

中華民國 103 財政統計年報

YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA

2014



財政部統計處編印

中華民國104年7月出版

Department of Statistics, Ministry of Finance, July 2015

中華民國 103 年
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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；103 年 12 月 25 日桃園縣升格為桃園市，改制直轄市及增加 6 個直轄市原住民自治區。
- 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. Since December 25, 2014, Taoyuan county was upgraded to the status of a special municipality, to be called as Taoyuan city and increased six District office under the City.
6. Certain of the details may not add up to the total due to rounding up of the figures.
7. In the case that the figures in this yearbook differ from those published earlier, the revised figures shall prevail.
8. The following symbols are used :

—	None	O	Less than a half unit
...	Figure not available	p	Preliminary figure

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壹、提要分析

I. Prefatory Notes

一、財政收支

(一)各級政府歲入歲出淨額概況

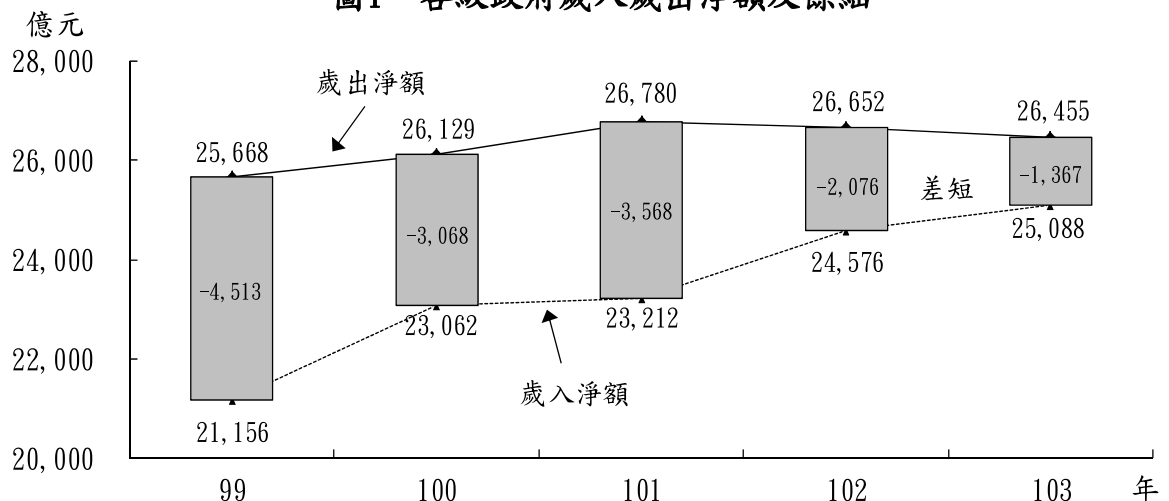
103 年各級政府歲入淨額 2 兆 5,088 億元，較 102 年增加 512 億元 (+2.1%)，其中稅課收入增加 1,488 億元；惟規費收入減少 1,152 億元，係因 102 年 4G 行動寬頻業務許可執照收入，比較基期較高所致；歲入淨額占 GDP 比率為 15.6%，較 102 年減少 0.5 個百分點。103 年各級政府歲出淨額 2 兆 6,455 億元，較 102 年減少 197 億元 (-0.7%)，以社區發展及環境保護支出減少 206 億元最多，係因 102 年國軍老舊眷村改建特別決算以前年度實現數較高所致；社會福利支出減少 197 億元，係因中央應負擔國民年金款項不足數改另籌財源挹注，以及補助勞工及其眷屬全民健康保險保費改按實際眷口人數支付，支出減少所致；惟教育科學文化支出增加 190 億元，係因增列辦理設備更新、高中職優質化輔助方案及鼓勵技專校院調整增設人才培育重點系所等影響所致；歲出淨額占 GDP 比率為 16.4%，較 102 年減少 1.1 個百分點。收支相抵後，103 年各級政府歲入歲出淨額差短 1,367 億元，較 102 年減少 709 億元，占 GDP 比率為 0.8%。

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
99 年	21,156	0.1	15.0	25,668	-3.9	18.2	-4,513	-3.2
100 年	23,062	9.0	16.1	26,129	1.8	18.3	-3,068	-2.1
101 年	23,212	0.7	15.8	26,780	2.5	18.2	-3,568	-2.4
102 年	24,576	5.9	16.1	26,652	-0.5	17.5	-2,076	-1.4
103 年	25,088	2.1	15.6	26,455	-0.7	16.4	-1,367	-0.8

圖1 各級政府歲入歲出淨額及餘絀



103 年各級政府經常門收入淨額 2 兆 4,162 億元，經常門支出淨額 2 兆 1,916 億元，收支相抵後賸餘 2,246 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，103 年為 9.3%，較 102 年上升 0.7 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%
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	21,666	2,038	8.6
103 年	24,162	21,916	2,246	9.3

(二)各級政府融資概況

103 年各級政府歲入歲出淨額收支相抵，差短 1,367 億元有待彌平，另基於契約義務，各級政府應償還債務 2,822 億元，合計融資需求 4,189 億元，分別以債務之舉借 4,658 億元及移用以前年度歲計賸餘 47 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
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
103 年	4,189	1,367	2,822	4,705	4,658	47

(三)各級政府歲入歲出淨額結構

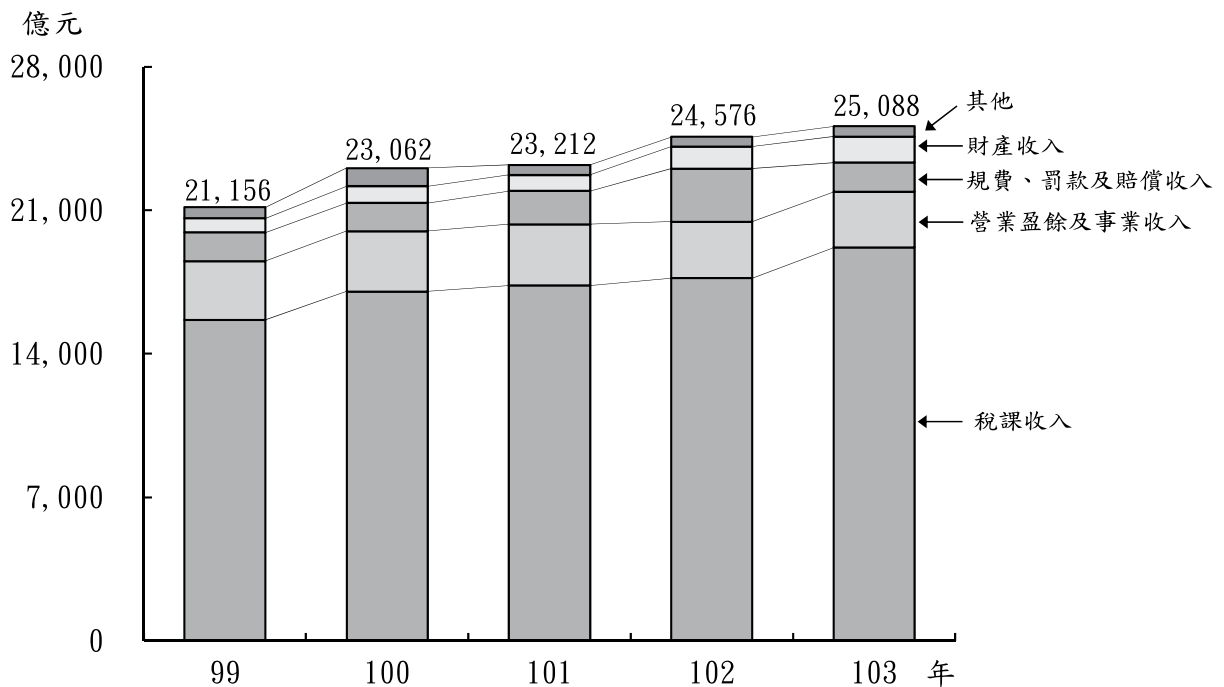
103 年各級政府歲入淨額 2 兆 5,088 億元，其來源以稅課收入為最大宗，計 1 兆 9,176 億元，占 76.4%，其餘依次為營業盈餘及事業收入 2,719 億元，占 10.8%，規費、罰款及賠償收入 1,431 億元，占 5.7%，財產收入 1,260 億元，占 5.0%，其他收入 502 億元，占 2.1%；與 102 年比較，以稅課收入所占比重增加 4.4 個百分點最多，而規費、罰款及賠償收入則減少 4.8 個百分點。

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
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
103 年	100.0	76.4	10.8	5.7	5.0	2.1

圖 2 各級政府歲入淨額結構



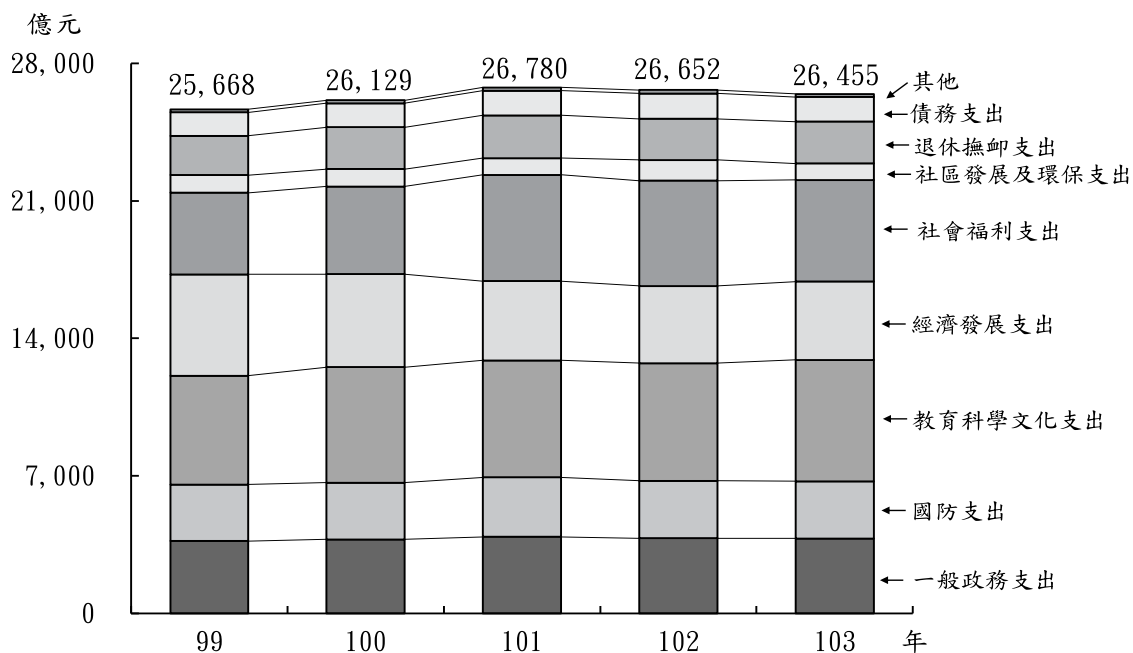
103 年各級政府歲出淨額 2 兆 6,455 億元，其中以教育科學文化支出 6,181 億元，占 23.4% 為最高，社會福利支出 5,172 億元，占 19.6% 居次，經濟發展支出 3,990 億元，占 15.1% 居第三，一般政務支出 3,806 億元，占 14.4% 居第四，國防支出 2,914 億元，占 11.0% 居第五，其他支出合計 4,391 億元，占 16.5%；與 102 年比較，以教育科學文化支出所占比重增加 0.9 個百分點最多，而以社區發展及環保支出減少 0.7 個百分點最多。

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
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
103 年	100.0	14.4	11.0	23.4	15.1	19.6	3.2	8.1	4.7	0.5

圖3 各級政府歲出淨額結構



二、公庫收支及債務

(一)公庫收支

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

1. 各級公庫收支淨額

103 年各級公庫收支，初步統計收入毛額為 3 兆 2,591 億元，支出毛額為 3 兆 2,734 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 9,569 億元，支出淨額為 2 兆 9,712 億元，收支相抵差短 143 億元。截至 103 年底，各級公庫結存為差短 3,922 億元，其中國庫結存差短 3,712 億元。

表 6 各級公庫收支淨額

單位：億元；%

收 入	102 年		103 年(p)		支 出	102 年		103 年(p)	
	金額	結構比	金額	結構比		金額	結構比	金額	結構比
合 計	29,741	100.0	29,569	100.0	合 計	29,208	100.0	29,712	100.0
稅課收入	17,669	59.4	19,001	64.3	一般政務支出	6,682	22.9	6,664	22.4
營業盈餘及事業收入	2,801	9.4	2,696	9.1	教育科學文化支出	5,586	20.1	6,539	22.0
規費、罰款及賠償收入	2,530	8.5	1,401	4.8	社會福利支出	5,435	18.6	5,249	17.7
財產收入	1,022	3.5	1,219	4.1	經濟發展支出	3,878	13.3	3,844	12.9
其他	816	2.7	629	2.1	其他	4,478	15.3	4,600	15.5
融資性庫款收入	4,903	16.5	4,623	15.6	融資性庫款支出	2,849	9.8	2,816	9.5

說明：p 為初步統計數。

103 年各級公庫收入淨額 2 兆 9,569 億元，較 102 年減少 172 億元(-0.6%)，其中稅課收入 1 兆 9,001 億元，占 64.3%，增加 4.9 個百分點；融資性庫款收入(公債及賒借收入)4,623 億元，占 15.6%，減少 0.9 個百分點；營業盈餘及事業收入 2,696 億元，占 9.1%，減少 0.3 個百分點；規費、罰款及賠償收入 1,401 億元，占 4.8%，減少 3.7 個百分點，係因 102 年 4G 行動寬頻業務許可執照收入，比較基期較高所致；財產收入 1,219 億元，占 4.1%，增加 0.6 個百分點。

103 年各級公庫支出淨額 2 兆 9,712 億元，較 102 年增加 504 億元(+1.7%)，其中一般政務支出 6,664 億元(含國防支出及警政支出)，占 22.4%，減少 0.5 個百分點；教育科學文化支出 6,539 億元，占 22.0%，增加 1.9 個百分點；社會福利支出 5,249 億元，占 17.7%，減少 0.9 個百分點；經濟發展支出 3,844 億元，占 12.9%，減少 0.4 個百分點；融資性庫款支出(債務還本) 2,816 億元，占 9.5%，減少 0.3 個百分點；其他 4,600 億元(含退休撫卹支出 2,135 億元、債務付息支出 1,250 億元、社區發展及環境保護支出 985 億元等)，占 15.5%。

2. 國庫收支淨額

103 年國庫收入淨額 1 兆 9,521 億元，較 102 年 2 兆 148 億元，減少 627 億元(-3.1%)。支出淨額為 1 兆 7,621 億元，較 102 年 1 兆 7,973 億元，減少 352 億元(-2.0%)；收支相抵結餘 1,900 億元，加計移轉性支出 1,897 億元，截至 103 年底，國庫結存差短 3,712 億元，略低於 102 年底之差短 3,714 億元。

103 年國庫收支淨額結構，收入以稅課收入占 68.9%最高，較 102 年增加 8.5 個百分點，營業盈餘及事業收入占 12.4%，減少 0.4 個百分點，規費、罰款及賠償收入占 4.3%，減少 5.5 個百分點，財產收入占 3.6%，增加 0.4 個百分點；支出以社會福利支出占 21.6%居首位，教育科學文化支出占 17.7%次之，國防支出占 16.6%及經濟發展支出占 13.9%。

圖4 國庫收入淨額及其結構

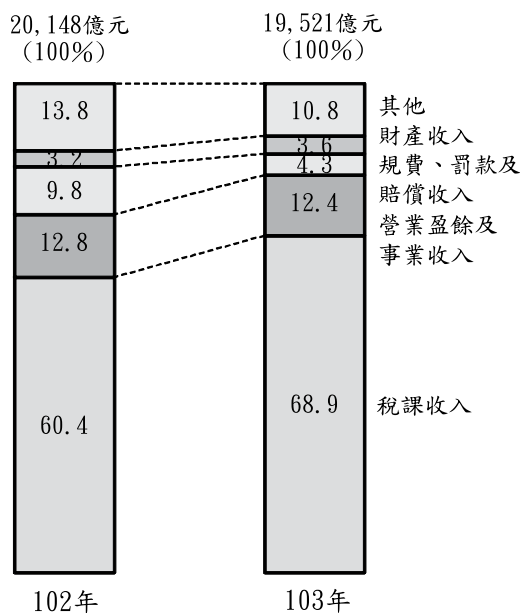
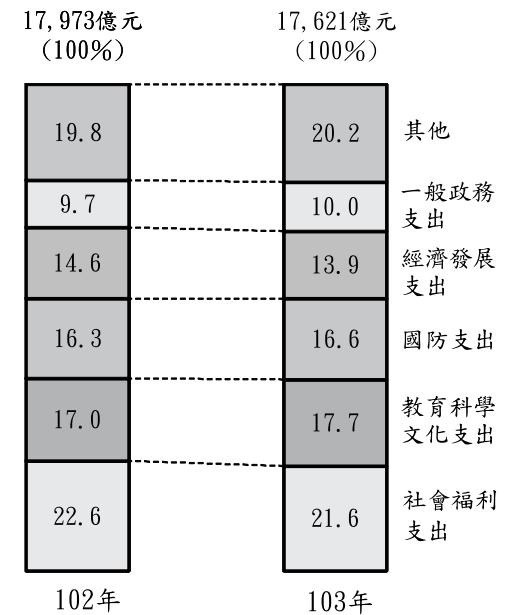


圖5 國庫支出淨額及其結構



(二)債務

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 年國民所得毛額（GNI，原名稱為國民生產毛額GDP）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，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 103 年底止，各級政府債務未償餘額為 6 兆 1,043 億元，占前 3 年國內生產毛額（GDP）平均數比率為 41.4%（占前 3 年國民所得毛額（GNI）平均數比率為 40.3%），未超過法定比率。其中中央政府債務未償餘額為 5 兆 2,839 億元，占 35.8%，亦未超過法定比率 40.6%。

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 GDP 平均數 比率	占前 3 年 GNI 平均數 比率	中央 政府	占前 3 年 GDP 平均數 比率	占前 3 年 GNI 平均數 比率	地方 政府	占前 3 年 GDP 平均數 比率	占前 3 年 GNI 平均數 比率
99年底	51,880	39.4	38.4	45,377	34.4	33.5	6,504	4.9	4.8
100年底	54,738	40.8	39.7	47,559	35.5	34.5	7,179	5.4	5.2
101年底	57,598	41.7	40.5	50,018	36.3	35.2	7,581	5.5	5.3
102年底	59,472	41.4	40.2	51,540	35.9	34.8	7,932	5.5	5.4
103年底	61,043	41.4	40.3	52,839	35.8	34.8	8,204	5.6	5.4

說明：1. 中央政府 102 年(含)以前為決算審定數，103 年為決算數。

2. 地方政府 102 年(含)以前為決算審定數，103 年為決算數(鄉鎮市為實際數)。

3. 配合行政院主計總處將「國民生產毛額」改稱「國民所得毛額」。

依據國際貨幣基金(IMF)定義，103 年底各級政府公共債務負擔為 7 兆 1,897 億元(決算數)，其中一年以上非自償性債務未償餘額 6 兆 1,043 億元（普通基金債務餘額 6 兆 874 億元、非營業基金債務餘額 169 億元），一年以上自償性債務 4,506 億元及一年以下短期借款 6,348 億元。

2. 中央政府債務

(1) 債務之舉借

中央政府債務發行，均用於籌集資金支應國家重大建設，以加速推行經濟及社會發展計畫，103 年舉借 1,939 億元，其中列入債限 1,925 億元，占歲出（預算數）10.0%，另為辦理流域綜合治理計畫第 1 期特別預算（103 年至 104 年），舉借 14 億元（實際數），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			
99 年	4,764	2,247	13.1	2,517	660	45,377	17,150
100 年	2,843	1,278	7.1	1,565	660	47,559	17,884
101 年	3,398	2,885	14.9	513	940	50,018	19,386
102 年	2,294	2,037	10.7	257	772	51,540	19,076
103 年	1,939	1,925	10.0	14	640	52,839	19,162

說明：1. 102 年(含)以前為決算審定數，103 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。

(2) 債務基金及債務還本

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

103 年中央政府債務基金為償還舊債發行 9,390 億元，其中償還未到期債務 344 億元、償還已到期債務 9,046 億元。

103 年政府於總預算撥入強制債務還本 640 億元，債務付息 1,146 億元，還本付息合計占歲出總額 9.6%。

表 9 中央政府債務基金

單位：億元

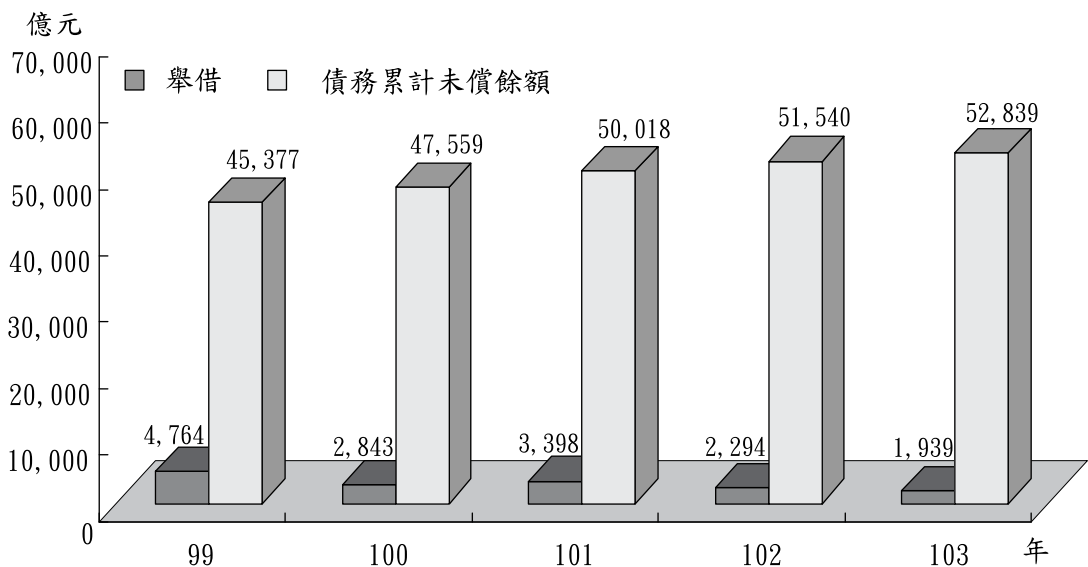
	合 計	償還未到期債務	償還已到期債務
99年	5,804	720	5,084
100年	6,730	600	6,130
101年	7,167	540	6,627
102年	7,148	40	7,108
103年	9,390	344	9,046

說明：102年(含)以前為決算審定數，103年為決算數。

(3)債務未償餘額

截至 103 年底止，中央政府債務未償餘額計 5 兆 2,839 億元，較 102 年 5 兆 1,540 億元，增加 1,299 億元，占前 3 年國內生產毛額（GDP）平均數比率為 35.8%，符合「公共債務法」第 5 條之規定。

圖6 中央政府舉借及債務累計未償餘額



說明：102年(含)以前為決算審定數，103年為決算數。

三、賦稅

(一)賦稅收入

103 年全國賦稅收入實徵淨額為 1 兆 9,761 億元，較 102 年增加 1,420 億元(+7.7%)，其中所得稅增加 702 億元，係因景氣回溫、企業獲利增加，結算申報自繳及個人扣繳稅款增加所致，另營業稅因進口及國內消費增加，以及納入銀行、保險業調增稅額所致，稅收亦增加 321 億元，證券交易稅、貨物稅及關稅隨景氣緩升而成長，土地稅則受房地產交易趨緩影響，微減 9 億元。

表 10 全國賦稅收入

單位：億元；%

	合 計		所得稅	營業稅	貨物稅	證券 交易稅	關稅	土地稅	其他
		年增率							
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
103年	19,761	7.7	8,135	3,351	1,729	887	1,071	1,732	2,856

(二)賦稅結構

就各稅目別變動觀察，所得稅所占比重 99 年因金融海嘯影響而明顯滑落，103 年回升至 41.2%，居各稅目之首；營業稅由 99 年 16.5% 升為 17.0%；其餘依序為：貨物稅由 9.3% 降為 8.7%、證券交易稅由 6.4% 降至 4.5%、關稅由 5.5% 略降為 5.4%、土地稅由 8.4% 升為 8.8%。

表 11 全國賦稅收入結構

單位：%

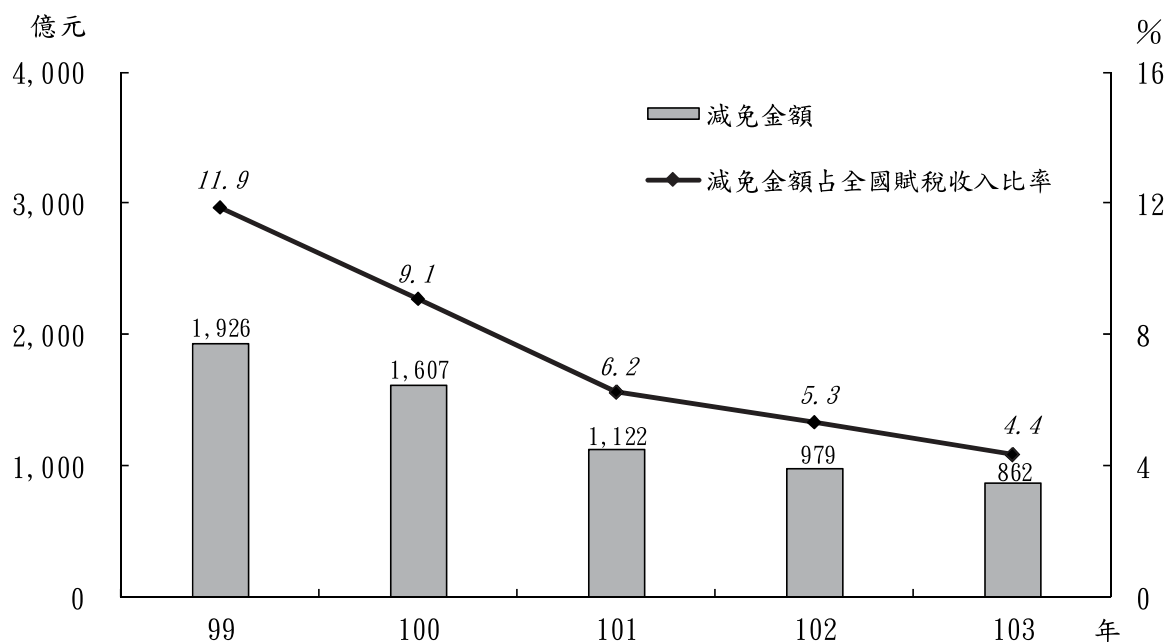
	合 計	所得稅	營業稅	貨物稅	證券 交易稅	關稅	土地稅	其他
99年	100.0	36.4	16.5	9.3	6.4	5.5	8.4	17.5
100年	100.0	40.2	16.1	9.3	5.3	5.5	8.0	15.6
101年	100.0	42.3	15.7	9.0	4.0	5.3	8.0	15.7
102年	100.0	40.5	16.5	8.9	3.9	5.3	9.5	15.4
103年	100.0	41.2	17.0	8.7	4.5	5.4	8.8	14.4

如按各稅目別性質分，103 年直接稅為 1 兆 1,809 億元，較 102 年增加 8.2%，間接稅為 7,952 億元，增加 7.1%；直接稅所占比重，由 99 年 58.5% 升為 59.8%，間接稅比重則相對由 41.5% 降為 40.2%。

(三)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 103 年仍有核定減免稅額 767 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，103 年產業創新條例核定抵減稅額 95 億元，兩者稅捐減免合計達 862 億元，占全國賦稅收入比率 4.4%，較 102 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：

(一)進出口貿易

綜觀 103 年，受惠於行動裝置及智慧型手機持續熱銷，我國電子產品出口暢旺，帶動全年出口達 3,137 億美元，創歷史新高，較 102 年增加 2.7%，進口 2,740 億美元，亦增加 1.5%，出超 397 億美元，增加 41 億美元或增 11.6%。主要出口市場方面，對美國出口增加 7.1%、日本增 3.5%、歐洲增 3.5%、中國大陸與香港增 2.8%、東協六國增 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
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
103 年	3,137	2.7	2,740	1.5	397	11.6

(二)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。103 年通關業務量穩定成長，進、出口報單份數分別增 12.2%及 12.0%，進、出口貨櫃數量分別增 5.1%及 5.0%，入、出境飛機架次分別增 9.3%及 9.2%，入、出境旅客人次分別增 13.4%及 13.5%，惟入、出境輪船艘數分別減 1.7%及 4.5%。

表 13 海關業務概況

			99 年	100 年	101 年	102 年	103 年
報單份數	進 口	千份	13,583	14,377	15,865	17,967	20,166
		年增率(%)	20.3	5.8	10.4	13.2	12.2
	出 口	千份	10,270	10,264	10,569	10,948	12,263
		年增率(%)	13.3	-0.1	3.0	3.6	12.0
貨櫃數量	進 口	千個	4,153	4,354	4,400	4,453	4,682
		年增率(%)	8.0	4.8	1.1	1.2	5.1
	出 口	千個	3,991	4,105	4,169	4,263	4,478
		年增率(%)	9.6	2.8	1.6	2.3	5.0
輪船艘數	入 境	艘數	26,255	26,048	26,594	27,556	27,092
		年增率(%)	6.6	-0.8	2.1	3.6	-1.7
	出 境	艘數	29,879	26,287	26,231	26,772	25,557
		年增率(%)	26.1	-12.0	-0.2	2.1	-4.5
飛機架次	入 境	架次	94,544	101,455	110,690	123,013	134,495
		年增率(%)	14.0	7.3	9.1	11.1	9.3
	出 境	架次	94,312	101,686	111,037	123,253	134,637
		年增率(%)	13.8	7.8	9.2	11.0	9.2
旅客人次	入 境	千人次	14,920	15,625	17,405	19,098	21,653
		年增率(%)	18.4	4.7	11.4	9.7	13.4
	出 境	千人次	14,845	15,556	17,390	19,019	21,593
		年增率(%)	17.9	4.8	11.8	9.4	13.5

(三)關稅負擔率

關稅負擔率係指關稅收入對進口金額之比率。由於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 1.3%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
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
103年	1,071	82,884	1.3

(四)外銷品沖退稅

表 15 外銷品沖退稅件數及金額

單位：件；億元

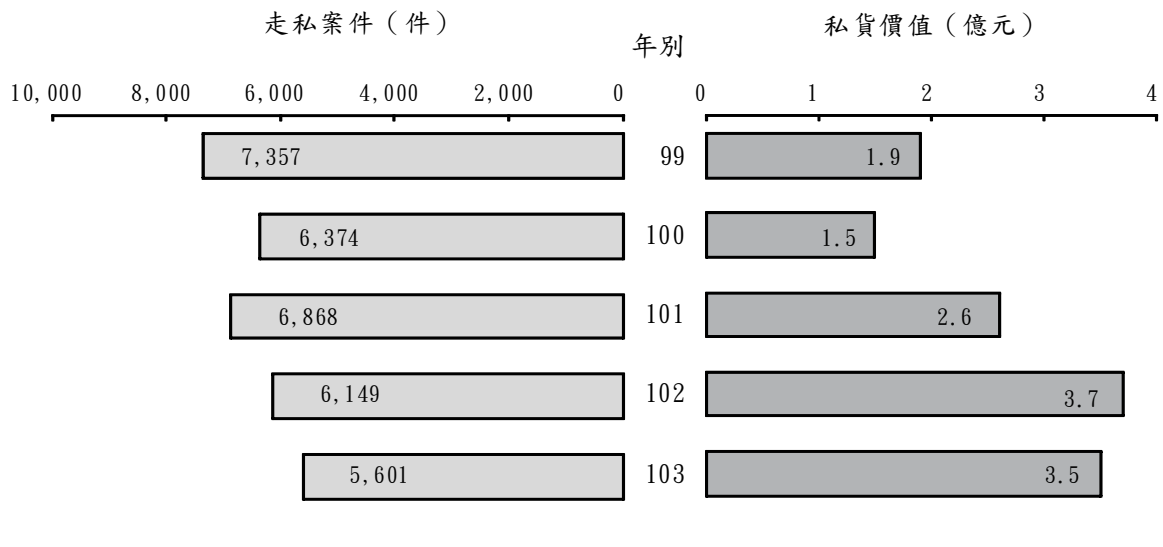
	沖退稅件數	沖退稅金額
99年	62,166	20
100年	66,528	23
101年	74,027	22
102年	102,070	26
103年	135,566	29

