中華民國 102 財政統計年報

YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA

2013

財政部統計處編印

中華民國103年7月出版

Department of Statistics, Ministry of Finance, July 2014

中華民國 102 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

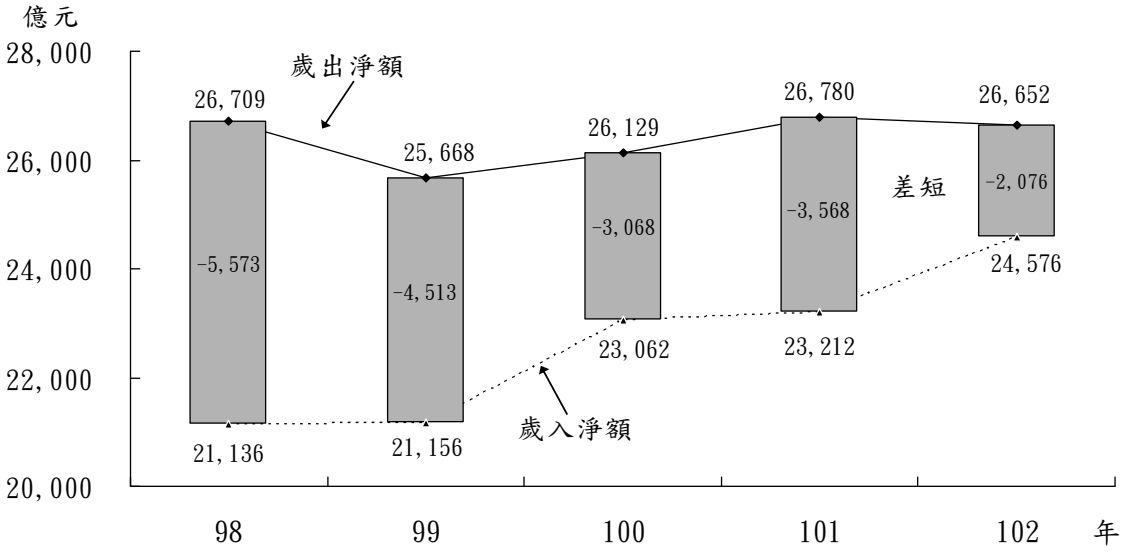
102 年各級政府歲入淨額 2 兆 4,576 億元，較 101 年增加 1,364 億元（+5.9%），其中稅課收入增加 355 億元；規費收入增加 1,190 億元，係因新增 4G 行動寬頻業務許可執照收入所致；財產收入增加 296 億元，則因國營事業減資收回增加所致；惟罰款及賠償收入與其他收入分別減少 227 億元、249 億元，係因 101 年有拉法葉艦案賠償入庫及國家發展基金等非營業特種基金賸餘繳庫，比較基期較高所致；歲入淨額占ＧＤＰ比率為 16.9%，較 101 年增加 0.4 個百分點。102 年各級政府歲出淨額 2 兆 6,652 億元，較 101 年減少 128 億元（-0.5%），主要以國防支出減少 113 億元最多，係因 102 年招募未達目標，實際離退人數超出預期，致人員維持費減少所致；經濟發展支出減少 103 億元，係因政府重大公共建設特別預算案陸續結束，102 年僅易淹水地區水患治理計畫第 3 期案及部分特別預算以前年度保留款持續進行；歲出淨額占ＧＤＰ比率為 18.3%，較 101 年減少 0.7 個百分點。收支相抵後，102 年各級政府歲入歲出淨額差短 2,076 億元，較 101 年減少 1,492 億元，占ＧＤＰ之比率為 1.4%。

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
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	16.8	26,129	1.8	19.1	-3,068	-2.2
101 年	23,212	0.7	16.5	26,780	2.5	19.0	-3,568	-2.5
102 年	24,576	5.9	16.9	26,652	-0.5	18.3	-2,076	-1.4

圖 1　各級政府歲入歲出淨額及餘絀



102 年各級政府經常門收入淨額 2 兆 3,704 億元，經常門支出淨額 2 兆 1,667 億元，收支相抵後賸餘 2,037 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，102 年為 8.6%，較 101 年上升 5.1 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%
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
102 年	23,704	21,667	2,037	8.6

㈡各級政府融資概況

102 年各級政府歲入歲出淨額收支相抵，差短 2,076 億元有待彌平，另基於契約義務，各級政府應償還債務 2,751 億元，合計融資需求 4,827 億元，分別以債務之舉借 4,647 億元及移用以前年度歲計賸餘 131 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
98 年	7,580	5,573	2,007	7,351	6,472	880
99 年	6,580	4,513	2,067	6,750	6,685	65
100 年	5,358	3,068	2,290	3,987	3,978	8
101 年	6,087	3,568	2,519	6,254	6,026	228
102 年	4,827	2,076	2,751	4,778	4,647	131

㈢各級政府歲入歲出淨額結構

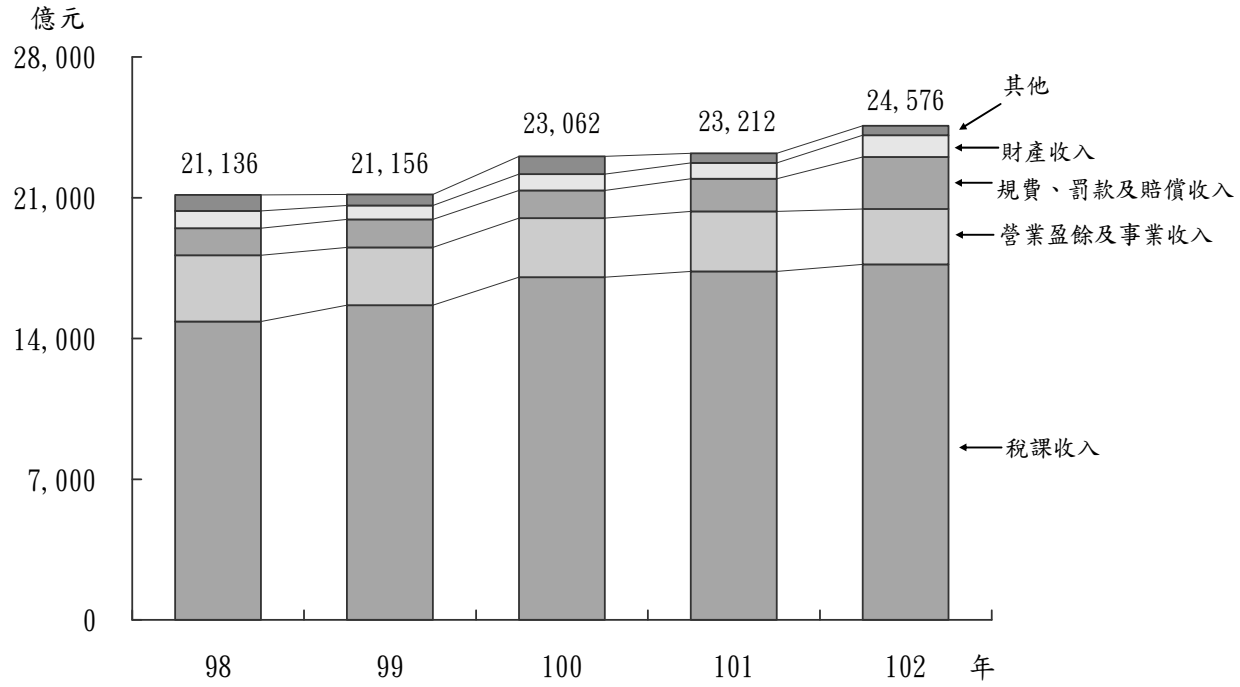
102 年各級政府歲入淨額 2 兆 4,576 億元，其來源以稅課收入為最大宗，計 1 兆 7,688 億元，占 72.0%，其餘依次為營業盈餘及事業收入 2,750 億元，占 11.2%，規費、罰款及賠償收入 2,590 億元，占 10.5%，財產收入 1,081 億元，占 4.3%，其他收入 467 億元，占 2.0%；與 101 年比較，以規費、罰款及賠償收入所占比重增加 3.5 個百分點最多，而以稅課收入減少 2.7 個百分點最多。

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
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
102 年	100.0	72.0	11.2	10.5	4.3	2.0

圖 2　各級政府歲入淨額結構



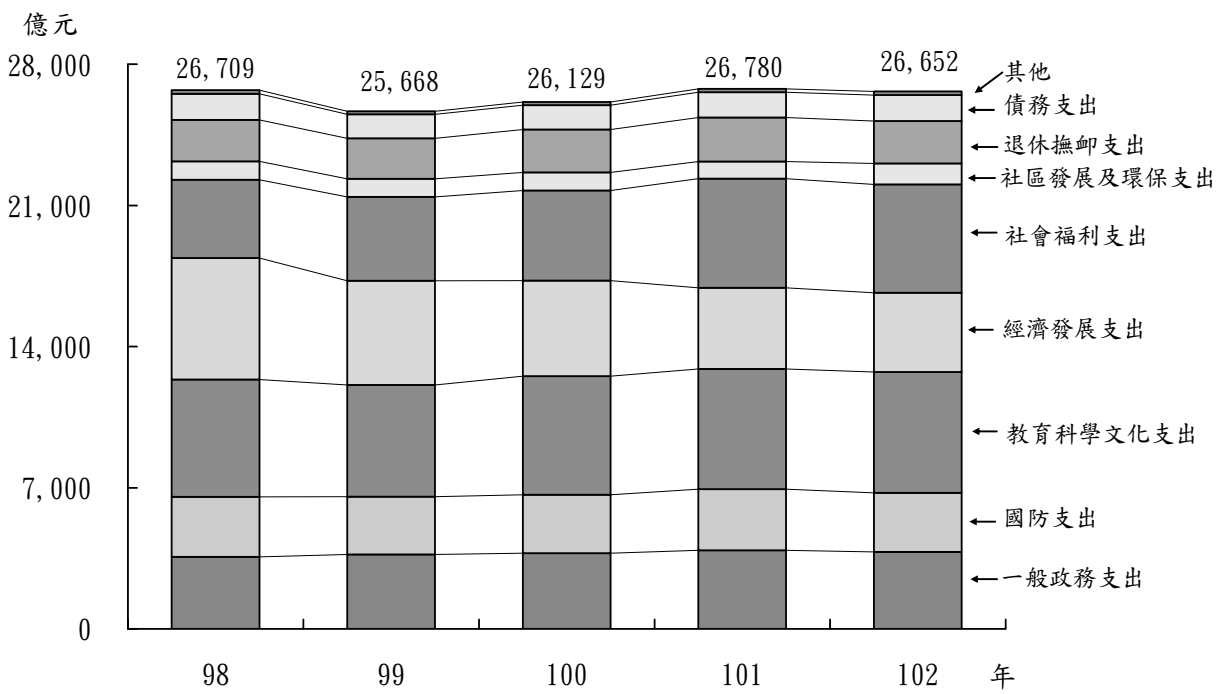
102 年各級政府歲出淨額 2 兆 6,652 億元，其中以教育科學文化支出 5,991 億元，占 22.5%為最高，社會福利支出 5,369 億元，占 20.1%居次，經濟發展支出 3,936 億元，占 14.8%居第三，一般政務支出 3,816 億元，占 14.3%居第四，國防支出 2,926 億元，占 11.0%居第五，其他支出合計 4,614 億元，占 17.3%；與 101 年比較，以社區發展及環保支出所占比重增加 0.7 個百分點最多，而以國防、經濟發展及退休撫卹等支出所占比重減少 0.3 個百分點最多。

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
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	11.3	22.2	15.1	20.2	3.2	8.2	4.7	0.6
102 年	100.0	14.3	11.0	22.5	14.8	20.1	3.9	7.9	4.8	0.7

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、功能活動及資源分配狀況，供為資金調度運用。

1.各級公庫收支淨額

102 年各級公庫收支，初步統計收入毛額為 3 兆 2,721 億元，支出毛額為 3 兆 2,191 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 9,736 億元，支出淨額為 2 兆 9,206 億元，收支相抵結餘 530 億元。截至 102 年底，各級公庫結存為差短 3,782 億元，其中國庫結存差短 3,714 億元。

表 6　各級公庫收支淨額

單位：億元；%

收　　入	101 年		102 年(p)		支　　出	101 年		102 年(p)	
	金額	結構比	金額	結構比		金額	結構比	金額	結構比
合　　計	29,572	100.0	29,736	100.0	合　　計	30,142	100.0	29,206	100.0
稅課收入	17,324	58.6	17,666	59.4	一般政務支出	6,887	22.9	6,680	22.9
營業盈餘及事業收入	2,443	8.3	2,801	9.4	教育科學文化支出	6,121	20.3	5,886	20.1
規費、罰款及賠償收入	1,607	5.4	2,530	8.5	社會福利支出	5,642	18.7	5,434	18.6
財產收入	758	2.6	1,022	3.5	經濟發展支出	4,347	14.4	3,872	13.3
其他	542	1.8	816	2.7	其他	4,619	15.3	4,485	15.3
融資性庫款收入	6,898	23.3	4,901	16.5	融資性庫款支出	2,526	8.4	2,849	9.8

說明：p 為初步統計數。

102 年各級公庫收入淨額 2 兆 9,736 億元，較 101 年增加 164 億元(+0.6%)，其中稅課收入 1 兆 7,666 億元，占 59.4%，增加 0.8 個百分點；融資性庫款收入(公債及賒借收入)4,901 億元，占 16.5%，減少 6.8 個百分點；營業盈餘及事業收入 2,801 億元，占 9.4%，增加 1.1 個百分點；規費、罰款及賠償收入 2,530 億元，占 8.5%，增加 3.1 個百分點，係因新增 4G 行動寬頻業務許可執照收入所致；財產收入 1,022 億元，占 3.5%，增加 0.9 個百分點。

102 年各級公庫支出淨額 2 兆 9,206 億元,較 101 年減少 936 億元(-3.1%),其中一般政務支出 6,680 億元(含國防支出及警政支出),占 22.9%,與 101 年相當;教育科學文化支出 5,886 億元,占 20.1%,減少 0.2 個百分點;社會福利支出 5,434 億元,占 18.6%,減少 0.1 個百分點;經濟發展支出 3,872 億元,占 13.3%,減少 1.1 個百分點;融資性庫款支出(債務還本)2,849 億元,占 9.8%,增加 1.4 個百分點;其他 4,485 億元(含退休撫卹支出 2,093 億元、債務付息支出 1,284 億元、社區發展及環境保護支出 885 億元),占 15.3%。

2.國庫收支淨額

102 年國庫收入淨額 2 兆 148 億元,較 101 年 2 兆 624 億元,減少 476 億元(-2.3%)。支出淨額為 1 兆 7,973 億元,較 101 年 1 兆 8,853 億元,減少 880 億元(-4.7%);收支相抵結餘 2,175 億元,加計移轉性支出 1,901 億元,截至 102 年底,國庫結存差短 3,714 億元,較 101 年底之 3,988 億元為低。

102 年國庫收支淨額結構,收入以稅課收入占 60.4%最高,較 101 年增加 1.3 個百分點,營業盈餘及事業收入占 12.8%,增加 2.6 個百分點,規費、罰款及賠償收入占 9.8%,增加 4.6 個百分點,財產收入占 3.2%,增加 0.6 個百分點;支出以社會福利支出占 22.6%居首位,教育科學文化支出占 17.0%次之,國防支出占 16.3%及經濟發展支出占 14.6%。

圖4　國庫收入淨額及其結構

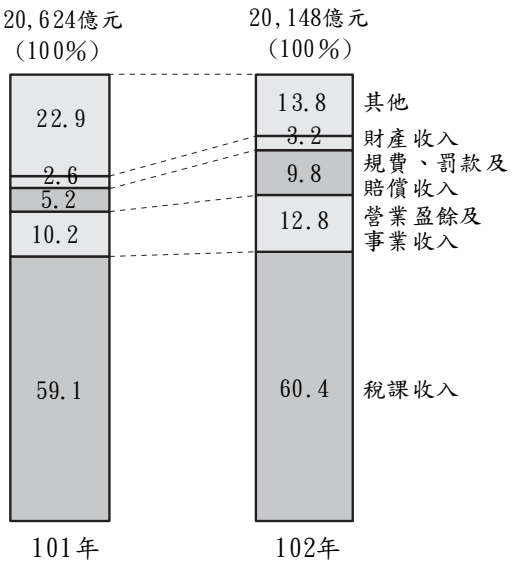
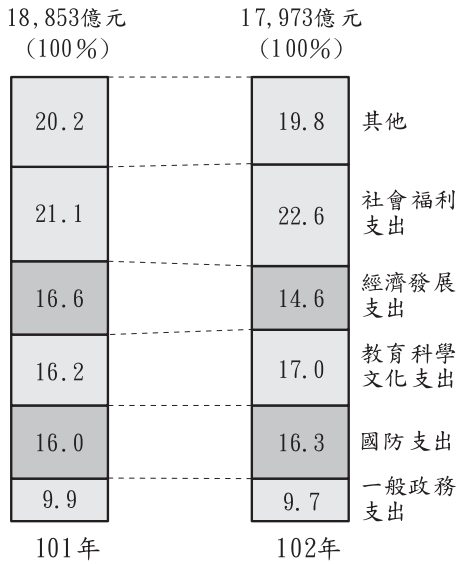


圖5　國庫支出淨額及其結構



㈡債務

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 91 年「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％；又於 102 年 7 月 10 日修正「公共債務法」，103 年 1 月 1 日生效，原第 4 條改為第 5 條，規定不得超過前 3 年國內生產毛額（ＧＤＰ）平均數 50.0％，其中中央政府為 40.6％，地方政府為 9.4％。

1.各級政府債務餘額

截至 102 年底止，各級政府債務未償餘額為 5 兆 9,580 億元，占前 3 年國民生產毛額（ＧＮＰ）平均數比率為 41.9％（占前 3 年國內生產毛額（ＧＤＰ）平均數比率為 43.2％），未超過法定比率。其中中央政府債務未償餘額為 5 兆 1,640 億元，占 36.4％，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	占前 3 年GDP 平均數比率	中央政府	占前 3 年GNP 平均數比率	占前 3 年GDP 平均數比率	地方政府	占前 3 年GNP 平均數比率	占前 3 年GDP 平均數比率
98年底	47,438	36.7	37.7	41,272	32.0	32.8	6,166	4.8	4.9
99年底	51,881	39.8	40.9	45,377	34.8	35.8	6,504	5.0	5.1
100年底	54,819	41.3	42.5	47,640	35.9	37.0	7,179	5.4	5.6
101年底	57,690	42.2	43.5	50,107	36.7	37.8	7,583	5.5	5.7
102年底	59,580	41.9	43.2	51,640	36.4	37.5	7,940	5.6	5.8

說明：1.中央政府 101 年(含)以前為決算審定數，102 年為決算數。

2.地方政府 101 年(含)以前為決算審定數，102 年為決算數(鄉鎮市為實際數)。

依據國際貨幣基金(ＩＭＦ)定義，102 年底各級政府公共債務負擔為 7 兆 642 億元(決算數)，其中一年以上非自償性債務未償餘額 5 兆 9,580 億元（普通基金債務餘額 5 兆 9,410 億元、非營業基金債務餘額 170 億元），一年以上自償性債務 4,365 億元及一年以下短期借款 6,697 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，102 年舉借 2,305 億元，其中列入債限 2,043 億元，占歲出（預算數）10.7%，另為賡續辦理易淹水地區水患治理計畫特別預算，舉借 262 億元（含保留數），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			
98年	4,136	1,650	9.1	2,486	650	41,272	18,097
99年	4,764	2,247	13.1	2,517	660	45,377	17,150
100年	2,923	1,278	7.1	1,645	660	47,640	17,884
101年	3,407	2,885	14.9	522	940	50,107	19,386
102年	2,305	2,043	10.7	262	772	51,640	19,076

說明：1.101年(含)以前為決算審定數，102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。

102 年中央政府債務基金為償還舊債發行 6,850 億元，其中償還未到期債務 700 億元、償還已到期債務 6,150 億元。

102 年政府於總預算撥入強制債務還本 772 億元，債務付息 1,169 億元，還本付息合計占歲出總額 10.4%。

表 9　中央政府債務基金

單位：億元

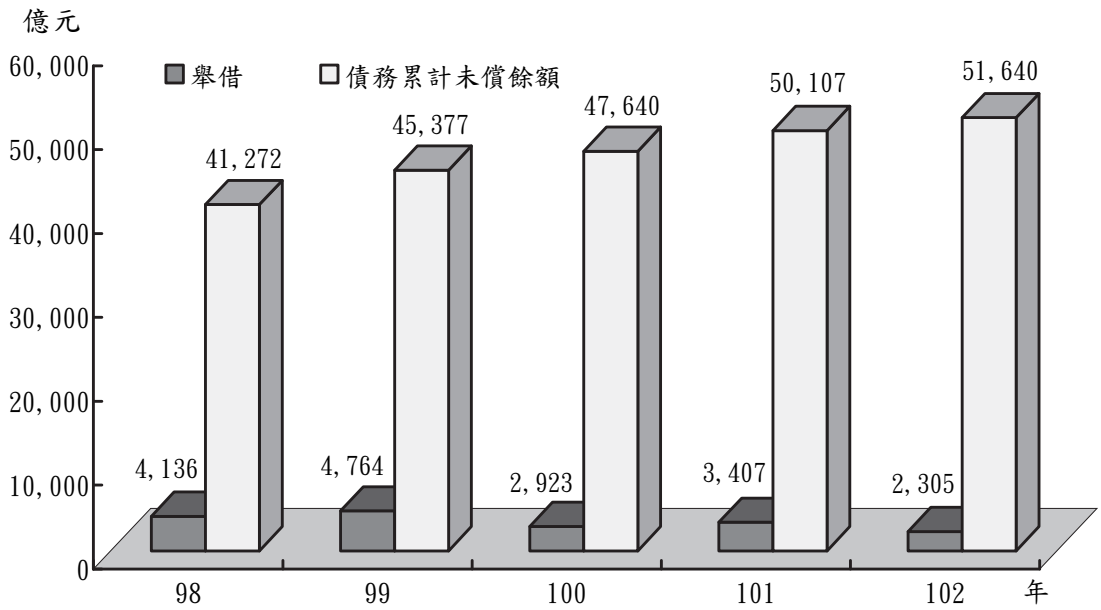
	合　計	償還未到期債務	償還已到期債務
98年	4,500	20	4,480
99年	5,804	720	5,084
100年	6,730	600	6,130
101年	7,167	540	6,627
102年	6,850	700	6,150

說明：101 年(含)以前為決算審定數，102 年為決算數。

⑶債務未償餘額

截至 102 年底止，中央政府債務未償餘額計 5 兆 1,640 億元，較 101 年 5 兆 107 億元，增加 1,533 億元，占前 3 年國民生產毛額（ＧＮＰ）平均數比率為 36.4%，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：101年(含)以前為決算審定數，102年為決算數。

三、賦稅

㈠賦稅收入

102 年全國賦稅收入實徵淨額為 1 兆 8,341 億元，較 101 年增加 374 億元(+2.1%)，其中土地稅增加 302 億元，係因房地產交易熱絡、公告地價及土地公告現值調漲所致，另營業稅因國內消費成長，稅收亦增加 212 億元，貨物稅、關稅隨景氣緩升而微幅成長，所得稅則受 101 年企業獲利不佳之遞延影響，減少 175 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
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
102年	18,341	2.1	7,433	3,030	1,625	714	970	1,741	2,828

㈡賦稅結構

就各稅目別變動觀察，所得稅所占比重自 99 年因金融海嘯影響而明顯滑落，102 年回升至 40.5%，居各稅目之首；營業稅由 98 年 14.6%升為 16.5%；其餘依序為：貨物稅由 8.4%升為 8.9%、證券交易稅由 6.9%降至 3.9%、關稅由 4.5%升為 5.3%、土地稅由 7.3%升為 9.5%。

表 11　全國賦稅收入結構

單位：%

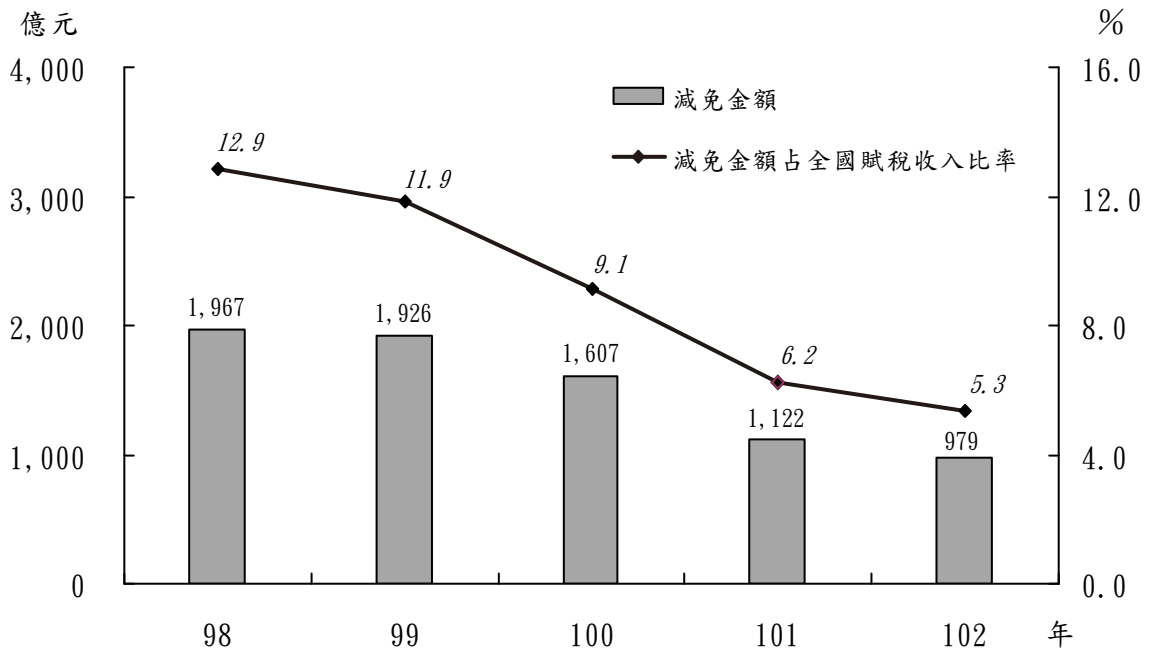
	合　計	所得稅	營業稅	貨物稅	證券交易稅	關稅	土地稅	其他
98年	100.0	41.9	14.6	8.4	6.9	4.5	7.3	16.4
99年	100.0	36.4	16.5	9.3	6.4	5.5	8.4	17.5
100年	100.0	40.2	16.1	9.3	5.3	5.5	8.0	15.6
101年	100.0	42.3	15.7	9.0	4.0	5.3	8.0	15.7
102年	100.0	40.5	16.5	8.9	3.9	5.3	9.5	15.4

如按各稅目別性質分，102 年直接稅為 1 兆 917 億元，較 101 年增加 0.8%，間接稅為 7,424 億元，增加 4.0%；直接稅所占比重，由 98 年 62.4%降為 59.5%，間接稅比重則相對由 37.6%升為 40.5%。

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 102 年仍有核定減免稅額 905 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，102 年產業創新條例核定抵減稅額 74 億元，兩者稅捐減免合計達 979 億元，占全國賦稅收入比率 5.3%，較 101 年減少 0.9 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

綜觀102年，由於全球景氣復甦步調滯緩，國際產業競爭加劇暨中國大陸推動產業供應鏈在地化，約制我國貿易成長力道，致全年海關商品出口3,054億美元，僅較101年增加1.4%，進口2,699億美元，則微減0.2%，出超355億美元，增加48億美元或增15.7%。主要出口市場方面，對東協六國、中國大陸與香港、日本出口分別增加3.9%、2.2%及1.2%，對歐洲及美國出口則分別減少3.5%及1.2%。

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
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
102年	3,054	1.4	2,699	-0.2	355	15.7

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。102 年通關業務量穩定成長，進、出口報單份數分別增 13.2%及 3.6%，進、出口貨櫃數量分別增 1.2%及 2.3%，入、出境輪船艘數分別增 3.6%及 2.1%，入、出境飛機架次分別增 11.1%及 11.0%，入、出境旅客人次分別增 10.8%及 9.4%。

表 13　海關業務概況

			98 年	99 年	100 年	101 年	102 年
報單份數	進　口	千份	11,290	13,583	14,377	15,865	17,967
		年增率(%)	2.8	20.3	5.8	10.4	13.2
	出　口	千份	9,067	10,270	10,264	10,569	10,948
		年增率(%)	-0.1	13.3	-0.1	3.0	3.6
貨櫃數量	進　口	千個	3,844	4,153	4,354	4,400	4,453
		年增率(%)	-8.5	8.0	4.8	1.1	1.2
	出　口	千個	3,640	3,991	4,105	4,169	4,263
		年增率(%)	-7.5	9.6	2.8	1.6	2.3
輪船艘數	入　境	艘數	24,632	26,255	26,048	26,594	27,556
		年增率(%)	-2.0	6.6	-0.8	2.1	3.6
	出　境	艘數	23,693	29,879	26,287	26,231	26,772
		年增率(%)	1.2	26.1	-12.0	-0.2	2.1
飛機架次	入　境	架次	82,912	94,544	101,455	110,690	123,013
		年增率(%)	-4.6	14.0	7.3	9.1	11.1
	出　境	架次	82,867	94,312	101,686	111,037	123,253
		年增率(%)	-4.6	13.8	7.8	9.2	11.0
旅客人次	入　境	千人次	12,604	14,920	15,625	17,405	19,286
		年增率(%)	2.9	18.4	4.7	11.4	10.8
	出　境	千人次	12,587	14,845	15,556	17,390	19,019
		年增率(%)	2.8	17.9	4.8	11.8	9.4

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增訂減免項目及大幅降低關稅稅率，增加退稅貨品項目及推動電子化沖退稅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
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
102年	970	80,156	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

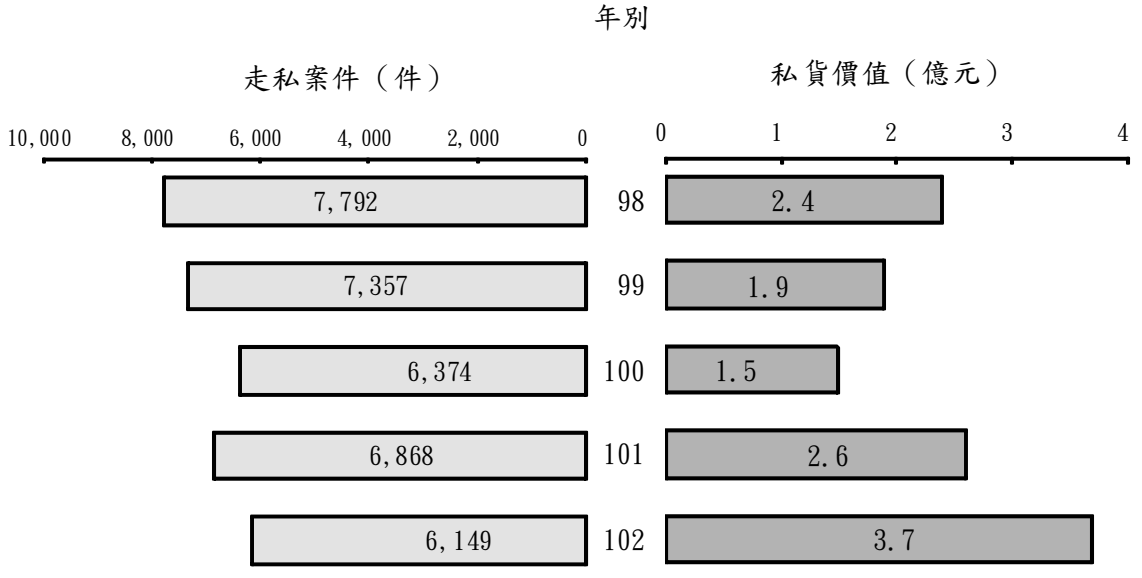
	沖退稅件數	沖退稅金額
98年	45,693	15
99年	62,166	20
100年	66,528	23
101年	74,027	22
102年	102,070	26

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9月起實施電子化沖退稅，除縮短了作業時間並增加廠商資金運用靈活度。102年沖退稅件數為10萬2,070件，沖退稅金額為26億元。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5.0億元，占19.2%最多，第十六類「機器及機械用具;電器設備及其零件」4.7億元，占18.1%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；近年來大幅調降關稅稅率及增加開放進口貨品，查緝私貨件數有逐年下降趨勢，查緝私貨價值則呈擴大。102 年查緝走私案件計 6,149 件，較 101 年減少 10.5%，其中 94.3%為海關自行緝獲，5.7%為治安機關移交海關處理；緝獲私貨價值 3.7 億元，較 101 年增加 42.9%。

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，除賡續推動執行「強化國有財產管理及運用效益方案」、「國有不動產清理活化作業計畫」、「經濟動能推升方案行動計畫」、「被占用國有非公用土地加強處理方案」等計畫暨國有非公用土地綠美化，以營造都市環境減碳新風貌外，102 年增加執行「活化資產永續財政方案暨行動計畫」，並延續執行屏東縣高樹鄉「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

102 年底國有財產總值為 9 兆 499 億元，較 101 年底 8 兆 9,752 億元，增加 747 億元（+0.8%）。

1.按使用性質別分

⑴**公用財產部分：**102 年底國有公用財產總值共計為 8 兆 2,714 億元，占國有財產總值 91.4%，較 101 年底 8 兆 2,489 億元，增加 225 億元(+0.3%)。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
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
102 年底	90,499	100.0	82,714	91.4	44,762	49.5	21,217	23.4	16,735	18.5	7,785	8.6
年增率	0.8		0.3		6.0		4.4		-16.1		7.2	

①**公務用財產**：102 年底為 4 兆 4,762 億元，占國有財產總值 49.5%居首，較 101 年底 4 兆 2,226 億元，增加 2,536 億元(+6.0%)。

②**公共用財產**：102 年底為 2 兆 1,217 億元，占國有財產總值 23.4%，較 101 年底 2 兆 314 億元，增加 903 億元(+4.4%)。

③**事業用財產**：102 年底為 1 兆 6,735 億元，占國有財產總值 18.5%，較 101 年底 1 兆 9,949 億元，減少 3,214 億元(-16.1%)。

⑵**非公用財產部分**：102 年底國有非公用財產總值共計為 7,785 億元，占國有財產總值 8.6%，較 101 年底 7,263 億元，增加 522 億元(+7.2%)。

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，102 年底為 4 兆 7,721 億元，占國有財產總值 52.7%，較 101 年底 4 兆 8,386 億元，減少 665 億元(-1.4%)。

⑵**土地改良物**：102 年底為 1 兆 4,388 億元，占國有財產總值 15.9%，較 101 年底 1 兆 3,734 億元，增加 654 億元(+4.8%)。

⑶**有價證券**：102 年底為 1 兆 3,569 億元，占國有財產總值 15.0%，較 101 年底 1 兆 3,460 億元，增加 109 億元(+0.8%)。

⑷**房屋建築及設備**：102 年底為 8,825 億元，占國有財產總值 9.8%，較 101 年底 8,350 億元，增加 475 億元(+5.7%)。

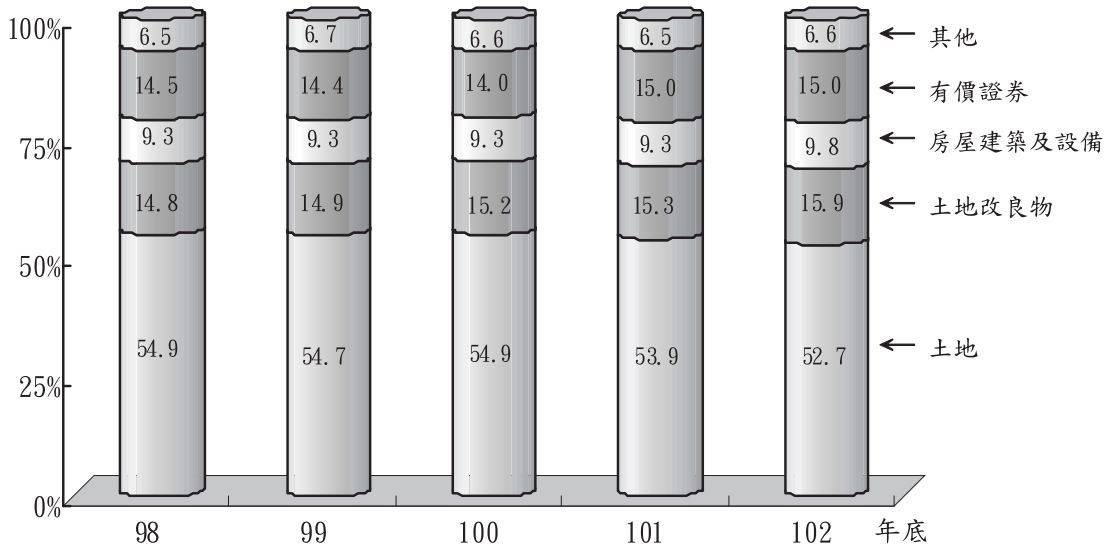
⑸**其他部分**：機械及設備 2,544 億元(占 2.8%)，較 101 年底 2,497 億元，增加 47 億元(+1.9%)、交通及運輸設備 2,071 億元(占 2.3%)，較 101 年底 2,022 億元，增加 49 億元(+2.4%)、什項設備及權利 1,382 億元(占 1.5%)，較 101 年底 1,303 億元增加 79 億元(+6.1%)。

表 17　國有財產價值－按財產種類別分

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
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
102 年底	90,499	47,721	14,388	8,825	2,544	2,071	13,569	1,382
結構比	100.0	52.7	15.9	9.8	2.8	2.3	15.0	1.5
年增率	0.8	-1.4	4.8	5.7	1.9	2.4	0.8	6.1

圖 9　國有財產結構



㈡國有非公用土地處理及管理概況

102 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；另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、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 8 案、興建中有 9 案、招商中有 11 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，分配之房地俾供政府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（財政部財政人員訓練所及其周邊國有土地合作開發案，102 年 5 月招商簽訂契約，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 97.6%)，按處理及管理方式觀察之：

1.處理：

102 年國有非公用土地處理總值為 352 億元，較 101 年 737 億元，減少 385 億元（-52.2%）。其中以出售 131 億元為最多，占 37.2%，其次為無償撥用 104 億元，占 29.5%，再次為註銷產籍 64 億元，占 18.2%。

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
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
102 年	352	100.0	104	29.5	53	15.1	131	37.2	64	18.2	0	0.0

2.管理：

102 年底國有非公用土地管理總值為 7,595 億元，較 101 年底 7,048 億元，增加 547 億元（+4.9%）。其中以保留 3,630 億元為最多，占 47.8%，其次為出租 1,214 億元，占 16.0%，再次為占用 809 億元，占 10.6%，其餘依序為閒置 706 億元，占 9.3%、待勘查 680 億元，占 9.0%；其他部分 556 億元，占 7.3%，包括委託管理 340 億元、改良利用 63 億元、借用 40 億元、待處理 40 億元、設定地上權及採取土石 60 億元及委託經營 14 億元等。

表 19　國有非公用土地管理概況

單位：億元；%

	合　計		保留		出租		待勘查		占用		閒置		其他	
		結構比		結構比		結構比		結構比		結構比		結構比		結構比
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
102 年底	7,595	100.0	3,630	47.8	1,214	16.0	680	9.0	809	10.6	706	9.3	556	7.3

六、促進民間參與公共建設

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，為配合「經濟動能推升方案」之推動，於 101 年成立促進民間參與公共建設投資平台，發揮積極與及時協調功能，協助主辦機關推動促參案件，促進國有土地之活化與公共建設結合，提升經濟動能，102 年賡續運作，共召開 10 次推動會議，協助解決推動障礙。

㈡促參執行成效

1. 簽約案件數及簽約金額

102 年民間參與公共建設簽約案件 103 件，較上(101)年增加 4 件，簽約金額 775 億元，減少 662 億元（-46.1%），契約期間預計可減少人事、營運費用等政府支出約 685 億元，增加稅收、權利金等財政收入約 288 億元，並提供 1 萬 7 千多個就業機會；累計 91 至 102 年已簽約促參案件 1,088 件，簽約金額達 9,182 億元，契約期間可減少人事、營運費用等政府支出約 8,510 億元，增加稅收、權利金等財政收入約 5,409 億元，並提供 15 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
91－102 年	1,088	9,487	9,182	8,510	5,409	150,418
100 年	78	401	401	754	457	6,983
101 年	99	1,437	1,437	431	739	15,922
102 年	103	775	775	685	288	17,343

說明：*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，102 年以 OT 案（由政府投資興建公共設施後，直接交由民間機構經營）64 件最多，占簽約件數 62.1%；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）496 億元最高，占 64.0%。

表21　民間參與公共建設簽約案件－按民間參與方式分

102年

單位：件；億元；%

	件　數	結構比	金　額	結構比
總　計	103	100.0	775	100.0
BOT	10	9.7	182	23.4
OT	64	62.1	14	1.8
ROT	10	9.7	16	2.0
BOO	3	2.9	68	8.7
其他	16	15.5	496	64.0
設定地上權	3	2.9	110	14.2
非設定地上權	13	12.6	386	49.8

3.公共建設類別

依公共建設類別觀察，102 年以交通建設類 38 件最高，占 36.9%，其次為文教設施類及其他，各占 20.4%及 10.7%；簽約金額中，主要以其他法令建設辦理 316 億元(其中設定地上權 3 件 110 億元、公有土地都市更新 4 件 187 億元)最高，占 40.9%，其次為重大商業設施類及觀光遊憩重大設施類，各占 18.9%及 14.4%。

表22　民間參與公共建設簽約案件－按公共建設類別分

102年

單位：件；百萬元；%

	件　數	結構比	金　額	結構比
總　計	103	100.0	77,452	100.0
交通建設	38	36.9	4,912	6.3
衛生醫療設施	3	2.9	45	0.1
社會福利設施	2	1.9	7,951	10.3
文教設施	21	20.4	2,095	2.7
觀光遊憩重大設施	9	8.7	11,134	14.4
運動設施	8	7.8	213	0.3
公園綠地設施	3	2.9	46	0.1
重大工業設施	3	2.9	4,691	6.1
重大商業設施	4	3.9	14,672	18.9
農業設施	1	1.0	50	0.1
其他	11	10.7	31,643	40.9

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 總計 Grand Total 金額 Amount	結構比 %	經常門 Current 金額 Amount	結構比 %	資本門 Capital 金額 Amount	結構比 %	歲出淨額 總計 Grand Total 金額 Amount	結構比 %	經常門 Current 金額 Amount	結構比 %
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	2,321,205	100.0	2,259,104	97.3	62,102	2.7	2,677,984	100.0	2,179,796	81.4
102年	2,457,632	100.0	2,370,392	96.5	87,241	3.5	2,665,241	100.0	2,166,627	81.3
103年 *	2,467,524	100.0	...	...	...	...	2,781,410	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102年為決算數。
2. 歲入淨額不包括債務之舉借、移用以前年度歲計賸餘。
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		歲入歲出餘絀 Surplus / Deficit						
資本門 Capital		總計 Grand Total		經常門 Current		資本門 Capital		
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
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
498,188	18.6	-356,779	-15.4	79,307	3.5	-436,087	-87.5	CY 2012
498,614	18.7	-207,609	-8.4	203,765	8.6	-411,373	-82.5	CY 2013
...	...	-313,886	-12.7	...	...	...	...	CY 2014 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2013, 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	歲入歲出餘絀 Surplus / Deficit	政府 淨收入 Net Borrowing	
				金額 Amount	結構比 %
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	2,321,205	2,677,984	-356,779	373,523	100.0
102年	2,457,632	2,665,241	-207,609	202,641	100.0
103年 *	2,467,524	2,781,410	-313,886	...	...

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

(2) by Financing

Unit：NT$ Million；%

融資 Financing						FY
債務之舉借 Bond Issuance and Borrowing		移用以前年度歲計賸餘 Appropriation from Previous Year's Surplus		債務之償還 Debt Repayment		
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
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
602,610	161.3	22,796	6.1	251,882	67.4	CY 2012
464,674	229.3	13,105	6.5	275,138	135.8	CY 2013
...	...	...	...	...	...	CY 2014 *

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	罰款及賠償收入 Revenues from Fines & Indemnities	規費收入 Fees
79年度	1,092,401,322	794,812,186	52,921,212	11,466,550	25,363,830
80年度	1,049,930,814	748,508,035	60,112,553	13,815,010	23,845,936
81年度	1,257,568,462	909,110,456	58,513,425	18,756,896	34,402,615
82年度	1,416,334,233	983,386,722	62,109,464	21,760,324	51,122,710
83年度	1,502,754,406	1,062,777,886	64,703,174	25,383,346	44,193,855
84年度	1,559,428,922	1,170,855,609	61,408,387	28,391,358	58,912,540
85年度	1,604,184,019	1,141,837,977	55,958,566	31,918,303	59,938,742
86年度	1,704,758,733	1,213,273,925	58,178,758	32,557,195	65,894,063
87年度	2,053,458,063	1,339,604,699	57,447,798	38,139,906	68,945,989
88年度	2,004,394,362	1,299,740,070	55,321,872	38,704,939	67,179,040
89年度	2,784,862,529	1,852,451,498	77,315,841	59,703,956	112,252,324
90年	1,896,840,574	1,200,277,598	57,563,011	41,995,671	76,931,520
91年	1,787,918,681	1,190,873,947	346,450	44,835,295	125,261,286
92年	1,948,847,371	1,220,116,161	—	42,054,650	76,451,783
93年	1,927,399,732	1,353,409,510	—	42,328,314	85,329,611
94年	2,218,039,419	1,531,296,588	—	43,253,520	88,815,546
95年	2,177,017,797	1,556,651,634	—	42,488,416	91,135,343
96年	2,244,758,463	1,685,875,406	—	44,646,395	96,578,928
97年	2,231,613,847	1,710,617,299	—	46,689,872	94,302,379
98年	2,113,644,128	1,483,518,036	—	41,401,821	92,007,685
99年	2,115,553,880	1,565,847,055	—	43,021,247	96,457,874
100年	2,306,173,039	1,703,988,545	—	41,675,131	96,250,666
101年	2,321,205,197	1,733,349,863	—	66,652,110	96,017,885
102年	2,457,632,464	1,768,816,736	—	43,931,226	215,028,316
103年 *	2,467,524,000	1,808,443,000	—	134,715,000	

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102年為決算數。
2.歲入淨額不包括債務之舉借、移用以前年度歲計賸餘。

附　　註： * 係預算數。

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

(1) Amount

Unit：NT$ 1,000

營業盈餘及事業收入 Surplus of Public Enterprises & Public Utilities	財產孳息及廢舊物資售價 Revenues from Interest Earnings, Sales Waste Material	財產售價、作價及投資收回 Sales Properties, Assessing Value of Properties & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Contributions	其他 Others	FY
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	16,388,038	62,101,566	11,982,131	36,706,793	CY 2012
275,039,967	20,821,134	87,240,515	11,945,329	34,809,241	CY 2013
307,874,000	140,407,000		76,085,000		CY 2014 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2013, the figures are final accounts.
2.Net Revenues exclude the 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	罰款及賠償收入 Revenues from Fines & Indemnities	規費收入 Fees
79年度	100.0	72.8	4.8	1.0	2.3
80年度	100.0	71.3	5.7	1.3	2.3
81年度	100.0	72.3	4.7	1.5	2.7
82年度	100.0	69.4	4.4	1.5	3.6
83年度	100.0	70.7	4.3	1.7	2.9
84年度	100.0	75.1	3.9	1.8	3.8
85年度	100.0	71.2	3.5	2.0	3.7
86年度	100.0	71.2	3.4	1.9	3.9
87年度	100.0	65.2	2.8	1.9	3.4
88年度	100.0	64.8	2.8	1.9	3.4
89年度	100.0	66.5	2.8	2.1	4.0
90年	100.0	63.3	3.0	2.2	4.1
91年	100.0	66.6	0.0	2.5	7.0
92年	100.0	62.6	—	2.2	3.9
93年	100.0	70.2	—	2.2	4.4
94年	100.0	69.0	—	2.0	4.0
95年	100.0	71.5	—	2.0	4.2
96年	100.0	75.1	—	2.0	4.3
97年	100.0	76.7	—	2.1	4.2
98年	100.0	70.2	—	2.0	4.4
99年	100.0	74.0	—	2.0	4.6
100年	100.0	73.9	—	1.8	4.2
101年	100.0	74.7	—	2.9	4.1
102年	100.0	72.0	—	1.8	8.7
103年 *	100.0	73.3	—	5.5	

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	財產孳息及廢舊物資售價 Revenues from Interest Earnings, Sales Waste Material	財產售價、作價及投資收回 Sales Properties, Assessing Value of Properties & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Contributions	其他 Others	FY
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
11.2	0.8	3.5	0.5	1.4	CY 2013
12.5	5.7		3.1		CY 2014 *

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
79年度	1,097,517,620	125,786,116	210,974,301	227,271,390	...	...
80年度(1)	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	288,888,993	588,554,695	441,637,008	100,816,901
101年	2,677,984,291	388,759,130	303,902,964	595,622,173	449,151,108	100,061,169
102年	2,665,241,259	381,640,916	292,646,019	599,057,822	452,115,258	101,322,471
103年 *	2,781,410,000	397,070,000	304,317,000	640,951,000	...	...

