201**	**30,364,140**	**-0**	**12,172,572**	**137**	**18,139,452**
營利事業所得稅	162	105,179,467	46	11,603,447	0	8,809,967	26	10,280,366
綜合所得稅	364	25,290,818	97	2,903,851	0	1,393,746	72	2,519,091
遺產及贈與稅	8	37,400,697	6	14,518,956	0	1,618,663	0	840,083
營業稅	237	25,398,543	51	1,239,602	-1	369,347	38	3,802,545
貨物稅	1	1,188,859	0	85,621	-0	-487	0	172,511
菸酒稅	1	1,266,297	0	8,652	0	1,755	0	524,850
證券交易稅	0	363	0	161	0	0	0	8
期貨交易稅	—	—	—	—	—	—	—	—
特種貨物及勞務稅	0	1,374	0	3,849	-0	-20,421	—	—
直轄市及縣(市)稅	**2,753**	**23,463,702**	**913**	**7,939,521**	**4**	**313,060**	**277**	**2,334,163**
地價稅	1,047	6,853,813	446	2,516,237	-4	-103,483	68	536,449
土地增值稅	17	6,469,658	13	3,296,157	2	399,473	0	202,354
房屋稅	428	4,090,296	162	979,882	-3	-33,246	66	702,849
使用牌照稅	1,152	5,421,392	266	936,519	6	17,891	128	822,193
契稅	5	142,626	5	119,527	1	15,141	0	3,362
印花稅	14	75,304	12	57,117	2	10,360	0	1,281
娛樂稅	90	410,612	10	34,082	0	6,923	15	65,676
罰鍰	**597**	**114,003,566**	**119**	**3,707,646**	**3**	**4,114,978**	**73**	**16,887,445**

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 3-28. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected

(1) by Tax Item

Unit：1,000Pcs；NT$ 1,000

逾核課期限數 Excess Assessment (5)		未徵數餘額 Balance of Tax Not Collected						CY
		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	Tax Item
48	409,977	3,760	335,491,728	593	4,364,226	148	16,940,561	2011
56	258,514	3,320	277,921,489	517	3,703,118	186	10,339,999	2012
1	**6,522**	**982**	**40,952,772**	**382**	**3,120,622**	**178**	**7,912,234**	**Current Year**
0	**1,745**	**122**	**25,526,654**	**6**	**354,809**	**18**	**3,838,751**	**National Taxes**
0	220	15	15,334,554	0	89,181	1	1,015,683	Profit-seeking Enterprise Income Tax
0	1,303	53	3,631,572	2	62,085	5	586,970	Individual Income Tax
0	0	1	3,753,789	0	22,744	1	2,114,151	Estate and Gift Tax
0	222	53	2,696,939	4	176,507	11	118,492	Business Tax
—	—	0	31,738	0	5	0	—	Commodity Tax
—	—	0	12,552	—	—	0	60	Tobacco and Alcohol Tax
—	—	0	0	—	—	0	0	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
—	—	0	65,509	0	4,287	0	3,395	Specifically Selected Goods and Services Tax
1	**4,010**	**779**	**8,327,339**	**373**	**2,647,988**	**151**	**3,574,948**	**Municipality & County (City) Taxes**
0	2,402	428	3,179,633	332	1,860,177	62	659,712	Land Value Tax
—	—	13	3,135,521	3	610,228	10	2,418,613	Land Value Increment Tax
0	342	94	633,918	10	50,509	12	96,903	House Tax
0	1,266	199	995,338	21	78,076	39	114,651	Vehicle License Tax
—	—	7	203,246	0	11,982	6	181,104	Deed Tax
—	—	25	124,079	3	24,134	22	99,800	Stamp Tax
—	—	15	55,603	3	12,881	1	4,165	Amusement Tax
0	**767**	**80**	**7,098,779**	**3**	**117,825**	**9**	**498,535**	**Fine**
56	**251,992**	**2,338**	**236,968,717**	**135**	**582,496**	**9**	**2,427,765**	**Previous Year**
0	**25,769**	**434**	**135,024,485**	**0**	**29,507**	**0**	**1,655,026**	**National Taxes**
0	22,463	90	74,463,224	0	20,015	0	311,177	Profit-seeking Enterprise Income Tax
0	1,905	194	18,472,225	0	530	0	362,465	Individual Income Tax
0	—	2	20,422,995	0	3	0	955,668	Estate and Gift Tax
0	1,401	148	19,985,648	0	8,959	0	25,329	Business Tax
—	—	0	931,214	—	—	—	—	Commodity Tax
—	—	1	731,040	—	—	—	—	Tobacco and Alcohol Tax
—	—	0	194	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
—	—	0	17,946	—	—	0	387	Specifically Selected Goods and Services Tax
54	**192,252**	**1,504**	**12,684,705**	**132**	**520,335**	**8**	**255,925**	**Municipality & County (City) Taxes**
44	109,789	494	3,794,822	119	310,292	3	29,148	Land Value Tax
0	28,628	2	2,543,045	1	156,018	0	201,322	Land Value Increment Tax
2	9,535	201	2,431,276	4	13,338	1	11,131	House Tax
8	43,505	744	3,601,285	8	38,680	3	14,180	Vehicle License Tax
0	281	0	4,316	0	418	0	8	Deed Tax
—	—	0	6,545	0	458	—	—	Stamp Tax
0	515	64	303,417	1	1,131	0	135	Amusement Tax
1	**33,971**	**400**	**89,259,526**	**3**	**32,655**	**1**	**516,815**	**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3-28. 查(核)定開徵數、未徵數情形(續1)

(1)按稅目別分

單位：千件；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
100年	10	84,529,105	1	3,032,334	179	208,477	2,829	226,417,026
101年	8	69,708,809	1	2,178,812	198	222,280	2,409	191,768,470
本年度合計	**4**	**16,137,854**	**1**	**432,998**	**23**	**14,675**	**395**	**13,334,390**
國稅	**2**	**13,073,321**	**1**	**407,842**	**0**	**451**	**96**	**7,851,480**
營利事業所得稅	1	9,989,873	1	264,071	0	14	12	3,975,732
綜合所得稅	1	1,420,652	0	33,160	0	423	46	1,528,283
遺產及贈與稅	0	950,448	0	110,611	—	—	0	555,835
營業稅	0	647,626	—	—	0	15	38	1,754,299
貨物稅	0	30,204	—	—	—	—	0	1,529
菸酒稅	0	5	—	—	—	—	0	12,488
證券交易稅	—	—	—	—	—	—	0	0
期貨交易稅	—	—	—	—	—	—	—	—
特種貨物及勞務稅	0	34,513	—	—	—	—	0	23,315
直轄市及縣(市)稅	**1**	**316,035**	**—**	**—**	**22**	**14,082**	**232**	**1,774,287**
地價稅	1	172,152	—	—	14	12,296	20	475,295
土地增值稅	0	93,731	—	—	0	—	0	12,949
房屋稅	0	48,844	—	—	3	608	69	437,055
使用牌照稅	0	433	—	—	5	1,155	134	801,023
契稅	0	529	—	—	—	—	0	9,632
印花稅	—	—	—	—	0	1	0	144
娛樂稅	0	346	—	—	0	22	10	38,188
罰鍰	**1**	**2,748,497**	**0**	**25,156**	**0**	**142**	**67**	**3,708,623**
以前年度合計	**4**	**53,570,955**	**1**	**1,745,814**	**175**	**207,605**	**2,014**	**178,434,080**
國稅	**2**	**35,679,750**	**1**	**1,436,055**	**3**	**24,721**	**427**	**96,199,426**
營利事業所得稅	1	26,037,511	0	409,773	1	186	88	47,684,562
綜合所得稅	1	2,540,681	0	312,077	2	24,412	191	15,232,059
遺產及贈與稅	0	5,007,644	0	714,205	0	—	1	13,745,475
營業稅	0	1,749,262	—	—	1	122	146	18,201,976
貨物稅	0	342,101	—	—	0	0	0	589,112
菸酒稅	0	2,389	—	—	0	1	1	728,651
證券交易稅	0	161	—	—	0	0	0	32
期貨交易稅	—	—	—	—	—	—	—	—
特種貨物及勞務稅	—	—	—	—	—	—	0	17,559
直轄市及縣(市)稅	**1**	**670,015**	**—**	**—**	**169**	**181,623**	**1,195**	**11,056,809**
地價稅	0	357,240	—	—	128	167,411	244	2,930,729
土地增值稅	0	180,715	—	—	0	0	1	2,004,989
房屋稅	0	131,367	—	—	9	2,120	186	2,273,320
使用牌照稅	0	477	—	—	30	11,831	702	3,536,116
契稅	0	40	—	—	0	2	0	3,849
印花稅	—	—	—	—	0	1	0	6,086
娛樂稅	0	175	—	—	1	257	62	301,719
罰鍰	**2**	**17,221,191**	**0**	**309,759**	**3**	**1,261**	**392**	**71,177,845**

Table 3-28. 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	
37	3,167,226	686	150,623,439	1,998	61,597,930	108	11,028,431	2011
30	2,324,711	569	129,081,427	1,731	55,270,611	80	5,091,721	2012
27	**2,033,666**	**283**	**8,606,148**	**30**	**759,128**	**55**	**1,935,448**	**Current Year**
8	**1,394,507**	**65**	**4,877,705**	**7**	**367,527**	**15**	**1,211,740**	**National Taxes**
1	487,507	7	2,699,600	1	249,744	3	538,881	Profit-seeking Enterprise Income Tax
3	465,790	35	747,284	1	41,865	6	273,343	Individual Income Tax
0	306,930	0	91,673	0	297	0	156,934	Estate and Gift Tax
4	126,474	23	1,310,025	5	75,541	5	242,259	Business Tax
0	412	0	1,082	0	35	—	—	Commodity Tax
0	1,513	0	10,754	0	45	0	176	Tobacco and Alcohol Tax
—	—	—	—	—	—	0	0	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	5,881	0	17,287	—	—	0	147	Specifically Selected Goods and Services Tax
13	**177,445**	**175**	**1,137,442**	**11**	**44,721**	**33**	**414,678**	**Municipality & County (City) Taxes**
2	116,125	8	57,737	0	154	10	301,279	Land Value Tax
0	3,734	0	643	—	—	0	8,572	Land Value Increment Tax
2	10,838	58	386,338	2	7,091	7	32,787	House Tax
9	43,377	103	657,505	7	32,049	15	68,092	Vehicle License Tax
0	86	0	9,032	—	—	0	514	Deed Tax
0	29	0	115	—	—	—	—	Stamp Tax
1	3,255	6	26,072	2	5,427	1	3,434	Amusement Tax
6	**461,713**	**43**	**2,591,000**	**12**	**346,880**	**7**	**309,030**	**Fine**
3	**291,045**	**286**	**120,475,279**	**1,701**	**54,511,483**	**25**	**3,156,272**	**Previous Year**
0	**198,646**	**72**	**67,425,030**	**352**	**26,738,166**	**4**	**1,837,584**	**National Taxes**
0	28,945	28	32,906,130	59	14,588,536	1	160,951	Profit-seeking Enterprise Income Tax
0	47,672	20	10,277,224	169	4,861,362	3	45,801	Individual Income Tax
0	110,861	1	11,333,173	0	772,849	0	1,528,593	Estate and Gift Tax
0	11,167	23	11,906,800	123	6,185,647	0	98,361	Business Tax
—	—	0	467,374	0	118,683	0	3,055	Commodity Tax
—	—	0	517,570	1	211,081	0	0	Tobacco and Alcohol Tax
—	—	0	25	0	8	0	0	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
—	—	0	16,735	—	—	0	824	Specifically Selected Goods and Services Tax
2	**10,858**	**166**	**5,766,771**	**1,006**	**5,138,440**	**20**	**140,740**	**Municipality & County (City) Taxes**
1	3,923	59	2,185,347	172	674,717	12	66,743	Land Value Tax
—	—	0	1,890,565	0	84,201	0	30,223	Land Value Increment Tax
0	2,282	31	1,216,499	153	1,025,722	2	28,816	House Tax
1	4,584	71	380,009	624	3,136,991	6	14,532	Vehicle License Tax
—	—	0	1,515	0	2,271	0	63	Deed Tax
—	—	0	5,851	0	235	—	—	Stamp Tax
0	68	4	86,986	57	214,303	0	363	Amusement Tax
0	**81,542**	**48**	**47,283,478**	**343**	**22,634,877**	**1**	**1,177,948**	**Fine**

表3-28. 查(核)定開徵數、未徵數情形(續2完)