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。103年沖退稅件數為13萬5,566件，沖退稅金額為29億元。按貨品類別分，以第十六類「機器及機械用具；電器設備及其零件」沖退稅金額7.6億元，占26.2%最多，第十五類「卑金屬及卑金屬製品」4.8億元，占16.4%次之。

(五)緝私案件及私貨價值

海關為嚴防走私漏稅，防止危害社會之物品流入國內，除陸續修訂法條以符合社會現況需求外，並積極實施重點查緝、推動查驗技術現代化、加強國際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。103 年查緝走私案件計 5,601 件，較 102 年減少 8.9%，其中 97.0% 為海關自行緝獲，3.0% 為治安機關移交海關處理；緝獲私貨價值 3.5 億元，較 102 年減少 5.6%。

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，103年賡續執行「加強國有不動產活化運用計畫」、「經濟動能推升方案行動計畫」、「被占用國有非公用不動產加強清理計畫」、「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」、「活化資產永續財政方案暨行動計畫」等計畫，亦持續推動國有非公用土地綠美化，增加民眾休憩空間暨國軍老舊眷村土地處理，以達成「活化國家資產價值、提升財務運作效能」之政策目標。

(一)國有財產總值

103年底國有財產總值為9兆2,263億元，較102年底9兆499億元，增加1,763億元（+1.9%）。

1. 按使用性質別分

(1)公用財產部分：103年底國有公用財產總值共計為8兆4,396億元，占國有財產總值91.5%，較102年底8兆2,714億元，增加1,682億元（+2.0%）。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			
	金額	結構比	金額	結構比	金額	結構比	金額	結構比	金額	結構比	金額	結構比
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
103 年底	92,263	100.0	84,396	91.5	45,716	49.6	21,980	23.8	16,701	18.1	7,867	8.5
年增率	1.9		2.0		2.1		3.6		-0.2		1.1	

①**公務用財產**：103 年底為 4 兆 5,716 億元，占國有財產總值 49.6%居首，較 102 年底 4 兆 4,762 億元，增加 954 億元(+2.1%)。

②**公共用財產**：103 年底為 2 兆 1,980 億元，占國有財產總值 23.8%，較 102 年底 2 兆 1,217 億元，增加 763 億元(+3.6%)。

③**事業用財產**：103 年底為 1 兆 6,701 億元，占國有財產總值 18.1%，較 102 年底 1 兆 6,735 億元，減少 34 億元(-0.2%)。

(2)**非公用財產部分**：103 年底國有非公用財產總值共計為 7,867 億元，占國有財產總值 8.5%，較 102 年底 7,785 億元，增加 82 億元(+1.1%)。

2. 按財產種類別分

(1)**土地**：國有財產種類中以土地所占比率最大，103 年底為 4 兆 8,067 億元，占國有財產總值 52.1%，較 102 年底 4 兆 7,721 億元，增加 346 億元(+0.7%)。

(2)**土地改良物**：103 年底為 1 兆 4,771 億元，占國有財產總值 16.0%，較 102 年底 1 兆 4,388 億元，增加 383 億元(+2.7%)。

(3)**有價證券**：103 年底為 1 兆 4,236 億元，占國有財產總值 15.4%，較 102 年底 1 兆 3,569 億元，增加 667 億元(+4.9%)。

(4)**房屋建築及設備**：103 年底為 9,139 億元，占國有財產總值 9.9%，較 102 年底 8,825 億元，增加 314 億元(+3.6%)。

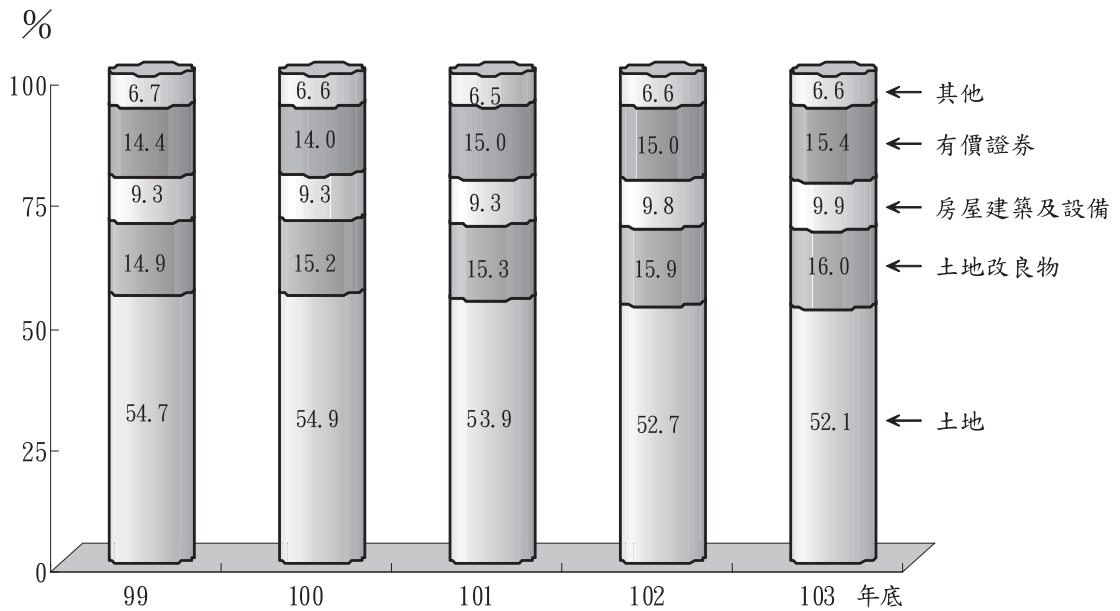
(5)**其他部分**：機械及設備 2,544 億元(占 2.8%)，與 102 年底同、交通及運輸設備 2,093 億元(占 2.3%)，較 102 年底 2,071 億元，增加 22 億元(+1.1%)、什項設備及權利 1,412 億元(占 1.5%)，較 102 年底 1,382 億元增加 30 億元(+2.2%)。

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
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
103 年底	92,263	48,067	14,771	9,139	2,544	2,093	14,236	1,412
結構比	100.0	52.1	16.0	9.9	2.8	2.3	15.4	1.5
年增率	1.9	0.7	2.7	3.6	0.0	1.1	4.9	2.2

圖9 國有財產結構



(二)國有非公用土地處理及管理概況

103 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，並依國有財產法規定，實施國有非公用土地之交換，作更有效之規劃利用；另持續進行國有非公用不動產改良利用作業，例如：(1)委託或招商辦理平面式收費臨時停車場，活化閒置國有土地，協助紓解市區停車需求(2)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(3)與各級政府機關（構）合作或委託辦理國有不動產改良利用(4)委託經營引進民間技術、人才、資金以及企業經營理念，參與國有非公用財產經營事務(5)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使用，可解決興建財源不足問題，並可達成「變產置產」的目標，增進資產價值(6)國有土地招標設定地上權，提供民間開發使用，是政府保有土地所有權，創造收益之永續經營型態之一(7)結合民間合作開發辦公廳舍興建等，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 97.5%)，按處理及管理方式觀察之：

1. 處理：

103 年國有非公用土地處理總值為 363 億元，較 102 年 352 億元，增加 11 億元（+3.1%）。其中以無償撥用 130 億元為最多，占 35.7%，其次為出售 107 億元，占 29.4%，再次為有償撥用 66 億元，占 18.1%。

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
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
103 年	363	100.0	130	35.7	66	18.1	107	29.4	61	16.8	0	0.0

2. 管理：

103 年底國有非公用土地管理總值為 7,672 億元，較 102 年底 7,595 億元，增加 77 億元（+1.0%）。其中以保留 3,640 億元為最多，占 47.5%，其次為出租 1,223 億元，占 15.9%，再次為占用 786 億元，占 10.2%，其餘依序為閒置 782 億元，占 10.2%、待勘查 588 億元，占 7.7%；其他部分 653 億元，占 8.5%，包括委託管理 410 億元、改良利用 72 億元、借用 36 億元、待處理 41 億元、設定地上權及採取土石 81 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
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
103 年底	7,672	100.0	3,640	47.5	1,223	15.9	588	7.7	786	10.2	782	10.2	653	8.5

六、民間參與公共建設

(一)促參業務

為引進民間資金，結合民間力量投入公共建設，「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。為以公私協力方式加速推動公共建設，促進國內經濟，進一步於 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，以提升經濟動能，並賡續運作至今；另 103 年除善用跨域合作機制、擴大促參案源招商、賡續檢討鬆綁促參法規外，並引進壽險資金投入公共建設，執行成果超出院核定年度簽約金額 1,000 億元目標。

(二)促參執行成效

1. 簽約案件數及簽約金額

103 年民間參與公共建設簽約案件 129 件，較上(102)年增加 26 件，簽約金額 1,189 億元，增加 414 億元 (+53.4%)，契約期間預計可減少人事、營運費用等政府支出約 661 億元，增加稅收、權利金等財政收入約 1,274 億元，並提供 2 萬 5 千個就業機會；累計 91 至 103 年已簽約促參案件 1,217 件，簽約金額達 1 兆 371 億元，契約期間可減少人事、營運費用等政府支出約 9,112 億元，增加稅收、權利金等財政收入約 6,630 億元，並提供 17 萬 5 千個就業機會。

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—103 年	1,217	10,676	10,371	9,112	6,630	175,431
101 年	99	1,437	1,437	431	739	15,922
102 年	103	775	775	699	289	19,308
103 年	129	1,189	1,189	661	1,274	25,279

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，103 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）84 件最多，占簽約件數 65.1%；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）893 億元最高，占 75.1%。

表21 民間參與公共建設簽約案件—按民間參與方式分
103年

單位：件；億元；%

	件 數	結構比	金 額	結構比
總 計	129	100.0	1,189	100.0
BOT	7	5.4	255	21.4
OT	84	65.1	22	1.8
ROT	13	10.1	19	1.6
其他	25	19.4	893	75.1
設定地上權	10	7.8	608	51.2
非設定地上權	15	11.6	285	24.0

3. 公共建設類別

依公共建設類別觀察，103 年以交通建設類 42 件最高，占 32.6%，其次為文教設施類 30 件及觀光遊憩重大設施類 13 件，各占 23.3%及 10.1%；簽約金額中，主要以重大商業設施類 502 億元最高，占 42.2%，其次為交通建設類 213 億元及觀光遊憩重大設施類 178 億元，各占 17.9%及 15.0%。

表22 民間參與公共建設簽約案件—按公共建設類別分
103年

單位：件；百萬元；%

	件 數	結構比	金 額	結構比
總 計	129	100.0	118,865	100.0
交通建設	42	32.6	21,277	17.9
衛生醫療設施	4	3.1	10,634	8.9
社會福利設施	3	2.3	48	0.0
文教設施	30	23.3	2,196	1.8
觀光遊憩重大設施	13	10.1	17,773	15.0
運動設施	12	9.3	194	0.2
公園綠地設施	4	3.1	9,281	7.8
重大工業設施	2	1.6	2,360	2.0
重大商業設施	11	8.5	50,171	42.2
重大科技設施	1	0.8	3	0.0
農業設施	4	3.1	308	0.3
其他	3	2.3	4,620	3.9

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						歲 出 淨 額			
	總計 Grand Total		經常門 Current		資本門 Capital		總計 Grand Total		經常門 Current	
	金 額	結構比	金 額	結構比	金 額	結構比	金 額	結構比	金 額	結構比
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	2,508,815	100.0	2,416,204	96.3	92,611	3.7	2,645,712	100.0	2,191,528	82.8
104年 *	2,531,856	100.0	...	...	...	...	2,788,412	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103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		FY	
資本門	Capital	總計	Grand Total	經常門		Current	資本門		Capital
金 額	結構比	金 額	占歲入淨額百分比	金 額	占經常門歲入百分比	金 額	占資本門歲出百分比		
Amount	%	Amount	% of Net Revenues	Amount	% of Net Current Revenues	Amount	% of Net Capital Expenditures		
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	
454,184	17.2	-136,897	-5.5	224,676	9.3	-361,573	-79.6	CY 2014	
...	...	-256,556	-10.1	...	...	...	...	CY 2015 *	

Source : Ministry of Audit、All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; 2003 to 2014, 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 %
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	2,508,815	2,645,712	-136,897	188,348	100.0
104年 *	2,531,856	2,788,412	-256,556	...	...

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		移用以前年度歲計賸餘		債 務 之 償 還		
Bond Issuance and Borrowing		Appropriation from Previous Year's Surplus		Debt Repayment		
金 額	結 構 比	金 額	結 構 比	金 額	結 構 比	
Amount	%	Amount	%	Amount	%	
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
465,776	247.3	4,779	2.5	282,208	149.8	CY 2014
...	...	...	...	...	...	CY 2015 *

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 Revenues from Fees
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	2,508,815,115	1,917,608,795	—	43,293,055	99,804,798
104年 *	2,531,856,000	1,896,150,000	—	168,812,000	

資料來源：審計部暨各級政府。

說明：1. 91年（含）以前為決算審定數；92至103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	財產孳息及 廢舊物資售價	財產售價、作價 及投資收回	捐獻及贈與 收入	其 他	FY
Revenues from Surplus of Public Enterprises	Interest Earnings, Sales Waste Material	Sales Properties, Assessing Value of Properties & Recalled Capital	Revenues from Donations & Gifts	Others	
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
271,916,195	33,371,796	92,611,046	11,602,173	38,607,257	CY 2014
287,756,000	131,297,000		47,841,000		CY 2015 *

Source : Ministry of Audit · All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; 2003 to 2014, 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 Revenues from Fees
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	76.4	—	1.7	4.0
104年 *	100.0	74.9	—	6.7	

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

Unit : %

營業盈餘及 事業收入	財產孳息及 廢舊物資售價	財產售價、作價 及投資收回	捐獻及贈與 收入	其 他	FY
Revenues from Surplus of Public Enterprises	Interest Earnings, Sales Waste Material	Sales Properties, Assessing Value of Properties & Recalled Capital	Revenues from Donations & Gifts	Others	
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
10.8	1.3	3.7	0.5	1.5	CY 2014
11.4	5.2		1.9		CY 2015 *

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
80年度	1,275,612,966	153,277,555	227,099,170	288,076,713	204,697,110	45,678,509
81年度	1,561,930,419	198,347,532	239,397,750	324,834,496	260,857,835	45,094,216
82年度	1,756,306,405	208,961,440	253,510,856	350,350,636	282,419,012	44,142,594
83年度	1,826,367,353	216,068,756	321,821,071	382,197,378	313,143,923	43,001,734
84年度	1,910,066,033	222,402,786	269,959,596	357,487,107	287,895,764	43,990,589
85年度	1,843,786,165	243,973,347	284,925,872	374,401,210	297,999,459	50,453,333
86年度	1,878,763,513	244,756,745	291,919,522	375,822,384	296,075,771	51,689,179
87年度	1,992,593,487	257,264,520	312,285,876	411,513,339	326,163,029	55,076,952
88年度	2,050,003,571	279,112,624	286,571,397	429,126,802	333,217,766	60,649,587
89年度	3,140,936,188	468,033,171	357,757,242	655,109,375	517,069,882	93,190,557
90年	2,271,755,089	328,736,317	247,596,630	430,077,788	326,657,881	67,846,600
91年	2,144,993,677	325,814,942	225,243,316	437,755,693	339,731,333	69,838,992
92年	2,216,514,388	331,884,833	237,945,728	464,185,814	329,976,803	95,097,142
93年	2,245,046,575	334,797,223	253,018,886	469,544,210	341,396,488	92,022,729
94年	2,291,999,146	341,873,740	247,472,367	473,242,782	347,705,858	93,907,549
95年	2,214,225,610	345,237,340	234,698,581	484,827,465	358,296,679	91,591,938
96年	2,290,169,058	343,950,300	255,853,615	492,624,765	362,618,086	96,214,492
97年	2,343,585,358	350,499,656	262,150,486	495,515,006	362,963,912	95,126,209
98年	2,670,898,052	357,411,638	297,746,330	581,535,127	426,445,488	99,762,352
99年	2,566,804,424	368,420,184	286,928,926	554,254,019	407,821,720	103,567,862
100年	2,612,946,994	376,014,586	288,888,993	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	2,645,712,036	380,634,233	291,417,812	618,139,430	470,593,993	95,182,039
104年 *	2,788,412,000	394,354,000	305,969,000	667,482,000	...	...

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103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) 不包括債務還本支出。

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

Unit : NT\$ 1,000

支 出 Culture	經 濟 發 展 支 出 Expenditures for Economic Development					FY
文 化 支 出	合 計	農 業 支 出	工 業 支 出	交 通 支 出	其 他 經 濟 服 務 支 出	
Culture	Total	Agriculture	Industry	Communication	Other Economic Service	
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
52,363,398	399,260,835	129,856,148	23,677,853	199,186,882	46,539,952	CY 2014
...	384,914,000	...	...	...	...	CY 2015 *

Source : Ministry of Audit · All levels of government.

Explanation : 1. Prior to 2003, the figures are final audit accounts; 2003 to 2014, the figures are final accounts.

2. Net Expenditures exclude the debt repayment.

Note : * The figures are budget accounts.

(1) Principal repayment are excluded.

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 Expenditures for Social Welfare					
	合 計	社會保險支出	社會救助支出	福利服務支出	國民就業支出	醫療保健支出
	Total	Social Insurance	Social Relief	Welfare Service	Employment Service	Public Health
80年度	117,771,908	33,378,237	13,581,114	46,373,817	2,851,351	21,587,389
81年度	135,040,121	46,765,305	6,333,501	53,780,006	2,800,759	25,360,550
82年度	145,758,829	47,640,393	9,607,098	57,838,334	3,254,224	27,418,780
83年度	158,523,241	50,490,710	9,745,276	65,957,161	3,545,353	28,784,741
84年度	231,765,959	94,748,863	20,967,654	83,448,718	3,312,578	29,288,146
85年度	290,002,141	125,545,340	30,221,953	100,833,486	4,368,643	29,032,719
86年度	294,982,386	114,479,778	36,000,330	111,140,605	4,980,913	28,380,760
87年度	282,766,789	116,843,162	24,999,736	110,149,276	3,466,247	27,308,368
88年度	280,452,253	111,787,882	23,603,337	114,610,225	3,631,358	26,819,451
89年度	531,808,684	214,917,147	94,368,148	179,132,616	3,271,125	40,119,648
90年	396,980,708	201,574,123	39,016,143	126,861,977	2,899,722	26,628,743
91年	323,614,630	153,353,051	19,649,324	120,266,451	2,613,172	27,732,632
92年	346,911,365	169,893,108	18,179,791	120,560,600	4,084,280	34,193,586
93年	347,557,298	153,324,069	19,572,230	138,847,875	2,673,369	33,139,755
94年	357,762,268	162,221,618	20,658,490	144,470,532	2,505,544	27,906,084
95年	370,302,873	163,151,663	20,295,051	153,396,153	2,615,018	30,844,988
96年	372,202,180	162,548,204	23,245,160	151,322,244	2,479,923	32,606,649
97年	368,136,275	147,650,876	25,558,545	158,274,828	2,252,153	34,399,873
98年	388,561,948	189,263,236	24,142,594	136,715,713	2,741,980	35,698,425
99年	415,356,194	203,081,916	30,835,106	138,618,928	4,783,718	38,036,526
100年	446,921,628	225,292,952	31,161,163	147,751,355	5,317,036	37,399,122
101年	540,440,045	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	517,142,825	294,119,857	22,018,031	161,606,551	2,672,719	36,725,667
104年 *	556,940,000	...	...	...	...	...

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 Expenditures for Community Development & Environmental Protection			退休撫卹支出	債務支出 (1)	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 Obligations	Others	
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
84,292,792	17,555,285	66,737,507	213,707,647	125,171,131	15,945,330	CY 2014
72,986,000	...	...	228,200,000	138,941,000	38,626,000	CY 2015 *

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	教育支出	科學支出
				Total	Education	Science
80年度	100.0	12.0	17.8	22.6	16.0	3.6
81年度	100.0	12.7	15.3	20.8	16.7	2.9
82年度	100.0	11.9	14.4	19.9	16.1	2.5
83年度	100.0	11.8	17.6	20.9	17.1	2.4
84年度	100.0	11.6	14.1	18.7	15.1	2.3
85年度	100.0	13.2	15.5	20.3	16.2	2.7
86年度	100.0	13.0	15.5	20.0	15.8	2.8
87年度	100.0	12.9	15.7	20.7	16.4	2.8
88年度	100.0	13.6	14.0	20.9	16.3	3.0
89年度	100.0	14.9	11.4	20.9	16.5	3.0
90年	100.0	14.5	10.9	18.9	14.4	3.0
91年	100.0	15.2	10.5	20.4	15.8	3.3
92年	100.0	15.0	10.7	20.9	14.9	4.3
93年	100.0	14.9	11.3	20.9	15.2	4.1
94年	100.0	14.9	10.8	20.6	15.2	4.1
95年	100.0	15.6	10.6	21.9	16.2	4.1
96年	100.0	15.0	11.2	21.5	15.8	4.2
97年	100.0	15.0	11.2	21.1	15.5	4.1
98年	100.0	13.4	11.1	21.8	16.0	3.7
99年	100.0	14.4	11.2	21.6	15.9	4.0
100年	100.0	14.4	11.1	22.5	16.9	3.9
101年	100.0	14.5	11.3	22.2	16.8	3.7
102年	100.0	14.3	11.0	22.5	17.0	3.8
103年	100.0	14.4	11.0	23.4	17.8	3.6
104年 *	100.0	14.1	11.0	23.9	...	...

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	
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
2.0	15.1	4.9	0.9	7.5	1.8	CY 2014
...	13.8	...	...	...	...	CY 2015 *

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 Expenditures for Social Welfare					
	合 計	社會保險支出	社會救助支出	福利服務支出	國民就業支出	醫療保健支出
	Total	Social Insurance	Social Relief	Welfare Service	Employment Service	Public Health
80年度	9.2	2.6	1.1	3.6	0.2	1.7
81年度	8.6	3.0	0.4	3.4	0.2	1.6
82年度	8.3	2.7	0.5	3.3	0.2	1.6
83年度	8.7	2.8	0.5	3.6	0.2	1.6
84年度	12.1	5.0	1.1	4.4	0.2	1.5
85年度	15.7	6.8	1.6	5.5	0.2	1.6
86年度	15.7	6.1	1.9	5.9	0.3	1.5
87年度	14.2	5.9	1.3	5.5	0.2	1.4
88年度	13.7	5.5	1.2	5.6	0.2	1.3
89年度	16.9	6.8	3.0	5.7	0.1	1.3
90年	17.5	8.9	1.7	5.6	0.1	1.2
91年	15.1	7.1	0.9	5.6	0.1	1.3
92年	15.7	7.7	0.8	5.4	0.2	1.5
93年	15.5	6.8	0.9	6.2	0.1	1.5
94年	15.6	7.1	0.9	6.3	0.1	1.2
95年	16.7	7.4	0.9	6.9	0.1	1.4
96年	16.3	7.1	1.0	6.6	0.1	1.4
97年	15.7	6.3	1.1	6.8	0.1	1.5
98年	14.5	7.1	0.9	5.1	0.1	1.3
99年	16.2	7.9	1.2	5.4	0.2	1.5
100年	17.1	8.6	1.2	5.7	0.2	1.4
101年	20.2	11.3	1.4	6.1	0.1	1.3
102年	20.1	12.0	1.4	5.3	0.1	1.3
103年	19.5	11.1	0.8	6.1	0.1	1.4
104年 *	20.0	...	...	...	...	...

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 Expenditures for Community Development & Environmental Protection			退休撫卹支出	債務支出 (1)	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 Obligations	Others	
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
3.2	0.7	2.5	8.1	4.7	0.6	CY 2014
2.6	...	...	8.2	5.0	1.4	CY 2015 *

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		中 央 政 府		省 市 政 府	
	金 額	結 構 比	金 額	結 構 比	金 額	結 構 比
	Amount	%	Amount	%	Amount	%
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	2,508,815,115	100.0	1,756,853,217	70.0	494,985,606	19.7
104年 *	2,531,856,000	100.0	1,776,702,000	70.2	529,879,000	20.9

資料來源：審計部暨各級政府。

說明：1. 91年（含）以前為決算審定數；92至103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，104年含桃園市。

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 區 公 所 Township Offices		FY
金 額 Amount	結構比 %	金 額 Amount	結構比 %	
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
200,485,953	8.0	56,490,339	2.3	CY 2014
225,275,000		8.9		CY 2015 *

Source : Ministry of Audit · All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; 2003 to 2014, 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, 2015, the figures include Taoyuan 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		中 央 政 府		省 市 政 府	
	金 額	結 構 比	金 額	結 構 比	金 額	結 構 比
	Amount	%	Amount	%	Amount	%
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	2,645,712,036	100.0	1,576,836,328	59.6	643,377,790	24.3
104年 *	2,788,412,000	100.0	1,631,477,000	58.5	746,526,000	26.8

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103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，省市級政府僅含北、高二市。

4. 省市級政府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，104年含桃園市。

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 區 公 所 Township Offices		FY
金 額 Amount	結構比 %	金 額 Amount	結構比 %	
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
349,699,351	13.2	75,798,567	2.9	CY 2014
410,409,000		14.7		CY 2015 *

Source : Ministry of Audit · All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; 2003 to 2014, 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, 2015, the figures include Taoyuan City.

Note : * The figures are budget accounts.

表1-6. 各級政府歲入歲出淨額占GDP及GNI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 (-)	國民所得毛額 GNI	國內生產毛額 GDP
80年度	1,049,931	1,275,613	-225,682	4,857,707	4,735,297
81年度	1,257,568	1,561,930	-304,362	5,452,704	5,324,871
82年度	1,416,334	1,756,306	-339,972	6,044,932	5,918,432
83年度	1,502,754	1,826,367	-323,613	6,575,663	6,472,694
84年度	1,559,429	1,910,066	-350,637	7,168,138	7,058,829
85年度	1,604,184	1,843,786	-239,602	7,842,088	7,723,799
86年度	1,704,759	1,878,764	-174,005	8,431,309	8,331,981
87年度	2,053,458	1,992,593	60,865	9,169,838	9,095,135
88年度	2,004,394	2,050,004	-45,609	9,701,741	9,628,012
89年度	2,784,863	3,140,936	-356,074	15,532,685	15,342,421
90年	1,896,841	2,271,755	-374,915	10,350,233	10,158,209
91年	1,787,919	2,144,994	-357,075	10,923,385	10,680,883
92年	1,948,847	2,216,514	-267,667	11,294,739	10,965,866
93年	1,927,400	2,245,047	-317,647	12,021,744	11,649,645
94年	2,218,039	2,291,999	-73,960	12,383,120	12,092,254
95年	2,177,018	2,214,226	-37,208	12,952,502	12,640,803
96年	2,244,758	2,290,169	-45,411	13,739,828	13,407,062
97年	2,231,614	2,343,585	-111,972	13,465,596	13,150,950
98年	2,113,644	2,670,898	-557,254	13,375,650	12,961,656
99年	2,115,554	2,566,804	-451,251	14,548,852	14,119,213
100年	2,306,173	2,612,947	-306,774	14,700,572	14,312,200
101年	2,321,205	2,677,984	-356,779	15,141,108	14,686,917
102年	2,457,632	2,665,241	-207,609	15,646,211	15,221,201
103年	2,508,815	2,645,712	-136,897	16,554,262	16,084,003
104年 *	2,531,856	2,788,412	-256,556	17,284,802	16,772,559

資料來源：1. 審計部暨各級政府。
2. 國民所得毛額、國內生產毛額為行政院主計總處104年5月發布之資料。

說明：91年（含）以前為決算審定數；92至103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 GDP and GNI

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
對國民所得 毛額比率 % to GNI	對國內生產 毛額比率 % to GDP	對國民所得 毛額比率 % to GNI	對國內生產 毛額比率 % to GDP	對國民所得 毛額比率 % to GNI	對國內生產 毛額比率 % to GDP	
21.6	22.2	26.3	26.9	-4.6	-4.8	1991
23.1	23.6	28.6	29.3	-5.6	-5.7	1992
23.4	23.9	29.1	29.7	-5.6	-5.7	1993
22.9	23.2	27.8	28.2	-4.9	-5.0	1994
21.8	22.1	26.6	27.1	-4.9	-5.0	1995
20.5	20.8	23.5	23.9	-3.1	-3.1	1996
20.2	20.5	22.3	22.5	-2.1	-2.1	1997
22.4	22.6	21.7	21.9	0.7	0.7	1998
20.7	20.8	21.1	21.3	-0.5	-0.5	1999
17.9	18.2	20.2	20.5	-2.3	-2.3	2000
18.3	18.7	21.9	22.4	-3.6	-3.7	CY 2001
16.4	16.7	19.6	20.1	-3.3	-3.3	CY 2002
17.3	17.8	19.6	20.2	-2.4	-2.4	CY 2003
16.0	16.5	18.7	19.3	-2.6	-2.7	CY 2004
17.9	18.3	18.5	19.0	-0.6	-0.6	CY 2005
16.8	17.2	17.1	17.5	-0.3	-0.3	CY 2006
16.3	16.7	16.7	17.1	-0.3	-0.3	CY 2007
16.6	17.0	17.4	17.8	-0.8	-0.9	CY 2008
15.8	16.3	20.0	20.6	-4.2	-4.3	CY 2009
14.5	15.0	17.6	18.2	-3.1	-3.2	CY 2010
15.7	16.1	17.8	18.3	-2.1	-2.1	CY 2011
15.3	15.8	17.7	18.2	-2.4	-2.4	CY 2012
15.7	16.1	17.0	17.5	-1.3	-1.4	CY 2013
15.2	15.6	16.0	16.4	-0.8	-0.9	CY 2014
14.6	15.1	16.1	16.6	-1.5	-1.5	CY 2015 *

Source : 1.Ministry of Audit - All levels of government.
2.GNI and GDP data are from DGBAS May, 2015.

Explanation : Prior to 2003, the figures are final audit accounts; 2003 to 2014, 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
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	1,726,442,715	1,726,442,715	1,691,850,476	34,592,239	—	—
104年 *	1,776,702,733	1,776,702,733	1,699,617,363	77,085,370	—	—

資料來源：審計部暨行政院主計總處。

說明：1. 103年（含）以前為決算審定數，104年為決算數。

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				FY
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	
Appropriation from Previous Year's Surplus		Grand Total	Total	Current	
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
—	1,853,585,861	1,853,585,861	1,552,737,464	300,848,397	CY 2014
—	1,934,636,035	1,934,636,035	1,620,708,121	313,927,914	CY 2015 *

Source : Ministry of Audit、DGBAS.

Explanation : 1.Prior to 2015, the figures are final audit accounts, 2015, the figures are final 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	歲入歲出餘絀	經資門併計餘絀	經常門餘絀
	融資調度 Financing			
	債務之償還			
	Debt Repayment			
		Surplus / Deficit	Real Surplus / Deficit	Current Surplus / Deficit
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	—	-127,143,146	-127,143,146	139,113,012
104年 *	—	-157,933,302	-157,933,302	78,909,242

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	債務之舉借	移用以前年度 歲計賸餘	債務之償還	
Net Borrowing	Bond Issuance and Borrowing	Appropriation from Previous Year's Surplus	Debt Repayment	
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
127,143,145	191,143,145	—	64,000,000	CY 2014
157,933,302	223,933,302	—	66,000,000	CY 2015 *

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
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	1,726,442,715	1,343,377,442	107,141,879	732,135,527
104年 *	1,776,702,733	1,319,405,000	110,000,000	697,613,000

資料來源：審計部暨行政院主計總處。

說 明：1. 103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）以前含賸借收入。

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	
85,823,145	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
155,607,683	88,710,599	205,074,060	54,707,694	CY 2014
156,723,000	94,027,000	207,736,000	53,306,000	CY 2015 *

Source : Ministry of Audit · DGBAS.

Explanation : 1.Prior to 2015, 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 Revenues from Fees	財產收入 Revenues from Public Properties
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	—	23,836,294	59,889,744	43,733,766
104年 *	—	21,209,161	84,464,678	86,768,374

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

Unit : NT\$ 1,000

營業盈餘及 事業收入	其 他 (1)	公債收入	移用以前年度 歲計賸餘	FY
Revenues from Surplus of Public Enterprises	Others	Government Bonds	Appropriation from Previous Year's Surplus	
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
241,046,282	14,559,187	—	—	CY 2014
255,005,120	9,850,400	—	—	CY 2015 *

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
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	1,853,585,861	174,157,358	291,362,325	364,589,287	269,025,577
104年 *	1,934,636,035	179,407,969	305,969,096	382,857,340	259,787,381

資料來源：審計部暨行政院主計總處。

說明：1. 103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 Obligations	補助支出 Expenditures for Aid	其他支出 Other Expenditures	FY
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
411,770,377	16,145,194	134,614,283	115,116,917	73,112,070	3,692,473	CY 2014
441,199,250	16,517,012	141,607,313	126,753,380	67,402,171	13,135,123	CY 2015 *

Source : Ministry of Audit · DGBAS.