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102年為決算數。
2. 歲出淨額不包括債務之償還。

附　　註： ＊係預算數。
(1)自80年度（含）以後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 Communication	其他經濟服務支出 Other Economic Service	
...	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
46,409,896	403,945,424	132,245,899	20,896,979	199,392,513	51,410,033	CY 2012
45,620,093	393,669,169	141,938,304	24,259,852	190,141,776	37,329,237	CY 2013
...	415,093,000	...	...	...	...	CY 2014 *

Source：Ministry of Audit、All levels of government.

Explanation： 1.Prior to 2003, the figures are final audit accounts; 2003 to 2013, the figures are final accounts.
2.Net Expenditures exclude the debt repayment.

Note： * The figures are budget accounts.
(1)Since FY 1991, Expenditures for Community Development & Environment Protection" and "Expenditures for Retirement and Condolence" are divided from "Expenditures for Social Welfare".

表1-3. 各級政府歲出淨額－按政事別分(續1)

(1)金額

單位：新臺幣千元

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 Welfare Service	國民就業支出 Employment Service	醫療保健支出 Public Health
79年度	96,207,023	...	...	...	...	...
80年度(1)	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	540,440,045	303,471,755	36,627,757	162,095,606	3,387,609	34,857,318
102年	536,911,718	321,010,987	36,177,655	140,920,087	2,981,731	35,821,258
103年 *	534,268,000	...	...	...	...	...

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

(3)不包括債務還本支出。

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

(1) Amount

Unit：NT$ 1,000

社區發展及環境保護支出 (2) Expenditures for Community Development & Environmental Protection			退休撫卹支出 (2)	債務支出 (3)	其他	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Protection	Expenditures for Retirement and Condolence	Expenditures for Obligation	Others	
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
88,872,217	8,859,138	80,013,079	213,038,722	121,120,096	15,735,100	CY 2011
85,379,929	11,398,575	73,981,354	218,354,757	124,936,926	16,642,943	CY 2012
104,932,302	39,973,055	64,959,247	209,680,028	128,453,149	18,250,136	CY 2013
74,565,000	...	...	223,911,000	140,807,000	50,428,000	CY 2014 *

Note：(2)The Expenditures for Social welfare, Community Development & Environmental Protection, Retirement and Condolence 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)Principal repayment are excluded.

表1-3. 各級政府歲出淨額－按政事別分(續2)

(2)結構比

單位：%

會計年度	總計 Grand Total	一般政務支出 Expenditures for General Administration	國防支出 Expenditures for National Defense	教育科學文化 Expenditures for Education, Science &		
				合計 Total	教育支出 Education	科學支出 Science
79年度	100.0	11.5	19.2	20.7	...	...
80年度(1)	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	11.3	22.2	16.8	3.7
102年	100.0	14.3	11.0	22.5	17.0	3.8
103年 *	100.0	14.3	10.9	23.0	...	...

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 Communication	其他經濟服務支出 Other Economic Service	
...	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	7.4	1.9	CY 2012
1.7	14.8	5.3	0.9	7.1	1.4	CY 2013
...	14.9	...	...	...	...	CY 2014 *

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 Welfare Service	國民就業支出 Employment Service	醫療保健支出 Public Health
79年度	8.8	...	...	...	...	...
80年度(1)	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	20.1	12.0	1.4	5.3	0.1	1.3
103年 *	19.2	...	...	...	...	...

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			退休撫卹支出 (2)	債務支出 (3)	其他	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Protection	Expenditures for Retirement and Condolence	Expenditures for Obligation	Others	
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
3.9	1.5	2.4	7.9	4.8	0.7	CY 2013
2.7	...	...	8.1	5.1	1.8	CY 2014 *

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 Municipal Government	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
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	2,321,205,197	100.0	1,661,695,391	71.6	423,819,177	18.3
102年	2,457,632,464	100.0	1,745,109,020	71.0	462,206,110	18.8
103年 *	2,467,524,000	100.0	1,706,892,000	69.2	470,370,000	19.1

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102年為決算數。
2. 歲入淨額不包括債務之舉借、移用以前年度歲計賸餘。
3. 中央政府88年下半年及89年度（含）以後含省府，省市政府僅含北、高二市。
4. 省市政府100年（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 %	
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	51,704,453	2.2	CY 2012
196,211,504	8.0	54,105,830	2.2	CY 2013
290,262,000		11.8		CY 2014 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2013, the figures are final accounts.
2.Net Revenues exclude the 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 and Municipal Government include Taipei City and Kaohsiung City.
4.Since FY 2011, the net revenues of Provincial and Municipal 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 Municipal Government	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
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	2,677,984,291	100.0	1,622,840,654	60.6	645,912,141	24.1
102年	2,665,241,259	100.0	1,624,636,294	61.0	628,603,620	23.6
103年 *	2,781,410,000	100.0	1,604,833,000	57.7	677,366,000	24.4

資料來源： 審計部暨各級政府。

說　　明： 1. 91年（含）以前為決算審定數；92至102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（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 %	
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
339,674,205	12.7	69,557,291	2.6	CY 2012
340,502,938	12.8	71,498,407	2.7	CY 2013
499,211,000		17.9		CY 2014 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2013, the figures are final accounts.
2.Net Expenditures exclude the debt repayment.
3.Since FY 2000, the net revenues of Central Government include the Taiwan Provincial Government; the net revenues of Provincial and Municipal Government include Taipei City and Kaohsiung City.
4.Since FY 2011, the net revenues of Provincial and Municipal 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	歲入歲出餘(+) 絀(-) (3)=(1)-(2) Surplus (+) / Deficit (-)	國民生產毛額 GNP	國內生產毛額 GDP
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	14,097,446	13,709,074
101年	2,321,205	2,677,984	-356,779	14,531,290	14,077,099
102年	2,457,632	2,665,241	-207,609	14,980,721	14,560,560
103年 *	2,467,524	2,781,410	-313,886	15,608,125	15,130,194

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103年8月發布之資料。

說　　明： 91年（含）以前為決算審定數；92至102年為決算數。

附　　註： * 係預算數。
(1)歲入淨額不包括債務之舉借、移用以前年度歲計賸餘。
(2)歲出淨額不包括債務之償還。

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		歲入歲出餘(+) 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	
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	16.8	18.5	19.1	-2.2	-2.2	CY 2011
16.0	16.5	18.4	19.0	-2.5	-2.5	CY 2012
16.4	16.9	17.8	18.3	-1.4	-1.4	CY 2013
15.8	16.3	17.8	18.4	-2.0	-2.1	CY 2014 *

Source：1.Ministry of Audit、All levels of government.
2.GNP and GDP data are from DGBAS Aug., 2014.

Explanation： Prior to 2003, the figures are final audit accounts; 2003 to 2013, the figures are final accounts.

Note：* The figures are budget accounts.
(1)Net Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.
(2)Net Expenditures exclude the debt repayment.

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
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	1,730,496,721	1,730,496,721	1,691,245,094	39,251,627	—	—
103年 *	1,706,892,417	1,706,892,417	1,630,284,773	76,607,644	—	—

資料來源： 審計部暨行政院主計總處。

說　　明： 1. 102年（含）以前為決算審定數。
2. 自89年度（含）起歲入及歲出均不包括融資調度。

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			
移用以前年度歲計賸餘		合計	經常門	資本門	FY
Appropriation from Previous Year's Surplus	Grand Total	Total	Current	Capital	
—	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
—	1,855,852,577	1,855,852,577	1,548,107,595	307,744,982	CY 2013
—	1,916,227,714	1,916,227,714	1,614,423,708	301,804,006	CY 2014 *

Source：Ministry of Audit、DGBAS.

Explanation： 1.Prior to 2014, the figures are final audit accounts.
2.Since FY 2000 Revenues and Expenditures exclude the financing.

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 Surplus / Deficit	經資門併計餘絀 Real Surplus / Deficit	經常門餘絀 Current Surplus / Deficit
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	—	-125,355,856	-125,355,856	143,137,499
103年 *	—	-209,335,297	-209,335,297	15,861,065

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	移用以前年度歲計賸餘 Appropriation from Previous Year's Surplus	債務之償還 Debt Repayment	
-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
125,355,856	202,355,856	—	77,000,000	CY 2013
209,335,297	273,335,297	—	64,000,000	CY 2014 *

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	關稅 Customs Duties	所得稅 Income Tax
79年度	707,906,089	527,340,241	81,879,616	225,752,211
80年度	804,558,136	470,301,917	79,269,295	193,742,763
81年度	945,224,853	503,781,753	88,429,283	216,150,459
82年度	1,031,130,572	557,106,954	99,928,304	237,618,241
83年度	1,024,255,479	615,552,129	102,940,698	266,020,141
84年度	1,012,520,781	705,724,770	115,366,387	319,383,860
85年度	1,092,525,675	706,107,966	104,805,585	343,550,020
86年度	1,151,761,733	749,059,020	103,405,990	352,890,477
87年度	1,301,428,217	858,799,169	114,330,914	398,390,232
88年度	1,285,206,960	772,881,090	103,044,621	432,388,876
89年度	2,030,845,213	1,280,657,269	156,815,025	549,533,864
90年	1,417,169,004	841,480,131	92,557,766	430,772,693
91年	1,304,667,028	820,051,115	85,900,543	353,645,119
92年	1,320,923,875	828,550,686	82,782,764	369,978,231
93年	1,368,162,403	916,620,956	78,884,589	410,322,393
94年	1,464,506,162	1,067,719,854	82,373,668	563,226,303
95年	1,546,372,421	1,094,282,130	79,566,925	581,595,974
96年	1,635,461,617	1,208,698,505	81,859,070	657,143,834
97年	1,640,883,738	1,242,941,809	80,425,705	751,489,538
98年	1,553,710,373	1,051,564,740	68,827,432	576,870,053
99年	1,497,369,980	1,082,412,257	89,484,228	531,348,681
100年	1,671,309,223	1,203,398,430	96,322,743	639,171,904
101年	1,668,334,399	1,222,125,909	94,918,150	684,728,627
102年	1,730,496,721	1,218,049,938	97,008,695	668,960,570
103年 *	1,706,892,417	1,271,304,000	97,900,000	693,081,000

資料來源： 審計部暨行政院主計總處。

說　　明： 1.102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、移用以前年度歲計賸餘。

附　　註： ＊係預算數。
(1)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	證券交易稅 Securities Transaction Tax	營 業 稅 Business Tax	其 他 Others	
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	160,292,244	198,538,481	17,995,376	2000
120,494,886	63,899,313	124,668,740	9,086,733	CY 2001
129,277,332	76,794,435	131,417,788	43,015,898	CY 2002
131,410,358	69,283,205	120,882,873	54,213,255	CY 2003
143,679,264	84,148,343	142,877,393	56,708,974	CY 2004
151,569,813	68,203,677	145,369,079	56,977,314	CY 2005
143,281,330	89,954,386	145,001,962	54,881,553	CY 2006
134,133,050	128,894,627	150,635,664	56,032,260	CY 2007
113,993,650	90,630,291	149,303,994	57,098,631	CY 2008
115,090,891	105,956,213	136,783,840	48,036,311	CY 2009
135,699,454	104,574,112	164,146,754	57,159,028	CY 2010
148,388,968	93,990,479	173,737,156	51,787,180	CY 2011
144,807,565	71,940,360	172,472,124	53,259,083	CY 2012
146,253,341	71,383,426	185,460,074	48,983,832	CY 2013
153,650,000	87,117,000	181,179,000	58,377,000	CY 2014 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2014, the figures are final audit accounts.
2.Since FY 2000 Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.

Note： * The figures are budget accounts.
(1)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
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	—	21,540,915	175,785,275	—	52,246,389
103年 *	—	21,617,717	59,402,824	—	85,885,098

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 (1) Others	公債收入 Government Bonds	移用以前年度歲計賸餘 Appropriation from Previous Year's Surplus	FY
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
250,961,577	11,912,627	－	－	CY 2013
258,647,307	10,035,471	－	－	CY 2014 *

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 National Defense	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development
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	1,855,852,577	172,705,261	289,003,350	355,704,985	258,306,956
103年 *	1,916,227,714	178,596,832	304,316,974	369,044,520	269,622,508

資料來源： 審計部暨行政院主計總處。

說　　明： 1.102年（含）以前為決算審定數。
2.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 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 Retirement and Condolence	債務支出 Expenditures for Obligation	補助支出 Expenditures for Aid	其他支出 Other Expenditures	FY
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
438,886,933	15,881,778	132,791,542	117,435,662	70,843,043	4,293,067	CY 2013
423,638,561	16,800,956	138,052,369	127,537,620	75,324,767	13,292,607	CY 2014 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2014, the figures are final audit accounts.
2.Since FY 2000 Expenditures exclude the 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	...	69.9	...	...	86.2	84.9	86.7	76.2	...
1996	74.7	...	70.9	...	...	86.1	85.1	87.2	75.6	...
1997	74.6	...	71.2	...	...	86.9	84.8	87.6	75.2	...
1998	68.0	...	71.2	...	...	87.3	85.9	88.0	76.9	85.3
1999	67.6	80.1	71.5	...	...	87.9	86.5	88.3	78.1	85.7
2000	69.3	80.9	70.7	...	...	88.0	86.1	88.9	78.1	85.9
2001	66.3	83.3	69.9	...	...	87.2	85.7	88.2	78.8	84.3
2002	66.6	82.7	69.6	...	61.0	87.0	85.6	88.2	81.4	84.5
2003	62.6	83.0	68.9	...	64.1	87.0	86.0	88.3	79.9	85.7
2004	70.2	82.9	69.9	...	63.1	86.5	86.0	88.5	79.9	85.9
2005	69.0	83.0	69.7	71.4	63.2	87.5	85.4	87.9	80.6	86.1
2006	71.5	81.9	69.6	81.3	61.5	87.2	85.7	88.3	78.8	86.3
2007	75.1	81.7	69.9	58.8	62.5	87.5	85.6	88.3	77.8	85.0
2008	76.7	83.1	68.5	82.8	65.8	86.7	85.2	88.2	76.9	83.0
2009	70.2	80.7	69.0	81.7	61.8	86.0	84.4	87.3	77.4	82.3
2010	74.0	79.1	68.5	83.3	60.8	85.9	84.7	87.0	75.9	84.4
2011	73.9	79.9	68.4	86.8	59.8	85.3	85.2	87.0	74.4	85.8
2012	74.7	80.1	68.9	...	58.2	86.4	85.6	87.4	74.2	84.4
2013	72.0	...	...	...	...	...	...	...	...	...
2014 ※	73.5	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook'（2014年6月）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：* 中國大陸、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
86.8	...	...	82.7	...	...	84.9	68.7	...	88.6	...
90.6	...	...	82.7	...	...	85.7	69.1	...	88.2	...
91.0	...	...	83.6	...	...	86.5	70.7	...	89.1	...
91.0	...	...	84.1	...	...	86.7	71.1	...	89.4	...
90.6	...	...	85.1	...	...	86.7	74.8	...	89.3	...
91.2	...	...	84.8	73.8	...	88.3	74.2	...	89.4	...
91.3	86.8	...	83.5	74.7	59.9	87.6	73.7	...	88.3	85.9
91.4	87.2	...	84.3	77.8	59.9	88.0	73.3	80.1	88.4	85.2
91.7	85.5	...	84.0	76.7	64.1	88.5	74.0	79.0	88.5	85.1
91.3	84.9	...	83.6	76.9	61.8	89.1	74.7	78.7	88.2	85.4
91.7	63.2	...	83.4	76.4	63.7	89.8	74.5	78.7	87.7	86.0
92.0	61.5	...	83.6	74.7	66.1	89.8	75.8	78.9	87.8	86.2
92.3	66.0	78.6	84.0	74.7	66.6	89.9	74.7	79.2	87.4	86.1
92.3	61.8	80.1	82.8	72.1	67.4	89.2	75.7	85.0	87.5	85.5
91.9	58.2	79.0	82.5	74.4	76.0	88.4	76.6	85.2	86.1	83.5
91.9	60.4	79.6	83.3	76.2	76.2	88.5	76.3	85.2	87.2	83.9
91.6	60.5	79.5	83.7	74.5	77.0	88.5	78.0	85.2	88.0	84.0
91.7	61.9	70.8	83.1	74.2	77.7	88.2	77.6	...	84.0	84.9
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source：Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (June, 2014).

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 Mainland China, 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	...	62.3	...	...	81.9	76.4	71.7	61.1	...
1996	65.0	...	66.7	...	...	83.1	78.8	81.3	64.2	...
1997	67.7	...	71.6	...	...	86.0	79.6	82.6	65.3	...
1998	70.1	...	71.6	...	...	87.1	81.6	83.7	70.2	86.3
1999	66.1	81.8	74.6	...	...	89.9	83.5	85.4	72.7	90.4
2000	61.4	86.6	75.8	...	...	91.6	83.6	91.1	71.9	90.8
2001	55.4	84.9	71.2	...	...	89.1	83.0	82.5	71.1	82.9
2002	55.5	81.5	69.6	...	41.9	87.4	80.3	81.1	72.6	79.6
2003	55.0	85.5	69.0	...	47.3	86.9	79.4	80.7	69.7	80.4
2004	60.3	85.6	71.7	...	60.0	89.5	80.2	81.4	66.9	85.9
2005	66.8	86.5	72.7	72.8	67.9	95.9	80.7	81.7	70.4	96.1
2006	70.3	86.6	72.8	83.6	75.6	95.8	81.8	85.1	68.3	99.4
2007	73.6	85.6	72.5	63.3	88.3	95.8	81.1	88.8	66.7	95.8
2008	73.0	86.5	68.0	85.7	68.0	92.2	79.9	88.0	61.8	63.5
2009	55.5	73.2	61.9	79.6	65.3	81.9	73.1	81.7	55.0	66.3
2010	61.0	67.6	60.7	81.7	74.6	81.9	74.1	79.4	59.9	67.9
2011	65.2	69.6	62.3	88.5	71.1	82.3	77.1	85.4	60.7	75.8
2012	64.7	71.1	63.3	...	68.4	80.7	78.3	87.6	61.7	77.5
2013	66.4	...	...	...	...	...	...	...	...	...
2014 ※	65.2	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook' (2014年6月) 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：* 中國大陸、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
74.4	...	...	69.2	...	...	71.2	61.0	...	76.7	...
78.5	...	...	79.5	...	...	74.7	65.5	...	79.3	...
86.0	...	...	81.4	...	...	78.1	68.8	...	84.3	...
85.5	...	...	82.6	...	...	80.3	72.2	...	89.1	...
86.9	...	...	85.9	...	...	83.8	75.8	...	91.4	...
89.4	...	...	88.6	100.7	...	86.1	79.1	...	98.1	...
85.2	71.6	...	83.0	97.6	69.4	86.4	75.9	...	89.4	81.6
85.2	68.4	...	80.5	93.1	70.7	87.3	71.3	79.8	84.0	72.8
84.7	68.3	...	78.4	88.3	70.6	87.8	72.3	76.0	81.3	70.1
84.4	72.3	...	80.4	95.9	72.5	88.9	75.3	75.9	81.1	71.2
83.1	57.7	...	82.8	104.1	80.0	92.8	77.2	77.5	80.9	74.9
85.5	60.5	...	84.5	109.0	81.9	95.3	78.9	81.1	82.4	77.7
89.2	62.2	110.4	84.3	106.9	94.7	94.4	79.9	82.3	81.9	76.4
87.2	57.6	85.9	83.6	106.3	84.2	79.4	78.9	89.9	78.3	68.4
82.3	48.7	74.3	73.5	91.4	76.6	67.1	75.3	86.5	66.9	57.0
84.0	51.0	83.6	75.1	95.0	89.4	70.0	76.3	85.6	69.6	58.4
84.8	51.0	85.6	76.5	97.4	90.7	70.0	78.0	86.0	73.9	60.8
86.5	52.4	73.3	76.5	98.0	104.7	68.5	77.0	...	73.3	63.7
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source：Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (June, 2014).

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 Mainland China, 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 Monopolies	工程受益費收入 Project Beneficiary Surtax Revenues	罰款及賠償收入 Revenues from Fines & Indemnities
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	2,957,186,909	2,207,838,729	1,732,433,367	—	37,118	65,272,494
102年 r	2,974,125,169	2,402,184,309	1,766,937,044	—	12,340	38,930,679
國庫	2,014,768,392	1,703,768,982	1,217,537,286	—	—	21,296,786
直轄市庫 *	614,604,908	463,066,056	354,661,949	—	5,737	11,383,525
臺灣省各縣市庫	292,095,782	183,775,048	151,356,561	—	—	6,117,528
臺灣省各鄉鎮市庫	52,656,087	51,574,223	43,381,248	—	6,603	132,840

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分後之淨額。
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103年11月修正。

Table 2-1. Net Revenues of Treasury

Unit：NT$ 1,000

常門 Current						
規費收入	財產收入 Revenues from Public Properties			營業盈餘及事業收入		
	小　計	財產孳息	廢舊物資售價	小　計	營業基金盈餘繳庫 Profits of the Enterprise Fund to be Paid to the National Treasury	FY & Treasury
Fees	Subtotal	Revenues from Interest Earnings	Sales Waste Material	Subtotal		
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
214,078,800	20,577,952	18,326,980	2,250,972	280,104,773	212,109,941	CY 2013 r
175,738,032	12,953,987	12,296,860	657,127	257,423,850	210,864,763	National Treasury
27,667,102	5,404,735	4,119,476	1,285,259	15,091,337	1,205,911	Municipalities * City Treasury
6,756,127	1,144,240	995,881	148,359	7,137,699	37,946	County & City Treasuries
3,917,539	1,074,990	914,763	160,227	451,887	1,321	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.

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, 2014.

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	
	Revenues from Surplus of Public Enterprise & Public Utilities		捐獻及贈與收入 Revenues from Donations & Gifts	其他 Others	合計 Total	財產
	非營業特種基金賸餘繳庫 The Amount of Other Special Fund to be Paid to the National Treasury	投資收益 Investment Revenue				小計 Subtotal
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	57,121,775	23,869,450	5,215,945	49,013,334	59,595,676	59,595,676
102年 r	45,927,695	22,067,137	4,934,022	76,608,699	81,652,216	81,652,216
國庫	26,096,112	20,462,975	376	18,818,665	51,279,993	51,279,993
直轄市庫 *	12,287,792	1,597,634	2,362,809	46,488,862	23,036,332	23,036,332
臺灣省各縣市庫	7,093,674	6,079	1,373,472	9,889,421	6,885,971	6,885,971
臺灣省各鄉鎮市庫	450,117	449	1,197,365	1,411,751	449,920	449,920

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）	
收　入 Revenues from Public Properties			賒借收入	公債收入	其　他		
財產售價 Sales Properties	投資收回 Recalled Capital	財產作價 Assessing Value of Properties	Borrowing	Government Bonds	Others	Treasury Financing Receipt (Government Bonds & Borrowing)	FY & Treasury
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
37,695,214	26,768,513	17,188,489	—	—	—	490,288,644	CY 2013 r
21,381,251	25,101,685	4,797,057	—	—	—	259,719,417	National Treasury
9,307,647	1,355,561	12,373,124	—	—	—	128,502,520	Municipalities * City Treasury
6,651,600	234,371	—	—	—	—	101,434,763	County & City Treasuries
354,716	76,896	18,308	—	—	—	631,944	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
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	3,014,192,322	2,278,800,639	639,387,697	542,853,161	240,830,684
102年 r	2,920,815,309	2,248,591,306	628,705,183	524,561,971	241,678,714
國庫	1,797,296,167	1,502,893,407	452,149,294	265,627,145	202,097,861
直轄市庫 *	680,410,149	458,228,229	100,881,766	165,349,399	26,673,664
臺灣省各縣市庫	394,472,589	250,293,474	60,281,963	90,736,301	7,894,095
臺灣省各鄉鎮市庫	48,636,404	37,176,196	15,392,160	2,849,126	5,013,094

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分後之淨額。
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，均併入其他列計。

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103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 Retirement & Compassionate Aid	債務支出 Expenditures for Obligations	其他 Others	FY & Treasury
	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
538,824,709	55,148,849	115,794,361	128,345,644	15,531,875	CY 2013 r
404,728,619	15,281,966	40,305,413	117,435,662	5,267,447	National Treasury
89,800,176	29,315,914	33,434,395	7,577,556	5,195,359	Municipalities * City Treasury
39,659,401	5,488,590	38,766,435	3,303,044	4,163,645	County & City Treasuries
4,636,513	5,062,379	3,288,118	29,382	905,424	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, 2014.

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
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	482,801,594	49,254,146	69,246,481	193,862,448	23,852,846
102年 r	387,288,257	39,478,116	64,065,839	146,071,388	4,698,097
國庫	217,402,760	16,009,324	39,156,587	60,945,232	1,546,745
直轄市庫 *	105,466,126	17,761,964	17,620,451	42,596,495	2,275,272
臺灣省各縣市庫	53,337,939	4,447,446	6,539,348	35,218,120	332,510
臺灣省各鄉鎮市庫	11,081,432	1,259,382	749,453	7,311,541	543,570

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） Treasury Financing Payment of General Budget (Debt Repayment)	FY & Treasury
社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Retirement & Compassionate Aid	債務支出 Expenditures for Obligations	其他 Others		
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
32,952,799	93,491,756	—	6,530,262	284,935,746	CY 2013 r
6,253,116	93,491,756	—	—	77,000,000	National Treasury
21,907,236	—	—	3,304,708	116,715,794	Municipalities * City Treasury
3,684,107	—	—	3,116,408	90,841,176	County & City Treasuries
1,108,340	—	—	109,146	378,776	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 Revenues from Monopolies	營業盈餘及事業收入 Revenues from 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)
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
102年	2,014,768,392	1,217,537,286	—	257,423,849	259,719,417

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 Public 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 & Gifts	特別預算收入 Revenues froms Special Budget	其他 Others	FY
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
64,233,981	175,738,031	21,296,785	376	—	18,818,666	CY 2013

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	96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
	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	**1,709,813,614**	**100.0**	**1,769,234,821**	**100.0**	**1,960,183,053**	**100.0**	**1,960,614,785**	**100.0**
經常收入	1,595,655,776	93.3	1,606,842,569	90.8	1,474,644,530	75.2	1,466,727,039	74.8
賦稅收入	1,206,229,556	70.5	1,239,488,883	70.1	1,049,688,545	53.6	1,079,462,912	55.1
所得稅	657,143,834	38.4	751,489,538	42.5	576,870,053	29.4	531,348,681	27.1
營利事業所得稅	344,370,142	20.1	400,720,356	22.6	300,746,311	15.3	257,131,125	13.1
綜合所得稅	312,773,692	18.3	350,769,182	19.8	276,123,742	14.1	274,217,556	14.0
財產稅	142,125,507	8.3	104,670,934	5.9	115,837,018	5.9	123,170,892	6.3
遺產及贈與稅	7,473,046	0.4	7,349,129	0.4	6,131,114	0.3	14,040,644	0.7
財產移轉稅(1)	134,652,461	7.9	97,321,805	5.5	109,705,904	5.6	109,130,248	5.6
貨物及勞務稅	325,100,866	19.0	302,902,685	17.1	288,154,004	14.7	335,459,100	17.1
一般營業稅	150,635,664	8.8	149,303,994	8.4	136,783,840	7.0	164,146,754	8.4
選擇性貨物稅(2)	174,465,201	10.2	153,598,691	8.7	151,370,163	7.7	171,312,346	8.7
國際貿易稅(3)	81,859,070	4.8	80,425,705	4.5	68,827,432	3.5	89,484,228	4.6
其他稅課收入	279	0.0	21	0.0	38	0.0	11	0.0
非賦稅收入	389,426,221	22.8	367,353,686	20.8	424,955,986	21.7	387,264,127	19.8
財產收益	284,485,096	16.6	253,990,332	14.4	321,824,355	16.4	278,445,132	14.2
公營事業收入(4)	276,420,172	16.2	247,146,798	14.0	315,099,379	16.1	271,659,634	13.9
其他(5)	8,064,924	0.5	6,843,534	0.4	6,724,975	0.3	6,785,498	0.3
管理費、規費收入	57,276,863	3.3	55,325,573	3.1	54,711,679	2.8	56,009,376	2.9
罰款及賠償收入	22,984,770	1.3	26,867,298	1.5	22,969,411	1.2	24,892,529	1.3
其他非稅課收入(含預算外收入)	24,679,491	1.4	31,170,482	1.8	25,450,541	1.3	27,917,090	1.4
資本收入(6)	49,157,838	2.9	41,954,011	2.4	59,003,207	3.0	42,893,856	2.2
融資收入(公債及賒借收入)	65,000,000	3.8	120,438,241	6.8	426,535,316	21.8	450,993,890	23.0

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)包括關稅、關稅帶徵防衛捐及臨時稅。
(4)係指營業盈餘及事業收入。
(5)係指財產孳息及廢舊物資售價。
(6)係指財產售價、財產作價及投資收回，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

100年 CY 2011 金額 Amount	結構比 %	101年 CY 2012 金額 Amount	結構比 %	102年 CY 2013 金額 Amount	結構比 %	Item
1,916,490,281	**100.0**	**2,062,445,664**	**100.0**	**2,014,768,392**	**100.0**	**Grand Total**
1,632,510,323	85.2	1,564,728,513	75.9	1,703,768,982	84.6	Current Revenues
1,202,118,784	62.7	1,218,959,118	59.1	1,217,537,286	60.4	Tax Revenues
639,034,434	33.3	684,601,214	33.2	668,889,873	33.2	Taxes on Net Income & Profits
330,397,935	17.2	330,885,173	16.0	315,957,835	15.7	Company,Corporate of Enterprise
308,636,499	16.1	353,716,042	17.2	352,932,038	17.5	Individuals
108,925,012	5.7	86,230,042	4.2	84,117,628	4.2	Taxes on Property
9,074,888	0.5	9,991,795	0.5	10,065,011	0.5	Estate & Gift Tax
99,850,123	5.2	76,238,247	3.7	74,052,617	3.7	Property Transfers(1)
357,836,509	18.7	353,210,285	17.1	367,521,091	18.2	Taxes on Goods & Services
173,719,253	9.1	172,451,954	8.4	185,452,545	9.2	General Sales, Turnover, or Value-added Taxes
184,117,256	9.6	180,758,330	8.8	182,068,545	9.0	Selective Excises on Goods(2)
96,322,743	5.0	94,917,577	4.6	97,008,695	4.8	Taxes on International Trade & Transactions(3)
86	0.0	—	—	—	—	Other Taxes
430,391,539	22.5	345,769,395	16.8	486,231,696	24.1	Nontax Revenues
283,143,060	14.8	218,399,559	10.6	270,377,837	13.4	Property Income
273,469,945	14.3	209,412,446	10.2	257,423,849	12.8	Form Nonfinancial Public Enterprises & Public Financial Institutions(4)
9,673,115	0.5	8,987,113	0.4	12,953,988	0.6	Others(5)
56,803,600	3.0	58,938,220	2.9	175,738,031	8.7	Administrative Fees & Charge & Nonindustrial Sales
23,907,779	1.2	49,123,246	2.4	21,296,785	1.1	Fines & Forfeits
66,537,101	3.5	19,308,370	0.9	18,819,042	0.9	Other Nontax Revenues
57,309,839	3.0	44,086,971	2.1	51,279,993	2.5	Capital Revenues(6)
226,670,119	11.8	453,630,181	22.0	259,719,417	12.9	Financing (Government Bonds & Borrowing)

Note：(1)Is Securities & Furtures Transaction Tax.
(2)Is Commodity & Tabacco and wine Tax.
(3)Includes Customs Duties. Defence Surtax & Temporary Tax on Customs Duties..
(4)Is Revenues from Surplus of Public Enterprise & Public Utilities.
(5)Is Revenues from Interest Earnings & Sales Waste Material.
(6)Includes Sales Properties, Assessing Value of Properties & Recalled Capital, and neither government bonds nor financial gains are included as they are treated as lending receipts.

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 Social Welfare
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
102年	1,987,389,287	466,695,372	356,969,484	298,073,782	439,756,861

資料來源：財政部國庫署。

說　　明：1. 其他含債務付息支出。
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 Retirement & Compassionate Aid	特別預算支出 Expenditures of Special Budget	其 他 Others	融資性庫款支出（債務還本） Treasury Financing Payment (Debt Repayment)	FY
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
21,532,777	133,797,168	—	193,563,843	77,000,000	CY 2013

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	96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
	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	**1,679,739,741**	**100.0**	**1,820,480,998**	**100.0**	**2,053,491,509**	**100.0**	**1,947,918,244**	**100.0**
一般公共事務	146,476,679	8.7	146,776,659	8.1	146,345,803	7.1	149,347,090	7.7
防衛	267,741,230	15.9	271,440,676	14.9	308,589,396	15.0	288,140,624	14.8
公共秩序與安全	73,486,010	4.4	76,844,336	4.2	78,128,354	3.8	79,799,073	4.1
教育	210,007,314	12.5	215,498,888	11.8	255,558,292	12.4	245,661,180	12.6
保健	25,111,644	1.5	25,921,912	1.4	27,051,022	1.3	25,961,772	1.3
社會安全與福利	418,556,312	24.9	412,479,339	22.7	432,483,280	21.1	440,129,905	22.6
住宅及社區服務	41,112,538	2.4	30,832,601	1.7	40,547,043	2.0	30,555,574	1.6
娛樂、文化與宗教	21,082,156	1.3	31,217,510	1.7	29,121,552	1.4	26,007,740	1.3
燃料與能源	348,935	0.0	359,329	0.0	337,420	0.0	353,498	0.0
農、林、漁、牧業	82,240,248	4.9	95,480,976	5.2	106,625,897	5.2	148,509,695	7.6
礦業(燃料除外)、製造業及營造業	32,709,925	1.9	50,223,554	2.8	54,162,155	2.6	48,790,410	2.5
運輸及通信	141,628,374	8.4	136,796,898	7.5	159,773,676	7.8	150,238,844	7.7
其他經濟服務	45,715,145	2.7	55,445,815	3.0	138,687,963	6.8	54,234,636	2.8
其他支出	167,523,231	10.0	206,162,506	11.3	211,079,656	10.3	194,188,203	10.0
政府融資支出	6,000,000	0.4	65,000,000	3.6	65,000,000	3.2	66,000,000	3.4

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

100年 CY 2011		101年 CY 2012		102年 CY 2013		Item
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
1,963,502,092	**100.0**	**2,107,830,215**	**100.0**	**1,987,389,287**	**100.0**	**Grand Total**
154,234,323	7.9	159,211,414	7.6	152,531,648	7.7	General Public Services
291,187,785	14.8	305,502,770	14.5	296,174,527	14.9	Defense
81,271,698	4.1	84,631,530	4.0	82,891,874	4.2	Public Order and Safety
244,373,096	12.4	241,576,444	11.5	235,510,645	11.9	Education
24,664,131	1.3	28,508,766	1.4	22,764,489	1.1	Health
459,197,823	23.4	551,389,442	26.2	552,581,373	27.8	Social Security and Welfare
25,410,578	1.3	27,833,367	1.3	21,584,602	1.1	Housing and Community Amenity
27,206,546	1.4	26,498,841	1.3	24,902,594	1.3	Recreational, Cultural, and Religious
401,466	0.0	463,457	0.0	434,502	0.0	Fuel and Energy
112,711,031	5.7	127,995,165	6.1	123,462,180	6.2	Agriculture, Forestry, Fishing and Hunting
42,654,499	2.2	40,723,267	1.9	30,879,001	1.6	Mining and Mineral Resource (Other Than Fuels), Manufacturing and Construction
156,336,293	8.0	152,940,682	7.3	124,374,859	6.3	Transportation and Communication
59,881,879	3.0	58,779,164	2.8	48,733,149	2.5	Other Economic Affairs and Services
217,970,943	11.1	207,775,905	9.9	193,563,843	9.7	Others
66,000,000	3.4	94,000,000	4.5	77,000,000	3.9	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	99年 CY 2010		100年 CY 2011		101年 CY 2012		102年 CY 2013		Item
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
總計	1,947,918,244	100.0	1,963,502,092	100.0	2,107,830,215	100.0	1,987,389,287	100.0	Grand Total
購置勞務及貨品	859,889,578	44.1	773,014,631	39.4	772,895,158	36.7	691,157,708	34.8	Expenditure on Goods & Services
工資與薪津	386,882,475	19.9	392,986,119	20.0	407,743,019	19.3	396,440,096	19.9	Wages & Salaries
其他勞務及貨品	473,007,104	24.3	380,028,512	19.4	365,152,139	17.3	294,717,612	14.8	Other Purchases of Goods & Services
利息	109,354,145	5.6	111,264,010	5.7	114,031,513	5.4	116,941,372	5.9	Interest Payments
補助金	474,660,750	24.4	481,495,161	24.5	571,778,379	27.1	592,370,597	29.8	Subsidies
對下級政府補助	174,724,935	9.0	228,908,008	11.7	227,551,352	10.8	208,669,318	10.5	Current Transfers to Other Levels of National Government
資產之取得	88,504,548	4.5	94,960,094	4.8	115,549,817	5.5	111,577,963	5.6	Acquisition of Capital Assets
土地	2,567,172	0.1	1,981,535	0.1	2,509,351	0.1	5,826,779	0.3	Land
固定資產及權利	85,937,376	4.4	92,978,559	4.7	113,040,467	5.4	105,751,184	5.3	Fixed Capital Assets & Intangible-Assets
資本移轉	174,784,288	9.0	207,860,187	10.6	212,023,995	10.1	189,672,329	9.5	Capital Transfers
對下級政府	91,045,496	4.7	96,035,948	4.9	107,486,084	5.1	94,139,102	4.7	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	4,722,830	0.2	24,466,226	1.2	4,761,331	0.2	9,742,666	0.5	To Nonfinancial Public Enterprises
對其他部門	79,015,962	4.1	80,985,044	4.1	97,294,551	4.6	85,790,561	4.3	To Others
債務還本	66,000,000	3.4	66,000,000	3.4	94,000,000	4.5	77,000,000	3.9	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	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	Item
上年度結存	-204,628,184	-174,554,311	-225,800,488	-319,108,943	-306,412,403	-353,424,213	-398,808,765	Balane from last Year
經常門收入	1,595,655,776	1,606,842,569	1,474,644,530	1,466,727,039	1,632,510,323	1,564,728,513	1,703,768,982	Current Revenues
賦稅	1,206,229,556	1,239,488,883	1,049,688,545	1,079,462,912	1,202,118,784	1,218,959,118	1,217,537,286	Taxation
非賦稅	389,426,221	367,353,686	424,955,986	387,264,127	430,391,539	345,769,395	486,231,696	Non-Taxation
經常門支出	1,300,676,322	1,369,806,484	1,499,477,421	1,422,279,483	1,482,781,818	1,582,157,850	1,565,884,177	Current Expenditures
經常門餘絀	294,979,454	237,036,085	-24,832,890	44,447,556	149,728,506	-17,429,337	137,884,806	Current Surplus/ Deficit
資本收入	49,157,838	41,954,011	59,003,207	42,893,856	57,309,839	44,086,971	51,279,993	Capital Revenues
資本支出	373,063,419	385,674,515	489,014,088	459,638,761	414,720,274	431,672,365	344,505,110	Capital Expenditures
資本餘絀	-323,905,581	-343,720,503	-430,010,881	-416,744,905	-357,410,435	-387,585,395	-293,225,117	Capital Surplus/ Deficit
總收支餘絀	-28,926,127	-106,684,418	-454,843,771	-372,297,349	-207,681,929	-405,014,732	-155,340,311	Grand Surplus/ Deficit
融資狀況								Financing
公債及賒借收入	65,000,000	120,438,241	426,535,316	450,993,890	226,670,119	453,630,181	259,719,417	Government Bonds & Borrowing
債務還本	6,000,000	65,000,000	65,000,000	66,000,000	66,000,000	94,000,000	77,000,000	Debt Repayment
存款之增減	30,073,873	-51,246,177	-93,308,455	12,696,540	-47,011,811	-45,384,552	27,379,106	Deposits
本年度結存	-174,554,311	-225,800,488	-319,108,943	-306,412,403	-353,424,213	-398,808,765	-371,429,660	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、財產作價及投資收回，公債及賒借收入視為融資收入不計在內。
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 Includes Sales Properties, Assessing Value of Properties & Recalled Capital, 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 總計 Grand Total	付款單位數 by Evidence	撥款單位數 by Appropriation	支付淨額 Net Disbursement	可支用庫款餘額 Disposable Fund in Treasury 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%
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
102年 CY 2013	3,036	3,036	—	4,562,523,447	619,164,410	100.0	149,832,176	24.2	49,525,181	8.0
財政部國庫署 National Treasury Administration, Ministry of Finance	728	728	—	3,094,065,654	283,255,525	100.0	70,687,245	25.0	15,527,025	5.5
新北市政府財政局 Finance Department, New Taipei City Gov't	468	468	—	355,223,610	69,620,116	100.0	11,403,042	16.4	3,067,891	4.4
臺北市政府財政局 Disbursement of Finance, Taipei City Gov't	396	396	—	380,800,634	116,075,927	100.0	15,649,820	13.5	5,275,604	4.5
臺中市政府財政局 Finance Bureau Taichung City Gov't	442	442	—	181,880,779	71,353,414	100.0	33,017,179	46.3	18,799,799	26.3
臺南市政府財政處 Finance Office Tainan City Gov't	503	503	—	139,044,262	41,890,788	100.0	12,155,147	29.0	4,085,272	9.8
高雄市政府財政局 Finance Bureau Kaohsiung City Gov't	499	499	—	411,508,508	36,968,640	100.0	6,919,743	18.7	2,769,590	7.5

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%
—	—	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	—	—
20,013,725	3.2	8,085,230	1.3	—	—	42,724,825	6.9	176,441,006	28.5	172,542,267	27.9	—	—
—	—	—	—	—	—	26,207,974	9.3	129,757,665	45.8	41,075,616	14.5	—	—
14,642,137	21.0	458,766	0.7	—	—	—	—	24,814,835	35.6	15,233,445	21.9	—	—
—	—	491,287	0.4	—	—	16,352,740	14.1	9,088,208	7.8	69,218,268	59.6	—	—
—	—	167,191	0.2	—	—	—	—	—	—	19,369,245	27.1	—	—
5,371,588	12.8	265,755	0.6	—	—	—	—	2,657,001	6.3	17,356,025	41.4	—	—
—	—	6,702,231	18.1	—	—	164,111	0.4	10,123,297	27.4	10,289,668	27.8	—	—

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%
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
102年 CY 2013	182,879	100.0	11,269	(4,105,903)	6.2	22,877	12.5	68,196	37.3
財政部國庫署 National Treasury Administration, Ministry of Finance	118,059	100.0	8,340	(1,692,702)	7.1	131	0.1	60,539	51.3
新北市政府財政局 Finance Department, New Taipei City Gov't	12,399	100.0	—	(565,323)	—	28	0.2	7,402	59.7
臺北市政府財政局 Disbursement of Finance, Taipei City Gov't	4,847	100.0	21	(1,089,761)	0.4	4,649	95.9	177	3.7
臺中市政府財政局 Finance Bureau Taichung City Gov't	17,300	100.0	—	(208,309)	—	17,272	99.8	28	0.2
臺南市政府財政處 Finance Office Tainan City Gov't	9,589	100.0	2,388	(197,201)	24.9	60	0.6	29	0.3
高雄市政府財政局 Finance Bureau Kaohsiung City Gov't	20,685	100.0	520	(352,607)	2.5	737	3.6	21	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%
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
80,537	44.0	**4,636,481,719**	**100.0**	4,271,628,692	92.1	85,904,168	1.9	40,371,397	0.9	238,577,462	5.1
49,049	41.5	**3,107,415,712**	**100.0**	3,027,826,458	97.4	14,193	0.0	38,758,735	1.2	40,816,326	1.3
4,969	40.1	**357,584,127**	**100.0**	212,880,130	59.5	93,798	0.0	1,528,422	0.4	143,081,777	40.0
—	—	**432,713,014**	**100.0**	428,240,282	99.0	4,444,887	1.0	27,845	0.0	—	—
—	—	**184,464,979**	**100.0**	103,269,955	56.0	81,146,188	44.0	48,836	0.0	—	—
7,112	74.2	**141,347,503**	**100.0**	135,489,950	95.9	152,772	0.1	2,149	0.0	5,702,632	4.0
19,407	93.8	**412,956,384**	**100.0**	363,921,917	88.1	52,330	0.0	5,410	0.0	48,976,727	11.9

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	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
總　計	**51,587**	**51,822**	**53,313**	**58,275**
占GDP之比率	**42.13**	**40.14**	**42.24**	**46.69**
一、普通基金債務餘額	**44,389**	**45,053**	**46,281**	**51,350**
(一)中央政府	**37,480**	**37,985**	**39,105**	**43,672**
1年以上債務	36,380	37,335	37,787	41,272
自償性	150	150	—	—
非自償性	36,230	37,185	37,787	41,272
未滿1年債務	1,100	650	1,318	2,400
(二)地方政府	**6,909**	**7,067**	**7,177**	**7,677**
1年以上債務	5,621	5,711	5,866	6,102
自償性	77	74	73	100
非自償性	5,544	5,636	5,793	6,002
未滿1年債務	1,288	1,357	1,311	1,575
二、非營業基金債務餘額	**7,198**	**6,770**	**7,031**	**6,925**
(一)中央政府	**6,124**	**5,669**	**5,915**	**5,795**
1年以上債務	4,662	4,155	3,934	3,400
自償性	4,662	4,155	3,934	3,400
非自償性	—	—	—	—
未滿1年債務	1,462	1,514	1,981	2,395
(二)地方政府	**1,074**	**1,101**	**1,116**	**1,130**
1年以上債務	975	1,028	1,053	1,066
自償性	883	873	884	903
非自償性	93	155	169	164
未滿1年債務	99	72	63	64

資料來源：財政部國庫署、行政院主計總處。
說　明：1.101年（含）以前為決算審定數，102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；%

99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	Item
64,055	**67,497**	**69,968**	**70,642**	**Total (=A+B)**
47.27	**49.24**	**49.70**	**48.52**	**% of GDP**
55,872	**59,223**	**62,266**	**63,529**	**A、General Fund**
47,777	**50,431**	**52,857**	**53,786**	**Central Government**
45,377	47,640	50,107	51,640	Extending more than 1 year
—	—	—	—	Self-redeeming
45,377	47,640	50,107	51,640	Not Self-redeeming
2,400	2,791	2,750	2,146	Maturing within 1 year
8,095	**8,793**	**9,408**	**9,744**	**Local Government**
6,440	7,119	7,561	7,924	Extending more than 1 year
108	111	162	154	Self-redeeming
6,332	7,008	7,400	7,770	Not Self-redeeming
1,655	1,674	1,847	1,820	Maturing within 1 year
8,184	**8,274**	**7,703**	**7,113**	**B、Non-profit Special Fund**
7,165	**7,218**	**6,546**	**5,732**	**Central Government**
3,222	3,342	3,638	3,033	Extending more than 1 year
3,222	3,342	3,638	3,033	Self-redeeming
—	—	—	—	Not Self-redeeming
3,944	3,876	2,908	2,699	Maturing within 1 year
1,018	**1,056**	**1,156**	**1,381**	**Local Government**
975	977	1,070	1,347	Extending more than 1 year
803	806	886	1,177	Self-redeeming
172	171	183	170	Not Self-redeeming
43	78	87	34	Maturing within 1 year

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

Explanation：1.The figures for 2012 and the previous years are final audit accounts; figures for 2013 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GDP平均數之比率** % of Average GDP 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	29.4	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	3,878,450	36.6	34.1	3,362,141	—	197,624
94年	4,100,941	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	4,297,684	35.5	33.3	3,718,506	—	170,468
97年	4,374,902	34.7	34.7	3,778,659	—	167,164
98年	4,743,818	36.7	38.0	4,127,248	—	160,436
99年	5,188,102	39.8	38.3	4,537,679	—	153,664
100年	5,481,869	41.3	40.0	4,764,006	42,596	202,809
101年	5,769,029	42.2	41.0	5,010,746	43,064	221,254
102年	5,957,997	41.9	40.9	5,164,019	48,586	235,943
103年 *	6,257,180	44.3	41.5	5,376,677	70,068	241,938

資料來源：財政部國庫署。

說　明：1. 中央政府101年（含）以前為決算審定數，102年為決算數。
2. 地方政府92年（含）以前為實際數，93年（含）至101年為決算審定數，102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（內）生產毛額為行政院主計總處 103年 5月發布資料。

附　註：* 係預算數。
**配合「公共債務法」修正，自103年1月起為對GDP之比率，102年（含）以前為對GNP之比率。

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
—	—	107,827	—	201,388	9,470	CY 2004
—	—	121,047	—	231,608	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	—	330,662	4,360	CY 2010
45,232	44,095	194,231	—	187,059	1,841	CY 2011
50,013	45,195	210,294	—	186,911	1,552	CY 2012
57,810	43,839	221,644	—	184,745	1,411	CY 2013
76,169	50,639	234,241	—	205,046	2,402	CY 2014 *

Source：National Treasury Administration, Ministry of Finance.