(2)按機關別分

單位：千件；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
100年	2,829	226,417,026	430	17,496,138	2,399	208,920,888
101年	2,409	191,768,470	395	13,334,390	2,014	178,434,080
財政部所屬機關	614	172,536,439	107	10,851,073	508	161,685,366
臺北國稅局	95	65,088,508	15	3,883,490	79	61,205,018
北區國稅局	246	50,028,293	41	3,630,268	205	46,398,025
中區國稅局	119	26,251,982	21	1,568,884	98	24,683,098
南區國稅局	80	12,380,654	15	764,986	66	11,615,667
高雄國稅局	74	18,787,002	14	1,003,445	60	17,783,558
直轄市及縣(市)稽徵機關	1,795	19,232,031	288	2,483,317	1,507	16,748,714
新北市	276	3,970,003	39	387,144	238	3,582,860
臺北市	100	1,892,439	17	243,929	82	1,648,510
臺中市	185	1,802,626	31	359,246	154	1,443,380
臺南市	151	1,197,345	21	157,270	130	1,040,075
高雄市	248	2,670,620	36	313,031	212	2,357,589
宜蘭縣	26	151,994	6	28,548	20	123,446
桃園縣	188	2,213,405	30	258,764	158	1,954,641
新竹縣	40	519,676	7	70,468	33	449,208
苗栗縣	48	491,441	7	56,811	42	434,630
彰化縣	99	936,690	18	117,090	81	819,600
南投縣	59	480,389	11	68,084	48	412,305
雲林縣	80	562,544	12	89,659	67	472,886
嘉義縣	55	387,425	9	63,905	47	323,520
屏東縣	95	673,206	16	100,186	79	573,020
臺東縣	29	238,950	7	37,855	22	201,095
花蓮縣	33	228,465	6	42,280	27	186,185
澎湖縣	3	14,471	0	2,301	3	12,169
基隆市	28	183,548	6	30,089	23	153,458
新竹市	26	397,969	4	30,098	22	367,872
嘉義市	21	202,913	3	23,089	18	179,823
金門縣	2	13,692	0	2,647	2	11,044
連江縣	1	2,221	0	822	1	1,399

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 3-28. 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	
2,320	138,246,815	347	12,256,034	1,973	125,990,780	2011
1,950	116,882,002	328	9,625,767	1,622	107,256,235	2012
523	104,050,906	96	7,851,480	427	96,199,426	**MOF Subordinative National Tax Admin.**
75	41,173,542	13	2,696,707	62	38,476,834	National Taxation Bureau of Taipei
209	28,899,589	37	2,597,232	172	26,302,357	National Taxation Bureau of the Northern Area
105	15,485,040	20	1,181,957	85	14,303,083	National Taxation Bureau of the Central Area
71	7,467,265	13	610,457	57	6,856,808	National Taxation Bureau of the Southern Area
63	11,025,470	13	765,125	50	10,260,344	National Taxation Bureau of Kaohsiung
1,427	12,831,096	232	1,774,287	1,195	11,056,809	**Revenue Service Office**
208	2,418,900	29	257,685	180	2,161,215	New Taipei City
86	1,546,004	15	204,824	70	1,341,179	Taipei City
143	1,127,458	24	284,719	118	842,740	Taichung City
119	725,235	17	103,705	103	621,529	Tainan City
214	2,025,489	31	225,225	183	1,800,264	Kaohsiung City
22	98,230	5	21,324	17	76,906	Yilan County
142	1,446,783	24	185,156	118	1,261,627	Taoyuan County
31	334,815	5	51,496	25	283,319	Hsinchu County
39	338,556	6	39,263	34	299,293	Miaoli County
81	635,019	16	82,952	65	552,067	Changhua County
48	285,334	9	46,769	38	238,565	Nantou County
64	328,750	9	53,221	55	275,529	Yunlin County
43	239,390	7	41,063	36	198,328	Chiayi County
74	371,284	13	64,022	61	307,262	Pingtung County
24	175,641	6	24,189	18	151,452	Taitung County
26	122,663	5	26,250	20	96,413	Hualin County
3	9,408	0	1,348	2	8,061	Penghu County
23	112,734	4	19,765	18	92,968	Keelung City
20	323,018	4	21,745	17	301,274	Hsinchu City
17	151,991	2	16,125	14	135,866	Chiayi City
2	12,171	0	2,618	2	9,553	Kinmen County
1	2,221	0	822	1	1,399	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3-29. 違章漏稅案件處理及財務罰鍰執行情形

(1)按稅目別分

單位：件；新臺幣千元

年別 稅目別	受理情形 Cases Accepted		合計	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	Total	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 件數 No.	處罰 Fined 金額 Amount	未結件數 No. of Unclosed
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
101年	7,669	210,356	218,025	9,185	25,432	179,362	10,559,680	4,046
營利事業所得稅	349	7,609	7,958	175	82	7,401	2,719,528	300
綜合所得稅	—	44,513	44,513	344	945	43,220	1,902,174	4
遺產稅	10	195	205	10	3	181	189,864	11
贈與稅	26	330	356	3	1	333	1,270,223	19
營業稅	725	47,991	48,716	4,716	20,285	22,958	3,048,017	757
貨物稅	6	80	86	—	—	85	48,100	1
菸酒稅	10	120	130	5	5	116	51,937	4
證券交易稅	—	22	22	—	—	18	679	4
期貨交易稅	—	—	—	—	—	—	—	—
土地稅	1	69	70	6	30	32	33,214	2
房屋稅	36	727	763	11	333	372	35,578	47
使用牌照稅	6,466	107,733	114,199	3,862	3,394	104,097	1,157,507	2,846
契稅	1	43	44	10	6	27	1,104	1
印花稅	19	128	147	20	24	102	6,173	1
娛樂稅	18	390	408	13	288	99	10,885	8
特種貨物及勞務稅	2	406	408	10	36	321	84,697	41

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-29. 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
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	Tax Item
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
129,541	3,963,916	183,492	9,685,580	313,033	13,649,496	2012
5,362	583,992	3,686	2,123,409	9,048	2,707,401	Profit-seeking Enterprise Income Tax
34,906	1,241,808	15,397	1,164,581	50,303	2,406,389	Individual Income Tax
267	603,652	38	309,524	305	913,176	Estate Tax
393	208,935	64	366,027	457	574,962	Gift Tax
18,844	828,862	5,452	3,341,946	24,296	4,170,808	Business Tax
125	10,660	18	12,906	143	23,566	Commodity Tax
110	2,263	87	88,383	197	90,646	Tobacco and Alcohol Tax
14	1,034	1	12	15	1,046	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
41	21,920	—	40	41	21,960	Land Tax
343	37,048	25	2,654	368	39,702	House Tax
68,543	373,768	158,367	2,119,098	226,910	2,492,866	Vehicle License Tax
15	586	4	397	19	983	Deed Tax
110	8,477	28	2,867	138	11,344	Stamp Tax
314	29,383	313	151,037	627	180,420	Amusement Tax
154	11,528	12	2,699	166	14,227	Specifically Selected Goods and Services Tax

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

表3-29. 違章漏稅案件處理及財務罰鍰執行情形(續1)

(1)按稅目別分

單位：件；新臺幣千元

年別 稅目別	更正註銷案件 Revised or Cancelled		截至本期未繳未移送 Not Yet Transferred or Paid the Fine		本期執行情形 Executed in This Term		
					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.
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
101年	40,964	18,968,465	323,298	97,593,264	55,717	1,791,685	143,877
營利事業所得稅	2,859	1,866,905	10,239	17,092,567	795	168,073	3,392
綜合所得稅	13,983	1,291,392	76,915	13,182,503	7,550	283,264	10,819
遺產稅	34	85,832	-265	612,997	23	81,229	16
贈與稅	77	1,399,003	198	8,308,443	40	87,889	51
營業稅	7,480	11,525,316	43,189	46,493,932	1,864	464,406	6,360
貨物稅	19	1,529,177	-49	5,176,635	17	108,172	12
菸酒稅	67	750,947	262	1,802,648	23	7,412	227
證券交易稅	6	2,686	171	130,497	1	94	6
期貨交易稅	—	—	-8	-5,748	—	—	—
土地稅	-1	20,109	35	597,424	6	10,501	2
房屋稅	8	3,279	60	7,504	21	3,256	3
使用牌照稅	16,384	451,287	191,621	3,891,280	45,306	547,781	122,550
契稅	—	—	18	6,032	7	652	1
印花稅	6	18,717	97	118,011	16	7,149	19
娛樂稅	38	23,584	662	108,287	48	21,751	419
特種貨物及勞務稅	4	231	153	70,252	—	56	—

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 3-29. 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 Unexecuted		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	Tax Item
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
19,470,164	2,421	1,160,679	202,015	22,422,528	168,614	60,404,528	2012
2,721,767	115	94,794	4,302	2,984,634	7,132	7,671,408	Profit-seeking Enterprise Income Tax
1,064,819	386	67,953	18,755	1,416,036	16,625	5,026,137	Individual Income Tax
30,125	10	70,769	49	182,123	202	2,665,905	Estate Tax
359,113	4	13,492	95	460,494	246	3,409,547	Gift Tax
11,187,855	427	882,852	8,651	12,535,113	16,572	35,284,786	Business Tax
1,369,542	2	1,435	31	1,479,149	51	2,891,950	Commodity Tax
898,330	1	25	251	905,767	216	493,638	Tobacco and Alcohol Tax
2,558	—	—	7	2,652	9	1,166	Securities Transactions Tax
—	—	—	—	—	—	—	Futures Transactions Tax
887	—	—	8	11,388	21	379,573	Land Tax
121	3	612	27	3,989	18	3,184	House Tax
1,761,464	1,465	27,032	169,321	2,336,277	126,905	2,103,374	Vehicle License Tax
22	—	—	8	674	4	398	Deed Tax
8,970	—	—	35	16,119	53	50,330	Stamp Tax
64,591	8	1,715	475	88,057	548	420,489	Amusement Tax
—	—	—	—	56	12	2,643	Specifically Selected Goods and Services 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3-29. 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 機關別	受理情形 Cases Accepted		合計	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	Total	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 件數 No.	處罰 Fined 金額 Amount	未結件數 No. of Unclosed
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
101年	7,669	210,356	218,025	9,185	25,432	179,362	10,559,680	4,046
財政部所屬機關	**1,128**	**101,266**	**102,394**	**5,263**	**21,357**	**74,633**	**9,315,219**	**1,141**
臺北國稅局	60	28,491	28,551	3,463	6,137	18,881	4,210,025	70
北區國稅局	647	32,255	32,902	478	6,101	25,763	2,350,767	560
中區國稅局	395	18,686	19,081	896	4,344	13,355	1,694,338	486
南區國稅局	24	13,810	13,834	305	4,510	8,999	407,460	20
高雄國稅局	2	8,024	8,026	121	265	7,635	652,629	5
直轄市及縣(市)稽徵機關	**6,541**	**109,090**	**115,631**	**3,922**	**4,075**	**104,729**	**1,244,461**	**2,905**
新北市	145	18,618	18,763	496	359	17,840	206,999	68
臺北市	72	5,970	6,042	382	726	4,890	81,560	44
臺中市	17	11,022	11,039	395	291	10,353	118,201	—
臺南市	27	12,170	12,197	193	367	11,625	123,930	12
高雄市	730	8,370	9,100	249	451	8,368	135,239	32
宜蘭縣	57	1,491	1,548	7	13	1,528	14,715	—
桃園縣	4,840	13,261	18,101	972	435	14,482	168,472	2,212
新竹縣	296	3,281	3,577	51	73	3,453	35,453	—
苗栗縣	9	2,266	2,275	48	39	2,180	28,546	8
彰化縣	11	4,847	4,858	106	130	4,607	59,463	15
南投縣	65	3,952	4,017	72	443	3,364	33,267	138
雲林縣	27	4,664	4,691	116	349	4,211	47,496	15
嘉義縣	—	4,115	4,115	295	96	3,724	34,675	—
屏東縣	5	4,798	4,803	67	100	4,421	61,720	215
臺東縣	—	2,295	2,295	164	37	2,094	18,680	—
花蓮縣	—	2,440	2,440	69	56	2,309	25,550	6
澎湖縣	—	214	214	—	2	212	1,880	—
基隆市	—	2,438	2,438	162	38	2,232	21,241	6
新竹市	14	1,541	1,555	35	16	1,473	15,011	31
嘉義市	195	1,326	1,521	37	54	1,351	12,090	79
金門縣	31	11	42	6	—	12	273	24