Explanation : 1.Prior to 2015, 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
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	...	68.5	...	...	...	...	...	...	...
2014	76.4	...	...	...	...	...	...	...	...	...
2015 ※	74.6	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook' (2014年9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：* 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	日 本	韓 國*	荷 蘭	挪 威	新加坡*	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzer-land	United Kingdom	United States
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
...	...	...	...	...	...	...	...	...	...	83.8
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source : Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (Sep., 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 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
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	...	63.5	...	...	...	...	...	...	...
2014	72.5	...	...	...	...	...	...	...	...	...
2015 ※	67.8	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook' (2014年9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：* 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	日 本	韓 國*	荷 蘭	挪 威	新加坡*	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzer-land	United Kingdom	United States
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
...	...	...	...	...	...	...	...	...	...	68.8
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source : Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (Sep., 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 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	經				
		合計	稅課收入	獨占及專賣 收入	工程受益費 收入	罰款及賠償 收入
	Grand Total	Total	Revenues from Taxes	Revenues from Monopolies	Project Beneficiary Surtax Revenues	Revenues from Fines & Indemnities
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	2,974,125,169	2,402,184,309	1,766,937,044	—	12,340	38,930,679
103年 r	2,957,217,303	2,405,945,411	1,900,866,045	—	6,270	40,702,194
國庫	1,952,052,785	1,698,006,720	1,344,838,106	—	—	23,436,346
直轄市庫 *	657,226,165	470,476,807	359,116,885	—	3,708	11,230,747
臺灣省各縣(市)庫	294,028,755	184,841,023	152,754,555	—	—	5,876,407
臺灣省各鄉(鎮、市)庫	53,909,598	52,620,861	44,156,499	—	2,562	158,694

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104年11月修正。

Table 2-1. Net Revenues of Treasury

Unit : NT\$ 1,000

常				門		FY & Treasury
Current						
規費收入	財產收入 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	
Revenues from Fees	Subtotal	Interest Earnings	Sales Waste Material	Subtotal		
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
99,375,590	33,470,059	32,196,409	1,273,650	269,543,720	209,046,836	CY 2014 r
60,112,126	9,158,032	8,612,066	545,966	241,053,725	208,266,109	National Treasury
28,257,382	21,905,803	21,558,006	347,797	20,293,628	762,022	Municipalities * City Treasury
6,920,822	1,202,451	1,000,885	201,566	7,569,940	7,790	County & City Treasuries
4,085,260	1,203,773	1,025,452	178,321	626,427	10,915	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 Kaohsiung City Treasury.

2."r" indicates revised figures, which have been revised in November 2015.

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				合 計
	Revenues from Surplus of Public Enterprises		捐獻及贈與 收 入 Revenues from Donations & Gifts	其 他 Others	
	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			
89年度	106,046,062		2,757,087	111,516,320	57,362,546
90年	58,871,630		3,471,126	63,340,815	35,120,496
91年	91,801,243		1,438,147	75,602,514	82,592,264
92年	64,111,198	96,811,754	2,192,610	86,103,334	88,396,788
93年	13,011,359	20,319,260	2,391,919	33,406,150	56,868,115
94年	55,489,202	118,545,426	2,776,022	55,864,650	185,290,370
95年	26,950,494	62,954,994	3,217,733	88,977,786	80,222,004
96年	37,828,640	27,523,882	4,072,661	72,089,032	59,327,307
97年	28,250,398	32,386,486	4,468,989	75,410,065	50,178,901
98年	24,607,611	21,240,366	4,403,820	65,608,107	71,414,451
99年	37,604,300	22,278,478	6,999,786	66,927,982	54,742,339
100年	49,349,080	28,206,837	4,218,547	137,235,268	68,260,330
101年	57,121,775	23,869,450	5,215,945	49,013,334	59,595,676
102年	45,927,695	22,067,137	4,934,022	76,608,699	81,652,216
103年 r	34,399,282	26,097,602	5,815,794	56,165,739	88,643,979
國 庫	8,818,436	23,969,180	8,103	19,400,282	60,638,825
直轄市庫 *	17,411,232	2,120,374	3,034,004	26,634,650	20,386,749
臺灣省各 縣(市)庫	7,554,825	7,325	1,144,416	9,372,432	6,945,687
臺灣省各鄉 (鎮、市)庫	614,789	723	1,629,271	758,375	672,718

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

Unit : NT\$ 1,000

資 本 門 Capital			融資性庫款收入 (公債及賒借收入)	FY & Treasury
財 產 收 入 Revenues from Public Properties				
財產售價 Sales Properties	投資收回 Recalled Capital	財產作價 Assessing Value of Properties	Treasury Financing Receipt (Government Bonds & Borrowing)	
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
57,953,320	6,052,782	24,637,877	462,627,913	CY 2014 r
39,935,064	5,872,227	14,831,534	193,407,240	National Treasury
10,636,763	64,014	9,685,972	166,362,609	Municipalities * City Treasury
6,846,146	99,541	—	102,242,045	County & City Treasuries
535,347	17,000	120,371	616,019	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
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	2,920,815,309	2,248,591,306	628,705,183	524,561,971	241,678,714
103年 r	2,970,866,219	2,317,428,661	639,760,124	590,403,286	250,310,598
國 庫	1,762,113,569	1,504,052,305	459,697,074	277,302,883	208,342,855
直轄市庫 *	748,043,671	518,135,520	102,313,338	213,739,667	28,340,728
臺灣省各 縣(市)庫	406,377,394	256,198,323	61,696,721	95,825,156	8,193,881
臺灣省各鄉 (鎮、市)庫	54,331,585	39,042,513	16,052,991	3,535,580	5,433,134

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104年11月修正。

Table 2-2. Net Expenditures of Treasury

Unit : NT\$ 1,000

常 Current			門		FY & Treasury
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 & Condolence	債 務 支 出 Expenditures for Obligations	其 他 Others	
	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
520,490,875	56,236,893	120,184,493	125,037,715	15,004,677	CY 2014 r
379,226,171	15,871,898	41,217,902	115,116,917	7,276,605	National Treasury
96,962,782	29,505,776	35,787,644	6,918,259	4,567,326	Municipalities * City Treasury
40,040,035	5,528,485	39,736,665	2,956,167	2,221,213	County & City Treasuries
4,261,887	5,330,734	3,442,282	46,372	939,533	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 Bureaus.

3.Extra-budgets has been comprised in others.

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

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

3."r" indicates revised figures, which have been revised in November 2015.

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
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	387,288,257	39,478,116	64,065,839	146,071,388	4,698,097
103年 r	371,793,236	26,716,290	63,660,162	134,631,107	4,426,106
國 庫	194,061,264	9,515,601	33,805,678	36,812,154	1,057,335
直轄市庫 *	108,832,046	11,528,841	19,403,264	54,622,615	2,108,959
臺灣省各 縣(市)庫	54,101,850	4,258,811	9,331,889	33,018,475	564,987
臺灣省各鄉 (鎮、市)庫	14,798,076	1,413,037	1,119,331	10,177,863	694,825

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

Unit : NT\$ 1,000

門			融資性庫款支出 (債務還本)	FY & Treasury
社區發展及環 境保護支出 Expenditures for Com- munity Development & Environmental Protection	退休撫卹支出 Expenditures for Retirement & Condolence	其 他 Others		
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
42,220,071	93,445,592	6,693,908	281,644,322	CY 2014 r
19,424,904	93,445,592	—	64,000,000	National Treasury
17,723,674	—	3,444,693	121,076,105	Municipalities * City Treasury
3,856,368	—	3,071,320	96,077,221	County & City Treasuries
1,215,125	—	177,895	490,996	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 Enterprises	融資性庫款 收 入 (公債及賒借收入) Treasury Financing Receipt (Government Bonds & Borrowing)
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
103年	1,952,052,785	1,344,838,106	—	241,053,724	193,407,240

資料來源：財政部國庫署。

說 明：自88年度（含）起特別預算中各項收入併入各來源別項下。

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

Unit : NT\$ 1,000

財產收入	規費收入	罰款及賠償收入	捐獻及贈與收入	特別預算收入	其他	FY
Revenues from Public Properties	Revenues from Fees	Revenues from Fines & Indemnities	Revenues from Donations & Gifts	Special Budget	Others	
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
69,796,857	60,112,125	23,436,347	8,103	—	19,400,282	CY 2014

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	97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %
總 計	1,769,234,821	100.0	1,960,183,053	100.0	1,960,614,785	100.0	1,916,490,281	100.0
經常收入	1,606,842,569	90.8	1,474,644,530	75.2	1,466,727,039	74.8	1,632,510,323	85.2
賦稅收入	1,239,488,883	70.1	1,049,688,545	53.6	1,079,462,912	55.1	1,202,118,784	62.7
所得稅	751,489,538	42.5	576,870,053	29.4	531,348,681	27.1	639,034,434	33.3
營利事業所得稅	400,720,356	22.6	300,746,311	15.3	257,131,125	13.1	330,397,935	17.2
綜合所得稅	350,769,182	19.8	276,123,742	14.1	274,217,556	14.0	308,636,499	16.1
財產稅	104,670,934	5.9	115,837,018	5.9	123,170,892	6.3	108,925,012	5.7
遺產及贈與稅	7,349,129	0.4	6,131,114	0.3	14,040,644	0.7	9,074,888	0.5
財產移轉稅(1)	97,321,805	5.5	109,705,904	5.6	109,130,248	5.6	99,850,123	5.2
貨物及勞務稅	302,902,685	17.1	288,154,004	14.7	335,459,100	17.1	357,836,509	18.7
一般營業稅	149,303,994	8.4	136,783,840	7.0	164,146,754	8.4	173,719,253	9.1
選擇性貨物稅(2)	153,598,691	8.7	151,370,163	7.7	171,312,346	8.7	184,117,256	9.6
國際貿易稅(3)	80,425,705	4.5	68,827,432	3.5	89,484,228	4.6	96,322,743	5.0
其他稅課收入	21	0.0	38	0.0	11	0.0	86	0.0
非賦稅收入	367,353,686	20.8	424,955,986	21.7	387,264,127	19.8	430,391,539	22.5
財產收益	253,990,332	14.4	321,824,355	16.4	278,445,132	14.2	283,143,060	14.8
公營事業收入(4)	247,146,798	14.0	315,099,379	16.1	271,659,634	13.9	273,469,945	14.3
其他(5)	6,843,534	0.4	6,724,975	0.3	6,785,498	0.3	9,673,115	0.5
管理費、規費收入	55,325,573	3.1	54,711,679	2.8	56,009,376	2.9	56,803,600	3.0
罰款及賠償收入	26,867,298	1.5	22,969,411	1.2	24,892,529	1.3	23,907,779	1.2
其他非稅課收入 (含預算外收入)	31,170,482	1.8	25,450,541	1.3	27,917,090	1.4	66,537,101	3.5
資本收入(6)	41,954,011	2.4	59,003,207	3.0	42,893,856	2.2	57,309,839	3.0
融資收入 (公債及賒借收入)	120,438,241	6.8	426,535,316	21.8	450,993,890	23.0	226,670,119	11.8

附註：(1)係指證券交易稅及期貨交易稅。

(2)係指貨物稅及菸酒稅。

(3)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

101年 CY 2012		102年 CY 2013		103年 CY 2014		Item
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
2,062,445,664	100.0	2,014,768,392	100.0	1,952,052,785	100.0	Grand Total
1,564,728,513	75.9	1,703,768,982	84.6	1,698,006,720	87.0	Current Revenues
1,218,959,118	59.1	1,217,537,286	60.4	1,344,838,106	68.9	Tax Revenues
684,601,214	33.2	668,889,873	33.2	732,066,985	37.5	Taxes on Net Income & Profits
330,885,173	16.0	315,957,835	15.7	362,330,233	18.6	Company, Corporate of Enterprise
353,716,042	17.2	352,932,038	17.5	369,736,753	18.9	Individuals
86,230,042	4.2	84,117,628	4.2	104,507,940	5.4	Taxes on Property
9,991,795	0.5	10,065,011	0.5	12,935,591	0.7	Estate & Gift Tax
76,238,247	3.7	74,052,617	3.7	91,572,348	4.7	Property Transfers(1)
353,210,285	17.1	367,521,091	18.2	395,720,326	20.3	Taxes on Goods & Services
172,451,954	8.4	185,452,545	9.2	210,465,918	10.8	General Sales, Turnover, or Value-added Taxes
180,758,330	8.8	182,068,545	9.0	190,655,384	9.8	Selective Excises on Goods(2)
94,917,577	4.6	97,008,695	4.8	107,141,879	5.5	Taxes on International Trade & Transactions(3)
—	—	—	—	5,400,976	0.3	Other Taxes
345,769,395	16.8	486,231,696	24.1	353,168,614	18.1	Nontax Revenues
218,399,559	10.6	270,377,837	13.4	250,211,756	12.8	Property Income
209,412,446	10.2	257,423,849	12.8	241,053,724	12.3	Form Nonfinancial Public Enterprises & Public Financial Institutions(4)
8,987,113	0.4	12,953,988	0.6	9,158,032	0.5	Others(5)
58,938,220	2.9	175,738,031	8.7	60,112,125	3.1	Administrative Fees & Charge & Nonindustrial Sales
49,123,246	2.4	21,296,785	1.1	23,436,347	1.2	Fines & Forfeits
19,308,370	0.9	18,819,042	0.9	19,408,385	1.0	Other Nontax Revenues
44,086,971	2.1	51,279,993	2.5	60,638,825	3.1	Capital Revenues(6)
453,630,181	22.0	259,719,417	12.9	193,407,240	9.9	Financing (Government Bonds & Borrowing)

Note : (1)Is Securities & Futures Transaction Tax.

(2)Is Commodity & Tobacco and wine Tax.

(3)Includes Customs Duties. Defence Surtax & Temporary Tax on Customs Duties..

(4)Is Revenues from Surplus of Public Enterprises.

(5)Is 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 Education , Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Social Welfare
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
103年	1,951,804,293	465,612,759	362,781,952	280,171,736	413,771,958

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 & Condolence	特別預算支出 Special Budget	其 他 Others	融資性庫款支出 (債務還本) Treasury Financing Payment (Debt Repayment)	FY
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
35,296,803	134,663,494	—	195,505,592	64,000,000	CY 2014

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	97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %
總 計	1,820,480,998	100.0	2,053,491,509	100.0	1,947,918,244	100.0	1,963,502,092	100.0
一般公共事務	146,776,659	8.1	146,345,803	7.1	149,347,090	7.7	154,234,323	7.9
防 衛	271,440,676	14.9	308,589,396	15.0	288,140,624	14.8	291,187,785	14.8
公共秩序與安全	76,844,336	4.2	78,128,354	3.8	79,799,073	4.1	81,271,698	4.1
教 育	215,498,888	11.8	255,558,292	12.4	245,661,180	12.6	244,373,096	12.4
保 健	25,921,912	1.4	27,051,022	1.3	25,961,772	1.3	24,664,131	1.3
社會安全與福利	412,479,339	22.7	432,483,280	21.1	440,129,905	22.6	459,197,823	23.4
住宅及社區服務	30,832,601	1.7	40,547,043	2.0	30,555,574	1.6	25,410,578	1.3
娛樂、文化與宗教	31,217,510	1.7	29,121,552	1.4	26,007,740	1.3	27,206,546	1.4
燃 料 與 能 源	359,329	0.0	337,420	0.0	353,498	0.0	401,466	0.0
農、林、漁、牧業	95,480,976	5.2	106,625,897	5.2	148,509,695	7.6	112,711,031	5.7
礦業(燃料除外)、 製造業及營造業	50,223,554	2.8	54,162,155	2.6	48,790,410	2.5	42,654,499	2.2
運 輸 及 通 信	136,796,898	7.5	159,773,676	7.8	150,238,844	7.7	156,336,293	8.0
其他經濟服務	55,445,815	3.0	138,687,963	6.8	54,234,636	2.8	59,881,879	3.0
其 他 支 出	206,162,506	11.3	211,079,656	10.3	194,188,203	10.0	217,970,943	11.1
政府融資支出	65,000,000	3.6	65,000,000	3.2	66,000,000	3.4	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

101年 CY 2012		102年 CY 2013		103年 CY 2014		Item
金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %	
2,107,830,215	100.0	1,987,389,287	100.0	1,951,804,293	100.0	Grand Total
159,211,414	7.6	152,531,648	7.7	148,056,526	7.6	General Public Services
305,502,770	14.5	296,174,527	14.9	294,721,771	15.1	Defense
84,631,530	4.0	82,891,874	4.2	84,370,518	4.3	Public Order and Safety
241,576,444	11.5	235,510,645	11.9	243,146,743	12.5	Education
28,508,766	1.4	22,764,489	1.1	23,032,479	1.2	Health
551,389,442	26.2	552,581,373	27.8	527,593,376	27.0	Social Security and Welfare
27,833,367	1.3	21,584,602	1.1	35,344,581	1.8	Housing and Community Amenity
26,498,841	1.3	24,902,594	1.3	25,833,439	1.3	Recreational, Cultural, and Religious
463,457	0.0	434,502	0.0	458,458	0.0	Fuel and Energy
127,995,165	6.1	123,462,180	6.2	96,524,681	4.9	Agriculture, Forestry, Fishing and Hunting
40,723,267	1.9	30,879,001	1.6	29,496,548	1.5	Mining and Mineral Resource (Other Than Fuels), Manufacturing and Construction
152,940,682	7.3	124,374,859	6.3	127,665,148	6.5	Transportation and Communication
58,779,164	2.8	48,733,149	2.5	56,054,434	2.9	Other Economic Affairs and Services
207,775,905	9.9	193,563,843	9.7	195,505,592	10.0	Others
94,000,000	4.5	77,000,000	3.9	64,000,000	3.3	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	100年 CY 2011		101年 CY 2012		102年 CY 2013		103年 CY 2014		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	1,963,502,092	100.0	2,107,830,215	100.0	1,987,389,287	100.0	1,951,804,293	100.0	Grand Total
購置勞務 及 貨 品	773,014,631	39.4	772,895,158	36.7	691,157,708	34.8	660,189,686	33.8	Expenditure on Goods & Services
工資與薪津	392,986,119	20.0	407,743,019	19.3	396,440,096	19.9	393,978,985	20.2	Wages & Salaries
其他勞務 及 貨 品	380,028,512	19.4	365,152,139	17.3	294,717,612	14.8	266,210,702	13.6	Other Purchases of Goods & Services
利 息	111,264,010	5.7	114,031,513	5.4	116,941,372	5.9	114,627,559	5.9	Interest Payments
補 助 金	481,495,161	24.5	571,778,379	27.1	592,370,597	29.8	587,203,345	30.1	Subsidies
對下級政府 補 助	228,908,008	11.7	227,551,352	10.8	208,669,318	10.5	211,186,994	10.8	Current Transfers to Other Levels of National Government
資產之取得	94,960,094	4.8	115,549,817	5.5	111,577,963	5.6	108,997,924	5.6	Acquisition of Capital Assets
土 地	1,981,535	0.1	2,509,351	0.1	5,826,779	0.3	3,767,965	0.2	Land
固定資產 及 權 利	92,978,559	4.7	113,040,467	5.4	105,751,184	5.3	105,229,959	5.4	Fixed Capital Assets & Intangible-Assets
資本移轉	207,860,187	10.6	212,023,995	10.1	189,672,329	9.5	205,598,785	10.5	Capital Transfers
對下級政府	96,035,948	4.9	107,486,084	5.1	94,139,102	4.7	99,161,292	5.1	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	24,466,226	1.2	4,761,331	0.2	9,742,666	0.5	11,495,617	0.6	To Nonfinancial Public Enterprises
對其他部門	80,985,044	4.1	97,294,551	4.6	85,790,561	4.3	94,941,876	4.9	To Others
債務還本	66,000,000	3.4	94,000,000	4.5	77,000,000	3.9	64,000,000	3.3	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	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	Item
上年度結存	-174,554,311	-225,800,488	-319,108,943	-306,412,403	-353,424,213	-398,808,765	-371,429,660	Balance from last Year
經常門收入	1,606,842,569	1,474,644,530	1,466,727,039	1,632,510,323	1,564,728,513	1,703,768,982	1,698,006,720	Current Revenues
賦稅	1,239,488,883	1,049,688,545	1,079,462,912	1,202,118,784	1,218,959,118	1,217,537,286	1,344,838,106	Taxation
非賦稅	367,353,686	424,955,986	387,264,127	430,391,539	345,769,395	486,231,696	353,168,614	Non-Taxation
經常門支出	1,369,806,484	1,499,477,421	1,422,279,483	1,482,781,818	1,582,157,850	1,565,884,177	1,565,976,115	Current Expenditures
經常門餘絀	237,036,085	-24,832,890	44,447,556	149,728,506	-17,429,337	137,884,806	132,030,605	Current Surplus/Deficit
資本收入	41,954,011	59,003,207	42,893,856	57,309,839	44,086,971	51,279,993	60,638,825	Capital Revenues
資本支出	385,674,515	489,014,088	459,638,761	414,720,274	431,672,365	344,505,110	321,828,179	Capital Expenditures
資本餘絀	-343,720,503	-430,010,881	-416,744,905	-357,410,435	-387,585,395	-293,225,117	-261,189,354	Capital Surplus/Deficit
總收支餘絀	-106,684,418	-454,843,771	-372,297,349	-207,681,929	-405,014,732	-155,340,311	-129,158,749	Grand Surplus/Deficit
融資狀況								Financing
公債及賒借收入	120,438,241	426,535,316	450,993,890	226,670,119	453,630,181	259,719,417	193,407,240	Government Bonds & Borrowing
債務還本	65,000,000	65,000,000	66,000,000	66,000,000	94,000,000	77,000,000	64,000,000	Debt Repayment
存款之增減	-51,246,177	-93,308,455	12,696,540	-47,011,811	-45,384,552	27,379,106	248,492	Deposits
本年度結存	-225,800,488	-319,108,943	-306,412,403	-353,424,213	-398,808,765	-371,429,660	-371,181,168	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		支用單位數 Spending Agency			支付淨額 Net Disbursement	可支用庫款餘額 Disposable Fund in Treasury					
		總計	付款 單位數	撥款 單位數		總計		年度預算分配數		以前年度歲出 應付款	
						Grand Total	by Evi- dence	by Appro- priation	金額 Amount	結構 比%	金額 Amount
FY											
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
103年	CY 2014	3,036	3,036	—	4,725,997,213	662,166,193	100.0	167,335,611	25.3	45,136,618	6.8
財政部國庫署 National Treasury Administration, Ministry of Finance		702	702	—	3,116,439,561	296,740,760	100.0	81,499,608	27.5	16,383,751	5.5
新北市政府財政局 Finance Department, New Taipei City Gov't		473	473	—	388,782,238	56,194,251	100.0	8,097,999	14.4	1,591,418	2.8
臺北市府財政局 Disbursement of Finance, Taipei City Gov't		396	396	—	471,483,317	158,174,483	100.0	14,330,298	9.1	5,053,717	3.2
臺中市政府財政局 Finance Bureau Taichung City Gov't		443	443	—	213,156,514	77,632,324	100.0	42,827,858	55.2	17,042,115	22.0
臺南市政府財政處 Finance Office Tainan City Gov't		520	520	—	127,904,606	42,172,749	100.0	14,176,702	33.6	3,885,363	9.2
高雄市政府財政局 Finance Bureau Kaohsiung City Gov't		502	502	—	408,230,977	31,251,626	100.0	6,403,146	20.5	1,180,254	3.8

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 %
—	—	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	—	—
9,981,947	1.5	40,847,772	6.2	—	—	32,743,339	4.9	162,715,489	24.6	203,405,417	30.7	—	—
—	—	—	—	—	—	15,525,936	5.2	116,314,791	39.2	67,016,674	22.6	—	—
6,127,137	10.9	867,282	1.5	—	—	—	—	21,165,159	37.7	18,345,256	32.6	—	—
—	—	35,053,980	22.2	—	—	17,075,360	10.8	12,572,322	7.9	74,088,806	46.8	—	—
—	—	233,390	0.3	—	—	—	—	—	—	17,528,961	22.6	—	—
3,854,810	9.1	209,232	0.5	—	—	—	—	2,399,353	5.7	17,647,289	41.8	—	—
—	—	4,483,888	14.3	—	—	142,043	0.5	10,263,864	32.8	8,778,431	28.1	—	—

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 Administration, Ministry of Finance.
2. Since 2011, In accordance with the redefinition of the status of special municipalities, 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%
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
103年 CY 2014	154,958	100.0	11,052 (4,081,292)	7.1	23,723	15.3	53,829	34.7
財政部國庫署 National Treasury Administration, Ministry of Finance	95,480	100.0	8,053 (1,634,449)	8.4	139	0.1	46,766	49.0
新北市政府財政局 Finance Department, New Taipei City Gov't	11,844	100.0	— (581,761)	—	349	2.9	6,816	57.5
臺北市府財政局 Disbursement of Finance, Taipei City Gov't	4,453	100.0	22 (1,083,133)	0.5	4,252	95.5	179	4.0
臺中市政府財政局 Finance Bureau Taichung City Gov't	17,946	100.0	— (215,251)	—	17,932	99.9	14	0.1
臺南市政府財政處 Finance Office Tainan City Gov't	6,218	100.0	2,457 (224,448)	39.5	67	1.1	22	0.4
高雄市政府財政局 Finance Bureau Kaohsiung City Gov't	19,017	100.0	520 (342,250)	2.7	984	5.2	32	0.2

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

		金 額 (新臺幣千元) Amount (NT\$ 1,000)									
指定人員 領取轉發 Specified Payee		總 計 Grand Total		存入金融機 構存款帳戶 Draft Transfer		受款人自領 Payee		郵寄支票 Mail Draft		指定人員 領取轉發 Specified Payee	
張 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%
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
66,354	42.8	4,830,598,882	100.0	4,502,691,652	93.2	72,469,760	1.5	37,334,031	0.8	218,103,439	4.5
40,522	42.4	3,164,657,095	100.0	3,092,132,505	97.7	13,729	0.0	35,341,668	1.1	37,169,193	1.2
4,679	39.5	391,429,377	100.0	245,863,104	62.8	41,762	0.0	1,683,893	0.4	143,840,618	36.7
—	—	522,394,852	100.0	518,714,083	99.3	3,386,871	0.6	293,898	0.1	—	—
—	—	214,838,111	100.0	145,899,482	67.9	68,938,585	32.1	44	0.0	—	—
3,672	59.1	128,068,950	100.0	122,260,939	95.5	10,604	0.0	2,018	0.0	5,795,389	4.5
17,481	91.9	409,210,497	100.0	377,821,539	92.3	78,209	0.0	12,510	0.0	31,298,239	7.6

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 Administration, Ministry of Finance.

2.Since 2011, In accordance with the redefinition of the status of special municipalities, 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	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
總 計	51,822	53,313	58,275	64,055
占GDP之比率	38.65	40.54	44.96	45.37
一、普通基金債務餘額	45,053	46,281	51,350	55,871
(一)中央政府	37,985	39,105	43,672	47,777
1年以上債務	37,335	37,787	41,272	45,377
自償性	150	—	—	—
非自償性	37,185	37,787	41,272	45,377
未滿1年債務	650	1,318	2,400	2,400
(二)地方政府	7,067	7,177	7,677	8,095
1年以上債務	5,711	5,866	6,102	6,440
自償性	74	73	100	108
非自償性	5,636	5,793	6,002	6,332
未滿1年債務	1,357	1,311	1,575	1,655
二、非營業基金債務餘額	6,770	7,031	6,925	8,184
(一)中央政府	5,669	5,915	5,795	7,165
1年以上債務	4,155	3,934	3,400	3,222
自償性	4,155	3,934	3,400	3,222
非自償性	—	—	—	—
未滿1年債務	1,514	1,981	2,395	3,944
(二)地方政府	1,101	1,116	1,130	1,018
1年以上債務	1,028	1,053	1,066	975
自償性	873	884	903	803
非自償性	155	169	164	172
未滿1年債務	72	63	64	43

資料來源：財政部國庫署、行政院主計總處。

說 明：1. 102年(含)以前為決算審定數，103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 ; %

100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	Item
67,417	69,879	70,566	71,897	Total (=A+B)
47.10	47.58	46.36	44.70	% of GDP
59,143	62,176	63,453	64,902	A 、 General Fund
50,350	52,768	53,685	54,739	Central Government
47,559	50,018	51,540	52,839	Extending more than 1 year
—	—	—	—	Self-redeeming
47,559	50,018	51,540	52,839	Not Self-redeeming
2,791	2,750	2,146	1,900	Maturing within 1 year
8,793	9,408	9,768	10,164	Local Government
7,119	7,561	7,948	8,292	Extending more than 1 year
111	162	186	256	Self-redeeming
7,008	7,400	7,762	8,036	Not Self-redeeming
1,674	1,847	1,820	1,872	Maturing within 1 year
8,274	7,703	7,113	6,995	B 、 Non-profit Special Fund
7,218	6,546	5,732	5,500	Central Government
3,342	3,638	3,033	3,008	Extending more than 1 year
3,342	3,638	3,033	3,008	Self-redeeming
—	—	—	—	Not Self-redeeming
3,876	2,908	2,699	2,492	Maturing within 1 year
1,056	1,156	1,381	1,495	Local Government
977	1,070	1,347	1,411	Extending more than 1 year
806	886	1,177	1,242	Self-redeeming
171	183	170	169	Not Self-redeeming
78	87	34	84	Maturing within 1 year

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

Explanation : 1.The figures for 2013 and the previous years are final audit accounts; figures for 2014 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	臺北市府 Taipei City Government	桃園市政府 Taoyuan City Government
85年度	1,937,388	29.4	25.1	1,223,895	—	130,200	—
86年度	2,173,902	30.2	26.1	1,381,310	—	113,883	—
87年度	2,217,843	28.4	24.4	1,368,674	—	108,260	—
88年度	2,322,102	27.4	24.1	1,312,256	—	109,959	—
89年度	2,708,502	28.9	26.2	2,450,138	—	113,527	—
90年	3,048,270	30.6	30.0	2,759,121	—	124,164	—
91年	3,165,628	30.9	29.6	2,849,272	—	119,259	—
92年	3,512,071	33.2	32.0	3,124,741	—	136,970	—
93年	3,878,450	35.7	33.3	3,362,141	—	197,624	—
94年	4,100,941	35.9	33.9	3,549,926	—	189,948	—
95年	4,186,600	35.2	33.1	3,622,951	—	184,218	—
96年	4,297,684	34.5	32.1	3,718,506	—	170,468	—
97年	4,374,902	33.6	33.3	3,778,659	—	167,164	—
98年	4,743,820	35.4	36.6	4,127,248	—	160,436	—
99年	5,188,046	38.4	36.7	4,537,659	—	153,664	—
100年	5,473,821	39.7	38.2	4,755,948	42,596	202,809	—
101年	5,759,846	40.5	39.2	5,001,769	43,064	221,048	—
102年	5,947,221	40.2	39.1	5,153,995	48,586	235,943	—
103年	6,104,297	41.4	38.0	5,283,860	68,050	216,999	—
104年 *	6,340,140	41.4	37.3	5,453,104	86,038	213,035	33,463

資料來源：財政部國庫署。

說明：1. 中央政府102年（含）以前為決算審定數，103年為決算數。

2. 地方政府92年（含）以前為實際數，93年（含）至102年為決算審定數，103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（請參閱編製說明第七點）修正。

4. 國內生產毛額、國民所得毛額為行政院主計總處 104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GNI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	—	297,503	6,186	CY 2009
—	—	161,737	—	330,624	4,362	CY 2010
45,232	44,095	194,231	—	187,059	1,851	CY 2011
50,013	45,195	210,294	—	186,911	1,552	CY 2012
57,057	43,839	221,644	—	184,746	1,411	CY 2013
63,208	48,798	232,157	—	190,118	1,107	CY 2014
82,163	54,573	243,613	—	172,324	1,827	CY 2015 *

Source : National Treasury Administration, Ministry of Finance.

Explanation : 1. Central Government: The figures for 2013 and the previous years are final audit accounts; figures for 2014 are final accounts.

2. Local Government: The figures for 2003 and the previous years are actual figures; figures for 2004 to 2013 are final audit accounts, figures for 2014 are final accounts (figures for township offices are actual accounts).

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

4. GDP · GNI data from DGBAS.

Note : * The figures are budget accounts.