Explanation：1.Central Government: The figures for 2012 and the previous years are final audit accounts; figures for 2013 are final accounts.
2.Local Government: The figures for 2003 and the previous years are actual figures; figures for 2004 to 2012 are final audit accounts; figures for 2013 are final accounts(figures for township offices are final 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.
**The figures for 2013 and the previous years are % of Average GNP of the last three FYs.

表2-10. 中央政府債務未償餘額占ＧＤＰ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

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ＧＤＰ平均數之比率 ** % of Average GDP of the last three FYs	End of FY
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	26.6	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	3,718,506	28.8	3,718,506	30.7	CY 2007
97年	3,778,659	29.9	3,778,659	30.0	CY 2008
98年	4,127,248	33.1	4,127,248	32.0	CY 2009
99年	4,537,679	33.5	4,537,679	34.8	CY 2010
100年	4,764,006	34.8	4,764,006	35.9	CY 2011
101年	5,010,746	35.6	5,010,746	36.7	CY 2012
102年	5,164,019	35.5	5,164,019	36.4	CY 2013
103年 *	5,376,677	35.7	5,376,677	38.1	CY 2014 *

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. 101年（含）以前為決算審定數，102年為決算數。
2. 國民（內）生產毛額為行政院主計總處103年 5月發布資料。
Explanation： 1.The figures for 2012 and the previous years are final audit accounts; figures for 2013 are final accounts.
2.GNP、GDP data from DGBAS.
附　　註： * 係預算數。
**配合「公共債務法」修正，自103年1月起為對GDP之比率，102年（含）以前為對GNP之比率。
Note：* The figures are budget accounts.
**The figures for 2013 and the previous years are % of Average GNP of the last three FYs.

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)	列入債限之債務舉借占歲出比率 (3)= (1) /(2)	FY
	總計 Grand Total	列入債限 (1) Included in Debt Cap	不列入債限 Excluded from Debt Cap	Total Expenditures (Included in Debt Cap)	% of Central Gov. Debt (Included in Debt Cap) to Total Expenditures	
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	101,555	—	101,555	1,628,351	—	CY 2007
97年	125,153	—	125,153	1,711,717	—	CY 2008
98年	413,588	165,000	248,588	1,809,667	9.1	CY 2009
99年	476,436	224,700	251,736	1,714,956	13.1	CY 2010
100年	292,328	127,765	164,563	1,788,422	7.1	CY 2011
101年	340,740	288,500	52,240	1,938,637	14.9	CY 2012
102年	230,486	204,324	26,162	1,907,567	10.7	CY 2013
103年 *	276,672	273,335	3,337	1,916,228	14.3	CY 2014 *

資料來源：財政部國庫署。
Source：National Treasury Administration, Ministry of Finance.
說　　明：1. 債務舉借101年（含）以前為決算審定數，102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 2012 and the previous years are final audit accounts; figures for 2013 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
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	194,154	10.4	77,213	4.1
103年 *	190,996	9.9	64,000	3.3

資料來源： 財政部國庫署、行政院主計總處。
說　　明： 1. 101年（含）以前為決算審定數，102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		
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	1,636,906	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	1,920,434	CY 2011
114,032	6.0	1,897,014	CY 2012
116,941	6.3	1,862,022	CY 2013
126,996	6.6	1,919,565	CY 2014 *

Source：National Treasury Administration, Ministry of Finance and DGBAS.
Explanation：1.The figures for 2012 and the previous years are final audit accounts; figures for 2013 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
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
102年	601,857,500	149,499,063

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	FY
本金 Principal Repayment	利息 Interest Payment	Outstanding Amount	
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
320,000,000	106,009,006	4,821,657,800	CY 2013

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102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	399,947	108,252
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	799,966	215,992
中華民國54年公債	1,200,000	374,400	1,199,955	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	2,099,768	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	1,399,703	681,025
中華民國62年度公債	2,000,000	1,007,970	1,999,356	1,007,182
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, 2013)

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	
53	27	—	—	1959 Sbort-term Bonds
48	23	—	—	1960 Sbort-term Bonds
23	12	—	—	1961 Sbort-term Bonds
27	19	—	—	1962 Sbort-term Bonds
34	8	—	—	FY 1964 Bonds
45	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
232	215	—	—	FY 1969 Bonds
700	536	—	—	FY 1970 Bonds
778	829	—	—	FY 1971 Bonds
297	558	—	—	FY 1972 Bonds
644	788	—	—	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102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	59,493,525	11,973,012
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	77,992,619	54,564,513
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	204,495,000	93,293,334
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	214,980,600	111,768,039
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	74,983,900	79,718,901
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	99,997,000	74,098,536
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	91,268,035
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	304,984,400	280,380,690
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	35,146,500
交通建設基金建設公債乙種債票	236,500,000	140,762,500	—	67,393,125
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	286,865,000
債務基金	4,626,607,800	1,111,284,055	1,195,450,000	447,878,908
921震災	70,000,000	49,250,000	—	31,650,000
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	116,650,000

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

(At the end of Dec. 31, 2013)

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
6,475	1,560	—	—	Construction Bonds Category A, 1st-3rd issues FY 1988 Central Gov't
7,381	3,145	10,000,000	4,112,500	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
5,000	6,666	—	—	Construction Bonds Category A, 1st-6th issues FY 1992 Central Gov't
19,400	6,961	—	—	Construction Bonds Category A, 1st-6th issues FY 1993 Central Gov't
16,100	6,099	—	—	Communicatioon Construction Bonds Gategory A, 1st-10th issues Central Gov't
3,000	1,464	—	—	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	1,965	—	—	Construction Bonds Category A, 1st-4th issues FY 1997 Central Gov't
15,600	13,060	50,000,000	15,681,250	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	8,473,500	Construction Bonds Category A, lst-3rd issues FY 1999 Central Gov't
—	—	236,500,000	73,369,375	Construction Bonds Category B, Communication Construction Fund
—	—	208,000,000	42,835,000	Construction Bonds Category A, lst-14th issues FY 2000 Central Gov't
—	—	3,431,157,800	663,405,147	Debt Funds
—	—	70,000,000	17,600,000	921 Quake Disaster Rebuilding
—	—	—	—	SARS Immunizing
—	—	145,000,000	49,537,500	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102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	44,700,000
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	92,500,000	16,693,750
中央政府建設公債92年度甲種(追加預算)	5,000,000	1,750,000	—	262,500
中央政府建設公債93年度甲種第1-9期債票	170,000,000	48,625,000	80,000,000	28,037,500
中央政府建設公債94年度甲種第1-8期債票	108,000,000	22,875,000	68,000,000	13,875,000
中央政府建設公債95年度甲種第1-7期債票	30,000,000	11,250,000	—	3,937,500
中央政府建設公債98年度甲種第1-6期債票	45,000,000	6,718,750	—	2,275,000
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	3,106,250
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	40,000,000	2,087,500
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	—	1,036,250
中央政府建設公債102年度甲種第1-11期債票	90,000,000	20,687,500	—	—
擴大公共建設投資計畫	56,000,000	21,625,000	—	7,856,250
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	—	350,000
石門水庫及其集水區整治計畫第1期特別預算	700,000	87,500	—	17,500
振興經濟擴大公共建設特別預算(98年度)	85,800,000	26,037,500	20,000,000	4,700,625
易淹水地區水患治理計劃第2期特別預算	7,500,000	4,312,500	—	478,125
莫拉克颱風災後重建特別預算(98年度)	20,000,000	10,275,000	—	1,211,250
振興經濟擴大公共建設特別預算(99年度)	119,600,000	47,680,000	—	6,515,250
振興經濟擴大公共建設特別預算(100年度)	29,000,000	5,000,000	—	650,000
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	—	148,750
總計	8,788,541,850	3,202,918,965	3,720,273,513	2,100,559,672

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

(At the end of Dec. 31, 2013)

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	15,300,000	Construction Bonds Category A, lst-11th issues FY 2002 Central Gov't
—	—	35,000,000	8,750,000	Construction Bonds Category A, lst-10th issues FY 2003 Central Gov't
—	—	5,000,000	1,487,500	Construction Bonds Category A, FY 2010 Central Gov't(increased budget)
—	—	90,000,000	20,587,500	Construction Bonds Category A, lst-9th issues FY 2004 Central Gov't
—	—	40,000,000	9,000,000	Construction Bonds Category A, lst-8th issues FY 2005 Central Gov't
—	—	30,000,000	7,312,500	Construction Bonds Category A, lst-7th issues FY 2006 Central Gov't
—	—	45,000,000	4,443,750	Construction Bonds Category A, lst-6th issues FY 2009 Central Gov't
—	—	70,000,000	14,593,750	Construction Bonds Category A, lst-9th issues FY 2010 Central Gov't
—	—	35,000,000	13,387,500	Construction Bonds Category A, lst-9th issues FY 2011 Central Gov't
—	—	93,500,000	13,751,250	Construction Bonds Category A, lst-9th issues FY 2012 Central Gov't
—	—	90,000,000	20,687,500	Construction Bonds Category A, lst-11th issues FY 2013 Central Gov't
—	—	56,000,000	13,768,750	Expansion Plan of Infrastructure investment
—	—	—	—	Nonprofit Sepcial Funds
—	—	10,000,000	87,500	Special Budget for the Distribution of Economy-boosting Shopping Vouchers Issued by the Central Government
—	—	700,000	70,000	Shihmen Reservoir and its Catchment Area Remediation Plan 1st of special budget
—	—	65,800,000	21,336,875	Economic stimulus and expansion of special budget (FY 2009)
—	—	7,500,000	3,834,375	Flood Management Plan second of special budget
—	—	20,000,000	9,063,750	Morakot reconstruction of special budget (FY 2009)
—	—	119,600,000	41,164,750	Economic stimulus and expansion of special budget (FY 2010)
—	—	29,000,000	4,350,000	Economic stimulus and expansion of special budget (FY 2011)
—	—	8,500,000	4,313,750	Flood Management Plan 3rd of special budget (FY 2011)
110,537	54,021	5,068,157,800	1,102,305,272	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	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
總計	**1,600,803,894**	**1,733,894,782**	**1,760,438,282**	**1,530,282,190**
一、稅課收入	**1,556,651,792**	**1,685,875,406**	**1,710,617,299**	**1,483,518,036**
(一)國稅	**1,295,680,319**	**1,420,741,449**	**1,461,840,358**	**1,238,558,228**
關稅	79,566,925	81,859,070	80,425,705	68,827,432
所得稅	646,217,799	730,159,866	834,988,400	640,966,779
營利事業所得稅	311,887,576	382,633,510	445,244,861	334,162,587
綜合所得稅	334,330,223	347,526,356	389,743,539	306,804,192
遺產及贈與稅	28,693,738	28,481,129	28,977,696	22,327,164
遺產稅	23,516,468	21,779,848	23,871,158	17,224,637
贈與稅	5,177,270	6,701,281	5,106,538	5,102,527
營業稅	236,931,350	246,136,725	243,960,817	223,503,049
貨物稅	159,201,482	149,036,726	126,659,613	127,878,770
菸酒稅	51,041,996	50,415,193	49,506,301	45,349,092
證券交易稅	89,954,385	128,894,627	90,630,291	105,956,213
期貨交易稅	4,072,486	5,757,834	6,691,514	3,749,691
礦區稅	158	279	21	38
(二)直轄市及縣(市)稅	**260,963,574**	**265,128,923**	**248,771,541**	**244,959,658**
土地稅	131,207,704	133,691,191	116,082,367	112,366,946
地價稅	54,660,359	59,008,809	59,126,928	59,053,891
土地增值稅	76,547,345	74,682,382	56,955,439	53,313,055
房屋稅	52,493,513	53,882,845	55,343,250	56,346,975
使用牌照稅	52,548,499	53,271,422	53,254,944	53,049,587
契稅	14,013,856	13,636,896	12,696,095	13,065,855
印花稅	8,713,667	8,837,312	9,649,862	8,463,872
娛樂稅	1,986,335	1,809,257	1,745,023	1,666,423
(三)教育捐	**7,899**	**5,034**	**5,400**	**150**
二、金融保險業營業稅	**26,643,871**	**28,130,888**	**29,706,001**	**21,853,430**
三、健康福利捐	**17,508,231**	**19,888,488**	**20,114,982**	**24,910,724**
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102年計1,807,123千元。

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

(Education Surtax are excluded)

(1) Amount

Unit：NT$ 1,000

99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	Item of Tax
1,622,244,070	**1,764,610,616**	**1,796,697,193**	**1,834,124,153**	**Grand Total**
1,565,847,055	**1,703,988,545**	**1,733,349,863**	**1,768,816,736**	**Taxes**
1,292,838,818	**1,423,444,129**	**1,447,899,812**	**1,448,390,897**	**National Taxes**
89,484,228	96,322,743	94,918,150	97,008,695	Customs Duties
590,387,476	710,191,056	760,809,633	743,289,569	Income Tax
285,701,268	367,186,074	367,744,332	351,115,287	Profit-seeking Enterprise Income Tax
304,686,208	343,004,982	393,065,301	392,174,282	Individual Income Tax
40,329,876	23,658,842	28,280,408	23,727,917	Estate and Gift Tax
31,264,086	15,847,227	19,276,361	14,076,799	Estate Tax
9,065,790	7,811,615	9,004,047	9,651,118	Gift Tax
268,213,690	283,884,285	281,817,236	303,039,378	Business Tax
150,777,174	164,876,634	160,897,298	162,503,713	Commodity Tax
44,516,115	44,660,361	44,938,842	44,769,009	Tobacco and Alcohol Tax
104,574,112	93,990,479	71,940,358	71,383,425	Securities Transaction Tax
4,556,136	5,859,643	4,297,887	2,669,191	Futures Transaction Tax
11	86	—	—	Mining Concession Tax
273,017,088	**280,543,298**	**285,447,913**	**320,424,641**	**Municipality & County (City) Taxes**
136,356,984	141,981,922	143,848,851	174,080,706	Land Tax
63,044,266	63,374,107	62,712,169	70,826,019	Land Value Tax
73,312,718	78,607,815	81,136,682	103,254,687	Land Value Increment Tax
58,202,695	59,466,872	61,796,279	63,013,454	House Tax
54,051,738	55,380,372	56,533,991	57,759,406	Vehicle License Tax
13,815,457	12,640,465	11,693,005	13,560,334	Deed Tax
8,944,538	9,397,243	10,009,459	10,376,985	Stamp Tax
1,645,676	1,676,424	1,566,328	1,633,756	Amusement Tax
-8,851	**1,118**	**2,138**	**1,198**	**Education Surtax**
21,602,057	**23,806,475**	**24,719,963**	**24,931,718**	**Financial Enterprises Business Tax**
34,794,958	**34,609,126**	**34,352,076**	**35,057,254**	**Health and Welfare Surcharge on Tobacco**
—	**2,206,470**	**4,275,291**	**5,318,445**	**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$ 1,807,123 thousand in 2013.

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	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
總計	**2.1**	**8.3**	**1.5**	**-13.1**
一、稅課收入	**1.7**	**8.3**	**1.5**	**-13.3**
(一)國稅	**2.1**	**9.7**	**2.9**	**-15.3**
關稅	-3.4	2.9	-1.8	-14.4
所得稅	3.3	13.0	14.4	-23.2
營利事業所得稅	-5.3	22.7	16.4	-24.9
綜合所得稅	12.8	3.9	12.1	-21.3
遺產及贈與稅	-5.8	-0.7	1.7	-23.0
遺產稅	-2.5	-7.4	9.6	-27.8
贈與稅	-18.4	29.4	-23.8	-0.1
營業稅	-0.3	3.9	-0.9	-8.4
貨物稅	-5.5	-6.4	-15.0	1.0
菸酒稅	1.2	-1.2	-1.8	-8.4
證券交易稅	31.9	43.3	-29.7	16.9
期貨交易稅	-35.8	41.4	16.2	-44.0
礦區稅	-75.2	76.6	-92.5	81.0
(二)直轄市及縣(市)稅	**-0.3**	**1.6**	**-6.2**	**-1.5**
土地稅	-3.1	1.9	-13.2	-3.2
地價稅	1.8	8.0	0.2	-0.1
土地增值稅	-6.3	-2.4	-23.7	-6.4
房屋稅	3.2	2.6	2.7	1.8
使用牌照稅	1.3	1.4	-0.0	-0.4
契稅	6.3	-2.7	-6.9	2.9
印花稅	3.0	1.4	9.2	-12.3
娛樂稅	0.4	-8.9	-3.6	-4.5
(三)教育捐	**-17.1**	**-36.3**	**7.3**	**-97.2**
二、金融保險業營業稅	**3.6**	**5.6**	**5.6**	**-26.4**
三、健康福利捐	**68.6**	**13.6**	**1.1**	**23.8**
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：%

99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	Item of Tax
6.0	**8.8**	**1.8**	**2.1**	**Grand Total**
5.5	**8.8**	**1.7**	**2.0**	**Taxes**
4.4	**10.1**	**1.7**	**0.0**	**National Taxes**
30.0	7.6	-1.5	2.2	Customs Duties
-7.9	20.3	7.1	-2.3	Income Tax
-14.5	28.5	0.2	-4.5	Profit-seeking Enterprise Income Tax
-0.7	12.6	14.6	-0.2	Individual Income Tax
80.6	-41.3	19.5	-16.1	Estate and Gift Tax
81.5	-49.3	21.6	-27.0	Estate Tax
77.7	-13.8	15.3	7.2	Gift Tax
20.0	5.8	-0.7	7.5	Business Tax
17.9	9.4	-2.4	1.0	Commodity Tax
-1.8	0.3	0.6	-0.4	Tobacco and Alcohol Tax
-1.3	-10.1	-23.5	-0.8	Securities Transaction Tax
21.5	28.6	-26.7	-37.9	Futures Transaction Tax
-71.1	—	—	—	Mining Concession Tax
11.5	**2.8**	**1.7**	**12.3**	**Municipality & County (City) Taxes**
21.3	4.1	1.3	21.0	Land Tax
6.8	0.5	-1.0	12.9	Land Value Tax
37.5	7.2	3.2	27.3	Land Value Increment Tax
3.3	2.2	3.9	2.0	House Tax
1.9	2.5	2.1	2.2	Vehicle License Tax
5.7	-8.5	-7.5	16.0	Deed Tax
5.7	5.1	6.5	3.7	Stamp Tax
-1.2	1.9	-6.6	4.3	Amusement Tax
—	—	**91.2**	**-44.0**	**Education Surtax**
-1.2	**10.2**	**3.8**	**0.9**	**Financial Enterprises Business Tax**
39.7	**-0.5**	**-0.7**	**2.1**	**Health and Welfare Surcharge on Tobacco**
—	—	**93.8**	**24.4**	**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	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
總計	**100.0**	**100.0**	**100.0**	**100.0**
一、稅課收入	**97.2**	**97.2**	**97.2**	**96.9**
(一)國稅	**80.9**	**81.9**	**83.0**	**80.9**
關稅	5.0	4.7	4.6	4.5
所得稅	40.4	42.1	47.4	41.9
營利事業所得稅	19.5	22.1	25.3	21.8
綜合所得稅	20.9	20.0	22.1	20.0
遺產及贈與稅	1.8	1.6	1.6	1.5
遺產稅	1.5	1.3	1.4	1.1
贈與稅	0.3	0.4	0.3	0.3
營業稅	14.8	14.2	13.9	14.6
貨物稅	9.9	8.6	7.2	8.4
菸酒稅	3.2	2.9	2.8	3.0
證券交易稅	5.6	7.4	5.1	6.9
期貨交易稅	0.3	0.3	0.4	0.2
礦區稅	0.0	0.0	0.0	0.0
(二)直轄市及縣(市)稅	**16.3**	**15.3**	**14.1**	**16.0**
土地稅	8.2	7.7	6.6	7.3
地價稅	3.4	3.4	3.4	3.9
土地增值稅	4.8	4.3	3.2	3.5
房屋稅	3.3	3.1	3.1	3.7
使用牌照稅	3.3	3.1	3.0	3.5
契稅	0.9	0.8	0.7	0.9
印花稅	0.5	0.5	0.5	0.6
娛樂稅	0.1	0.1	0.1	0.1
(三)教育捐	**0.0**	**0.0**	**0.0**	**0.0**
二、金融保險業營業稅	**1.7**	**1.6**	**1.7**	**1.4**
三、健康福利捐	**1.1**	**1.1**	**1.1**	**1.6**
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：%

99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	Item of Tax
100.0	100.0	100.0	100.0	**Grand Total**
96.5	96.6	96.5	96.4	**Taxes**
79.7	80.7	80.6	79.0	**National Taxes**
5.5	5.5	5.3	5.3	Customs Duties
36.4	40.2	42.3	40.5	Income Tax
17.6	20.8	20.5	19.1	Profit-seeking Enterprise Income Tax
18.8	19.4	21.9	21.4	Individual Income Tax
2.5	1.3	1.6	1.3	Estate and Gift Tax
1.9	0.9	1.1	0.8	Estate Tax
0.6	0.4	0.5	0.5	Gift Tax
16.5	16.1	15.7	16.5	Business Tax
9.3	9.3	9.0	8.9	Commodity Tax
2.7	2.5	2.5	2.4	Tobacco and Alcohol Tax
6.4	5.3	4.0	3.9	Securities Transaction Tax
0.3	0.3	0.2	0.1	Futures Transaction Tax
0.0	0.0	—	—	Mining Concession Tax
16.8	15.9	15.9	17.5	**Municipality & County (City) Taxes**
8.4	8.0	8.0	9.5	Land Tax
3.9	3.6	3.5	3.9	Land Value Tax
4.5	4.5	4.5	5.6	Land Value Increment Tax
3.6	3.4	3.4	3.4	House Tax
3.3	3.1	3.1	3.1	Vehicle License Tax
0.9	0.7	0.7	0.7	Deed Tax
0.6	0.5	0.6	0.6	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
-0.0	0.0	0.0	0.0	**Education Surtax**
1.3	1.3	1.4	1.4	**Financial Enterprises Business Tax**
2.1	2.0	1.9	1.9	**Health and Welfare Surcharge on Tobacco**
—	0.1	0.2	0.3	**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	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	**1,600,803,894**	**100.0**	**1,733,894,782**	**100.0**	**1,760,438,282**	**100.0**	**1,530,282,190**	**100.0**
一、財政部所屬機關	**1,339,832,263**	**83.7**	**1,468,760,546**	**84.7**	**1,511,661,320**	**85.9**	**1,285,322,344**	**84.0**
臺北國稅局	411,001,055	25.7	590,624,099	34.1	619,623,005	35.2	537,449,727	35.1
北區國稅局	434,115,442	27.1	392,348,479	22.6	393,313,491	22.3	344,294,572	22.5
中區國稅局	170,668,319	10.7	180,311,001	10.4	187,242,331	10.6	155,116,183	10.1
南區國稅局	52,258,773	3.3	75,161,464	4.3	73,427,755	4.2	63,544,736	4.2
高雄國稅局	192,221,749	12.0	148,456,433	8.6	157,629,033	9.0	116,089,694	7.6
關務署	79,566,925	5.0	81,859,070	4.7	80,425,705	4.6	68,827,432	4.5
臺灣菸酒股份有限公司	—	—	—	—	—	—	—	—
二、經濟部礦務局	**158**	**0.0**	**279**	**0.0**	**21**	**0.0**	**38**	**0.0**
三、直轄市及縣(市)稽徵機關	**260,971,473**	**16.3**	**265,133,957**	**15.3**	**248,776,941**	**14.1**	**244,959,808**	**16.0**
新北市	40,759,058	2.5	42,919,226	2.5	39,840,433	2.3	38,537,613	2.5
臺北市	59,333,787	3.7	61,695,799	3.6	56,570,534	3.2	57,345,484	3.7
臺中市	29,649,947	1.9	30,561,198	1.8	29,514,259	1.7	27,937,261	1.8
臺南市	19,577,092	1.2	17,953,551	1.0	16,575,019	0.9	16,548,048	1.1
高雄市	31,721,395	2.0	30,862,986	1.8	28,718,693	1.6	28,673,824	1.9
宜蘭縣	4,121,463	0.3	3,929,761	0.2	3,515,526	0.2	3,827,407	0.3
桃園縣	24,861,064	1.6	24,815,294	1.4	24,295,008	1.4	23,503,353	1.5
新竹縣	4,601,068	0.3	5,251,618	0.3	4,982,439	0.3	4,907,038	0.3
苗栗縣	4,721,705	0.3	5,009,833	0.3	5,117,287	0.3	4,255,765	0.3
彰化縣	9,848,060	0.6	9,838,046	0.6	9,503,505	0.5	9,330,081	0.6
南投縣	3,583,572	0.2	3,459,721	0.2	3,294,255	0.2	3,204,089	0.2
雲林縣	4,774,749	0.3	5,495,278	0.3	5,013,061	0.3	4,810,644	0.3
嘉義縣	2,919,610	0.2	3,041,468	0.2	2,904,677	0.2	2,942,501	0.2
屏東縣	5,102,326	0.3	4,849,542	0.3	4,831,567	0.3	4,567,693	0.3
臺東縣	1,199,113	0.1	1,161,509	0.1	1,174,254	0.1	1,078,533	0.1
花蓮縣	2,474,415	0.2	2,209,284	0.1	2,161,492	0.1	2,138,160	0.1
澎湖縣	315,956	0.0	305,833	0.0	305,512	0.0	290,813	0.0
基隆市	3,011,344	0.2	3,130,676	0.2	2,648,518	0.2	2,747,701	0.2
新竹市	5,354,619	0.3	5,855,150	0.3	5,003,732	0.3	5,479,853	0.4
嘉義市	2,874,758	0.2	2,592,110	0.1	2,625,427	0.1	2,624,573	0.2
金門縣	150,076	0.0	178,855	0.0	164,509	0.0	192,353	0.0
連江縣	16,296	0.0	17,219	0.0	17,234	0.0	17,021	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

99年 CY 2010		100年 CY 2011		101年 CY 2012		102年 CY 2013		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%	
1,622,244,070	**100.0**	**1,764,610,616**	**100.0**	**1,796,697,193**	**100.0**	**1,834,124,153**	**100.0**	**Grand Total**
1,349,235,822	**83.2**	**1,484,066,113**	**84.1**	**1,511,247,142**	**84.1**	**1,513,698,314**	**82.5**	**Ministry of Finance**
552,435,875	34.1	596,229,731	33.8	602,657,692	33.5	594,640,662	32.4	National Taxation Bureau of Taipei
359,499,141	22.2	404,757,254	22.9	421,624,099	23.5	431,774,503	23.5	National Taxation Bureau of the Northern Area
174,080,178	10.7	192,870,770	10.9	198,026,356	11.0	204,799,730	11.2	National Taxation Bureau of the Central Area
61,348,288	3.8	65,590,386	3.7	72,535,578	4.0	72,439,522	3.9	National Taxation Bureau of the Southern Area
112,388,112	6.9	128,295,229	7.3	121,485,267	6.8	113,035,202	6.2	National Taxation Bureau of Kaohsiung
89,484,228	5.5	96,322,743	5.5	94,918,150	5.3	97,008,695	5.3	Customs Administration
—	—	—	—	—	—	—	—	Taiwan Tabacco & Liquor Corporation
11	**0.0**	**86**	**0.0**	**—**	**—**	**—**	**—**	**Bureau of Mines, Ministry of Economic Affairs**
273,008,237	**16.8**	**280,544,416**	**15.9**	**285,450,051**	**15.9**	**320,425,839**	**17.5**	**Revenue Service Office**
43,585,827	2.7	46,344,257	2.6	47,681,030	2.7	57,925,919	3.2	New Taipei City
60,844,915	3.8	61,999,268	3.5	62,189,138	3.5	66,310,719	3.6	Taipei City
33,088,420	2.0	31,557,401	1.8	33,890,031	1.9	39,263,032	2.1	Taichung City
17,765,610	1.1	18,019,354	1.0	18,603,521	1.0	20,133,524	1.1	Tainan City
30,314,678	1.9	30,811,183	1.7	30,944,485	1.7	34,238,770	1.9	Kaohsiung City
4,403,401	0.3	4,500,288	0.3	4,767,825	0.3	5,841,328	0.3	Yilan County
29,370,430	1.8	29,513,710	1.7	30,403,084	1.7	34,693,563	1.9	Taoyuan County
5,936,701	0.4	7,923,720	0.4	7,339,581	0.4	8,113,525	0.4	Hsinchu County
5,129,393	0.3	5,533,056	0.3	5,181,475	0.3	5,551,034	0.3	Miaoli County
9,950,105	0.6	10,653,673	0.6	10,239,854	0.6	11,359,784	0.6	Changhua County
3,478,858	0.2	3,598,475	0.2	3,688,417	0.2	3,820,312	0.2	Nantou County
5,660,927	0.3	5,404,470	0.3	5,681,436	0.3	5,661,392	0.3	Yunlin County
3,019,321	0.2	3,258,279	0.2	3,216,088	0.2	3,447,342	0.2	Chiayi County
4,720,938	0.3	4,902,050	0.3	5,065,121	0.3	5,453,839	0.3	Pingtung County
1,171,086	0.1	1,307,917	0.1	1,275,980	0.1	1,400,714	0.1	Taitung County
2,268,283	0.1	2,494,461	0.1	2,400,723	0.1	2,869,980	0.2	Hualin County
296,907	0.0	341,250	0.0	353,133	0.0	493,542	0.0	Penghu County
2,876,353	0.2	3,230,051	0.2	3,020,330	0.2	3,517,734	0.2	Keelung City
6,143,737	0.4	6,191,558	0.4	6,472,072	0.4	7,129,374	0.4	Hsinchu City
2,739,757	0.2	2,666,039	0.2	2,694,905	0.1	2,781,129	0.2	Chiayi City
225,256	0.0	274,001	0.0	318,648	0.0	396,970	0.0	Kinmen County
17,334	0.0	19,955	0.0	23,174	0.0	22,313	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)

102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	**1,834,124,153**	**1,768,816,736**	**97,008,695**	**351,115,287**	**392,174,282**	**23,727,917**
一、財政部所屬機關	**1,513,698,314**	**1,448,390,897**	**97,008,695**	**351,115,287**	**392,174,282**	**23,727,917**
臺北國稅局	**594,640,662**	576,691,537	—	144,551,864	200,416,686	8,839,491
北區國稅局	**431,774,503**	407,068,207	—	116,977,307	116,485,150	7,046,921
中區國稅局	**204,799,730**	192,939,556	—	49,750,063	37,094,178	4,267,538
南區國稅局	**72,439,522**	65,864,351	—	17,046,941	17,503,163	1,378,072
高雄國稅局	**113,035,202**	108,818,551	—	22,789,112	20,675,105	2,195,895
關務署	**97,008,695**	97,008,695	97,008,695	—	—	—
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	**320,425,839**	**320,425,839**	—	—	—	—
新北市	**57,925,919**	57,925,919	—	—	—	—
臺北市	**66,310,719**	66,310,719	—	—	—	—
臺中市	**39,263,032**	39,263,032	—	—	—	—
臺南市	**20,133,524**	20,133,524	—	—	—	—
高雄市	**34,238,770**	34,238,770	—	—	—	—
宜蘭縣	**5,841,328**	5,841,328	—	—	—	—
桃園縣	**34,693,563**	34,693,563	—	—	—	—
新竹縣	**8,113,525**	8,113,525	—	—	—	—
苗栗縣	**5,551,034**	5,551,034	—	—	—	—
彰化縣	**11,359,784**	11,359,784	—	—	—	—
南投縣	**3,820,312**	3,820,312	—	—	—	—
雲林縣	**5,661,392**	5,661,392	—	—	—	—
嘉義縣	**3,447,342**	3,447,342	—	—	—	—
屏東縣	**5,453,839**	5,453,839	—	—	—	—
臺東縣	**1,400,714**	1,400,714	—	—	—	—
花蓮縣	**2,869,980**	2,869,980	—	—	—	—
澎湖縣	**493,542**	493,542	—	—	—	—
基隆市	**3,517,734**	3,517,734	—	—	—	—
新竹市	**7,129,374**	7,129,374	—	—	—	—
嘉義市	**2,781,129**	2,781,129	—	—	—	—
金門縣	**396,970**	396,970	—	—	—	—
連江縣	**22,313**	22,313	—	—	—	—

說　明：遺產及贈與稅實物抵繳金額102年計1,807,123千元。

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

CY 2013

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 Transaction Tax	期貨交易稅 Futures Transaction Tax	
303,039,378	**162,503,713**	**44,769,009**	**71,383,425**	**2,669,191**	**Grand Total**
303,039,378	**162,503,713**	**44,769,009**	**71,383,425**	**2,669,191**	**Ministry of Finance**
178,939,217	4,469	158,240	41,395,227	2,386,343	National Taxation Bureau of Taipei
47,048,375	84,783,093	21,803,499	12,832,073	91,789	National Taxation Bureau of the Northern Area
43,916,667	37,606,743	12,382,500	7,832,109	89,758	National Taxation Bureau of the Central Area
14,169,270	3,520,983	7,676,445	4,550,346	19,131	National Taxation Bureau of the Southern Area
18,965,849	36,588,425	2,748,325	4,773,670	82,170	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$ 1,807,123 thousand in 2013.

表3-2. 全國賦稅實徵淨額－按機關別分(續2完)

102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	—	**70,826,019**	**103,254,687**	**63,013,454**	**57,759,406**	**13,560,334**
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	—	**70,826,019**	**103,254,687**	**63,013,454**	**57,759,406**	**13,560,334**
新北市	—	10,927,007	24,813,244	9,783,602	8,151,694	2,853,889
臺北市	—	22,086,331	18,972,794	11,976,047	6,950,094	1,714,951
臺中市	—	6,193,331	14,053,857	7,821,707	7,960,514	2,138,719
臺南市	—	4,001,701	5,412,768	4,835,235	4,602,093	752,597
高雄市	—	9,281,864	7,356,605	8,118,482	6,610,773	1,713,762
宜蘭縣	—	708,767	2,800,769	911,140	1,029,370	249,384
桃園縣	—	6,396,325	13,055,257	6,591,773	5,701,509	1,823,536
新竹縣	—	1,214,237	3,171,250	1,313,057	1,568,516	511,725
苗栗縣	—	987,655	1,573,196	1,107,687	1,541,384	175,922
彰化縣	—	1,890,588	2,766,303	2,674,512	3,474,082	276,884
南投縣	—	575,467	851,173	767,116	1,405,932	95,562
雲林縣	—	1,228,292	954,569	1,470,601	1,729,426	132,648
嘉義縣	—	601,345	567,989	891,734	1,233,762	85,911
屏東縣	—	958,303	1,182,223	1,139,509	1,841,818	171,137
臺東縣	—	206,432	369,651	246,197	475,133	56,255
花蓮縣	—	431,423	980,792	474,891	781,571	100,901
澎湖縣	—	84,905	243,578	93,109	46,169	14,010
基隆市	—	904,298	912,578	719,658	710,939	191,072
新竹市	—	1,410,957	2,389,980	1,426,962	1,198,787	373,259
嘉義市	—	707,369	598,936	587,185	672,171	119,787
金門縣	—	24,194	222,789	57,319	67,746	8,254
連江縣	—	5,228	4,386	5,931	5,923	169

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 2013

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	
10,376,985	**1,633,756**	**1,198**	**24,931,718**	**35,057,254**	**5,318,445**	**Grand Total**
—	—	—	**24,931,718**	**35,057,254**	**5,318,445**	**Ministry of Finance**
—	—	—	17,028,511	—	920,614	National Taxation Bureau of Taipei
—	—	—	3,504,453	19,391,600	1,810,243	National Taxation Bureau of the Northern Area
—	—	—	2,103,570	7,804,889	1,951,715	National Taxation Bureau of the Central Area
—	—	—	1,000,549	5,313,483	261,139	National Taxation Bureau of the Southern Area
—	—	—	1,294,635	2,547,282	374,734	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
—	—	—	—	—	—	Taiwan Tabacco & Liquor Corporation
—	—	—	—	—	—	**Bureau of Mines, Ministry of Economic Affairs**
10,376,985	**1,633,756**	**1,198**	—	—	—	**Revenue Service Office**
1,145,359	251,092	32	—	—	—	New Taipei City
4,381,501	228,927	74	—	—	—	Taipei City
976,687	118,206	11	—	—	—	Taichung City
421,290	107,850	-10	—	—	—	Tainan City
939,859	217,425	—	—	—	—	Kaohsiung City
122,524	19,374	—	—	—	—	Yilan County
855,169	268,864	1,130	—	—	—	Taoyuan County
249,302	85,438	—	—	—	—	Hsinchu County
129,139	36,051	—	—	—	—	Miaoli County
225,154	52,264	-3	—	—	—	Changhua County
74,931	50,131	—	—	—	—	Nantou County
117,497	28,359	—	—	—	—	Yunlin County
57,456	9,145	—	—	—	—	Chiayi County
119,516	41,333	—	—	—	—	Pingtung County
35,138	11,908	—	—	—	—	Taitung County
82,053	18,350	-1	—	—	—	Hualin County
9,625	2,146	—	—	—	—	Penghu County
59,230	19,994	-35	—	—	—	Keelung City
291,646	37,783	—	—	—	—	Hsinchu City
68,009	27,672	—	—	—	—	Chiayi City
15,375	1,293	—	—	—	—	Kinmen County
525	151	—	—	—	—	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		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%
總計	**Grand Total**	**1,600,803,894**	**100.0**	**1,733,894,782**	**100.0**	**1,760,438,282**	**100.0**
新北市	New Taipei City	125,359,296	7.8	161,433,559	9.3	163,620,877	9.3
臺北市	Taipei City	470,334,842	29.4	652,319,898	37.6	676,193,539	38.4
臺中市	Taichung City	139,758,362	8.7	112,907,081	6.5	109,618,085	6.2
臺南市	Tainan City	47,660,352	3.0	65,589,498	3.8	64,540,689	3.7
高雄市	Kaohsiung City	223,943,144	14.0	179,319,419	10.3	186,347,726	10.6
宜蘭縣	Yilan County	11,736,177	0.7	10,703,956	0.6	9,774,966	0.6
桃園縣	Taoyuan County	197,440,401	12.3	149,604,685	8.6	138,315,507	7.9
新竹縣	Hsinchu County	21,360,821	1.3	34,909,688	2.0	36,977,868	2.1
苗栗縣	Miaoli County	19,817,366	1.2	22,567,716	1.3	21,939,934	1.2
彰化縣	Changhua County	22,699,954	1.4	31,617,855	1.8	31,276,253	1.8
南投縣	Nantou County	7,627,816	0.5	8,447,899	0.5	8,136,849	0.5
雲林縣	Yunlin County	33,342,854	2.1	59,134,526	3.4	68,713,577	3.9
嘉義縣	Chiayi County	6,993,216	0.4	7,945,242	0.5	7,279,202	0.4
屏東縣	Pingtung County	18,669,775	1.2	20,242,665	1.2	19,406,997	1.1
臺東縣	Taitung County	2,552,436	0.2	2,520,464	0.1	2,393,368	0.1
花蓮縣	Hualien County	9,229,592	0.6	8,922,520	0.5	8,514,621	0.5
澎湖縣	Penghu County	760,528	0.0	741,380	0.0	876,971	0.0
基隆市	Keelung City	114,235,146	7.1	46,226,568	2.7	44,729,021	2.5
新竹市	Hsinchu City	34,922,974	2.2	63,219,397	3.6	68,586,880	3.9
嘉義市	Chiayi City	7,611,321	0.5	8,026,228	0.5	7,346,984	0.4
金門縣	Kinmen County	4,818,230	0.3	5,374,085	0.3	5,156,307	0.3
連江縣	Lienchiang County	362,208	0.0	261,104	0.0	266,335	0.0
其他	Others	79,567,083	5.0	81,859,349	4.7	80,425,726	4.6

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

98年 CY 2009		99年 CY 2010		100年 CY 2011		101年 CY 2012		102年 CY 2013	
金　額 Amount	結構比%	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**	**1,834,124,153**	**100.0**
149,560,500	9.8	154,303,664	9.5	168,759,548	9.6	186,386,348	10.4	204,029,784	11.1
594,795,211	38.9	613,280,790	37.8	658,228,999	37.3	664,846,830	37.0	660,951,381	36.0
101,937,886	6.7	108,866,397	6.7	113,801,335	6.4	127,431,611	7.1	143,787,200	7.8
55,656,572	3.6	52,894,601	3.3	56,722,585	3.2	61,449,096	3.4	62,814,165	3.4
144,763,518	9.5	142,702,790	8.8	159,106,413	9.0	152,429,752	8.5	147,273,972	8.0
9,660,095	0.6	9,931,572	0.6	10,312,850	0.6	10,990,164	0.6	12,237,396	0.7
136,139,329	8.9	142,103,913	8.8	168,299,299	9.5	173,833,183	9.7	170,937,371	9.3
26,742,619	1.7	29,203,767	1.8	36,984,733	2.1	39,399,430	2.2	40,475,792	2.2
22,233,653	1.5	27,528,934	1.7	29,656,949	1.7	30,231,385	1.7	30,785,273	1.7
25,785,465	1.7	25,270,886	1.6	34,184,086	1.9	31,839,237	1.8	32,252,176	1.8
7,902,093	0.5	8,245,949	0.5	7,814,075	0.4	8,339,909	0.5	8,482,874	0.5
46,794,926	3.1	61,475,715	3.8	64,161,400	3.6	58,865,427	3.3	55,147,761	3.0
6,906,440	0.5	6,645,590	0.4	6,823,526	0.4	7,521,335	0.4	7,892,554	0.4
18,608,359	1.2	21,261,929	1.3	22,498,966	1.3	24,047,228	1.3	24,073,970	1.3
2,197,033	0.1	2,403,019	0.1	2,566,813	0.1	2,823,849	0.2	2,975,000	0.2
7,926,183	0.5	8,877,302	0.5	9,164,671	0.5	10,080,609	0.6	11,256,040	0.6
654,979	0.0	627,925	0.0	603,688	0.0	803,698	0.0	1,024,347	0.1
41,761,318	2.7	50,382,824	3.1	50,327,543	2.9	48,912,825	2.7	53,864,516	2.9
49,316,364	3.2	55,329,368	3.4	57,142,730	3.2	49,591,719	2.8	54,373,954	3.0
7,573,514	0.5	7,228,843	0.4	6,869,697	0.4	7,099,120	0.4	7,369,576	0.4
4,350,054	0.3	4,034,732	0.2	4,087,369	0.2	4,604,143	0.3	4,857,567	0.3
188,609	0.0	159,321	0.0	170,512	0.0	252,145	0.0	252,789	0.0
68,827,470	4.5	89,484,239	5.5	96,322,829	5.5	94,918,150	5.3	97,008,695	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)

102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	**1,834,124,153**	**1,768,816,736**	**97,008,695**	**351,115,287**	**392,174,282**
新北市 New Taipei City	**204,029,784**	195,106,990	—	46,542,862	45,032,402
臺北市 Taipei City	**660,951,381**	643,002,256	—	144,551,864	200,416,686
臺中市 Taichung City	**143,787,200**	136,656,914	—	32,044,696	22,918,421
臺南市 Tainan City	**62,814,165**	61,991,932	—	13,451,630	12,142,621
高雄市 Kaohsiung City	**147,273,972**	143,057,321	—	22,789,112	20,675,105
宜蘭縣 Yilan County	**12,237,396**	12,093,883	—	899,484	1,239,683
桃園縣 Taoyuan County	**170,937,371**	168,940,459	—	31,329,735	28,005,427
新竹縣 Hsinchu County	**40,475,792**	40,240,664	—	12,428,606	9,410,648
苗栗縣 Miaoli County	**30,785,273**	26,655,970	—	2,981,359	3,846,432
彰化縣 Changhua County	**32,252,176**	31,920,624	—	8,726,578	6,810,710
南投縣 Nantou County	**8,482,874**	8,362,295	—	1,529,200	1,515,455
雲林縣 Yunlin County	**55,147,761**	54,999,307	—	4,468,230	2,003,160
嘉義縣 Chiayi County	**7,892,554**	7,832,706	—	1,124,723	1,075,925
屏東縣 Pingtung County	**24,073,970**	18,575,643	—	1,529,604	1,953,318
臺東縣 Taitung County	**2,975,000**	2,938,364	—	221,132	578,484
花蓮縣 Hualien County	**11,256,040**	11,181,008	—	1,826,092	1,377,726
澎湖縣 Penghu County	**1,024,347**	1,020,831	—	82,313	377,349
基隆市 Keelung City	**53,864,516**	41,078,930	—	943,625	1,608,387
新竹市 Hsinchu City	**54,373,954**	53,850,648	—	22,741,458	29,264,861
嘉義市 Chiayi City	**7,369,576**	7,214,965	—	637,539	1,375,466
金門縣 Kinmen County	**4,857,567**	4,833,713	—	240,795	422,789
連江縣 Lienchiang County	**252,789**	252,618	—	24,650	123,227
其他 Others	**97,008,695**	97,008,695	97,008,695	—	—

說　明：遺產及贈與稅實物抵繳金額102年計1,807,123千元。

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 2013

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 Transaction Tax	期貨交易稅 Futures Transaction Tax
23,727,917	**303,039,378**	**162,503,713**	**44,769,009**	**71,383,425**	**2,669,191**
4,420,519	29,041,105	1,489,895	4,020,777	6,570,122	63,389
8,839,491	178,939,217	4,469	158,240	41,395,227	2,386,343
2,747,709	15,960,762	13,184,364	5,705,680	4,746,672	85,578
967,152	8,252,367	668,312	3,719,396	2,639,611	17,319
2,195,895	18,965,849	36,588,425	2,748,325	4,773,670	82,170
188,892	1,694,235	1,393,120	391,121	446,020	—
1,680,553	15,089,858	54,122,285	1,115,694	2,897,864	5,480
216,359	3,926,777	5,406,119	36,248	688,934	13,448
197,221	2,788,303	4,480,123	6,307,156	503,489	853
1,125,854	830,131	1,592,832	15,291	1,456,243	3,201
110,530	742,740	54,098	282,858	306,976	126
86,224	23,594,731	18,295,326	71,515	818,729	—
112,159	1,309,081	333,147	320,788	109,541	—
150,445	2,827,362	2,454,049	3,632,561	574,384	81
22,279	586,726	530	2,128	126,169	202
74,360	2,620,871	1,718,867	447,966	245,146	—
3,828	18,973	—	1,572	42,785	469
85,487	1,517,145	20,650,461	12,375,238	379,233	1,620
353,056	-7,222,156	2,244	819	1,573,140	7,852
122,209	1,174,761	64,945	—	1,057,856	1,060
27,573	366,072	55	3,347,905	31,554	—
122	14,468	47	67,731	60	—
—	—	—	—	—	—

Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 1,807,123 thousand in 2013.