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 3-29. 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
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	Agency
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
129,541	3,963,916	183,492	9,685,580	313,033	13,649,496	2012
60,175	**3,492,734**	**24,755**	**7,409,487**	**84,930**	**10,902,221**	**MOF Subordinative National Tax Admin.**
7,409	1,375,647	4,968	2,164,411	12,377	3,540,058	National Taxation Bureau of Taipei
22,689	1,090,719	9,628	2,054,330	32,317	3,145,049	National Taxation Bureau of the Northern Area
14,605	490,310	4,002	1,746,660	18,607	2,236,970	National Taxation Bureau of the Central Area
9,418	326,643	2,862	441,256	12,280	767,899	National Taxation Bureau of the Southern Area
6,054	209,415	3,295	1,002,830	9,349	1,212,245	National Taxation Bureau of Kaohsiung
69,366	**471,182**	**158,737**	**2,276,093**	**228,103**	**2,747,275**	**Revenue Service Office**
9,239	49,187	44,437	666,016	53,676	715,203	New Taipei City
4,092	23,740	7,635	154,313	11,727	178,053	Taipei City
12,188	53,240	19,258	250,639	31,446	303,879	Taichung City
1,793	19,137	7,662	81,883	9,455	101,020	Tainan City
11,799	79,903	17,739	309,299	29,538	389,202	Kaohsiung City
295	2,407	2,830	29,876	3,125	32,283	Yilan County
6,455	90,825	16,417	228,885	22,872	319,710	Taoyuan County
1,358	13,768	3,097	34,694	4,455	48,462	Hsinchu County
642	7,458	1,133	15,954	1,775	23,412	Miaoli County
4,316	22,347	6,943	95,014	11,259	117,361	Changhua County
2,675	18,291	5,907	81,696	8,582	99,987	Nantou County
2,138	19,472	5,349	81,180	7,487	100,652	Yunlin County
2,158	12,433	3,624	35,541	5,782	47,974	Chiayi County
1,771	18,070	3,671	57,111	5,442	75,181	Pingtung County
2,667	15,504	3,153	32,131	5,820	47,635	Taitung County
1,771	6,999	2,149	27,324	3,920	34,323	Hualien County
42	305	170	1,336	212	1,641	Penghu County
1,648	6,527	3,186	41,567	4,834	48,094	Keelung City
1,239	7,586	2,746	32,778	3,985	40,364	Hsinchu City
1,074	3,859	1,628	18,828	2,702	22,687	Chiayi City
6	124	3	28	9	152	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3-29. 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

年別 機關別	更正註銷案件 Revised or Cancelled		截至本期未繳未移送 Not Yet Transferred or Paid the Fine		本期執行情形 Executed in This Term		
					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.
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
101年	40,964	18,968,465	323,298	97,593,264	55,717	1,791,685	143,877
財政部所屬機關	**24,529**	**18,451,489**	**130,805**	**92,864,726**	**10,313**	**1,200,595**	**20,883**
臺北國稅局	5,962	6,281,456	107,658	39,632,503	1,771	395,230	5,537
北區國稅局	10,681	5,255,675	28,921	41,109,844	4,301	391,714	7,158
中區國稅局	3,846	3,099,361	-16,133	5,736,131	1,663	199,448	3,475
南區國稅局	3,156	1,546,173	10,191	5,790,112	1,246	118,669	2,126
高雄國稅局	884	2,268,824	168	596,136	1,332	95,534	2,587
直轄市及縣(市)稽徵機關	**16,435**	**516,976**	**192,493**	**4,728,538**	**45,404**	**591,090**	**122,994**
新北市	1,161	25,864	11,487	183,602	9,854	119,617	39,362
臺北市	-3,553	1,865	12,785	284,823	1,816	32,995	4,616
臺中市	11,769	183,787	3,425	278,652	7,048	84,827	15,195
臺南市	3,877	76,578	33,766	609,417	2,782	33,295	5,349
高雄市	-5,766	35,676	22,391	405,579	2,734	47,194	11,519
宜蘭縣	679	9,319	714	7,847	723	7,458	1,979
桃園縣	317	4,375	41,802	578,376	6,181	80,678	14,386
新竹縣	938	14,427	7,198	92,800	1,477	21,499	1,050
苗栗縣	46	611	1,285	39,524	195	1,853	211
彰化縣	655	27,987	120	22,955	2,533	32,299	6,323
南投縣	49	711	205	222,045	1,794	23,647	3,988
雲林縣	804	48,884	12,924	233,791	1,211	19,492	3,119
嘉義縣	1,248	19,437	9,652	291,073	985	10,433	2,682
屏東縣	2,205	49,735	18,669	263,382	1,822	26,890	4,208
臺東縣	—	—	7,809	181,179	1,004	10,115	2,173
花蓮縣	1,099	988	2,823	309,468	911	11,741	1,621
澎湖縣	17	235	399	4,774	43	457	113
基隆市	861	15,827	569	156,955	763	8,579	2,240
新竹市	27	622	4,408	552,221	1,030	13,512	1,590
嘉義市	2	48	59	10,071	498	4,509	1,270
金門縣	—	—	3	4	—	—	—

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 3-29. 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 Unexecuted		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	Agency
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
19,470,164	2,421	1,160,679	202,015	22,422,528	168,614	60,404,528	2012
17,634,109	**945**	**1,131,320**	**32,141**	**19,966,024**	**41,065**	**57,447,180**	**MOF Subordinative National Tax Admin.**
5,395,469	126	52,209	7,434	5,842,908	14,883	26,448,545	National Taxation Bureau of Taipei
4,516,000	664	847,956	12,123	5,755,670	14,098	15,465,383	National Taxation Bureau of the Northern Area
3,225,728	84	120,435	5,222	3,545,611	6,800	10,219,891	National Taxation Bureau of the Central Area
2,477,535	24	754	3,396	2,596,958	3,397	2,804,860	National Taxation Bureau of the Southern Area
2,019,377	47	109,966	3,966	2,224,877	1,887	2,508,501	National Taxation Bureau of Kaohsiung
1,836,055	**1,476**	**29,359**	**169,874**	**2,456,504**	**127,549**	**2,957,348**	**Revenue Service Office**
532,093	431	7,805	49,647	659,515	41,084	838,749	New Taipei City
114,427	128	3,268	6,560	150,690	6,941	184,438	Taipei City
244,213	116	2,048	22,359	331,088	11,279	401,587	Taichung City
64,151	162	3,127	8,293	100,573	7,030	332,263	Tainan City
212,553	212	5,919	14,465	265,666	13,278	262,963	Kaohsiung City
25,332	11	121	2,713	32,911	4,645	54,163	Yilan County
217,209	96	1,484	20,663	299,371	5,749	201,792	Taoyuan County
12,629	20	284	2,547	34,412	2,028	59,326	Hsinchu County
2,994	2	108	408	4,955	12,051	252,570	Miaoli County
98,297	81	1,574	8,937	132,170	8,520	130,343	Changhua County
56,459	61	1,231	5,843	81,337	233	3,102	Nantou County
46,289	29	608	4,359	66,389	3,156	49,517	Yunlin County
27,865	24	145	3,691	38,443	3,121	46,890	Chiayi County
68,070	29	738	6,059	95,698	2,539	48,572	Pingtung County
24,493	21	231	3,198	34,839	701	9,278	Taitung County
23,298	23	309	2,555	35,348	1,961	32,848	Hualien County
959	—	—	156	1,416	71	1,017	Penghu County
28,395	13	147	3,016	37,121	1,629	22,284	Keelung City
21,469	7	154	2,627	35,135	558	12,365	Hsinchu City
14,860	10	58	1,778	19,427	879	10,940	Chiayi City
—	—	—	—	—	96	2,341	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3-30. 各稅實徵淨額及其徵課費用

單位：新臺幣千元

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		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%
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
101年	1,701,779,043	100.0	21,753,241	1.3	15,036,025	0.9	6,717,216	0.4	760,809,633	100.0	7,792,822	1.0

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政部財政資訊中心及省稅務局（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 3-30. Cost of Tax Collections — All Taxes

Unit：NT$ 1,000

Income Tax				營利事業所得稅 Profit-seeking Enterprise Income Tax								
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						FY
						合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	
1,166,976	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
4,885,044	0.6	2,907,778	0.4	367,744,332	100.0	2,522,783	0.7	1,952,866	0.5	569,917	0.2	CY 2012

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

Explanation：1.Indirect expenses" include all expenditures of the Fiscal Information Agency, Ministry of Finance 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3-30. 各稅實徵淨額及其徵課費用(續1)

單位：新臺幣千元

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		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%
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
101年	393,065,301	100.0	5,270,039	1.3	2,932,178	0.7	2,337,861	0.6	28,280,408	100.0	793,170	2.8

附註：*本表之營業稅含金融保險業營業稅。

Table 3-30. Cost of Tax Collections－All Taxes (Cont.1)

Unit：NT$ 1,000

Estate and Gift Tax				營業稅＊ Business Tax								
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		FY
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%	
90,579	0.7	182,477	1.4	168,904,887	100.0	6,077,561	3.6	2,235,392	1.3	3,842,169	2.3	1993
256,152	1.3	65,384	0.3	195,977,620	100.0	4,221,222	2.2	2,826,419	1.4	1,394,803	0.7	1994
304,336	1.4	82,796	0.4	214,092,431	100.0	4,687,679	2.2	3,208,249	1.5	1,479,430	0.7	1995
324,156	1.3	79,597	0.3	216,694,271	100.0	5,181,034	2.4	3,491,692	1.6	1,689,342	0.8	1996
446,872	1.8	92,082	0.4	223,323,491	100.0	5,372,036	2.4	3,641,782	1.6	1,730,254	0.8	1997
373,422	1.5	59,734	0.2	243,822,928	100.0	5,494,728	2.3	3,741,357	1.5	1,753,371	0.7	1998
547,757	2.5	64,860	0.3	251,586,749	100.0	5,652,634	2.2	3,975,686	1.6	1,676,948	0.7	1999
824,239	2.1	89,742	0.2	324,409,658	100.0	11,209,850	3.5	10,844,606	3.3	365,244	0.1	2000
393,207	1.7	193,436	0.9	203,707,318	100.0	6,166,483	3.0	5,879,010	2.9	287,473	0.1	CY 2001
490,390	2.1	193,894	0.8	240,817,361	100.0	4,815,282	2.0	4,539,475	1.9	275,807	0.1	CY 2002
635,839	2.1	210,546	0.7	219,954,269	100.0	4,882,943	2.2	4,015,398	1.8	867,545	0.4	CY 2003
616,705	2.1	202,279	0.7	257,689,347	100.0	4,621,906	1.8	3,808,498	1.5	813,408	0.3	CY 2004
607,424	2.0	177,371	0.6	263,243,341	100.0	4,418,292	1.7	3,615,985	1.4	802,307	0.3	CY 2005
601,026	2.1	171,688	0.6	263,575,221	100.0	4,514,088	1.7	3,786,730	1.4	727,358	0.3	CY 2006
623,857	2.2	180,894	0.6	274,267,613	100.0	4,500,420	1.6	3,765,940	1.4	734,480	0.3	CY 2007
593,458	2.0	198,857	0.7	273,666,818	100.0	4,408,278	1.6	3,509,468	1.3	898,810	0.3	CY 2008
573,300	2.6	192,296	0.9	245,356,479	100.0	4,468,572	1.8	3,488,417	1.4	980,155	0.4	CY 2009
561,942	1.4	181,137	0.4	289,815,747	100.0	4,589,604	1.6	3,544,186	1.2	1,045,418	0.4	CY 2010
599,867	2.5	196,836	0.8	307,690,759	100.0	4,628,111	1.5	3,407,773	1.1	1,220,338	0.4	CY 2011
613,545	2.2	179,625	0.6	306,537,199	100.0	4,828,400	1.6	3,373,756	1.1	1,454,644	0.5	CY 2012

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

表3-30. 各稅實徵淨額及其徵課費用(續2)

單位：新臺幣千元

會計年度	貨物稅 Commodity Tax								菸酒稅*			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%
82年度	136,498,981	100.0	1,093,923	0.8	383,490	0.3	710,433	0.5	—	—	—	—
83年度	143,791,447	100.0	149,067	0.1	93,080	0.1	55,987	0.0	—	—	—	—
84年度	156,757,277	100.0	157,614	0.1	98,085	0.1	59,529	0.0	—	—	—	—
85年度	154,673,472	100.0	159,936	0.1	99,138	0.1	60,798	0.0	—	—	—	—
86年度	146,444,928	100.0	178,929	0.1	117,273	0.1	61,656	0.0	—	—	—	—
87年度	150,363,094	100.0	155,393	0.1	109,993	0.1	45,400	0.0	—	—	—	—
88年度	145,497,149	100.0	188,119	0.1	137,767	0.1	50,352	0.0	—	—	—	—
89年度	219,424,756	100.0	299,134	0.1	203,243	0.1	95,891	0.0	—	—	—	—
90年	133,883,209	100.0	171,859	0.1	116,091	0.1	55,768	0.0	—	—	29,722	—
91年	143,641,480	100.0	153,463	0.1	107,018	0.1	46,445	0.0	49,485,835	100.0	78,907	0.2
92年	146,011,511	100.0	126,939	0.1	88,524	0.1	38,415	0.0	59,989,422	100.0	83,424	0.1
93年	159,643,630	100.0	119,373	0.1	82,167	0.1	37,206	0.0	57,997,455	100.0	90,865	0.2
94年	168,410,908	100.0	129,501	0.1	88,197	0.1	41,304	0.0	60,830,164	100.0	109,905	0.2
95年	159,201,482	100.0	161,975	0.1	103,792	0.1	58,183	0.0	68,550,227	100.0	134,048	0.2
96年	149,036,726	100.0	140,542	0.1	94,693	0.1	45,849	0.0	70,303,681	100.0	153,840	0.2
97年	126,659,613	100.0	140,695	0.1	91,757	0.1	48,938	0.0	69,621,283	100.0	128,503	0.2
98年	127,878,770	100.0	132,234	0.1	82,624	0.1	49,610	0.0	70,259,816	100.0	138,391	0.2
99年	150,777,174	100.0	129,336	0.1	81,665	0.1	47,671	0.0	79,311,073	100.0	139,900	0.2
100年	164,876,634	100.0	165,190	0.1	113,833	0.1	51,357	0.0	79,269,487	100.0	138,208	0.2
101年	160,897,298	100.0	150,157	0.1	100,033	0.1	50,124	0.0	79,290,918	100.0	153,861	0.2