**The figures for 2013 and the previous years are % of Average GNI 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

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

會計年度底	債務未償餘額 (內債)	占當年度GDP 之比率	債務未償餘額 (內債+外債)	占前3年度GDP 平均數之比率 **	End of FY
	Outstanding Debt (Domestic Debt)	% of to GDP	Outstanding Debt (Domestic Debt & External Debt)	% of Average GDP of the last three FYs	
80年度	264,726	5.6	266,879	6.8	1991
81年度	565,082	10.6	566,819	12.9	1992
82年度	797,108	13.5	798,561	16.3	1993
83年度	913,686	14.1	914,944	16.8	1994
84年度	1,100,743	15.6	1,101,869	18.3	1995
85年度	1,223,895	15.8	1,224,888	18.6	1996
86年度	1,381,310	16.6	1,382,171	19.2	1997
87年度	1,368,674	15.0	1,369,402	17.5	1998
88年度	1,312,256	13.6	1,312,852	15.5	1999
89年度	2,450,138	23.7	2,450,535	26.1	2000
90年	2,759,121	27.2	2,759,386	27.7	CY 2001
91年	2,849,272	26.7	2,849,404	27.8	CY 2002
92年	3,124,741	28.5	3,124,741	29.5	CY 2003
93年	3,362,141	28.9	3,362,141	31.0	CY 2004
94年	3,549,926	29.4	3,549,926	31.1	CY 2005
95年	3,622,951	28.7	3,622,951	30.4	CY 2006
96年	3,718,506	27.7	3,718,506	29.9	CY 2007
97年	3,778,659	28.7	3,778,659	29.0	CY 2008
98年	4,127,248	31.8	4,127,248	30.8	CY 2009
99年	4,537,659	32.1	4,537,679	33.5	CY 2010
100年	4,755,948	33.2	4,755,948	34.5	CY 2011
101年	5,001,769	34.1	5,001,769	35.2	CY 2012
102年	5,153,995	33.9	5,153,995	34.8	CY 2013
103年	5,283,860	32.9	5,283,860	35.8	CY 2014
104年 *	5,453,104	32.1	5,453,104	35.6	CY 2015 *

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. 102年(含)以前為決算審定數，103年為決算數。

2. 國內生產毛額、國民所得毛額為行政院主計總處 104年 5月發布資料。

Explanation: 1. The figures for 2013 and the previous years are final audit accounts, 2014 are final accounts.

2. GDP、GNI 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GNI之比率。

Note: * The figures are budget accounts.

**The figures for 2013 and the previous years are % of Average GNI 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) Total Expenditures (Included in Debt Cap)	列入債限之債務 舉借占歲出比率 (3)=(1)/(2) % of Central Gov. Debt (Included in Debt Cap) to Total Expenditures	FY
	總計 Grand Total	列入債限 (1) Included in Debt Cap	不列入債限 Excluded from Debt Cap			
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	476,416	224,700	251,716	1,714,956	13.1	CY 2010
100年	284,289	127,765	156,524	1,788,422	7.1	CY 2011
101年	339,822	288,500	51,322	1,938,637	14.9	CY 2012
102年	229,438	203,739	25,699	1,907,567	10.7	CY 2013
103年	193,872	192,472	1,400	1,916,228	10.0	CY 2014
104年 *	235,245	223,996	11,249	1,934,636	11.6	CY 2015 *

資料來源：財政部國庫署。

Source: National Treasury Administration, Ministry of Finance.

說明：1. 債務舉借102年(含)以前為決算審定數，103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 2013 and the previous years are final audit accounts; figures for 2014 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
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	9.3	66,000	3.5
101年	208,032	11.0	94,000	5.0
102年	194,154	10.4	77,213	4.1
103年	178,636	9.6	64,008	3.4
104年 *	192,181	9.9	66,000	3.4

資料來源：財政部國庫署、行政院主計總處。

說明：1. 102年（含）以前為決算審定數，103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		
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	1,993,003	CY 2009
109,354	5.7	1,903,770	CY 2010
111,264	5.8	1,911,477	CY 2011
114,032	6.0	1,897,014	CY 2012
116,941	6.3	1,861,102	CY 2013
114,628	6.2	1,857,295	CY 2014
126,181	6.5	1,943,962	CY 2015 *

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

Explanation : 1.The figures for 2013 and the previous years are final audit accounts; figures for 2014 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
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
103年	675,311,500	171,809,598

資料來源：中央銀行、財政部國庫署。

說明：1. 本表數字係實際數，自91年起不含乙類公債。

2. 償還本金含債務基金還本數。

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

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

Unit : NT\$ 1,000

償 還 數 Redemption		公 債 餘 額 Outstanding Amount	FY
本 金 Principal Repayment	利 息 Interest Payment		
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
405,000,000	112,626,033	5,091,969,300	CY 2014

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

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

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

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

表2-14. 中央政府公債實況彙總
(截至103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(甲種)	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, 2014)

Unit : NT\$ 1,000

剩餘基金收回數 Amounts not Cashd by Bond Bearers		結 欠 數 Amounts Owed		Item
本 金 Principals	利 息 Interest	本 金 Principals	利 息 Interest	
53	27	—	—	1959 Short-term Bonds
48	23	—	—	1960 Short-term Bonds
23	12	—	—	1961 Short-term Bonds
27	19	—	—	1962 Short-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 Category A, Freeway 1st stage
1,674	561	—	—	Central Gov't Construction Bonds Category A, 1st-11th issues
750	96	—	—	Construction Bonds Category A, 1st issues FY 1981 Central Gov't
500	255	—	—	Construction Bonds Category A, 1st-3rd issues FY 1982 Central Gov't
125	53	—	—	Construction Bonds Category A, 1st-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103年12月底止)

單位：新臺幣千元

項 目	實 銷 數 Issues	利 息 Interests	償 還 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	55,152,013
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	111,768,038
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	74,997,800	79,718,922
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(甲種)	355,000,000	296,075,000	304,985,200	282,993,266
中央政府建設公債87年度甲種第2及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	36,558,750
交通建設基金建設公債乙種債票	236,500,000	140,762,500	—	74,618,750
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	339,920,000	299,157,500
債務基金 *	5,206,919,300	1,262,038,154	1,415,450,000	512,890,317
921震災特別預算	70,000,000	49,250,000	—	34,287,500
SARS防疫特別預算	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	123,381,250

附 註：* 債務基金註銷利息7,003千元。

Table 2-14. Summary of Central Government Government Bonds (Cont.1)
(At the end of Dec. 31, 2014)

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	3,525,000	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	6,962	—	—	Construction Bonds Category A, 1st-6th issues FY 1993 Central Gov't
2,200	6,078	—	—	Communication Construction Bonds Category 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
14,800	12,984	50,000,000	13,068,750	Communication Construction Bonds Category A
—	—	—	—	Construction Bonds Category A, 2st&4th issues FY 1998 Central Gov't
—	—	26,900,000	7,061,250	Construction Bonds Category A, 1st-3rd issues FY 1999 Central Gov't
—	—	236,500,000	66,143,750	Construction Bonds Category B, Communication Construction Fund
—	—	128,000,000	30,542,500	Construction Bonds Category A, 1st-14th issues FY 2000 Central Gov't
—	—	3,791,469,300	749,140,835	Debt Funds *
—	—	70,000,000	14,962,500	921 Quake Disaster Rebuilding of Special Budget
—	—	—	—	SARS Immunizing of Special Budget
—	—	145,000,000	42,806,250	Construction Bonds Category A, 1st-8th issues FY 2001 Central Gov't

Note : * The figures is cancelled interest NT\$7,003 thousand of the Debt Funds.

表2-14. 中央政府公債實況彙總(續2完)
(截至103年12月底止)

單位：新臺幣千元

項 目	實 銷 數 Issues	利 息 Interests	償 還 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	46,400,000
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	17,568,750
中央政府建設公債92年度甲種(追加預算)	5,000,000	1,750,000	—	350,000
中央政府建設公債93年度甲種第1-9期債票	170,000,000	48,625,000	110,000,000	30,625,000
中央政府建設公債94年度甲種第1-8期債票	108,000,000	22,875,000	68,000,000	14,812,500
中央政府建設公債95年度甲種第1-7期債票	30,000,000	11,250,000	—	4,500,000
中央政府建設公債98年度甲種第1-6期債票	45,000,000	6,718,750	25,000,000	2,843,750
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	4,075,000
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	2,831,250
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	30,000,000	2,072,500
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	—	1,237,500
中央政府建設公債103年度甲種第1-16期債票	95,000,000	21,062,500	—	—
擴大公共建設投資計畫(甲種)	56,000,000	21,625,000	—	9,081,250
非營業特種基金(乙種)	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	10,000,000	437,500
石門水庫及其集水區整治計畫第1期特別預算	700,000	87,500	—	26,250
振興經濟擴大公共建設特別預算(98年度)	85,800,000	26,037,500	30,000,000	5,993,750
易淹水地區水患治理計畫第2期特別預算	7,500,000	4,312,500	—	637,500
莫拉克颱風災後重建特別預算(98年度)	20,000,000	10,275,000	—	1,635,000
振興經濟擴大公共建設特別預算(99年度)	119,600,000	47,680,000	—	8,722,000
振興經濟擴大公共建設特別預算(100年度)	29,000,000	5,000,000	—	1,031,250
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	—	297,500
總 計	9,463,853,350	3,374,735,564	4,125,288,213	2,216,309,552

Table 2-14. Summary of Central Government Government Bonds (Cont.2 End)
(At the end of Dec. 31, 2014)

Unit : NT\$ 1,000

剩餘基金收回數 Amounts not Cashd by Bond Bearers		結 欠 數 Amounts Owed		Item
本 金 Principals	利 息 Interest	本 金 Principals	利 息 Interest	
—	—	40,000,000	13,600,000	Construction Bonds Category A, 1st-11th issues FY 2002 Central Gov't
—	—	35,000,000	7,875,000	Construction Bonds Category A, 1st-10th issues FY 2003 Central Gov't
—	—	5,000,000	1,400,000	Construction Bonds Category A, FY 2010 Central Gov't(increased budget)
—	—	60,000,000	18,000,000	Construction Bonds Category A, 1st-9th issues FY 2004 Central Gov't
—	—	40,000,000	8,062,500	Construction Bonds Category A, 1st-8th issues FY 2005 Central Gov't
—	—	30,000,000	6,750,000	Construction Bonds Category A, 1st-7th issues FY 2006 Central Gov't
—	—	20,000,000	3,875,000	Construction Bonds Category A, 1st-6th issues FY 2009 Central Gov't
—	—	70,000,000	13,625,000	Construction Bonds Category A, 1st-9th issues FY 2010 Central Gov't
—	—	35,000,000	12,643,750	Construction Bonds Category A, 1st-9th issues FY 2011 Central Gov't
—	—	63,500,000	12,715,000	Construction Bonds Category A, 1st-9th issues FY 2012 Central Gov't
—	—	90,000,000	19,450,000	Construction Bonds Category A, 1st-11th issues FY 2013 Central Gov't
—	—	95,000,000	21,062,500	Construction Bonds Category A, 1st-16th issues FY 2014 Central Gov't
—	—	56,000,000	12,543,750	Construction Bonds Category A, Expansion Plan of Infrastructure Investment
—	—	—	—	Construction Bonds Category B, Nonprofit Sepcial Funds
—	—	—	—	Special Budget for the Distribution of Economy-boosting Shopping Vouchers Issued by the Central Government
—	—	700,000	61,250	Shihmen Reservoir and its Catchment Area Remediation Plan 1st of Special Budget
—	—	55,800,000	20,043,750	Economic Stimulus and Expansion of Special Budget (FY 2009)
—	—	7,500,000	3,675,000	Flood Management Plan second of Special Budget
—	—	20,000,000	8,640,000	Morakot Reconstruction of Special Budget (FY 2009)
—	—	119,600,000	38,958,000	Economic Stimulus and Expansion of Special Budget (FY 2010)
—	—	29,000,000	3,968,750	Economic Stimulus and Expansion of Special Budget (FY 2011)
—	—	8,500,000	4,165,000	Flood Management Plan 3rd of Special Budget (FY 2011)
95,837	53,925	5,338,469,300	1,158,365,085	Grand Total

三、賦稅

Part III. Taxes

表3-1. 全國賦稅實徵淨額—按稅目別分
(各稅不含教育捐在內)

(1)金額

單位：新臺幣千元

稅 目 別	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
總 計	1,733,894,782	1,760,438,282	1,530,282,190	1,622,244,070
關 稅	81,859,070	80,425,705	68,827,432	89,484,228
所 得 稅	730,159,866	834,988,400	640,966,779	590,387,476
營利事業所得稅	382,633,510	445,244,861	334,162,587	285,701,268
綜合所得稅	347,526,356	389,743,539	306,804,192	304,686,208
遺產及贈與稅	28,481,129	28,977,696	22,327,164	40,329,876
遺產稅	21,779,848	23,871,158	17,224,637	31,264,086
贈與稅	6,701,281	5,106,538	5,102,527	9,065,790
貨 物 稅	149,036,726	126,659,613	127,878,770	150,777,174
證券交易稅	128,894,627	90,630,291	105,956,213	104,574,112
期貨交易稅	5,757,834	6,691,514	3,749,691	4,556,136
菸 酒 稅	50,415,193	49,506,301	45,349,092	44,516,115
特種貨物及勞務稅	—	—	—	—
營 業 稅	246,136,725	243,960,817	223,503,049	268,213,690
土 地 稅	133,691,191	116,082,367	112,366,946	136,356,984
地價稅	59,008,809	59,126,928	59,053,891	63,044,266
土地增值稅	74,682,382	56,955,439	53,313,055	73,312,718
房 屋 稅	53,882,845	55,343,250	56,346,975	58,202,695
使用牌照稅	53,271,422	53,254,944	53,049,587	54,051,738
契 稅	13,636,896	12,696,095	13,065,855	13,815,457
印 花 稅	8,837,312	9,649,862	8,463,872	8,944,538
娛 樂 稅	1,809,257	1,745,023	1,666,423	1,645,676
特別及臨時稅課	—	—	—	—
教 育 捐	5,034	5,400	150	-8,851
金融業營業稅	28,130,888	29,706,001	21,853,430	21,602,057
健康福利捐	19,888,488	20,114,982	24,910,724	34,794,958

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：1. 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。

2. 特種貨物及勞務稅自100年6月起開徵。

3. 特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

4. 遺產及贈與稅實物抵繳金額103年計784,353千元。

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

(1) Amount

Unit : NT\$ 1,000

100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	Item of Tax
1,764,610,616	1,796,697,193	1,834,124,153	1,976,106,922	Grand Total
96,322,743	94,918,150	97,008,695	107,141,879	Customs Duties
710,191,056	760,809,633	743,289,569	813,483,965	Income Tax
367,186,074	367,744,332	351,115,287	402,631,678	Profit-seeking Enterprise Income Tax
343,004,982	393,065,301	392,174,282	410,852,287	Individual Income Tax
23,658,842	28,280,408	23,727,917	25,444,324	Estate and Gift Tax
15,847,227	19,276,361	14,076,799	13,450,601	Estate Tax
7,811,615	9,004,047	9,651,118	11,993,723	Gift Tax
164,876,634	160,897,298	162,503,713	172,897,429	Commodity Tax
93,990,479	71,940,358	71,383,425	88,710,600	Securities Transaction Tax
5,859,643	4,297,887	2,669,191	2,861,748	Futures Transaction Tax
44,660,361	44,938,842	44,769,009	43,809,966	Tobacco and Alcohol Tax
2,206,470	4,275,291	5,318,445	5,400,976	Specifically Selected Goods and Services Tax
283,884,285	281,817,236	303,039,378	335,088,375	Business Tax
141,981,922	143,848,851	174,080,706	173,174,512	Land Tax
63,374,107	62,712,169	70,826,019	71,515,636	Land Value Tax
78,607,815	81,136,682	103,254,687	101,658,876	Land Value Increment Tax
59,466,872	61,796,279	63,013,454	64,672,878	House Tax
55,380,372	56,533,991	57,759,406	59,326,118	Vehicle License Tax
12,640,465	11,693,005	13,560,334	12,534,737	Deed Tax
9,397,243	10,009,459	10,376,985	10,643,617	Stamp Tax
1,676,424	1,566,328	1,633,756	1,623,815	Amusement Tax
—	—	—	793,363	Special and Provisional Tax Levies
1,118	2,138	1,198	493	Education Surtax
23,806,475	24,719,963	24,931,718	25,609,386	Financial Enterprises Business Tax
34,609,126	34,352,076	35,057,254	32,888,741	Health and Welfare Surcharge on Tobacco

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

Explanation : 1. Since Dec. 31, 2003, the Mining Concession Tax has been changed to Mining Royalty, and excluded from the National Taxes.

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

3. The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

4. The total amount of using physical objects for payment of estate and gift taxes was NT\$ 784,353 thousand in 2014.

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	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
總 計	8.3	1.5	-13.1	6.0
關 稅	2.9	-1.8	-14.4	30.0
所 得 稅	13.0	14.4	-23.2	-7.9
營利事業所得稅	22.7	16.4	-24.9	-14.5
綜合所得稅	3.9	12.1	-21.3	-0.7
遺產及贈與稅	-0.7	1.7	-23.0	80.6
遺產稅	-7.4	9.6	-27.8	81.5
贈與稅	29.4	-23.8	-0.1	77.7
貨 物 稅	-6.4	-15.0	1.0	17.9
證券交易稅	43.3	-29.7	16.9	-1.3
期貨交易稅	41.4	16.2	-44.0	21.5
菸 酒 稅	-1.2	-1.8	-8.4	-1.8
特種貨物及勞務稅	—	—	—	—
營 業 稅	3.9	-0.9	-8.4	20.0
土 地 稅	1.9	-13.2	-3.2	21.3
地價稅	8.0	0.2	-0.1	6.8
土地增值稅	-2.4	-23.7	-6.4	37.5
房 屋 稅	2.6	2.7	1.8	3.3
使用牌照稅	1.4	-0.0	-0.4	1.9
契 稅	-2.7	-6.9	2.9	5.7
印 花 稅	1.4	9.2	-12.3	5.7
娛 樂 稅	-8.9	-3.6	-4.5	-1.2
特別及臨時稅課	—	—	—	—
教 育 捐	-36.3	7.3	-97.2	—
金融業營業稅	5.6	5.6	-26.4	-1.2
健康福利捐	13.6	1.1	23.8	39.7

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

(2) Annual Growth Rate

Unit : %

100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	Item of Tax
8.8	1.8	2.1	7.7	Grand Total
7.6	-1.5	2.2	10.4	Customs Duties
20.3	7.1	-2.3	9.4	Income Tax
28.5	0.2	-4.5	14.7	Profit-seeking Enterprise Income Tax
12.6	14.6	-0.2	4.8	Individual Income Tax
-41.3	19.5	-16.1	7.2	Estate and Gift Tax
-49.3	21.6	-27.0	-4.4	Estate Tax
-13.8	15.3	7.2	24.3	Gift Tax
9.4	-2.4	1.0	6.4	Commodity Tax
-10.1	-23.5	-0.8	24.3	Securities Transaction Tax
28.6	-26.7	-37.9	7.2	Futures Transaction Tax
0.3	0.6	-0.4	-2.1	Tobacco and Alcohol Tax
—	93.8	24.4	1.6	Specifically Selected Goods and Services Tax
5.8	-0.7	7.5	10.6	Business Tax
4.1	1.3	21.0	-0.5	Land Tax
0.5	-1.0	12.9	1.0	Land Value Tax
7.2	3.2	27.3	-1.5	Land Value Increment Tax
2.2	3.9	2.0	2.6	House Tax
2.5	2.1	2.2	2.7	Vehicle License Tax
-8.5	-7.5	16.0	-7.6	Deed Tax
5.1	6.5	3.7	2.6	Stamp Tax
1.9	-6.6	4.3	-0.6	Amusement Tax
—	—	—	—	Special and Provisional Tax Levies
—	91.2	-44.0	-58.8	Education Surtax
10.2	3.8	0.9	2.7	Financial Enterprises Business Tax
-0.5	-0.7	2.1	-6.2	Health and Welfare Surcharge on Tobacco

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	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
總 計	100.0	100.0	100.0	100.0
關 稅	4.7	4.6	4.5	5.5
所 得 稅	42.1	47.4	41.9	36.4
營利事業所得稅	22.1	25.3	21.8	17.6
綜合所得稅	20.0	22.1	20.0	18.8
遺 產 及 贈 與 稅	1.6	1.6	1.5	2.5
遺 產 稅	1.3	1.4	1.1	1.9
贈 與 稅	0.4	0.3	0.3	0.6
貨 物 稅	8.6	7.2	8.4	9.3
證 券 交 易 稅	7.4	5.1	6.9	6.4
期 貨 交 易 稅	0.3	0.4	0.2	0.3
菸 酒 稅	2.9	2.8	3.0	2.7
特種貨物及勞務稅	—	—	—	—
營 業 稅	14.2	13.9	14.6	16.5
土 地 稅	7.7	6.6	7.3	8.4
地價稅	3.4	3.4	3.9	3.9
土地增值稅	4.3	3.2	3.5	4.5
房 屋 稅	3.1	3.1	3.7	3.6
使用牌照稅	3.1	3.0	3.5	3.3
契 稅	0.8	0.7	0.9	0.9
印 花 稅	0.5	0.5	0.6	0.6
娛 樂 稅	0.1	0.1	0.1	0.1
特別及臨時稅課	—	—	—	—
教 育 捐	0.0	0.0	0.0	-0.0
金融業營業稅	1.6	1.7	1.4	1.3
健康福利捐	1.1	1.1	1.6	2.1

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

(3) Percentage

Unit : %

100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
5.5	5.3	5.3	5.4	Customs Duties
40.2	42.3	40.5	41.2	Income Tax
20.8	20.5	19.1	20.4	Profit-seeking Enterprise Income Tax
19.4	21.9	21.4	20.8	Individual Income Tax
1.3	1.6	1.3	1.3	Estate and Gift Tax
0.9	1.1	0.8	0.7	Estate Tax
0.4	0.5	0.5	0.6	Gift Tax
9.3	9.0	8.9	8.7	Commodity Tax
5.3	4.0	3.9	4.5	Securities Transaction Tax
0.3	0.2	0.1	0.1	Futures Transaction Tax
2.5	2.5	2.4	2.2	Tobacco and Alcohol Tax
0.1	0.2	0.3	0.3	Specifically Selected Goods and Services Tax
16.1	15.7	16.5	17.0	Business Tax
8.0	8.0	9.5	8.8	Land Tax
3.6	3.5	3.9	3.6	Land Value Tax
4.5	4.5	5.6	5.1	Land Value Increment Tax
3.4	3.4	3.4	3.3	House Tax
3.1	3.1	3.1	3.0	Vehicle License Tax
0.7	0.7	0.7	0.6	Deed Tax
0.5	0.6	0.6	0.5	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
—	—	—	0.0	Special and Provisional Tax Levies
0.0	0.0	0.0	0.0	Education Surtax
1.3	1.4	1.4	1.3	Financial Enterprises Business Tax
2.0	1.9	1.9	1.7	Health and Welfare Surcharge on Tobacco

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	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	1,733,894,782	100.0	1,760,438,282	100.0	1,530,282,190	100.0	1,622,244,070	100.0
一、財政部所屬機關	1,468,760,546	84.7	1,511,661,320	85.9	1,285,322,344	84.0	1,349,235,822	83.2
臺北國稅局	590,624,099	34.1	619,623,005	35.2	537,449,727	35.1	552,435,875	34.1
北區國稅局	392,348,479	22.6	393,313,491	22.3	344,294,572	22.5	359,499,141	22.2
中區國稅局	180,311,001	10.4	187,242,331	10.6	155,116,183	10.1	174,080,178	10.7
南區國稅局	75,161,464	4.3	73,427,755	4.2	63,544,736	4.2	61,348,288	3.8
高雄國稅局	148,456,433	8.6	157,629,033	9.0	116,089,694	7.6	112,388,112	6.9
關務署	81,859,070	4.7	80,425,705	4.6	68,827,432	4.5	89,484,228	5.5
二、經濟部礦務局	279	0.0	21	0.0	38	0.0	11	0.0
三、直轄市及縣(市) 稽徵機關	265,133,957	15.3	248,776,941	14.1	244,959,808	16.0	273,008,237	16.8
新 北 市	42,919,226	2.5	39,840,433	2.3	38,537,613	2.5	43,585,827	2.7
臺 北 市	61,695,799	3.6	56,570,534	3.2	57,345,484	3.7	60,844,915	3.8
臺 中 市	30,561,198	1.8	29,514,259	1.7	27,937,261	1.8	33,088,420	2.0
臺 南 市	17,953,551	1.0	16,575,019	0.9	16,548,048	1.1	17,765,610	1.1
高 雄 市	30,862,986	1.8	28,718,693	1.6	28,673,824	1.9	30,314,678	1.9
宜 蘭 縣	3,929,761	0.2	3,515,526	0.2	3,827,407	0.3	4,403,401	0.3
桃 園 縣	24,815,294	1.4	24,295,008	1.4	23,503,353	1.5	29,370,430	1.8
新 竹 縣	5,251,618	0.3	4,982,439	0.3	4,907,038	0.3	5,936,701	0.4
苗 栗 縣	5,009,833	0.3	5,117,287	0.3	4,255,765	0.3	5,129,393	0.3
彰 化 縣	9,838,046	0.6	9,503,505	0.5	9,330,081	0.6	9,950,105	0.6
南 投 縣	3,459,721	0.2	3,294,255	0.2	3,204,089	0.2	3,478,858	0.2
雲 林 縣	5,495,278	0.3	5,013,061	0.3	4,810,644	0.3	5,660,927	0.3
嘉 義 縣	3,041,468	0.2	2,904,677	0.2	2,942,501	0.2	3,019,321	0.2
屏 東 縣	4,849,542	0.3	4,831,567	0.3	4,567,693	0.3	4,720,938	0.3
臺 東 縣	1,161,509	0.1	1,174,254	0.1	1,078,533	0.1	1,171,086	0.1
花 蓮 縣	2,209,284	0.1	2,161,492	0.1	2,138,160	0.1	2,268,283	0.1
澎 湖 縣	305,833	0.0	305,512	0.0	290,813	0.0	296,907	0.0
基 隆 市	3,130,676	0.2	2,648,518	0.2	2,747,701	0.2	2,876,353	0.2
新 竹 市	5,855,150	0.3	5,003,732	0.3	5,479,853	0.4	6,143,737	0.4
嘉 義 市	2,592,110	0.1	2,625,427	0.1	2,624,573	0.2	2,739,757	0.2
金 門 縣	178,855	0.0	164,509	0.0	192,353	0.0	225,256	0.0
連 江 縣	17,219	0.0	17,234	0.0	17,021	0.0	17,334	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

100年 CY 2011		101年 CY 2012		102年 CY 2013		103年 CY 2014		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%	
1,764,610,616	100.0	1,796,697,193	100.0	1,834,124,153	100.0	1,976,106,922	100.0	Grand Total
1,484,066,113	84.1	1,511,247,142	84.1	1,513,698,314	82.5	1,653,337,389	83.7	Ministry of Finance
596,229,731	33.8	602,657,692	33.5	594,640,662	32.4	631,147,764	31.9	National Taxation Bureau of Taipei
404,757,254	22.9	421,624,099	23.5	431,774,503	23.5	483,162,903	24.5	National Taxation Bureau of the Northern Area
192,870,770	10.9	198,026,356	11.0	204,799,730	11.2	227,209,055	11.5	National Taxation Bureau of the Central Area
65,590,386	3.7	72,535,578	4.0	72,439,522	3.9	75,100,222	3.8	National Taxation Bureau of the Southern Area
128,295,229	7.3	121,485,267	6.8	113,035,202	6.2	129,575,566	6.6	National Taxation Bureau of Kaohsiung
96,322,743	5.5	94,918,150	5.3	97,008,695	5.3	107,141,879	5.4	Customs Administration
86	0.0	—	—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
280,544,416	15.9	285,450,051	15.9	320,425,839	17.5	322,769,533	16.3	Revenue Service Office
46,344,257	2.6	47,681,030	2.7	57,925,919	3.2	57,602,620	2.9	New Taipei City
61,999,268	3.5	62,189,138	3.5	66,310,719	3.6	67,291,124	3.4	Taipei City
31,557,401	1.8	33,890,031	1.9	39,263,032	2.1	39,783,948	2.0	Taichung City
18,019,354	1.0	18,603,521	1.0	20,133,524	1.1	21,007,170	1.1	Tainan City
30,811,183	1.7	30,944,485	1.7	34,238,770	1.9	34,541,452	1.7	Kaohsiung City
4,500,288	0.3	4,767,825	0.3	5,841,328	0.3	6,053,512	0.3	Yilan County
29,513,710	1.7	30,403,084	1.7	34,693,563	1.9	33,227,419	1.7	Taoyuan County
7,923,720	0.4	7,339,581	0.4	8,113,525	0.4	7,558,269	0.4	Hsinchu County
5,533,056	0.3	5,181,475	0.3	5,551,034	0.3	5,940,824	0.3	Miaoli County
10,653,673	0.6	10,239,854	0.6	11,359,784	0.6	11,484,080	0.6	Changhua County
3,598,475	0.2	3,688,417	0.2	3,820,312	0.2	4,441,928	0.2	Nantou County
5,404,470	0.3	5,681,436	0.3	5,661,392	0.3	5,891,251	0.3	Yunlin County
3,258,279	0.2	3,216,088	0.2	3,447,342	0.2	3,578,400	0.2	Chiayi County
4,902,050	0.3	5,065,121	0.3	5,453,839	0.3	5,695,055	0.3	Pingtung County
1,307,917	0.1	1,275,980	0.1	1,400,714	0.1	1,467,965	0.1	Taitung County
2,494,461	0.1	2,400,723	0.1	2,869,980	0.2	3,364,958	0.2	Hualin County
341,250	0.0	353,133	0.0	493,542	0.0	554,858	0.0	Penghu County
3,230,051	0.2	3,020,330	0.2	3,517,734	0.2	3,234,223	0.2	Keelung City
6,191,558	0.4	6,472,072	0.4	7,129,374	0.4	6,776,787	0.3	Hsinchu City
2,666,039	0.2	2,694,905	0.1	2,781,129	0.2	2,716,832	0.1	Chiayi City
274,001	0.0	318,648	0.0	396,970	0.0	532,422	0.0	Kinmen County
19,955	0.0	23,174	0.0	22,313	0.0	24,436	0.0	Lienchiang County

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

Explanation : Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information. In accordance with the related changes, the regional office of Kaohsiung county which used to be handled by the jurisdiction of National 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)

機 關 別	103年					
	單位：新臺幣千元					
	總 計	關 稅	營利事業所得稅	綜合所得稅	遺 產 稅	贈 與 稅
	Grand Total	Customs Duties	Profit-seeking Enterprise Income Tax	Individual Income Tax	Estate Tax	Gift Tax
總 計	1,976,106,922	107,141,879	402,631,678	410,852,287	13,450,601	11,993,723
一、財政部所屬機關	1,653,337,389	107,141,879	402,631,678	410,852,287	13,450,601	11,993,723
臺北國稅局	631,147,764	—	148,296,726	203,578,586	6,245,736	5,478,758
北區國稅局	483,162,903	—	145,343,923	125,956,989	3,379,685	2,881,559
中區國稅局	227,209,055	—	60,819,076	41,914,546	1,902,927	2,253,161
南區國稅局	75,100,222	—	19,035,683	17,191,534	787,611	629,462
高雄國稅局	129,575,566	—	29,136,270	22,210,632	1,134,642	750,783
關務署	107,141,879	107,141,879	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、直轄市及縣(市)稽徵機關	322,769,533	—	—	—	—	—
新 北 市	57,602,620	—	—	—	—	—
臺 北 市	67,291,124	—	—	—	—	—
臺 中 市	39,783,948	—	—	—	—	—
臺 南 市	21,007,170	—	—	—	—	—
高 雄 市	34,541,452	—	—	—	—	—
宜 蘭 縣	6,053,512	—	—	—	—	—
桃 園 縣	33,227,419	—	—	—	—	—
新 竹 縣	7,558,269	—	—	—	—	—
苗 栗 縣	5,940,824	—	—	—	—	—
彰 化 縣	11,484,080	—	—	—	—	—
南 投 縣	4,441,928	—	—	—	—	—
雲 林 縣	5,891,251	—	—	—	—	—
嘉 義 縣	3,578,400	—	—	—	—	—
屏 東 縣	5,695,055	—	—	—	—	—
臺 東 縣	1,467,965	—	—	—	—	—
花 蓮 縣	3,364,958	—	—	—	—	—
澎 湖 縣	554,858	—	—	—	—	—
基 隆 市	3,234,223	—	—	—	—	—
新 竹 市	6,776,787	—	—	—	—	—
嘉 義 市	2,716,832	—	—	—	—	—
金 門 縣	532,422	—	—	—	—	—
連 江 縣	24,436	—	—	—	—	—

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103年計784,353千元。

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

CY 2014

Unit : NT\$ 1,000

貨物稅	證券交易稅	期貨交易稅	菸酒稅	特種貨物及勞務稅	Agency
Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	
172,897,429	88,710,600	2,861,748	43,809,966	5,400,976	Grand Total
172,897,429	88,710,600	2,861,748	43,809,966	5,400,976	Ministry of Finance
5,314	50,965,155	2,543,005	147,435	1,102,605	National Taxation Bureau of Taipei
84,643,651	16,061,301	116,375	22,879,609	1,620,772	National Taxation Bureau of the Northern Area
40,470,129	9,862,958	97,913	12,456,790	2,118,848	National Taxation Bureau of the Central Area
3,264,796	5,756,496	22,081	6,839,068	270,945	National Taxation Bureau of the Southern Area
44,513,539	6,064,690	82,374	1,487,064	287,806	National Taxation Bureau of Kaohsiung
—	—	—	—	—	Customs Administration
—	—	—	—	—	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 : 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\$ 784,353 thousand in 2014.