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)

102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	—	**70,826,019**	**103,254,687**	**63,013,454**	**57,759,406**
新北市 New Taipei City	—	10,927,007	24,813,244	9,783,602	8,151,694
臺北市 Taipei City	—	22,086,331	18,972,794	11,976,047	6,950,094
臺中市 Taichung City	—	6,193,331	14,053,857	7,821,707	7,960,514
臺南市 Tainan City	—	4,001,701	5,412,768	4,835,235	4,602,093
高雄市 Kaohsiung City	—	9,281,864	7,356,605	8,118,482	6,610,773
宜蘭縣 Yilan County	—	708,767	2,800,769	911,140	1,029,370
桃園縣 Taoyuan County	—	6,396,325	13,055,257	6,591,773	5,701,509
新竹縣 Hsinchu County	—	1,214,237	3,171,250	1,313,057	1,568,516
苗栗縣 Miaoli County	—	987,655	1,573,196	1,107,687	1,541,384
彰化縣 Changhua County	—	1,890,588	2,766,303	2,674,512	3,474,082
南投縣 Nantou County	—	575,467	851,173	767,116	1,405,932
雲林縣 Yunlin County	—	1,228,292	954,569	1,470,601	1,729,426
嘉義縣 Chiayi County	—	601,345	567,989	891,734	1,233,762
屏東縣 Pingtung County	—	958,303	1,182,223	1,139,509	1,841,818
臺東縣 Taitung County	—	206,432	369,651	246,197	475,133
花蓮縣 Hualien County	—	431,423	980,792	474,891	781,571
澎湖縣 Penghu County	—	84,905	243,578	93,109	46,169
基隆市 Keelung City	—	904,298	912,578	719,658	710,939
新竹市 Hsinchu City	—	1,410,957	2,389,980	1,426,962	1,198,787
嘉義市 Chiayi City	—	707,369	598,936	587,185	672,171
金門縣 Kinmen County	—	24,194	222,789	57,319	67,746
連江縣 Lienchiang County	—	5,228	4,386	5,931	5,923
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 2013

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			
13,560,334	**10,376,985**	**1,633,756**	**1,198**	**24,931,718**	**35,057,254**	**5,318,445**
2,853,889	1,145,359	251,092	32	1,541,728	6,783,056	598,010
1,714,951	4,381,501	228,927	74	17,028,511	—	920,614
2,138,719	976,687	118,206	11	1,538,894	3,832,041	1,759,351
752,597	421,290	107,850	-10	668,466	—	153,767
1,713,762	939,859	217,425	—	1,294,635	2,547,282	374,734
249,384	122,524	19,374	—	122,669	3	20,841
1,823,536	855,169	268,864	1,130	1,061,987	436,923	498,002
511,725	249,302	85,438	—	150,918	—	84,210
175,922	129,139	36,051	—	107,279	3,972,848	49,176
276,884	225,154	52,264	-3	252,894	—	78,658
95,562	74,931	50,131	—	91,192	—	29,387
132,648	117,497	28,359	—	113,311	—	35,143
85,911	57,456	9,145	—	38,333	—	21,515
171,137	119,516	41,333	—	143,067	5,313,483	41,777
56,255	35,138	11,908	—	28,248	—	8,388
100,901	82,053	18,350	-1	60,458	—	14,574
14,010	9,625	2,146	—	99	—	3,417
191,072	59,230	19,994	-35	87,945	12,171,618	526,023
373,259	291,646	37,783	—	478,257	—	45,049
119,787	68,009	27,672	—	122,336	—	32,275
8,254	15,375	1,293	—	455	—	23,399
169	525	151	—	36	—	135
—	—	—	—	—	—	—

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 %
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
102年	2013		1,834,124,153	100.0
新北市		New Taipei City	204,029,784	100.0
臺北市		Taipei City	660,951,381	100.0
臺中市		Taichung City	143,787,200	100.0
臺南市		Tainan City	62,814,165	100.0
高雄市		Kaohsiung City	147,273,972	100.0
宜蘭縣		Yilan County	12,237,396	100.0
桃園縣		Taoyuan County	170,937,371	100.0
新竹縣		Hsinchu County	40,475,792	100.0
苗栗縣		Miaoli County	30,785,273	100.0
彰化縣		Changhua County	32,252,176	100.0
南投縣		Nantou County	8,482,874	100.0
雲林縣		Yunlin County	55,147,761	100.0
嘉義縣		Chiayi County	7,892,554	100.0
屏東縣		Pingtung County	24,073,970	100.0
臺東縣		Taitung County	2,975,000	100.0
花蓮縣		Hualien County	11,256,040	100.0
澎湖縣		Penghu County	1,024,347	100.0
基隆市		Keelung City	53,864,516	100.0
新竹市		Hsinchu City	54,373,954	100.0
嘉義市		Chiayi City	7,369,576	100.0
金門縣		Kinmen County	4,857,567	100.0
連江縣		Lienchiang County	252,789	100.0
其他		Others	97,008,695	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 %
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
1,091,725,781	59.5	742,398,372	40.5
151,007,068	74.0	53,022,716	26.0
452,339,808	68.4	208,611,573	31.6
92,750,701	64.5	51,036,499	35.5
44,220,624	70.4	18,593,541	29.6
76,986,665	52.3	70,287,307	47.7
7,444,139	60.8	4,793,257	39.2
91,787,067	53.7	79,150,304	46.3
28,968,264	71.6	11,507,528	28.4
11,373,814	36.9	19,411,459	63.1
25,730,870	79.8	6,521,306	20.2
5,751,605	67.8	2,731,269	32.2
11,162,453	20.2	43,985,308	79.8
4,569,327	57.9	3,323,227	42.1
7,659,004	31.8	16,414,966	68.2
1,826,801	61.4	1,148,199	38.6
5,511,330	49.0	5,744,710	51.0
942,346	92.0	82,001	8.0
5,745,923	10.7	48,118,593	89.3
59,541,525	109.5	-5,167,571	-9.5
5,207,407	70.7	2,162,169	29.3
1,035,267	21.3	3,822,300	78.7
163,773	64.8	89,016	35.2
—	—	97,008,695	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	97年 CY 2008	98年 CY 2009	99年 CY 2010
總　　計	**1,760,438,282**	**1,530,282,190**	**1,622,244,070**
1000 對所得、利潤與資本利得的稅收	891,943,839	694,279,834	663,700,194
1100 個人	446,698,978	360,117,247	377,998,926
1110 所得、利潤	389,743,539	306,804,192	304,686,208
1120 資本利得	56,955,439	53,313,055	73,312,718
1200 公司	445,244,861	334,162,587	285,701,268
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	263,120,815	268,963,181	293,458,128
4100 對不動產徵收的經常性稅收	114,475,405	115,400,440	121,238,041
4200 對淨財富徵收的經常性稅收	—	—	—
4300 遺產、繼承與贈與稅	28,977,696	22,327,164	40,329,876
4310 遺產與繼承稅	23,871,158	17,224,637	31,264,086
4320 贈與稅	5,106,538	5,102,527	9,065,790
4400 對金融與資本交易徵收的稅收	106,971,667	118,169,776	118,074,786
4500 對財產徵收的其他非經常性稅收	12,696,047	13,065,801	13,815,425
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	605,373,628	567,039,175	665,085,748
5100 對貨品生產、銷售及移轉等徵收的稅收	550,373,419	512,322,497	609,388,222
5110 一般銷售額	273,666,818	245,356,479	289,815,747
5120 對特種貨品與勞務徵收的稅收	276,706,601	266,966,018	319,572,475
5121 貨物稅	196,280,896	198,138,586	230,088,247
5122 財政專賣利潤	—	—	—
5123 進口稅	80,425,705	68,827,432	89,484,228
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	55,000,209	54,716,678	55,697,526
5210 經常性稅收	53,254,944	53,049,587	54,051,738
5220 非經常性稅收	1,745,265	1,667,091	1,645,788
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

100年 CY 2011	101年 CY 2012	102年 CY 2013	The OECD classification of Taxes
1,764,610,616	**1,796,697,193**	**1,834,124,153**	**Total Tax Revenues**
788,798,871	841,946,315	846,544,256	1000 Taxes on income, profits and capital gains
421,612,797	474,201,983	495,428,969	1100 Individuals
343,004,982	393,065,301	392,174,282	1110 On income and profits
78,607,815	81,136,682	103,254,687	1120 On capital gains
367,186,074	367,744,332	351,115,287	1200 Corporations
－	－	－	1300 Unallocable as between 1100 and 1200
－	－	－	2000 Social security contributions
－	－	－	3000 Taxes on payroll and workforce
268,388,760	250,731,684	255,558,510	4000 Taxes on property
122,842,095	124,510,583	133,840,661	4100 Recurrent taxes on immovable property
－	－	－	4200 Recurrent taxes on new wealth
23,658,842	28,280,408	23,727,917	4300 Estate, inheritance and gift taxes
15,847,227	19,276,361	14,076,799	4310 Estate and inheritance taxes
7,811,615	9,004,047	9,651,118	4320 Gift taxes
109,247,365	86,247,704	84,429,601	4400 Taxes on financial and capital transactions
12,640,458	11,692,989	13,560,331	4500 Other non-recurrent taxes on property
－	－	－	4600 Other recurrent taxes on property
707,422,985	704,019,194	732,021,387	5000 Taxes on goods and services
650,366,094	645,918,856	672,628,212	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
307,690,760	306,537,199	327,971,096	5110 General taxes
342,675,334	339,381,657	344,657,116	5120 Taxes on specific goods and services
244,146,121	240,188,216	242,329,976	5121 Excises
－	－	－	5122 Profits of fiscal monopolies
96,322,743	94,918,150	97,008,695	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	5,318,445	5128 Other taxes on specific goods and services
－	－	－	5130 Unallocable as between 5110 and 5120
57,056,891	58,100,338	59,393,175	5200 Taxes on use of goods , or on permission to use goods or perform activities
55,380,372	56,533,991	57,759,406	5210 Recurrent taxes
1,676,519	1,566,347	1,633,769	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 Transaction Tax, Futures Transaction 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	99年 CY 2010			100年 CY 2011		
	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	**1,622,244,070**	**1,617,650,196**	**100.3**	**1,764,610,616**	**1,695,876,063**	**104.1**
一、稅課收入	**1,565,847,055**	**1,568,786,696**	**99.8**	**1,703,988,545**	**1,644,276,063**	**103.6**
(一)國稅	**1,292,838,818**	**1,316,298,054**	**98.2**	**1,423,444,129**	**1,378,339,191**	**103.3**
關稅	89,484,228	75,300,000	118.8	96,322,743	89,000,000	108.2
所得稅	590,387,476	689,256,667	85.7	710,191,056	677,411,111	104.8
營利事業所得稅	285,701,268	323,260,000	88.4	367,186,074	291,642,222	125.9
綜合所得稅	304,686,208	365,996,667	83.2	343,004,982	385,768,889	88.9
遺產及贈與稅	40,329,876	17,220,000	234.2	23,658,842	22,230,000	106.4
遺產稅	31,264,086	13,776,000	226.9	15,847,227	17,784,000	89.1
贈與稅	9,065,790	3,444,000	263.2	7,811,615	4,446,000	175.7
營業稅	268,213,690	222,843,137	120.4	283,884,285	268,214,052	105.8
貨物稅	150,777,174	136,030,000	110.8	164,876,634	152,967,778	107.8
菸酒稅	44,516,115	49,296,250	90.3	44,660,361	49,296,250	90.6
證券交易稅	104,574,112	122,000,000	85.7	93,990,479	114,399,000	82.2
期貨交易稅	4,556,136	4,352,000	104.7	5,859,643	4,821,000	121.5
礦區稅	11	—	—	86	—	—
(二)直轄市及縣(市)稅	**273,017,088**	**252,488,642**	**108.1**	**280,543,298**	**265,936,872**	**105.5**
土地稅	136,356,984	119,681,203	113.9	141,981,922	130,719,118	108.6
地價稅	63,044,266	58,751,066	107.3	63,374,107	59,649,746	106.2
土地增值稅	73,312,718	60,930,137	120.3	78,607,815	71,069,372	110.6
房屋稅	58,202,695	56,605,605	102.8	59,466,872	57,414,968	103.6
使用牌照稅	54,051,738	53,265,930	101.5	55,380,372	54,015,798	102.5
契稅	13,815,457	12,206,202	113.2	12,640,465	13,261,170	95.3
印花稅	8,944,538	9,122,148	98.1	9,397,243	8,898,099	105.6
娛樂稅	1,645,676	1,607,554	102.4	1,676,424	1,627,719	103.0
(三)教育捐	**-8,851**	—	—	**1,118**	—	—
二、金融保險業營業稅	**21,602,057**	**13,200,000**	**163.7**	**23,806,475**	**21,800,000**	**109.2**
三、健康福利捐	**34,794,958**	**35,663,500**	**97.6**	**34,609,126**	**29,800,000**	**116.1**
四、特種貨物及勞務稅	—	—	—	**2,206,470**	—	—

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102年計1,807,123千元。

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

Unit：NT$ 1,000；%

101年 CY 2012			102年 CY 2013			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	
1,796,697,193	**1,822,502,215**	**98.6**	**1,834,124,153**	**1,863,712,791**	**98.4**	**Grand Total**
1,733,349,863	**1,767,575,915**	**98.1**	**1,768,816,736**	**1,807,071,907**	**97.9**	**Taxes**
1,447,899,812	**1,475,606,891**	**98.1**	**1,448,390,897**	**1,512,085,257**	**95.8**	**National Taxes**
94,918,150	97,600,000	97.3	97,008,695	98,900,000	98.1	Customs Duties
760,809,633	705,701,111	107.8	743,289,569	771,546,667	96.3	Income Tax
367,744,332	351,553,333	104.6	351,115,287	389,167,778	90.2	Profit-seeking Enterprise Income Tax
393,065,301	354,147,778	111.0	392,174,282	382,378,889	102.6	Individual Income Tax
28,280,408	23,790,190	118.9	23,727,917	23,260,000	102.0	Estate and Gift Tax
19,276,361	16,653,192	115.8	14,076,799	16,280,000	86.5	Estate Tax
9,004,047	7,136,998	126.2	9,651,118	6,980,000	138.3	Gift Tax
281,817,236	296,044,118	95.2	303,039,378	296,044,118	102.4	Business Tax
160,897,298	170,722,222	94.2	162,503,713	170,722,222	95.2	Commodity Tax
44,938,842	49,296,250	91.2	44,769,009	49,296,250	90.8	Tobacco and Alcohol Tax
71,940,358	126,500,000	56.9	71,383,425	96,363,000	74.1	Securities Transaction Tax
4,297,887	5,953,000	72.2	2,669,191	5,953,000	44.8	Futures Transaction Tax
—	—	—	—	—	—	Mining Concession Tax
285,447,913	**291,969,024**	**97.8**	**320,424,641**	**294,986,650**	**108.6**	**Municipality & County (City) Taxes**
143,848,851	149,381,865	96.3	174,080,706	150,712,568	115.5	Land Tax
62,712,169	62,906,566	99.7	70,826,019	67,851,160	104.4	Land Value Tax
81,136,682	86,475,299	93.8	103,254,687	82,861,408	124.6	Land Value Increment Tax
61,796,279	61,198,135	101.0	63,013,454	63,581,478	99.1	House Tax
56,533,991	56,108,359	100.8	57,759,406	57,410,565	100.6	Vehicle License Tax
11,693,005	14,131,118	82.7	13,560,334	12,098,894	112.1	Deed Tax
10,009,459	9,546,314	104.9	10,376,985	9,495,249	109.3	Stamp Tax
1,566,328	1,603,233	97.7	1,633,756	1,687,896	96.8	Amusement Tax
2,138	—	—	**1,198**	—	—	**Education Surtax**
24,719,963	**23,033,000**	**107.3**	**24,931,718**	**23,723,540**	**105.1**	**Financial Enterprises Business Tax**
34,352,076	**29,793,300**	**115.3**	**35,057,254**	**29,800,000**	**117.6**	**Health and Welfare Surcharge on Tobacco**
4,275,291	**2,100,000**	**203.6**	**5,318,445**	**3,117,344**	**170.6**	**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$ 1,807,123 thousand in 2013.

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		95年 CY 2006	96年 CY 2007	97年 CY 2008
總計	**Grand Total**	**159,201,482**	**149,036,726**	**126,659,613**
油氣類	Oil / Gas	93,256,776	87,673,324	75,828,510
車輛類	Vehicles	49,182,877	45,232,193	35,200,408
汽車	Automobiles	45,357,052	41,251,139	30,414,896
機車	Motorcycles	3,825,825	3,981,054	4,785,512
橡膠輪胎	Rubber Tires	1,496,144	1,528,146	1,689,668
水泥	Cement	5,199,978	4,436,458	3,985,962
飲料品	Beverages	3,137,668	3,068,153	3,077,513
平板玻璃	Flat-glass	346,382	414,448	421,332
電器類	Electric Appliances	6,581,657	6,684,004	6,456,220
電冰箱	Refrigerators	1,929,089	2,070,046	2,100,633
電視機	Television Sets	1,038,172	1,006,246	966,164
冷暖氣機	Air Conditioners	2,572,830	2,623,455	2,483,321
除濕機	Dehuminifiers	122,665	102,106	120,544
錄影機	Video Recorders	401,224	376,194	313,285
電唱機	Record Players	13,217	5,789	6,745
錄音機	Audio Recorders	40,920	37,778	27,739
音響組合	Stereophonic Systems	325,238	319,684	293,955
電烤箱	Electric Ovens	138,302	142,706	143,834

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

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
127,878,770	**150,777,174**	**164,876,634**	**160,897,298**	**162,503,713**
84,370,114	85,018,713	88,003,279	85,879,258	85,355,324
29,231,030	49,510,685	59,781,493	57,649,585	59,253,626
27,537,289	46,130,269	55,180,120	53,201,966	54,317,840
1,693,741	3,380,416	4,601,373	4,447,619	4,935,786
1,573,078	2,001,683	2,217,237	2,260,487	2,457,848
3,405,923	3,830,911	4,094,155	3,983,503	4,058,297
3,323,086	3,017,216	2,878,030	2,988,473	2,917,204
342,470	470,289	523,876	408,735	497,642
5,633,069	6,927,677	7,378,564	7,727,257	7,963,772
1,701,683	1,019,444	987,921	1,088,347	1,136,623
836,084	950,461	1,063,510	1,165,253	947,773
2,301,448	3,983,152	4,337,471	4,331,818	4,769,749
87,359	149,715	176,413	314,199	261,535
306,405	312,143	214,764	198,245	244,728
622	762	1,655	778	1,097
4,700	6,441	9,831	8,359	4,258
270,774	359,663	417,164	423,595	359,992
123,994	145,896	169,835	196,663	238,017

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	
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	6.0	15,097,994	5.6	3,140,936	3.7	22,092
90年 ***	10,122,411	-2.0	9,930,387	-2.5	2,271,755	6.8	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	14,097,446	0.8	13,709,074	1.2	2,612,947	1.8	23,180
101年	14,531,290	3.1	14,077,099	2.7	2,677,984	2.5	23,262
102年	14,980,721	3.1	14,560,560	3.4	2,665,244	-0.5	23,344

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103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。
3. ***89年(含)起，國民生產毛額、國內生產毛額、賦稅收入等年增率係以日曆年基礎計算；89年、90年之各級政府歲出淨額年增率，則係以89年度金額(18個月)折算為一年之基礎計算。

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
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	—	—	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	—	—	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	—	—	1999
1,929,767	1.4	12.6	12.8	61.4	87,351	0.2	0.3	2000
1,257,841	-6.7	12.4	12.7	55.4	56,304	3.4	2.7	CY 2001
1,225,601	-2.6	11.5	11.8	** 55.5	54,575	—	—	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	—	—	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	10.6	7.6	CY 2011
1,796,697	1.8	12.4	12.8	64.7	77,237	0.6	0.7	CY 2012
1,834,124	2.1	12.2	12.6	66.4	78,569	0.7	0.6	CY 2013

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, 2014.

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.
3.***Starting from 2000, the annual growth rates of GNP,GDP and Tax Revenues are calender year basis. As for the calculation of annual growth rates of General Gov. Net Expenditures in 2000 and 2001, the figure (18 months) in 2000 is converted to one year basis.

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
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
102年	0.6	2.3	2.6	2.0	1.1	1.2

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

Unit：%

主要稅收占國內生產毛額之百分比 Major Tax Revenues/GDP						FY
關　稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	營業稅 Business Tax	貨物稅 Commodity Tax	土地稅 Land Tax	
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
0.7	2.4	2.7	2.1	1.1	1.2	CY 2013

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	—	20.7	33.9	31.1	25.2	30.0	34.2	31.6	18.0	25.5
1970	—	21.1	33.9	33.8	30.3	38.4	34.2	31.5	20.2	25.7
1975	—	25.4	36.7	39.4	31.4	38.4	35.5	34.3	19.6	25.4
1980	—	26.2	39.0	41.2	30.4	43.0	40.2	36.4	21.8	29.7
1985	17.3	27.8	40.9	44.3	31.9	46.1	42.8	36.1	25.8	33.6
1990	22.6	28.0	39.7	41.9	35.3	46.5	42.0	34.8	26.4	37.6
1995	21.6	28.2	41.4	43.5	34.9	48.8	42.9	37.2	29.1	39.9
1996	21.2	28.8	42.8	43.9	35.1	49.2	44.2	36.5	36.2	41.6
1997	20.6	28.6	44.2	44.4	35.9	48.9	44.5	36.2	30.6	43.1
1998	20.7	29.4	44.1	45.0	35.9	49.3	44.3	36.5	32.3	41.4
1999	19.4	29.8	43.8	45.0	35.7	50.1	45.2	37.3	33.2	42.3
2000	17.9	30.4	43.0	44.7	34.9	49.4	44.4	37.5	34.3	42.0
2001	18.1	28.9	44.9	44.6	34.3	48.5	44.1	36.3	33.2	41.7
2002	17.1	29.8	43.6	44.7	32.8	47.9	43.5	35.6	33.9	41.1
2003	17.1	30.0	43.5	44.3	32.7	48.0	43.3	35.8	32.3	41.5
2004	17.4	30.3	43.0	44.4	32.5	49.0	43.6	35.0	31.5	40.8
2005	19.1	30.0	42.1	44.5	32.3	50.8	44.1	35.0	32.1	40.6
2006	19.2	29.6	41.5	44.1	32.6	49.6	44.4	35.7	31.6	42.1
2007	19.2	29.7	41.8	43.6	32.3	48.9	43.7	36.1	32.5	43.2
2008	20.0	27.1	42.8	44.0	31.6	47.8	43.5	36.5	32.1	43.0
2009	18.7	25.8	42.4	43.1	31.4	47.8	42.5	37.4	30.5	43.4
2010	18.5	25.6	42.2	43.5	30.6	47.4	42.9	36.2	31.7	43.0
2011	...	26.5	42.3	44.1	30.4	47.7	44.1	36.9	32.2	43.0
2012	...	...	43.2	45.3	30.7	48.0	45.3	37.6	33.8	44.4
2013	...	...	...	...	...	...	...	...	...	...

資料來源：1. 新加坡：'Economic Survey of Singapore 2013'。
2. 其他各國資料錄自 OECD 'Revenue Statistics'（2013年版）。

說　　明：我國資料為占GDP（行政院主計總處103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2012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	25.7
30.0	20.4	14.9	40.7	39.2	—	18.4	41.3	23.8	34.9	24.6
29.6	24.8	17.1	42.9	42.4	—	22.6	46.4	24.6	34.8	25.5
28.2	26.7	16.1	42.4	42.6	16.7	27.6	47.4	25.2	37.0	24.6
30.9	28.5	19.5	42.9	41.0	15.0	32.5	52.3	24.9	35.3	26.3
31.2	26.4	20.0	41.5	40.9	15.9	32.1	47.5	26.9	33.6	26.7
32.3	26.4	20.6	40.9	40.8	16.3	31.9	49.4	27.4	33.6	27.1
32.2	26.8	20.3	40.9	41.5	16.6	32.9	50.5	26.8	34.0	27.6
34.5	26.4	20.3	39.0	42.4	15.6	33.2	50.7	27.8	35.3	28.0
36.9	25.9	20.7	40.1	42.7	15.0	34.1	51.1	28.0	35.7	28.0
37.2	26.6	22.6	39.6	42.6	15.5	34.3	51.4	29.3	36.4	28.4
35.4	26.8	23.0	38.1	42.9	16.0	33.9	49.4	28.5	36.2	27.4
35.3	25.8	23.2	37.4	43.1	13.2	34.4	47.5	28.9	34.8	25.1
36.7	25.3	24.0	36.9	42.3	12.4	34.0	47.8	28.2	34.4	24.5
37.9	26.1	23.3	37.2	43.1	11.9	34.9	48.1	27.8	34.9	24.7
40.7	27.3	24.0	38.4	43.2	12.1	36.0	48.9	28.1	35.4	26.0
41.5	28.1	25.0	39.1	43.5	12.4	36.9	48.3	27.9	36.3	26.8
40.6	28.5	26.5	38.7	42.9	13.5	37.3	47.4	27.7	35.7	26.9
36.7	28.5	26.5	39.2	42.1	13.9	33.1	46.4	28.1	35.8	25.4
33.9	27.0	25.5	38.2	42.0	12.8	30.9	46.6	28.7	34.2	23.3
35.2	27.6	25.1	39.0	42.6	12.8	32.5	45.4	28.1	34.9	23.8
36.0	28.6	25.9	38.6	42.5	13.5	32.2	44.2	28.6	35.8	24.0
37.2	...	26.8	...	42.2	13.7	32.9	44.3	28.2	35.3	24.4
...	...	...	...	...	13.8	...	...	...	...	...

Source：1.The data of Singapore is derived from 'Economic Survey of Singapore 2013'.
2.Other Countries are derived from 'Revenue Statistics of OECD' (2013 Edition).

Explanation：The data of R.O.C is Percentage of GDP (data from DGBAS May, 2014).

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 2012 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	20.7	25.4	21.3	23.8	28.8	22.5	23.1	12.3	16.8
1970	17.2	21.1	25.3	24.1	27.4	37.1	21.8	22.0	14.1	16.0
1975	17.3	25.4	26.6	27.5	28.3	38.2	21.1	22.6	13.8	13.7
1980	19.2	26.2	26.9	29.3	27.2	42.5	23.0	23.9	14.6	18.4
1985	16.0	27.8	27.9	30.3	27.6	44.8	24.3	22.9	16.6	22.0
1990	20.0	28.0	26.6	28.0	31.0	45.6	23.5	21.8	18.4	25.3
1995	17.7	28.2	26.5	29.2	30.0	47.7	24.4	22.7	19.7	27.4
1996	15.8	28.8	27.9	29.6	30.2	48.1	25.6	21.8	26.4	27.4
1997	15.5	28.6	29.1	30.3	31.1	47.9	26.4	21.3	20.8	28.6
1998	15.6	29.4	29.2	30.8	30.9	48.3	28.3	21.7	22.0	29.3
1999	14.3	29.8	28.8	30.8	30.9	48.5	28.9	22.7	22.9	30.2
2000	12.8	30.4	28.4	30.8	30.2	47.6	28.4	22.8	23.8	30.0
2001	12.7	28.9	30.2	30.6	29.5	46.8	28.1	21.9	22.5	29.8
2002	11.8	29.8	29.1	30.4	27.8	46.7	27.4	21.3	22.2	29.0
2003	11.7	30.0	28.9	30.1	27.6	46.8	27.0	21.3	20.5	29.3
2004	12.2	30.3	28.5	30.5	27.6	47.9	27.4	20.8	20.2	28.5
2005	13.4	30.0	27.7	30.9	27.5	49.7	27.8	21.0	20.8	28.1
2006	13.1	29.6	27.3	30.6	27.9	48.6	28.0	22.0	20.9	29.7
2007	13.4	29.7	27.7	30.1	27.6	47.9	27.5	22.9	21.3	30.3
2008	13.9	27.1	28.5	30.1	27.0	46.8	27.3	23.1	21.0	29.6
2009	12.3	25.8	27.7	28.7	26.6	46.8	25.8	22.9	20.0	29.7
2010	12.0	25.6	27.6	29.5	25.9	46.4	26.3	22.0	20.5	29.5
2011	12.9	26.5	27.8	29.9	25.8	46.7	27.4	22.7	21.6	29.6
2012	12.8	...	28.3	30.8	26.0	47.1	28.3	23.2	23.0	30.9
2013	12.6	...	...	...	...	...	...	...	...	...

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	21.6
29.2	14.5	14.8	25.1	29.5	—	9.7	33.2	18.6	28.8	19.6
29.0	17.5	16.9	26.6	33.5	—	11.6	33.0	18.8	29.0	19.9
27.5	18.6	15.8	23.7	33.8	16.7	16.3	35.6	19.5	30.4	18.4
30.0	21.0	17.5	26.9	30.2	15.0	21.0	38.0	19.0	29.3	19.7
28.7	17.6	17.6	24.1	31.3	15.9	20.5	34.4	19.6	27.7	20.1
29.5	17.5	17.9	24.7	31.5	16.3	20.4	35.2	20.1	27.7	20.6
29.4	17.6	17.4	24.1	32.2	16.6	21.4	36.3	19.6	28.0	21.0
31.8	17.1	17.0	24.1	32.5	15.6	21.5	36.8	20.8	29.3	21.4
34.1	16.6	17.2	24.5	32.7	15.0	22.3	38.9	20.8	29.6	21.4
34.4	17.3	18.8	24.2	33.7	15.5	22.4	37.9	22.1	30.2	21.8
32.6	17.0	18.8	24.4	33.6	16.0	21.9	35.3	21.2	30.0	20.7
32.5	15.9	18.8	24.1	33.2	13.2	22.4	33.7	21.4	28.9	18.5
33.6	15.5	19.3	23.4	32.6	12.4	22.0	34.4	21.0	28.1	18.0
34.9	16.2	18.4	23.5	33.7	11.9	22.8	34.9	21.0	28.3	18.3
37.5	17.2	18.9	25.4	34.4	12.1	24.0	35.8	21.3	28.8	19.7
38.2	17.8	19.7	25.1	34.8	12.4	24.9	36.0	21.3	29.6	20.5
37.6	18.1	21.0	25.3	34.0	13.5	25.2	35.0	21.2	29.1	20.6
33.9	17.4	20.7	24.7	33.3	13.9	21.0	34.9	21.6	29.0	19.1
30.8	15.9	19.7	24.4	32.1	12.8	18.8	35.2	21.9	27.4	17.0
31.0	16.3	19.3	24.8	33.1	12.8	20.3	34.1	21.4	28.2	17.6
31.9	16.8	19.8	23.7	33.0	13.5	20.1	34.1	21.6	29.1	18.5
33.3	...	20.2	...	32.6	13.7	21.1	34.0	21.1	28.5	18.9
...	...	...	...	...	13.8	...	...	...	...	...

表3-10. 各國賦稅收入—按OECD稅收分類分

(1)金　額

CY 2011

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	**390,792**	**541,001**	**888,194**
1000 對所得、利潤與資本利得的稅收	230,870	254,929	201,870
1100 個人	153,760	193,311	151,085
1110 所得、利潤	153,760	193,311	151,085
1120 資本利得	—	—	—
1200 公司	77,110	55,714	50,785
1300 其他	—	5,904	—
2000 社會安全捐	—	82,508	336,503
3000 對工資與勞動力的徵收	20,316	11,554	27,733
4000 對財產徵收的稅收	33,557	59,162	75,289
4100 對不動產徵收的經常性稅收	20,734	51,280	50,332
4200 對淨財富徵收的經常性稅收	—	1,013	4,305
4300 遺產、繼承與贈與稅	—	—	8,669
4310 遺產與繼承稅	—	—	7,076
4320 贈與稅	—	—	1,593
4400 對金融與資本交易徵收的稅收	12,823	3,101	11,983
4500 對財產徵收的其他非經常性稅收	—	3,768	—
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	106,049	132,533	222,171
5100 對貨品生產、銷售及移轉等徵收的稅收	94,210	123,128	216,102
5110 一般銷售額	50,004	77,747	145,886
5120 對特種貨品與勞務徵收的稅收	44,206	45,381	70,216
5121 貨物稅	26,325	24,118	48,632
5122 財政專賣利潤	—	11,953	—
5123 進口稅	7,105	3,688	2,636
5124 出口稅	12	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	10,764	4,145	18,894
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	—	1,477	54
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	11,839	9,405	6,069
5210 經常性稅收	11,839	5,069	4,752
5220 非經常性稅收	—	4,336	1,317
5300 其他	—	—	—
6000 其他稅收	—	315	24,628

資料來源：OECD 'Revenue Statistics'（2013年版）。

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

(1) Amount

CY 2011

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
963,717	**678,897**	**135,487**	**Total Tax Revenues**
284,195	218,903	40,910	1000 Taxes on income, profits and capital gains
238,556	181,993	24,951	1100 Individuals
238,556	181,986	24,951	1110 On income and profits
—	7	—	1120 On capital gains
45,639	42,765	15,959	1200 Corporations
—	-5,855	—	1300 Unallocable as between 1100 and 1200
371,250	212,125	56,140	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
22,870	35,245	13,100	4000 Taxes on property
11,674	9,818	10,237	4100 Recurrent taxes on immovable property
584	5,117	—	4200 Recurrent taxes on new wealth
4,246	510	1,474	4300 Estate, inheritance and gift taxes
3,736	—	—	4310 Estate and inheritance taxes
510	—	—	4320 Gift taxes
6,366	16,679	1,389	4400 Taxes on financial and capital transactions
—	1,354	—	4500 Other non-recurrent taxes on property
—	1,767	—	4600 Other recurrent taxes on property
285,288	179,684	24,966	5000 Taxes on goods and services
275,157	159,712	22,410	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
190,229	98,456	12,745	5110 General taxes
84,928	61,256	9,665	5120 Taxes on specific goods and services
66,343	33,765	8,719	5121 Excises
—	11,245	—	5122 Profits of fiscal monopolies
4,556	2,319	874	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
13,991	13,897	72	5126 Taxes on specific services
2	—	—	5127 Other taxes on international trade and transactions
36	30	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
10,131	11,377	2,556	5200 Taxes on use of goods , or on permission to use goods or perform activities
10,131	11,377	2,534	5210 Recurrent taxes
—	—	22	5220 Non-recurrent taxes
—	8,595	—	5300 Unallocable as between 5100 and 5200
114	32,940	371	6000 Other taxes

Source：Source:Revenue Statistics of OECD (2013 Edition).

表3-10. 各國賦稅收入—按OECD稅收分類分(續1)

(1)金　額

CY 2011

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	**319,997**	**230,992**	**345,395**
1000 對所得、利潤與資本利得的稅收	96,845	61,929	100,259
1100 個人	47,299	49,520	77,240
1110 所得、利潤	39,910	49,283	77,240
1120 資本利得	7,389	237	—
1200 公司	49,546	12,409	19,544
1300 其他	—	—	3,475
2000 社會安全捐	75,316	88,798	129,536
3000 對工資與勞動力的徵收	803	—	—
4000 對財產徵收的稅收	36,555	7,734	20,781
4100 對不動產徵收的經常性稅收	9,779	4,257	10,167
4200 對淨財富徵收的經常性稅收	—	11	56
4300 遺產、繼承與贈與稅	3,333	1,536	2,220
4310 遺產與繼承稅	1,259	1,536	2,220
4320 贈與稅	2,074	—	—
4400 對金融與資本交易徵收的稅收	23,443	1,930	6,574
4500 對財產徵收的其他非經常性稅收	—	—	1,652
4600 對財產徵收的其他經常性稅收	—	—	112
5000 對貨品與勞務徵收的稅收	100,551	71,411	92,026
5100 對貨品生產、銷售及移轉等徵收的稅收	93,983	63,593	85,649
5110 一般銷售額	54,868	41,610	57,376
5120 對特種貨品與勞務徵收的稅收	39,115	21,983	28,273
5121 貨物稅	25,401	18,136	22,157
5122 財政專賣利潤	—	—	—
5123 進口稅	11,350	2,122	1,693
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	2,364	1,410	3,653
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	—	315	770
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	6,568	7,818	5,146
5210 經常性稅收	6,568	7,818	4,193
5220 非經常性稅收	—	—	953
5300 其他	—	—	1,231
6000 其他稅收	9,927	1,120	2,793

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

(1) Amount

CY 2011

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
1,546,436	**538,779**	**3,728,877**	**Total Tax Revenues**
540,959	195,441	1,734,082	1000 Taxes on income, profits and capital gains
427,911	152,402	1,382,281	1100 Individuals
399,135	148,802	1,322,357	1110 On income and profits
28,776	3,600	59,924	1120 On capital gains
113,048	43,039	351,801	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
354,112	101,974	850,718	2000 Social security contributions
155,341	—	—	3000 Taxes on payroll and workforce
36,512	62,463	461,871	4000 Taxes on property
27,566	50,701	447,388	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
4	2,903	14,483	4300 Estate, inheritance and gift taxes
4	2,903	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
8,942	8,859	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
457,757	178,901	682,206	5000 Taxes on goods and services
442,034	172,276	569,065	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
334,708	111,034	300,740	5110 General taxes
107,326	61,242	268,325	5120 Taxes on specific goods and services
89,714	46,258	146,832	5121 Excises
5,165	—	—	5122 Profits of fiscal monopolies
5,399	2,925	31,868	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
6,224	9,995	16,532	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
824	2,064	73,093	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
15,723	6,625	113,141	5200 Taxes on use of goods , or on permission to use goods or perform activities
15,723	6,625	88,934	5210 Recurrent taxes
—	—	24,207	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
1,755	—	—	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 2011

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	59.1	47.1	22.7
1100 個人	39.3	35.7	17.0
1110 所得、利潤	39.3	35.7	17.0
1120 資本利得	—	—	—
1200 公司	19.7	10.3	5.7
1300 其他	—	1.1	—
2000 社會安全捐	—	15.3	37.9
3000 對工資與勞動力的徵收	5.2	2.1	3.1
4000 對財產徵收的稅收	8.6	10.9	8.5
4100 對不動產徵收的經常性稅收	5.3	9.5	5.7
4200 對淨財富徵收的經常性稅收	—	0.2	0.5
4300 遺產、繼承與贈與稅	—	—	1.0
4310 遺產與繼承稅	—	—	0.8
4320 贈與稅	—	—	0.2
4400 對金融與資本交易徵收的稅收	3.3	0.6	1.3
4500 對財產徵收的其他非經常性稅收	—	0.7	—
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	27.1	24.5	25.0
5100 對貨品生產、銷售及移轉等徵收的稅收	24.1	22.8	24.3
5110 一般銷售額	12.8	14.4	16.4
5120 對特種貨品與勞務徵收的稅收	11.3	8.4	7.9
5121 貨物稅	6.7	4.5	5.5
5122 財政專賣利潤	—	2.2	—
5123 進口稅	1.8	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	2.1
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	—	0.3	0.0
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	3.0	1.7	0.7
5210 經常性稅收	3.0	0.9	0.5
5220 非經常性稅收	—	0.8	0.1
5300 其他	—	—	—
6000 其他稅收	—	0.1	2.8

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

(2) Percentage

CY 2011

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**
29.5	32.2	30.2	1000 Taxes on income, profits and capital gains
24.8	26.8	18.4	1100 Individuals
24.8	26.8	18.4	1110 On income and profits
—	0.0	—	1120 On capital gains
4.7	6.3	11.8	1200 Corporations
—	-0.9	—	1300 Unallocable as between 1100 and 1200
38.5	31.2	41.4	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
2.4	5.2	9.7	4000 Taxes on property
1.2	1.4	7.6	4100 Recurrent taxes on immovable property
0.1	0.8	—	4200 Recurrent taxes on new wealth
0.4	0.1	1.1	4300 Estate, inheritance and gift taxes
0.4	—	—	4310 Estate and inheritance taxes
0.1	—	—	4320 Gift taxes
0.7	2.5	1.0	4400 Taxes on financial and capital transactions
—	0.2	—	4500 Other non-recurrent taxes on property
—	0.3	—	4600 Other recurrent taxes on property
29.6	26.5	18.4	5000 Taxes on goods and services
28.6	23.5	16.5	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
19.7	14.5	9.4	5110 General taxes
8.8	9.0	7.1	5120 Taxes on specific goods and services
6.9	5.0	6.4	5121 Excises
—	1.7	—	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
1.5	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
1.1	1.7	1.9	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.1	1.7	1.9	5210 Recurrent taxes
—	—	0.0	5220 Non-recurrent taxes
—	1.3	—	5300 Unallocable as between 5100 and 5200
0.0	4.9	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 2011

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	30.3	26.8	29.0
1100 個人	14.8	21.4	22.4
1110 所得、利潤	12.5	21.3	22.4
1120 資本利得	2.3	0.1	—
1200 公司	15.5	5.4	5.7
1300 其他	—	—	1.0
2000 社會安全捐	23.5	38.4	37.5
3000 對工資與勞動力的徵收	0.3	—	—
4000 對財產徵收的稅收	11.4	3.3	6.0
4100 對不動產徵收的經常性稅收	3.1	1.8	2.9
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	0.7	0.6
4310 遺產與繼承稅	0.4	0.7	0.6
4320 贈與稅	0.6	—	—
4400 對金融與資本交易徵收的稅收	7.3	0.8	1.9
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	31.4	30.9	26.6
5100 對貨品生產、銷售及移轉等徵收的稅收	29.4	27.5	24.8
5110 一般銷售額	17.1	18.0	16.6
5120 對特種貨品與勞務徵收的稅收	12.2	9.5	8.2
5121 貨物稅	7.9	7.9	6.4
5122 財政專賣利潤	—	—	—
5123 進口稅	3.5	0.9	0.5
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	0.7	0.6	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	0.2
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	2.1	3.4	1.5
5210 經常性稅收	2.1	3.4	1.2
5220 非經常性稅收	—	—	0.3
5300 其他	—	—	0.4
6000 其他稅收	3.1	0.5	0.8

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

(2) Percentage

CY 2011

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**
35.0	36.3	46.5	1000 Taxes on income, profits and capital gains
27.7	28.3	37.1	1100 Individuals
25.8	27.6	35.5	1110 On income and profits
1.9	0.7	1.6	1120 On capital gains
7.3	8.0	9.4	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
22.9	18.9	22.8	2000 Social security contributions
10.0	—	—	3000 Taxes on payroll and workforce
2.4	11.6	12.4	4000 Taxes on property
1.8	9.4	12.0	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
0.0	0.5	0.4	4300 Estate, inheritance and gift taxes
0.0	0.5	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
0.6	1.6	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
29.6	33.2	18.3	5000 Taxes on goods and services
28.6	32.0	15.3	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.6	20.6	8.1	5110 General taxes
6.9	11.4	7.2	5120 Taxes on specific goods and services
5.8	8.6	3.9	5121 Excises
0.3	—	—	5122 Profits of fiscal monopolies
0.3	0.5	0.9	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
0.4	1.9	0.4	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
0.1	0.4	2.0	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
1.0	1.2	3.0	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.2	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	95年 CY 2006	96年 CY 2007
毛收總計數	**81,469,195**	**83,866,798**
01 活動物；動物產品	**4,482,550**	**4,787,844**
01 活動物	8,512	9,264
02 肉及食用雜碎	1,869,028	1,762,495
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	1,739,623	1,980,508
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	739,095	938,128
05 未列名動物產品	126,292	97,449
02 植物產品	**4,596,666**	**5,307,211**
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉	36,813	38,998
07 食用蔬菜及部分根菜與塊莖菜類	828,200	1,072,536
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	2,249,654	2,513,303
09 咖啡、茶、馬黛茶及香辛料	251,120	270,631
10 穀類	496,022	588,225
11 製粉工業產品；麥芽；澱粉；菊糖；麵筋	392,058	474,208
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；蔓草及飼料	297,149	295,372
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	40,140	48,402
14 編結用植物性材料；未列名植物產品	5,510	5,536
03 動植物油脂及其分解物；調製食用油脂；動植物蠟	**139,064**	**186,960**
15 動植物油脂及其分解物；調製食用油脂；動植物蠟	139,064	186,960
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品	**12,681,202**	**12,480,946**
16 肉、魚或甲殼、軟體或其他水產無脊椎動物等之調製品	349,303	380,364
17 糖及糖果	979,377	738,890
18 可可及可可製品	220,333	197,975
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	1,406,931	1,519,807

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

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
82,544,530	**70,580,871**	**91,591,655**	**98,825,523**	**97,312,433**	**99,791,049**
5,839,663	**5,849,449**	**7,039,205**	**7,251,480**	**7,175,487**	**7,263,399**
8,509	7,092	9,190	10,547	15,108	13,227
2,150,244	2,174,581	2,592,151	2,649,979	2,626,935	2,610,907
2,859,113	2,899,969	3,253,344	3,285,146	3,391,677	3,188,286
695,172	640,021	1,035,535	1,096,805	956,723	1,261,101
126,625	127,786	148,985	209,003	185,044	189,878
5,150,635	**4,717,739**	**5,286,993**	**4,858,897**	**5,973,183**	**6,323,356**
37,049	33,921	33,730	35,188	33,591	37,858
1,017,612	893,912	765,170	754,527	931,166	964,932
2,336,290	2,243,059	2,488,507	2,105,614	2,601,489	2,815,880
291,971	321,317	368,682	397,114	402,359	416,686
538,958	388,726	576,307	640,567	935,364	938,464
547,489	498,674	656,074	504,994	659,077	709,030
321,079	278,726	329,461	344,166	338,720	357,502
54,713	55,022	64,033	70,423	65,495	77,940
5,474	4,382	5,029	6,304	5,922	5,064
221,912	**149,053**	**162,900**	**203,766**	**192,235**	**186,756**
221,912	149,053	162,900	203,766	192,235	186,756
13,022,726	**12,077,876**	**12,998,239**	**12,970,391**	**13,348,094**	**14,214,387**
486,765	485,453	524,925	447,664	507,411	514,746
843,648	901,980	992,919	999,475	1,098,478	913,459
230,884	255,462	312,918	353,091	343,992	333,970
1,427,074	1,247,234	1,565,994	1,530,859	1,568,588	1,918,101

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	95年 CY 2006	96年 CY 2007
20 蔬菜、果實、堅果或植物其他部份之調製品	1,069,181	1,115,924
21 雜項調製食品	2,353,266	2,365,896
22 飲料、酒類及醋	639,592	702,759
23 食品工業產製過程之殘渣及廢品；調製動物飼料	67,802	69,650
24 菸（包括菸葉及菸類）及菸葉代用品	5,595,417	5,389,681
05 礦產品	**1,154,864**	**1,833,475**
25 鹽；硫磺；泥土及石料；石膏料；石灰及水泥	44,771	66,061
26 礦石、熔渣及礦灰	69	379
27 礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟	1,110,024	1,767,035
06 化學或有關工業產品	**6,716,314**	**7,038,648**
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	792,245	821,782
29 有機化學產品	1,831,837	1,984,744
30 醫藥品	21,555	27,680
31 肥料	16,649	316
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	1,180,426	1,183,481
33 精油及樹脂狀物質；香水、化妝品或盥洗用品	280,686	305,775
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	435,896	449,384
35 蛋白狀物質；改質澱粉；膠；酵素	348,013	369,225
36 炸藥；煙火品；火柴；引火合金；可燃製品	3,368	2,819
37 感光或電影用品	132,968	123,904
38 雜項化學產品	1,672,671	1,769,538
07 塑膠及其製品；橡膠及其製品	**5,874,289**	**6,115,115**
39 塑膠及其製品	4,501,347	4,716,854

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

Unit：NT$ 1,000

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
1,173,135	1,162,676	1,330,257	1,439,340	1,430,399	1,488,455
2,531,628	2,790,197	3,027,152	2,791,127	2,970,761	3,433,156
731,039	659,293	718,896	836,382	943,681	966,470
68,749	63,173	83,585	98,068	96,289	118,352
5,529,804	4,512,408	4,441,593	4,474,385	4,388,495	4,527,678
1,945,582	**947,989**	**1,737,394**	**1,706,365**	**1,151,420**	**1,037,884**
66,253	82,398	70,332	57,801	52,700	44,155
1,197	693	573	297	218	167
1,878,132	864,898	1,666,489	1,648,267	1,098,502	993,562
7,580,196	**6,297,367**	**8,067,715**	**8,487,362**	**7,831,066**	**7,681,954**
996,287	647,448	956,001	883,650	749,225	722,012
2,159,070	1,739,715	2,136,043	2,357,809	2,222,349	2,125,746
25,747	30,282	28,692	34,117	33,218	35,670
828	710	551	633	792	533
1,200,417	1,009,544	1,318,379	1,312,854	1,104,457	1,086,898
306,381	315,519	387,003	438,013	402,291	454,593
505,702	435,999	614,107	663,680	600,188	587,869
413,866	382,805	498,076	546,474	491,643	513,755
4,554	5,610	4,365	6,687	7,925	8,144
100,631	83,001	109,711	116,529	119,260	121,468
1,866,713	1,646,734	2,014,787	2,126,916	2,099,718	2,025,266
6,162,786	**4,871,225**	**6,662,707**	**7,331,880**	**7,210,953**	**6,825,919**
4,603,536	3,702,586	4,995,987	5,450,470	5,234,720	4,976,794

表3-11. 關稅實徵毛額(續2)