附註：*本表之菸酒稅含健康福利捐。

Table 3-30. Cost of Tax Collections－All Taxes (Cont.2)

Unit：NT$ 1,000

Tobacco and Alcohol Tax				證券交易稅 Securities 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%	
－	－	－	－	27,922,112	100.0	114,013	0.4	65,846	0.2	48,167	0.2	1993
－	－	－	－	39,421,756	100.0	90,810	0.2	72,606	0.2	18,204	0.0	1994
－	－	－	－	49,223,180	100.0	127,862	0.3	106,651	0.2	21,211	0.0	1995
－	－	－	－	33,920,192	100.0	115,319	0.3	97,856	0.3	17,463	0.1	1996
－	－	－	－	79,118,095	100.0	191,483	0.2	141,523	0.2	49,960	0.1	1997
－	－	－	－	119,683,379	100.0	230,672	0.2	181,741	0.2	48,931	0.0	1998
－	－	－	－	84,677,347	100.0	203,238	0.2	149,421	0.2	53,817	0.1	1999
－	－	－	－	160,292,243	100.0	376,113	0.2	268,990	0.2	107,123	0.1	2000
－	－	29,722	－	63,899,312	100.0	128,594	0.2	108,631	0.2	19,963	0.0	CY 2001
43,378	0.1	35,529	0.1	76,794,434	100.0	157,555	0.2	134,197	0.2	23,358	0.0	CY 2002
54,620	0.1	28,804	0.0	69,283,204	100.0	119,856	0.2	100,015	0.1	19,841	0.0	CY 2003
59,751	0.1	31,114	0.1	84,148,342	100.0	132,951	0.2	114,543	0.1	18,408	0.0	CY 2004
73,103	0.1	36,802	0.1	68,203,675	100.0	99,727	0.1	84,163	0.1	15,564	0.0	CY 2005
91,280	0.1	42,768	0.1	89,954,385	100.0	127,328	0.1	109,900	0.1	17,428	0.0	CY 2006
83,910	0.1	69,930	0.1	128,894,627	100.0	164,450	0.1	152,745	0.1	11,705	0.0	CY 2007
82,390	0.1	46,113	0.1	90,630,291	100.0	126,212	0.1	114,114	0.1	12,098	0.0	CY 2008
85,894	0.1	52,497	0.1	105,956,213	100.0	135,084	0.1	123,055	0.1	12,029	0.0	CY 2009
79,268	0.1	60,632	0.1	104,574,113	100.0	138,288	0.1	128,825	0.1	9,463	0.0	CY 2010
75,531	0.1	62,677	0.1	93,990,479	100.0	138,830	0.1	126,135	0.1	12,695	0.0	CY 2011
89,999	0.1	63,862	0.1	71,940,358	100.0	116,167	0.2	99,506	0.1	16,661	0.0	CY 2012

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

表3-30. 各稅實徵淨額及其徵課費用(續3)

單位：新臺幣千元

會計年度	期貨交易稅 Futures Transactions Tax								土地稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%
82年度	—	—	—	—	—	—	—	—	222,010,992	100.0	2,054,598	0.9
83年度	—	—	—	—	—	—	—	—	206,290,243	100.0	2,679,224	1.3
84年度	—	—	—	—	—	—	—	—	193,532,666	100.0	2,777,891	1.4
85年度	—	—	—	—	—	—	—	—	158,048,247	100.0	2,873,290	1.8
86年度	—	—	—	—	—	—	—	—	174,693,619	100.0	3,035,877	1.7
87年度	—	—	—	—	—	—	—	—	173,713,492	100.0	3,154,813	1.8
88年度	1,204,178	100.0	30,124	2.5	26,686	2.2	3,438	0.3	148,219,374	100.0	3,380,944	2.3
89年度	2,483,622	100.0	44,852	1.8	37,762	1.5	7,090	0.3	215,395,020	100.0	3,915,330	1.8
90年	1,862,161	100.0	22,034	1.2	10,581	0.6	11,453	0.6	93,178,999	100.0	2,297,090	2.5
91年	2,864,027	100.0	24,258	0.8	11,619	0.4	12,639	0.4	98,069,452	100.0	2,614,366	2.7
92年	4,805,705	100.0	21,477	0.4	11,267	0.2	10,210	0.2	111,802,984	100.0	3,927,567	3.5
93年	8,272,380	100.0	25,326	0.3	14,676	0.2	10,650	0.1	133,893,330	100.0	3,442,743	2.6
94年	6,341,673	100.0	31,129	0.5	16,874	0.3	14,255	0.2	135,370,017	100.0	3,401,734	2.5
95年	4,072,486	100.0	27,571	0.7	14,923	0.4	12,648	0.3	131,207,704	100.0	3,309,021	2.5
96年	5,757,834	100.0	19,476	0.3	12,833	0.2	6,643	0.1	133,691,191	100.0	3,309,012	2.5
97年	6,691,515	100.0	47,704	0.7	37,410	0.6	10,294	0.2	116,082,367	100.0	3,250,158	2.8
98年	3,749,691	100.0	20,502	0.5	13,551	0.4	6,951	0.2	112,366,946	100.0	3,044,509	2.7
99年	4,556,135	100.0	16,320	0.4	12,213	0.3	4,107	0.1	136,356,984	100.0	3,337,747	2.4
100年	5,859,643	100.0	20,251	0.3	14,691	0.3	5,560	0.1	141,981,922	100.0	3,140,585	2.2
101年	4,297,887	100.0	17,467	0.4	12,500	0.3	4,967	0.1	143,848,851	100.0	3,274,921	2.3

Table 3-30. Cost of Tax Collections－All Taxes (Cont.3)

Unit：NT$ 1,000

Land Tax				田賦 Agricultural Land 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%	
827,174	0.4	1,227,424	0.6	1,099	100.0	40	3.6	－	－	40	3.6	1993
1,585,428	0.8	1,093,796	0.5	426	100.0	－	－	－	－	－	－	1994
1,640,230	0.8	1,137,660	0.6	5	100.0	－	－	－	－	－	－	1995
1,657,245	1.0	1,216,045	0.8	－	－	－	－	－	－	－	－	1996
1,764,096	1.0	1,271,781	0.7	－	－	－	－	－	－	－	－	1997
1,791,435	1.0	1,363,378	0.8	－	－	－	－	－	－	－	－	1998
1,899,323	1.3	1,481,621	1.0	－	－	－	－	－	－	－	－	1999
2,886,557	1.3	1,028,773	0.5	－	－	－	－	－	－	－	－	2000
1,690,166	1.8	606,924	0.7	－	－	－	－	－	－	－	－	CY 2001
1,962,564	2.0	651,802	0.7	－	－	－	－	－	－	－	－	CY 2002
2,334,682	2.1	1,592,885	1.4	－	－	－	－	－	－	－	－	CY 2003
2,293,590	1.7	1,149,153	0.9	－	－	－	－	－	－	－	－	CY 2004
2,333,487	1.7	1,068,247	0.8	－	－	－	－	－	－	－	－	CY 2005
2,295,807	1.7	1,013,214	0.8	－	－	－	－	－	－	－	－	CY 2006
2,309,930	1.7	999,082	0.7	－	－	－	－	－	－	－	－	CY 2007
2,323,129	2.0	927,029	0.8	－	－	－	－	－	－	－	－	CY 2008
2,165,629	1.9	878,880	0.8	－	－	－	－	－	－	－	－	CY 2009
2,392,845	1.8	944,902	0.7	－	－	－	－	－	－	－	－	CY 2010
2,308,133	1.6	832,452	0.6	－	－	－	－	－	－	－	－	CY 2011
2,380,619	1.7	894,302	0.6	－	－	－	－	－	－	－	－	CY 2012

表3-30. 各稅實徵淨額及其徵課費用(續4)

單位：新臺幣千元

會計年度	地價稅 Land Value Tax								土地增值稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%
82年度	35,207,808	100.0	885,647	2.5	503,856	1.4	381,791	1.1	186,802,085	100.0	1,168,911	0.6
83年度	35,271,580	100.0	1,493,112	4.2	961,925	2.7	531,187	1.5	171,018,237	100.0	1,186,112	0.7
84年度	38,250,286	100.0	1,525,565	4.0	964,392	2.5	561,173	1.5	155,282,375	100.0	1,252,325	0.8
85年度	42,343,600	100.0	1,616,120	3.8	981,122	2.3	634,998	1.5	115,704,646	100.0	1,257,170	1.1
86年度	42,267,367	100.0	1,661,590	3.9	1,026,796	2.4	634,794	1.5	132,426,252	100.0	1,374,287	1.0
87年度	45,288,174	100.0	1,684,680	3.7	1,025,673	2.3	659,007	1.5	128,425,318	100.0	1,470,133	1.1
88年度	46,827,132	100.0	1,870,802	4.0	1,112,746	2.4	758,056	1.6	101,392,242	100.0	1,510,142	1.5
89年度	91,992,062	100.0	2,238,652	2.4	1,675,904	1.8	562,748	0.6	123,402,958	100.0	1,676,678	1.4
90年	50,917,296	100.0	1,336,940	2.6	1,007,632	2.0	329,308	0.6	42,261,703	100.0	960,150	2.3
91年	50,169,374	100.0	1,553,672	3.1	1,193,748	2.4	359,924	0.7	47,900,078	100.0	1,060,694	2.2
92年	50,762,035	100.0	2,013,785	4.0	1,404,565	2.8	609,220	1.2	61,040,949	100.0	1,913,782	3.1
93年	52,617,192	100.0	1,944,813	3.7	1,342,328	2.6	602,485	1.1	81,276,138	100.0	1,497,930	1.8
94年	53,705,856	100.0	1,971,378	3.7	1,371,815	2.6	599,563	1.1	81,664,161	100.0	1,430,356	1.8
95年	54,660,359	100.0	1,895,483	3.5	1,339,152	2.4	556,331	1.0	76,547,345	100.0	1,413,538	1.8
96年	59,008,809	100.0	1,876,548	3.2	1,319,509	2.2	557,039	0.9	74,682,382	100.0	1,432,464	1.9
97年	59,126,928	100.0	1,836,964	3.1	1,321,253	2.2	515,711	0.9	56,955,439	100.0	1,413,194	2.5
98年	59,053,891	100.0	1,750,583	3.0	1,260,771	2.1	489,812	0.8	53,313,055	100.0	1,293,926	2.4
99年	63,044,266	100.0	1,915,088	3.0	1,388,038	2.2	527,050	0.8	73,312,718	100.0	1,422,659	1.9
100年	63,374,107	100.0	1,819,009	2.9	1,343,751	2.1	475,258	0.7	78,607,815	100.0	1,321,576	1.7
101年	62,712,169	100.0	1,911,631	3.0	1,399,159	2.2	512,472	0.8	81,136,682	100.0	1,363,290	1.7

Table 3-30. Cost of Tax Collections－All Taxes (Cont.4)