表3-2. 全國賦稅實徵淨額—按機關別分(續2完)

103年

單位：新臺幣千元

機 關 別	營 業 稅 Business 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	335,088,375	71,515,636	101,658,876	64,672,878	59,326,118	12,534,737
一、財政部所屬機關	335,088,375	—	—	—	—	—
臺北國稅局	195,245,947	—	—	—	—	—
北區國稅局	55,864,142	—	—	—	—	—
中區國稅局	45,435,602	—	—	—	—	—
南區國稅局	16,020,423	—	—	—	—	—
高雄國稅局	22,522,261	—	—	—	—	—
關務署	—	—	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、直轄市及縣(市) 稽徵機關	—	71,515,636	101,658,876	64,672,878	59,326,118	12,534,737
新 北 市	—	10,749,256	24,626,744	10,028,757	8,388,441	2,399,239
臺 北 市	—	22,447,955	19,067,007	12,217,134	7,113,878	1,650,636
臺 中 市	—	6,140,502	14,335,737	8,022,371	8,191,365	1,985,493
臺 南 市	—	4,101,739	5,936,745	4,987,076	4,725,602	727,664
高 雄 市	—	9,655,670	6,830,024	8,490,125	6,736,999	1,735,210
宜 蘭 縣	—	691,818	2,862,310	958,867	1,061,096	286,443
桃 園 縣	—	6,374,038	11,295,726	6,804,991	5,877,812	1,641,630
新 竹 縣	—	1,230,603	2,525,223	1,383,132	1,624,043	446,815
苗 栗 縣	—	1,009,822	1,843,212	1,150,378	1,583,311	183,334
彰 化 縣	—	1,867,786	2,931,730	2,576,940	3,553,481	261,104
南 投 縣	—	595,936	1,113,975	805,291	1,449,154	96,668
雲 林 縣	—	1,223,409	1,037,324	1,578,838	1,776,433	127,157
嘉 義 縣	—	623,169	725,979	802,062	1,272,315	82,872
屏 東 縣	—	982,706	1,155,097	1,157,946	1,885,710	166,771
臺 東 縣	—	207,009	424,110	253,575	491,757	39,328
花 蓮 縣	—	458,196	1,182,970	475,368	811,104	98,957
澎 湖 縣	—	84,816	295,297	95,715	49,535	16,708
基 隆 市	—	910,967	626,050	728,770	727,875	146,933
新 竹 市	—	1,413,845	1,994,343	1,487,320	1,230,321	326,571
嘉 義 市	—	717,653	502,332	600,380	688,113	107,127
金 門 縣	—	24,010	342,548	61,769	80,391	7,513
連 江 縣	—	4,731	4,393	6,073	7,382	564

說 明：特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

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

CY 2014

Unit : NT\$ 1,000

印花稅	娛樂稅	特別及 臨時稅課	教育捐	金融業稅	健康福利捐	Agency
Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Surtax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	
10,643,617	1,623,815	793,363	493	25,609,386	32,888,741	Grand Total
—	—	—	—	25,609,386	32,888,741	Ministry of Finance
—	—	—	—	17,538,497	—	National Taxation Bureau of Taipei
—	—	—	—	3,554,502	20,860,395	National Taxation Bureau of the Northern Area
—	—	—	—	2,180,699	7,696,406	National Taxation Bureau of the Central Area
—	—	—	—	1,015,534	4,266,589	National Taxation Bureau of the Southern Area
—	—	—	—	1,320,154	65,351	National Taxation Bureau of Kaohsiung
—	—	—	—	—	—	Customs Administration
—	—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
10,643,617	1,623,815	793,363	493	—	—	Revenue Service Office
1,162,499	246,570	1,184	-70	—	—	New Taipei City
4,559,596	234,875	—	43	—	—	Taipei City
987,920	120,251	130	179	—	—	Taichung City
423,751	104,399	—	194	—	—	Tainan City
884,726	208,698	—	—	—	—	Kaohsiung City
132,641	21,767	38,570	—	—	—	Yilan County
893,003	256,504	83,568	147	—	—	Taoyuan County
257,006	91,447	—	—	—	—	Hsinchu County
134,425	33,729	2,613	—	—	—	Miaoli County
243,673	49,366	—	—	—	—	Changhua County
78,641	46,097	256,166	—	—	—	Nantou County
120,461	27,629	—	—	—	—	Yunlin County
54,980	17,023	—	—	—	—	Chiayi County
123,033	43,122	180,670	—	—	—	Pingtung County
40,675	11,511	—	—	—	—	Taitung County
87,389	20,512	230,462	—	—	—	Hualin County
10,654	2,133	—	—	—	—	Penghu County
72,945	20,683	—	—	—	—	Keelung City
286,091	38,296	—	—	—	—	Hsinchu City
73,832	27,395	—	—	—	—	Chiayi City
14,526	1,665	—	—	—	—	Kinmen County
1,150	143	—	—	—	—	Lienchiang County

Explanation : The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

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		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%
總 計	Grand Total	1,733,894,782	100.0	1,760,438,282	100.0	1,530,282,190	100.0
新北市	New Taipei City	161,433,559	9.3	163,620,877	9.3	149,560,500	9.8
臺北市	Taipei City	652,319,898	37.6	676,193,539	38.4	594,795,211	38.9
臺中市	Taichung City	112,907,081	6.5	109,618,085	6.2	101,937,886	6.7
臺南市	Tainan City	65,589,498	3.8	64,540,689	3.7	55,656,572	3.6
高雄市	Kaohsiung City	179,319,419	10.3	186,347,726	10.6	144,763,518	9.5
宜蘭縣	Yilan County	10,703,956	0.6	9,774,966	0.6	9,660,095	0.6
桃園縣	Taoyuan County	149,604,685	8.6	138,315,507	7.9	136,139,329	8.9
新竹縣	Hsinchu County	34,909,688	2.0	36,977,868	2.1	26,742,619	1.7
苗栗縣	Miaoli County	22,567,716	1.3	21,939,934	1.2	22,233,653	1.5
彰化縣	Changhua County	31,617,855	1.8	31,276,253	1.8	25,785,465	1.7
南投縣	Nantou County	8,447,899	0.5	8,136,849	0.5	7,902,093	0.5
雲林縣	Yunlin County	59,134,526	3.4	68,713,577	3.9	46,794,926	3.1
嘉義縣	Chiayi County	7,945,242	0.5	7,279,202	0.4	6,906,440	0.5
屏東縣	Pingtung County	20,242,665	1.2	19,406,997	1.1	18,608,359	1.2
臺東縣	Taitung County	2,520,464	0.1	2,393,368	0.1	2,197,033	0.1
花蓮縣	Hualien County	8,922,520	0.5	8,514,621	0.5	7,926,183	0.5
澎湖縣	Penghu County	741,380	0.0	876,971	0.0	654,979	0.0
基隆市	Keelung City	46,226,568	2.7	44,729,021	2.5	41,761,318	2.7
新竹市	Hsinchu City	63,219,397	3.6	68,586,880	3.9	49,316,364	3.2
嘉義市	Chiayi City	8,026,228	0.5	7,346,984	0.4	7,573,514	0.5
金門縣	Kinmen County	5,374,085	0.3	5,156,307	0.3	4,350,054	0.3
連江縣	Lienchiang County	261,104	0.0	266,335	0.0	188,609	0.0
其 他	Others	81,859,349	4.7	80,425,726	4.6	68,827,470	4.5

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

99年 CY 2010		100年 CY 2011		101年 CY 2012		102年 CY 2013		103年 CY 2014	
金 額 Amount	結構 比%	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	1,976,106,922	100.0
154,303,664	9.5	168,759,548	9.6	186,386,348	10.4	204,029,784	11.1	221,096,918	11.2
613,280,790	37.8	658,228,999	37.3	664,846,830	37.0	660,951,381	36.0	698,438,888	35.3
108,866,397	6.7	113,801,335	6.4	127,431,611	7.1	143,787,200	7.8	153,439,000	7.8
52,894,601	3.3	56,722,585	3.2	61,449,096	3.4	62,814,165	3.4	67,205,602	3.4
142,702,790	8.8	159,106,413	9.0	152,429,752	8.5	147,273,972	8.0	164,117,018	8.3
9,931,572	0.6	10,312,850	0.6	10,990,164	0.6	12,237,396	0.7	13,052,927	0.7
142,103,913	8.8	168,299,299	9.5	173,833,183	9.7	170,937,371	9.3	184,767,874	9.4
29,203,767	1.8	36,984,733	2.1	39,399,430	2.2	40,475,792	2.2	46,224,132	2.3
27,528,934	1.7	29,656,949	1.7	30,231,385	1.7	30,785,273	1.7	34,745,090	1.8
25,270,886	1.6	34,184,086	1.9	31,839,237	1.8	32,252,176	1.8	36,393,767	1.8
8,245,949	0.5	7,814,075	0.4	8,339,909	0.5	8,482,874	0.5	9,085,091	0.5
61,475,715	3.8	64,161,400	3.6	58,865,427	3.3	55,147,761	3.0	61,088,138	3.1
6,645,590	0.4	6,823,526	0.4	7,521,335	0.4	7,892,554	0.4	8,248,219	0.4
21,261,929	1.3	22,498,966	1.3	24,047,228	1.3	24,073,970	1.3	22,830,981	1.2
2,403,019	0.1	2,566,813	0.1	2,823,849	0.2	2,975,000	0.2	3,292,674	0.2
8,877,302	0.5	9,164,671	0.5	10,080,609	0.6	11,256,040	0.6	11,846,907	0.6
627,925	0.0	603,688	0.0	803,698	0.0	1,024,347	0.1	1,085,455	0.1
50,382,824	3.1	50,327,543	2.9	48,912,825	2.7	53,864,516	2.9	44,683,900	2.3
55,329,368	3.4	57,142,730	3.2	49,591,719	2.8	54,373,954	3.0	74,886,852	3.8
7,228,843	0.4	6,869,697	0.4	7,099,120	0.4	7,369,576	0.4	7,457,571	0.4
4,034,732	0.2	4,087,369	0.2	4,604,143	0.3	4,857,567	0.3	4,739,354	0.2
159,321	0.0	170,512	0.0	252,145	0.0	252,789	0.0	238,685	0.0
89,484,239	5.5	96,322,829	5.5	94,918,150	5.3	97,008,695	5.3	107,141,879	5.4

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)

103年

單位：新臺幣千元

地 區 別		總 計	關 稅	營利事業 所 得 稅	綜合所得稅	遺 產 稅
Region		Grand Total	Customs Duties	Profit-seeking Enterprise Income Tax	Individual Income Tax	Estate Tax
總 計	Grand Total	1,976,106,922	107,141,879	402,631,678	410,852,287	13,450,601
新北市	New Taipei City	221,096,918	—	54,386,350	50,681,284	1,944,835
臺北市	Taipei City	698,438,888	—	148,296,726	203,578,586	6,245,736
臺中市	Taichung City	153,439,000	—	33,683,323	24,555,990	1,355,864
臺南市	Tainan City	67,205,602	—	15,212,676	12,087,153	583,415
高雄市	Kaohsiung City	164,117,018	—	29,136,270	22,210,632	1,134,642
宜蘭縣	Yilan County	13,052,927	—	978,325	1,225,834	118,214
桃園縣	Taoyuan County	184,767,874	—	30,351,902	27,976,669	908,570
新竹縣	Hsinchu County	46,224,132	—	15,701,428	10,734,931	93,500
苗栗縣	Miaoli County	34,745,090	—	4,223,845	4,479,054	96,623
彰化縣	Changhua County	36,393,767	—	13,454,214	6,490,225	295,269
南投縣	Nantou County	9,085,091	—	1,722,728	1,511,704	52,391
雲林縣	Yunlin County	61,088,138	—	7,734,966	4,877,573	102,780
嘉義縣	Chiayi County	8,248,219	—	1,298,810	951,541	19,745
屏東縣	Pingtung County	22,830,981	—	1,574,212	1,924,165	73,829
臺東縣	Taitung County	3,292,674	—	242,058	595,348	15,091
花蓮縣	Hualien County	11,846,907	—	1,866,014	1,413,322	38,724
澎湖縣	Penghu County	1,085,455	—	71,114	378,524	3,551
基隆市	Keelung City	44,683,900	—	880,622	1,560,382	52,860
新竹市	Hsinchu City	74,886,852	—	40,882,699	31,827,238	215,808
嘉義市	Chiayi City	7,457,571	—	636,813	1,254,803	91,980
金門縣	Kinmen County	4,739,354	—	276,578	406,760	7,174
連江縣	Lienchiang County	238,685	—	20,005	130,569	—
其 他	Others	107,141,879	107,141,879	—	—	—

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103年計784,353千元。

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

CY 2014

Unit : NT\$ 1,000

贈 與 稅	貨 物 稅	證券交易稅	期貨交易稅	菸 酒 稅	特種貨物 及勞務稅
Gift Tax	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax
11,993,723	172,897,429	88,710,600	2,861,748	43,809,966	5,400,976
1,656,943	1,619,532	8,236,773	81,246	3,478,491	447,159
5,478,758	5,314	50,965,155	2,543,005	147,435	1,102,605
1,420,888	15,534,002	5,950,500	93,489	5,905,185	1,974,970
439,526	677,364	3,325,133	20,048	3,525,644	164,766
750,783	44,513,539	6,064,690	82,374	1,487,064	287,806
88,911	1,511,028	562,842	—	413,948	22,847
774,714	50,873,975	3,606,488	6,395	7,011,104	368,091
86,291	5,551,431	890,977	18,186	42,009	39,328
183,217	5,531,547	621,132	1,399	6,195,160	31,698
555,667	1,758,237	1,758,289	2,801	11,823	61,505
57,787	56,543	385,349	224	283,141	22,058
35,602	17,589,800	1,147,688	—	61,481	28,617
24,889	311,265	148,404	—	319,273	48,011
84,335	2,209,780	691,419	133	2,990,817	39,804
14,533	155	164,190	165	1,926	4,320
34,913	1,713,791	297,254	—	502,843	25,091
2,522	3	49,485	230	1,408	5,319
31,578	23,371,495	464,859	344	8,277,184	663,385
194,667	2,192	1,960,806	10,204	718	43,024
63,657	66,229	1,377,865	1,505	—	8,725
13,270	154	41,233	—	3,102,296	11,451
272	53	69	—	51,016	396
—	—	—	—	—	—

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\$ 784,353 thousand in 2014.

表3-3. 全國賦稅實徵淨額—按地區別分(續2完)

103年

單位：新臺幣千元

地 區 別		營 業 稅 *	地 價 稅	土地增值稅	房 屋 稅	使用牌照稅
Region		Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax
總 計	Grand Total	335,088,375	71,515,636	101,658,876	64,672,878	59,326,118
新北市	New Taipei City	33,536,783	10,749,256	24,626,744	10,028,757	8,388,441
臺北市	Taipei City	195,245,947	22,447,955	19,067,007	12,217,134	7,113,878
臺中市	Taichung City	17,732,235	6,140,502	14,335,737	8,022,371	8,191,365
臺南市	Tainan City	9,487,744	4,101,739	5,936,745	4,987,076	4,725,602
高雄市	Kaohsiung City	22,522,261	9,655,670	6,830,024	8,490,125	6,736,999
宜蘭縣	Yilan County	1,952,511	691,818	2,862,310	958,867	1,061,096
桃園縣	Taoyuan County	18,152,446	6,374,038	11,295,726	6,804,991	5,877,812
新竹縣	Hsinchu County	5,347,376	1,230,603	2,525,223	1,383,132	1,624,043
苗栗縣	Miaoli County	3,479,610	1,009,822	1,843,212	1,150,378	1,583,311
彰化縣	Changhua County	261,009	1,867,786	2,931,730	2,576,940	3,553,481
南投縣	Nantou County	458,114	595,936	1,113,975	805,291	1,449,154
雲林縣	Yunlin County	23,504,634	1,223,409	1,037,324	1,578,838	1,776,433
嘉義縣	Chiayi County	1,506,979	623,169	725,979	802,062	1,272,315
屏東縣	Pingtung County	3,134,463	982,706	1,155,097	1,157,946	1,885,710
臺東縣	Taitung County	758,299	207,009	424,110	253,575	491,757
花蓮縣	Hualien County	2,530,209	458,196	1,182,970	475,368	811,104
澎湖縣	Penghu County	18,349	84,816	295,297	95,715	49,535
基隆市	Keelung City	1,476,448	910,967	626,050	728,770	727,875
新竹市	Hsinchu City	-7,490,796	1,413,845	1,994,343	1,487,320	1,230,321
嘉義市	Chiayi City	1,114,589	717,653	502,332	600,380	688,113
金門縣	Kinmen County	347,332	24,010	342,548	61,769	80,391
連江縣	Lienchiang County	11,833	4,731	4,393	6,073	7,382
其 他	Others	—	—	—	—	—

說明：特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

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.2 End)

CY 2014						Unit : NT\$ 1,000
契稅	印花稅	娛樂稅	特別及 臨時稅課	教育捐	金融業稅	健康福利捐
Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Surtax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco
12,534,737	10,643,617	1,623,815	793,363	493	25,609,386	32,888,741
2,399,239	1,162,499	246,570	1,184	-70	1,576,543	5,848,359
1,650,636	4,559,596	234,875	—	43	17,538,497	—
1,985,493	987,920	120,251	130	179	1,604,109	3,844,497
727,664	423,751	104,399	—	194	674,963	—
1,735,210	884,726	208,698	—	—	1,320,154	65,351
286,443	132,641	21,767	38,570	—	124,955	—
1,641,630	893,003	256,504	83,568	147	1,088,265	10,421,836
446,815	257,006	91,447	—	—	160,406	—
183,334	134,425	33,729	2,613	—	109,072	3,851,909
261,104	243,673	49,366	—	—	260,648	—
96,668	78,641	46,097	256,166	—	93,124	—
127,157	120,461	27,629	—	—	113,746	—
82,872	54,980	17,023	—	—	40,902	—
166,771	123,033	43,122	180,670	—	146,380	4,266,589
39,328	40,675	11,511	—	—	28,624	—
98,957	87,389	20,512	230,462	—	59,788	—
16,708	10,654	2,133	—	—	92	—
146,933	72,945	20,683	—	—	80,320	4,590,200
326,571	286,091	38,296	—	—	463,505	—
107,127	73,832	27,395	—	—	124,573	—
7,513	14,526	1,665	—	—	684	—
564	1,150	143	—	—	36	—
—	—	—	—	—	—	—

Explanation : The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

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3-4. 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 %
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
103年	2014	1,976,106,922	100.0
新北市	New Taipei City	221,096,918	100.0
臺北市	Taipei City	698,438,888	100.0
臺中市	Taichung City	153,439,000	100.0
臺南市	Tainan City	67,205,602	100.0
高雄市	Kaohsiung City	164,117,018	100.0
宜蘭縣	Yilan County	13,052,927	100.0
桃園縣	Taoyuan County	184,767,874	100.0
新竹縣	Hsinchu County	46,224,132	100.0
苗栗縣	Miaoli County	34,745,090	100.0
彰化縣	Changhua County	36,393,767	100.0
南投縣	Nantou County	9,085,091	100.0
雲林縣	Yunlin County	61,088,138	100.0
嘉義縣	Chiayi County	8,248,219	100.0
屏東縣	Pingtung County	22,830,981	100.0
臺東縣	Taitung County	3,292,674	100.0
花蓮縣	Hualien County	11,846,907	100.0
澎湖縣	Penghu County	1,085,455	100.0
基隆市	Keelung City	44,683,900	100.0
新竹市	Hsinchu City	74,886,852	100.0
嘉義市	Chiayi City	7,457,571	100.0
金門縣	Kinmen County	4,739,354	100.0
連江縣	Lienchiang County	238,685	100.0
其 他	Others	107,141,879	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 %
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
1,180,883,257	59.8	795,223,665	40.2
164,791,357	74.5	56,305,561	25.5
472,490,741	67.6	225,948,147	32.4
97,544,336	63.6	55,894,664	36.4
47,421,369	70.6	19,784,233	29.4
86,090,420	52.5	78,026,598	47.5
7,773,564	59.6	5,279,363	40.4
89,741,270	48.6	95,026,604	51.4
33,111,086	71.6	13,113,046	28.4
13,792,016	39.7	20,953,074	60.3
30,194,025	83.0	6,199,742	17.0
6,342,053	69.8	2,743,038	30.2
17,865,337	29.2	43,222,801	70.8
4,677,471	56.7	3,570,748	43.3
7,810,613	34.2	15,020,368	65.8
1,955,407	59.4	1,337,267	40.6
5,865,718	49.5	5,981,189	50.5
997,962	91.9	87,493	8.1
5,403,365	12.1	39,280,535	87.9
80,313,501	107.2	-5,426,649	-7.2
5,354,115	71.8	2,103,456	28.2
1,180,855	24.9	3,558,499	75.1
166,676	69.8	72,009	30.2
—	—	107,141,879	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		98年 CY 2009	99年 CY 2010	100年 CY 2011
總 計		1,530,282,190	1,622,244,070	1,764,610,616
1000	對所得、利潤與資本利得的稅收	694,279,834	663,700,194	788,798,871
1100	個人	360,117,247	377,998,926	421,612,797
1110	所得、利潤	306,804,192	304,686,208	343,004,982
1120	資本利得	53,313,055	73,312,718	78,607,815
1200	公司	334,162,587	285,701,268	367,186,074
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	260,499,309	284,513,590	258,991,517
4100	對不動產徵收的經常性稅收	115,400,440	121,238,041	122,842,095
4200	對淨財富徵收的經常性稅收	—	—	—
4300	遺產、繼承與贈與稅	22,327,164	40,329,876	23,658,842
4310	遺產與繼承稅	17,224,637	31,264,086	15,847,227
4320	贈與稅	5,102,527	9,065,790	7,811,615
4400	對金融與資本交易徵收的稅收	109,705,904	109,130,248	99,850,122
4500	對財產徵收的其他非經常性稅收	13,065,801	13,815,425	12,640,458
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	575,503,047	674,030,286	716,820,228
5100	對貨品生產、銷售及移轉等徵收的稅收	512,322,497	609,388,222	650,366,094
5110	一般銷售額	245,356,479	289,815,747	307,690,760
5120	對特種貨品與勞務徵收的稅收	266,966,018	319,572,475	342,675,334
5121	貨物稅	198,138,586	230,088,247	244,146,121
5122	財政專賣利潤	—	—	—
5123	進口稅	68,827,432	89,484,228	96,322,743
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	—	—	2,206,470
5130	其他	—	—	—
5200	對貨品使用及行為課徵的稅收	54,716,678	55,697,526	57,056,891
5210	經常性稅收	53,049,587	54,051,738	55,380,372
5220	非經常性稅收	1,667,091	1,645,788	1,676,519
5300	其他	8,463,872	8,944,538	9,397,243
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

101年 CY 2012	102年 CY 2013	103年 CY 2014	The OECD classification of Taxes
1,796,697,193	1,834,124,153	1,976,106,922	Total Tax Revenues
841,946,315	846,544,256	915,142,841	1000 Taxes on income, profits and capital gains
474,201,983	495,428,969	512,511,163	1100 Individuals
393,065,301	392,174,282	410,852,287	1110 On income and profits
81,136,682	103,254,687	101,658,876	1120 On capital gains
367,744,332	351,115,287	402,631,678	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
—	—	—	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
240,722,225	245,181,525	265,740,416	4000 Taxes on property
124,510,583	133,840,661	136,189,007	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
28,280,408	23,727,917	25,444,324	4300 Estate, inheritance and gift taxes
19,276,361	14,076,799	13,450,601	4310 Estate and inheritance taxes
9,004,047	9,651,118	11,993,723	4320 Gift taxes
76,238,245	74,052,616	91,572,348	4400 Taxes on financial and capital transactions
11,692,989	13,560,331	12,534,737	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
714,028,653	742,398,372	795,223,665	5000 Taxes on goods and services
645,918,856	672,628,212	722,836,752	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
306,537,199	327,971,096	360,697,761	5110 General taxes
339,381,657	344,657,116	362,138,991	5120 Taxes on specific goods and services
240,188,216	242,329,976	249,596,136	5121 Excises
—	—	—	5122 Profits of fiscal monopolies
94,918,150	97,008,695	107,141,879	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
4,275,291	5,318,445	5,400,976	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
58,100,338	59,393,175	61,743,296	5200 Taxes on use of goods, or on permission to use goods or perform activities
56,533,991	57,759,406	59,326,118	5210 Recurrent taxes
1,566,347	1,633,769	2,417,178	5220 Non-recurrent taxes
10,009,459	10,376,985	10,643,617	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
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、特別及臨時稅課
5300 其他		印花稅
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
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, Special and Provisional Tax Levies
5300 Unallocable as between 5100 and 5200	Stamp Tax
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	100年 CY 2011			101年 CY 2012		
	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	1,764,610,616	1,695,876,063	104.1	1,796,697,193	1,822,502,215	98.6
關稅	96,322,743	89,000,000	108.2	94,918,150	97,600,000	97.3
所得稅	710,191,056	677,411,111	104.8	760,809,633	705,701,111	107.8
營利事業所得稅	367,186,074	291,642,222	125.9	367,744,332	351,553,333	104.6
綜合所得稅	343,004,982	385,768,889	88.9	393,065,301	354,147,778	111.0
遺產及贈與稅	23,658,842	22,230,000	106.4	28,280,408	23,790,190	118.9
遺產稅	15,847,227	17,784,000	89.1	19,276,361	16,653,192	115.8
贈與稅	7,811,615	4,446,000	175.7	9,004,047	7,136,998	126.2
貨物稅	164,876,634	152,967,778	107.8	160,897,298	170,722,222	94.2
證券交易稅	93,990,479	114,399,000	82.2	71,940,358	126,500,000	56.9
期貨交易稅	5,859,643	4,821,000	121.5	4,297,887	5,953,000	72.2
菸酒稅	44,660,361	49,296,250	90.6	44,938,842	49,296,250	91.2
特種貨物及勞務稅	2,206,470	—	—	4,275,291	2,100,000	203.6
營業稅	283,884,285	268,214,052	105.8	281,817,236	296,044,118	95.2
土地稅	141,981,922	130,719,118	108.6	143,848,851	149,381,865	96.3
地價稅	63,374,107	59,649,746	106.2	62,712,169	62,906,566	99.7
土地增值稅	78,607,815	71,069,372	110.6	81,136,682	86,475,299	93.8
房屋稅	59,466,872	57,414,968	103.6	61,796,279	61,198,135	101.0
使用牌照稅	55,380,372	54,015,798	102.5	56,533,991	56,108,359	100.8
契稅	12,640,465	13,261,170	95.3	11,693,005	14,131,118	82.7
印花稅	9,397,243	8,898,099	105.6	10,009,459	9,546,314	104.9
娛樂稅	1,676,424	1,627,719	103.0	1,566,328	1,603,233	97.7
特別及臨時稅課	—	—	—	—	—	—
教育捐	1,118	—	—	2,138	—	—
金融業營業稅	23,806,475	21,800,000	109.2	24,719,963	23,033,000	107.3
健康福利捐	34,609,126	29,800,000	116.1	34,352,076	29,793,300	115.3

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. 特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

3. 遺產及贈與稅實物抵繳金額103年計784,353千元。

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

Unit : NT\$ 1,000 ; %

102年 CY 2013			103年 CY 2014			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	
1,834,124,153	1,863,712,791	98.4	1,976,106,922	1,867,311,581	105.8	Grand Total
97,008,695	98,900,000	98.1	107,141,879	97,900,000	109.4	Customs Duties
743,289,569	771,546,667	96.3	813,483,965	770,090,000	105.6	Income Tax
351,115,287	389,167,778	90.2	402,631,678	387,711,111	103.8	Profit-seeking Enterprise Income Tax
392,174,282	382,378,889	102.6	410,852,287	382,378,889	107.4	Individual Income Tax
23,727,917	23,260,000	102.0	25,444,324	25,243,000	100.8	Estate and Gift Tax
14,076,799	16,280,000	86.5	13,450,601	16,406,000	82.0	Estate Tax
9,651,118	6,980,000	138.3	11,993,723	8,837,000	135.7	Gift Tax
162,503,713	170,722,222	95.2	172,897,429	170,722,222	101.3	Commodity Tax
71,383,425	96,363,000	74.1	88,710,600	87,117,000	101.8	Securities Transaction Tax
2,669,191	5,953,000	44.8	2,861,748	3,680,000	77.8	Futures Transaction Tax
44,769,009	49,296,250	90.8	43,809,966	49,296,250	88.9	Tobacco and Alcohol Tax
5,318,445	3,117,344	170.6	5,400,976	3,960,000	136.4	Specifically Selected Goods and Services Tax
303,039,378	296,044,118	102.4	335,088,375	296,044,118	113.2	Business Tax
174,080,706	150,712,568	115.5	173,174,512	164,080,734	105.5	Land Tax
70,826,019	67,851,160	104.4	71,515,636	68,821,239	103.9	Land Value Tax
103,254,687	82,861,408	124.6	101,658,876	95,259,495	106.7	Land Value Increment Tax
63,013,454	63,581,478	99.1	64,672,878	63,364,018	102.1	House Tax
57,759,406	57,410,565	100.6	59,326,118	57,724,503	102.8	Vehicle License Tax
13,560,334	12,098,894	112.1	12,534,737	12,500,562	100.3	Deed Tax
10,376,985	9,495,249	109.3	10,643,617	9,695,480	109.8	Stamp Tax
1,633,756	1,687,896	96.8	1,623,815	1,516,273	107.1	Amusement Tax
—	—	—	793,363	853,881	92.9	Special and Provisional Tax Levies
1,198	—	—	493	—	—	Education Surtax
24,931,718	23,723,540	105.1	25,609,386	23,723,540	107.9	Financial Enterprises Business Tax
35,057,254	29,800,000	117.6	32,888,741	29,800,000	110.4	Health and Welfare Surcharge on Tobacco

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 special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

3.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 784,353 thousand in 2014.