單位：新臺幣千元

貨物類別	95年 CY 2006	96年 CY 2007
40 橡膠及其膠品	1,372,942	1,398,261
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）	**800,554**	**942,241**
41 生皮（毛皮除外）及皮革	51,667	51,279
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	742,619	885,738
43 毛皮與人造毛皮及其製品	6,268	5,224
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	**546,345**	**623,833**
44 木及木製品；木炭	530,146	606,258
45 軟木及軟木製品	1,990	2,066
46 草及其他編結材料之編結品；編籃及柳條編結品	14,209	15,509
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	**117,592**	**136,864**
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	40	57
48 紙及紙板；紙漿、紙或紙板之製品	64,600	77,687
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	52,952	59,120
11 紡織品及紡織製品	**5,309,862**	**5,012,705**
50 絲	14,998	14,859
51 羊毛，動物粗細毛；馬毛紗及其梭織物	36,738	29,697
52 棉花	239,672	242,212
53 其他植物紡織纖維；紙紗及紙紗梭織物	5,738	6,170
54 人造纖維絲；人造紡織材料之扁條及類似品	259,480	263,744
55 人造纖維棉	183,272	185,573
56 填充用材料、氈呢、不織布；特種紗；撚線、繩、索、纜及其製品	223,603	255,342
57 地毯及其他紡織材料覆地物	78,465	81,353
58 特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	73,941	63,475
59 浸漬、塗佈、被覆或黏合之紡織物；工業用紡織物	247,795	274,827

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

Unit：NT$ 1,000

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
1,559,250	1,168,639	1,666,720	1,881,410	1,976,233	1,849,125
960,737	**864,100**	**930,757**	**1,248,419**	**1,376,454**	**1,213,482**
48,090	35,998	36,585	42,035	47,267	61,342
904,391	823,537	884,134	1,194,182	1,319,285	1,143,291
8,256	4,565	10,038	12,202	9,902	8,849
562,816	**443,304**	**615,669**	**505,098**	**488,542**	**528,247**
545,850	427,538	599,560	489,218	472,647	510,955
2,557	1,822	2,245	2,140	2,178	2,174
14,409	13,944	13,864	13,740	13,717	15,118
133,768	**101,679**	**150,368**	**150,027**	**164,189**	**159,362**
694	1,257	947	2,192	768	1,206
70,940	57,266	81,726	85,376	89,636	91,118
62,134	43,156	67,695	62,459	73,785	67,038
4,965,978	**4,221,226**	**4,905,031**	**5,664,156**	**5,943,452**	**6,145,508**
13,618	10,970	12,830	12,378	10,341	10,019
27,987	20,358	22,794	28,109	23,734	20,009
194,467	155,078	234,399	202,242	160,289	152,192
4,135	3,065	4,003	3,683	3,419	4,665
240,806	189,726	272,047	238,935	205,843	215,372
180,001	152,829	179,692	191,210	161,280	154,999
269,844	258,507	298,009	312,108	260,960	260,583
86,196	62,923	89,478	96,772	88,878	94,850
66,181	49,857	53,707	58,919	58,745	61,106
251,923	196,414	249,809	227,788	216,058	201,427

表3-11. 關稅實徵毛額(續3)

單位：新臺幣千元

貨物類別	95年 CY 2006	96年 CY 2007
60 針織品或鉤針織品	99,617	89,113
61 針織或鉤針織之衣著及服飾附屬品	1,449,662	1,428,298
62 非針織及非鉤針織之衣著及服飾附屬品	2,033,279	1,696,757
63 其他製成紡織品；組合品；舊衣著及舊紡織品；破布	363,602	381,285
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	**978,197**	**886,026**
64 鞋靴、綁腿及類似品；此類物品之零件	885,275	795,880
65 帽類及其零件	60,454	53,342
66 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	27,084	31,613
67 已整理之羽毛、羽絨及其製品；人造花；人髮製品	5,384	5,191
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	**1,856,266**	**2,057,093**
68 石料、膠泥、水泥、石棉、雲母或類似材料之製品	547,406	581,378
69 陶瓷產品	790,229	922,160
70 玻璃及玻璃器	518,631	553,555
14 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾；鑄幣	**61,888**	**62,709**
71 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾；鑄幣	61,888	62,709
15 卑金屬及卑金屬製品	**4,866,138**	**5,209,042**
72 鋼鐵	51,482	21,382
73 鋼鐵製品	1,803,125	1,980,360
74 銅及其製品	755,063	812,837
75 鎳及其製品	3,281	3,478
76 鋁及其製品	1,102,161	1,072,286
78 鉛及其製品	1,399	20,736
79 鋅及其製品	25,722	25,791
80 錫及其製品	1,921	2,144

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

Unit：NT$ 1,000

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
73,500	64,059	67,489	79,069	64,764	73,830
1,458,044	1,243,252	1,447,379	1,835,823	2,206,439	2,300,601
1,726,052	1,495,173	1,604,557	1,938,853	2,056,997	2,155,426
373,224	319,015	368,838	438,267	425,705	440,429
973,503	**894,811**	**1,009,816**	**1,139,956**	**1,175,715**	**1,275,096**
867,876	799,850	905,241	1,019,546	1,051,490	1,125,816
67,195	64,780	66,756	79,444	72,468	103,833
31,666	23,474	30,182	33,727	41,812	37,764
6,766	6,707	7,637	7,239	9,945	7,683
2,034,347	**1,612,460**	**2,206,395**	**2,494,301**	**2,373,934**	**2,624,297**
578,105	507,203	636,305	676,365	644,753	680,226
902,673	665,255	941,994	1,026,188	987,561	1,168,101
553,569	440,002	628,096	791,748	741,620	775,970
86,938	**85,783**	**127,800**	**175,611**	**177,277**	**198,377**
86,938	85,783	127,800	175,611	177,277	198,377
5,102,287	**3,310,907**	**4,539,426**	**5,128,929**	**5,015,132**	**4,664,581**
22,321	8,922	15,782	13,810	11,219	14,973
1,857,335	1,360,215	1,789,295	2,300,599	2,418,770	2,138,545
816,622	470,938	723,425	756,085	618,290	570,053
4,849	3,006	11,055	8,331	6,979	7,215
1,104,655	576,173	860,670	857,175	842,502	840,737
33,496	7,483	3,462	3,222	3,273	2,418
17,567	10,008	16,020	26,119	25,261	27,054
2,367	2,401	4,162	5,458	5,025	6,790

表3-11. 關稅實徵毛額(續4完)

單位：新臺幣千元

貨物類別	95年 CY 2006	96年 CY 2007
81 其他卑金屬；瓷金；及其製品	22,048	26,325
82 卑金屬製工具、器具、利器、匙、叉及其零件	723,937	854,983
83 雜項卑金屬製品	375,999	388,720
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	**14,611,142**	**15,055,689**
84 核子反應器、鍋爐、機器及機械用具；及其零件	8,427,947	8,642,263
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	6,183,195	6,413,426
17 車輛、航空器、船舶及有關運輸設備	**4,580,195**	**3,583,409**
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	227,500	293,963
87 鐵路及電車道車輛以外之車輛及其零件與附件	4,346,308	3,283,087
88 航空器、太空船及其零件	252	300
89 船舶及浮動構造體	6,135	6,059
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	**1,456,060**	**1,666,273**
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	947,899	1,079,773
91 鐘、錶及其零件	404,904	465,578
92 樂器；與其零件及附件	103,257	120,922
19 武器與彈藥；及其零件與附件	**1,807**	**1,646**
93 武器與彈藥；及其零件與附件	1,807	1,646
20 雜項製品	**817,361**	**808,607**
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	357,797	327,926
95 玩具、遊戲品與運動用品；及其零件與附件	177,612	188,681
96 雜項製品	281,952	292,000
21 藝術品、珍藏品及古董	**9,820,839**	**10,070,462**
97 藝術品、珍藏品及古董	1,592	303
98 關稅配額之貨品	9,819,247	10,070,159

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

Unit：NT$ 1,000

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
45,116	33,074	49,700	57,235	46,391	41,283
840,758	542,314	706,642	764,863	711,788	655,672
357,201	296,373	359,213	336,032	325,634	359,841
14,899,566	**11,486,377**	**15,840,541**	**16,690,321**	**15,819,044**	**15,120,653**
8,523,291	6,297,032	9,226,877	9,732,322	9,103,922	8,781,306
6,376,275	5,189,345	6,613,664	6,957,999	6,715,122	6,339,347
3,087,396	**2,844,033**	**4,131,357**	**18,589,358**	**18,998,245**	**21,200,872**
133,452	87,224	719,097	208,238	295,350	575,434
2,946,683	2,753,072	3,404,731	18,365,432	18,693,334	20,612,233
305	236	218	249	519	1,817
6,956	3,501	7,311	15,439	9,042	11,388
1,604,110	**1,334,546**	**1,602,190**	**1,696,227**	**1,719,103**	**1,768,680**
994,840	838,062	1,039,258	1,043,893	1,030,212	1,086,200
489,005	390,495	456,440	536,497	572,248	568,103
120,265	105,989	106,492	115,837	116,643	114,377
2,668	**3,396**	**3,195**	**2,706**	**3,593**	**3,624**
2,668	3,396	3,195	2,706	3,593	3,624
830,587	**832,549**	**898,885**	**972,429**	**949,108**	**1,081,890**
372,127	340,012	395,016	455,518	451,983	493,074
174,283	221,115	191,525	181,686	192,976	221,741
284,177	271,422	312,344	335,225	304,149	367,075
7,376,329	**7,635,002**	**12,675,072**	**1,557,844**	**226,207**	**272,725**
810	1,026	1,213	1,717	1,249	1,358
7,375,519	7,633,976	12,673,859	1,556,127	224,958	271,367

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 of Income Household	申報戶數 No. of Declared	核定所得淨額 Net Income Amount Verified	核定應納稅額 Income Tax Amount Verified	各類 合計 Total	營利所得 Profit-seeking Income	執行業務所得 Professional Practices Income	薪資所得 Salaries and Wages Income	利息所得 Interest Income
95年 2006	5,242,969	1,993,622,490	276,748,611	4,298,720,200	83,195,011	73,705,697	3,151,500,729	273,688,370
96年 2007	5,385,801	2,190,828,800	307,663,336	4,596,692,404	86,620,775	76,862,128	3,325,154,970	312,694,855
97年 2008	5,469,774	2,117,521,187	314,740,311	4,768,903,676	86,156,460	77,861,287	3,386,911,241	338,429,080
98年 2009	5,349,318	1,676,611,159	228,675,892	4,247,987,952	73,421,400	83,762,693	3,182,267,907	257,821,354
99年 2010	5,519,333	2,001,584,569	260,829,376	4,602,086,043	87,151,544	86,767,001	3,451,302,826	186,371,320
100年 2011	5,669,361	2,281,726,770	304,995,681	4,994,428,829	91,942,112	81,257,211	3,670,198,221	206,375,855
NET=0(萬元) (NT$10,000)	1,993,130	0	0	673,658,477	20,694,439	7,226,255	518,578,503	56,098,630
0～50	2,510,682	473,033,313	23,650,410	1,680,491,250	28,021,240	18,502,823	1,395,008,555	73,341,782
50～113	712,898	532,266,241	35,254,322	987,371,887	16,900,021	17,334,783	776,830,520	35,652,682
113～226	306,553	475,558,100	47,227,088	712,549,515	12,173,525	17,662,072	518,760,267	22,957,043
226～423	101,613	301,701,262	45,409,648	391,157,715	6,018,819	10,146,171	256,647,469	10,479,808
423～500	12,504	57,296,108	11,190,539	69,238,303	925,541	1,527,530	41,871,265	1,566,569
500～1,000	22,368	148,941,227	36,394,928	171,491,097	2,091,548	4,294,737	89,856,828	3,308,327
1,000以上	9,613	292,930,519	105,868,746	308,470,585	5,116,979	4,562,840	72,644,814	2,971,014

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								稿費收入額
租賃及權利金所得 Income from Lease and Royalties	財產交易所得 Property Transactions	機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Income from Separation Pay	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	未能歸類所得 N. E. S.	Remuneration from Publishing Article
93,792,217	11,075,798	3,044,814	513,818,093	7,241,778	46,046,178	1,511,855	40,099,660	8,463,985
96,120,451	12,144,241	3,377,105	587,334,731	6,489,600	68,260,316	1,492,674	20,140,558	8,413,865
97,101,384	11,560,893	3,756,425	695,189,403	6,222,217	44,042,634	1,494,305	20,178,347	8,339,821
95,642,751	16,592,733	3,192,746	458,615,142	7,018,016	48,446,885	1,373,033	19,833,292	7,940,692
98,677,741	17,853,351	4,312,469	579,491,054	6,132,875	61,446,810	1,422,044	21,157,008	8,051,410
103,784,726	18,639,242	5,365,598	726,123,933	6,494,837	59,671,436	1,488,903	23,086,755	8,093,330
12,458,390	2,128,067	619,470	47,078,056	487,957	5,226,234	164,239	2,898,237	1,334,534
27,169,570	5,048,282	1,749,337	110,388,043	761,457	15,578,560	363,577	4,558,024	2,083,397
20,726,015	3,418,076	1,146,266	99,792,048	742,972	10,833,333	292,640	3,702,531	1,551,406
18,167,371	2,823,825	915,327	104,916,637	911,810	9,328,685	287,686	3,645,267	1,488,935
11,726,673	1,861,601	593,442	83,392,210	775,035	6,792,501	200,416	2,523,570	998,346
2,265,361	376,291	94,976	18,356,696	218,121	1,533,616	32,284	470,053	166,701
5,623,439	1,154,735	181,559	58,404,986	763,864	4,208,330	92,957	1,509,787	343,088
5,647,907	1,828,365	65,221	203,795,257	1,833,621	6,170,177	55,104	3,779,286	126,923

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

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

未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		98年 CY 2009 本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家數 No. of Cases	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
479,872	**45,861,749**	**839,579**	**48,344,612,883**	**1,237,193,180**	**304,457,295**	**481,849**	**39,429,055**
102,231	7,000,439	151,700	5,368,958,881	164,453,351	40,304,218	101,651	7,145,242
122,731	16,472,563	174,131	26,160,725,364	428,474,701	106,452,078	123,329	16,468,768
63,056	2,633,064	119,231	2,249,257,302	99,224,375	23,971,622	64,327	2,730,559
25,431	4,517,335	53,032	1,810,187,742	52,794,792	12,816,629	25,803	1,590,079
51,964	1,971,992	93,701	3,096,072,761	82,524,104	20,102,177	51,959	1,375,970
4,057	71,269	11,779	137,529,981	5,160,338	1,205,259	4,077	93,719
40,043	3,346,010	67,399	3,152,448,201	106,126,342	26,113,219	40,567	2,909,235
7,993	2,513,644	14,998	890,984,297	36,476,035	9,048,354	7,286	1,797,594
4,950	1,107,564	12,993	499,528,366	11,494,124	2,788,864	5,127	401,869
19,854	1,373,890	43,593	971,553,833	38,949,220	9,406,921	19,646	486,854
3,896	69,210	11,226	162,551,283	7,486,007	1,793,401	3,865	60,463
5,076	570,321	13,498	960,829,951	51,748,686	12,848,554	5,285	1,529,150
3,488	40,878	9,316	142,911,264	5,618,535	1,341,988	3,569	43,976
4,422	57,421	13,985	193,004,011	6,506,837	1,536,118	4,626	63,967
1,015	3,849	3,910	25,159,745	1,095,930	248,795	993	5,264
2,518	25,768	8,707	99,555,775	4,385,340	1,038,648	2,442	24,614
442	82	1,819	9,905,112	517,148	116,800	455	1,442
4,824	104,111	9,909	163,557,942	5,168,662	1,236,662	4,860	60,969
7,807	3,944,139	14,657	2,136,094,127	124,472,963	31,026,270	7,971	2,611,528
3,490	37,457	8,309	88,084,644	3,190,299	740,753	3,422	27,275
504	659	1,420	23,247,695	1,191,098	287,933	505	512
80	84	266	2,464,605	134,292	32,032	84	6

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	99年 CY 2010 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	**968,260**	**52,985,696,909**	**1,783,725,074**	**300,607,041**
新北市 New Taipei City	157,761	6,929,276,898	225,457,475	37,910,344
臺北市 Taipei City	255,343	24,977,277,106	589,601,233	99,791,850
臺中市 Taichung City	135,781	2,932,773,148	142,122,154	23,739,222
臺南市 Tainan City	55,313	1,934,742,183	77,922,999	13,062,828
高雄市 Kaohsiung City	105,871	3,740,954,994	141,670,575	23,792,106
宜蘭縣 Yilan County	12,667	156,837,475	6,652,272	1,084,381
桃園縣 Taoyuan County	69,364	4,345,330,085	159,035,787	26,820,499
新竹縣 Hsinchu County	15,093	1,106,438,226	57,956,619	9,808,863
苗栗縣 Miaoli County	13,399	869,482,365	20,918,981	3,509,090
彰化縣 Changhua County	45,221	1,196,380,893	72,186,008	12,112,189
南投縣 Nantou County	11,703	194,853,306	10,650,410	1,763,484
雲林縣 Yunlin County	13,503	1,126,797,634	67,502,358	11,432,089
嘉義縣 Chiayi County	9,403	168,528,766	7,484,751	1,239,331
屏東縣 Pingtung County	14,510	228,821,193	8,711,949	1,427,508
臺東縣 Taitung County	4,022	29,870,687	1,466,795	233,637
花蓮縣 Hualien County	9,225	104,422,647	5,503,691	902,310
澎湖縣 Penghu County	1,854	10,546,709	585,857	90,661
基隆市 Keelung City	10,500	213,889,576	18,127,898	3,045,997
新竹市 Hsinchu City	17,050	2,589,113,182	164,726,610	27,955,314
嘉義市 Chiayi City	8,788	102,157,553	3,964,583	640,922
金門縣 Kinmen County	1,593	25,172,076	1,334,271	221,101
連江縣 Lienchiang County	296	2,030,207	141,797	23,315

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

Unit：Case；NT$ 1,000

100年 CY 2011							
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
559,857	**35,827,026**	**1,039,323**	**47,562,431,917**	**1,629,120,002**	**274,182,889**	**589,715**	**50,645,081**
105,342	7,491,408	184,133	7,266,607,683	211,813,698	35,504,478	117,456	9,848,173
178,694	14,549,669	241,542	21,172,405,592	652,961,371	110,552,232	169,233	21,135,418
71,067	1,617,608	144,425	2,803,195,662	162,496,682	27,197,909	75,229	5,065,393
26,204	959,859	60,473	1,915,812,034	77,817,651	13,035,679	28,686	2,588,810
58,708	1,553,895	125,113	3,291,307,598	98,441,490	16,432,428	69,253	1,812,063
4,503	75,442	13,588	169,263,130	6,289,829	1,019,338	4,713	136,126
41,682	3,796,244	76,669	4,038,175,024	155,264,668	26,173,637	45,705	3,326,153
7,636	1,910,146	16,508	877,834,929	40,713,390	6,872,277	8,456	1,172,599
5,435	438,505	16,513	817,642,447	16,741,024	2,798,671	6,312	570,805
20,765	1,462,042	48,282	1,176,005,138	67,931,366	11,391,911	21,956	809,443
4,055	85,233	13,460	184,914,167	10,280,747	1,700,200	4,316	167,748
5,195	297,134	15,125	1,169,239,206	47,589,924	8,047,737	5,828	2,171,778
3,552	42,460	10,594	185,458,185	7,783,877	1,290,235	3,945	89,841
4,686	79,906	15,630	248,391,620	11,158,471	1,841,585	5,081	124,038
1,010	6,488	4,572	34,879,394	1,888,489	303,818	1,072	18,795
2,674	18,645	9,420	107,684,768	7,692,151	1,272,220	2,781	46,014
467	2,200	2,111	11,973,764	741,057	117,544	533	8,038
5,012	50,787	10,384	196,402,236	4,704,137	763,633	5,088	64,346
8,983	1,359,897	18,913	1,755,899,180	40,918,605	6,905,798	9,681	1,384,530
3,534	28,524	9,877	110,958,196	4,332,368	703,041	3,663	101,392
562	923	1,702	26,380,885	1,425,372	236,632	640	3,560
91	10	289	2,001,080	133,636	21,886	88	18

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
102年 2013		159,899	124,979	4,837	120,367	633,098,361
新北市	New Taipei City	21,596	16,950	773	16,302	102,756,327
臺北市	Taipei City	17,697	16,029	1,613	14,219	140,127,920
臺中市	Taichung City	15,516	12,441	624	11,784	69,241,226
臺南市	Tainan City	14,227	10,375	326	10,148	47,989,111
高雄市	Kaohsiung City	18,054	13,919	344	13,633	59,058,950
宜蘭縣	Yilan County	3,791	3,001	89	2,900	13,035,413
桃園縣	Taoyuan County	11,529	9,490	377	9,150	50,150,818
新竹縣	Hsinchu County	3,613	2,642	55	2,611	11,189,586
苗栗縣	Miaoli County	4,836	3,541	70	3,482	14,796,091
彰化縣	Changhua County	9,635	7,435	154	7,414	34,289,412
南投縣	Nantou County	4,684	3,464	44	3,431	11,754,023
雲林縣	Yunlin County	6,928	4,932	50	4,873	16,841,423
嘉義縣	Chiayi County	5,262	3,734	27	3,708	11,057,469
屏東縣	Pingtung County	7,840	5,522	47	5,480	14,082,252
臺東縣	Taitung County	2,475	1,968	16	1,969	3,244,213
花蓮縣	Hualien County	3,297	2,492	35	2,469	6,566,944
澎湖縣	Penghu County	821	673	2	672	1,447,779
基隆市	Keelung City	2,884	2,054	38	2,027	4,856,285
新竹市	Hsinchu City	2,623	2,196	102	2,082	11,098,886
嘉義市	Chiayi City	1,904	1,484	42	1,448	6,758,534
金門縣	Kinmen County	614	573	9	565	2,755,699
連江縣	Lienchiang County	73	64	—	—	—

資料來源： 財政部所屬各區國稅局；內政部戶政司(取自103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
—	—	515,957	265,267,103	138,562,744	126,704,359
—	—	12,681	52,930,462	26,551,394	26,379,068
—	—	125,376	86,263,222	41,416,048	44,847,174
—	—	12,173	30,299,356	16,573,515	13,725,841
—	—	2,832	14,090,153	8,366,101	5,724,052
—	—	332,410	23,294,496	12,131,859	11,162,637
—	—	600	3,564,501	2,338,531	1,225,970
—	—	2,644	22,151,445	13,106,501	9,044,944
—	—	—	2,730,768	1,711,249	1,019,519
—	—	—	3,106,657	2,123,347	983,310
—	—	7,330	10,530,709	3,980,386	6,550,323
—	—	—	1,655,062	1,201,592	453,470
—	—	—	1,474,099	950,602	523,497
—	—	—	1,003,059	764,532	238,527
—	—	—	2,173,530	1,233,851	939,679
—	—	—	469,227	340,987	128,240
—	—	—	1,090,457	788,406	302,051
—	—	—	94,096	87,446	6,650
—	—	19,105	1,258,987	848,230	410,757
—	—	—	4,759,210	2,660,726	2,098,484
—	—	806	1,858,016	1,046,083	811,933
—	—	—	469,591	341,358	128,233
—	—	—	—	—	—

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

102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**		**5,946**
修法後(單一稅率*) After Revision (Single tax rate)	10%	5,558
修法前(合計) Before Revision (Total)		388
670,000(元)以下 670,000 or under (NT$)	2%	19
670,001～1,670,000	4%	13
1,670,001～3,340,000	7%	34
3,340,001～5,010,000	11%	13
5,010,001～6,680,000	15%	19
6,680,001～11,130,000	20%	36
11,130,001～16,700,000	26%	33
16,700,001～44,530,000	33%	84
44,530,001～111,320,000	41%	67
超過111,320,000 over 111,320,000	50%	70

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 2013

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
331,329,089	**166,817,321**	**14,076,799**
275,345,517	133,466,344	11,154,538
55,983,572	33,350,978	2,922,261
293,000	4,885	88
221,920	14,758	357
623,708	72,820	1,987
287,877	50,684	1,306
448,428	113,127	4,767
866,721	308,051	15,291
1,201,461	446,708	24,959
4,996,552	2,481,678	171,665
8,117,662	4,853,243	400,992
38,926,244	25,005,025	2,300,847

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
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
102年	2013	199,641	17,472	187,576
新北市	New Taipei City	27,593	3,000	25,136
臺北市	Taipei City	30,459	4,099	26,764
臺中市	Taichung City	22,232	2,352	20,891
臺南市	Tainan City	16,674	1,034	16,620
高雄市	Kaohsiung City	20,999	1,464	19,645
宜蘭縣	Yilan County	3,961	306	3,711
桃園縣	Taoyuan County	17,799	1,732	16,513
新竹縣	Hsinchu County	4,942	427	4,644
苗栗縣	Miaoli County	5,436	396	5,206
彰化縣	Changhua County	10,703	728	10,343
南投縣	Nantou County	4,746	266	4,849
雲林縣	Yunlin County	6,564	257	6,452
嘉義縣	Chiayi County	4,519	159	4,502
屏東縣	Pingtung County	6,994	242	7,016
臺東縣	Taitung County	2,438	86	2,415
花蓮縣	Hualien County	3,136	182	3,003
澎湖縣	Penghu County	974	29	952
基隆市	Keelung City	1,982	87	1,922
新竹市	Hsinchu City	3,780	394	3,430
嘉義市	Chiayi City	2,152	159	2,051
金門縣	Kinmen County	1,428	69	1,384
連江縣	Lienchiang County	130	4	127

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
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
137,200,967	43,965,856	93,236,370
19,813,684	7,714,527	12,099,157
53,633,525	11,334,916	42,298,609
18,302,843	5,675,687	12,627,156
6,871,006	2,454,657	4,416,349
8,859,708	3,387,085	5,472,623
1,297,657	775,418	522,239
10,991,529	4,375,788	6,615,741
2,079,005	1,036,480	1,042,525
1,756,603	928,582	828,021
5,120,947	1,699,130	3,421,817
1,150,572	627,966	522,606
961,551	581,893	379,658
591,200	372,152	219,048
1,073,091	571,061	502,030
280,052	198,780	81,272
742,611	412,241	330,370
71,053	72,312	—
344,405	200,217	144,188
2,366,652	987,929	1,378,723
600,747	376,704	224,043
284,748	174,553	110,195
7,778	7,778	—

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

102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**		**17,942**
修法後(單一稅率*) After Revision (Single tax rate)	10%	17,118
修法前(合計) Before Revision (Total)		824
670,000(元)以下 670,000 or under	4%	69
670,001～1,890,000	6%	119
1,890,001～3,120,000	9%	99
3,120,001～4,340,000	12%	62
4,340,001～5,570,000	16%	59
5,570,001～8,020,000	21%	74
8,020,001～15,580,000	27%	129
15,580,001～32,280,000	34%	93
32,280,001～50,090,000	42%	46
超過50,090,000 over 50,090,000	50%	74

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 2013

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
143,111,976	**99,501,621**	**9,651,118**
127,781,780	85,381,775	8,099,022
15,330,196	14,119,846	1,552,096
95,318	22,498	852
264,781	134,792	7,065
356,826	246,708	12,480
310,493	230,163	10,757
344,369	274,137	17,224
566,376	486,244	29,553
1,529,895	1,395,075	130,278
2,103,916	1,964,994	238,200
1,783,839	1,720,354	159,037
7,974,383	7,644,882	946,650

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.)
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
102年 2013	28	19,080,649	—	1,029,331
新北市 New Taipei City	1	5,834	—	—
臺北市 Taipei City	—	—	—	—
臺中市 Taichung City	—	—	—	—
臺南市 Tainan City	1	54	—	—
高雄市 Kaohsiung City	8	8,297,040	—	356,558
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	4	7,270,155	—	209,099
新竹縣 Hsinchu County	1	7,995	—	—
苗栗縣 Miaoli County	4	7,935	—	23,435
彰化縣 Changhua County	1	170	—	—
南投縣 Nantou County	1	1,504	—	—
雲林縣 Yunlin County	6	3,413,459	—	440,239
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	76,503	—	—
金門縣 Kinmen County	—	—	—	—
連江縣 Lienchiang County	—	—	—	—

資料來源： 財政部所屬各區國稅局。
說　　明： 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 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（條）(Piece)	家數 No. of Factory	完稅量 Tax Quantity（公噸）(M.T.)	家數 No. of Factory	完稅量 Tax Quantity（打）(Doz)
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
495	978,782	20	9,260,221	26	11,764,916	303	305,446,090
75	7,940	—	—	—	—	34	115,988
4	365	—	—	—	—	—	—
50	6,147	—	—	2	198,407	22	57,708,452
48	14,353	—	—	—	—	40	47,163,273
61	280,260	—	—	6	1,414,699	31	12,322,856
12	64	—	—	7	4,010,369	15	5,587,366
84	204,765	1	304,078	1	144,001	42	101,829,715
17	355,724	3	2,230,252	1	471,508	11	75,164
20	48,230	—	—	—	—	5	727,350
40	26,554	12	5,248,507	4	720,352	19	27,543,545
5	920	1	471,067	—	—	18	4,308,682
8	377	3	1,006,317	—	—	16	17,249,430
18	3,886	—	—	1	69,748	18	27,777,960
20	27,883	—	—	—	—	15	3,016,538
3	34	—	—	—	—	1	2,619
11	12	—	—	4	4,735,832	8	5,413
—	—	—	—	—	—	—	—
2	137	—	—	—	—	2	5,203
9	668	—	—	—	—	3	6,536
8	463	—	—	—	—	1	—
—	—	—	—	—	—	2	—
—	—	—	—	—	—	—	—

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)
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
102年	2013	2	2,456,524	324	3,237,160
新北市	New Taipei City	—	—	151	1,098,207
臺北市	Taipei City	—	—	1	—
臺中市	Taichung City	1	1,519,767	26	104,699
臺南市	Tainan City	—	—	17	238,925
高雄市	Kaohsiung City	—	—	13	5,555
宜蘭縣	Yilan County	—	—	—	—
桃園縣	Taoyuan County	—	—	88	1,694,331
新竹縣	Hsinchu County	—	—	9	1,839
苗栗縣	Miaoli County	—	—	—	—
彰化縣	Changhua County	1	936,757	7	80,732
南投縣	Nantou County	—	—	—	100
雲林縣	Yunlin County	—	—	—	—
嘉義縣	Chiayi County	—	—	1	—
屏東縣	Pingtung County	—	—	2	118
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	—	—	3	7,487
嘉義市	Chiayi City	—	—	2	5,167
金門縣	Kinmen County	—	—	—	—
連江縣	Lienchiang County	—	—	—	—

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)
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
12	380,229	37	323,913	83	1,895,879	11	290,145
7	229,833	18	122,808	28	457,284	4	135,161
—	—	—	—	—	—	—	—
—	5	—	—	—	6	2	21,301
1	686	1	36,197	7	182,978	—	—
—	—	—	—	11	5,555	—	—
—	—	—	—	—	—	—	—
3	149,695	13	155,601	34	1,249,731	4	87,986
—	—	2	1,820	1	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	2	325	1	45,697
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
1	10	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	1	—	—	—	—	—
—	—	2	7,487	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—

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)
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	—	—
102年 2013	44	281,783	—	—
新北市 New Taipei City	20	136,442	—	—
臺北市 Taipei City	—	—	—	—
臺中市 Taichung City	4	64,436	—	—
臺南市 Tainan City	1	—	—	—
高雄市 Kaohsiung City	—	—	—	—
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	14	48,931	—	—
新竹縣 Hsinchu County	3	—	—	—
苗栗縣 Miaoli County	—	—	—	—
彰化縣 Changhua County	1	31,874	—	—
南投縣 Nantou County	—	100	—	—
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	—	—	—	—
金門縣 Kinmen County	—	—	—	—
連江縣 Lienchiang County	—	—	—	—

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

Electric appliances					
錄音機 Audio Recorders		音響組合 Stereophonic Systems		電烤箱 Electric Ovens	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
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
7	2,952	114	39,188	16	23,071
4	2	64	15,364	6	1,313
—	—	1	—	—	—
—	—	17	17,786	3	1,165
—	—	4	64	3	19,000
—	—	2	—	—	—
—	—	—	—	—	—
1	—	18	794	1	1,593
—	—	2	19	1	—
—	—	—	—	—	—
—	—	3	2,836	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	1	108	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1	—	1	—	1	—
—	—	—	—	1	—
1	2,950	1	2,217	—	—
—	—	—	—	—	—
—	—	—	—	—	—

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
102年底	2013	1,298,032	11,722	1,090	139,549
新北市	New Taipei City	203,305	912	77	32,358
臺北市	Taipei City	212,893	346	89	7,353
臺中市	Taichung City	167,719	378	83	29,276
臺南市	Tainan City	100,826	354	42	12,465
高雄市	Kaohsiung City	152,166	4,781	108	9,426
宜蘭縣	Yilan County	25,692	1,275	107	2,319
桃園縣	Taoyuan County	100,171	538	56	11,835
新竹縣	Hsinchu County	23,969	155	32	2,769
苗栗縣	Miaoli County	24,667	165	64	2,740
彰化縣	Changhua County	66,656	512	29	16,617
南投縣	Nantou County	23,242	359	53	1,684
雲林縣	Yunlin County	28,218	242	45	1,970
嘉義縣	Chiayi County	19,060	236	11	1,888
屏東縣	Pingtung County	35,867	689	46	1,566
臺東縣	Taitung County	11,727	205	55	279
花蓮縣	Hualien County	18,575	204	155	643
澎湖縣	Penghu County	5,691	22	8	226
基隆市	Keelung City	17,374	27	5	654
新竹市	Hsinchu City	24,732	244	15	2,465
嘉義市	Chiayi City	16,142	45	4	801
金門縣	Kinmen County	18,492	30	6	187
連江縣	Lienchiang County	848	3	—	28

資料來源： 財政部財政資訊中心。

說　　明： 1. 自102年（含）起改採「中華民國稅務行業標準分類（第7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 Activities	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 Service Activities	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
546	7,126	101,445	644,701	30,228	120,285	16,939
74	902	19,807	96,512	6,325	13,322	2,824
75	627	10,157	113,494	5,422	18,195	7,486
51	867	12,839	78,181	2,897	13,813	1,771
45	572	6,187	49,900	1,183	12,244	711
61	1,131	12,775	76,146	4,829	15,813	1,234
8	105	2,653	11,381	717	2,875	137
26	738	9,127	49,382	2,081	8,399	863
13	147	2,667	10,765	389	2,365	224
15	202	2,565	11,655	427	2,665	145
52	395	4,098	29,943	890	4,764	261
11	125	2,111	11,833	479	2,804	134
33	264	2,948	15,713	533	2,212	120
21	174	1,977	9,536	642	1,790	45
19	318	2,968	18,116	539	5,085	165
6	69	775	5,937	138	2,157	51
9	108	1,852	9,023	353	3,068	98
1	15	384	2,878	280	855	44
7	119	1,748	8,182	1,216	2,350	125
9	152	2,050	11,541	306	2,610	339
6	65	1,006	8,359	308	2,127	117
3	24	653	15,972	188	572	37
1	7	98	252	86	200	8

Source：Fiscal Information Agency, Ministry of Finance.

Explanation：1.Since 2008, the figures have been reclassified based on the seventh 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 Activities	不動產業 Real Estate Activities	專業、科學及技術服務業 Professional, Scientific and Technical Activities	支援服務業 Support Services Activities
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
102年底	2013	26,293	29,476	39,182	27,151
新北市	New Taipei City	3,316	4,612	6,328	3,794
臺北市	Taipei City	10,929	7,197	13,537	4,645
臺中市	Taichung City	2,493	4,215	5,048	3,569
臺南市	Tainan City	1,652	1,839	2,187	1,866
高雄市	Kaohsiung City	2,576	2,718	3,533	3,304
宜蘭縣	Yilan County	167	668	487	533
桃園縣	Taoyuan County	1,486	2,606	2,570	2,619
新竹縣	Hsinchu County	460	744	610	496
苗栗縣	Miaoli County	203	486	388	540
彰化縣	Changhua County	699	826	906	873
南投縣	Nantou County	176	320	391	464
雲林縣	Yunlin County	250	385	406	391
嘉義縣	Chiayi County	151	173	214	414
屏東縣	Pingtung County	307	474	537	755
臺東縣	Taitung County	95	176	168	364
花蓮縣	Hualien County	156	387	321	494
澎湖縣	Penghu County	33	106	44	369
基隆市	Keelung City	170	225	322	415
新竹市	Hsinchu City	685	761	697	654
嘉義市	Chiayi City	250	412	371	379
金門縣	Kinmen County	36	143	101	169
連江縣	Lienchiang County	3	3	16	44

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 Activities	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services Activities	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
15	1,501	622	26,168	73,958	35
2	187	57	3,708	8,188	—
4	451	143	3,907	8,817	19
2	199	69	2,557	9,403	8
1	104	50	2,038	7,386	—
—	201	103	3,139	10,283	5
—	21	31	589	1,619	—
1	88	26	2,050	5,680	—
—	20	10	519	1,582	2
1	10	8	615	1,773	—
2	29	20	1,247	4,492	1
1	20	16	753	1,508	—
—	19	9	719	1,959	—
—	11	—	436	1,341	—
—	22	29	1,269	2,963	—
—	11	5	470	766	—
—	14	14	485	1,191	—
1	9	1	120	295	—
—	11	8	436	1,354	—
—	56	13	505	1,630	—
—	13	8	417	1,454	—
—	4	2	139	226	—
—	1	—	50	48	—

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
102年	2013	38,538,649,184	40,647,115	48,092,194	14,303,451,990
新北市	New Taipei City	4,287,143,918	3,013,559	4,018,179	1,462,065,241
臺北市	Taipei City	12,152,565,218	6,532,726	6,284,825	1,945,017,468
臺中市	Taichung City	3,687,509,962	2,052,940	3,826,861	1,489,684,005
臺南市	Tainan City	2,274,870,042	4,705,891	***	1,147,643,644
高雄市	Kaohsiung City	4,189,261,868	9,647,295	5,269,264	1,751,182,309
宜蘭縣	Yilan County	276,937,085	647,818	2,674,779	106,056,787
桃園縣	Taoyuan County	3,470,258,885	2,068,528	1,995,258	1,497,686,254
新竹縣	Hsinchu County	995,530,898	886,847	2,103,807	532,751,111
苗栗縣	Miaoli County	783,810,890	428,794	2,017,692	488,513,899
彰化縣	Changhua County	1,355,651,230	2,149,314	643,967	792,321,164
南投縣	Nantou County	262,573,295	1,248,482	2,000,010	109,057,174
雲林縣	Yunlin County	1,593,934,106	1,249,985	1,123,392	1,317,705,206
嘉義縣	Chiayi County	267,100,467	1,791,171	80,062	126,944,253
屏東縣	Pingtung County	379,018,948	3,014,727	1,434,562	104,856,052
臺東縣	Taitung County	72,086,818	387,555	1,162,032	7,027,541
花蓮縣	Hualien County	175,898,548	240,542	4,044,468	22,399,907
澎湖縣	Penghu County	27,293,437	***	620,154	467,342
基隆市	Keelung City	172,478,471	142,232	***	23,150,328
新竹市	Hsinchu City	1,835,817,355	171,604	313,374	1,331,612,584
嘉義市	Chiayi City	220,329,701	110,632	***	30,791,100
金門縣	Kinmen County	53,911,607	44,821	1,792,807	16,015,511
連江縣	Lienchiang County	4,666,435	***	—	503,110

資料來源： 財政部財政資訊中心。

說　明： 1. 自102年（含）起改採「中華民國稅務行業標準分類（第7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 Activities	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 Service Activities	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
943,843,569	183,139,760	2,068,090,564	13,615,416,271	1,100,833,956	497,166,076	1,009,289,976
49,432,659	16,048,960	307,646,929	1,780,697,465	106,437,613	47,361,406	92,813,292
82,877,675	30,893,283	616,317,145	5,191,529,819	517,744,296	165,781,005	706,906,958
102,135,488	19,438,602	258,527,622	1,313,033,987	56,758,597	56,448,593	42,015,499
104,474,132	13,091,523	88,158,729	732,765,897	24,692,884	28,108,842	18,725,978
186,413,959	38,979,428	254,550,859	1,444,570,037	146,650,485	51,878,450	39,994,204
603,176	1,101,422	28,640,801	92,739,413	9,269,251	9,065,446	3,777,443
***	30,712,753	160,679,834	1,263,646,544	122,797,425	39,317,969	13,371,267
***	3,553,192	39,118,208	239,281,679	8,514,385	9,254,801	16,373,707
62,486,941	2,189,362	24,833,984	161,358,699	5,890,412	6,200,281	5,304,817
40,491,129	6,809,937	69,562,082	350,266,226	12,259,835	10,155,736	9,785,996
***	1,345,477	17,453,248	83,021,781	4,560,949	9,910,486	4,143,349
30,208,177	3,446,976	49,562,624	145,393,142	10,588,640	4,562,184	5,290,478
11,846,892	2,694,764	17,967,241	80,621,301	4,111,652	3,664,460	2,001,349
14,012,386	5,639,232	27,793,137	172,823,724	4,224,488	12,600,585	5,769,072
2,531,213	374,672	7,021,171	33,722,276	4,181,073	6,069,700	1,847,477
***	800,977	16,064,415	71,240,591	5,358,444	9,075,379	3,353,332
***	115,124	2,942,717	14,118,906	2,259,960	1,832,867	878,887
***	1,405,258	13,148,320	54,330,779	37,782,764	4,737,897	6,326,843
66,777,276	3,334,828	44,429,418	247,606,010	7,166,502	11,330,134	24,467,346
***	872,903	15,016,120	122,093,666	4,938,486	8,630,562	5,241,547
***	213,791	7,426,526	19,291,454	3,864,163	971,714	717,257
***	77,294	1,229,432	1,262,874	781,653	207,579	183,876

Source：Fiscal Information Agency, Ministry of Finance.