Unit：NT$ 1,000

Land Value Increment Tax				房屋稅 House 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%	
323,318	0.2	845,593	0.5	29,229,673	100.0	684,589	2.3	391,936	1.3	292,653	1.0	1993
623,503	0.4	562,609	0.3	36,745,618	100.0	1,182,002	3.2	835,781	2.3	346,221	0.9	1994
675,838	0.4	576,487	0.4	40,166,873	100.0	1,344,488	3.3	859,229	2.1	485,259	1.2	1995
676,123	0.6	581,047	0.5	42,909,923	100.0	1,368,989	3.2	889,509	2.1	479,480	1.1	1996
737,300	0.6	636,987	0.5	45,811,253	100.0	1,457,424	3.2	952,616	2.1	504,808	1.1	1997
765,762	0.6	704,370	0.5	48,261,045	100.0	1,446,282	3.0	968,056	2.0	478,226	1.0	1998
786,577	0.8	723,565	0.7	45,807,491	100.0	1,649,646	3.6	1,050,463	2.3	599,183	1.3	1999
1,210,653	1.0	466,025	0.4	48,470,011	100.0	2,014,090	4.2	1,518,577	3.1	495,513	1.0	2000
682,534	1.6	277,616	0.7	48,077,590	100.0	1,301,260	2.7	964,214	2.0	337,046	0.7	CY 2001
768,816	1.6	291,878	0.6	46,486,532	100.0	1,482,308	3.2	1,120,010	2.4	362,298	0.8	CY 2002
930,117	1.5	983,665	1.6	48,029,358	100.0	1,812,057	3.8	1,269,811	2.6	542,246	1.1	CY 2003
951,262	1.2	546,668	0.7	49,330,941	100.0	1,832,119	3.7	1,276,072	2.6	556,047	1.1	CY 2004
961,672	1.2	468,684	0.6	50,885,881	100.0	1,795,524	3.5	1,258,254	2.5	537,270	1.1	CY 2005
956,655	1.2	456,883	0.6	52,500,999	100.0	1,774,360	3.4	1,255,046	2.4	519,314	1.0	CY 2006
990,421	1.3	442,043	0.6	53,886,579	100.0	1,759,816	3.3	1,259,176	2.3	500,640	0.9	CY 2007
1,001,876	1.8	411,318	0.7	55,348,477	100.0	1,767,075	3.2	1,282,833	2.3	484,242	0.9	CY 2008
904,858	1.7	389,068	0.7	56,346,549	100.0	1,686,564	3.0	1,208,060	2.1	478,504	0.8	CY 2009
1,004,807	1.4	417,852	0.6	58,193,775	100.0	1,835,390	3.2	1,339,937	2.3	495,453	0.9	CY 2010
964,382	1.2	357,194	0.5	59,467,987	100.0	1,720,674	2.9	1,282,224	2.2	438,450	0.7	CY 2011
981,460	1.2	381,830	0.5	61,798,414	100.0	1,785,011	2.9	1,309,652	2.1	475,359	0.8	CY 2012

表3-30. 各稅實徵淨額及其徵課費用(續5)

單位：新臺幣千元

會計年度	使用牌照稅 Vehicle License 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		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%
82年度	24,444,778	100.0	1,004,855	4.1	491,071	2.0	513,784	2.1	10,947,369	100.0	144,688	1.3
83年度	27,053,910	100.0	838,900	3.1	644,679	2.4	194,221	0.7	17,494,177	100.0	341,707	2.0
84年度	30,406,459	100.0	816,341	2.7	598,528	2.0	217,812	0.7	21,825,442	100.0	314,777	1.4
85年度	36,322,718	100.0	806,810	2.2	592,617	1.6	214,193	0.6	17,363,125	100.0	336,788	1.9
86年度	39,018,857	100.0	747,701	1.9	510,463	1.3	237,238	0.6	15,496,752	100.0	342,547	2.2
87年度	41,937,719	100.0	813,154	1.9	563,445	1.3	249,709	0.6	14,339,437	100.0	346,880	2.4
88年度	43,149,642	100.0	851,312	2.0	578,326	1.3	272,986	0.6	13,091,029	100.0	372,365	2.8
89年度	46,602,251	100.0	817,205	1.8	646,870	1.4	170,335	0.4	15,257,021	100.0	371,050	2.4
90年	44,679,945	100.0	745,508	1.7	605,167	1.4	140,341	0.3	8,492,298	100.0	215,398	2.5
91年	45,885,799	100.0	913,195	2.0	745,153	1.6	168,042	0.4	10,261,178	100.0	233,684	2.3
92年	47,764,976	100.0	1,193,024	2.5	917,585	1.9	275,439	0.6	11,600,182	100.0	331,198	2.9
93年	49,904,370	100.0	1,226,086	2.5	956,931	1.9	269,155	0.5	12,936,926	100.0	330,642	2.6
94年	51,863,060	100.0	1,256,285	2.4	970,746	1.9	285,539	0.6	13,177,933	100.0	356,217	2.7
95年	52,548,499	100.0	1,344,644	2.6	1,056,043	2.0	288,601	0.5	14,013,829	100.0	350,337	2.5
96年	53,271,422	100.0	1,356,951	2.5	1,063,506	2.0	293,445	0.6	13,636,820	100.0	352,628	2.6
97年	53,254,944	100.0	1,339,263	2.5	1,068,150	2.0	271,113	0.5	12,696,047	100.0	405,443	3.2
98年	53,049,587	100.0	1,356,000	2.6	1,073,242	2.0	282,758	0.5	13,065,801	100.0	334,157	2.6
99年	54,051,738	100.0	1,515,582	2.8	1,202,418	2.2	313,164	0.6	13,815,426	100.0	399,559	2.9
100年	55,380,372	100.0	1,389,058	2.5	1,122,009	2.0	267,049	0.5	12,640,458	100.0	438,960	3.5
101年	56,533,991	100.0	1,400,380	2.5	1,127,571	2.0	272,809	0.5	11,692,989	100.0	430,599	3.7

Table 3-30. Cost of Tax Collections－All Taxes (Cont.5)

Unit：NT$ 1,000

Deed Tax				印花稅 Stamp Tax								
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		FY
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%	
71,994	0.7	72,694	0.7	5,471,664	100.0	153,999	2.8	51,694	0.9	102,305	1.9	1993
180,651	1.0	161,056	0.9	6,172,108	100.0	306,937	5.0	155,215	2.5	151,722	2.5	1994
171,078	0.8	143,700	0.7	6,731,656	100.0	237,141	3.5	114,357	1.7	122,785	1.8	1995
198,598	1.1	138,190	0.8	6,909,566	100.0	225,143	3.3	116,652	1.7	108,491	1.6	1996
199,342	1.3	143,205	0.9	6,748,922	100.0	244,837	3.6	127,228	1.9	117,609	1.7	1997
191,674	1.3	155,206	1.1	7,088,199	100.0	253,950	3.6	131,089	1.8	122,861	1.7	1998
199,988	1.5	172,377	1.3	7,391,837	100.0	260,017	3.5	142,066	1.9	117,951	1.6	1999
261,079	1.7	109,971	0.7	11,023,538	100.0	292,387	2.7	219,591	2.0	72,796	0.7	2000
153,314	1.8	62,084	0.7	7,035,817	100.0	183,345	2.6	137,008	1.9	46,337	0.7	CY 2001
172,017	1.7	61,667	0.6	6,911,442	100.0	227,078	3.3	173,660	2.5	53,418	0.8	CY 2002
223,764	1.9	107,434	0.9	7,785,901	100.0	345,617	4.4	244,259	3.1	101,358	1.3	CY 2003
222,548	1.7	108,094	0.8	7,770,687	100.0	313,348	4.0	219,748	2.8	93,600	1.2	CY 2004
240,998	1.8	115,219	0.9	8,458,054	100.0	317,092	3.7	221,249	2.6	95,843	1.1	CY 2005
235,852	1.7	114,485	0.8	8,713,667	100.0	294,614	3.4	210,379	2.4	84,235	1.0	CY 2006
238,882	1.8	113,746	0.8	8,837,312	100.0	296,920	3.4	209,458	2.4	87,462	1.0	CY 2007
285,093	2.2	120,350	0.9	9,649,862	100.0	308,202	3.2	222,747	2.3	85,455	0.9	CY 2008
223,731	1.7	110,426	0.8	8,463,872	100.0	309,024	3.7	219,177	2.6	89,847	1.1	CY 2009
277,696	2.0	121,863	0.9	8,944,538	100.0	329,618	3.7	238,028	2.7	91,590	1.0	CY 2010
318,262	2.5	120,698	1.0	9,397,243	100.0	344,857	3.7	257,277	2.7	87,580	0.9	CY 2011
310,441	2.7	120,158	1.0	10,009,459	100.0	330,109	3.3	243,266	2.4	86,843	0.9	CY 2012

表3-30. 各稅實徵淨額及其徵課費用(續6完)

單位：新臺幣千元

會計年度	娛樂稅 Amusement Tax								屠宰稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%
82年度	821,755	100.0	90,333	11.0	48,361	5.9	41,972	5.1	—	—	—	—
83年度	1,280,584	100.0	247,329	19.3	144,063	11.2	103,266	8.1	—	—	—	—
84年度	1,576,813	100.0	317,504	20.1	149,178	9.5	168,327	10.7	—	—	—	—
85年度	1,848,737	100.0	319,869	17.3	159,304	8.6	160,565	8.7	—	—	—	—
86年度	1,652,490	100.0	322,793	19.5	145,998	8.8	176,795	10.7	—	—	—	—
87年度	1,766,893	100.0	317,620	18.0	140,016	7.9	177,604	10.1	—	—	—	—
88年度	1,688,045	100.0	265,539	15.7	137,910	8.2	127,629	7.6	—	—	—	—
89年度	2,257,538	100.0	303,873	13.5	218,490	9.7	85,383	3.8	—	—	—	—
90年	1,534,259	100.0	172,984	11.3	121,039	7.9	51,945	3.4	—	—	—	—
91年	1,650,036	100.0	222,246	13.5	163,800	9.9	58,446	3.5	—	—	—	—
92年	1,752,556	100.0	313,743	17.9	215,526	12.3	98,217	5.6	—	—	—	—
93年	1,862,965	100.0	303,728	16.3	206,155	11.1	97,573	5.2	—	—	—	—
94年	1,979,395	100.0	318,856	16.1	210,965	10.7	107,891	5.5	—	—	—	—
95年	1,986,775	100.0	297,292	15.0	201,687	10.2	95,605	4.8	—	—	—	—
96年	1,810,633	100.0	269,690	14.9	185,274	10.2	84,416	4.7	—	—	—	—
97年	1,745,244	100.0	278,259	15.9	190,703	10.9	87,556	5.0	—	—	—	—
98年	1,667,053	100.0	268,662	16.1	182,226	10.9	86,436	5.2	—	—	—	—
99年	1,645,777	100.0	306,701	18.6	209,574	12.7	97,127	5.9	—	—	—	—
100年	1,676,433	100.0	298,951	17.8	213,713	12.7	85,238	5.1	—	—	—	—
101年	1,566,347	100.0	301,499	19.2	213,202	13.6	88,297	5.6	—	—	—	—

說　　明：特種貨物及勞務稅自100年6月起開徵。

Table 3-30. Cost of Tax Collections－All Taxes (Cont.6 End)

Unit：NT$ 1,000

Slaughter Tax				特種貨物及勞務稅 Specifically Selected Goods and Services Tax								
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		FY
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%	
－	－	－	－	－	－	－	－	－	－	－	－	1993
－	－	－	－	－	－	－	－	－	－	－	－	1994
－	－	－	－	－	－	－	－	－	－	－	－	1995
－	－	－	－	－	－	－	－	－	－	－	－	1996
－	－	－	－	－	－	－	－	－	－	－	－	1997
－	－	－	－	－	－	－	－	－	－	－	－	1998
－	－	－	－	－	－	－	－	－	－	－	－	1999
－	－	－	－	－	－	－	－	－	－	－	－	2000
－	－	－	－	－	－	－	－	－	－	－	－	CY 2001
－	－	－	－	－	－	－	－	－	－	－	－	CY 2002
－	－	－	－	－	－	－	－	－	－	－	－	CY 2003
－	－	－	－	－	－	－	－	－	－	－	－	CY 2004
－	－	－	－	－	－	－	－	－	－	－	－	CY 2005
－	－	－	－	－	－	－	－	－	－	－	－	CY 2006
－	－	－	－	－	－	－	－	－	－	－	－	CY 2007
－	－	－	－	－	－	－	－	－	－	－	－	CY 2008
－	－	－	－	－	－	－	－	－	－	－	－	CY 2009
－	－	－	－	－	－	－	－	－	－	－	－	CY 2010
－	－	－	－	2,206,470	100.0	324,479	14.7	248,981	11.3	75,498	3.4	CY 2011
－	－	－	－	4,275,291	100.0	378,678	8.9	276,891	6.5	101,787	2.4	CY 2012

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－按新臺幣計算
Table 4-1. Value of Foreign Trade－Counted in N.T. Dollars

單位：新臺幣百萬元
Unit：NT$ Million

年別	出口總值 Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	進口總值 Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports	出超(+)或入超(-) Trade Balance	CY
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
101年	8,899,965	-1.6	8,397,916	502,049	8,021,456	-3.1	7,995,356	26,100	878,509	2012