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		96年 CY 2007	97年 CY 2008	98年 CY 2009
總 計	Grand Total	149,036,726	126,659,613	127,878,770
油 氣 類	Oil / Gas	87,673,324	75,828,510	84,370,114
車 輛 類	Vehicles	45,232,193	35,200,408	29,231,030
汽 車	Automobiles	41,251,139	30,414,896	27,537,289
機 車	Motorcycles	3,981,054	4,785,512	1,693,741
橡 膠 輪 胎	Rubber Tires	1,528,146	1,689,668	1,573,078
水 泥	Cement	4,436,458	3,985,962	3,405,923
飲 料 品	Beverages	3,068,153	3,077,513	3,323,086
平 板 玻 璃	Flat-glass	414,448	421,332	342,470
電 器 類	Electric Appliances	6,684,004	6,456,220	5,633,069
電 冰 箱	Refrigerators	2,070,046	2,100,633	1,701,683
電 視 機	Television Sets	1,006,246	966,164	836,084
冷 暖 氣 機	Air Conditioners	2,623,455	2,483,321	2,301,448
除 濕 機	Dehumidifiers	102,106	120,544	87,359
錄 影 機	Video Recorders	376,194	313,285	306,405
電 唱 機	Record Players	5,789	6,745	622
錄 音 機	Audio Recorders	37,778	27,739	4,700
音 響 組 合	Stereophonic Systems	319,684	293,955	270,774
電 烤 箱	Electric Ovens	142,706	143,834	123,994

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

99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014
150,777,174	164,876,634	160,897,298	162,503,713	172,897,429
85,018,713	88,003,279	85,879,258	85,355,324	87,703,212
49,510,685	59,781,493	57,649,585	59,253,626	67,040,526
46,130,269	55,180,120	53,201,966	54,317,840	61,726,517
3,380,416	4,601,373	4,447,619	4,935,786	5,314,009
2,001,683	2,217,237	2,260,487	2,457,848	2,456,536
3,830,911	4,094,155	3,983,503	4,058,297	4,174,289
3,017,216	2,878,030	2,988,473	2,917,204	2,984,982
470,289	523,876	408,735	497,642	491,955
6,927,677	7,378,564	7,727,257	7,963,772	8,045,929
1,019,444	987,921	1,088,347	1,136,623	1,195,045
950,461	1,063,510	1,165,253	947,773	654,479
3,983,152	4,337,471	4,331,818	4,769,749	5,098,138
149,715	176,413	314,199	261,535	202,054
312,143	214,764	198,245	244,728	257,538
762	1,655	778	1,097	1,163
6,441	9,831	8,359	4,258	5,500
359,663	417,164	423,595	359,992	433,350
145,896	169,835	196,663	238,017	198,662

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	國民所得毛額 GNI(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	
79年度	4,387,067	12.3	4,267,101	11.6	1,097,518	-9.1	20,107
80年度	4,857,707	10.7	4,735,297	11.0	1,275,613	16.2	20,353
81年度	5,452,704	12.2	5,324,871	12.5	1,561,930	22.4	20,557
82年度	6,044,932	10.9	5,918,432	11.1	1,756,306	12.4	20,803
83年度	6,575,663	8.8	6,472,694	9.4	1,826,367	4.0	20,995
84年度	7,168,138	9.0	7,058,829	9.1	1,910,066	4.6	21,178
85年度	7,842,088	9.4	7,723,799	9.4	1,843,786	-3.5	21,357
86年度	8,431,309	7.5	8,331,981	7.9	1,878,764	1.9	21,525
87年度	9,169,838	8.8	9,095,135	9.2	1,992,593	6.1	21,743
88年度	9,701,741	5.8	9,628,012	5.9	2,050,004	2.9	21,929
89年度 ***	15,532,685	5.9	15,342,421	5.5	3,140,936	3.7	22,092
90年 ***	10,350,233	-1.3	10,158,209	-1.9	2,271,755	6.8	22,340
91年	10,923,385	5.5	10,680,883	5.1	2,144,994	-5.6	22,457
92年	11,294,739	3.4	10,965,866	2.7	2,216,514	3.3	22,554
93年	12,021,744	6.4	11,649,645	6.2	2,245,047	1.3	22,640
94年	12,383,120	3.0	12,092,254	3.8	2,291,999	2.1	22,723
95年	12,952,502	4.6	12,640,803	4.5	2,214,226	-3.4	22,815
96年	13,739,828	6.1	13,407,062	6.1	2,290,169	3.4	22,902
97年	13,465,596	-2.0	13,150,950	-1.9	2,343,585	2.3	22,994
98年	13,375,650	-0.7	12,961,656	-1.4	2,670,898	14.0	23,070
99年	14,548,852	8.8	14,119,213	8.9	2,566,804	-3.9	23,138
100年	14,700,572	1.0	14,312,200	1.4	2,612,947	1.8	23,180
101年	15,141,108	3.0	14,686,917	2.6	2,677,984	2.5	23,262
102年	15,646,211	3.3	15,221,201	3.6	2,665,241	-0.5	23,344
103年	16,554,262	5.8	16,084,003	5.7	2,645,712	-0.7	23,392

資料來源：1. 財政部所屬各機關及各縣市稽徵單位。

2. 國民所得毛額、國內生產毛額為行政院主計總處104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業營業稅及健康福利捐值；100年至102年不含特種貨物及勞務稅。

3. ***89年(含)起，國民所得毛額、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								FY
金 額 Amount	年 增 率 (3) Annual Growth Rate	占國民所得 毛額之比率 Tax Revenues / GNI	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)	(5)= (3)/(2)	
847,733	25.1	19.3	19.9	77.2	42,161	2.0	2.2	1990
808,621	-4.6	16.6	17.1	63.4	39,730	—	—	1991
967,624	19.7	17.7	18.2	62.0	47,070	1.6	1.6	1992
1,045,496	8.0	17.3	17.7	59.5	50,257	0.7	0.7	1993
1,127,481	7.8	17.1	17.4	61.7	53,702	0.9	0.8	1994
1,232,264	9.3	17.2	17.5	64.5	58,186	1.0	1.0	1995
1,197,797	-2.8	15.3	15.5	65.0	56,084	—	—	1996
1,271,453	6.1	15.1	15.3	67.7	59,069	0.8	0.8	1997
1,397,052	9.9	15.2	15.4	70.1	64,253	1.1	1.1	1998
1,355,062	-3.0	14.0	14.1	66.1	61,793	—	—	1999
1,929,767	1.4	12.4	12.6	61.4	87,351	0.2	0.3	2000
1,257,841	-6.7	12.2	12.4	55.4	56,304	—	—	CY 2001
1,225,601	-2.6	11.2	11.5	**	54,575	—	—	CY 2002
1,252,766	2.2	11.1	11.4	55.0	55,545	0.7	0.8	CY 2003
1,387,300	10.7	11.5	11.9	60.3	61,277	1.7	1.7	CY 2004
1,567,396	13.0	12.7	13.0	66.8	68,978	4.3	3.4	CY 2005
1,600,804	2.1	12.4	12.7	70.3	70,165	0.5	0.5	CY 2006
1,733,895	8.3	12.6	12.9	73.6	75,709	1.4	1.4	CY 2007
1,760,438	1.5	13.1	13.4	73.0	76,561	—	—	CY 2008
1,530,282	-13.1	11.4	11.8	55.5	66,332	—	—	CY 2009
1,622,244	6.0	11.2	11.5	61.0	70,112	0.7	0.7	CY 2010
1,764,611	8.8	12.0	12.3	65.2	76,126	8.4	6.4	CY 2011
1,796,697	1.8	11.9	12.2	64.7	77,237	0.6	0.7	CY 2012
1,834,124	2.1	11.7	12.0	66.4	78,569	0.6	0.6	CY 2013
1,976,107	7.7	11.9	12.3	72.5	84,478	1.3	1.4	CY 2014

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

2. GNI and GDP data are from DGBAS May, 2015.

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 till 2013, tax revenues ratio excludes the Specifically Selected Goods and Services Tax.

3.***Starting from 2000, the annual growth rates of GNI, GDP and Tax Revenues are calendar 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	主要稅收占國民所得毛額之百分比 Major Tax Revenues/GNI					
	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
79年度	1.9	2.5	2.6	2.6	1.9	2.4
80年度	1.6	1.7	2.3	2.5	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	3.1
84年度	1.6	2.0	2.4	3.0	2.2	2.7
85年度	1.3	1.9	2.5	2.8	2.0	2.0
86年度	1.2	1.7	2.4	2.7	1.7	2.1
87年度	1.2	1.8	2.6	2.7	1.6	1.9
88年度	1.1	2.0	2.5	2.6	1.5	1.5
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	1.5	2.1	2.0	1.3	0.9
92年	0.7	1.9	1.7	1.7	1.3	1.0
93年	0.7	2.0	1.8	1.9	1.3	1.1
94年	0.7	2.7	2.4	1.9	1.4	1.1
95年	0.6	2.4	2.6	1.8	1.2	1.0
96年	0.6	2.8	2.5	1.8	1.1	1.0
97年	0.6	3.3	2.9	1.8	0.9	0.9
98年	0.5	2.5	2.3	1.7	1.0	0.8
99年	0.6	2.0	2.1	1.8	1.0	0.9
100年	0.7	2.5	2.3	1.9	1.1	1.0
101年	0.6	2.4	2.6	1.9	1.1	1.0
102年	0.6	2.2	2.5	1.9	1.0	1.1
103年	0.6	2.4	2.5	2.0	1.0	1.0

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

Unit : %

主要稅收占國內生產毛額之百分比 Major Tax Revenues/GDP						FY
關稅 Customs Duties	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	營業稅 Business Tax	貨物稅 Commodity Tax	土地稅 Land Tax	
1.9	2.6	2.7	2.6	2.0	2.5	1990
1.7	1.8	2.3	2.6	1.8	2.6	1991
1.7	1.8	2.2	2.8	2.1	4.1	1992
1.7	1.8	2.2	2.9	2.3	3.8	1993
1.6	1.8	2.3	3.0	2.2	3.2	1994
1.6	2.1	2.4	3.0	2.2	2.7	1995
1.4	1.9	2.5	2.8	2.0	2.0	1996
1.2	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	2.0	2.5	2.6	1.5	1.5	1999
1.0	2.0	2.0	2.1	1.4	1.4	2000
0.9	2.3	2.4	2.0	1.3	0.9	CY 2001
0.8	1.6	2.1	2.0	1.3	0.9	CY 2002
0.8	1.9	1.8	1.8	1.3	1.0	CY 2003
0.7	2.1	1.8	2.0	1.4	1.1	CY 2004
0.7	2.7	2.5	2.0	1.4	1.1	CY 2005
0.6	2.5	2.6	1.9	1.3	1.0	CY 2006
0.6	2.9	2.6	1.8	1.1	1.0	CY 2007
0.6	3.4	3.0	1.9	1.0	0.9	CY 2008
0.5	2.6	2.4	1.7	1.0	0.9	CY 2009
0.6	2.0	2.2	1.9	1.1	1.0	CY 2010
0.7	2.6	2.4	2.0	1.2	1.0	CY 2011
0.6	2.5	2.7	1.9	1.1	1.0	CY 2012
0.6	2.3	2.6	2.0	1.1	1.1	CY 2013
0.7	2.5	2.6	2.1	1.1	1.1	CY 2014

表3-9. 各國賦稅負擔率
(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	14.0	20.6	25.2	21.0	23.8	28.4	22.1	23.1	11.7	16.2
1970	17.1	21.1	25.1	23.7	27.4	36.5	21.4	22.0	13.4	15.5
1975	17.2	25.4	26.4	27.1	28.3	37.5	20.7	22.6	13.1	13.3
1980	19.2	26.2	26.7	28.9	27.2	41.8	22.6	23.9	13.8	17.8
1985	15.9	27.7	27.6	29.8	27.6	44.0	23.7	22.9	15.7	21.2
1990	19.9	28.1	26.4	27.5	31.0	44.9	22.9	21.8	17.5	24.4
1995	17.5	28.2	26.3	28.7	30.0	47.0	23.9	22.1	18.7	26.4
1996	15.5	28.8	27.6	29.1	30.2	47.3	25.0	21.3	24.9	26.5
1997	15.3	28.6	28.5	29.7	31.1	47.1	25.7	20.8	19.5	27.6
1998	15.4	29.4	28.6	30.3	30.9	47.4	27.5	21.2	20.9	28.3
1999	14.1	29.8	28.2	30.2	30.9	47.4	28.1	22.0	21.8	29.2
2000	12.6	30.4	27.7	30.2	30.2	46.4	27.5	22.1	23.1	29.0
2001	12.4	28.9	29.4	29.9	29.5	45.5	27.2	21.1	21.7	28.8
2002	11.5	29.8	28.4	29.8	27.8	45.4	26.5	20.6	21.2	28.1
2003	11.4	29.9	28.1	29.4	27.6	45.7	26.2	20.6	19.6	28.2
2004	11.9	30.3	27.7	29.8	27.6	46.6	26.5	20.1	19.3	27.5
2005	13.0	29.9	26.8	30.1	27.5	48.4	26.9	20.4	20.3	27.1
2006	12.7	29.5	26.5	29.8	27.9	47.1	27.1	21.3	20.1	28.6
2007	12.9	29.6	26.9	29.3	27.6	46.7	26.7	22.1	20.3	29.2
2008	13.4	27.0	27.6	29.4	27.0	45.6	26.4	22.4	20.4	28.6
2009	11.8	25.8	26.7	28.0	26.6	45.4	25.1	22.2	19.4	28.7
2010	11.5	25.6	26.8	28.7	25.9	45.5	25.5	21.3	20.1	28.5
2011	12.3	26.3	26.9	29.1	25.7	45.6	26.6	21.9	21.8	28.5
2012	12.2	27.3	27.4	29.8	25.9	46.3	27.5	22.5	22.9	29.8
2013 ※	12.0	...	27.9	30.5	25.7	47.8	28.3	22.7	22.9	29.7
2014	12.3	...	...	...	...	...	...	...	...	...

資料來源：1. 新加坡官方網站。

2. 其他各國資料錄自 OECD 'Revenue Statistics' (2014年版)。

說明：我國資料為占GDP (行政院主計總處104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. ※除我國與新加坡外，其餘國家2013年為暫定數。

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

Unit : %

冰 島	日 本	韓 國	荷 蘭	挪 威	新加坡**	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzerland	United Kingdom	United States
23.4	13.9	—	21.4	26.1	—	10.3	27.6	14.1	24.8	20.4
24.4	14.9	—	21.7	29.0	—	9.7	30.3	15.3	30.4	21.6
28.4	14.5	14.1	23.6	29.5	—	9.4	31.3	17.6	27.7	19.6
28.2	17.5	16.1	25.0	33.5	—	11.3	31.2	17.9	27.9	19.9
26.8	18.6	15.0	22.3	33.8	16.6	15.9	33.6	18.4	29.2	18.4
29.2	21.0	16.6	25.3	30.2	14.9	20.4	36.0	18.0	28.1	19.7
27.9	17.6	16.7	22.7	31.3	15.7	20.0	33.0	18.6	26.4	20.1
28.8	17.5	17.0	23.3	31.5	16.1	19.8	33.8	19.0	26.4	20.6
28.6	17.6	16.6	22.7	32.2	16.4	20.8	34.8	18.6	26.6	21.0
31.0	17.1	16.1	22.4	32.5	15.4	21.0	35.1	19.6	28.0	21.4
33.3	16.6	16.3	22.9	32.7	14.8	21.7	37.1	19.7	28.6	21.5
33.4	17.3	17.9	22.4	33.7	15.3	21.8	36.1	20.9	28.8	21.8
31.7	17.0	17.8	22.8	33.6	15.7	21.2	33.5	20.0	28.8	20.7
31.5	15.9	17.8	22.7	33.2	13.0	21.6	32.0	20.4	27.6	18.5
32.6	15.5	18.2	22.0	32.6	12.3	21.4	32.7	19.9	26.9	18.0
33.6	16.2	17.4	22.1	33.7	11.8	22.4	33.1	20.0	27.1	18.3
36.3	17.2	17.8	24.0	34.4	11.9	23.5	34.1	20.1	27.4	19.7
37.2	17.8	18.6	23.5	34.8	12.2	24.2	34.2	20.1	28.1	20.5
35.8	18.1	19.6	23.7	34.0	13.3	24.7	33.2	20.0	27.8	20.6
32.4	17.4	19.3	23.1	33.3	13.8	20.4	33.0	20.5	27.5	19.1
29.1	15.9	18.2	22.6	32.1	12.6	18.1	33.2	20.6	26.0	17.0
29.4	16.2	17.9	23.0	33.1	12.6	19.7	32.3	20.2	26.6	17.6
30.5	16.8	18.4	22.1	33.2	13.3	19.5	32.6	20.4	27.3	18.5
31.7	17.2	18.7	21.4	32.7	13.5	20.6	32.4	20.2	26.7	18.9
31.9	...	17.9	...	31.1	13.5	21.3	33.0	20.3	26.7	19.3
...	...	...	...	...	13.7	...	...	...	...	...

Source : 1.The data of Singapore is derived from website of department of statistics, Singapore.

2.Other Countries are derived from 'Revenue Statistics of OECD' (2014 Edition).

Explanation : The data of R.O.C is Percentage of GDP (data from DGBAS May, 2015).

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

2.**The data of the year 2013 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

表3-10. 各國賦稅收入—按OECD稅收分類分

(1)金 額

CY 2012

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		415,888	562,721	925,339
1000	對所得、利潤與資本利得的稅收	241,728	265,403	219,074
1100	個人	162,993	205,965	166,969
1110	所得、利潤	162,993	205,965	166,969
1120	資本利得	—	—	—
1200	公司	78,735	53,229	52,105
1300	其他	—	6,209	—
2000	社會安全捐	—	87,439	346,041
3000	對工資與勞動力的徵收	21,447	11,936	29,707
4000	對財產徵收的稅收	35,962	59,827	78,880
4100	對不動產徵收的經常性稅收	21,761	52,106	52,185
4200	對淨財富徵收的經常性稅收	—	719	5,030
4300	遺產、繼承與贈與稅	—	—	9,616
4310	遺產與繼承稅	—	—	8,225
4320	贈與稅	—	—	1,391
4400	對金融與資本交易徵收的稅收	14,201	3,103	12,049
4500	對財產徵收的其他非經常性稅收	—	3,899	—
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	116,751	137,792	228,670
5100	對貨品生產、銷售及移轉等徵收的稅收	97,087	128,324	221,496
5110	一般銷售額	51,462	82,126	148,768
5120	對特種貨品與勞務徵收的稅收	45,625	46,198	72,728
5121	貨物稅	26,425	24,169	49,261
5122	財政專賣利潤	—	12,180	—
5123	進口稅	8,172	3,900	2,543
5124	出口稅	9	—	—
5125	對投資財之課稅	—	—	—
5126	對特別勞務之課稅	11,019	4,651	20,866
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	—	1,298	58
5130	其他	—	—	—
5200	對貨品使用及行為課徵的稅收	19,664	9,468	7,174
5210	經常性稅收	19,664	5,278	3,107
5220	非經常性稅收	—	4,190	4,067
5300	其他	—	—	—
6000	其他稅收	—	324	22,967

資料來源：OECD 'Revenue Statistics' (2014年版)。

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

(1) Amount

CY 2012

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
1,002,342	695,909	139,545	Total Tax Revenues
305,109	228,423	43,352	1000 Taxes on income, profits and capital gains
256,821	189,410	25,946	1100 Individuals
256,821	189,405	25,946	1110 On income and profits
—	5	—	1120 On capital gains
48,288	44,989	17,406	1200 Corporations
—	-5,976	—	1300 Unallocable as between 1100 and 1200
383,470	211,154	58,034	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
24,403	43,498	12,722	4000 Taxes on property
12,017	23,850	9,805	4100 Recurrent taxes on immovable property
692	805	—	4200 Recurrent taxes on new wealth
4,305	592	1,504	4300 Estate, inheritance and gift taxes
3,788	—	—	4310 Estate and inheritance taxes
517	—	—	4320 Gift taxes
7,389	15,215	1,413	4400 Taxes on financial and capital transactions
—	154	—	4500 Other non-recurrent taxes on property
—	2,882	—	4600 Other recurrent taxes on property
289,241	179,633	25,057	5000 Taxes on goods and services
278,237	159,831	22,593	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
194,353	96,136	12,902	5110 General taxes
83,884	63,695	9,691	5120 Taxes on specific goods and services
64,868	37,279	8,721	5121 Excises
—	11,370	—	5122 Profits of fiscal monopolies
4,417	2,077	897	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
14,548	12,964	73	5126 Taxes on specific services
2	—	—	5127 Other taxes on international trade and transactions
49	5	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
11,004	11,692	2,464	5200 Taxes on use of goods , or on permission to use goods or perform activities
11,004	11,692	2,442	5210 Recurrent taxes
—	—	22	5220 Non-recurrent taxes
—	8,110	—	5300 Unallocable as between 5100 and 5200
119	33,201	380	6000 Other taxes

Source : Source:Revenue Statistics of OECD (2014 Edition).

表3-10. 各國賦稅收入—按OECD稅收分類分(續1)

(1)金 額
CY 2012

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		341,092	232,755	346,164
1000	對所得、利潤與資本利得的稅收	101,944	58,869	103,498
1100	個人	51,185	47,015	78,206
1110	所得、利潤	43,730	46,786	78,206
1120	資本利得	7,455	229	—
1200	公司	50,759	11,854	22,050
1300	其他	—	—	3,242
2000	社會安全捐	84,136	95,780	123,841
3000	對工資與勞動力的徵收	868	—	—
4000	對財產徵收的稅收	36,213	7,022	21,712
4100	對不動產徵收的經常性稅收	10,315	4,510	11,196
4200	對淨財富徵收的經常性稅收	—	2	784
4300	遺產、繼承與贈與稅	4,021	1,382	2,286
4310	遺產與繼承稅	1,719	1,382	2,286
4320	贈與稅	2,302	—	—
4400	對金融與資本交易徵收的稅收	21,877	1,128	5,776
4500	對財產徵收的其他非經常性稅收	—	—	1,540
4600	對財產徵收的其他經常性稅收	—	—	130
5000	對貨品與勞務徵收的稅收	106,402	70,436	93,683
5100	對貨品生產、銷售及移轉等徵收的稅收	99,731	62,593	87,516
5110	一般銷售額	58,702	41,699	57,573
5120	對特種貨品與勞務徵收的稅收	41,029	20,894	29,943
5121	貨物稅	28,410	16,878	21,685
5122	財政專賣利潤	—	—	—
5123	進口稅	10,220	2,159	1,567
5124	出口稅	—	—	—
5125	對投資財之課稅	—	—	—
5126	對特別勞務之課稅	2,399	1,526	6,075
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	—	331	616
5130	其他	—	—	—
5200	對貨品使用及行為課徵的稅收	6,671	7,843	5,007
5210	經常性稅收	6,671	7,843	4,341
5220	非經常性稅收	—	—	666
5300	其他	—	—	1,160
6000	其他稅收	11,529	648	3,430

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

(1) Amount

CY 2012

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
1,560,382	547,064	3,940,933	Total Tax Revenues
534,434	194,876	1,886,696	1000 Taxes on income, profits and capital gains
439,606	150,453	1,484,248	1100 Individuals
411,882	146,119	1,315,218	1110 On income and profits
27,724	4,334	169,030	1120 On capital gains
94,828	44,423	402,448	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
367,763	104,319	880,609	2000 Social security contributions
160,326	—	—	3000 Taxes on payroll and workforce
37,557	64,879	466,312	4000 Taxes on property
28,743	52,832	447,305	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
-5	3,129	19,007	4300 Estate, inheritance and gift taxes
-5	3,129	—	4310 Estate and inheritance taxes
—	—	—	4320 Gift taxes
8,819	8,918	—	4400 Taxes on financial and capital transactions
—	—	—	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
458,498	182,990	707,316	5000 Taxes on goods and services
442,895	175,998	592,969	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
333,342	113,895	315,044	5110 General taxes
109,553	62,103	277,925	5120 Taxes on specific goods and services
89,772	46,800	154,603	5121 Excises
5,227	—	—	5122 Profits of fiscal monopolies
4,995	2,885	33,483	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
8,915	10,436	16,756	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
644	1,982	73,083	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
15,603	6,992	114,347	5200 Taxes on use of goods , or on permission to use goods or perform activities
15,603	6,992	89,087	5210 Recurrent taxes
—	—	25,260	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
1,804	—	—	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 2012

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	58.1	47.2	23.7
1100 個人	39.2	36.6	18.0
1110 所得、利潤	39.2	36.6	18.0
1120 資本利得	—	—	—
1200 公司	18.9	9.5	5.6
1300 其他	—	1.1	—
2000 社會安全捐	—	15.5	37.4
3000 對工資與勞動力的徵收	5.2	2.1	3.2
4000 對財產徵收的稅收	8.6	10.6	8.5
4100 對不動產徵收的經常性稅收	5.2	9.3	5.6
4200 對淨財富徵收的經常性稅收	—	0.1	0.5
4300 遺產、繼承與贈與稅	—	—	1.0
4310 遺產與繼承稅	—	—	0.9
4320 贈與稅	—	—	0.2
4400 對金融與資本交易徵收的稅收	3.4	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	28.1	24.5	24.7
5100 對貨品生產、銷售及移轉等徵收的稅收	23.3	22.8	23.9
5110 一般銷售額	12.4	14.6	16.1
5120 對特種貨品與勞務徵收的稅收	11.0	8.2	7.9
5121 貨物稅	6.4	4.3	5.3
5122 財政專賣利潤	—	2.2	—
5123 進口稅	2.0	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	2.6	0.8	2.3
5127 對國際貿易與交易課徵的其他稅收	—	—	—
5128 對特種貨品與勞務徵收的其他稅收	—	0.2	0.0
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	4.7	1.7	0.8
5210 經常性稅收	4.7	0.9	0.3
5220 非經常性稅收	—	0.7	0.4
5300 其他	—	—	—
6000 其他稅收	—	0.1	2.5

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

(2) Percentage

CY 2012

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
30.4	32.8	31.1	1000 Taxes on income, profits and capital gains
25.6	27.2	18.6	1100 Individuals
25.6	27.2	18.6	1110 On income and profits
—	0.0	—	1120 On capital gains
4.8	6.5	12.5	1200 Corporations
—	-0.9	—	1300 Unallocable as between 1100 and 1200
38.3	30.3	41.6	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
2.4	6.3	9.1	4000 Taxes on property
1.2	3.4	7.0	4100 Recurrent taxes on immovable property
0.1	0.1	—	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	2.2	1.0	4400 Taxes on financial and capital transactions
—	0.0	—	4500 Other non-recurrent taxes on property
—	0.4	—	4600 Other recurrent taxes on property
28.9	25.8	18.0	5000 Taxes on goods and services
27.8	23.0	16.2	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
19.4	13.8	9.2	5110 General taxes
8.4	9.2	6.9	5120 Taxes on specific goods and services
6.5	5.4	6.2	5121 Excises
—	1.6	—	5122 Profits of fiscal monopolies
0.4	0.3	0.6	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
1.5	1.9	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	1.8	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.1	1.7	1.7	5210 Recurrent taxes
—	—	0.0	5220 Non-recurrent taxes
—	1.2	—	5300 Unallocable as between 5100 and 5200
0.0	4.8	0.3	6000 Other taxes

表3-10. 各國賦稅收入—按OECD稅收分類分(續3完)

(2)結構比

CY 2012

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	29.9	25.3	29.9
1100	個人	15.0	20.2	22.6
1110	所得、利潤	12.8	20.1	22.6
1120	資本利得	2.2	0.1	—
1200	公司	14.9	5.1	6.4
1300	其他	—	—	0.9
2000	社會安全捐	24.7	41.2	35.8
3000	對工資與勞動力的徵收	0.3	—	—
4000	對財產徵收的稅收	10.6	3.0	6.3
4100	對不動產徵收的經常性稅收	3.0	1.9	3.2
4200	對淨財富徵收的經常性稅收	—	0.0	0.2
4300	遺產、繼承與贈與稅	1.2	0.6	0.7
4310	遺產與繼承稅	0.5	0.6	0.7
4320	贈與稅	0.7	—	—
4400	對金融與資本交易徵收的稅收	6.4	0.5	1.7
4500	對財產徵收的其他非經常性稅收	—	—	0.4
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	31.2	30.3	27.1
5100	對貨品生產、銷售及移轉等徵收的稅收	29.2	26.9	25.3
5110	一般銷售額	17.2	17.9	16.6
5120	對特種貨品與勞務徵收的稅收	12.0	9.0	8.6
5121	貨物稅	8.3	7.3	6.3
5122	財政專賣利潤	—	—	—
5123	進口稅	3.0	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	0.7	1.8
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	2.0	3.4	1.4
5210	經常性稅收	2.0	3.4	1.3
5220	非經常性稅收	—	—	0.2
5300	其他	—	—	0.3
6000	其他稅收	3.4	0.3	1.0

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

(2) Percentage

CY 2012

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
34.3	35.6	47.9	1000 Taxes on income, profits and capital gains
28.2	27.5	37.7	1100 Individuals
26.4	26.7	33.4	1110 On income and profits
1.8	0.8	4.3	1120 On capital gains
6.1	8.1	10.2	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
23.6	19.1	22.3	2000 Social security contributions
10.3	—	—	3000 Taxes on payroll and workforce
2.4	11.9	11.8	4000 Taxes on property
1.8	9.7	11.4	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent taxes on new wealth
-0.0	0.6	0.5	4300 Estate, inheritance and gift taxes
-0.0	0.6	—	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
29.4	33.4	17.9	5000 Taxes on goods and services
28.4	32.2	15.0	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.4	20.8	8.0	5110 General taxes
7.0	11.4	7.1	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	0.8	5123 Customs and import duties
—	—	—	5124 Taxes on exports
—	—	—	5125 Taxes on investment goods
0.6	1.9	0.4	5126 Taxes on specific services
—	—	—	5127 Other taxes on international trade and transactions
0.0	0.4	1.9	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
1.0	1.3	2.9	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.3	2.3	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	96年 CY 2007	97年 CY 2008
毛 收 總 計 數	83,866,798	82,544,530
01 活動物；動物產品	4,787,844	5,839,663
01 活動物	9,264	8,509
02 肉及食用雜碎	1,762,495	2,150,244
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	1,980,508	2,859,113
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	938,128	695,172
05 未列名動物產品	97,449	126,625
02 植物產品	5,307,211	5,150,635
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉	38,998	37,049
07 食用蔬菜及部分根菜與塊莖菜類	1,072,536	1,017,612
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	2,513,303	2,336,290
09 咖啡、茶、馬黛茶及香辛料	270,631	291,971
10 穀類	588,225	538,958
11 製粉工業產品；麥芽；澱粉；菊糖；麵筋	474,208	547,489
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；芎草及飼料	295,372	321,079
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	48,402	54,713
14 編結用植物性材料；未列名植物產品	5,536	5,474
03 動植物油脂及其分解物；調製食用油脂；動植物蠟	186,960	221,912
15 動植物油脂及其分解物；調製食用油脂；動植物蠟	186,960	221,912
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品	12,480,946	13,022,726
16 肉、魚或甲殼、軟體或其他水產無脊椎動物等之調製品	380,364	486,765
17 糖及糖果	738,890	843,648
18 可可及可可製品	197,975	230,884
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	1,519,807	1,427,074

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

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014
70,580,871	91,591,655	98,825,523	97,312,433	99,791,049	110,155,836
5,849,449	7,039,205	7,251,480	7,175,487	7,263,399	8,269,674
7,092	9,190	10,547	15,108	13,227	12,104
2,174,581	2,592,151	2,649,979	2,626,935	2,610,907	3,197,548
2,899,969	3,253,344	3,285,146	3,391,677	3,188,286	4,143,614
640,021	1,035,535	1,096,805	956,723	1,261,101	736,466
127,786	148,985	209,003	185,044	189,878	179,942
4,717,739	5,286,993	4,858,897	5,973,183	6,323,356	6,799,508
33,921	33,730	35,188	33,591	37,858	56,262
893,912	765,170	754,527	931,166	964,932	982,754
2,243,059	2,488,507	2,105,614	2,601,489	2,815,880	3,006,800
321,317	368,682	397,114	402,359	416,686	468,742
388,726	576,307	640,567	935,364	938,464	934,466
498,674	656,074	504,994	659,077	709,030	686,765
278,726	329,461	344,166	338,720	357,502	581,472
55,022	64,033	70,423	65,495	77,940	75,464
4,382	5,029	6,304	5,922	5,064	6,783
149,053	162,900	203,766	192,235	186,756	214,009
149,053	162,900	203,766	192,235	186,756	214,009
12,077,876	12,998,239	12,970,391	13,348,094	14,214,387	14,937,653
485,453	524,925	447,664	507,411	514,746	612,454
901,980	992,919	999,475	1,098,478	913,459	1,009,266
255,462	312,918	353,091	343,992	333,970	427,254
1,247,234	1,565,994	1,530,859	1,568,588	1,918,101	2,030,495

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	96年 CY 2007	97年 CY 2008
20 蔬菜、果實、堅果或植物其他部份之調製品	1,115,924	1,173,135
21 雜項調製食品	2,365,896	2,531,628
22 飲料、酒類及醋	702,759	731,039
23 食品工業產製過程之殘渣及廢品；調製動物飼料	69,650	68,749
24 菸（包括菸葉及菸類）及菸葉代用品	5,389,681	5,529,804
05 礦產品	1,833,475	1,945,582
25 鹽；硫磺；泥土及石料；石膏料；石灰及水泥	66,061	66,253
26 礦石、熔渣及礦灰	379	1,197
27 礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟	1,767,035	1,878,132
06 化學或有關工業產品	7,038,648	7,580,196
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	821,782	996,287
29 有機化學產品	1,984,744	2,159,070
30 醫藥品	27,680	25,747
31 肥料	316	828
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	1,183,481	1,200,417
33 精油及樹脂狀物質；香水、化妝品或盥洗用品	305,775	306,381
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	449,384	505,702
35 蛋白狀物質；改質澱粉；膠；酵素	369,225	413,866
36 炸藥；煙火品；火柴；引火合金；可燃製品	2,819	4,554
37 感光或電影用品	123,904	100,631
38 雜項化學產品	1,769,538	1,866,713
07 塑膠及其製品；橡膠及其製品	6,115,115	6,162,786
39 塑膠及其製品	4,716,854	4,603,536