Explanation：1.Since 2008, the figures have been reclassified based on the seventh 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 Activities	不動產業 Real Estate Activities	專業、科學及技術服務業 Professional, Scientific and Technical Activities	支援服務業 Support Services Activities
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
102年	2013	2,179,075,380	1,151,494,415	658,839,109	394,897,519
新北市	New Taipei City	105,452,260	180,106,471	63,662,334	33,316,449
臺北市	Taipei City	1,670,448,491	498,079,240	361,640,218	230,416,284
臺中市	Taichung City	91,792,300	158,103,849	34,654,941	27,401,130
臺南市	Tainan City	41,290,113	31,313,106	11,013,720	11,769,074
高雄市	Kaohsiung City	81,077,583	92,837,445	22,623,692	30,982,571
宜蘭縣	Yilan County	8,023,651	6,054,204	1,637,637	2,088,986
桃園縣	Taoyuan County	63,635,838	80,380,986	38,994,483	22,493,298
新竹縣	Hsinchu County	9,883,495	30,538,327	76,582,462	6,795,313
苗栗縣	Miaoli County	7,061,464	6,690,783	2,322,829	2,664,606
彰化縣	Changhua County	18,996,189	12,688,102	3,647,550	4,497,563
南投縣	Nantou County	6,723,403	1,938,434	1,135,075	1,411,113
雲林縣	Yunlin County	9,615,570	5,458,601	1,804,168	1,933,777
嘉義縣	Chiayi County	5,113,563	3,136,839	1,028,345	2,641,599
屏東縣	Pingtung County	10,337,244	3,407,462	1,749,624	2,242,279
臺東縣	Taitung County	2,470,772	2,323,138	437,223	825,263
花蓮縣	Hualien County	5,709,941	3,476,234	1,021,763	1,777,697
澎湖縣	Penghu County	***	***	82,569	629,352
基隆市	Keelung City	6,202,802	2,784,595	1,036,787	1,849,575
新竹市	Hsinchu City	25,556,334	26,991,360	31,761,930	7,011,727
嘉義市	Chiayi City	8,323,525	3,735,881	1,725,074	1,530,566
金門縣	Kinmen County	***	948,585	227,099	586,247
連江縣	Lienchiang County	***	***	49,585	33,050

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 Activities	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services Activities	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	***
1,952,129	10,542,242	6,174,867	80,011,133	221,787,954	23,902,965
***	1,182,631	***	7,960,802	22,306,485	***
26,344	4,137,206	3,877,561	31,442,863	78,634,169	3,977,645
***	989,439	620,847	6,122,224	22,655,110	***
***	634,879	***	4,008,006	10,774,209	***
—	1,062,330	540,543	7,680,040	21,849,021	1,472,353
—	66,629	14,522	1,599,450	2,634,082	241,589
***	1,447,253	***	5,235,431	18,117,991	797,482
—	86,782	***	2,411,463	2,741,320	***
***	***	***	1,118,242	4,382,568	***
***	155,870	49,208	1,398,317	8,075,096	***
***	71,134	23,957	1,876,920	2,314,826	***
—	58,935	19,032	1,578,357	4,021,327	313,535
—	16,926	—	593,494	2,804,690	41,867
—	106,247	23,510	2,408,533	6,349,166	226,919
—	37,104	13,638	397,059	1,248,394	9,516
—	24,444	65,147	1,018,114	1,709,800	***
***	5,145	***	174,179	368,893	3,176
—	20,263	***	644,382	1,978,488	***
—	310,920	51,975	1,387,830	4,992,999	543,204
—	97,039	***	814,532	3,573,964	115,994
—	***	***	96,475	210,207	40,133
—	***	—	44,419	45,150	—

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
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	7,243,285	148,098	5,940,804	135,628
102年	2013	7,374,221	151,003	6,026,578	139,249
新北市	New Taipei City	959,585	9,782	800,928	9,669
臺北市	Taipei City	830,876	17,321	711,151	16,698
臺中市	Taichung City	1,022,906	14,967	845,633	14,506
臺南市	Tainan City	627,295	9,392	512,286	9,252
高雄市	Kaohsiung City	867,612	13,410	705,031	13,305
宜蘭縣	Yilan County	140,211	3,542	111,208	3,542
桃園縣	Taoyuan County	695,151	9,414	578,594	9,208
新竹縣	Hsinchu County	195,635	2,702	164,771	2,669
苗栗縣	Miaoli County	206,554	3,885	169,918	3,872
彰化縣	Changhua County	439,789	7,785	341,210	7,685
南投縣	Nantou County	193,336	3,886	150,340	3,808
雲林縣	Yunlin County	241,318	6,081	180,822	5,970
嘉義縣	Chiayi County	169,370	4,161	126,743	4,128
屏東縣	Pingtung County	265,222	5,211	201,877	5,211
臺東縣	Taitung County	70,659	1,739	51,944	1,652
花蓮縣	Hualien County	113,137	2,828	88,388	2,757
澎湖縣	Penghu County	6,520	3,458	5,871	3,000
基隆市	Keelung City	87,670	2,107	74,545	2,107
新竹市	Hsinchu City	148,132	1,760	128,401	1,754
嘉義市	Chiayi City	83,605	1,618	68,112	1,574
金門縣	Kinmen County	8,844	20,634	8,093	16,852
連江縣	Lienchiang County	794	5,320	712	30

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
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	1,184,909	5,100	84,119	5,339
33,640	1,211	1,196,182	5,035	117,821	5,508
2,109	5	127,225	108	29,323	—
8,485	423	93,267	164	17,973	36
4,298	280	160,968	174	12,007	7
2,710	21	104,667	118	7,632	1
4,643	—	145,880	105	12,058	—
336	—	27,144	—	1,523	—
2,626	68	102,957	128	10,974	10
727	1	27,237	32	2,900	—
854	—	33,452	11	2,330	2
1,871	37	92,702	63	4,006	—
313	6	40,845	72	1,838	—
863	14	57,766	97	1,867	—
287	—	40,904	33	1,436	—
475	—	59,442	—	3,428	—
174	5	17,718	82	823	—
668	13	22,541	58	1,540	—
14	33	489	399	146	26
117	—	10,940	—	2,068	—
1,208	6	15,838	—	2,685	—
855	25	13,696	19	942	—
7	270	447	3,361	297	151
—	4	57	11	25	5,275

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
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
102年	2013	7,667,957	171,335	6,530,584,548	69,791,383
新北市	New Taipei City	1,442,926	16,610	1,036,104,238	10,338,196
臺北市	Taipei City	867,911	4,951	2,247,409,509	22,164,454
臺中市	Taichung City	868,082	20,814	507,051,017	5,892,153
臺南市	Tainan City	619,153	17,784	363,805,525	4,031,314
高雄市	Kaohsiung City	892,101	19,390	766,737,511	9,339,169
宜蘭縣	Yilan County	154,795	5,069	63,534,332	684,201
桃園縣	Taoyuan County	730,366	17,082	531,359,867	6,279,997
新竹縣	Hsinchu County	170,646	6,199	98,440,211	1,159,000
苗栗縣	Miaoli County	177,524	6,711	87,058,487	966,655
彰化縣	Changhua County	387,747	12,793	169,193,305	1,848,401
南投縣	Nantou County	146,394	5,489	51,948,613	571,818
雲林縣	Yunlin County	206,355	8,051	113,838,044	1,204,762
嘉義縣	Chiayi County	167,827	5,796	51,922,039	592,831
屏東縣	Pingtung County	239,079	8,829	87,890,520	961,642
臺東縣	Taitung County	62,039	2,803	15,928,125	205,533
花蓮縣	Hualien County	96,085	4,926	35,387,294	427,777
澎湖縣	Penghu County	32,937	1,066	7,509,524	85,019
基隆市	Keelung City	131,974	2,369	76,414,964	904,752
新竹市	Hsinchu City	151,526	2,232	139,402,398	1,402,918
嘉義市	Chiayi City	100,865	1,481	77,677,880	701,463
金門縣	Kinmen County	18,362	799	1,923,612	24,612
連江縣	Lienchiang County	3,263	91	47,533	4,716

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
3,536,025	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
3,419,780	115,246	3,793,401,707	60,412,529	4,220,316	25,758	2,192,918,620	4,385,615
522,908	10,810	579,254,084	8,826,153	915,097	2,830	368,082,988	736,123
241,667	2,684	1,232,694,357	19,715,964	622,002	2,060	948,834,666	1,897,641
452,811	15,715	355,569,885	5,373,216	412,379	3,089	119,667,065	239,281
283,903	11,523	220,807,738	3,512,219	332,217	2,958	109,847,459	219,681
297,327	11,111	426,418,541	7,911,759	592,428	3,456	238,949,888	477,875
84,558	3,393	42,312,276	602,828	69,636	745	15,679,582	31,356
323,947	9,839	297,552,460	5,019,745	403,351	2,308	131,569,738	263,121
88,801	4,233	58,956,183	959,276	81,355	673	23,964,247	47,925
91,301	4,603	49,910,688	811,201	85,677	927	26,338,913	52,674
250,795	9,926	115,401,806	1,640,928	135,881	1,412	40,195,914	80,386
91,098	4,270	33,621,921	506,357	54,365	599	14,051,299	28,100
132,460	4,767	63,252,521	892,955	73,279	895	23,648,278	47,293
117,503	4,201	33,497,301	504,507	49,684	599	11,499,071	22,996
136,009	6,194	51,077,415	784,499	102,380	1,135	23,221,498	46,439
46,734	2,505	12,695,632	195,559	15,020	204	2,621,383	5,242
58,756	3,873	24,503,226	383,030	37,023	396	7,770,297	15,539
24,490	930	5,556,930	79,499	8,367	90	1,678,392	3,356
57,738	1,450	51,840,772	799,441	74,103	296	16,843,988	33,685
54,749	1,493	91,776,299	1,264,000	96,428	613	41,124,620	82,245
42,403	892	45,084,907	602,079	57,898	458	27,162,884	54,324
16,797	751	1,613,692	22,815	1,509	12	137,958	276
3,025	83	3,073	4,499	237	3	28,492	57

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
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
102年 2013		2,308	123	8,595,997	17,191	8,604	28,204	440,512,269
新北市	New Taipei City	322	16	990,829	1,982	1,169	2,565	61,820,599
臺北市	Taipei City	1,631	9	4,802,469	9,605	31	94	43,694,079
臺中市	Taichung City	29	9	214,308	429	867	1,761	22,407,487
臺南市	Tainan City	62	8	148,029	296	1,139	3,024	25,276,371
高雄市	Kaohsiung City	57	14	1,059,772	2,120	1,031	4,481	86,389,921
宜蘭縣	Yilan County	9	2	14,634	29	201	878	4,205,269
桃園縣	Taoyuan County	29	9	246,000	492	1,944	4,818	96,172,526
新竹縣	Hsinchu County	16	2	68,398	137	265	1,272	14,738,393
苗栗縣	Miaoli County	13	5	161,931	324	188	1,144	9,643,581
彰化縣	Changhua County	17	4	84,245	168	466	1,383	11,463,035
南投縣	Nantou County	12	3	20,566	41	284	560	2,947,797
雲林縣	Yunlin County	13	13	155,696	311	217	2,345	25,878,365
嘉義縣	Chiayi County	12	10	66,098	132	234	930	6,009,845
屏東縣	Pingtung County	31	2	27,907	56	257	1,443	12,316,536
臺東縣	Taitung County	8	1	11,652	23	29	67	277,985
花蓮縣	Hualien County	16	5	73,478	147	115	632	2,704,894
澎湖縣	Penghu County	3	1	23,637	47	26	39	153,382
基隆市	Keelung City	6	3	118,454	237	32	551	6,429,949
新竹市	Hsinchu City	14	3	115,739	231	57	104	4,531,901
嘉義市	Chiayi City	5	4	191,708	383	31	81	3,311,830
金門縣	Kinmen County	3	—	447	1	20	27	122,556
連江縣	Lienchiang County	—	—	—	—	1	5	15,968

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
3,834,490	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	—	—	—	—
4,405,123	16,949	2,004	95,155,955	570,925	—	—	—	—
618,206	3,430	389	25,955,738	155,732	—	—	—	—
436,941	2,580	104	17,383,938	104,303	—	—	—	—
224,075	1,996	240	9,192,272	55,152	—	—	—	—
252,764	1,832	271	7,725,928	46,354	—	—	—	—
863,899	1,258	328	13,919,389	83,516	—	—	—	—
42,053	391	51	1,322,571	7,935	—	—	—	—
961,725	1,095	108	5,819,143	34,914	—	—	—	—
147,384	209	19	712,990	4,278	—	—	—	—
96,436	345	32	1,003,374	6,020	—	—	—	—
114,630	588	68	2,048,305	12,289	—	—	—	—
29,478	635	57	1,307,030	7,842	—	—	—	—
258,784	386	31	903,184	5,419	—	—	—	—
60,098	394	56	849,724	5,098	—	—	—	—
123,165	402	55	1,247,164	7,483	—	—	—	—
2,780	248	26	321,473	1,929	—	—	—	—
27,049	175	20	335,399	2,012	—	—	—	—
1,534	51	6	97,183	583	—	—	—	—
64,299	95	69	1,181,801	7,090	—	—	—	—
45,319	278	19	1,853,839	11,123	—	—	—	—
33,118	528	46	1,926,551	11,559	—	—	—	—
1,226	33	9	48,959	294	—	—	—	—
160	—	—	—	—	—	—	—	—

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
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
102年	2013	1,503,874	386,897,771	2,070,597,371	1,240,681,802
買賣	Sale	911,614	113,431,751	1,239,911,410	815,697,358
贈與	Gift	149,192	32,294,149	120,625,299	85,611,970
交換	Exchange	4,927	836,435	5,816,662	3,684,582
典權	Dien Right	12	32	7,390	2,796
合併分割	Partition Merger	9,602	70,489	2,824,039	2,110,990
法院拍賣	Court Auctioned	37,320	17,086,738	39,011,949	29,365,773
政府徵收	Land Requisitioned by the Government	2,016	141,143	833,262	396,400
照價收買	Purchase on the Assesed Present Value	39,775	14,151,184	79,063,661	35,826,048
最低級距稅率	Lowest Rate	—	—	—	—
公設保留地移轉	Transfer of land reserved for public facilities	123,451	5,222,677	148,069,174	43,591,147
公有土地出售	Public Land Sold	9,177	5,306,553	100,559,693	24,062,670
各級政府受贈或贈與	Land bestowed by or to any level of Government	14,864	775,720	31,911,198	10,261,004
財團法人(免稅)受贈	Land Bestowed to NpJp	42	15,432	78,491	20,294
領回(免稅)抵價地	Retransfer Compensated Land	—	—	—	—
農地(免稅)移轉	Transfer of Agricultural Land	199,341	196,511,925	301,109,241	189,885,843
其他私有土地免稅	Others	2,541	1,053,543	775,902	164,927

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
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
14,917,414	865,309,167	230,396,468	4,396,595	216,210	13,456,758	3,274,453	106,620,263
13,063,432	430,032,417	100,120,135	3,446,422	33,436	5,792,671	2,677,020	92,846,066
1,632,868	36,958,837	10,338,866	463,874	1	905,595	321,776	8,701,991
47,051	2,174,734	570,481	55,344	157	37,042	15,218	499,245
—	4,594	1,165	—	—	3	48	1,117
8,919	1,008,021	336,763	1,536	—	25,317	4,975	169,369
138,507	16,373,994	4,609,127	72,554	11,153	330,111	143,057	4,377,800
—	484,201	154,498	3	—	10,419	—	—
9,889	44,307,178	12,550,879	42,281	1,381	923,005	68,023	24,675
—	—	—	—	—	—	—	—
5,015	105,521,738	34,178,655	2,413	225	2,028,318	20,378	—
104	78,720,767	26,760,437	143,995	—	758,548	11,660	—
643	21,902,490	6,240,499	—	—	564,142	5,551	—
—	58,361	18,035	—	—	3,074	114	—
—	—	—	—	—	—	—	—
10,986	127,150,550	34,368,807	168,173	1,764	2,049,644	6,633	—
—	611,285	148,121	—	168,093	28,869	—	—

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

102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**	**1,503,874**	**386,897,771**	**2,070,597,371**	**1,240,681,802**
自用住宅用地(稅率10%)	Self-use Residence Land (10% Tax Rate)	74,671	3,705,691	143,038,266	56,121,826
一般用地	Regular Land	668,334	68,488,336	938,861,235	534,722,367
稅率20%	20% Tax Rate	474,898	40,855,848	614,770,144	478,490,628
稅率30%	30% Tax Rate	42,981	4,617,272	66,918,977	27,499,875
稅率40%	40% Tax Rate	150,455	23,015,216	257,172,114	28,731,864
免稅地	Exempt Land	760,869	314,703,744	988,697,870	649,837,609
公有土地	Public Land	9,272	5,316,346	100,692,405	24,070,130
私有土地	Private Land	751,597	309,387,398	888,005,465	625,767,479

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 2013

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
14,917,414	**865,309,167**	**230,396,468**	**4,396,595**	**216,210**	**13,456,758**	**3,274,453**	**106,620,263**
102,038	86,814,408	8,681,406	66,419	3,056	32,637	376,243	8,223,448
11,303,015	392,837,630	105,247,856	3,969,267	41,687	6,879,660	2,781,016	98,390,061
1,317,720	134,963,574	27,064,572	215,091	15,380	790	475,292	26,335,517
1,030,536	38,388,567	8,719,446	255,895	3,905	37,469	232,499	8,219,345
8,954,759	219,485,489	69,463,838	3,498,281	22,402	6,841,401	2,073,225	63,835,199
3,512,361	385,657,129	116,467,206	360,909	171,467	6,544,461	117,194	6,754
104	78,847,115	26,797,693	143,995	—	759,880	11,660	—
3,512,256	306,810,014	89,669,513	216,914	171,467	5,784,581	105,534	6,741

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

102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**	**1,503,874**	**386,897,771**	**2,070,597,371**	**1,240,681,802**
新北市	New Taipei City	253,336	24,065,201	374,987,237	201,840,115
臺北市	Taipei City	105,050	3,240,251	353,553,228	200,038,953
臺中市	Taichung City	191,218	29,389,843	261,150,099	146,877,267
臺南市	Tainan City	133,144	35,781,474	141,629,260	101,170,146
高雄市	Kaohsiung City	146,753	25,303,236	205,411,585	140,434,260
宜蘭縣	Yilan County	31,430	12,294,071	51,196,248	21,871,359
桃園縣	Taoyuan County	217,248	41,742,393	273,158,728	147,202,545
新竹縣	Hsinchu County	56,189	24,482,701	60,499,177	38,946,056
苗栗縣	Miaoli County	49,345	34,560,766	54,585,722	38,419,584
彰化縣	Changhua County	71,103	21,690,289	67,992,351	50,478,762
南投縣	Nantou County	30,523	26,917,943	26,271,876	20,373,608
雲林縣	Yunlin County	33,792	20,218,883	33,261,290	29,015,425
嘉義縣	Chiayi County	27,923	19,583,050	24,267,375	16,785,284
屏東縣	Pingtung County	42,091	28,207,721	33,925,046	26,528,919
臺東縣	Taitung County	12,613	14,381,539	10,817,418	7,230,942
花蓮縣	Hualien County	19,940	16,560,414	28,845,460	15,092,258
澎湖縣	Penghu County	6,750	1,218,282	2,242,234	985,278
基隆市	Keelung City	23,346	1,575,614	13,912,831	9,040,945
新竹市	Hsinchu City	29,394	1,994,868	34,071,446	17,487,290
嘉義市	Chiayi City	14,433	1,240,269	13,820,596	10,101,615
金門縣	Kinmen County	7,773	2,384,915	4,940,755	729,023
連江縣	Lienchiang County	480	64,048	57,409	32,168

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 2013

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
14,917,414	**865,309,167**	**230,396,468**	**4,396,595**	**216,210**	**13,456,758**	**3,274,453**	**106,620,263**
1,329,654	175,597,904	47,135,938	715,696	215,841	3,283,395	668,749	24,779,094
335,014	157,067,733	38,289,539	441,415	135	107	817,989	20,368,311
4,381,811	112,683,813	29,542,076	1,075,994	—	2,772,420	401,770	14,703,757
1,613,244	49,377,243	14,496,359	294,190	102	1,195,095	190,060	5,350,517
3,013,457	72,030,129	20,830,239	587,331	—	2,823	291,664	7,727,488
95,356	29,357,558	7,982,296	139,341	—	551,469	66,095	2,706,532
1,156,182	126,568,147	33,677,542	443,723	—	2,689,615	369,601	13,028,666
360,423	22,112,671	5,438,993	155,484	—	375,875	44,522	3,266,923
232,961	17,115,360	4,602,187	79,689	—	405,303	49,125	1,592,847
1,517,312	20,682,827	5,831,877	88,006	—	594,628	97,876	2,758,243
74,249	7,512,504	2,038,108	18,149	—	202,950	22,248	886,761
165,957	7,655,721	2,073,700	51,480	—	32	30,877	988,159
33,594	8,708,148	2,492,840	42,473	—	160,121	18,786	574,628
123,435	9,387,062	2,573,572	65,095	—	279,499	28,768	1,207,156
360,718	3,608,751	1,007,243	95,735	—	113,834	20,065	463,880
8,302	14,037,494	3,754,340	14,308	—	288,660	32,637	1,776,081
985	1,255,968	343,621	171	—	3	2,650	241,151
6,627	5,089,291	1,291,631	9,554	—	95,630	31,450	870,748
74,565	16,928,782	4,538,104	33,704	132	276,235	56,929	2,421,712
33,568	4,287,668	1,107,459	40,794	—	168,972	31,737	670,813
—	4,218,942	1,342,200	4,263	—	92	723	231,839
—	25,451	6,604	—	—	—	132	4,957

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
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	1,892,938,508	4,906,895,214	193,337
	應稅 Taxable	7,741,943	1,436,652,562	3,942,761,530	181,490
	免稅 Exempt	1,895,793	456,285,946	964,133,684	11,847
102年7月底 End of July 2013	小計 Subtotal	9,739,716	1,938,446,619	5,019,681,596	206,929
	應稅 Taxable	7,825,511	1,467,896,646	4,020,097,083	195,269
	免稅 Exempt	1,914,205	470,549,973	999,584,513	11,660
新北市 Taipei City	小計 Subtotal	1,732,779	265,426,514	850,000,208	41,774
	應稅 Taxable	1,559,400	206,972,462	681,478,558	40,966
	免稅 Exempt	173,379	58,454,052	168,521,650	808
臺北市 Taipei City	小計 Subtotal	1,105,979	184,554,387	846,250,958	30,811
	應稅 Taxable	971,932	131,865,688	655,847,511	29,224
	免稅 Exempt	134,047	52,688,699	190,403,447	1,587

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
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
169,445,403	807,413,350	6,092,566	1,172,069,164	3,586,861,316	1,910,138	340,719,919	392,701,091
139,122,115	660,272,266	5,783,118	912,821,795	2,831,210,194	1,518,378	284,494,965	341,495,894
30,323,288	147,141,084	309,448	259,247,369	755,651,122	391,760	56,224,954	51,205,197
16,119,977	118,773,585	1,467,049	210,153,886	688,886,402	132,024	20,461,502	22,872,363
10,648,878	84,342,671	1,399,227	167,076,698	561,039,869	85,442	15,479,616	18,220,103
5,471,099	34,430,914	67,822	43,077,188	127,846,533	46,582	4,981,886	4,652,260
21,146,310	224,461,606	929,974	145,844,141	600,322,445	101,210	12,935,466	17,035,877
13,792,013	175,069,569	862,536	106,350,148	465,098,843	65,233	9,410,895	12,978,166
7,354,297	49,392,037	67,438	39,493,993	135,223,602	35,977	3,524,571	4,057,711

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
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
102年7月底 End of July 2013	小計 Subtotal	213,990	20,415,059	5,506,802	662,104
	應稅 Taxable	17,481	2,238,303	1,237,903	81,154
	免稅 Exempt	196,509	18,176,756	4,268,899	580,950
新北市 Taipei City	小計 Subtotal	4,378	393,749	143,975	48,974
	應稅 Taxable	466	116,746	69,671	11,320
	免稅 Exempt	3,912	277,003	74,304	37,654
臺北市 Taipei City	小計 Subtotal	9,238	602,857	394,473	26,418
	應稅 Taxable	1,587	136,479	116,073	8,446
	免稅 Exempt	7,651	466,378	278,400	17,972

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
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
68,456,776	29,695,176	12,257	1,152,449	175,556	1,548	155,121	53,501
12,396,482	9,255,431	438	40,065	19,837	138	21,676	19,752
56,060,294	20,439,745	11,819	1,112,384	155,719	1,410	133,445	33,749
4,583,407	2,539,077	114	8,801	2,163	17	1,640	2
1,662,104	1,616,047	9	1,085	663	5	545	1
2,921,303	923,030	105	7,716	1,500	12	1,095	1
2,479,320	2,215,959	381	26,391	15,898	40	3,924	3,398
1,090,686	1,175,855	92	6,274	4,737	13	2,113	2,014
1,388,634	1,040,104	289	20,117	11,161	27	1,811	1,384

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 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
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
102年7月底 End of July 2013	小計 Subtotal	300,649	137,907,866	159,465,056	184,161
	應稅 Taxable	225,921	115,469,483	144,657,937	1,727
	免稅 Exempt	74,728	22,438,383	14,807,119	182,434
新北市 Taipei City	小計 Subtotal	24,151	11,663,022	16,583,731	13,546
	應稅 Taxable	21,653	11,122,527	16,059,053	240
	免稅 Exempt	2,498	540,495	524,678	13,306
臺北市 Taipei City	小計 Subtotal	6,479	1,413,296	1,795,454	1,226
	應稅 Taxable	4,778	1,071,472	1,401,152	11
	免稅 Exempt	1,701	341,824	394,302	1,215

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
20,444,500	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	858,261	37,207,510
295,164	83,636	923	208,382	44,118	974	856,487	32,433,860
17,655,709	822,843	153,963	9,538,232	405,594	329	1,774	4,773,650
17,607,141	847,691	154,053	9,686,766	442,255	1,321	830,955	36,519,802
264,852	71,850	886	197,761	40,512	1,001	829,149	31,815,507
17,342,289	775,841	153,167	9,489,005	401,743	320	1,806	4,704,295
1,168,738	59,534	690	41,055	4,678	62	830,737	134,698
27,598	3,994	18	7,683	2,980	54	828,982	123,506
1,141,140	55,540	672	33,372	1,698	8	1,755	11,192
92,702	4,921	202	9,980	927	—	—	—
2,000	577	12	3,608	525	—	—	—
90,702	4,344	190	6,372	402	—	—	—

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	總計 Grand Total 面積 Area	總計 Grand Total 現值 Value	鋼骨 戶數 No. of Houses
臺中市 Taichung City	小計 Subtotal	1,130,122	259,896,266	657,582,338	30,965
	應稅 Taxable	959,067	201,138,897	509,484,596	29,964
	免稅 Exempt	171,055	58,757,369	148,097,742	1,001
臺南市 Tainan City	小計 Subtotal	777,838	176,360,010	371,268,576	15,874
	應稅 Taxable	595,113	136,400,407	308,558,717	14,400
	免稅 Exempt	182,725	39,959,603	62,709,859	1,474
高雄市 Kaohsiung City	小計 Subtotal	1,143,376	227,963,790	645,518,475	24,921
	應稅 Taxable	948,624	177,767,704	522,422,611	23,591
	免稅 Exempt	194,752	50,196,086	123,095,864	1,330
宜蘭縣 Yilan County	小計 Subtotal	204,185	40,949,715	77,514,481	3,254
	應稅 Taxable	150,625	30,849,969	62,513,647	2,624
	免稅 Exempt	53,560	10,099,746	15,000,834	630
桃園縣 Taoyuan County	小計 Subtotal	861,938	209,657,912	514,389,533	19,930
	應稅 Taxable	771,871	170,877,576	429,364,512	19,283
	免稅 Exempt	90,067	38,780,336	85,025,021	647
新竹縣 Hsinchu County	小計 Subtotal	211,088	51,652,356	110,118,399	3,670
	應稅 Taxable	167,277	39,948,048	90,002,399	3,426
	免稅 Exempt	43,811	11,704,308	20,116,000	244
苗栗縣 Miaoli County	小計 Subtotal	218,900	49,689,269	85,035,706	2,352
	應稅 Taxable	156,299	39,017,178	72,551,311	2,220
	免稅 Exempt	62,601	10,672,091	12,484,395	132
彰化縣 Changhua County	小計 Subtotal	504,656	111,156,836	185,852,127	9,732
	應稅 Taxable	337,497	85,643,590	158,958,673	8,842
	免稅 Exempt	167,159	25,513,246	26,893,454	890
南投縣 Nantou County	小計 Subtotal	199,847	40,691,278	68,067,264	4,062
	應稅 Taxable	124,890	27,691,124	51,616,492	3,772
	免稅 Exempt	74,957	13,000,154	16,450,772	290
雲林縣 Yunlin County	小計 Subtotal	299,579	60,039,663	122,810,523	3,323
	應稅 Taxable	167,349	38,729,423	98,561,833	2,922
	免稅 Exempt	132,230	21,310,240	24,248,690	401

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
26,526,278	116,901,144	728,958	159,604,436	470,749,736	223,096	44,602,409	48,267,193
22,663,400	95,567,795	686,943	120,527,207	351,239,172	191,097	38,417,276	43,477,765
3,862,878	21,333,349	42,015	39,077,229	119,510,564	31,999	6,185,133	4,789,428
17,725,051	55,312,030	412,303	94,006,242	255,062,601	169,712	32,211,661	36,931,492
15,554,768	49,954,451	391,291	77,051,554	208,001,577	146,727	27,266,096	32,215,578
2,170,283	5,357,579	21,012	16,954,688	47,061,024	22,985	4,945,565	4,715,914
22,119,793	92,866,234	745,669	142,347,269	475,306,704	244,732	38,828,239	44,160,868
19,591,641	81,254,565	722,908	112,139,140	375,143,005	176,163	30,398,888	37,011,517
2,528,152	11,611,669	22,761	30,208,129	100,163,699	68,569	8,429,351	7,149,351
1,813,939	5,687,794	84,371	18,747,255	51,293,384	76,327	14,318,975	15,749,432
1,529,773	4,868,364	80,646	14,826,289	40,684,950	59,897	11,764,030	13,417,248
284,166	819,430	3,725	3,920,966	10,608,434	16,430	2,554,945	2,332,184
22,729,811	78,536,662	578,705	125,928,010	364,165,900	194,963	40,146,933	49,106,169
20,646,238	71,941,260	554,113	98,809,409	290,374,910	175,968	37,152,796	46,213,159
2,083,573	6,595,402	24,592	27,118,601	73,790,990	18,995	2,994,137	2,893,010
4,323,475	12,360,110	122,863	31,740,425	82,918,544	51,088	9,854,304	10,585,039
3,763,182	10,861,258	116,812	24,881,966	65,816,440	42,459	8,709,711	9,640,015
560,293	1,498,852	6,051	6,858,459	17,102,104	8,629	1,144,593	945,024
3,433,777	10,518,946	88,151	22,813,974	51,615,192	68,286	13,968,074	15,998,747
2,914,636	9,103,584	83,029	18,975,242	42,977,666	60,657	12,549,570	14,657,490
519,141	1,415,362	5,122	3,838,732	8,637,526	7,629	1,418,504	1,341,257
10,285,213	23,470,932	181,989	46,449,881	108,182,166	137,222	26,028,582	32,198,285
9,247,404	21,573,829	177,579	39,561,493	91,603,066	117,518	23,234,135	29,285,881
1,037,809	1,897,103	4,410	6,888,388	16,579,100	19,704	2,794,447	2,912,404
2,658,543	7,929,308	70,699	18,711,797	43,347,190	53,021	9,694,910	11,208,082
1,893,843	5,287,377	67,296	14,275,260	32,757,472	42,718	7,935,269	9,651,974
764,700	2,641,931	3,403	4,436,537	10,589,718	10,303	1,759,641	1,556,108
5,259,533	16,442,705	78,911	21,287,272	50,618,804	87,804	14,847,369	18,203,101
4,507,218	13,732,354	74,827	16,793,737	39,844,079	74,664	13,005,255	16,299,004
752,315	2,710,351	4,084	4,493,535	10,774,725	13,140	1,842,114	1,904,097

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	7,903	939,283	314,891	47,638
	應稅 Taxable	1,648	221,962	118,040	7,776
	免稅 Exempt	6,255	717,321	196,851	39,862
臺南市 Tainan City	小計 Subtotal	43,772	4,590,588	1,066,263	55,232
	應稅 Taxable	2,475	301,089	145,050	7,015
	免稅 Exempt	41,297	4,289,499	921,213	48,217
高雄市 Kaohsiung City	小計 Subtotal	7,406	668,599	287,695	59,011
	應稅 Taxable	943	159,557	92,324	5,259
	免稅 Exempt	6,463	509,042	195,371	53,752
宜蘭縣 Yilan County	小計 Subtotal	7,620	723,217	207,234	20,897
	應稅 Taxable	598	104,564	55,554	1,837
	免稅 Exempt	7,022	618,653	151,680	19,060
桃園縣 Taoyuan County	小計 Subtotal	774	230,313	96,626	25,040
	應稅 Taxable	281	80,114	46,838	3,117
	免稅 Exempt	493	150,199	49,788	21,923
新竹縣 Hsinchu County	小計 Subtotal	1,019	178,041	88,406	13,646
	應稅 Taxable	276	70,010	58,360	971
	免稅 Exempt	743	108,031	30,046	12,675
苗栗縣 Miaoli County	小計 Subtotal	15,903	1,573,374	261,961	23,710
	應稅 Taxable	902	140,411	91,263	2,321
	免稅 Exempt	15,001	1,432,963	170,698	21,389
彰化縣 Changhua County	小計 Subtotal	7,378	735,798	226,218	104,596
	應稅 Taxable	687	80,864	40,934	11,295
	免稅 Exempt	6,691	654,934	185,284	93,301
南投縣 Nantou County	小計 Subtotal	8,269	807,798	204,788	22,412
	應稅 Taxable	723	142,425	88,341	2,197
	免稅 Exempt	7,546	665,373	116,447	20,215
雲林縣 Yunlin County	小計 Subtotal	7,826	877,465	262,074	77,216
	應稅 Taxable	527	62,588	30,723	5,179
	免稅 Exempt	7,299	814,877	231,351	72,037

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
4,353,089	1,891,842	1	25	6	5	7,466	12,047
1,256,633	857,837	—	—	—	5	7,309	12,014
3,096,456	1,034,005	1	25	6	—	157	33
6,997,620	3,117,985	—	—	—	7	899	699
1,084,835	727,883	—	—	—	3	81	142
5,912,785	2,390,102	—	—	—	4	818	557
4,993,290	1,977,179	997	84,969	21,859	30	2,117	1,357
785,968	547,135	45	6,207	3,995	4	528	602
4,207,322	1,430,044	952	78,762	17,864	26	1,589	755
1,967,985	723,447	333	25,658	4,468	22	1,382	548
327,757	247,204	2	108	36	2	97	122
1,640,228	476,243	331	25,550	4,432	20	1,285	426
2,583,936	1,118,368	3	132	67	9	3,536	2,371
625,439	436,329	—	—	—	4	393	142
1,958,497	682,039	3	132	67	5	3,143	2,229
1,335,156	371,518	—	—	—	6	670	462
183,895	102,415	—	—	—	—	—	—
1,151,261	269,103	—	—	—	6	670	462
2,328,576	762,914	1	53	9	1	120	21
420,152	281,180	—	—	—	1	29	6
1,908,424	481,734	1	53	9	—	91	15
11,691,317	4,907,999	—	—	—	—	—	—
1,699,553	1,015,588	—	—	—	—	—	—
9,991,764	3,892,411	—	—	—	—	—	—
2,037,027	784,076	—	—	—	14	838	308
345,422	252,207	—	—	—	—	—	—
1,691,605	531,869	—	—	—	14	838	308
10,008,356	3,933,906	—	—	—	6	887	358
775,845	498,355	—	—	—	4	319	212
9,232,511	3,435,551	—	—	—	2	568	146

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	48,800	19,565,465	19,162,780	40,853
	應稅 Taxable	40,957	17,947,793	18,116,176	614
	免稅 Exempt	7,843	1,617,672	1,046,604	40,239
臺南市 Tainan City	小計 Subtotal	44,776	18,387,183	19,644,851	5,679
	應稅 Taxable	32,918	15,075,951	17,489,235	22
	免稅 Exempt	11,858	3,311,232	2,155,616	5,657
高雄市 Kaohsiung City	小計 Subtotal	25,367	16,302,761	22,095,974	27,430
	應稅 Taxable	18,879	14,618,824	20,616,638	133
	免稅 Exempt	6,488	1,683,937	1,479,336	27,297
宜蘭縣 Yilan County	小計 Subtotal	7,390	3,032,427	3,833,278	3,587
	應稅 Taxable	4,994	2,294,748	3,238,514	16
	免稅 Exempt	2,396	737,679	594,764	3,571
桃園縣 Taoyuan County	小計 Subtotal	22,551	15,243,241	21,180,286	19,779
	應稅 Taxable	18,800	13,502,431	20,318,088	280
	免稅 Exempt	3,751	1,740,810	862,198	19,499
新竹縣 Hsinchu County	小計 Subtotal	4,292	2,585,908	3,718,494	14,157
	應稅 Taxable	3,241	2,316,492	3,516,560	86
	免稅 Exempt	1,051	269,416	201,934	14,071
苗栗縣 Miaoli County	小計 Subtotal	9,488	4,563,501	5,532,384	9,565
	應稅 Taxable	7,086	4,009,533	5,130,905	38
	免稅 Exempt	2,402	553,968	401,479	9,527
彰化縣 Changhua County	小計 Subtotal	26,023	13,399,797	16,740,942	12,059
	應稅 Taxable	21,352	11,793,373	15,433,615	104
	免稅 Exempt	4,671	1,606,424	1,307,327	11,955
南投縣 Nantou County	小計 Subtotal	14,713	4,650,916	4,527,002	21,085
	應稅 Taxable	8,106	3,082,147	3,575,894	62
	免稅 Exempt	6,607	1,568,769	951,108	21,023
雲林縣 Yunlin County	小計 Subtotal	12,788	5,775,998	6,026,441	3,700
	應稅 Taxable	8,880	3,574,298	4,638,858	14
	免稅 Exempt	3,908	2,201,700	1,387,583	3,686

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
4,178,838	199,671	1,887	118,977	8,965	16	—	74,063
89,240	21,236	53	8,077	2,076	10	—	72,485
4,089,598	178,435	1,834	110,900	6,889	6	—	1,578
445,352	27,847	30,476	1,995,414	99,228	7	—	5,580
10,271	7,511	257	55,762	13,110	5	—	4,180
435,081	20,336	30,219	1,939,652	86,118	2	—	1,400
2,169,743	104,635	7,024	447,010	26,336	789	—	8,669,634
16,643	4,326	121	50,308	9,639	578	—	7,738,865
2,153,100	100,309	6,903	396,702	16,697	211	—	930,769
299,769	13,461	376	19,108	396	8	—	1,039
2,515	607	1	88	9	8	—	1,039
297,254	12,854	375	19,020	387	—	—	—
2,772,558	138,330	174	19,275	2,181	10	167	42,573
55,397	16,984	16	5,192	1,067	9	167	15,735
2,717,161	121,346	158	14,083	1,114	1	—	26,838
1,609,807	72,590	343	24,570	1,292	4	—	1,944
17,053	4,908	4	5,739	573	2	—	1,870
1,592,754	67,682	339	18,831	719	2	—	74
908,487	34,706	1,405	99,333	2,529	38	—	308,297
4,582	1,218	7	3,023	185	38	—	307,814
903,905	33,488	1,398	96,310	2,344	—	—	483
898,493	50,663	25,646	1,667,755	70,091	11	—	4,831
11,515	2,115	117	15,253	2,188	3	—	1,457
886,978	48,548	25,529	1,652,502	67,903	8	—	3,374
1,777,935	56,027	5,571	351,514	10,391	1	—	92
12,330	2,312	15	4,428	823	1	—	92
1,765,605	53,715	5,556	347,086	9,568	—	—	—
303,402	13,633	27,669	1,679,381	65,684	336	—	27,243,817
1,448	251	70	8,715	1,014	262	—	23,516,983
301,954	13,382	27,599	1,670,666	64,670	74	—	3,726,834

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	面積 Area	現值 Value	鋼骨 戶數 No. of Houses
嘉義縣 Chiayi County	小計 Subtotal	228,695	43,030,951	67,304,509	3,844
	應稅 Taxable	118,734	27,756,541	52,992,939	3,412
	免稅 Exempt	109,961	15,274,410	14,311,570	432
屏東縣 Pingtung County	小計 Subtotal	336,487	70,067,142	111,151,759	4,166
	應稅 Taxable	219,606	48,414,438	89,625,213	3,176
	免稅 Exempt	116,881	21,652,704	21,526,546	990
臺東縣 Taitung County	小計 Subtotal	102,725	16,830,217	22,522,550	1,127
	應稅 Taxable	52,218	10,238,627	15,958,275	828
	免稅 Exempt	50,507	6,591,590	6,564,275	299
花蓮縣 Hualien County	小計 Subtotal	144,577	26,649,128	43,655,601	2,002
	應稅 Taxable	86,756	17,277,048	31,186,670	1,812
	免稅 Exempt	57,821	9,372,080	12,468,931	190
澎湖縣 Penghu County	小計 Subtotal	35,993	6,474,442	9,067,120	108
	應稅 Taxable	17,568	3,394,487	6,032,969	89
	免稅 Exempt	18,425	3,079,955	3,034,151	19
基隆市 Keelung City	小計 Subtotal	179,022	28,023,303	64,293,197	800
	應稅 Taxable	153,210	20,406,786	48,810,010	755
	免稅 Exempt	25,812	7,616,517	15,483,187	45
新竹市 Hsinchu City	小計 Subtotal	180,373	42,519,292	109,644,598	2,856
	應稅 Taxable	158,818	33,815,665	88,849,598	2,705
	免稅 Exempt	21,555	8,703,627	20,795,000	151
嘉義市 Chiayi City	小計 Subtotal	119,433	21,941,612	51,608,189	1,273
	應稅 Taxable	91,501	16,245,555	40,888,389	1,198
	免稅 Exempt	27,932	5,696,057	10,719,800	75
金門縣 Kinmen County	小計 Subtotal	19,172	4,390,582	5,420,154	84
	應稅 Taxable	15,664	3,175,073	4,009,141	59
	免稅 Exempt	3,508	1,215,509	1,411,013	25
連江縣 Lienchiang County	小計 Subtotal	2,952	481,954	605,331	1
	應稅 Taxable	1,492	270,360	383,019	1
	免稅 Exempt	1,460	211,594	222,312	—

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
3,841,464	9,889,541	50,482	13,525,670	34,572,448	68,642	11,308,025	14,704,435
3,289,557	8,959,077	45,523	10,219,367	25,916,542	58,360	9,656,652	12,832,837
551,907	930,464	4,959	3,306,303	8,655,906	10,282	1,651,373	1,871,598
4,167,741	7,367,419	110,687	29,833,517	71,395,071	120,084	20,892,747	24,114,667
3,362,252	6,007,406	105,100	23,006,187	58,279,850	94,148	16,660,212	20,345,566
805,489	1,360,013	5,587	6,827,330	13,115,221	25,936	4,232,535	3,769,101
445,128	1,013,560	27,386	6,924,472	14,812,754	32,624	5,418,349	4,851,123
271,290	601,901	24,005	4,845,003	10,605,170	21,542	3,886,016	3,746,899
173,838	411,659	3,381	2,079,469	4,207,584	11,082	1,532,333	1,104,224
1,469,686	4,048,083	61,706	14,515,733	31,959,803	41,473	5,867,496	5,566,898
1,023,511	2,728,519	56,267	10,722,939	23,530,083	23,219	3,599,827	3,699,140
446,175	1,319,564	5,439	3,792,794	8,429,720	18,254	2,267,669	1,867,758
101,124	212,085	10,419	3,125,723	7,003,015	14,849	2,151,695	1,655,532
42,258	100,349	9,688	2,092,273	4,738,543	7,175	1,154,434	1,118,573
58,866	111,736	731	1,033,450	2,264,472	7,674	997,261	536,959
519,909	2,564,486	140,642	22,104,020	56,323,756	20,000	3,171,302	3,663,757
363,919	1,975,578	134,854	16,564,069	42,755,050	13,129	2,279,812	2,847,909
155,990	588,908	5,788	5,539,951	13,568,706	6,871	891,490	815,848
3,778,473	15,590,096	127,353	28,589,106	83,701,227	36,627	7,602,948	8,562,605
3,286,585	13,880,138	119,814	21,903,421	65,610,712	32,374	6,888,955	7,859,725
491,888	1,709,958	7,539	6,685,685	18,090,515	4,253	713,993	702,880
886,202	3,281,545	66,680	13,838,705	41,303,737	25,577	4,094,554	4,992,972
684,361	2,376,747	63,958	10,859,833	32,969,275	20,418	3,151,736	4,028,673
201,841	904,798	2,722	2,978,872	8,334,462	5,159	942,818	964,299
93,759	184,974	5,907	1,625,182	2,791,812	10,629	2,298,061	2,254,456
45,171	84,969	5,476	1,107,868	1,877,101	9,401	1,882,648	1,935,147
48,588	100,005	431	517,314	914,711	1,228	415,413	319,309
217	505	1,662	352,448	528,625	148	16,318	17,998
217	505	1,226	232,692	346,819	69	11,136	13,525
—	—	436	119,756	181,806	79	5,182	4,473

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	43,964	4,109,662	889,240	21,691
	應稅 Taxable	1,869	205,781	94,968	2,084
	免稅 Exempt	42,095	3,903,881	794,272	19,607
屏東縣 Pingtung County	小計 Subtotal	2,166	500,144	189,386	60,125
	應稅 Taxable	592	64,695	35,588	5,626
	免稅 Exempt	1,574	435,449	153,798	54,499
臺東縣 Taitung County	小計 Subtotal	8,782	643,871	125,783	17,864
	應稅 Taxable	504	66,884	32,405	1,923
	免稅 Exempt	8,278	576,987	93,378	15,941
花蓮縣 Hualien County	小計 Subtotal	17,613	1,373,089	270,566	14,310
	應稅 Taxable	1,210	118,737	48,453	1,308
	免稅 Exempt	16,403	1,254,352	222,113	13,002
澎湖縣 Penghu County	小計 Subtotal	67	6,485	1,265	1,413
	應稅 Taxable	11	1,898	507	156
	免稅 Exempt	56	4,587	758	1,257
基隆市 Keelung City	小計 Subtotal	1,743	103,756	35,644	11,891
	應稅 Taxable	103	11,160	5,814	1,917
	免稅 Exempt	1,640	92,596	29,830	9,974
新竹市 Hsinchu City	小計 Subtotal	1,046	79,423	27,528	6,969
	應稅 Taxable	89	11,802	5,476	879
	免稅 Exempt	957	67,621	22,052	6,090
嘉義市 Chiayi City	小計 Subtotal	17,057	1,267,141	407,771	981
	應稅 Taxable	1,972	137,592	59,649	162
	免稅 Exempt	15,085	1,129,549	348,122	819
金門縣 Kinmen County	小計 Subtotal	7	5,578	2,775	2,070
	應稅 Taxable	2	1,631	809	366
	免稅 Exempt	5	3,947	1,966	1,704
連江縣 Lienchiang County	小計 Subtotal	59	4,828	2,240	—
	應稅 Taxable	16	1,314	1,063	—
	免稅 Exempt	43	3,514	1,177	—

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
2,381,598	1,010,262	—	—	—	1	530	708
295,999	201,658	—	—	—	1	530	708
2,085,599	808,604	—	—	—	—	—	—
5,980,691	2,356,644	765	57,254	10,201	29	2,592	734
966,853	680,528	9	597	144	3	402	126
5,013,838	1,676,116	756	56,657	10,057	26	2,190	608
1,551,939	590,584	22	2,490	978	1,308	117,626	27,134
277,136	179,417	5	1,019	567	84	8,238	2,893
1,274,803	411,167	17	1,471	411	1,224	109,388	24,241
1,213,761	484,299	—	—	—	33	8,354	2,063
167,882	114,360	—	—	—	1	113	123
1,045,879	369,939	—	—	—	32	8,241	1,940
139,080	33,026	8,675	857,680	82,536	7	749	341
24,059	10,738	176	16,021	4,196	1	38	10
115,021	22,288	8,499	841,659	78,340	6	711	331
944,064	543,196	5	494	103	4	304	235
244,400	209,099	—	—	—	1	76	102
699,664	334,097	5	494	103	3	228	133
576,461	226,984	1	149	45	—	—	—
112,886	72,786	—	—	—	—	—	—
463,575	154,198	1	149	45	—	—	—
93,568	51,887	—	—	—	1	118	105
28,175	19,325	—	—	—	1	118	105
65,393	32,562	—	—	—	—	—	—
216,535	54,024	—	—	—	8	1,369	610
20,803	9,485	—	—	—	5	747	430
195,732	44,539	—	—	—	3	622	180
—	—	959	88,353	37,223	—	—	—
—	—	100	8,754	5,499	—	—	—
—	—	859	79,599	31,724	—	—	—

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	11,152	6,020,215	6,146,999	8
	應稅 Taxable	7,395	4,080,091	4,985,728	—
	免稅 Exempt	3,757	1,940,124	1,161,271	8
屏東縣 Pingtung County	小計 Subtotal	17,618	7,101,732	5,603,326	9,355
	應稅 Taxable	10,849	4,332,966	4,247,752	46
	免稅 Exempt	6,769	2,768,766	1,355,574	9,309
臺東縣 Taitung County	小計 Subtotal	6,501	1,388,145	1,088,242	114
	應稅 Taxable	3,296	879,803	786,462	4
	免稅 Exempt	3,205	508,342	301,780	110
花蓮縣 Hualien County	小計 Subtotal	5,175	2,098,917	1,314,080	9
	應稅 Taxable	2,932	1,643,781	1,059,284	—
	免稅 Exempt	2,243	455,136	254,796	9
澎湖縣 Penghu County	小計 Subtotal	448	91,906	78,079	—
	應稅 Taxable	265	63,506	58,812	—
	免稅 Exempt	183	28,400	19,267	—
基隆市 Keelung City	小計 Subtotal	3,695	1,161,383	1,161,524	231
	應稅 Taxable	2,451	943,350	1,016,458	—
	免稅 Exempt	1,244	218,033	145,066	231
新竹市 Hsinchu City	小計 Subtotal	3,721	1,734,124	1,523,914	1,776
	應稅 Taxable	2,898	1,604,379	1,417,917	57
	免稅 Exempt	823	129,745	105,997	1,719
嘉義市 Chiayi City	小計 Subtotal	4,933	1,558,158	1,557,040	1
	應稅 Taxable	3,756	1,379,566	1,434,028	—
	免稅 Exempt	1,177	178,592	123,012	1
金門縣 Kinmen County	小計 Subtotal	466	150,008	131,498	1
	應稅 Taxable	355	116,205	101,200	—
	免稅 Exempt	111	33,803	30,298	1
連江縣 Lienchiang County	小計 Subtotal	122	19,763	18,737	—
	應稅 Taxable	80	16,247	15,608	—
	免稅 Exempt	42	3,516	3,129	—

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	144	28,907	1,843,202	89,487	4	—	1,245
—	—	89	8,564	1,305	1	—	116
585	144	28,818	1,834,638	88,182	3	—	1,129
795,868	58,046	11,481	734,856	34,545	11	—	21,720
6,270	2,896	47	14,004	3,642	10	—	21,715
789,598	55,150	11,434	720,852	30,903	1	—	5
8,876	1,052	6,989	329,321	9,724	8	—	1,616
792	300	19	2,446	645	8	—	1,616
8,084	752	6,970	326,875	9,079	—	—	—
883	100	2,251	101,209	2,976	5	—	6,733
—	—	3	258	30	4	—	6,678
883	100	2,248	100,951	2,946	1	—	55
—	—	—	—	—	7	—	1,241
—	—	—	—	—	7	—	1,241
—	—	—	—	—	—	—	—
17,530	488	11	541	8	—	—	—
—	—	—	—	—	—	—	—
17,530	488	11	541	8	—	—	—
157,326	11,803	22	1,231	176	2	51	220
7,198	2,615	1	439	114	1	—	115
150,128	9,188	21	792	62	1	51	105
159	35	2,928	203,007	12,638	2	—	459
—	—	36	4,174	587	—	—	—
159	35	2,892	198,833	12,051	2	—	459
90	5	—	—	—	—	—	—
—	—	—	—	—	—	—	—
90	5	—	—	—	—	—	—
—	—	1	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	1	27	3	—	—	—

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
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	1,892,938,508	4,896,895,214
	應稅 Taxable	7,741,943	1,436,652,562	3,942,761,530
	免稅 Exempt	1,895,793	456,285,946	954,133,684
102年7月底 End of July 2013	小計 Subtotal	9,739,716	1,938,446,619	5,019,681,596
	應稅 Taxable	7,825,511	1,467,896,646	4,020,097,083
	免稅 Exempt	1,914,205	470,549,973	999,584,513
新北市 Taipei City	小計 Subtotal	1,732,779	265,426,514	850,000,208
	應稅 Taxable	1,559,400	206,972,462	681,478,558
	免稅 Exempt	173,379	58,454,052	168,521,650
臺北市 Taipei City	小計 Subtotal	1,105,979	184,555,387	846,250,958
	應稅 Taxable	971,932	131,866,688	655,847,511
	免稅 Exempt	134,047	52,688,699	190,403,447

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
7,835,895	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	—	—	—
8,501,123	1,163,807,020	2,727,730,229	676,172	252,509,017	765,352,918
6,743,033	968,712,010	2,501,823,106	676,172	252,509,017	765,352,918
1,758,090	195,095,010	225,907,123	—	—	—
8,587,511	1,183,467,329	2,782,442,267	688,028	263,032,570	788,385,981
6,813,673	984,368,094	2,546,896,907	688,028	263,032,570	788,385,981
1,773,838	199,099,235	235,545,360	—	—	—
1,514,163	167,092,731	538,620,264	151,945	39,188,451	113,182,726
1,351,838	142,436,170	482,010,010	151,945	39,188,451	113,182,726
162,325	24,656,561	56,610,254	—	—	—
886,964	93,732,063	350,854,908	142,088	31,760,318	227,574,342
775,441	83,395,748	332,945,144	142,088	31,760,318	227,574,342
111,523	10,336,315	17,909,764	—	—	—

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
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	413,630	373,098,543	1,114,268,473
	應稅 Taxable	275,927	111,907,607	386,041,912
	免稅 Exempt	137,703	261,190,936	728,226,561
102年7月底 End of July 2013	小計 Subtotal	418,422	387,037,837	1,156,903,231
	應稅 Taxable	278,055	115,587,099	392,864,078
	免稅 Exempt	140,367	271,450,738	764,039,153
新北市 Taipei City	小計 Subtotal	61,884	53,986,490	187,698,337
	應稅 Taxable	50,830	20,188,999	75,786,941
	免稅 Exempt	11,054	33,797,491	111,911,396
臺北市 Taipei City	小計 Subtotal	73,688	58,182,981	262,687,948
	應稅 Taxable	51,164	15,830,597	90,194,265
	免稅 Exempt	22,524	42,352,384	172,493,683