資料來源： 財政部關務署。
Source：Customs Administration, 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 Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	進口總值 Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports	出超(+)或入超(-) Trade Balance	CY
77年	**60,784**	13.1	60,667	117	**49,713**	42.0	49,673	40	11,071	1988
78年	**66,435**	9.3	66,304	131	**52,314**	5.2	52,265	49	14,120	1989
79年	**67,425**	1.5	67,214	210	**54,786**	4.7	54,716	70	12,639	1990
80年	**76,563**	13.6	76,178	384	**63,142**	15.3	62,861	282	13,421	1991
81年	**82,122**	7.3	81,470	652	**72,353**	14.6	72,007	346	9,770	1992
82年	**85,957**	4.7	85,092	865	**77,393**	7.0	77,061	332	8,564	1993
83年	**94,300**	9.7	93,049	1,252	**85,698**	10.7	85,349	349	8,602	1994
84年	**113,342**	20.2	111,659	1,683	**104,012**	21.4	103,550	462	9,330	1995
85年	**117,581**	3.7	115,942	1,639	**102,922**	-1.0	102,370	552	14,659	1996
86年	**124,170**	5.6	122,081	2,090	**114,955**	11.7	114,425	531	9,215	1997
87年	**112,595**	-9.3	110,582	2,013	**105,230**	-8.5	104,665	565	7,366	1998
88年	**123,733**	9.9	121,591	2,142	**111,196**	5.7	110,690	506	12,537	1999
89年	**151,950**	22.8	148,321	3,629	**140,732**	26.6	140,011	721	11,218	2000
90年	**126,314**	-16.9	122,866	3,448	**107,971**	-23.3	107,237	733	18,344	2001
91年	**135,317**	7.1	130,597	4,720	**113,245**	4.9	112,530	715	22,072	2002
92年	**150,601**	11.3	144,180	6,421	**128,010**	13.0	127,249	762	22,590	2003
93年	**182,370**	21.1	174,014	8,356	**168,758**	31.8	167,890	868	13,613	2004
94年	**198,432**	8.8	189,400	9,031	**182,614**	8.2	181,604	1,010	15,817	2005
95年	**224,017**	12.9	213,169	10,849	**202,698**	11.0	201,596	1,102	21,319	2006
96年	**246,677**	10.1	235,058	11,619	**219,252**	8.2	218,230	1,022	27,425	2007
97年	**255,629**	3.6	243,803	11,826	**240,448**	9.7	239,453	995	15,181	2008
98年	**203,675**	-20.3	193,805	9,870	**174,371**	-27.5	173,544	826	29,304	2009
99年	**274,601**	34.8	261,554	13,047	**251,236**	44.1	250,544	692	23,364	2010
100年	**308,257**	12.3	291,878	16,379	**281,438**	12.0	280,553	885	26,820	2011
101年	**301,181**	-2.3	284,186	16,995	**270,473**	-3.9	269,592	880	30,708	2012

資料來源： 財政部關務署。
Source：Customs Administration, 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
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	7,694,111	56.1	3,558,110	7.4	3,714,639	5.8	26,593	-2.1
92年	7,379,273	17.1	8,692,516	13.0	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	9,133,953	10.8	9,642,675	4.5	3,635,877	-10.4	3,862,973	-4.8	26,162	-3.7
95年	9,722,708	6.4	9,521,398	-1.3	3,867,701	6.4	3,796,662	-1.7	26,918	2.9
96年	10,728,959	10.3	9,381,524	-1.5	4,331,564	12.0	4,021,643	5.9	26,362	-2.1
97年	10,978,877	2.3	9,079,839	-3.2	4,201,072	-3.0	3,936,618	-2.1	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
101年	15,865,495	10.4	10,569,028	3.0	4,399,818	1.1	4,168,995	1.6	26,594	2.1

資料來源： 財政部關務署。

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	
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	10,663,345	31.5	10,658,427	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	12,086,795	5.0	12,147,818	5.4	2006
24,387	-3.3	95,441	2.6	95,326	2.4	12,582,197	4.1	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
26,231	-0.2	110,690	9.1	111,037	9.2	17,404,976	11.4	17,390,058	11.8	2012

Source：Customs Administration, 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：新臺幣千元

稅則分類	97年 CY 2008			98年 CY 2009		
	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	**2,084,728**	**201,810**	**1,882,918**	**1,522,674**	**103,818**	**1,418,856**
第一類：動物;動物產品	77,106	—	77,106	108,135	—	108,135
第二類：植物產品	108,011	41,229	66,782	76,496	16,795	59,701
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	32,876	—	32,876	24,035	—	24,035
第四類：調製食品；飲料；酒類及醋；菸類	48,892	—	48,892	48,724	—	48,724
第五類：礦產品	284,473	—	284,473	162,382	—	162,382
第六類：化學及其有關之工業產品	17,503	—	17,503	13,029	—	13,029
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	81,868	5	81,863	65,951	1	65,950
第八類：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品；動物腸線製品(蠶腸線除外)	2,747	—	2,747	2,960	—	2,960
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	49,613	520	49,093	48,138	281	47,857
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	—	—	—	412	—	412
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	91,044	312	90,732	75,372	—	75,372
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	625,448	33,280	592,168	423,799	26,946	396,853
第十六類：機器及機械用具；電器設備及其零件	441,293	70,976	370,317	338,729	33,555	305,174
第十七類：車輛、航空器及其零件；船舶及各種有關運輸設備	217,680	55,488	162,192	127,136	26,240	100,896
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	4,666	—	4,666	3,163	—	3,163
第十九類：武器與彈藥及其零件	—	—	—	—	—	—
第二十類：雜項製品	1,508	—	1,508	4,213	—	4,213
第廿一類：藝術品、珍藏品及古董	—	—	—	—	—	—
其他＊	—	—	—	—	—	—

資料來源： 財政部關務署。

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

99年 CY 2010			100年 CY 2011			101年 CY 2012			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	
1,970,077	131,865	1,838,212	2,297,935	112,473	2,185,462	2,220,182	101,869	2,118,313	Grand Total
97,876	—	97,876	137,862	—	137,862	139,222	1,841	137,381	Sec. I
70,197	24,529	45,668	86,130	32,133	53,997	114,445	39,386	75,059	Sec. II
16,965	—	16,965	26,081	—	26,081	26,522	—	26,522	Sec. III
69,612	—	69,612	142,763	—	142,763	115,517	—	115,517	Sec. IV
513,413	—	513,413	576,286	—	576,286	413,122	—	413,122	Sec. V
13,683	—	13,683	10,124	—	10,124	27,804	—	27,804	Sec. VI
79,433	396	79,037	102,748	516	102,232	109,508	2,981	106,527	Sec. VII
3,213	—	3,213	4,003	—	4,003	3,340	—	3,340	Sec. VIII
—	—	—	—	—	—	119	—	119	Sec. IX
—	—	—	—	—	—	—	—	—	Sec. X
59,772	288	59,484	54,591	204	54,387	74,421	205	74,216	Sec. XI
743	—	743	723	—	723	408	—	408	Sec. XII
115,842	—	115,842	185,974	—	185,974	206,926	—	206,926	Sec. XIII
—	—	—	—	—	—	—	—	—	Sec. XIV
400,434	36,201	364,233	445,511	30,504	415,007	420,527	14,651	405,876	Sec. XV
411,065	35,241	375,824	392,586	33,987	358,599	412,970	26,978	385,992	Sec. XVI
112,004	35,210	76,794	126,018	15,129	110,889	142,456	15,827	126,629	Sec. XVII
3,547	—	3,547	3,508	—	3,508	9,984	—	9,984	Sec. XVIII
—	—	—	—	—	—	—	—	—	Sec. XIX
2,211	—	2,211	3,003	—	3,003	2,891	—	2,891	Sec. XX
—	—	—	—	—	—	—	—	—	Sec. XXI
67	—	67	24	—	24	—	—	—	Others

Source：Customs Administration, 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；新臺幣千元

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	
	件數 No. of Case	結構比 %	件數 No. of Case	結構比 %	件數 No. of Case	結構比 %
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
101年	6,868	100.0	6,830	99.4	38	0.6

資料來源： 財政部關務署。

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 %	
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
256,574	100.0	251,407	98.0	5,167	2.0	2012

Source：Customs Administration, Ministry of Finance.

表4-6. 關稅進口稅率修正及調整
Table 4-6. Amendments and Adjustment of Import Tariff Rates

關稅進口稅率修正項數
Amendments of Import Tariff Rates

年 別	減 稅 No. of Items Reduced	免 稅 No. of Items Exempted	修 正 No. of Items Amended	Period
90年	—	—	—	2001
91年	—	—	5,301	2002
92年	—	—	8,237	2003
93年	—	—	—	2004
94年	—	—	7	2005
95年	—	—	8,848	2006
96年	—	—	8,846	2007
97年	3	5	8,730	2008
98年	—	—	2,520	2009
99年	13	4	360	2010
100年	—	—	—	2011
101年	1	1	16	2012

關稅稅率機動調整項數
Temporary Adjustment of Import Tariff Rates

年 別	次 數 No. of Adjustments	項 目 No. of Items	Period
90年	8	222	2001
91年	2	13	2002
92年	2	30	2003
93年	1	11	2004
94年	1	11	2005
95年	1	2	2006
96年	1	7	2007
97年	4	17	2008
98年	7	40	2009
99年	5	42	2010
100年	5	16	2011
101年	2	5	2012

資料來源： 財政部關務署。
Source：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：新臺幣百萬元

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
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
101年	8,975,199	2.0	8,827,417	147,782	8,248,864

資料來源： 財政部國有財產署。

說　　明： 1. 88年度底（含）起含原省有財產。
2. 89年度及90年「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	
—	—	1,161,832	—	—	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
8,111,410	137,454	4,222,581	4,127,528	95,053	CY 2012

Source：National Property Administration, Ministry of Finance.

Explanation：1.Since 1999, included Taiwan Provincial Government Property.
2.FY 2000, CY 2001 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：新臺幣百萬元

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
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
101年	2,031,426	2,029,147	2,279	1,994,857

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
用 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	Total	Non-value	Value	
—	—	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
1,954,736	40,122	726,334	716,007	10,328	CY 2012

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：新臺幣百萬元

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
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
101年	8,975,199	2.0	8,248,864	726,334	4,838,568	4,133,759	704,809	1,373,385

資料來源： 財政部國有財產署。
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	
—	—	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
1,373,385	—	834,961	831,825	3,136	249,703	249,475	228	CY 2012

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：新臺幣百萬元

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 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	小計 Subtotal
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
101年	202,162	202,158	4	123,517	123,514	4	1,345,996

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	
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
1,330,151	15,845	6,907	4,598	2,310	—	—	—	CY 2012

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：新臺幣百萬元

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
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
101年	8,975,199	2.0	8,827,417	147,782	4,838,568	4,738,247	100,321	1,373,385

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 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	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	
—	—	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
1,373,318	67	834,961	830,639	4,322	249,703	249,694	9	CY 2012

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：新臺幣百萬元

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 Subtotal	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
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
101年	202,162	202,105	57	123,517	80,511	43,006	1,345,996

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 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	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	
—	—	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
1,345,996	—	6,907	6,907	—	—	—	—	CY 2012

表5-3. 國有非公用財產處理概況

單位：筆(錄)數；棟(錄)數；新臺幣百萬元

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
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
101年	—	76,718	—	9,761	—	10,658
土地	22,807	73,649	6,780	9,282	757	10,646
房屋	1,874	722	1,426	480	19	12
其他	—	2,347	—	—	—	—

資料來源： 財政部國有財產署。

說　　明： 1. 88年度、89年度不含原省有財產。
2. 一「筆」土地或一「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	
—	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
—	15,635	—	40,660	—	—	—	3	CY 2012
4,277	14,549	10,981	39,169	—	—	12	3	Land
100	55	329	176	—	—	—	—	Building
—	1,032	—	1,315	—	—	—	—	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；新臺幣百萬元

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
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
101年	216,044	704,809	32,521	64,158	1,232	3,605

資料來源： 財政部國有財產署。
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	
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
25,353	61,094	51,855	339,857	27,124	78,286	73,125	111,742	CY 2012

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；新臺幣百萬元

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
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
101年	1,064	4,560	263	1,363	3,253	29,821

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	—	—	—	—	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
—	—	24	7	8	3,850	223	6,465	CY 2012

六、民間參與公共建設

Part Ⅵ. Private Participation in Infrastructure

表6-1. 民間參與公共建設簽約案件及效益

單位：件；新臺幣百萬元；名

年別	簽約達成值 Contract Value Reached		
	件數 No.	計畫規模 Scale of Projects	簽約金額 Contract Amount
總計	**985**	**871,263**	**840,727**
91年	8	1,870	625
92年	36	68,558	62,469
93年	82	144,386	130,652
94年	152	70,758	62,621
95年	185	69,598	68,309
96年	123	37,248	37,206
97年	70	18,002	18,002
98年	79	53,002	53,002
99年	73	224,066	224,066
100年	78	40,105	40,105
101年	99	143,671	143,671

資料來源： 財政部推動促參司。
附　　註： *已扣除終止契約案件及特殊案件。

Table 6-1. Private Participation in Infrastructure Contract Cases and Benefit

Unit：Case；NT$ Million；Person

簽約效益* Contract Benefits			CY
契約期間減少政府財政支出 Government Spending Reduce durding Contract Period	契約期間增加政府財政收入 Government Revenue Increase durding Contract Period	創造就業機會 Job Creation	
800,218	**541,733**	**140,786**	**Grand Total**
210	90	290	2002
34,443	4,626	20,108	2003
268,675	51,434	15,432	2004
59,081	24,035	19,269	2005
78,230	107,490	14,583	2006
27,495	84,069	7,768	2007
19,682	29,829	8,475	2008
89,669	64,858	18,888	2009
89,792	26,694	5,866	2010
76,579	45,814	7,006	2011
56,362	102,794	23,101	2012

Source：Promotion of Private Participation, Ministry of Finance.
Note： *Net of Terminated Contracts and Special Cases.