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

Unit : NT\$ 1,000

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014
1,162,676	1,330,257	1,439,340	1,430,399	1,488,455	1,634,068
2,790,197	3,027,152	2,791,127	2,970,761	3,433,156	3,483,719
659,293	718,896	836,382	943,681	966,470	1,044,553
63,173	83,585	98,068	96,289	118,352	113,528
4,512,408	4,441,593	4,474,385	4,388,495	4,527,678	4,582,316
947,989	1,737,394	1,706,365	1,151,420	1,037,884	1,752,731
82,398	70,332	57,801	52,700	44,155	45,733
693	573	297	218	167	196
864,898	1,666,489	1,648,267	1,098,502	993,562	1,706,802
6,297,367	8,067,715	8,487,362	7,831,066	7,681,954	7,779,682
647,448	956,001	883,650	749,225	722,012	752,160
1,739,715	2,136,043	2,357,809	2,222,349	2,125,746	2,078,856
30,282	28,692	34,117	33,218	35,670	54,382
710	551	633	792	533	1,088
1,009,544	1,318,379	1,312,854	1,104,457	1,086,898	1,110,874
315,519	387,003	438,013	402,291	454,593	505,993
435,999	614,107	663,680	600,188	587,869	610,981
382,805	498,076	546,474	491,643	513,755	493,812
5,610	4,365	6,687	7,925	8,144	13,506
83,001	109,711	116,529	119,260	121,468	111,072
1,646,734	2,014,787	2,126,916	2,099,718	2,025,266	2,046,958
4,871,225	6,662,707	7,331,880	7,210,953	6,825,919	7,267,684
3,702,586	4,995,987	5,450,470	5,234,720	4,976,794	5,262,359

表3-11. 關稅實徵毛額(續2)

單位：新臺幣千元

貨 物 類 別	96年 CY 2007	97年 CY 2008
40 橡膠及其膠品	1,398,261	1,559,250
08 生皮、皮革、毛皮及其製品；鞍具及轡具；旅行用物品、手袋及其類似容器；動物腸線製品（蠶腸線除外）	942,241	960,737
41 生皮（毛皮除外）及皮革	51,279	48,090
42 皮革製品；鞍具及轡具；旅行用物品、手提袋及類似容器；動物腸線（蠶腸線除外）製品	885,738	904,391
43 毛皮與人造毛皮及其製品	5,224	8,256
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	623,833	562,816
44 木及木製品；木炭	606,258	545,850
45 軟木及軟木製品	2,066	2,557
46 草及其他編結材料之編結品；編籃及柳條編結品	15,509	14,409
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	136,864	133,768
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	57	694
48 紙及紙板；紙漿、紙或紙板之製品	77,687	70,940
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	59,120	62,134
11 紡織品及紡織製品	5,012,705	4,965,978
50 絲	14,859	13,618
51 羊毛，動物粗細毛；馬毛紗及其梭織物	29,697	27,987
52 棉花	242,212	194,467
53 其他植物紡織纖維；紙紗及紙紗梭織物	6,170	4,135
54 人造纖維絲；人造紡織材料之扁條及類似品	263,744	240,806
55 人造纖維棉	185,573	180,001
56 填充用材料、氈呢、不織布；特種紗；撚線、繩、索、纜及其製品	255,342	269,844
57 地毯及其他紡織材料覆地物	81,353	86,196
58 特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	63,475	66,181
59 浸漬、塗佈、被覆或黏合之紡織物；工業用紡織物	274,827	251,923

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

Unit : NT\$ 1,000

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014
1,168,639	1,666,720	1,881,410	1,976,233	1,849,125	2,005,325
864,100	930,757	1,248,419	1,376,454	1,213,482	1,283,430
35,998	36,585	42,035	47,267	61,342	76,638
823,537	884,134	1,194,182	1,319,285	1,143,291	1,198,383
4,565	10,038	12,202	9,902	8,849	8,409
443,304	615,669	505,098	488,542	528,247	541,234
427,538	599,560	489,218	472,647	510,955	523,883
1,822	2,245	2,140	2,178	2,174	2,006
13,944	13,864	13,740	13,717	15,118	15,345
101,679	150,368	150,027	164,189	159,362	187,844
1,257	947	2,192	768	1,206	1,276
57,266	81,726	85,376	89,636	91,118	111,964
43,156	67,695	62,459	73,785	67,038	74,604
4,221,226	4,905,031	5,664,156	5,943,452	6,145,508	6,965,751
10,970	12,830	12,378	10,341	10,019	8,748
20,358	22,794	28,109	23,734	20,009	20,401
155,078	234,399	202,242	160,289	152,192	137,388
3,065	4,003	3,683	3,419	4,665	6,043
189,726	272,047	238,935	205,843	215,372	235,189
152,829	179,692	191,210	161,280	154,999	178,976
258,507	298,009	312,108	260,960	260,583	276,922
62,923	89,478	96,772	88,878	94,850	106,029
49,857	53,707	58,919	58,745	61,106	70,609
196,414	249,809	227,788	216,058	201,427	209,142

表3-11. 關稅實徵毛額(續3)

單位：新臺幣千元

貨 物 類 別	96年 CY 2007	97年 CY 2008
60 針織品或鉤針織品	89,113	73,500
61 針織或鉤針織之衣著及服飾附屬品	1,428,298	1,458,044
62 非針織及非鉤針織之衣著及服飾附屬品	1,696,757	1,726,052
63 其他製成紡織品；組合品；舊衣著及舊紡織品；破布	381,285	373,224
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	886,026	973,503
64 鞋靴、綁腿及類似品；此類物品之零件	795,880	867,876
65 帽類及其零件	53,342	67,195
66 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	31,613	31,666
67 已整理之羽毛、羽絨及其製品；人造花；人髮製品	5,191	6,766
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	2,057,093	2,034,347
68 石料、膠泥、水泥、石棉、雲母或類似材料之製品	581,378	578,105
69 陶瓷產品	922,160	902,673
70 玻璃及玻璃器	553,555	553,569
14 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及 其製品；仿首飾；鑄幣	62,709	86,938
71 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬 及其製品；仿首飾；鑄幣	62,709	86,938
15 卑金屬及卑金屬製品	5,209,042	5,102,287
72 鋼鐵	21,382	22,321
73 鋼鐵製品	1,980,360	1,857,335
74 銅及其製品	812,837	816,622
75 鎳及其製品	3,478	4,849
76 鋁及其製品	1,072,286	1,104,655
78 鉛及其製品	20,736	33,496
79 鋅及其製品	25,791	17,567
80 錫及其製品	2,144	2,367

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

Unit : NT\$ 1,000

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014
64,059	67,489	79,069	64,764	73,830	90,227
1,243,252	1,447,379	1,835,823	2,206,439	2,300,601	2,719,897
1,495,173	1,604,557	1,938,853	2,056,997	2,155,426	2,385,349
319,015	368,838	438,267	425,705	440,429	520,831
894,811	1,009,816	1,139,956	1,175,715	1,275,096	1,568,839
799,850	905,241	1,019,546	1,051,490	1,125,816	1,387,426
64,780	66,756	79,444	72,468	103,833	130,118
23,474	30,182	33,727	41,812	37,764	43,294
6,707	7,637	7,239	9,945	7,683	8,001
1,612,460	2,206,395	2,494,301	2,373,934	2,624,297	2,912,270
507,203	636,305	676,365	644,753	680,226	781,069
665,255	941,994	1,026,188	987,561	1,168,101	1,270,322
440,002	628,096	791,748	741,620	775,970	860,879
85,783	127,800	175,611	177,277	198,377	219,105
85,783	127,800	175,611	177,277	198,377	219,105
3,310,907	4,539,426	5,128,929	5,015,132	4,664,581	4,935,598
8,922	15,782	13,810	11,219	14,973	16,934
1,360,215	1,789,295	2,300,599	2,418,770	2,138,545	2,303,292
470,938	723,425	756,085	618,290	570,053	614,737
3,006	11,055	8,331	6,979	7,215	8,607
576,173	860,670	857,175	842,502	840,737	815,216
7,483	3,462	3,222	3,273	2,418	3,101
10,008	16,020	26,119	25,261	27,054	27,518
2,401	4,162	5,458	5,025	6,790	4,931

表3-11. 關稅實徵毛額(續4完)

單位：新臺幣千元

貨 物 類 別		96年 CY 2007	97年 CY 2008
81	其他卑金屬；瓷金；及其製品	26,325	45,116
82	卑金屬製工具、器具、利器、匙、叉及其零件	854,983	840,758
83	雜項卑金屬製品	388,720	357,201
16	機器及機械用具；電機設備；及其零件；錄音機及聲音重放機， 電視影像、聲音記錄機及重放機，上述各物之零件及附件	15,055,689	14,899,566
84	核子反應器、鍋爐、機器及機械用具；及其零件	8,642,263	8,523,291
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	6,413,426	6,376,275
17	車輛、航空器、船舶及有關運輸設備	3,583,409	3,087,396
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	293,963	133,452
87	鐵路及電車道車輛以外之車輛及其零件與附件	3,283,087	2,946,683
88	航空器、太空船及其零件	300	305
89	船舶及浮動構造體	6,059	6,956
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	1,666,273	1,604,110
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	1,079,773	994,840
91	鐘、錶及其零件	465,578	489,005
92	樂器；與其零件及附件	120,922	120,265
19	武器與彈藥；及其零件與附件	1,646	2,668
93	武器與彈藥；及其零件與附件	1,646	2,668
20	雜項製品	808,607	830,587
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	327,926	372,127
95	玩具、遊戲品與運動用品；及其零件與附件	188,681	174,283
96	雜項製品	292,000	284,177
21	藝術品、珍藏品及古董	10,070,462	7,376,329
97	藝術品、珍藏品及古董	303	810
98	關稅配額之貨品	10,070,159	7,375,519

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

Unit : NT\$ 1,000

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014
33,074	49,700	57,235	46,391	41,283	50,193
542,314	706,642	764,863	711,788	655,672	689,253
296,373	359,213	336,032	325,634	359,841	401,816
11,486,377	15,840,541	16,690,321	15,819,044	15,120,653	16,715,048
6,297,032	9,226,877	9,732,322	9,103,922	8,781,306	9,596,425
5,189,345	6,613,664	6,957,999	6,715,122	6,339,347	7,118,623
2,844,033	4,131,357	18,589,358	18,998,245	21,200,872	24,203,589
87,224	719,097	208,238	295,350	575,434	174,553
2,753,072	3,404,731	18,365,432	18,693,334	20,612,233	24,015,895
236	218	249	519	1,817	837
3,501	7,311	15,439	9,042	11,388	12,304
1,334,546	1,602,190	1,696,227	1,719,103	1,768,680	2,066,187
838,062	1,039,258	1,043,893	1,030,212	1,086,200	1,309,930
390,495	456,440	536,497	572,248	568,103	633,890
105,989	106,492	115,837	116,643	114,377	122,367
3,396	3,195	2,706	3,593	3,624	4,988
3,396	3,195	2,706	3,593	3,624	4,988
832,549	898,885	972,429	949,108	1,081,890	1,197,855
340,012	395,016	455,518	451,983	493,074	549,328
221,115	191,525	181,686	192,976	221,741	255,099
271,422	312,344	335,225	304,149	367,075	393,428
7,635,002	12,675,072	1,557,844	226,207	272,725	333,157
1,026	1,213	1,717	1,249	1,358	1,837
7,633,976	12,673,859	1,556,127	224,958	271,367	331,320

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
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
101年 2012	5,971,432	2,471,162,621	311,840,690	5,382,254,503	95,712,487	85,179,006	4,079,455,643	232,621,978
NET=0(萬元) (NT\$10,000)	1,936,942	0	0	663,033,613	20,974,066	7,100,744	512,023,361	58,222,002
0~50	2,714,430	524,747,160	26,236,063	1,824,053,558	28,721,978	19,268,897	1,541,533,631	81,100,092
50~113	821,905	613,340,604	40,253,013	1,141,521,785	17,579,045	18,271,636	927,377,769	43,002,327
113~226	349,011	538,597,536	51,640,087	816,543,355	12,272,637	18,596,246	620,603,687	28,405,843
226~423	105,274	311,652,542	46,289,151	406,370,359	6,006,288	11,060,427	273,103,604	12,520,717
423~500	12,383	56,725,428	11,031,013	68,765,797	819,848	1,802,556	42,374,636	1,840,882
500~1,000	22,182	147,238,044	35,779,449	169,826,575	2,012,684	4,174,514	91,857,796	3,933,895
1,000以上	9,305	278,861,307	100,611,914	292,139,461	7,325,941	4,903,986	70,581,159	3,596,220

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 Remuneration from Publishing Article
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.	
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
109,067,810	18,792,009	5,242,459	662,976,312	6,610,709	58,210,246	1,505,113	26,880,731	8,084,580
12,611,440	1,924,615	587,768	41,172,452	180,000	5,293,330	155,822	2,788,013	1,195,261
27,961,614	4,676,842	1,725,918	97,468,651	588,709	15,845,537	371,170	4,790,519	2,037,484
21,737,904	3,286,984	1,134,824	93,315,956	872,924	10,633,282	298,579	4,010,555	1,578,938
19,451,441	2,631,190	821,952	99,103,530	1,157,621	8,933,303	310,589	4,255,316	1,610,295
12,482,343	1,791,277	559,467	78,258,093	939,557	6,352,866	195,334	3,100,386	1,024,381
2,318,775	492,468	98,228	16,723,778	254,811	1,354,707	31,453	653,655	163,110
6,046,989	1,402,043	264,924	53,268,555	1,010,384	3,763,715	96,333	1,994,743	361,237
6,457,304	2,586,590	49,378	183,665,297	1,606,703	6,033,506	45,833	5,287,544	113,874

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	98年 CY 2009			
	本 稅 Profit-seeking Enterprise Income Tax			
	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總 計 Grand Total	839,579	48,344,612,883	1,237,193,180	304,457,295
新北市 New Taipei City	151,700	5,368,958,881	164,453,351	40,304,218
臺北市 Taipei City	174,131	26,160,725,364	428,474,701	106,452,078
臺中市 Taichung City	119,231	2,249,257,302	99,224,375	23,971,622
臺南市 Tainan City	53,032	1,810,187,742	52,794,792	12,816,629
高雄市 Kaohsiung City	93,701	3,096,072,761	82,524,104	20,102,177
宜蘭縣 Yilan County	11,779	137,529,981	5,160,338	1,205,259
桃園縣 Taoyuan County	67,399	3,152,448,201	106,126,342	26,113,219
新竹縣 Hsinchu County	14,998	890,984,297	36,476,035	9,048,354
苗栗縣 Miaoli County	12,993	499,528,366	11,494,124	2,788,864
彰化縣 Changhua County	43,593	971,553,833	38,949,220	9,406,921
南投縣 Nantou County	11,226	162,551,283	7,486,007	1,793,401
雲林縣 Yunlin County	13,498	960,829,951	51,748,686	12,848,554
嘉義縣 Chiayi County	9,316	142,911,264	5,618,535	1,341,988
屏東縣 Pingtung County	13,985	193,004,011	6,506,837	1,536,118
臺東縣 Taitung County	3,910	25,159,745	1,095,930	248,795
花蓮縣 Hualien County	8,707	99,555,775	4,385,340	1,038,648
澎湖縣 Penghu County	1,819	9,905,112	517,148	116,800
基隆市 Keelung City	9,909	163,557,942	5,168,662	1,236,662
新竹市 Hsinchu City	14,657	2,136,094,127	124,472,963	31,026,270
嘉義市 Chiayi City	8,309	88,084,644	3,190,299	740,753
金門縣 Kinmen County	1,420	23,247,695	1,191,098	287,933
連江縣 Lienchiang County	266	2,464,605	134,292	32,032

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

		99年 CY 2010					
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本 稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家 數 No. of Cases	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	核定應納稅額 Tax Payable of Verified
481,849	39,429,055	968,260	52,985,696,909	1,783,725,074	300,607,041	559,857	35,827,026
101,651	7,145,242	157,761	6,929,276,898	225,457,475	37,910,344	105,342	7,491,408
123,329	16,468,768	255,343	24,977,277,106	589,601,233	99,791,850	178,694	14,549,669
64,327	2,730,559	135,781	2,932,773,148	142,122,154	23,739,222	71,067	1,617,608
25,803	1,590,079	55,313	1,934,742,183	77,922,999	13,062,828	26,204	959,859
51,959	1,375,970	105,871	3,740,954,994	141,670,575	23,792,106	58,708	1,553,895
4,077	93,719	12,667	156,837,475	6,652,272	1,084,381	4,503	75,442
40,567	2,909,235	69,364	4,345,330,085	159,035,787	26,820,499	41,682	3,796,244
7,286	1,797,594	15,093	1,106,438,226	57,956,619	9,808,863	7,636	1,910,146
5,127	401,869	13,399	869,482,365	20,918,981	3,509,090	5,435	438,505
19,646	486,854	45,221	1,196,380,893	72,186,008	12,112,189	20,765	1,462,042
3,865	60,463	11,703	194,853,306	10,650,410	1,763,484	4,055	85,233
5,285	1,529,150	13,503	1,126,797,634	67,502,358	11,432,089	5,195	297,134
3,569	43,976	9,403	168,528,766	7,484,751	1,239,331	3,552	42,460
4,626	63,967	14,510	228,821,193	8,711,949	1,427,508	4,686	79,906
993	5,264	4,022	29,870,687	1,466,795	233,637	1,010	6,488
2,442	24,614	9,225	104,422,647	5,503,691	902,310	2,674	18,645
455	1,442	1,854	10,546,709	585,857	90,661	467	2,200
4,860	60,969	10,500	213,889,576	18,127,898	3,045,997	5,012	50,787
7,971	2,611,528	17,050	2,589,113,182	164,726,610	27,955,314	8,983	1,359,897
3,422	27,275	8,788	102,157,553	3,964,583	640,922	3,534	28,524
505	512	1,593	25,172,076	1,334,271	221,101	562	923
84	6	296	2,030,207	141,797	23,315	91	10

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	100年 CY 2011			
	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	1,041,435	50,995,569,594	1,852,121,214	312,099,413
新北市 New Taipei City	184,830	7,519,026,930	229,373,834	38,498,946
臺北市 Taipei City	242,034	22,161,243,268	673,173,666	113,988,958
臺中市 Taichung City	144,653	3,125,409,935	163,911,316	27,438,466
臺南市 Tainan City	60,544	1,975,661,103	78,622,569	13,169,498
高雄市 Kaohsiung City	125,271	3,927,074,163	169,296,517	28,477,875
宜蘭縣 Yilan County	13,597	174,420,601	6,607,524	1,073,360
桃園縣 Taoyuan County	76,805	4,153,205,225	164,135,615	27,681,337
新竹縣 Hsinchu County	16,591	1,143,770,331	62,538,187	10,582,306
苗栗縣 Miaoli County	16,564	861,750,714	16,592,275	2,773,274
彰化縣 Changhua County	13,487	192,489,644	10,322,900	1,707,372
南投縣 Nantou County	48,348	1,252,511,769	74,166,583	12,451,656
雲林縣 Yunlin County	15,141	1,179,605,901	47,647,625	8,057,510
嘉義縣 Chiayi County	10,604	186,182,385	7,837,518	1,299,328
屏東縣 Pingtung County	15,639	248,725,082	11,189,098	1,846,853
臺東縣 Taitung County	4,574	34,968,342	1,903,715	306,598
花蓮縣 Hualien County	9,421	107,757,584	7,682,225	1,270,221
澎湖縣 Penghu County	2,112	12,146,096	743,308	117,927
基隆市 Keelung City	10,388	196,819,850	4,710,801	764,849
新竹市 Hsinchu City	18,957	2,401,491,197	115,744,170	19,626,346
嘉義市 Chiayi City	9,880	112,025,594	4,352,027	706,391
金門縣 Kinmen County	1,703	26,380,869	1,431,514	237,676
連江縣 Lienchiang County	292	2,903,011	138,227	22,666

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

Unit : Case ; NT\$ 1,000

		101年 CY 2012					
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
588,068	56,296,303	1,036,864	38,457,145,069	1,521,095,788	255,699,522	599,852	56,564,102
117,419	5,042,882	184,071	7,526,573,767	201,907,563	33,817,315	117,440	9,744,354
168,814	21,720,909	230,123	13,262,938,692	552,236,331	93,420,639	175,372	20,320,593
75,046	5,110,751	146,768	2,890,141,215	166,175,603	27,796,758	75,661	5,805,193
28,222	2,429,493	61,007	1,740,116,357	70,927,929	11,850,614	27,517	3,121,127
69,236	2,469,875	124,947	3,183,001,955	131,793,818	22,089,423	70,829	3,503,238
4,694	141,765	13,819	171,013,413	6,510,534	1,053,539	4,722	115,852
45,604	3,715,806	78,425	3,992,313,089	154,866,550	26,094,917	47,074	5,900,514
8,461	2,700,615	16,871	867,607,907	46,279,208	7,817,699	8,994	1,311,305
6,307	579,165	16,825	303,188,187	14,511,430	2,417,385	6,431	511,862
4,289	173,329	13,725	177,524,128	10,018,437	1,652,016	4,397	192,287
21,765	943,214	49,304	1,183,784,583	48,585,812	8,091,886	22,425	1,636,329
5,810	2,206,442	15,547	375,532,660	27,059,972	4,554,319	5,897	1,668,486
3,887	84,586	10,761	185,740,508	7,880,825	1,302,194	4,027	92,855
5,039	121,678	16,736	264,460,556	10,375,035	1,701,695	5,520	193,856
1,068	19,301	4,690	34,032,096	1,886,866	302,138	1,067	21,466
2,758	46,692	9,730	117,825,811	10,851,490	1,807,702	2,825	36,020
534	8,038	2,235	12,849,471	756,181	119,903	551	1,586
5,072	65,538	10,445	198,582,843	4,356,517	704,097	5,198	70,188
9,678	8,609,942	18,840	1,822,489,061	47,642,930	8,046,695	9,484	2,272,206
3,639	102,697	9,850	114,263,433	4,604,178	748,287	3,611	39,198
635	3,560	1,833	29,830,319	1,705,400	283,445	709	5,481
91	26	312	3,335,017	163,179	26,856	101	105

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 遺產總額 Gross Inheritance Amount of Verified Cases
			徵稅 Taxation	免稅 Exemption	
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
103年 2014	163,929	129,164	5,177	123,836	651,622,342
新北市 New Taipei City	21,935	17,653	814	16,781	93,711,063
臺北市 Taipei City	17,177	16,028	1,567	14,182	137,601,427
臺中市 Taichung City	15,968	12,940	646	12,207	71,051,495
臺南市 Tainan City	14,390	11,021	317	10,718	51,601,445
高雄市 Kaohsiung City	20,282	15,100	384	14,681	62,195,250
宜蘭縣 Yilan County	3,775	3,430	109	3,319	15,079,340
桃園縣 Taoyuan County	11,854	10,352	470	9,962	56,092,947
新竹縣 Hsinchu County	3,639	2,642	55	2,816	12,836,883
苗栗縣 Miaoli County	4,834	3,988	68	3,925	17,760,709
彰化縣 Changhua County	9,764	7,674	186	7,434	34,785,147
南投縣 Nantou County	4,746	3,748	62	3,640	13,385,512
雲林縣 Yunlin County	7,115	5,297	83	5,243	19,821,090
嘉義縣 Chiayi County	5,591	1,574	56	1,510	7,328,341
屏東縣 Pingtung County	8,099	5,781	68	5,723	16,271,411
臺東縣 Taitung County	2,501	1,736	13	1,747	3,582,400
花蓮縣 Hualien County	3,322	2,775	49	2,742	7,079,188
澎湖縣 Penghu County	911	769	8	761	2,104,075
基隆市 Keelung City	2,867	2,183	43	2,138	5,741,597
新竹市 Hsinchu City	2,541	2,252	112	2,154	13,010,359
嘉義市 Chiayi City	1,920	1,574	56	1,510	7,328,341
金門縣 Kinmen County	635	608	11	599	3,144,782
連江縣 Lienchiang County	63	39	—	44	109,540

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 Reserved for Public Facilities	捐贈財團法人不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate	法定扣除額及免稅額 Deduction or Allowance	應課稅遺產淨額 Net Amount of Taxable Estate
—	—	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
—	—	282,626	253,534,723	138,454,788	115,079,932
—	—	23,748	39,682,312	18,619,096	21,063,216
—	—	125,376	84,133,685	44,857,967	39,275,718
—	—	1,461	29,707,791	15,025,597	14,682,194
—	—	4,176	14,001,705	7,685,375	6,316,331
—	—	105,803	21,458,900	10,616,270	10,842,630
—	—	900	4,137,602	2,710,683	1,426,919
—	—	—	23,395,550	14,353,471	9,042,079
—	—	—	3,287,664	2,314,305	973,359
—	—	—	3,349,156	2,237,614	1,111,542
—	—	551	7,678,967	5,038,539	2,640,428
—	—	—	2,046,145	1,511,687	534,458
—	—	—	2,798,679	1,907,147	891,532
—	—	—	2,735,098	1,714,458	1,020,640
—	—	—	2,592,007	1,608,000	984,006
—	—	—	659,730	511,817	147,912
—	—	—	1,402,430	955,210	447,219
—	—	—	146,435	110,920	35,515
—	—	19,105	1,543,430	1,019,151	524,279
—	—	700	5,716,725	3,721,375	1,995,350
—	—	806	2,735,098	1,714,458	1,020,640
—	—	—	325,614	221,648	103,965
—	—	—	—	—	—

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

103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		6,437
修法後(單一稅率*) After Revision (Single tax rate)	10%	6,246
修法前(合計) Before Revision (Total)		191
670,000(元)以下 670,000 or under (NT\$)	2%	4
670,001~1,670,000	4%	6
1,670,001~3,340,000	7%	7
3,340,001~5,010,000	11%	8
5,010,001~6,680,000	15%	10
6,680,001~11,130,000	20%	11
11,130,001~16,700,000	26%	15
16,700,001~44,530,000	33%	51
44,530,001~111,320,000	41%	45
超過111,320,000 over 111,320,000	50%	34

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 2014

Unit : Case ; NT\$ 1,000

實徵案件遺產總額	實徵案件遺產淨額	遺產稅實徵淨額
Gross Estate Amount of Levied Cases	Net Estate Amount of Levied Cases	Net Estate tax Revenues
348,239,494	176,397,979	13,450,601
316,797,500	156,245,405	11,833,509
31,441,994	20,152,574	1,617,092
37,009	1,288	25
142,645	6,990	118
112,687	17,985	229
143,025	33,979	2,264
231,895	57,011	804
256,888	101,773	3,846
442,895	205,248	7,211
3,281,187	1,485,322	99,889
5,658,202	3,308,746	312,789
21,135,562	14,934,232	1,189,918

Note : * A single tax rate 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
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
103年 2014	203,854	19,081	190,754
新北市 New Taipei City	28,633	3,486	25,731
臺北市 Taipei City	31,234	4,508	27,340
臺中市 Taichung City	23,287	2,662	21,849
臺南市 Tainan City	16,714	1,033	16,748
高雄市 Kaohsiung City	21,370	1,557	19,828
宜蘭縣 Yilan County	4,018	338	3,771
桃園縣 Taoyuan County	17,959	1,891	16,519
新竹縣 Hsinchu County	5,330	375	4,998
苗栗縣 Miaoli County	5,254	349	5,025
彰化縣 Changhua County	11,063	810	10,795
南投縣 Nantou County	4,672	267	4,822
雲林縣 Yunlin County	6,632	274	6,450
嘉義縣 Chiayi County	4,429	176	4,391
屏東縣 Pingtung County	7,252	299	7,196
臺東縣 Taitung County	2,469	89	2,497
花蓮縣 Hualien County	3,284	215	3,122
澎湖縣 Penghu County	1,011	33	983
基隆市 Keelung City	2,054	100	1,990
新竹市 Hsinchu City	3,636	408	3,275
嘉義市 Chiayi City	2,166	134	2,088
金門縣 Kinmen County	1,299	75	1,248
連江縣 Lienchiang County	88	2	88

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
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
158,378,859	48,328,494	110,050,365
24,772,439	8,903,574	15,868,865
64,960,898	12,554,287	52,406,611
17,325,932	6,556,523	10,769,409
7,577,323	2,571,462	5,005,861
10,065,464	3,664,414	6,401,050
1,626,459	801,108	825,351
12,101,286	4,708,288	7,392,998
1,493,163	890,167	602,996
2,584,063	848,116	1,735,947
6,701,702	1,906,841	4,794,861
1,093,615	615,772	477,843
945,604	650,683	294,921
638,680	404,907	233,773
1,554,087	694,154	859,933
331,241	213,952	117,289
799,483	501,315	298,168
100,284	77,828	22,456
368,953	233,952	135,001
2,251,070	1,015,508	1,235,562
753,505	333,638	419,867
326,629	177,605	149,024
6,979	4,400	2,579

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

103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		18,654
修法後(單一稅率*) After Revision (Single tax rate)	10%	18,241
修法前(合計) Before Revision (Total)		413
670,000(元)以下 670,000 or under	4%	14
670,001~1,890,000	6%	38
1,890,001~3,120,000	9%	29
3,120,001~4,340,000	12%	17
4,340,001~5,570,000	16%	25
5,570,001~8,020,000	21%	37
8,020,001~15,580,000	27%	85
15,580,001~32,280,000	34%	68
32,280,001~50,090,000	42%	36
超過50,090,000 over 50,090,000	50%	64

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 2014

Unit : Case ; NT\$ 1,000

實徵案件贈與總額	實徵案件贈與淨額	贈與稅實徵淨額
Gross Gift Amount of Levied Cases	Net Gift Amount of Levied Cases	Net Gift tax Revenues
166,647,643	121,116,807	11,993,723
152,904,622	108,038,314	10,451,656
13,743,021	13,078,493	1,542,067
20,915	4,716	204
91,278	49,868	2,154
106,665	73,458	2,699
85,652	65,653	2,953
147,389	118,589	5,335
285,539	246,244	15,289
1,013,157	924,749	68,266
1,527,273	1,420,474	129,830
1,368,834	1,335,786	186,856
9,096,320	8,838,957	1,128,480

Note : * A single tax rate 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 cubic meters)	液化石油氣完稅量 Liquefied Petroleum gas Tax Quantity (公噸) (M.T.)
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
103年	2014	28	19,820,741	—	951,375
新北市	New Taipei City	1	6,027	—	—
臺北市	Taipei City	—	—	—	—
臺中市	Taichung City	—	—	—	—
臺南市	Tainan City	1	—	—	—
高雄市	Kaohsiung City	8	9,489,630	—	358,930
宜蘭縣	Yilan County	—	—	—	—
桃園縣	Taoyuan County	4	6,953,816	—	156,252
新竹縣	Hsinchu County	1	6,017	—	—
苗栗縣	Miaoli County	4	10,254	—	25,314
彰化縣	Changhua County	1	438	—	—
南投縣	Nantou County	—	827	—	—
雲林縣	Yunlin County	6	3,287,881	—	410,879
嘉義縣	Chiayi County	—	—	—	—
屏東縣	Pingtung County	1	1,802	—	—
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	64,049	—	—
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)
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
492	1,027,518	19	9,449,534	25	12,518,598	286	301,171,339
67	11,112	—	—	—	—	31	114,732
4	563	—	—	—	—	—	—
51	5,691	—	—	2	207,435	20	60,744,752
48	12,743	—	—	—	—	37	42,469,462
62	297,475	—	—	6	1,433,116	30	12,084,627
11	70	—	—	6	4,328,450	16	5,289,099
87	200,718	1	293,514	1	111,541	41	102,227,903
19	372,561	3	2,181,490	1	417,182	9	143,029
20	59,714	—	—	—	—	3	784,631
39	35,096	11	5,398,397	4	721,992	15	28,633,125
5	1,030	1	429,836	—	—	16	4,736,672
9	542	3	1,146,297	—	—	15	16,909,298
18	3,654	—	—	1	55,720	19	24,573,699
20	25,126	—	—	—	—	16	2,449,400
3	25	—	—	—	—	2	1,638
10	8	—	—	4	5,243,162	8	1,253
—	—	—	—	—	—	—	—
2	149	—	—	—	—	2	1,849
9	791	—	—	—	—	3	6,168
8	450	—	—	—	—	1	2
—	—	—	—	—	—	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)
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
103年 2014	2	2,356,551	299	3,343,359
新北市 New Taipei City	—	—	135	1,114,119
臺北市 Taipei City	—	—	1	—
臺中市 Taichung City	1	1,242,191	24	79,990
臺南市 Tainan City	—	—	17	227,641
高雄市 Kaohsiung City	—	—	14	4,239
宜蘭縣 Yilan County	—	—	2	170,406
桃園縣 Taoyuan County	—	—	79	1,655,842
新竹縣 Hsinchu County	—	—	8	300
苗栗縣 Miaoli County	—	—	1	591
彰化縣 Changhua County	1	1,114,360	6	76,019
南投縣 Nantou County	—	—	—	2,319
雲林縣 Yunlin County	—	—	—	—
嘉義縣 Chiayi County	—	—	1	—
屏東縣 Pingtung County	—	—	2	70
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	6,450
嘉義市 Chiayi City	—	—	2	5,373
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)
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
11	384,680	34	267,085	83	2,151,394	8	211,904
6	212,851	14	76,694	28	591,880	4	108,503
—	—	—	—	—	—	—	—
—	6	—	—	1	8	2	12,337
1	1,409	1	55,401	7	153,014	—	—
1	—	—	—	10	4,239	—	—
2	170,406	—	—	—	—	—	—
—	—	13	127,949	34	1,401,800	1	68,104
—	—	2	—	1	—	—	—
—	—	1	591	—	—	—	—
—	—	—	—	2	453	1	22,960
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
1	8	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	1	—	—	—	—	—
—	—	2	6,450	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—