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
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
—	—	—	—	—	—
5,633	755,519	4,067,056	41,178	102,768,409	285,476,538
5,633	755,519	4,067,056	41,178	102,768,409	285,476,538
—	—	—	—	—	—
5,050	671,616	3,553,335	40,705	104,237,267	288,396,782
5,050	671,616	3,553,335	40,705	104,237,267	288,396,782
—	—	—	—	—	—
566	71,845	446,282	4,221	5,086,997	10,052,599
566	71,845	446,282	4,221	5,086,997	10,052,599
—	—	—	—	—	—
2,862	366,146	2,466,406	377	513,879	2,667,354
2,862	366,146	2,466,406	377	513,879	2,667,354
—	—	—	—	—	—

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	1,130,122	259,896,266	657,582,338
	應稅 Taxable	959,067	201,138,897	509,484,596
	免稅 Exempt	171,055	58,757,369	148,097,742
臺南市 Tainan City	小計 Subtotal	777,838	176,360,010	371,268,576
	應稅 Taxable	595,113	136,400,407	308,558,717
	免稅 Exempt	182,725	39,959,603	62,709,859
高雄市 Kaohsiung City	小計 Subtotal	1,143,376	227,963,790	645,518,475
	應稅 Taxable	948,624	177,767,704	522,422,611
	免稅 Exempt	194,752	50,196,086	123,095,864
宜蘭縣 Yilan County	小計 Subtotal	204,185	40,949,715	77,514,481
	應稅 Taxable	150,625	30,849,969	62,513,647
	免稅 Exempt	53,560	10,099,746	15,000,834
桃園縣 Taoyuan County	小計 Subtotal	861,938	209,657,912	514,389,533
	應稅 Taxable	771,871	170,877,576	429,364,512
	免稅 Exempt	90,067	38,780,336	85,025,021
新竹縣 Hsinchu County	小計 Subtotal	211,088	51,652,356	110,118,399
	應稅 Taxable	167,277	39,948,048	90,002,399
	免稅 Exempt	43,811	11,704,308	20,116,000
苗栗縣 Miaoli County	小計 Subtotal	218,900	49,689,269	85,035,706
	應稅 Taxable	156,299	39,017,178	72,551,311
	免稅 Exempt	62,601	10,672,091	12,484,395
彰化縣 Changhua County	小計 Subtotal	504,656	111,156,836	185,852,127
	應稅 Taxable	337,497	85,643,590	158,958,673
	免稅 Exempt	167,159	25,513,246	26,893,454
南投縣 Nantou County	小計 Subtotal	199,847	40,691,278	68,067,264
	應稅 Taxable	124,890	27,691,124	51,616,492
	免稅 Exempt	74,957	13,000,154	16,450,772
雲林縣 Yunlin County	小計 Subtotal	299,579	60,039,663	122,810,523
	應稅 Taxable	167,349	38,729,423	98,561,833
	免稅 Exempt	132,230	21,310,240	24,248,690

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
990,129	154,085,985	358,153,311	86,345	40,036,426	94,815,247
832,160	133,410,382	328,353,015	86,345	40,036,426	94,815,247
157,969	20,675,603	29,800,296	—	—	—
696,088	110,024,249	218,723,814	45,041	23,177,319	51,904,525
527,862	91,261,462	201,779,991	45,041	23,177,319	51,904,525
168,226	18,762,787	16,943,823	—	—	—
1,033,200	141,301,769	371,052,910	59,725	28,075,727	85,799,720
850,523	119,554,931	339,613,439	59,725	28,075,727	85,799,720
182,677	21,746,838	31,439,471	—	—	—
185,156	28,215,084	49,110,932	9,296	3,798,767	8,736,059
135,931	22,986,461	44,837,111	9,296	3,798,767	8,736,059
49,225	5,228,623	4,273,821	—	—	—
767,232	118,547,315	279,416,618	48,793	31,751,749	75,737,390
687,215	106,177,096	262,641,403	48,793	31,751,749	75,737,390
80,017	12,370,219	16,775,215	—	—	—
191,648	32,748,409	65,764,849	8,567	5,685,061	12,976,877
150,849	26,413,608	57,956,237	8,567	5,685,061	12,976,877
40,799	6,334,801	7,808,612	—	—	—
200,502	33,679,605	50,212,878	9,290	5,062,135	9,681,440
140,616	27,240,830	46,732,619	9,290	5,062,135	9,681,440
59,886	6,438,775	3,480,259	—	—	—
449,995	70,269,342	114,304,389	36,768	18,631,134	30,346,337
290,957	55,899,828	105,948,151	36,768	18,631,134	30,346,337
159,038	14,369,514	8,356,238	—	—	—
182,128	27,206,548	41,531,282	7,729	3,581,040	6,749,102
112,346	20,560,501	37,931,159	7,729	3,581,040	6,749,102
69,782	6,646,047	3,600,123	—	—	—
271,610	36,693,209	53,089,214	11,682	4,053,052	9,103,239
147,496	26,607,097	48,131,795	11,682	4,053,052	9,103,239
124,114	10,086,112	4,957,419	—	—	—

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	49,277	53,681,316	171,128,212
	應稅 Taxable	36,191	15,599,550	52,830,766
	免稅 Exempt	13,086	38,081,766	118,297,446
臺南市 Tainan City	小計 Subtotal	31,839	29,128,582	65,910,307
	應稅 Taxable	17,340	7,931,766	20,144,271
	免稅 Exempt	14,499	21,196,816	45,766,036
高雄市 Kaohsiung City	小計 Subtotal	42,809	40,994,259	138,636,872
	應稅 Taxable	30,734	12,545,011	46,980,479
	免稅 Exempt	12,075	28,449,248	91,656,393
宜蘭縣 Yilan County	小計 Subtotal	8,550	6,590,323	15,093,070
	應稅 Taxable	4,215	1,719,200	4,366,057
	免稅 Exempt	4,335	4,871,123	10,727,013
桃園縣 Taoyuan County	小計 Subtotal	38,425	38,955,882	104,255,207
	應稅 Taxable	28,375	12,545,765	36,005,401
	免稅 Exempt	10,050	26,410,117	68,249,806
新竹縣 Hsinchu County	小計 Subtotal	9,428	8,108,744	19,740,936
	應稅 Taxable	6,416	2,739,237	7,433,548
	免稅 Exempt	3,012	5,369,507	12,307,388
苗栗縣 Miaoli County	小計 Subtotal	7,302	6,700,975	14,788,303
	應稅 Taxable	4,587	2,467,659	5,784,167
	免稅 Exempt	2,715	4,233,316	9,004,136
彰化縣 Changhua County	小計 Subtotal	15,654	15,774,148	27,895,826
	應稅 Taxable	7,533	4,630,416	9,358,610
	免稅 Exempt	8,121	11,143,732	18,537,216
南投縣 Nantou County	小計 Subtotal	9,352	8,540,221	16,944,936
	應稅 Taxable	4,177	2,186,114	4,094,287
	免稅 Exempt	5,175	6,354,107	12,850,649
雲林縣 Yunlin County	小計 Subtotal	13,863	13,738,769	24,125,292
	應稅 Taxable	5,747	2,514,641	4,834,021
	免稅 Exempt	8,116	11,224,128	19,291,271

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
380	41,073	201,953	3,991	12,051,466	33,283,615
380	41,073	201,953	3,991	12,051,466	33,283,615
—	—	—	—	—	—
425	70,657	235,497	4,445	13,959,203	34,494,433
425	70,657	235,497	4,445	13,959,203	34,494,433
—	—	—	—	—	—
123	17,889	47,013	7,519	17,574,146	49,981,960
123	17,889	47,013	7,519	17,574,146	49,981,960
—	—	—	—	—	—
1	158	2,787	1,182	2,345,383	4,571,633
1	158	2,787	1,182	2,345,383	4,571,633
—	—	—	—	—	—
57	8,528	20,846	7,431	20,394,438	54,959,472
57	8,528	20,846	7,431	20,394,438	54,959,472
—	—	—	—	—	—
1	328	618	1,444	5,109,814	11,635,119
1	328	618	1,444	5,109,814	11,635,119
—	—	—	—	—	—
349	40,309	59,794	1,457	4,206,245	10,293,291
349	40,309	59,794	1,457	4,206,245	10,293,291
—	—	—	—	—	—
12	3,261	3,568	2,227	6,478,951	13,302,007
12	3,261	3,568	2,227	6,478,951	13,302,007
—	—	—	—	—	—
78	13,391	19,826	560	1,350,078	2,822,118
78	13,391	19,826	560	1,350,078	2,822,118
—	—	—	—	—	—
15	3,188	3,614	2,409	5,551,445	36,489,164
15	3,188	3,614	2,409	5,551,445	36,489,164
—	—	—	—	—	—

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	228,695	43,030,951	67,304,509
	應稅 Taxable	118,734	27,756,541	52,992,939
	免稅 Exempt	109,961	15,274,410	14,311,570
屏東縣 Pingtung County	小計 Subtotal	336,487	70,066,142	111,151,759
	應稅 Taxable	219,606	48,413,438	89,625,213
	免稅 Exempt	116,881	21,652,704	21,526,546
臺東縣 Taitung County	小計 Subtotal	102,725	16,830,217	22,522,550
	應稅 Taxable	52,218	10,238,627	15,958,275
	免稅 Exempt	50,507	6,591,590	6,564,275
花蓮縣 Hualien County	小計 Subtotal	144,577	26,649,128	43,655,601
	應稅 Taxable	86,756	17,277,048	31,186,670
	免稅 Exempt	57,821	9,372,080	12,468,931
澎湖縣 Penghu County	小計 Subtotal	35,993	6,474,442	9,067,120
	應稅 Taxable	17,568	3,394,487	6,032,969
	免稅 Exempt	18,425	3,079,955	3,034,151
基隆市 Keelung City	小計 Subtotal	179,022	28,023,303	64,293,197
	應稅 Taxable	153,210	20,406,786	48,810,010
	免稅 Exempt	25,812	7,616,517	15,483,187
新竹市 Hsinchu City	小計 Subtotal	180,373	42,519,292	109,644,598
	應稅 Taxable	158,818	33,815,665	88,849,598
	免稅 Exempt	21,555	8,703,627	20,795,000
嘉義市 Chiayi City	小計 Subtotal	119,433	21,941,612	51,608,189
	應稅 Taxable	91,501	16,245,555	40,888,389
	免稅 Exempt	27,932	5,696,057	10,719,800
金門縣 Kinmen County	小計 Subtotal	19,172	4,390,582	5,420,154
	應稅 Taxable	15,664	3,175,073	4,009,141
	免稅 Exempt	3,508	1,215,509	1,411,013
連江縣 Lienchiang County	小計 Subtotal	2,952	481,954	605,331
	應稅 Taxable	1,492	270,360	383,019
	免稅 Exempt	1,460	211,594	222,312

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
209,651	26,940,933	38,168,063	8,352	3,962,627	6,376,735
105,815	18,413,767	33,800,951	8,352	3,962,627	6,376,735
103,836	8,527,166	4,367,112	—	—	—
308,310	46,484,515	67,149,810	14,138	6,421,081	15,774,694
197,761	35,137,576	60,058,381	14,138	6,421,081	15,774,694
110,549	11,346,939	7,091,429	—	—	—
90,969	12,839,544	14,947,645	7,699	1,583,365	2,676,656
42,403	7,845,162	11,426,015	7,699	1,583,365	2,676,656
48,566	4,994,382	3,521,630	—	—	—
130,636	17,386,684	25,536,325	7,497	2,988,647	4,904,200
75,959	12,170,469	21,626,959	7,497	2,988,647	4,904,200
54,677	5,216,215	3,909,366	—	—	—
32,445	4,575,958	5,301,386	2,116	545,040	1,076,151
15,063	2,648,138	4,576,041	2,116	545,040	1,076,151
17,382	1,927,820	725,345	—	—	—
160,694	17,101,607	39,817,854	11,257	3,682,969	6,454,777
136,985	15,015,500	37,610,675	11,257	3,682,969	6,454,777
23,709	2,086,107	2,207,179	—	—	—
161,058	26,453,933	63,979,279	10,390	6,386,963	18,598,331
141,605	22,257,561	54,883,442	10,390	6,386,963	18,598,331
19,453	4,196,372	9,095,837	—	—	—
106,815	14,879,268	33,043,993	6,678	2,237,609	5,397,297
80,905	12,278,794	30,681,419	6,678	2,237,609	5,397,297
25,910	2,600,474	2,362,574	—	—	—
15,666	2,910,201	3,326,437	2,367	371,156	448,804
12,773	2,470,212	3,079,260	2,367	371,156	448,804
2,893	439,989	247,177	—	—	—
2,452	298,377	336,106	265	51,934	71,332
1,170	186,801	273,690	265	51,934	71,332
1,282	111,576	62,416	—	—	—

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	9,664	9,098,706	15,687,253
	應稅 Taxable	3,539	2,351,462	5,742,795
	免稅 Exempt	6,125	6,747,244	9,944,458
屏東縣 Pingtung County	小計 Subtotal	13,193	14,753,680	22,113,280
	應稅 Taxable	6,861	4,447,915	7,678,163
	免稅 Exempt	6,332	10,305,765	14,435,117
臺東縣 Taitung County	小計 Subtotal	3,865	2,208,215	4,620,332
	應稅 Taxable	1,924	611,007	1,577,687
	免稅 Exempt	1,941	1,597,208	3,042,645
花蓮縣 Hualien County	小計 Subtotal	5,833	5,357,086	11,090,057
	應稅 Taxable	2,689	1,201,221	2,530,492
	免稅 Exempt	3,144	4,155,865	8,559,565
澎湖縣 Penghu County	小計 Subtotal	1,377	1,316,191	2,644,600
	應稅 Taxable	334	164,056	335,794
	免稅 Exempt	1,043	1,152,135	2,308,806
基隆市 Keelung City	小計 Subtotal	6,813	6,859,940	17,060,691
	應稅 Taxable	4,710	1,329,530	3,784,683
	免稅 Exempt	2,103	5,530,410	13,276,008
新竹市 Hsinchu City	小計 Subtotal	8,572	7,422,060	20,468,807
	應稅 Taxable	6,470	2,914,805	8,769,644
	免稅 Exempt	2,102	4,507,255	11,699,163
嘉義市 Chiayi City	小計 Subtotal	5,757	4,582,246	12,753,944
	應稅 Taxable	3,735	1,486,663	4,396,718
	免稅 Exempt	2,022	3,095,583	8,357,226
金門縣 Kinmen County	小計 Subtotal	1,068	944,650	1,385,149
	應稅 Taxable	453	169,130	221,313
	免稅 Exempt	615	775,520	1,163,836
連江縣 Lienchiang County	小計 Subtotal	209	112,373	173,872
	應稅 Taxable	31	12,355	13,976
	免稅 Exempt	178	100,018	159,896

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
63	10,786	16,488	965	3,017,899	7,055,970
63	10,786	16,488	965	3,017,899	7,055,970
—	—	—	—	—	—
68	13,474	10,833	778	2,393,392	6,103,142
68	13,474	10,833	778	2,393,392	6,103,142
—	—	—	—	—	—
3	518	373	189	198,575	277,544
3	518	373	189	198,575	277,544
—	—	—	—	—	—
17	6,992	12,477	594	909,719	2,112,542
17	6,992	12,477	594	909,719	2,112,542
—	—	—	—	—	—
—	—	—	55	37,253	44,983
—	—	—	55	37,253	44,983
—	—	—	—	—	—
28	2,704	4,601	230	376,083	955,274
28	2,704	4,601	230	376,083	955,274
—	—	—	—	—	—
—	—	9	353	2,256,336	6,598,172
—	—	9	353	2,256,336	6,598,172
—	—	—	—	—	—
—	—	—	183	242,489	412,955
—	—	—	183	242,489	412,955
—	—	—	—	—	—
2	369	350	69	164,206	259,414
2	369	350	69	164,206	259,414
—	—	—	—	—	—
—	—	—	26	19,270	24,021
—	—	—	26	19,270	24,021
—	—	—	—	—	—

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
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	—	—
102年底 2013	15,149	149	1	—	—
新北市 New Taipei City	1,670	20	—	—	—
臺北市 Taipei City	1,615	37	1	—	—
臺中市 Taichung City	1,457	15	—	—	—
臺南市 Tainan City	1,353	8	—	—	—
高雄市 Kaohsiung City	1,642	17	—	—	—
宜蘭縣 Yilan County	422	8	—	—	—
桃園縣 Taoyuan County	1,027	6	—	—	—
新竹縣 Hsinchu County	288	1	—	—	—
苗栗縣 Miaoli County	403	2	—	—	—
彰化縣 Changhua County	850	3	—	—	—
南投縣 Nantou County	636	3	—	—	—
雲林縣 Yunlin County	472	2	—	—	—
嘉義縣 Chiayi County	244	—	—	—	—
屏東縣 Pingtung County	957	2	—	—	—
臺東縣 Taitung County	490	1	—	—	—
花蓮縣 Hualien County	373	1	—	—	—
澎湖縣 Penghu County	84	1	—	—	—
基隆市 Keelung City	511	13	—	—	—
新竹市 Hsinchu City	275	7	—	—	—
嘉義市 Chiayi City	273	2	—	—	—
金門縣 Kinmen County	65	—	—	—	—
連江縣 Lienchiang County	42	—	—	—	—

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
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
73	120	99	2,307	100	7,241	5,059
13	15	5	85	—	904	628
—	19	22	53	41	1,065	377
7	12	23	217	18	620	545
7	9	10	412	13	535	359
8	10	13	318	13	752	511
2	3	—	139	—	214	56
14	17	11	98	6	624	251
9	4	—	13	3	114	144
3	3	1	51	—	164	179
2	6	3	148	1	350	337
3	1	—	50	—	210	369
—	3	—	133	1	185	148
2	4	—	12	—	101	125
1	5	2	247	1	251	448
—	1	1	49	—	298	140
1	—	—	32	2	207	130
—	—	—	12	—	47	24
1	—	3	72	—	328	94
—	7	4	56	1	110	90
—	1	1	83	—	118	68
—	—	—	27	—	34	4
—	—	—	—	—	10	32

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
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
102年 2013	462,271	229,305,949	396,314	206,873,508	3	2,465
新北市 New Taipei City	96,874	48,917,485	83,916	43,433,566	1	1,377
臺北市 Taipei City	51,550	29,279,465	41,398	25,134,588	1	513
臺中市 Taichung City	63,986	35,807,974	56,363	33,133,979	—	—
臺南市 Tainan City	29,464	12,566,610	25,449	11,422,050	—	—
高雄市 Kaohsiung City	56,023	28,843,545	48,332	26,394,954	—	—
宜蘭縣 Yilan County	9,141	4,168,771	7,784	3,801,392	—	—
桃園縣 Taoyuan County	60,816	30,429,286	54,675	28,454,315	—	—
新竹縣 Hsinchu County	13,899	8,732,716	12,496	8,115,173	—	—
苗栗縣 Miaoli County	8,266	2,938,960	6,884	2,604,900	—	—
彰化縣 Changhua County	11,342	4,642,646	8,649	3,835,552	—	—
南投縣 Nantou County	5,566	1,598,124	4,290	1,307,754	1	575
雲林縣 Yunlin County	5,911	2,218,737	4,584	1,885,500	—	—
嘉義縣 Chiayi County	4,813	1,448,103	3,666	1,216,012	—	—
屏東縣 Pingtung County	7,303	2,856,929	5,727	2,495,293	—	—
臺東縣 Taitung County	3,056	1,508,079	2,272	1,317,261	—	—
花蓮縣 Hualien County	6,573	1,682,669	5,538	1,507,870	—	—
澎湖縣 Penghu County	805	231,360	524	190,189	—	—
基隆市 Keelung City	10,164	3,190,715	9,070	2,967,047	—	—
新竹市 Hsinchu City	11,131	6,225,528	10,025	5,873,510	—	—
嘉義市 Chiayi City	4,991	2,006,206	4,266	1,775,335	—	—
金門縣 Kinmen County	554	8,139	396	6,111	—	—
連江縣 Lienchiang County	43	3,902	10	1,157	—	—

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
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
3,547	4,268,349	62,245	18,002,624	161	158,731	1	272
1,421	2,027,948	11,534	3,454,237	2	357	—	—
864	1,283,123	9,215	2,783,729	72	77,512	—	—
212	235,515	7,392	2,430,000	19	8,480	—	—
78	36,451	3,937	1,108,109	—	—	—	—
420	246,374	7,264	2,149,396	7	52,821	—	—
43	18,547	1,314	348,832	—	—	—	—
114	45,757	6,005	1,919,415	22	9,799	—	—
93	242,990	1,310	374,553	—	—	—	—
13	9,334	1,362	323,665	7	1,061	—	—
72	38,865	2,615	765,221	6	3,008	—	—
11	6,593	1,258	281,940	6	1,262	—	—
41	13,245	1,285	319,720	—	—	1	272
43	14,510	1,104	217,581	—	—	—	—
30	6,992	1,546	354,644	—	—	—	—
23	23,116	761	167,702	—	—	—	—
15	2,464	1,018	172,283	2	52	—	—
—	—	281	41,171	—	—	—	—
13	3,364	1,076	218,558	5	1,746	—	—
13	5,931	1,086	345,200	7	887	—	—
19	7,205	700	221,920	6	1,746	—	—
9	25	149	2,003	—	—	—	—
—	—	33	2,745	—	—	—	—

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 %
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	—	—	—	—	—	—
102年 2013	—	—	—	—	—	—
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%
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	—	—
102年 2013	90,526,840	100.0	90,526,840	100.0	—	—	—	—	—	—
財政部所屬機關 Ministry of Finance	90,526,840	100.0	90,526,840	100.0	—	—	—	—	—	—
臺北國稅局 National Taxation Bureau of Taipei	9,349,897	100.0	9,349,897	100.0	—	—	—	—	—	—
北區國稅局 National Taxation Bureau of the Northern Area	56,556,618	100.0	56,556,618	100.0	—	—	—	—	—	—
中區國稅局 National Taxation Bureau of the Central Area	12,510,520	100.0	12,510,520	100.0	—	—	—	—	—	—
南區國稅局 National Taxation Bureau of the Southern Area	3,441,509	100.0	3,441,509	100.0	—	—	—	—	—	—
高雄國稅局 National Taxation Bureau of Kaohsiung	8,668,296	100.0	8,668,296	100.0	—	—	—	—	—	—
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.
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)

102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 2013

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
12,524	**254,727,793**	**264,981,724**	**75,699,854**	**14,826,986**
11,059	254,727,793	259,777,645	75,041,649	14,239,281
3	—	—	—	—
3	—	—	—	—
4,669	—	73,970,760		
2,098	—	38,506,486		
765	—	683,805		
163	—	87,260		
47	—	19,203		
43	—	23,501		
38	—	38,462		
21	—	1,173,467	23,122,098	13,119,707
13	—	85,354		
33	—	15,039		
22	—	41,016		
14	—	704		
1,374	—	95,934,716		
655	—	1,303,745		
—	—	—		
144	—	33,450,444	7,219,150	1,119,522
908	245,392,642	—	42,388,816	—
8	1,490	—	594	—
5	724,216	—	—	—
—	—	—	—	—
—	—	—	—	—
7	629,982	—	151,303	—
17	—	14,443,683	220,232	52
—	—	—	—	—
1	2,000,000	—	500,000	—
8	5,979,463	—	1,439,456	—

表3-25. 促進產業升級條例減免稅額(續2完)

102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 2013

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
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
1,465	—	5,204,079	658,205	587,705
1,459	—	5,204,079	658,205	587,705
3	—	—	—	—
3	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—

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
102年 2013	948	68,591,132	10,288,664	7,414,843	3,666,816	3,748,027
財政部所屬機關 Ministry of Finance	948	68,591,132	10,288,664	7,414,843	3,666,816	3,748,027
臺北國稅局 National Taxation Bureau of Taipei	217	10,443,176	1,566,475	1,037,405	751,561	285,844
北區國稅局 National Taxation Bureau of the Northern Area	491	54,898,383	8,234,753	5,981,690	2,602,237	3,379,453
中區國稅局 National Taxation Bureau of the Central Area	111	1,495,050	224,257	165,989	107,537	58,452
南區國稅局 National Taxation Bureau of the Southern Area	74	910,712	136,608	126,988	113,632	13,356
高雄國稅局 National Taxation Bureau of Kaohsiung	55	843,811	126,571	102,771	91,849	10,922

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

102年 CY 2013

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	**948**	**68,591,132**	**10,288,664**	**7,414,843**	**3,666,816**	**3,748,027**
新北市 New Taipei City	198	6,298,968	944,844	845,158	640,020	205,138
臺北市 Taipei City	217	10,443,176	1,566,475	1,037,405	751,561	285,844
臺中市 Taichung City	62	1,096,348	164,451	115,863	69,514	46,349
臺南市 Tainan City	64	860,211	129,033	119,786	106,430	13,356
高雄市 Kaohsiung City	55	843,811	126,571	102,771	91,849	10,922
宜蘭縣 Yilan County	4	6,985	1,048	367	—	367
桃園縣 Taoyuan County	117	7,924,365	1,188,653	1,122,980	905,907	217,073
新竹縣 Hsinchu County	81	6,982,111	1,047,315	702,659	307,280	395,379
苗栗縣 Miaoli County	24	167,500	25,125	15,811	5,334	10,477
彰化縣 Changhua County	15	70,435	10,566	10,566	8,953	1,613
南投縣 Nantou County	4	101,061	15,159	15,159	15,146	13
雲林縣 Yunlin County	6	59,706	8,956	8,590	8,590	—
嘉義縣 Chiayi County	6	34,653	5,198	5,198	5,198	—
屏東縣 Pingtung County	2	13,361	2,004	2,004	2,004	—
臺東縣 Taitung County	—	—	—	—	—	—
花蓮縣 Hualien County	—	—	—	—	—	—
澎湖縣 Penghu County	—	—	—	—	—	—
基隆市 Keelung City	4	15,226	2,284	2,284	2,284	—
新竹市 Hsinchu City	87	33,670,728	5,050,609	3,308,242	746,746	2,561,496
嘉義市 Chiayi City	2	2,487	373	—	—	—
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

102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	**948**	**68,591,132**	**10,288,664**
A 農、林、漁、牧、業	2	56,831	8,525
C 製造業	764	59,779,170	8,966,871
18化學材料製造業	52	691,540	103,729
26電子零組件製造業	239	38,968,791	5,845,320
27電腦、電子產品及光學製品製造業	126	15,235,271	2,285,292
28電力設備製造業	37	1,164,585	174,686
29機械設備製造業	74	825,587	123,838
30汽車及其零件製造業	23	824,146	123,621
31其他運輸工具製造業	14	540,132	81,017
E 用水供應及污染整治業	1	—	—
F 營造業	4	44,118	6,618
G 批發及零售業	90	896,510	134,475
45-46批發業	80	851,591	127,737
J 資訊及通訊傳播業	27	2,205,486	330,823
61電信業	2	1,611,026	241,654
62電腦系統設計服務業	18	548,717	82,308
L 不動產業	2	—	—
M 專業、科學及技術服務業	53	5,564,696	834,704
71建築、工程服務及技術檢測、分析服務業	39	5,447,768	817,165
N 支援服務業	4	44,321	6,648
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 2013

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	
7,414,843	**3,666,816**	**3,748,027**	**Total**
8,525	8,525	—	A Agriculture, Forestry, Fishing and Animal Husbandry
6,455,276	3,093,419	3,361,857	C Manufacturing
90,850	68,701	22,149	18 Chemical Material Manufacturing
4,034,691	1,344,216	2,690,475	26 Electronic Parts and Components Manufacturing
1,780,215	1,218,636	561,579	27 Computers, Electronic and Optical Products Manufacturing
164,163	134,204	29,959	28 Electrical Equipment Manufacturing
110,298	89,478	20,820	29 Machinery and Equipment Manufacturing
29,079	16,697	12,382	30 Motor Vehicles and Parts Manufacturing
53,773	53,603	170	31 Other Transport Equipment Manufacturing
—	—	—	E Water Supply and Remediation Services
4,463	4,463	—	F Construction
104,040	83,388	20,652	G Wholesale and Retail Trade
98,158	77,509	20,649	45-46 Wholesale Trade
301,115	298,311	2,804	J Information and Communication
241,654	241,654	—	61 Telecommunications
54,533	54,368	165	62 Computer Systems Design Services
—	—	—	L Real Estate
534,776	172,805	361,971	M Professional, Scientific and Technical Services
525,359	163,388	361,971	71 Architecture and Engineering Services; Technical Testing and Analysis Services
6,648	5,905	743	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
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
102年	2,642,900	2,527,614	115,286	—	2013

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.

（空　　白　　頁）

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)	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
101年	31,004	714,197,218	26,956	365,221,896	184	33,434,259
102年	31,379	694,219,122	27,692	387,995,220	277	29,996,477
本年度合計	**27,793**	**416,916,386**	**26,572**	**361,935,547**	**265**	**17,455,463**
國稅	**1,705**	**78,689,612**	**1,514**	**47,256,427**	**67**	**7,133,469**
營利事業所得稅	62	29,893,656	46	13,844,479	3	2,444,033
綜合所得稅	650	16,352,840	528	9,144,970	58	2,685,300
遺產及贈與稅	26	22,613,548	24	17,786,904	1	1,168,943
營業稅	965	9,065,037	915	6,094,992	4	794,404
貨物稅	0	93,413	0	18,889	0	23,849
菸酒稅	0	44,409	0	4,914	0	251
證券交易稅	0	569	0	41	—	—
期貨交易稅	—	—	—	—	—	—
特種貨物及勞務稅	1	626,141	1	361,239	0	16,689
直轄市及縣(市)稅	**25,906**	**329,115,107**	**24,955**	**312,343,134**	**194**	**9,718,987**
地價稅	7,802	72,264,567	7,371	68,491,512	7	1,507,842
土地增值稅	776	109,409,658	738	101,179,247	24	5,462,425
房屋稅	8,248	63,101,398	8,148	62,154,455	16	377,614
使用牌照稅	7,559	59,734,487	7,282	56,910,792	92	1,804,166
契稅	469	13,898,556	453	13,404,151	8	273,355
印花稅	864	9,084,517	790	8,652,047	44	274,817
娛樂稅	188	1,621,924	172	1,550,929	3	18,767
罰鍰	**182**	**9,111,666**	**103**	**2,335,986**	**4**	**603,007**
以前年度合計	**3,587**	**277,302,736**	**1,121**	**26,059,673**	**13**	**12,541,014**
國稅	**658**	**159,729,349**	**194**	**15,660,653**	**2**	**8,344,745**
營利事業所得稅	137	89,293,692	40	5,916,377	0	5,795,613
綜合所得稅	295	21,971,826	91	2,187,817	2	977,976
遺產及贈與稅	7	24,064,406	5	6,253,097	0	845,326
營業稅	218	22,560,499	57	1,179,477	0	736,802
貨物稅	0	1,028,979	0	109,655	-0	-174
菸酒稅	1	743,592	0	3,775	0	858
證券交易稅	0	194	0	9	—	—
期貨交易稅	—	—	—	—	—	—
特種貨物及勞務稅	0	66,160	0	10,445	0	-11,657
直轄市及縣(市)稅	**2,400**	**20,207,545**	**829**	**7,405,282**	**8**	**551,291**
地價稅	937	6,279,787	419	2,650,775	1	210,610
土地增值稅	15	5,650,407	12	2,699,808	1	323,546
房屋稅	318	3,040,300	131	903,592	-1	-15,231
使用牌照稅	1,020	4,577,593	232	824,037	1	914
契稅	6	180,211	6	152,072	1	14,572
印花稅	24	121,427	19	92,110	4	22,844
娛樂稅	80	357,820	10	82,888	0	-5,963
罰鍰	**529**	**97,365,842**	**98**	**2,993,739**	**2**	**3,644,978**

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

逾越徵收期限數 Overdue (4)		逾核課期限數 Excess Assessment (5)		合計 Total (6)=(1)-(2)-(3)-(4)-(5)		CY Tax Item
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
488	37,361,060	56	258,514	3,320	277,921,489	2012
404	28,069,593	32	104,481	2,973	248,053,351	2013
—	—	0	4,770	956	37,520,606	Current Year
—	—	0	474	124	24,299,243	National Taxes
—	—	0	177	13	13,604,968	Profit-seeking Enterprise Income Tax
—	—	0	85	64	4,522,484	Individual Income Tax
—	—	—	—	1	3,657,701	Estate and Gift Tax
—	—	0	211	46	2,175,430	Business Tax
—	—	—	—	0	50,675	Commodity Tax
—	—	—	—	0	39,245	Tobacco and Alcohol Tax
—	—	—	—	0	528	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	0	248,213	Specifically Selected Goods and Services Tax
—	—	0	3,330	756	7,049,657	Municipality & County (City) Taxes
—	—	0	2,081	424	2,263,132	Land Value Tax
—	—	—	—	15	2,767,986	Land Value Increment Tax
—	—	0	202	84	569,127	House Tax
—	—	0	1,047	184	1,018,481	Vehicle License Tax
—	—	—	—	7	221,050	Deed Tax
—	—	—	—	30	157,653	Stamp Tax
—	—	—	—	13	52,228	Amusement Tax
—	—	0	966	75	6,171,707	Fine
404	28,069,593	32	99,711	2,018	210,532,745	Previous Year
104	14,491,166	0	13,506	358	121,219,279	National Taxes
24	8,224,011	0	12,537	72	69,345,154	Profit-seeking Enterprise Income Tax
50	2,484,741	0	170	153	16,321,122	Individual Income Tax
0	275,529	0	—	1	16,690,454	Estate and Gift Tax
30	3,317,744	0	799	131	17,325,677	Business Tax
0	25,714	—	—	0	893,784	Commodity Tax
0	163,426	—	—	1	575,532	Tobacco and Alcohol Tax
0	1	—	—	0	184	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	0	67,372	Specifically Selected Goods and Services Tax
223	1,392,480	31	76,374	1,308	10,782,117	Municipality & County (City) Taxes
39	153,817	27	62,938	450	3,201,647	Land Value Tax
0	119,925	0	121	1	2,507,006	Land Value Increment Tax
37	330,682	1	1,417	150	1,819,839	House Tax
134	735,914	2	11,652	651	3,005,076	Vehicle License Tax
0	1,003	0	97	0	12,467	Deed Tax
0	4,706	0	93	0	1,673	Stamp Tax
13	46,432	0	57	56	234,407	Amusement Tax
77	12,185,947	1	9,831	351	78,531,348	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					
	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		行政救濟未徵數 Administrative Remedies	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
101年	517	3,703,118	186	10,339,999	8	69,708,809
102年	485	3,183,094	183	10,502,618	7	63,345,483
本年度合計	**370**	**2,718,253**	**176**	**7,840,436**	**4**	**14,589,190**
國稅	**5**	**309,570**	**14**	**4,201,818**	**2**	**12,110,959**
營利事業所得稅	0	44,578	1	1,291,845	1	7,872,348
綜合所得稅	2	143,042	6	740,993	1	2,501,367
遺產及贈與稅	0	0	1	2,061,935	0	1,132,109
營業稅	3	109,262	6	95,053	0	428,753
貨物稅	0	—	—	—	0	49,786
菸酒稅	0	2	0	5	0	63
證券交易稅	0	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—
特種貨物及勞務稅	0	12,685	0	11,987	0	126,533
直轄市及縣(市)稅	**362**	**2,281,868**	**155**	**3,001,598**	**1**	**177,918**
地價稅	321	1,159,791	65	653,108	1	98,496
土地增值稅	4	962,524	10	1,786,930	0	10,104
房屋稅	9	36,115	13	88,919	0	67,930
使用牌照稅	20	89,900	33	109,615	0	425
契稅	0	9,878	7	209,736	0	333
印花稅	4	10,136	26	147,247	0	142
娛樂稅	3	13,524	1	6,042	0	489
罰鍰	**3**	**126,815**	**7**	**637,021**	**1**	**2,300,313**
以前年度合計	**115**	**464,840**	**6**	**2,662,182**	**4**	**48,756,294**
國稅	**0**	**12,947**	**0**	**1,492,338**	**2**	**33,868,858**
營利事業所得稅	0	1,705	0	409,436	1	25,657,337
綜合所得稅	0	715	0	287,382	1	2,529,135
遺產及贈與稅	—	—	0	778,524	0	4,142,607
營業稅	0	9,022	0	16,834	0	1,145,676
貨物稅	—	—	—	—	0	369,569
菸酒稅	—	—	0	60	0	5
證券交易稅	—	—	0	101	0	60
期貨交易稅	—	—	—	—	—	—
特種貨物及勞務稅	0	1,505	0	2	0	24,469
直轄市及縣(市)稅	**113**	**437,829**	**6**	**415,042**	**0**	**128,850**
地價稅	103	244,221	3	14,801	0	87,891
土地增值稅	1	155,817	0	383,407	0	17,760
房屋稅	4	9,147	1	8,971	0	22,817
使用牌照稅	6	27,672	1	7,137	0	322
契稅	0	371	0	423	—	—
印花稅	0	311	—	—	—	—
娛樂稅	0	290	0	303	0	60
罰鍰	**2**	**14,065**	**0**	**754,801**	**1**	**14,758,586**

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
分期繳納未徵數 Pay by Stages		特殊原因未徵數 Special Reason		欠稅數 Tax in Arrears		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
1	2,178,812	198	222,280	2,409	191,768,470	2012
1	1,257,840	209	271,198	2,087	169,493,118	2013
1	**380,746**	**25**	**23,635**	**380**	**11,968,346**	**Current Year**
1	**367,339**	**1**	**430**	**102**	**7,309,127**	**National Taxes**
1	216,499	0	130	11	4,179,568	Profit-seeking Enterprise Income Tax
0	29,471	0	269	54	1,107,343	Individual Income Tax
0	121,369	0	0	0	342,286	Estate and Gift Tax
—	—	0	31	37	1,542,330	Business Tax
—	—	—	—	0	889	Commodity Tax
—	—	—	—	0	39,175	Tobacco and Alcohol Tax
—	—	—	—	0	528	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	0	97,008	Specifically Selected Goods and Services Tax
0	**833**	**25**	**23,015**	**214**	**1,564,425**	**Municipality & County (City) Taxes**
0	833	20	21,270	17	329,633	Land Value Tax
—	—	—	—	0	8,428	Land Value Increment Tax
—	—	2	560	60	375,603	House Tax
—	—	3	1,163	128	817,377	Vehicle License Tax
—	—	—	—	0	1,103	Deed Tax
—	—	0	3	0	125	Stamp Tax
—	—	0	18	9	32,155	Amusement Tax
0	**12,575**	**0**	**190**	**64**	**3,094,794**	**Fine**
1	**877,094**	**184**	**247,563**	**1,707**	**157,524,771**	**Previous Year**
1	**682,071**	**3**	**30,411**	**352**	**85,132,654**	**National Taxes**
0	184,563	1	6,613	71	43,085,501	Profit-seeking Enterprise Income Tax
0	153,562	2	23,294	150	13,327,035	Individual Income Tax
0	343,947	0	—	1	11,425,376	Estate and Gift Tax
—	—	1	503	130	16,153,642	Business Tax
—	—	0	0	0	524,214	Commodity Tax
—	—	0	1	1	575,467	Tobacco and Alcohol Tax
—	—	0	0	0	22	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	0	41,396	Specifically Selected Goods and Services Tax
—	**—**	**179**	**215,727**	**1,010**	**9,584,669**	**Municipality & County (City) Taxes**
—	—	137	200,316	207	2,654,418	Land Value Tax
—	—	0	0	1	1,950,022	Land Value Increment Tax
—	—	9	2,084	136	1,776,820	House Tax
—	—	31	13,071	612	2,956,875	Vehicle License Tax
—	—	0	0	0	11,673	Deed Tax
—	—	0	2	0	1,361	Stamp Tax
—	—	1	254	55	233,501	Amusement Tax
0	**195,023**	**2**	**1,426**	**345**	**62,807,448**	**Fine**

表3-28. 查(核)定開徵數、未徵數情形(續2)

(1)按稅目別分

單位：千件；千元

年別 稅目別	未徵數餘額 欠稅數 送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period		待移送執行 Pending for Compulsory Execution		移送執行未結 Pending Case Under Compulsory Execution	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
101年	30	2,324,711	76	4,837,700	569	129,081,427
102年	30	1,934,207	63	3,080,662	520	117,626,877
本年度合計	**28**	**1,727,931**	**49**	**1,624,894**	**275**	**8,064,928**
國稅	**11**	**1,110,411**	**11**	**1,032,250**	**74**	**4,908,700**
營利事業所得稅	1	668,875	3	520,547	6	2,815,007
綜合所得稅	4	219,532	5	75,545	44	793,629
遺產及贈與稅	0	30,146	0	238,503	0	73,637
營業稅	5	171,370	3	187,532	24	1,119,912
貨物稅	0	56	0	—	0	833
菸酒稅	0	126	0	2,197	0	36,518
證券交易稅	—	—	0	0	0	527
期貨交易稅	—	—	—	—	—	—
特種貨物及勞務稅	0	20,307	0	7,925	0	68,637
直轄市及縣(市)稅	**11**	**63,655**	**31**	**383,905**	**161**	**1,070,022**
地價稅	1	18,341	14	289,073	2	21,931
土地增值稅	0	404	0	7,413	0	611
房屋稅	2	9,686	5	22,541	52	337,655
使用牌照稅	7	31,827	12	61,071	102	688,006
契稅	0	6	0	530	0	536
印花稅	0	0	0	21	0	104
娛樂稅	1	3,392	1	3,257	6	21,179
罰鍰	**7**	**553,864**	**7**	**208,739**	**39**	**2,086,206**
以前年度合計	**2**	**206,276**	**14**	**1,455,768**	**245**	**109,561,948**
國稅	**0**	**95,712**	**1**	**1,056,697**	**65**	**61,360,203**
營利事業所得稅	0	21,302	0	527,039	24	29,610,296
綜合所得稅	0	38,508	0	30,318	18	9,938,292
遺產及贈與稅	0	26,680	0	401,515	1	10,081,403
營業稅	0	8,712	0	94,769	22	10,840,014
貨物稅	—	—	0	3,055	0	417,702
菸酒稅	—	—	—	—	0	432,206
證券交易稅	—	—	0	0	—	—
期貨交易稅	—	—	—	—	—	—
特種貨物及勞務稅	0	510	—	—	0	40,289
直轄市及縣(市)稅	**1**	**9,624**	**12**	**41,730**	**142**	**5,352,382**
地價稅	1	7,113	7	28,837	56	2,086,957
土地增值稅	—	—	0	48	0	1,865,623
房屋稅	0	278	1	3,068	26	1,043,491
使用牌照稅	1	2,098	4	9,372	55	304,756
契稅	0	22	0	61	0	9,912
印花稅	—	—	—	—	0	901
娛樂稅	0	113	0	344	4	40,742
罰鍰	**0**	**100,940**	**0**	**357,341**	**37**	**42,849,363**

Table 3-28. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.2)

(1) by Tax Item

Unit：1,000Pcs；NT$ 1,000

Balance of Tax Not Collected						CY
Tax in Arrears						
執行憑證數 Execution Certificate Number		移送執行結(銷)案件 Case Closed Under Compulsory Execution		無法執行欠稅 Unable to Carry out Compulsory Execution		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
1,731	55,270,611	3	30,173	1	223,847	2012
1,467	46,624,283	5	4,717	3	222,372	2013
27	**550,274**	**0**	**45**	**0**	**275**	**Current Year**
6	**257,729**	**0**	**37**	**0**	**—**	**National Taxes**
1	175,140	0	—	—	—	Profit-seeking Enterprise Income Tax
2	18,634	0	3	0	—	Individual Income Tax
—	—	—	—	—	—	Estate and Gift Tax
4	63,482	0	35	—	—	Business Tax
0	—	—	—	—	—	Commodity Tax
0	333	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
0	140	—	—	—	—	Specifically Selected Goods and Services Tax
11	**46,589**	**0**	**1**	**0**	**252**	**Municipality & County (City) Taxes**
0	177	—	—	0	112	Land Value Tax
—	—	—	—	—	—	Land Value Increment Tax
2	5,720	0	1	0	—	House Tax
7	36,333	0	0	0	140	Vehicle License Tax
0	31	—	—	—	—	Deed Tax
—	—	—	—	—	—	Stamp Tax
2	4,328	0	—	—	—	Amusement Tax
10	**245,955**	**0**	**6**	**0**	**23**	**Fine**
1,440	**46,074,009**	**5**	**4,673**	**2**	**222,097**	**Previous Year**
281	**22,570,843**	**4**	**637**	**1**	**48,562**	**National Taxes**
46	12,879,968	0	—	0	46,895	Profit-seeking Enterprise Income Tax
127	3,319,670	3	158	1	88	Individual Income Tax
0	915,778	0	—	0	—	Estate and Gift Tax
106	5,208,089	0	480	0	1,580	Business Tax
0	103,457	—	—	—	—	Commodity Tax
0	143,261	—	—	0	0	Tobacco and Alcohol Tax
0	22	0	—	—	—	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
0	597	0	—	—	—	Specifically Selected Goods and Services Tax
852	**4,163,069**	**1**	**3,925**	**1**	**13,940**	**Municipality & County (City) Taxes**
143	525,709	0	3,648	1	2,155	Land Value Tax
0	84,350	—	—	—	—	Land Value Increment Tax
108	718,708	0	106	0	11,168	House Tax
551	2,639,864	0	169	0	615	Vehicle License Tax
0	1,678	—	—	—	—	Deed Tax
0	460	—	—	—	—	Stamp Tax
50	192,300	0	2	0	1	Amusement Tax
307	**19,340,098**	**0**	**111**	**0**	**159,596**	**Fine**

表3-28. 查(核)定開徵數、未徵數情形(續3完)

(2)按機關別分

單位：千件；千元

年別 機關別	欠稅數(含罰鍰) Tax in 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
101年	2,409	191,768,470	395	13,334,390	2,014	178,434,080
102年	2,087	169,493,118	380	11,968,346	1,707	157,524,771
財政部所屬機關	**529**	**152,313,402**	**114**	**9,808,575**	**415**	**142,504,827**
臺北國稅局	81	57,664,380	16	3,320,631	65	54,343,749
北區國稅局	210	45,049,028	44	3,324,286	166	41,724,742
中區國稅局	103	23,864,808	22	1,415,194	81	22,449,614
南區國稅局	69	9,954,914	16	702,094	53	9,252,820
高雄國稅局	66	15,780,273	16	1,046,371	50	14,733,903
直轄市及縣(市)稽徵機關	**1,558**	**17,179,715**	**266**	**2,159,771**	**1,292**	**15,019,944**
新北市	253	3,657,366	37	339,353	216	3,318,014
臺北市	90	1,760,733	18	242,454	72	1,518,278
臺中市	145	1,340,205	27	217,191	119	1,123,015
臺南市	131	952,557	22	159,868	109	792,689
高雄市	213	2,460,267	33	294,964	180	2,165,302
宜蘭縣	22	120,836	5	28,304	17	92,532
桃園縣	157	1,824,122	25	204,919	132	1,619,203
新竹縣	35	432,373	6	51,921	29	380,452
苗栗縣	43	397,091	6	55,255	37	341,836
彰化縣	85	770,794	16	103,087	69	667,708
南投縣	52	408,300	11	67,687	41	340,613
雲林縣	74	507,803	12	82,764	62	425,039
嘉義縣	51	336,046	8	57,970	43	278,076
屏東縣	80	560,117	14	92,319	66	467,797
臺東縣	25	171,871	7	33,674	19	138,197
花蓮縣	28	199,084	6	40,516	22	158,568
澎湖縣	3	13,239	0	2,168	2	11,071
基隆市	25	158,928	5	27,505	20	131,423
新竹市	23	910,058	4	31,970	19	878,088
嘉義市	20	182,855	4	22,725	16	160,130
金門縣	2	13,294	0	2,688	2	10,606
連江縣	1	1,775	0	469	0	1,306

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.3 End)