表6-2. 民間參與公共建設案件－按民間參與方式別分

單位：件；新臺幣百萬元

民間參與方式別	101年 CY 2012			
	件數 No.	結構比 %	金額 Amount	結構比 %
總計	**99**	**100.0**	**143,671**	**100.0**
興建-營運-移轉 (BOT)	7	7.1	30,479	21.2
營運-移轉 (OT)	76	76.8	1,622	1.1
擴、整建-營運-移轉 (ROT)	3	3.0	446	0.3
興建-擁有-營運 (BOO)	—	—	—	—
興建-移轉-營運 (BTO)	—	—	—	—
其他經主管機關核定之方式（促參法第8條第1項第7款）	—	—	—	—
其他	13	13.1	111,123	77.3
設定地上權	3	3.0	54,159	37.7
非設定地上權	10	10.1	56,964	39.6

資料來源： 財政部推動促參司。

Table 6-2. Private Participation in Infrastructure Cases—by Private Participation

Unit：Case；NT$ Million

91 ～ 101年 CY 2002 ～ 2012				Private Participation
件數 No.	結構比 %	金額 Amount	結構比 %	
985	**100.0**	**840,727**	**100.0**	**Grand Total**
88	8.9	443,895	52.8	Build-Operate-Transfer
490	49.7	11,451	1.4	Operate-Transfer
170	17.3	12,472	1.5	Rehabilitate-Operate-Transfer
29	2.9	67,370	8.0	Build-Own-Operate
4	0.4	1,029	0.1	Build-Transfer-Operate
8	0.8	70,113	8.3	Other Modes Approved by the Competent Authority (Promotion of Private Participation Act Article 8 a, Paragraph 7)
196	19.9	234,397	27.9	Others
7	0.7	58,460	7.0	Creation of Superficies
189	19.2	175,937	20.9	Non-Creation of Superficies

Source：Promotion of Private Participation, Ministry of Finance.

表6-3. 民間參與公共建設案件－按公共建設類別分

單位：件；新臺幣百萬元

公共建設類別	101年 CY 2012			
	件數 No.	結構比 %	金額 Amount	結構比 %
總計	**99**	**100.0**	**143,671**	**100.0**
交通建設	33	33.3	27,422	19.1
環境污染防治設施	—	—	—	—
污水下水道	2	2.0	25,294	17.6
自來水設施	—	—	—	—
水利設施	—	—	—	—
衛生醫療設施	—	—	—	—
社會福利設施	1	1.0	13	0.0
勞工福利設施	1	1.0	40	0.0
文教設施	25	25.3	2,971	2.1
觀光遊憩重大設施	4	4.0	857	0.6
電業設施	2	2.0	2,383	1.7
公用氣體燃料設施	—	—	—	—
運動設施	16	16.2	312	0.2
公園綠地設施	2	2.0	140	0.1
重大工業設施	2	2.0	9,629	6.7
重大商業設施	1	1.0	1,869	1.3
重大科技設施	—	—	—	—
新市鎮開發	—	—	—	—
農業設施	2	2.0	31	0.0
其他	8	8.1	72,710	50.6

資料來源： 財政部推動促參司。

Table 6-3. Private Participation in Infrastructure Cases — by Project Sector

Unit：Case；NT$ Million

91 ～ 101年 CY 2002 ～ 2012				Infrastructure Project
件　數 No.	結構比 %	金　額 Amount	結構比 %	
985	**100.0**	**840,727**	**100.0**	**Grand Total**
341	34.6	421,902	50.2	Transportation Facilities
16	1.6	5,303	0.6	Environmental Pollution Prevention facilities
8	0.8	58,811	7.0	Sewerage
1	0.1	1,005	0.1	Water Supply Facilities
4	0.4	1,762	0.2	Water Conservancy Facilities
135	13.7	22,074	2.6	Sanitation and Medical Facilities
27	2.7	12,077	1.4	Social Welfare Facilities
9	0.9	237	0.0	Labor Welfare Facilities
219	22.2	23,681	2.8	Cuitural and Educational Facilities
71	7.2	56,893	6.8	Maior Facilities for Tour-Site
11	1.1	23,190	2.8	Power Facilities
1	0.1	2,436	0.3	Public Gas and Fuel Supply Facilities
39	4.0	30,112	3.6	Sports Facilities
26	2.6	269	0.0	Parks Facilities
9	0.9	28,355	3.4	Maior Industrial Facilities
18	1.8	44,988	5.4	Major Commercial Facilities
1	0.1	0	—	Maior Hi-Tech Facilities
—	—	—	—	Development of New Town
31	3.1	8,810	1.0	Agricultural Facilities
18	1.8	98,822	11.8	Others

Source：Promotion of Private Participation, Ministry of Finance.

表6-4. 民間參與公共交通建設案件

單位：件；新臺幣百萬元

交通建設次類別	101年 CY 2012			
	件數 No.	結構比 %	金額 Amount	結構比 %
總計	**33**	**100.0**	**27,422**	**100.0**
鐵路	1	3.0	21,137	77.1
公路	4	12.1	245	0.9
大眾捷運系統	1	3.0	5,101	18.6
輕軌運輸系統	—	—	—	—
智慧型運輸系統	—	—	—	—
纜車系統	—	—	—	—
運轉站	—	—	—	—
車站	—	—	—	—
調度站	—	—	—	—
航空站與其設施	1	3.0	192	0.7
港埠與其設施	1	3.0	606	2.2
停車場	25	75.8	141	0.5
橋樑及隧道	—	—	—	—

資料來源： 財政部推動促參司。

Table 6-4. Private Participation in Infrastructure Cases — Transportation Construction

Unit：Case；NT$ Million

91 ～ 101年 CY 2002 ～ 2012				Sub-Categories of Transportation Construction
件　數 No.	結構比 %	金　額 Amount	結構比 %	
341	**100.0**	**421,902**	**100.0**	**Grand Total**
4	1.2	21,486	5.1	Railway
24	7.0	8,474	2.0	Highway
5	1.5	17,446	4.1	Mass Rapid Transit System
—	—	—	—	Light Rail Transit System
1	0.3	3,540	0.8	Smart Transportation System
—	—	—	—	Cable Car System
3	0.9	17,656	4.2	Terminal Station
10	2.9	19,079	4.5	Station
—	—	—	—	Dispatch Station
7	2.1	24,576	5.8	Airports and Facilities
96	28.2	301,796	71.5	Stevedoring and Facilities
191	56.0	7,850	1.9	Parking Lot
—	—	—	—	Bridges and Tunnels

Source：Promotion of Private Participation, Ministry of Finance.

表6-5. 民間參與公共建設案件－按辦理機關別分

單位：件；新臺幣百萬元

辦理機關別	101年 CY 2012			
	件數 No.	結構比 %	金額 Amount	結構比 %
總計	**99**	**100.0**	**143,671**	**100.0**
中央政府	**28**	**28.3**	**31,343**	**21.8**
內政部	—	—	—	—
國防部	1	1.0	13	0.0
財政部	—	—	—	—
教育部	10	10.1	1,638	1.1
經濟部	2	2.0	2,358	1.6
交通部	11	11.1	27,288	19.0
文化部	3	3.0	22	0.0
僑務委員會	—	—	—	—
人事行政總處	—	—	—	—
衛生署	—	—	—	—
退輔會	—	—	—	—
國立故宮博物院	—	—	—	—
國科會	—	—	—	—
農委會	—	—	—	—
勞委會	—	—	—	—
環保署	—	—	—	—
客委會	1	1.0	23	0.0
地方政府	**71**	**71.7**	**112,328**	**78.2**
臺灣省	—	—	—	—
臺北市	8	8.1	55,638	38.7
新北市	40	40.4	4,694	3.3
臺中市	2	2.0	1,869	1.3
臺南市	3	3.0	5,964	4.2
高雄市	3	3.0	13,559	9.4
桃園縣	1	1.0	19,401	13.5
宜蘭縣	3	3.0	1,104	0.8
新竹縣	1	1.0	13	0.0
苗栗縣	3	3.0	9,423	6.6
彰化縣	1	1.0	12	0.0
南投縣	—	—	—	—
雲林縣	—	—	—	—
嘉義縣	—	—	—	—
屏東縣	1	1.0	0	0.0
臺東縣	—	—	—	—
花蓮縣	—	—	—	—
澎湖縣	1	1.0	120	0.1
基隆市	1	1.0	12	0.0
新竹市	1	1.0	517	0.4
嘉義市	2	2.0	3	0.0
金門縣	—	—	—	—
連江縣	—	—	—	—

資料來源： 財政部推動促參司。

Table 6-5. Private Participation in Infrastructure Cases－by Agency in Charge

Unit：Case；NT$ Million

91 ～ 101年 CY 2002 ～ 2012				Agency in Charge
件數 No.	結構比 %	金額 Amount	結構比 %	
985	**100.0**	**840,727**	**100.0**	**Grand Total**
517	**52.5**	**495,167**	**58.9**	**Central Government**
13	1.3	7,481	0.9	Ministry of the Interior
41	4.2	1,754	0.2	Ministry of Defense
3	0.3	1,341	0.2	Ministry of Finance
101	10.3	9,070	1.1	Ministry of Education
20	2.0	53,987	6.4	Ministry of Economic Affairs
184	18.7	404,727	48.1	Ministry of Transportation
24	2.4	2,807	0.3	Ministry of Culture
2	0.2	97	0.0	OCAC
1	0.1	243	0.0	DGPA
76	7.7	6,355	0.8	Department of Health
23	2.3	2,623	0.3	Veterans Affairs Commission
1	0.1	364	0.0	National Palace Museum
2	0.2	10	0.0	National Science Council
16	1.6	3,950	0.5	COA
4	0.4	93	0.0	CLA
4	0.4	241	0.0	EPA
2	0.2	24	0.0	Hakka Affairs Commission
468	**47.5**	**345,560**	**41.1**	**Local Government**
1	0.1	0	0.0	Taiwan Province
80	8.1	160,749	19.1	Taipei City
208	21.1	35,110	4.2	New Taipei City
15	1.5	9,554	1.1	Taichung City
15	1.5	10,971	1.3	Tainan City
27	2.7	33,789	4.0	Kaohsiung City
10	1.0	13,668	1.6	Taoyuan County
18	1.8	41,462	4.9	Yilan County
6	0.6	680	0.1	Hsinchu County
13	1.3	21,616	2.6	Miaoli County
18	1.8	659	0.1	Changhua County
2	0.2	1,948	0.2	Nantou County
11	1.1	2,168	0.3	Yunlin County
1	0.1	1,292	0.2	Chiayi County
4	0.4	1,769	0.2	Pingtung County
3	0.3	1,150	0.1	Taitung County
3	0.3	1,160	0.1	Hualien County
1	0.1	120	0.0	Penghu County
10	1.0	1,751	0.2	Keelung City
3	0.3	520	0.1	Hsinchu City
15	1.5	158	0.0	Chiayi City
3	0.3	5,150	0.6	Kinmen County
1	0.1	115	0.0	Lienchiang County

Source：Promotion of Private Participation, Ministry of Finance.

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

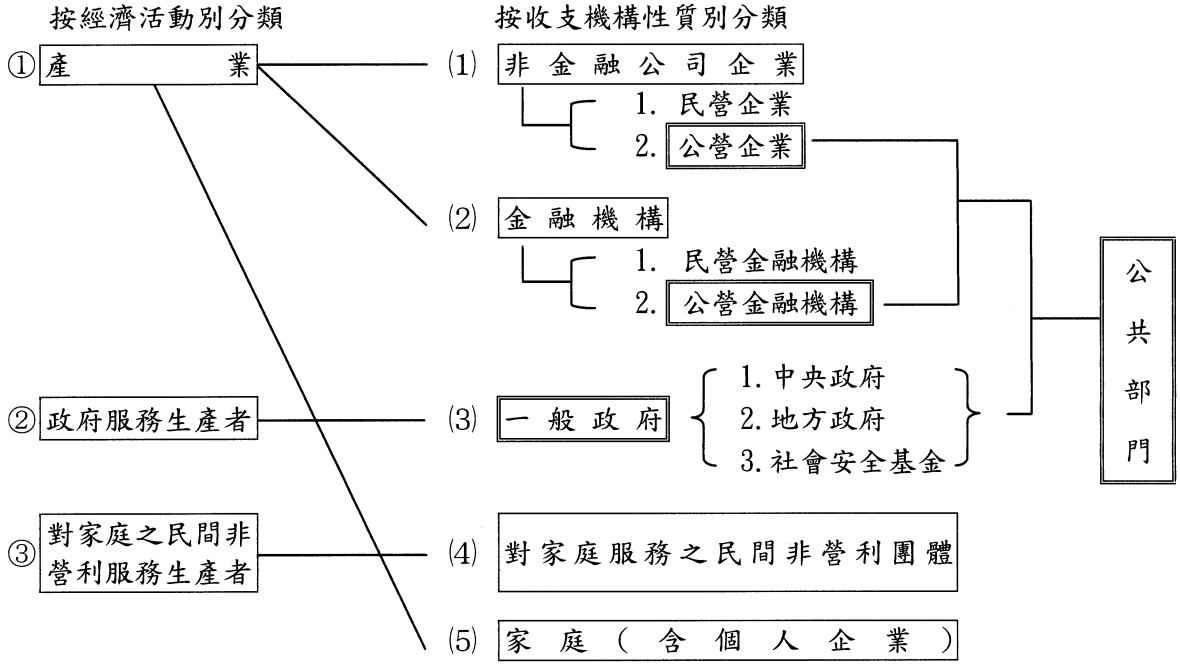
㈠有關收支之範圍方面：

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。

㈡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：

⑴42 年度以前均與日曆年完全相同。

⑵43 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。

⑶49 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。

⑷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。

⑸90 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中之追加或追減。依我國預算法規定，各機關因⑴依法律增加業務或事業致增加經費時，⑵依法律增設新機關時，⑶所辦事業因重大事故經費超過法定預算時，⑷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。

㈢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：
   ⑴營業基金：供營業循環運用者。
   ⑵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。
   ⑶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。
   ⑷作業基金：凡經付出仍可收回，而非用於營業者。
   ⑸特別收入基金：有特定收入來源而供特殊用途者。
   ⑹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」。

㈣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。

㈤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。

㈥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：

⑴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）。

⑵政府動用公款、處分公有財物或投資行為。

⑶政府大宗動產、不動產之買賣或交換。

⑷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

㈠**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。

㈡**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。

㈢**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。

㈣**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。

㈤**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，除非宣告逕轉為本金。

三、賦稅

㈠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。

㈡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。

㈢**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. **產業創新之稅捐減免：**為促進產業創新，改善產業環境，提升產業競爭力，政府訂定產業創新條例。自 99 年 1 月 1 日起至 108 年 12 月 31 日止，公司得在投資於研究發展支出金額百分之十五限度內，抵減當年度應納營利事業所得稅額，並以不超過該公司當年度應納營利事業所得稅額百分之三十為限。
3. **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。
4. **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。
5. **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。
6. **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。
7. **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。
8. **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。
9. **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。
10. **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。

11.**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

㈠**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。

㈡**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

㈠**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。

㈡**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：

⑴軍品及軍用器材。

⑵圖書、史料、古物及故宮博物。

⑶國營事業之生產材料。

⑷其他可供公用或應保存之有形或無形財產。

㈢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。

⑴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。

⑵公共用財產：國家直接供公共使用之國有財產均屬之。

⑶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。

六、民間參與公共建設

㈠促進民間參與公共建設法：政府為健全國內民間參與公共建設環境，於 89 年 2 月 9 日經　總統公布施行「促進民間參與公共建設法」(簡稱促參法)，包含交通建設及共同管道、環境污染防治設施、污水下水道、自來水及水利設施、衛生醫療設施、社會及勞工福利設施、文教設施、觀光遊憩重大設施、電業設施及公用氣體燃料設施、運動設施、公園綠地設施、重大工業、商業及科技設施、新市鎮開發、農業設施等 13 項 20 類公共建設，放寬土地、籌資等法令限制，提供融資優惠、租稅減免等諸多誘因，並合理規範政府與民間機構間投資契約之權利義務，明定主辦機關甄審與監督程序。

㈡民間參與方式：

1.ＢＯＴ(興建-營運-移轉)：指由民間機構投資興建並為營運；營運期間屆滿後，移轉該建設之所有權予政府。

2.ＢＴＯ(興建-移轉-營運)：指由民間機構投資新建完成後，政府取得所有權，並

委託該民間機構營運，營運期間屆滿後，營運權歸還政府；若政府係無償取得所有權，稱為無償ＢＴＯ；若政府係一次或分期給付建設經費以取得所有權，稱為有償ＢＴＯ。

3. ＲＯＴ(**擴、整建-營運-移轉**)：指由政府委託民間機構，或由民間機構向政府租賃現有設施，予以擴建、整建後並為營運；營運期間屆滿後，營運權歸還政府。
4. ＯＴ(**營運-移轉**)：指由政府投資新建完成後，委託民間機構營運，營運期間屆滿後，營運權歸還政府。
5. ＢＯＯ(**興建-擁有-營運**)：指為配合國家政策，由民間機構投資新建，擁有所有權，並自為營運或委託第三人營運。
6. **其他**：指除依促參法第 8 條第 1 項第 7 款：「其他經主管機關核定之方式」辦理者外，並包括其他依有關法令將政府公有土地或資產(分設定地上權及非設定地上權)交由民間投資興建或營運公共建設。

Ⅲ. Explanation of Key Terms in Financial Statistics

A. Government Revenues and Expenditures

1. Scope of revenues/expenditures:

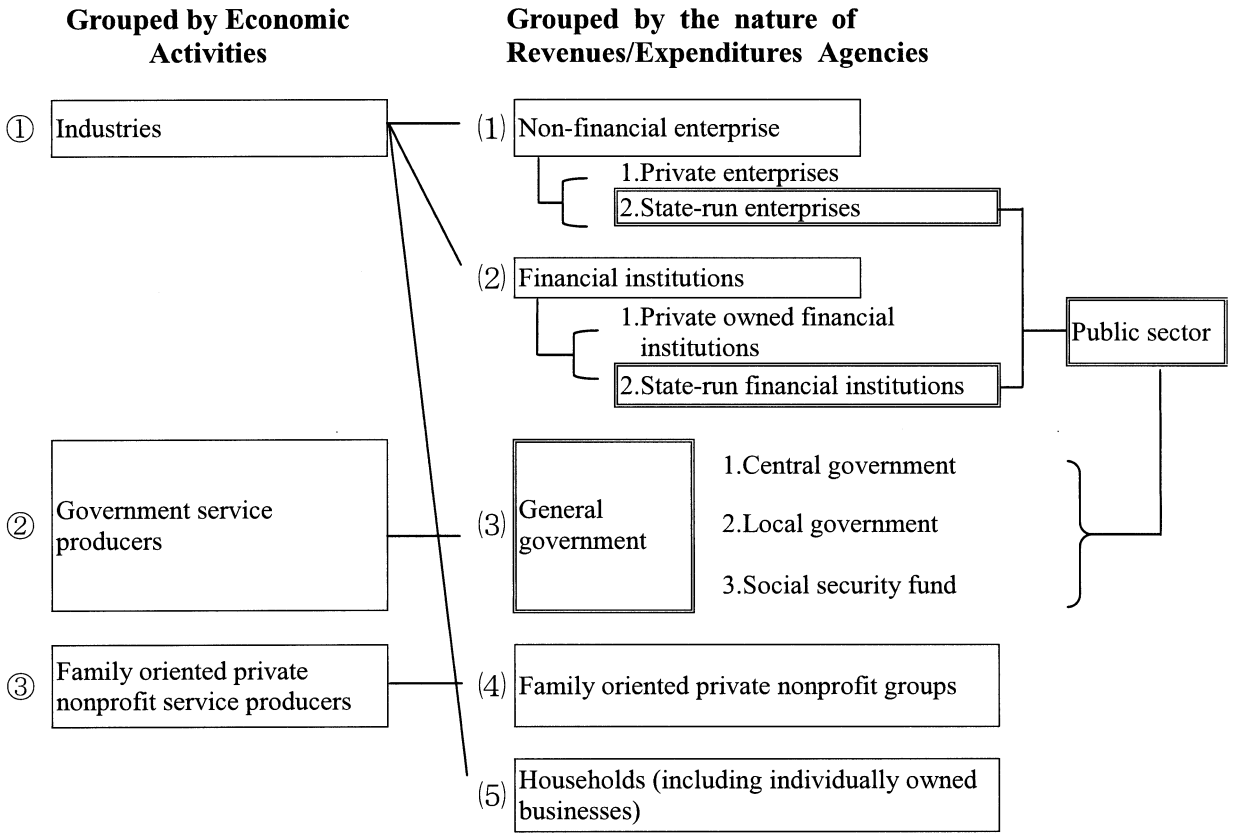
The term "government revenues/expenditures" as referred to in this publication includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by government agencies of all levels as well as state-run enterprises, and is commonly referred to as public departmental 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 accruement, 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 resoluted 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 pertains to all types of revenues received by the government in a fiscal year, but excludes liabilities accrued and previous fiscal year surplus allocated. Expenditures pertains 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)Accruement 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 products for 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 speed up 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)Tax reductions/exemption due to the implementation of the “Statute for Industrial Innovation”: In order to promote industrial innovation, improve industrial environment, and enhance industrial competitiveness, the government

promulgated the "Statute for Industrial Innovation". Starting from January 1, 2010 to December 31, 2019, a company may credit up to 15% of the company's total expenditure on R&D against its business income tax payable for the current year; provided that this credit shall not exceed 30% of the business income tax payable by the company in that year.

(3)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.

(4)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.

(5)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.

(6)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.

(7)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.

(8)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.

(9)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.

(10)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.

(11)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 emtitled 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 appraisement 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 appraisement 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.

F. Private Participation in Infrastructure

1. Act for Promotion of Private Participation in Infrastructure Projects: In order to improve the environment for domestic private participation in infrastructure projects, the " Act for Promotion of Private Participation in Infrastructure Projects "(referred to as the Act) was promulgated by the President on February 9, 2000. A total of 13 items and 20 categories of the public Infrastructure projects were announced including transportation facilities and common conduit ducts, environmental pollution prevention facilities, sewerage, water supply and water conservancy facilities, sanitation and medical facilities; social and labor welfare facilities; cultural and education facilities; major facilities for tour-site; power facilities and public gas and fuel supply facilities; sport facilities; parks facilities; major industrial, commercial and hi-tech facilities; development of new town; and agricultural facilities. There were also incentives such as the relaxation of legal restrictions on land and financing, the provision of financing concessions and tax breaks as well as reasonable norms of inter-agency government and private investment contract rights and obligations, specification of the procedures for selection and supervision of the projects for the agency in charge.
2. Private Participation Modes:
   (1)BOT (Build - Operate - Transfer): Project is financed, built and operated by the private sector. After the expiration of the operation, the ownership of the construction is transferred to the government.
   (2)BTO (Build - Transfer - Operate): Project is financed and built by the private sector. After construction is completed, the Government acquires ownership and entrusts the operation to the private sector. After the expiry of the right to operate, ownership reverts to the Government. If the Government acquires the ownership gratis, it is referred to as free BTO; if the Government pays by installment to obtain ownership, it is referred to as paid BTO.
   (3)ROT (Rehabilitate - Operate - Transfer): The private sector leases, refurbishes and expands existing government facilities. After the expiry of the right to operate, the operating rights revert to the Government.
   (4)OT (Operate - Transfer): Project is financed and completed by the Government, and operated by the private sector. After the expiration of the operation period, the right to operate reverts to the Government.

(5)BOO (Build - Own - Operate): Project is financed and built by the private sector, in line with the national policy. The private sector owns and can operate the project or commission a third party to operate.

(6)Others: Refers to Article 8, Paragraph 1, Sub-paragraph 7 of the Act: "Other modes approved by the competent authority." Other relevant regulations of the government, which allow government-owned land or assets (for superficies and non-superficies) to be entrusted to the private sector for construction and operation are also included.

中華民國財政統計年報工作人員

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