(2) by Agency

Unit：1,000Pcs；NT$ 1,000

欠稅數（不含罰鍰） Tax in 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	
1,950	116,882,002	328	9,625,767	1,622	107,256,235	2012
1,678	103,590,876	316	8,873,553	1,362	94,717,323	2013
454	92,441,782	102	7,309,127	352	85,132,654	**MOF Subordinative National Tax Admin.**
64	36,716,750	13	2,251,998	51	34,464,751	National Taxation Bureau of Taipei
180	26,498,701	40	2,623,701	140	23,875,000	National Taxation Bureau of the Northern Area
91	13,701,548	20	1,135,533	71	12,566,014	National Taxation Bureau of the Central Area
62	6,127,152	15	570,906	47	5,556,246	National Taxation Bureau of the Southern Area
57	9,397,631	14	726,989	43	8,670,642	National Taxation Bureau of Kaohsiung
1,224	11,149,095	214	1,564,425	1,010	9,584,669	**Revenue Service Office**
186	2,209,651	28	255,497	158	1,954,154	New Taipei City
76	1,416,979	15	202,548	60	1,214,431	Taipei City
112	803,385	22	164,022	90	639,363	Taichung City
102	553,933	16	98,888	86	455,045	Tainan City
178	1,818,301	27	202,648	151	1,615,653	Kaohsiung City
18	74,874	5	21,821	13	53,053	Yilan County
119	1,175,690	20	152,944	98	1,022,746	Taoyuan County
28	276,884	5	38,095	23	238,789	Hsinchu County
35	262,343	5	40,333	30	222,010	Miaoli County
69	533,250	13	76,680	56	456,571	Changhua County
42	249,659	9	47,341	33	202,318	Nantou County
60	300,138	9	52,703	50	247,435	Yunlin County
39	202,104	6	38,348	33	163,756	Chiayi County
62	304,274	12	59,080	51	245,194	Pingtung County
20	115,118	5	22,644	15	92,474	Taitung County
22	106,276	5	26,561	17	79,715	Hualin County
2	7,944	0	1,234	2	6,710	Penghu County
20	96,280	4	19,195	16	77,085	Keelung City
18	490,061	4	24,109	14	465,952	Hsinchu City
16	138,277	3	16,577	13	121,700	Chiayi City
2	11,897	0	2,688	1	9,209	Kinmen County
1	1,775	0	469	0	1,306	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
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	210,345	218,014	9,185	25,440	179,362	10,559,680	4,027
102年	4,027	204,733	208,760	7,131	25,837	171,587	8,357,613	4,205
營利事業所得稅	300	7,584	7,884	109	55	7,529	1,949,203	191
綜合所得稅	4	48,525	48,529	234	1,130	47,165	2,104,308	—
遺產稅	11	215	226	11	4	200	317,361	11
贈與稅	19	300	319	8	—	282	240,486	29
貨物稅	1	97	98	2	1	89	97,898	6
證券交易稅	4	21	25	—	—	25	5,316	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	4	95	99	—	—	90	10,153	9
特種貨物及勞務稅	41	926	967	22	111	768	288,110	66
營業稅	757	46,959	47,716	4,098	21,421	21,772	2,308,541	425
土地稅	2	51,153	51,286	1,263	1,143	48,743	545,416	137
房屋稅	28	354	379	9	206	114	19,136	50
使用牌照稅	2,846	47,982	50,697	1,366	1,480	44,594	437,878	3,257
契稅	1	181	185	1	120	58	6,154	6
印花稅	1	96	97	4	17	75	2,349	1
娛樂稅	8	245	253	4	149	83	25,304	17

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		移送執行 Transferred to Execute		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
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
119,662	3,462,150	164,852	9,409,713	284,514	12,871,863	2013
5,387	488,105	3,304	1,820,641	8,691	2,308,746	Profit-seeking Enterprise Income Tax
36,116	1,130,809	14,385	997,222	50,501	2,128,031	Individual Income Tax
283	361,809	28	160,876	311	522,685	Estate Tax
367	102,518	49	180,435	416	282,953	Gift Tax
123	12,833	15	25,705	138	38,538	Commodity Tax
12	20	11	88	23	108	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
114	3,113	55	86,732	169	89,845	Tobacco and Alcohol Tax
456	54,356	105	42,698	561	97,054	Specifically Selected Goods and Services Tax
17,448	963,800	5,540	3,644,123	22,988	4,607,923	Business Tax
32,786	141,624	89,482	1,768,787	122,268	1,910,411	Land Tax
98	16,195	17	19,875	115	36,070	House Tax
26,085	154,921	51,667	609,858	77,752	764,779	Vehicle License Tax
137	6,339	89	12,639	226	18,978	Deed Tax
70	1,480	8	24	78	1,504	Stamp Tax
180	24,228	97	40,010	277	64,238	Amusement 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		本期執行情形 Executed in This Term			
			移送繳納 Fined Paid after Transferred to Court		發給執行憑證 Given on Execution Certificate	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
95年	70,742	6,523,521	42,077	1,813,978	96,466	2,112,314
96年	67,115	10,000,076	52,974	2,051,347	110,519	2,437,597
97年	85,847	12,172,671	59,211	2,486,309	130,106	3,952,218
98年	65,980	12,143,778	60,049	2,002,863	179,968	14,812,691
99年	68,642	26,638,021	59,938	2,477,140	165,718	27,215,549
100年	52,996	28,226,701	54,342	2,209,905	156,906	28,129,959
101年	40,964	18,968,465	55,717	1,791,685	143,877	19,470,164
102年	50,105	14,944,463	50,131	1,901,796	127,121	10,777,076
營利事業所得稅	3,427	2,132,802	773	98,472	2,613	1,572,442
綜合所得稅	12,568	1,253,474	6,210	355,792	7,671	618,551
遺產稅	46	309,288	27	240,729	10	136,760
贈與稅	81	1,181,141	32	46,575	30	200,096
貨物稅	27	56,020	7	72,435	10	29,505
證券交易稅	2	340	2	1,120	8	415
期貨交易稅	—	—	—	—	—	—
菸酒稅	129	527,591	23	6,107	114	144,624
特種貨物及勞務稅	30	9,573	25	5,807	3	758
營業稅	6,888	8,738,913	1,803	539,015	4,545	6,422,842
土地稅	9,827	378,257	21,824	270,022	76,436	1,105,392
房屋稅	2	536	10	1,876	3	11,573
使用牌照稅	16,865	327,694	19,340	214,775	35,371	466,641
契稅	49	21,957	17	33,519	201	18,156
印花稅	10	387	13	974	7	520
娛樂稅	154	6,490	25	14,578	99	48,801

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				截至本期移送執行未結案件 Unexecuted		CY
移送駁回或撤回 Withdrawn or Rejected		合計 Total				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
5,773	1,751,562	144,316	5,677,854	255,242	96,859,021	2006
4,802	6,912,248	168,295	11,401,192	245,386	104,998,810	2007
5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
3,471	1,752,856	243,488	18,568,410	235,911	113,312,663	2009
3,533	2,436,332	229,189	32,129,021	205,442	95,619,017	2010
4,415	1,194,364	215,663	31,534,228	187,044	73,139,163	2011
2,421	1,160,679	202,015	22,422,528	168,614	60,404,528	2012
1,130	569,463	178,382	13,248,335	158,115	57,434,292	2013
51	368,163	3,437	2,039,077	6,918	7,555,222	Profit-seeking Enterprise Income Tax
152	40,104	14,033	1,014,447	15,767	4,372,321	Individual Income Tax
2	4,594	39	382,083	196	2,518,420	Estate Tax
2	541	64	247,212	246	3,399,482	Gift Tax
—	—	17	101,940	53	2,902,886	Commodity Tax
—	—	10	1,535	6	203	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
1	35,529	138	186,260	178	814,750	Tobacco and Alcohol Tax
1	630	29	7,195	52	28,129	Specifically Selected Goods and Services Tax
80	102,277	6,428	7,064,134	15,631	32,804,226	Business Tax
509	11,040	98,769	1,386,454	74,231	1,676,832	Land Tax
—	—	13	13,449	20	301,116	House Tax
332	6,585	55,043	688,001	44,430	697,872	Vehicle License Tax
—	—	218	51,675	297	204,901	Deed Tax
—	—	20	1,494	23	3,412	Stamp Tax
—	—	124	63,379	67	154,520	Amusement 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
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	210,345	218,014	9,185	25,440	179,362	10,559,680	4,027
102年	4,027	204,733	208,760	7,131	25,837	171,587	8,357,613	4,205
財政部所屬機關	**1,141**	**104,722**	**105,863**	**4,484**	**22,722**	**77,920**	**7,321,376**	**737**
臺北國稅局	70	26,845	26,915	2,646	5,751	18,518	3,168,025	—
北區國稅局	560	32,917	33,477	444	7,142	25,631	1,851,349	260
中區國稅局	486	20,663	21,149	1,068	4,400	15,262	993,930	419
南區國稅局	20	15,954	15,974	240	5,270	10,406	477,596	58
高雄國稅局	5	8,343	8,348	86	159	8,103	830,476	—
直轄市及縣(市)稽徵機關	**2,886**	**100,011**	**102,897**	**2,647**	**3,115**	**93,667**	**1,036,237**	**3,468**
新北市	68	14,904	14,972	314	246	14,383	149,140	29
臺北市	44	5,591	5,635	289	387	4,898	68,455	61
臺中市	—	11,175	11,175	328	259	10,567	107,618	21
臺南市	12	9,079	9,091	92	175	8,797	89,126	27
高雄市	13	10,740	10,753	250	254	10,239	147,544	10
宜蘭縣	—	1,367	1,367	5	14	1,347	13,350	1
桃園縣	2,212	10,972	13,184	521	305	9,894	112,477	2,464
新竹縣	—	2,619	2,619	27	77	2,232	22,180	283
苗栗縣	8	2,306	2,314	65	55	2,185	25,546	9
彰化縣	15	4,609	4,624	84	94	4,440	53,413	6
南投縣	138	3,852	3,990	51	567	3,243	35,979	129
雲林縣	15	4,646	4,661	93	266	4,286	47,320	16
嘉義縣	—	3,760	3,760	96	72	3,592	31,574	—
屏東縣	215	4,854	5,069	65	123	4,871	60,447	10
臺東縣	—	2,307	2,307	46	29	2,232	18,248	—
花蓮縣	6	2,358	2,364	132	40	2,189	14,375	3
澎湖縣	—	144	144	2	3	137	1,145	2
基隆市	6	1,934	1,940	106	33	1,697	14,349	104
新竹市	31	1,376	1,407	26	75	1,305	13,064	1
嘉義市	79	1,400	1,479	49	41	1,121	10,614	268
金門縣	24	18	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		移送執行 Transferred to Execute		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Agency
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
119,662	3,462,150	164,852	9,409,713	284,514	12,871,863	2013
60,306	**3,117,363**	**23,492**	**6,958,520**	**83,798**	**10,075,883**	**MOF Subordinative National Tax Admin.**
5,751	836,468	5,655	2,323,518	11,406	3,159,986	National Taxation Bureau of Taipei
21,659	947,645	8,127	2,136,543	29,786	3,084,188	National Taxation Bureau of the Northern Area
15,274	891,568	3,351	1,650,216	18,625	2,541,784	National Taxation Bureau of the Central Area
10,582	239,454	2,415	349,898	12,997	589,352	National Taxation Bureau of the Southern Area
7,040	202,228	3,944	498,345	10,984	700,573	National Taxation Bureau of Kaohsiung
59,356	**344,787**	**141,360**	**2,451,193**	**200,716**	**2,795,980**	**Revenue Service Office**
11,605	52,807	41,263	615,180	52,868	667,987	New Taipei City
3,543	27,326	7,609	135,206	11,152	162,532	Taipei City
9,363	36,036	13,979	179,174	23,342	215,210	Taichung City
1,565	15,242	7,983	91,180	9,548	106,422	Tainan City
6,911	29,735	18,744	346,416	25,655	376,151	Kaohsiung City
413	3,889	1,698	18,814	2,111	22,703	Yilan County
6,767	52,646	14,009	203,944	20,776	256,590	Taoyuan County
324	5,350	2,427	24,112	2,751	29,462	Hsinchu County
753	8,398	1,130	12,837	1,883	21,235	Miaoli County
2,887	22,956	5,578	80,467	8,465	103,423	Changhua County
3,236	17,004	3,922	49,967	7,158	66,971	Nantou County
1,498	13,448	4,427	57,422	5,925	70,870	Yunlin County
2,109	9,329	3,269	28,757	5,378	38,086	Chiayi County
2,013	15,652	4,211	58,453	6,224	74,105	Pingtung County
2,303	14,222	2,439	22,496	4,742	36,718	Taitung County
1,560	7,276	2,229	25,450	3,789	32,726	Hualien County
46	343	145	1,607	191	1,950	Penghu County
1,118	6,195	2,672	31,886	3,790	38,081	Keelung City
719	2,491	2,108	450,905	2,827	453,396	Hsinchu City
617	4,318	1,515	16,892	2,132	21,210	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		本期執行情形 Executed in This Term			
			移送繳納 Fined Paid after Transferred to Court		發給執行憑證 Given on Execution Certificate	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
95年	70,742	6,523,521	42,077	1,813,978	96,466	2,112,314
96年	67,115	10,000,076	52,974	2,051,347	110,519	2,437,597
97年	85,847	12,172,671	59,211	2,486,309	130,106	3,952,218
98年	65,980	12,143,778	60,049	2,002,863	179,968	14,812,691
99年	68,642	26,638,021	59,938	2,477,140	165,718	27,215,549
100年	52,996	28,226,701	54,342	2,209,905	156,906	28,129,959
101年	40,964	18,968,465	55,717	1,791,685	143,877	19,470,164
102年	50,105	14,944,463	50,131	1,901,796	127,121	10,777,076
財政部所屬機關	**23,201**	**14,209,509**	**8,902**	**1,366,052**	**15,004**	**9,125,993**
臺北國稅局	5,749	5,822,262	1,710	449,450	3,209	3,138,922
北區國稅局	9,859	3,528,685	3,637	377,267	5,945	2,528,250
中區國稅局	3,168	1,955,649	1,414	415,738	2,609	2,285,447
南區國稅局	2,439	1,270,767	901	52,210	1,408	499,672
高雄國稅局	1,986	1,632,146	1,240	71,387	1,833	673,702
直轄市及縣(市)稽徵機關	**26,904**	**734,954**	**41,229**	**535,744**	**112,117**	**1,651,083**
新北市	2,707	59,916	7,585	113,508	36,710	478,892
臺北市	6	33,485	1,938	29,024	4,976	105,960
臺中市	1,280	138,736	6,000	69,960	13,196	211,867
臺南市	5,618	103,806	3,077	36,168	8,148	105,966
高雄市	261	74,500	3,242	55,405	13,615	241,131
宜蘭縣	815	10,124	549	5,696	1,202	12,932
桃園縣	5,234	114,288	5,684	65,184	9,855	180,597
新竹縣	2,094	25,911	1,289	18,931	1,923	22,351
苗栗縣	55	632	223	2,060	179	1,930
彰化縣	102	1,562	2,210	27,958	4,976	73,657
南投縣	96	1,246	958	12,187	2,079	29,947
雲林縣	960	72,002	1,403	20,720	3,370	42,552
嘉義縣	2,027	25,555	960	8,869	2,251	21,274
屏東縣	4,398	63,000	2,027	28,241	1,788	30,500
臺東縣	—	—	992	9,364	1,498	15,982
花蓮縣	369	-1,963	1,006	12,263	1,171	14,292
澎湖縣	35	521	46	538	110	1,274
基隆市	820	11,433	790	7,885	2,365	29,150
新竹市	27	200	802	7,598	1,583	18,711
嘉義市	—	—	448	4,185	1,122	12,118
金門縣	—	—	—	—	—	—

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				截至本期移送執行未結案件 Unexecuted		CY
移送駁回或撤回 Withdrawn or Rejected		合計 Total				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Agency
5,773	1,751,562	144,316	5,677,854	255,242	96,859,021	2006
4,802	6,912,248	168,295	11,401,192	245,386	104,998,810	2007
5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
3,471	1,752,856	243,488	18,568,410	235,911	113,312,663	2009
3,533	2,436,332	229,189	32,129,021	205,442	95,619,017	2010
4,415	1,194,364	215,663	31,534,228	187,044	73,139,163	2011
2,421	1,160,679	202,015	22,422,528	168,614	60,404,528	2012
1,130	569,463	178,382	13,248,335	158,115	57,434,292	2013
289	**551,838**	**24,195**	**11,043,883**	**39,047**	**54,395,639**	MOF Subordinative National Tax Admin.
72	421,737	4,991	4,010,109	15,552	24,766,360	National Taxation Bureau of Taipei
100	57,070	9,682	2,962,587	12,027	13,649,044	National Taxation Bureau of the Northern Area
48	26,660	4,071	2,727,845	5,533	7,914,266	National Taxation Bureau of the Central Area
26	3,841	2,335	555,723	2,727	2,840,480	National Taxation Bureau of the Southern Area
43	42,530	3,116	787,619	3,208	5,225,489	National Taxation Bureau of Kaohsiung
841	**17,625**	**154,187**	**2,204,452**	**119,068**	**3,038,653**	Revenue Service Office
212	3,621	44,507	596,021	37,840	857,908	New Taipei City
82	1,700	6,996	136,684	7,554	182,960	Taipei City
33	685	19,229	282,512	6,027	298,229	Taichung City
25	669	11,250	142,803	8,115	115,257	Tainan City
157	4,365	17,014	300,901	15,007	308,473	Kaohsiung City
14	133	1,765	18,761	4,578	54,216	Yilan County
49	736	15,588	246,517	4,170	159,219	Taoyuan County
26	436	3,238	41,718	1,217	41,720	Hsinchu County
1	39	403	4,029	12,778	261,378	Miaoli County
44	1,125	7,230	102,740	6,868	108,070	Changhua County
28	405	3,065	42,539	1,090	10,530	Nantou County
22	229	4,795	63,501	2,788	43,438	Yunlin County
23	235	3,234	30,378	3,156	45,269	Chiayi County
64	1,181	3,879	59,922	2,871	47,103	Pingtung County
17	227	2,507	25,573	633	6,201	Taitung County
20	286	2,197	26,841	1,993	31,457	Hualien County
—	4	156	1,816	60	808	Penghu County
3	4	3,158	37,039	1,143	17,131	Keelung City
17	316	2,402	26,625	264	436,645	Hsinchu City
4	1,229	1,574	17,532	820	10,300	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%
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
102年	1,737,115,458	100.0	20,705,433	1.2	14,869,711	0.9	5,835,722	0.3	743,289,569	100.0	7,065,730	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								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%	
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
4,734,409	0.6	2,331,321	0.3	351,115,287	100.0	2,430,929	0.7	1,869,959	0.5	560,970	0.2	CY 2013

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%
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
102年	392,174,282	100.0	4,634,801	1.2	2,864,450	0.7	1,770,351	0.5	23,727,917	100.0	785,386	3.3

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								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%	
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
610,188	2.6	175,198	0.7	327,971,096	100.0	4,413,147	1.3	3,225,029	1.0	1,188,118	0.4	CY 2013

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%
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
102年	162,503,713	100.0	152,570	0.1	105,089	0.1	47,481	0.0	79,826,263	100.0	164,639	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 Transaction 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%	
－	－	－	－	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
95,497	0.1	69,142	0.1	71,383,425	100.0	104,005	0.1	89,663	0.1	14,342	0.0	CY 2013

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 Transaction 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%
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
102年	2,669,191	100.0	16,465	0.6	10,420	0.4	6,045	0.2	174,080,706	100.0	3,247,084	1.9

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

Unit：NT$ 1,000

Land Tax				田賦 Agricultural Land 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%	
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
2,378,949	1.4	868,135	0.5	－	－	－	－	－	－	－	－	CY 2013

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%
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
102年	70,826,019	100.0	1,861,463	2.6	1,373,743	1.9	487,720	0.7	103,254,687	100.0	1,385,621	1.3

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%	
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
1,005,206	1.0	380,415	0.4	63,014,642	100.0	1,806,250	2.9	1,326,706	2.1	479,544	0.8	CY 2013

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%
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
102年	57,759,406	100.0	1,476,501	2.6	1,194,375	2.1	282,126	0.5	13,560,331	100.0	431,385	3.2

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

Unit：NT$ 1,000

Deed Tax				印花稅 Stamp 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%	
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
310,453	2.3	120,932	0.9	10,376,985	100.0	324,689	3.1	241,845	2.3	82,844	0.8	CY 2013

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%
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	—	—	—	—
102年	1,633,769	100.0	283,686	17.4	203,159	12.4	80,527	4.9	—	—	—	—

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								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%	
－	－	－	－	－	－	－	－	－	－	－	－	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
－	－	－	－	5,318,445	100.0	433,896	8.2	343,929	6.5	89,967	1.7	CY 2013

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
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
102年	9,042,805	1.6	8,525,439	517,366	8,015,617	-0.1	7,990,896	24,721	1,027,188	2013

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
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
102年	305,441	1.4	287,961	17,480	269,897	-0.2	269,064	832	35,544	2013

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
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
102年	17,966,509	13.2	10,947,569	3.6	4,453,353	1.2	4,263,421	2.3	27,556	3.6

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	
22,999	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
26,772	2.1	123,013	11.1	123,253	11.0	19,097,995	9.7	19,019,082	9.4	2013

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	98年 CY 2009			99年 CY 2010		
	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount
總計	1,522,674	103,818	1,418,856	1,970,077	131,865	1,838,212
第一類：動物;動物產品	108,135	—	108,135	97,876	—	97,876
第二類：植物產品	76,496	16,795	59,701	70,197	24,529	45,668
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	24,035	—	24,035	16,965	—	16,965
第四類：調製食品；飲料；酒類及醋；菸類	48,724	—	48,724	69,612	—	69,612
第五類：礦產品	162,382	—	162,382	513,413	—	513,413
第六類：化學及其有關之工業產品	13,029	—	13,029	13,683	—	13,683
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	65,951	1	65,950	79,433	396	79,037
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)	2,960	—	2,960	3,213	—	3,213
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	48,138	281	47,857	59,772	288	59,484
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	743	—	743
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	75,372	—	75,372	115,842	—	115,842
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	423,799	26,946	396,853	400,434	36,201	364,233
第十六類：機器及機械用具；電器設備及其零件	338,729	33,555	305,174	411,065	35,241	375,824
第十七類：車輛、航空器及其零件；船舶及各種有關運輸設備	127,136	26,240	100,896	112,004	35,210	76,794
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	3,163	—	3,163	3,547	—	3,547
第十九類：武器與彈藥及其零件	—	—	—	—	—	—
第二十類：雜項製品	4,213	—	4,213	2,211	—	2,211
第廿一類：藝術品、珍藏品及古董	—	—	—	—	—	—
其他＊	—	—	—	67	—	67

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

100年 CY 2011			101年 CY 2012			102年 CY 2013			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	
2,297,935	112,473	2,185,462	2,220,182	101,869	2,118,313	2,586,959	96,214	2,490,745	Grand Total
137,862	—	137,862	139,222	1,841	137,381	167,830	5,528	162,302	Sec. Ⅰ
86,130	32,133	53,997	114,445	39,386	75,059	128,312	31,142	97,170	Sec. Ⅱ
26,081	—	26,081	26,522	—	26,522	11,052	—	11,052	Sec. Ⅲ
142,763	—	142,763	115,517	—	115,517	136,695	—	136,695	Sec. Ⅳ
576,286	—	576,286	413,122	—	413,122	456,560	—	456,560	Sec. Ⅴ
10,124	—	10,124	27,804	—	27,804	73,005	—	73,005	Sec. Ⅵ
102,748	516	102,232	109,508	2,981	106,527	207,231	11,352	195,879	Sec. Ⅶ
4,003	—	4,003	3,340	—	3,340	12,845	—	12,845	Sec. Ⅷ
—	—	—	119	—	119	1,673	—	1,673	Sec. Ⅸ
—	—	—	—	—	—	—	—	—	Sec. Ⅹ
54,591	204	54,387	74,421	205	74,216	95,423	462	94,961	Sec. Ⅹ Ⅰ
723	—	723	408	—	408	706	—	706	Sec. Ⅹ Ⅱ
185,974	—	185,974	206,926	—	206,926	123,405	—	123,405	Sec. Ⅹ Ⅲ
—	—	—	—	—	—	—	—	—	Sec. Ⅹ Ⅳ
445,511	30,504	415,007	420,527	14,651	405,876	497,164	11,416	485,748	Sec. Ⅹ Ⅴ
392,586	33,987	358,599	412,970	26,978	385,992	468,039	20,990	447,049	Sec. Ⅹ Ⅵ
126,018	15,129	110,889	142,456	15,827	126,629	157,100	15,324	141,776	Sec. Ⅹ Ⅶ
3,508	—	3,508	9,984	—	9,984	43,545	—	43,545	Sec. Ⅹ Ⅷ
—	—	—	—	—	—	—	—	—	Sec. Ⅹ Ⅸ
3,003	—	3,003	2,891	—	2,891	6,374	—	6,374	Sec. Ⅹ Ⅹ
—	—	—	—	—	—	—	—	—	Sec. Ⅹ Ⅹ Ⅰ
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 %
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
102年	6,149	100.0	5,801	94.3	348	5.7

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 %	
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
366,604	100.0	211,629	57.7	154,976	42.3	2013

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
102年	—	—	8,928	2013

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
102年	—	—	2013

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
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
102年	9,049,939	0.8	8,885,744	164,195	8,271,407

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	
—	—	1,394,440	—	—	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
8,117,506	153,901	4,476,205	4,365,361	110,844	CY 2013

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
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
102年	2,121,734	2,119,234	2,500	1,673,468

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	
—	—	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
1,632,911	40,558	778,532	768,238	10,294	CY 2013

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
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
102年	9,049,939	0.8	8,271,407	778,532	4,772,077	4,012,589	759,488	1,438,752

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	
—	—	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
1,438,752	—	882,539	879,257	3,282	254,361	254,135	225	CY 2013

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
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
102年	207,104	207,100	4	127,226	127,223	3	1,356,886

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	
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
1,344,064	12,823	10,995	8,287	2,708	—	—	—	CY 2013

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
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
102年	9,049,939	0.8	8,885,744	164,195	4,772,077	4,657,242	114,835	1,438,752

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	
—	—	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
1,438,680	72	882,539	878,075	4,465	254,361	254,352	9	CY 2013

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
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
102年	207,104	207,047	57	127,226	82,468	44,758	1,356,886

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	
—	—	6,516	—	—	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
1,356,886	—	10,995	10,995	—	—	—	—	CY 2013

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
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
102年	—	41,576	—	10,670	—	5,343
土地	19,603	35,221	6,759	10,371	572	5,327
房屋	907	503	478	299	12	16
其他	—	5,852	—	0	—	—

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	
—	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
—	16,899	—	8,660	—	—	—	4	CY 2013
4,532	13,154	7,728	6,366	—	—	12	4	Land
133	103	284	85	—	—	—	—	Building
—	3,642	—	2,210	—	—	—	—	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
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
102年	217,496	759,488	31,315	68,006	1,329	3,962

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	
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
30,635	70,563	49,868	362,960	26,834	80,887	72,656	121,399	CY 2013

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
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
102年	1,025	4,006	231	1,373	3,344	33,982

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	—	—	—	—	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
—	—	24	8	13	6,030	222	6,312	CY 2013

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	**1,088**	**948,724**	**918,188**
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	143,680	143,680
102年	103	77,452	77,452

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			
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	CY
850,993	**540,902**	**150,418**	**Grand Total**
210	90	290	2002
34,443	4,626	20,108	2003
268,610	51,429	15,302	2004
58,661	23,819	19,182	2005
78,230	107,419	14,564	2006
24,695	83,699	7,555	2007
19,681	29,829	8,455	2008
89,667	64,857	18,881	2009
89,788	26,690	5,833	2010
75,400	45,744	6,983	2011
43,142	73,941	15,922	2012
68,466	28,759	17,343	2013

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	102年 CY 2013			
	件數 No.	結構比 %	金額 Amount	結構比 %
總計	**103**	**100.0**	**77,452**	**100.0**
興建-營運-移轉 (BOT)	10	9.7	18,151	23.4
營運-移轉 (OT)	64	62.1	1,421	1.8
擴、整建-營運-移轉 (ROT)	10	9.7	1,557	2.0
興建-擁有-營運 (BOO)	3	2.9	6,757	8.7
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	16	15.5	49,565	64.0
設定地上權	3	2.9	10,997	14.2
非設定地上權	13	12.6	38,569	49.8

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 ～ 102年 CY 2002 ～ 2013				Private Participation
件　數 No.	結構比 %	金　額 Amount	結構比 %	
1,088	**100.0**	**918,188**	**100.0**	**Grand Total**
98	9.0	462,046	50.3	Build-Operate-Transfer
554	50.9	12,881	1.4	Operate-Transfer
180	16.5	14,029	1.5	Rehabilitate-Operate-Transfer
32	2.9	74,127	8.1	Build-Own-Operate
4	0.4	1,029	0.1	Build-Transfer-Operate
8	0.7	70,113	7.6	Other Modes Approved by the Competent Authority (Promotion of Private Participation Act Article 8 a, Paragraph 7)
212	19.5	283,963	30.9	Others
10	0.9	69,457	7.6	Creation of Superficies
202	18.6	214,506	23.4	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	102年 CY 2013			
	件數 No.	結構比 %	金額 Amount	結構比 %
總計	**103**	**100.0**	**77,452**	**100.0**
交通建設	38	36.9	4,912	6.3
環境污染防治設施	—	—	—	—
污水下水道	—	—	—	—
自來水設施	—	—	—	—
水利設施	—	—	—	—
衛生醫療設施	3	2.9	45	0.1
社會福利設施	2	1.9	7,951	10.3
勞工福利設施	—	—	—	—
文教設施	21	20.4	2,095	2.7
觀光遊憩重大設施	9	8.7	11,134	14.4
電業設施	—	—	—	—
公用氣體燃料設施	—	—	—	—
運動設施	8	7.8	213	0.3
公園綠地設施	3	2.9	46	0.1
重大工業設施	3	2.9	4,691	6.1
重大商業設施	4	3.9	14,672	18.9
重大科技設施	—	—	—	—
新市鎮開發	—	—	—	—
農業設施	1	1.0	50	0.1
其他	11	10.7	31,643	40.9

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 ～ 102年 CY 2002 ～ 2013				Infrastructure Project
件　數 No.	結構比 %	金　額 Amount	結構比 %	
1,088	**100.0**	**918,188**	**100.0**	**Grand Total**
379	34.8	426,814	46.5	Transportation Facilities
16	1.5	5,303	0.6	Environmental Pollution Prevention facilities
8	0.7	58,811	6.4	Sewerage
1	0.1	1,005	0.1	Water Supply Facilities
4	0.4	1,762	0.2	Water Conservancy Facilities
138	12.7	22,119	2.4	Sanitation and Medical Facilities
29	2.7	20,028	2.2	Social Welfare Facilities
9	0.8	237	0.0	Labor Welfare Facilities
240	22.1	25,776	2.8	Cuitural and Educational Facilities
80	7.4	68,027	7.4	Maior Facilities for Tour-Site
11	1.0	23,190	2.5	Power Facilities
1	0.1	2,436	0.3	Public Gas and Fuel Supply Facilities
47	4.3	30,325	3.3	Sports Facilities
29	2.7	314	0.0	Parks Facilities
12	1.1	33,046	3.6	Maior Industrial Facilities
22	2.0	59,660	6.5	Major Commercial Facilities
1	0.1	0	—	Maior Hi-Tech Facilities
—	—	—	—	Development of New Town
32	2.9	8,869	1.0	Agricultural Facilities
29	2.7	130,465	14.2	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	102年 CY 2013			
	件數 No.	結構比 %	金額 Amount	結構比 %
總計	**38**	**100.0**	**4,912**	**100.0**
鐵路	1	2.6	3,000	61.1
公路	1	2.6	48	1.0
大眾捷運系統	—	—	—	—
輕軌運輸系統	—	—	—	—
智慧型運輸系統	—	—	—	—
纜車系統	—	—	—	—
運轉站	—	—	—	—
車站	1	2.6	25	0.5
調度站	—	—	—	—
航空站與其設施	—	—	—	—
港埠與其設施	—	—	—	—
停車場	35	92.1	1,839	37.4
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 ～ 102年 CY 2002 ～ 2013				Sub-Categories of Transportation Construction
件　數 No.	結構比 %	金　額 Amount	結構比 %	
379	**100.0**	**426,814**	**100.0**	**Grand Total**
5	1.3	24,486	5.7	Railway
25	6.6	8,522	2.0	Highway
5	1.3	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	0.8	17,656	4.1	Terminal Station
11	2.9	19,104	4.5	Station
—	—	—	—	Dispatch Station
7	1.8	24,576	5.8	Airports and Facilities
96	25.3	301,796	70.7	Stevedoring and Facilities
226	59.6	9,689	2.3	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	102年 CY 2013			
	件數 No.	結構比 %	金額 Amount	結構比 %
總計	**103**	**100.0**	**77,452**	**100.0**
中央部會	**16**	**15.5**	**9,996**	**12.9**
內政部	1	1.0	3	0.0
國防部	1	1.0	45	0.1
財政部	1	1.0	6,000	7.7
教育部	4	3.9	624	0.8
經濟部	1	1.0	217	0.3
交通部	5	4.9	3,085	4.0
文化部	1	1.0	12	0.0
僑務委員會	—	—	—	—
人事行政總處	—	—	—	—
衛生署	—	—	—	—
退輔會	1	1.0	—	—
國立故宮博物院	—	—	—	—
國科會	—	—	—	—
農委會	1	1.0	10	0.0
勞委會	—	—	—	—
環保署	—	—	—	—
客委會	—	—	—	—
地方政府	**87**	**84.5**	**67,455**	**87.1**
臺灣省	—	—	—	—
臺北市	14	13.6	8,190	10.6
新北市	38	36.9	29,036	37.5
臺中市	4	3.9	103	0.1
臺南市	4	3.9	10,837	14.0
高雄市	4	3.9	1,507	1.9
桃園縣	2	1.9	216	0.3
宜蘭縣	2	1.9	3,739	4.8
新竹縣	2	1.9	25	0.0
苗栗縣	2	1.9	1,229	1.6
彰化縣	3	2.9	4,041	5.2
南投縣	—	—	—	—
雲林縣	—	—	—	—
嘉義縣	—	—	—	—
屏東縣	2	1.9	2,444	3.2
臺東縣	1	1.0	3	0.0
花蓮縣	1	1.0	102	0.1
澎湖縣	1	1.0	2,797	3.6
基隆市	1	1.0	20	0.0
新竹市	2	1.9	2,250	2.9
嘉義市	3	2.9	7	0.0
金門縣	1	1.0	910	1.2
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 ～ 102年 CY 2002 ～ 2013				Agency in Charge
件　數 No.	結構比 %	金　額 Amount	結構比 %	
1,088	**100.0**	**918,188**	**100.0**	**Grand Total**
533	**49.0**	**505,163**	**55.0**	**Central Ministries**
14	1.3	7,484	0.8	Ministry of the Interior
42	3.9	1,799	0.2	Ministry of Defense
4	0.4	7,341	0.8	Ministry of Finance
105	9.7	9,695	1.1	Ministry of Education
21	1.9	54,203	5.9	Ministry of Economic Affairs
189	17.4	407,812	44.4	Ministry of Transportation
25	2.3	2,819	0.3	Ministry of Culture
2	0.2	97	0.0	OCAC
1	0.1	243	0.0	DGPA
76	7.0	6,355	0.7	Department of Health
24	2.2	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
17	1.6	3,961	0.4	COA
4	0.4	93	0.0	CLA
4	0.4	241	0.0	EPA
2	0.2	24	0.0	Hakka Affairs Commission
555	**51.0**	**413,025**	**45.0**	**Local Government**
1	0.1	0	0.0	Taiwan Province
94	8.6	168,939	18.4	Taipei City
246	22.6	64,155	7.0	New Taipei City
19	1.7	9,657	1.1	Taichung City
19	1.7	21,808	2.4	Tainan City
31	2.8	35,296	3.8	Kaohsiung City
20	1.8	41,678	4.5	Taoyuan County
12	1.1	17,407	1.9	Yilan County
8	0.7	705	0.1	Hsinchu County
15	1.4	22,845	2.5	Miaoli County
21	1.9	4,700	0.5	Changhua County
2	0.2	1,948	0.2	Nantou County
11	1.0	2,168	0.2	Yunlin County
1	0.1	1,292	0.1	Chiayi County
6	0.6	4,213	0.5	Pingtung County
4	0.4	1,153	0.1	Taitung County
4	0.4	1,262	0.1	Hualien County
2	0.2	2,917	0.3	Penghu County
11	1.0	1,771	0.2	Keelung City
4	0.4	2,770	0.3	Hsinchu City
19	1.7	165	0.0	Chiayi City
4	0.4	6,060	0.7	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有關收支範圍方面：

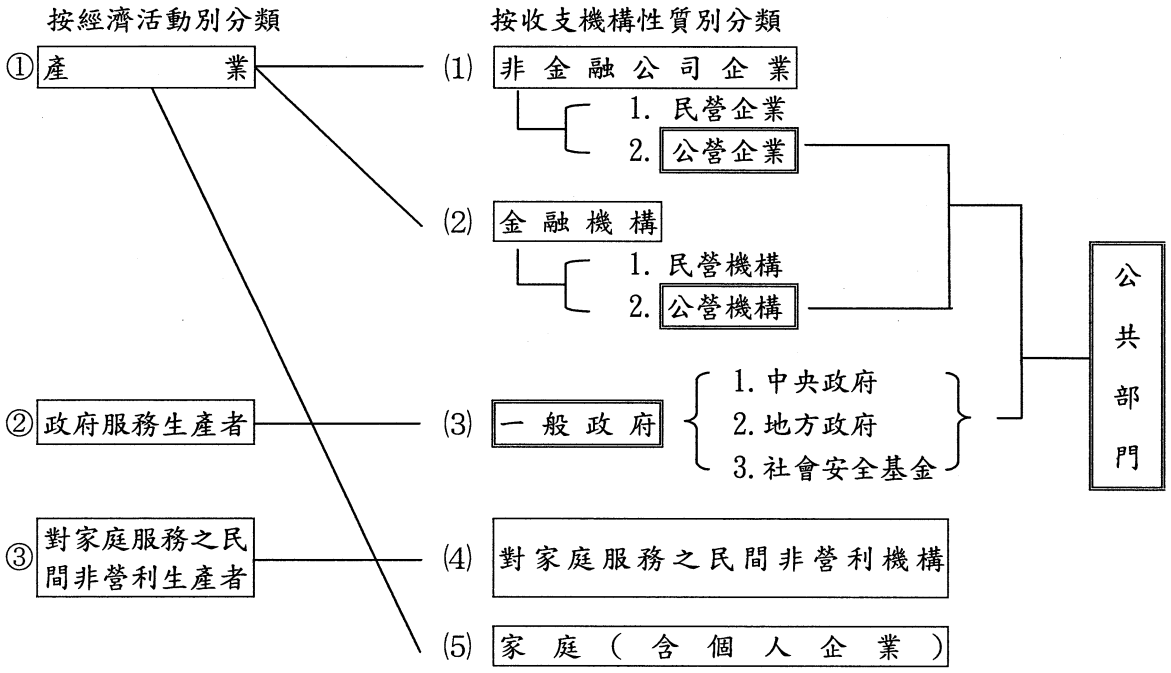
政府收支可區分為廣義與狹義兩種涵義，廣義的政府收支，包括各級政府以及公營事業等之各項收支總額，通常稱為公共部門收支。狹義的政府收支則指各級政府總預（決）算所列歲入歲出總額及社會安全基金，通常稱為一般政府收支。本年報所列各級政府收支，僅包含中央、地方政府總及特別預（決）算的收支彙編。

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，依國民經濟會計制度可作雙重分類，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）

下圖右邊，按收支機構性質別分類中，將公營非金融公司企業、公營金融機構及一般政府等三部門合併即為公共部門。

全國經濟活動交易主體



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。我國中央及地方政府均各自編立總預算，總預算之歲入、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之應解庫額、虧損之由庫撥補額與資本由庫增撥或收回額等彙編而成。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由庫增撥或收回額等）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者，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決議，呈請總統以命令裁減時，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**：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.**各級政府歲入與歲出淨額**：將各級政府歲入歲出（包括總決算、特別決算）彙總，稱為歲入與歲出毛額，因其包含各級政府間移轉收支等重複列計部分，故經扣除重複列計部分後，即為歲入與歲出淨額。

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（或差短、赤字）。

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.**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

6.**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 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
其他	專案補助支出、平衡預算補助支出、第二預備金、其他支出

7.**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「各機關歲出按職能及經濟性分類應行注意事項」。

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「各機關歲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.**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。

10.**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**：指公庫為政府經管現金、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，惟特種貨物及勞務稅自103年年起改列入中央政府收入。
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:

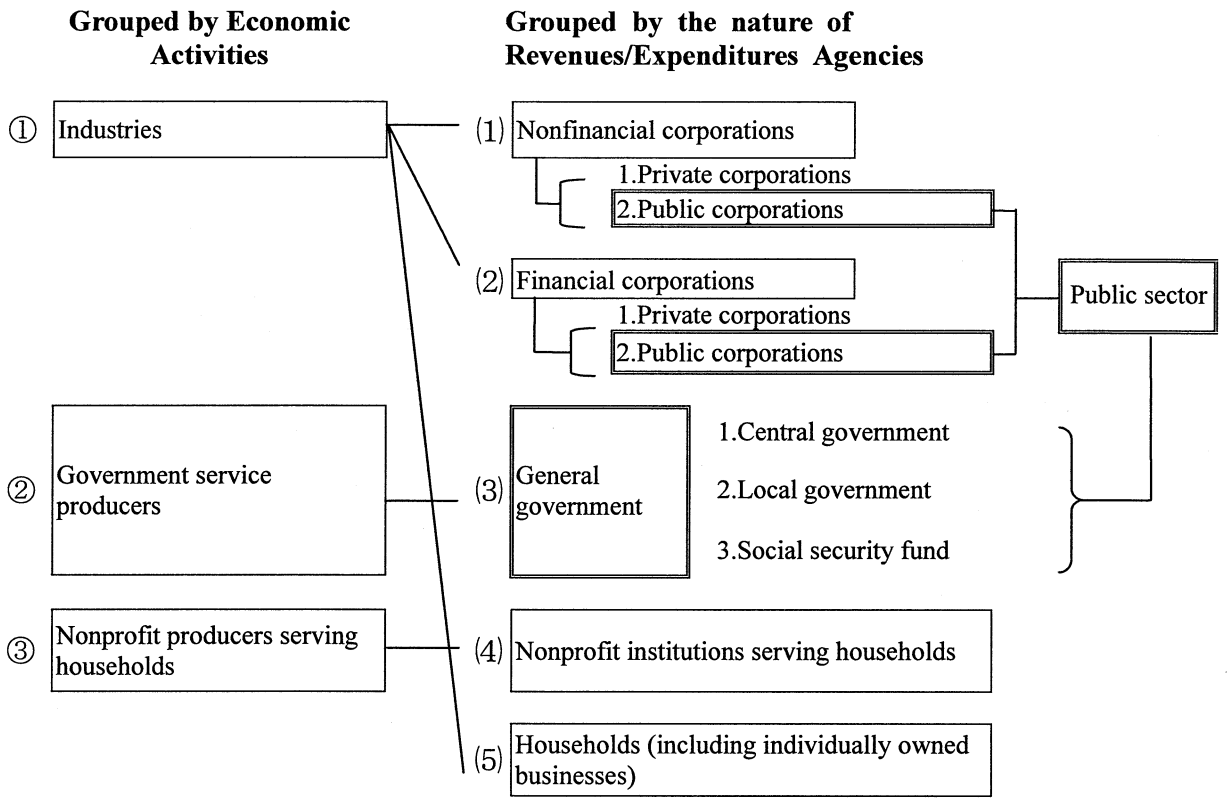
The term "government revenues/expenditures" includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by government of all levels as well as public corporations, and is commonly referred to as public sector revenues/ expenditures. The narrow definition of government revenues/ expenditures pertains to the total amount of revenues and expenditures at government of all levels 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 System of National Accounts, 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 below diagram that are grouped by the nature of revenues/expenditures agencies have the three sectors of public nonfinancial corporations, public financial corporations and general government grouped into one as the public sector.

Transaction Corpus of Nationwide Economic Activities



2.Fiscal budget classification:

(1)General budget: General 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, general 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 general 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 : budget estimate, budget proposal, legal budget and distribution budget. The general 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)Subordinate unit budget: A portion of revenues and expenditures pertaining to special fund, 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 general budget.

(3)Additional budget: 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 budget: 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 general 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 general 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 current 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 current 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, recall of investment and so forth; capital expenditures consist of expenditures made in acquiring fixed assets, rights of entitlement, investments, etc.

(3)General fund: These refer to revenues allocated as funds for general purposes. Under the general budget, except those classified under special fund, the remainder is budgeted as general fund, e.g., budgets for government administrative agencies and public schools of all levels.

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

(4.5)Special revenue 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, operations fund, special revenue fund and capital project fund are referred to as "non-business special fund."

4. Statistics by stage on government finance:

(1)Budget estimate: 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)Distribution 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 account: The results of the implementation of revenues/expenditures in each

fiscal year's finances, meaning the final report on budget execution. The total final account consists of the findings of execution on the general budget and additional budget, compiled on the basis of occurrence of entitlement or liability, except special budget 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 account: 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: The sum of government of all levels revenues/expenditures (including general budget, special budget) are referred to as gross revenues and gross expenditures. 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.

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, additional budget and special budget.

(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 the first reserve fund and the secondary reserve fund. The first reserve fund is included in the budget of various government agencies. Its amount shall not exceed 1% of the total current 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. The secondary budget is allocated under the general 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 current expenditures budgets, while they are audited in accordance with the nature of expenditures for classification either under current 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)Financial statistics: This pertains to statistics indicating a nation's finances, whose scope, as per stipulations of the accounting law, includes accounting on ordinary government activities, special government activities, publicly owned enterprise activities, public owned business activities and extraordinary activities, 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, general budget). However, effective from 2001, it has been adapted to correspond to the calendar year.

(5)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 financial statistics, more vital categories are shown independently. The remaining categories are grouped under one heading and described as other revenues. A comparison of financial statistics and budget headings is provided as follows:

Classification of financial 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, confiscation of assets, compensation and indemnities
Fees	Revenues from administration, legislative and usage fees
Revenues from trust management	Revenues from trust management
Revenues from public properties	Revenues from interest earnings, sales properties, assessing value of properties, recalled capital, sales waste material
Revenues from surplus of public enterprise and public utilities	Profits of the enterprise fund to be paid to the National Treasury, the amount of other special fund to be paid to the National Treasury, investment revenue
Assistance revenues	Assistance revenues from local government
Revenues from donations and gifts	Revenues from donations and gifts
Others	Tuition and miscellaneous revenues

(6)Expenditures by administrative affair: 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. A comparison of the categories and budgetary headings is shown as follows:

Classification of financial statistics	Classification of budget
Expenditures for general administration	Expenditures associated with sovereignty exercise, state affairs, administration, legislation, judicial affairs, examination, control affairs, civil affairs, foreign affairs, finance, frontier affairs, overseas Chinese affairs
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 for agriculture, industry, communication and other economic service
Expenditures for social welfare	Expenditures for social insurance, social relief, welfare service, employment service, public health
Expenditures for community development and environmental protection	Expenditures for community development and environmental protection
Expenditures for retirement and compassionate aid	Expenditures for retirement and compassionate aid payment and affairs
Expenditures for Obligations	Expenditures for interest payment, debt servicing management fees
Others	Subsidies for special projects, balancing budget and other expenditures, secondary reserve fund

(7)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 expenditures, social security and welfare expenditures, housing and community amenities expenditures, recreation, culture, and religion expenditures, fuel and energy expenditures, agriculture, forestry, fishing and hunting expenditures, mining, manufacturing and construction expenditures, transport and communication expenditures, other economic affairs and services expenditures, 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 general budget compilation notes for all government agency expenditures by nature of function and economics.

(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)Government savings: The residual balance of current government revenues minus current expenditures will become government savings. These would generally be used for funding capital expenditures.

(10)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 portions 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. However, since 2014, the specifically selected goods and services tax was included in the revenues of central government.

(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

姓名及職稱		業務分工
葉滿足	處　長	
許瑞琳	副處長	
陳盛能	專門委員	賦稅統計科 (02)2322-8343
梁冠璇	專員	財政收支、賦稅資料之彙編
楊子江	約聘研究員	賦稅資料之彙編
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胡美慧	約聘研究員	公庫收支資料之彙編
賴素儀	科長	貿易統計科 (02)2322-8341
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張麗娟	約聘研究員	關務資料之彙編
高雪粧	科長	綜合統計科 (02)2322-8346
林玉女	約聘研究員	債務、國有財產、民間參與公共建設資料之彙編

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編　　者：財政部統計處

電話 ： (02)2322-8343

傳真 ： (02)2322-5250

email ： h2@mail.mof.gov.tw

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