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)
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	—	—
103年	2014	37	272,218	—	—
新北市	New Taipei City	15	109,532	—	—
臺北市	Taipei City	—	—	—	—
臺中市	Taichung City	4	52,193	—	—
臺南市	Tainan City	1	—	—	—
高雄市	Kaohsiung City	1	—	—	—
宜蘭縣	Yilan County	—	—	—	—
桃園縣	Taoyuan County	10	56,746	—	—
新竹縣	Hsinchu County	3	—	—	—
苗栗縣	Miaoli County	—	—	—	—
彰化縣	Changhua County	2	51,428	—	—
南投縣	Nantou County	—	2,319	—	—
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	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
6	2,905	107	31,353	13	21,820
3	1	59	11,422	6	3,236
—	—	1	—	—	—
—	12	16	15,292	1	142
—	—	4	267	3	17,550
—	—	2	—	—	—
—	—	—	—	—	—
1	—	19	351	1	892
—	—	2	300	—	—
—	—	—	—	—	—
—	—	1	1,178	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	1	62	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1	—	1	—	1	—
—	—	—	—	1	—
1	2,892	1	2,481	—	—
—	—	—	—	—	—
—	—	—	—	—	—

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
103年底 2014	1,321,343	11,595	1,073	142,261
新北市 New Taipei City	207,340	749	87	33,385
臺北市 Taipei City	216,839	388	90	7,639
臺中市 Taichung City	171,750	392	82	29,545
臺南市 Tainan City	102,774	378	42	12,663
高雄市 Kaohsiung City	153,471	4,555	121	9,632
宜蘭縣 Yilan County	26,112	1,281	95	2,293
桃園縣 Taoyuan County	102,829	588	59	12,131
新竹縣 Hsinchu County	24,819	166	31	2,895
苗栗縣 Miaoli County	25,040	190	62	2,616
彰化縣 Changhua County	67,346	586	25	16,813
南投縣 Nantou County	23,481	385	49	1,708
雲林縣 Yunlin County	28,467	297	33	2,153
嘉義縣 Chiayi County	19,354	263	15	1,899
屏東縣 Pingtung County	36,209	559	39	1,551
臺東縣 Taitung County	11,975	225	52	291
花蓮縣 Hualien County	18,841	224	154	663
澎湖縣 Penghu County	5,715	23	7	218
基隆市 Keelung City	17,626	27	5	670
新竹市 Hsinchu City	25,219	242	14	2,497
嘉義市 Chiayi City	16,289	46	5	793
金門縣 Kinmen County	19,003	29	6	183
連江縣 Lienchiang County	844	2	—	23

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
660	7,078	106,492	650,040	30,391	124,855	17,615
71	871	20,882	97,136	6,375	13,951	2,961
87	612	10,540	114,196	5,446	18,711	7,838
65	877	13,500	79,704	2,953	14,472	1,826
58	579	6,540	50,364	1,209	12,627	729
70	1,110	13,291	76,569	4,816	16,125	1,279
10	112	2,853	11,323	704	3,056	142
31	762	9,722	50,209	2,133	8,776	903
16	142	2,850	10,976	396	2,457	236
20	203	2,696	11,833	426	2,690	153
64	395	4,330	29,925	893	4,909	267
10	133	2,186	11,774	454	2,933	140
42	246	3,022	15,512	523	2,394	114
30	176	2,023	9,631	643	1,879	46
32	325	3,059	18,214	530	5,398	166
7	67	812	5,959	141	2,299	54
9	106	1,919	9,050	363	3,159	100
2	17	406	2,838	258	902	40
5	112	1,884	8,201	1,229	2,397	131
12	138	2,137	11,663	308	2,709	332
13	65	1,034	8,387	316	2,197	109
5	25	704	16,326	189	603	41
1	5	102	250	86	211	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		金融及保險業	不動產業	專業、科學及 技術服務業	支援服務業
End of CY & Region		Finance and Insurance Activities	Real Estate Activities	Professional, Scientific and Technical Activities	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
103年底	2014	27,809	32,181	41,097	27,118
新北市	New Taipei City	3,556	4,921	6,690	3,726
臺北市	Taipei City	11,550	7,736	14,166	4,771
臺中市	Taichung City	2,654	4,590	5,309	3,515
臺南市	Tainan City	1,744	2,027	2,358	1,878
高雄市	Kaohsiung City	2,669	2,992	3,593	3,242
宜蘭縣	Yilan County	178	783	523	520
桃園縣	Taoyuan County	1,601	2,864	2,670	2,623
新竹縣	Hsinchu County	501	806	672	489
苗栗縣	Miaoli County	213	571	397	544
彰化縣	Changhua County	737	917	954	858
南投縣	Nantou County	179	356	404	465
雲林縣	Yunlin County	253	436	429	408
嘉義縣	Chiayi County	166	195	217	428
屏東縣	Pingtung County	313	521	542	760
臺東縣	Taitung County	96	189	179	356
花蓮縣	Hualien County	162	457	331	475
澎湖縣	Penghu County	34	118	46	386
基隆市	Keelung City	175	243	360	393
新竹市	Hsinchu City	735	819	757	657
嘉義市	Chiayi City	253	459	378	391
金門縣	Kinmen County	36	179	105	188
連江縣	Lienchiang County	4	2	17	45

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
14	1,758	664	22,999	75,629	14
2	214	62	3,204	8,497	—
4	529	151	3,427	8,950	8
2	246	72	2,269	9,676	1
1	115	55	1,783	7,624	—
—	232	104	2,617	10,449	5
—	23	34	517	1,665	—
2	106	32	1,803	5,814	—
—	31	11	516	1,628	—
—	16	8	567	1,835	—
2	30	26	1,104	4,511	—
—	22	13	721	1,549	—
—	22	8	621	1,954	—
—	11	—	390	1,342	—
—	21	31	1,104	3,044	—
—	10	8	465	765	—
—	17	14	450	1,188	—
1	11	1	112	295	—
—	9	12	375	1,398	—
—	65	12	452	1,670	—
—	20	8	322	1,493	—
—	6	2	136	240	—
—	2	—	44	42	—

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
103年	2014	40,368,063,074	45,219,113	47,972,054	14,936,885,006
新北市	New Taipei City	4,511,799,371	2,401,822	3,455,808	1,543,704,829
臺北市	Taipei City	12,810,834,067	9,440,833	6,453,506	1,969,545,602
臺中市	Taichung City	3,894,109,526	2,259,280	4,323,184	1,581,599,913
臺南市	Tainan City	2,375,093,926	4,697,053	***	1,194,184,626
高雄市	Kaohsiung City	4,342,127,736	9,980,741	4,969,059	1,814,967,997
宜蘭縣	Yilan County	285,818,888	612,425	2,334,813	108,842,801
桃園縣	Taoyuan County	3,584,881,784	2,410,889	1,896,189	1,575,821,001
新竹縣	Hsinchu County	1,048,853,488	482,561	1,811,535	573,818,143
苗栗縣	Miaoli County	836,513,936	433,806	2,152,674	511,290,759
彰化縣	Changhua County	1,401,684,887	2,807,144	***	850,392,719
南投縣	Nantou County	293,533,011	1,330,406	2,357,587	132,191,955
雲林縣	Yunlin County	1,589,108,926	1,479,266	977,789	1,310,983,652
嘉義縣	Chiayi County	275,627,491	1,891,004	93,445	133,132,797
屏東縣	Pingtung County	392,511,736	3,709,625	1,747,514	105,436,087
臺東縣	Taitung County	79,502,413	378,448	1,109,988	8,083,910
花蓮縣	Hualien County	182,072,837	303,640	4,239,604	20,859,844
澎湖縣	Penghu County	28,598,090	***	697,792	512,324
基隆市	Keelung City	174,839,290	194,677	***	24,584,305
新竹市	Hsinchu City	1,975,413,471	171,126	282,763	1,431,785,408
嘉義市	Chiayi City	225,857,116	114,551	68,270	30,753,942
金門縣	Kinmen County	54,712,453	54,461	***	13,995,811
連江縣	Lienchiang County	4,568,632	***	—	396,580

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	用水供應及 污染整治業	營 造 業	批發及零售業	運輸及倉儲業	住宿及餐飲業	資訊及通訊 傳播業
Electricity and Gas Supply	Water Supply and Remediation Activities	Construction	Wholesale and Retail Trade	Transportation and Storage	Accommodation and Food Service Activities	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
1,016,152,977	184,587,593	2,179,524,551	14,254,623,742	1,144,634,011	547,412,225	1,017,032,841
54,113,222	16,490,609	334,896,047	1,885,610,715	112,620,840	51,717,310	97,347,377
87,514,538	29,807,437	646,992,878	5,472,350,114	555,149,908	180,187,464	705,442,691
111,409,584	20,925,200	270,389,642	1,383,242,171	61,283,249	65,656,183	43,538,353
119,634,463	14,812,190	96,022,231	749,887,429	24,254,605	31,074,993	18,956,829
***	37,834,792	276,495,128	1,507,725,762	132,755,282	55,530,594	41,961,287
571,345	1,220,691	29,841,960	95,670,056	8,989,199	10,601,554	3,807,426
***	30,362,347	172,732,802	1,261,522,366	132,966,809	43,732,427	13,463,268
13,084,653	3,581,945	43,969,175	250,379,846	8,884,516	10,124,956	18,364,126
66,972,456	2,142,088	29,025,647	182,455,118	6,106,142	6,276,157	5,300,378
42,628,002	6,802,109	45,084,899	368,659,956	13,333,537	10,796,398	9,590,464
***	1,492,007	17,892,117	86,583,115	4,680,000	10,897,970	4,202,253
28,852,153	3,607,893	51,946,069	144,851,125	10,836,012	4,997,693	5,052,469
12,312,008	2,876,952	17,745,535	81,812,151	4,314,198	4,253,559	2,032,757
15,720,781	5,507,961	28,043,031	182,333,094	4,421,988	13,673,380	5,693,194
2,877,292	411,104	7,559,251	37,963,956	4,251,247	6,755,829	1,958,054
28,014,757	833,693	16,608,322	75,508,385	5,686,001	11,024,265	3,498,430
***	120,907	3,528,435	14,083,108	2,538,849	1,919,858	877,923
***	1,345,504	14,965,058	55,455,595	35,390,419	5,125,742	5,667,641
71,898,164	3,200,812	51,015,255	271,376,330	6,907,892	12,342,588	24,142,102
13,314,180	955,409	16,033,215	124,919,297	4,580,402	9,200,590	5,147,479
***	201,317	7,521,408	20,998,983	3,902,633	1,292,808	796,904
***	54,623	1,216,445	1,235,069	780,282	229,910	191,436

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		金融及保險業	不動產業	專業、科學及 技術服務業	支援服務業
CY & Region		Finance and Insurance Activities	Real Estate Activities	Professional, Scientific and Technical Activities	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
103年	2014	2,386,807,551	1,141,814,329	680,572,581	440,549,857
新北市	New Taipei City	104,032,734	163,196,085	68,677,805	35,089,059
臺北市	Taipei City	1,879,723,491	509,504,811	366,576,340	267,952,011
臺中市	Taichung City	97,256,414	153,826,493	37,489,783	28,474,308
臺南市	Tainan City	40,618,249	37,436,105	11,813,512	11,868,249
高雄市	Kaohsiung City	81,165,043	85,442,880	29,001,134	33,472,408
宜蘭縣	Yilan County	8,289,634	7,007,501	1,587,154	1,840,016
桃園縣	Taoyuan County	60,294,141	78,478,237	41,240,047	23,662,969
新竹縣	Hsinchu County	10,030,263	23,801,593	74,726,975	7,378,591
苗栗縣	Miaoli County	7,201,105	5,963,962	3,149,989	2,567,874
彰化縣	Changhua County	17,994,391	14,221,867	4,289,445	4,496,390
南投縣	Nantou County	6,745,836	2,309,989	1,185,672	1,406,779
雲林縣	Yunlin County	9,300,453	6,144,195	1,763,956	2,467,027
嘉義縣	Chiayi County	5,561,384	2,439,051	1,202,942	2,956,863
屏東縣	Pingtung County	9,978,095	4,170,095	2,130,364	2,266,827
臺東縣	Taitung County	2,486,345	2,614,271	474,946	818,206
花蓮縣	Hualien County	4,890,335	4,872,116	1,078,896	1,632,501
澎湖縣	Penghu County	***	***	90,359	638,870
基隆市	Keelung City	6,103,404	2,421,836	1,082,483	1,808,605
新竹市	Hsinchu City	25,960,492	31,233,901	30,931,699	7,342,446
嘉義市	Chiayi City	7,766,079	4,736,223	1,791,029	1,648,574
金門縣	Kinmen County	538,498	1,230,786	217,295	718,819
連江縣	Lienchiang County	***	***	70,755	42,466

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 Activities Not Adequately Defined
1,112,181	5,242,490	2,814,551	69,021,712	170,775,843	236,762,154
2,563,240	6,121,118	3,460,688	72,198,918	164,486,362	25,684,243
***	6,878,654	4,491,984	68,925,874	182,157,655	***
***	7,910,421	4,783,350	71,340,392	198,340,568	***
***	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
2,697,830	12,186,843	6,572,468	80,621,772	231,831,287	10,364,444
***	1,257,541	***	9,196,925	23,836,344	1,681,041
24,776	4,821,052	3,657,239	28,075,692	85,312,908	2,300,778
***	1,450,123	841,665	6,315,909	22,788,217	***
***	693,573	144,593	5,308,961	11,093,593	1,845,789
—	1,197,916	717,883	7,295,276	23,064,875	***
—	69,846	20,784	1,798,958	2,690,714	22,009
***	1,473,184	78,104	5,768,325	17,940,219	857,813
—	106,836	93,705	2,579,759	5,556,807	77,504
***	50,493	***	1,126,676	4,012,412	***
***	171,041	***	1,442,842	7,885,372	***
***	59,460	26,030	1,910,568	2,392,158	350,826
—	79,751	19,704	1,544,315	3,823,072	382,331
—	18,146	—	719,071	2,206,541	59,087
—	94,423	30,802	2,574,386	4,834,826	145,263
—	43,736	15,255	388,298	1,285,924	26,352
—	29,214	75,713	1,164,444	1,745,382	7,295
***	10,239	***	161,372	375,761	3,695
—	21,905	55,019	902,944	2,030,945	92,769
—	368,180	39,252	1,381,536	4,855,868	177,657
—	154,779	29,996	821,053	3,798,851	23,197
—	***	***	104,477	258,973	12,724
—	***	—	39,983	41,524	—

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
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
103年	2014	7,617,819	138,615	6,214,867	135,471
新北市	New Taipei City	986,080	17,061	816,572	17,038
臺北市	Taipei City	891,036	16,690	757,724	15,827
臺中市	Taichung City	1,050,655	15,739	871,855	15,346
臺南市	Tainan City	648,707	10,237	529,918	10,017
高雄市	Kaohsiung City	887,539	15,070	719,059	14,966
宜蘭縣	Yilan County	137,863	3,618	108,854	3,618
桃園縣	Taoyuan County	715,515	9,753	594,071	9,540
新竹縣	Hsinchu County	203,020	2,613	170,910	2,581
苗栗縣	Miaoli County	212,380	4,310	174,430	4,271
彰化縣	Changhua County	450,994	8,270	350,579	8,196
南投縣	Nantou County	199,804	4,103	155,209	4,037
雲林縣	Yunlin County	249,197	6,273	186,788	6,146
嘉義縣	Chiayi County	174,697	4,071	130,881	4,025
屏東縣	Pingtung County	273,122	5,241	207,653	5,241
臺東縣	Taitung County	73,481	2,004	54,198	1,904
花蓮縣	Hualien County	117,758	2,897	92,054	2,776
澎湖縣	Penghu County	7,180	3,615	6,438	3,103
基隆市	Keelung City	90,046	2,090	76,068	2,090
新竹市	Hsinchu City	152,622	1,827	132,141	1,827
嘉義市	Chiayi City	85,705	1,852	69,946	1,795
金門縣	Kinmen County	9,510	1,195	8,704	1,062
連江縣	Lienchiang County	908	86	815	65

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
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
35,216	1,040	1,210,813	1,987	156,923	117
2,066	—	128,048	23	39,394	—
9,161	528	100,464	311	23,687	24
4,616	223	158,357	164	15,827	6
2,786	61	105,905	152	10,098	7
4,725	—	147,296	99	16,459	5
331	—	26,657	—	2,021	—
2,718	60	104,305	152	14,421	1
721	5	27,629	27	3,760	—
924	—	34,014	39	3,012	—
1,931	37	93,198	37	5,286	—
336	3	41,793	63	2,466	—
862	12	58,906	113	2,641	2
344	—	41,519	46	1,953	—
560	—	60,144	—	4,765	—
175	11	18,039	89	1,069	—
677	29	23,055	92	1,972	—
16	28	525	436	201	48
121	—	10,991	—	2,866	—
1,224	—	15,837	—	3,420	—
922	40	13,630	17	1,207	—
—	1	444	108	362	24
—	2	57	19	36	—

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
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
103年 2014	7,780,611	174,326	6,577,923,458	70,273,403
新北市 New Taipei City	1,461,897	16,707	1,043,999,101	10,445,672
臺北市 Taipei City	875,372	4,971	2,253,998,074	22,260,505
臺中市 Taichung City	881,748	20,629	512,750,542	5,938,666
臺南市 Tainan City	627,506	18,138	366,543,234	4,065,522
高雄市 Kaohsiung City	900,976	19,869	774,155,701	9,468,217
宜蘭縣 Yilan County	158,087	5,327	64,186,147	690,130
桃園縣 Taoyuan County	744,195	17,398	535,528,292	6,218,050
新竹縣 Hsinchu County	175,092	6,245	100,004,653	1,172,834
苗栗縣 Miaoli County	181,334	6,873	88,085,015	977,287
彰化縣 Changhua County	396,886	13,221	171,710,731	1,871,018
南投縣 Nantou County	148,113	5,585	52,491,520	576,187
雲林縣 Yunlin County	210,592	8,325	115,531,353	1,223,829
嘉義縣 Chiayi County	170,270	6,039	52,433,649	624,376
屏東縣 Pingtung County	242,858	9,048	89,049,988	977,324
臺東縣 Taitung County	62,675	2,841	16,050,181	209,793
花蓮縣 Hualien County	97,190	5,039	36,450,519	441,560
澎湖縣 Penghu County	33,553	1,080	7,542,484	84,927
基隆市 Keelung City	132,885	2,334	76,784,789	892,515
新竹市 Hsinchu City	155,680	2,261	140,239,876	1,398,550
嘉義市 Chiayi City	101,611	1,493	77,921,014	706,351
金門縣 Kinmen County	18,782	812	1,992,650	25,361
連江縣 Lienchiang County	3,309	91	473,945	4,729

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
3,488,537	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
3,439,148	117,143	3,807,712,317	60,851,388	4,312,752	26,391	2,224,987,930	4,449,786
520,110	10,857	580,636,908	8,932,107	936,618	2,896	375,748,253	751,453
240,694	2,691	1,234,178,569	19,852,796	630,237	2,080	957,388,565	1,914,748
453,845	15,412	357,935,350	5,410,399	424,872	3,169	122,536,656	245,055
284,993	11,777	221,682,025	3,542,032	339,415	3,027	111,606,766	223,199
295,412	11,543	431,901,865	8,045,992	603,300	3,520	241,898,829	483,773
87,824	3,651	42,964,091	608,757	69,636	745	15,679,582	31,356
321,388	9,962	295,673,000	4,932,808	419,750	2,412	135,944,907	271,871
89,906	4,224	59,479,873	967,399	84,549	695	24,530,271	49,057
92,438	4,736	50,523,904	821,320	88,345	954	26,771,274	53,539
255,659	10,315	117,289,287	1,663,501	140,156	1,469	40,945,654	81,885
91,892	4,358	33,981,552	510,243	55,275	611	14,185,479	28,369
135,418	4,683	60,930,453	873,585	74,521	913	23,792,358	47,582
118,773	4,413	33,680,472	534,128	50,847	616	11,675,785	23,349
138,197	6,371	51,916,039	799,433	103,962	1,166	23,520,235	47,036
53,097	2,546	12,784,536	200,103	9,276	213	2,695,119	5,390
59,291	4,010	25,534,965	397,196	37,584	403	7,843,082	15,685
24,986	941	5,586,077	79,385	8,486	92	1,679,224	3,358
56,831	1,402	51,798,371	786,402	75,905	304	17,192,604	34,382
55,457	1,507	91,811,740	1,258,633	99,868	629	42,002,338	84,000
42,711	898	45,315,825	607,111	58,336	461	27,182,148	54,362
17,159	763	1,678,165	23,546	1,573	13	140,085	280
3,067	83	429,250	4,512	241	3	28,716	57

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

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

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

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

表3-19. 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
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
103年	2014	2,768	122	9,347,307	18,697	8,326	28,601	434,571,521
新北市	New Taipei City	581	17	1,227,005	2,454	1,075	2,545	60,334,691
臺北市	Taipei City	1,807	10	5,366,888	10,734	28	80	34,960,776
臺中市	Taichung City	35	9	219,974	440	855	1,785	22,605,512
臺南市	Tainan City	64	8	148,299	297	1,160	3,054	25,339,566
高雄市	Kaohsiung City	63	14	1,063,527	2,127	963	4,456	85,144,111
宜蘭縣	Yilan County	9	2	14,634	29	200	878	4,205,269
桃園縣	Taoyuan County	30	7	180,420	361	1,926	4,897	97,657,736
新竹縣	Hsinchu County	16	2	69,003	138	260	1,305	15,171,700
苗栗縣	Miaoli County	13	5	166,974	334	177	1,145	9,589,222
彰化縣	Changhua County	18	4	84,209	168	424	1,363	11,278,919
南投縣	Nantou County	12	3	21,515	43	251	552	2,928,705
雲林縣	Yunlin County	16	13	158,167	316	207	2,681	29,610,890
嘉義縣	Chiayi County	12	9	58,949	118	238	946	6,167,587
屏東縣	Pingtung County	30	2	27,921	56	260	1,452	12,321,115
臺東縣	Taitung County	9	1	13,800	28	29	55	232,855
花蓮縣	Hualien County	17	5	73,820	148	113	599	2,634,893
澎湖縣	Penghu County	4	1	23,818	48	26	40	153,908
基隆市	Keelung City	6	3	118,432	237	32	550	6,360,376
新竹市	Hsinchu City	15	3	116,300	233	53	103	4,456,898
嘉義市	Chiayi City	8	4	193,307	387	29	83	3,278,169
金門縣	Kinmen County	3	—	345	1	19	27	122,644
連江縣	Lienchiang County	—	—	—	—	1	5	15,979

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
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	—	—	—	—
4,345,716	17,617	2,069	101,304,383	607,816	—	—	—	—
603,347	3,513	392	26,052,244	156,311	—	—	—	—
349,608	2,606	110	22,103,276	132,619	—	—	—	—
226,055	2,141	254	9,453,050	56,717	—	—	—	—
253,396	1,874	272	7,766,578	46,598	—	—	—	—
851,441	1,238	336	14,147,369	84,884	—	—	—	—
42,053	418	51	1,322,571	7,935	—	—	—	—
976,577	1,101	120	6,072,229	36,433	—	—	—	—
151,717	361	19	753,806	4,523	—	—	—	—
95,892	361	33	1,033,641	6,202	—	—	—	—
112,789	629	70	2,112,662	12,675	—	—	—	—
29,287	683	61	1,374,269	8,245	—	—	—	—
296,109	430	35	1,039,485	6,237	—	—	—	—
61,676	400	55	850,856	5,105	—	—	—	—
123,211	409	57	1,264,678	7,588	—	—	—	—
2,329	264	26	323,871	1,943	—	—	—	—
26,349	185	22	363,759	2,182	—	—	—	—
1,539	51	6	99,457	597	—	—	—	—
63,604	111	75	1,315,006	7,890	—	—	—	—
44,569	287	19	1,852,600	11,115	—	—	—	—
32,782	527	47	1,951,565	11,709	—	—	—	—
1,226	28	9	51,411	308	—	—	—	—
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
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
103年	2014	1,359,301	361,447,532	1,903,487,109	1,060,286,514
買 賣	Sale	782,905	94,083,735	1,097,518,675	673,890,714
贈 與	Gift	148,980	28,399,317	128,702,570	84,687,158
交 換	Exchange	4,648	703,479	7,744,350	3,942,799
典 權	Dien Right	6	45	3,733	3,245
合併分割	Partition Merger	11,050	148,016	2,587,290	1,639,269
法院拍賣	Court Auctioned	37,439	16,464,222	35,900,280	25,626,654
政府徵收	Land Requisitioned by the Government	2,867	113,818	676,473	184,640
照價收買	Purchase on the Assessed Present Value	39,431	12,813,151	86,320,763	37,124,025
最低級距稅率	Lowest Rate	—	—	—	—
公設保留地移轉	Transfer of land reserved for public facilities	110,203	3,997,310	116,902,201	31,861,941
公有土地出售	Public Land Sold	9,994	4,050,638	100,086,773	19,401,876
各級政府受贈或贈與	Land bestowed by or to any level of Government	16,073	1,168,550	32,305,842	9,220,151
財團法人(免稅)受贈	Land Bestowed to NpJp	265	261,326	386,883	218,150
領回(免稅)抵價地	Retransfer Compensated Land	29	31,628	301,739	402,508
農地(免稅)移轉	Transfer of Agricultural Land	193,377	198,577,200	293,621,867	171,976,028
其他私有土地免稅	Others	2,034	635,097	427,670	107,356

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
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
14,180,318	865,826,771	229,342,855	5,767,528	173,030	14,836,686	3,454,596	104,937,930
11,532,300	425,156,098	97,626,400	4,087,752	36,373	5,251,442	2,730,727	89,345,025
2,308,046	44,608,117	12,367,756	580,716	8,478	1,047,613	380,354	10,192,692
85,702	3,787,076	1,040,197	84,914	—	50,350	28,952	923,192
—	488	98	—	—	—	—	3,120
12,668	1,000,759	324,855	5,168	—	32,687	3,877	269,132
218,376	15,700,784	4,480,976	61,739	10,080	382,367	122,436	4,198,400
—	501,560	164,707	200	—	11,204	—	2
18,375	50,174,139	14,872,646	100,462	4,581	1,062,286	98,216	6,367
—	—	—	—	—	—	—	—
1,816	85,667,284	27,047,866	9,813	68	2,468,720	17,088	—
1	81,095,574	26,575,321	621,327	297	1,586,747	66,789	—
1,037	23,304,384	7,325,121	—	—	641,147	3,284	—
1	168,734	40,521	—	—	1,519	1,065	—
—	85,549	29,285	—	—	—	—	—
1,996	134,255,741	37,348,551	215,437	18,921	2,282,326	1,808	—
—	320,484	98,555	—	94,232	18,278	—	—

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

103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 Declared Value After Adjustment
總 計	Grand Total	1,359,301	361,447,532	1,903,487,109	1,060,286,514
自用住宅用地(稅率10%)	Self-use Residence Land (10% Tax Rate)	70,313	3,408,935	145,043,072	56,154,629
一般用地	Regular Land	643,730	65,863,942	889,497,129	484,766,297
稅 率20%	20% Tax Rate	448,251	40,215,568	567,133,005	425,700,033
稅 率30%	30% Tax Rate	51,243	4,670,460	78,553,025	33,058,566
稅 率40%	40% Tax Rate	144,236	20,977,914	243,811,099	26,007,698
免稅地	Exempt Land	645,258	292,174,655	868,946,908	519,365,588
公有土地	Public Land	10,036	4,083,861	100,410,110	19,806,823
私有土地	Private Land	635,222	288,090,794	768,536,798	499,558,765

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 2014

Unit : Plot ; Square of Meter ; NT\$ 1,000

改良土地費用	漲價總數額	查定稅額	重劃減徵	徵收減徵	其他減免	增繳地價稅	應納稅額
Land Improvement Cost	Gross Amount of Land Value Increment	Assessment Tax	Reduction for Consolidation	Land Requisitioned Exempt	Other Reduction	Supplemental Payment of Land Value Tax	Tax Payable
14,180,318	865,826,771	229,342,855	5,767,528	173,030	14,836,686	3,454,596	104,937,930
85,995	88,802,453	8,880,270	57,718	2,802	30,270	380,999	8,433,094
11,734,044	392,996,810	104,294,757	4,758,095	42,592	6,460,354	2,880,466	96,504,836
1,624,364	139,808,633	28,016,210	195,744	14,885	9,115	530,878	27,256,953
988,882	44,505,576	9,987,816	336,542	3,657	40,954	276,188	9,362,052
9,120,798	208,682,601	66,290,731	4,225,809	24,050	6,410,285	2,073,400	59,885,831
2,360,279	384,027,508	116,167,828	951,715	127,636	8,346,062	193,131	—
38,107	81,200,282	26,611,136	621,327	297	1,587,552	66,789	—
2,322,172	302,827,226	89,556,692	330,388	127,339	6,758,510	126,342	—

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

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

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

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

表3-20. 土地增值稅稅源(續2完)
(3)按地區別分

103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	1,359,301	361,447,532	1,903,487,109	1,060,286,514
新 北 市	New Taipei City	219,623	22,698,640	338,528,970	157,496,109
臺 北 市	Taipei City	96,178	3,015,793	325,747,728	167,132,090
臺 中 市	Taichung City	183,785	25,759,467	257,530,529	129,644,939
臺 南 市	Tainan City	113,271	34,909,846	133,368,272	91,646,723
高 雄 市	Kaohsiung City	118,789	23,849,119	171,042,267	115,711,921
宜 蘭 縣	Yilan County	37,144	15,895,524	59,709,360	26,718,861
桃 園 縣	Taoyuan County	172,384	25,740,377	223,090,017	112,145,301
新 竹 縣	Hsinchu County	57,421	23,866,390	51,389,432	33,125,307
苗 栗 縣	Miaoli County	49,274	32,360,664	48,839,246	30,649,877
彰 化 縣	Changhua County	70,157	21,769,443	71,221,877	50,544,129
南 投 縣	Nantou County	30,497	23,691,875	26,442,072	18,991,076
雲 林 縣	Yunlin County	34,570	20,362,864	37,351,522	31,484,795
嘉 義 縣	Chiayi County	26,385	18,657,567	25,829,881	16,187,771
屏 東 縣	Pingtung County	38,314	25,883,776	33,086,003	23,992,994
臺 東 縣	Taitung County	13,135	15,958,364	10,978,887	7,392,913
花 蓮 縣	Hualien County	22,368	19,662,231	28,388,372	14,575,071
澎 湖 縣	Penghu County	6,414	1,168,580	2,955,592	1,232,261
基 隆 市	Keelung City	20,561	1,270,449	11,390,047	6,984,219
新 竹 市	Hsinchu City	31,386	1,916,120	27,984,783	14,229,932
嘉 義 市	Chiayi City	11,416	1,174,165	12,837,740	9,590,180
金 門 縣	Kinmen County	6,016	1,806,350	5,723,736	792,162
連 江 縣	Lienchiang County	213	29,928	50,776	17,883

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 2014

Unit : Plot ; Square of Meter ; NT\$ 1,000

改良土地費用	漲價總數額	查定稅額	重劃減徵	徵收減徵	其他減免	增繳地價稅	應納稅額
Land Improvement Cost	Gross Amount of Land Value Increment	Assessment Tax	Reduction for Consolidation	Land Requisitioned Exempt	Other Reduction	Supplemental Payment of Land Value Tax	Tax Payable
14,180,318	865,826,771	229,342,855	5,767,528	173,030	14,836,686	3,454,596	104,937,930
2,773,451	180,416,491	48,351,148	887,466	173,030	4,316,611	722,204	24,975,319
1,607,914	159,997,437	38,641,700	1,378,848	—	769	949,643	20,962,675
3,131,282	126,667,352	33,868,243	1,238,197	—	3,035,497	389,094	14,351,989
1,156,434	47,478,937	13,393,948	239,371	—	1,323,524	205,411	5,959,526
1,434,015	61,310,618	16,930,501	400,062	—	221	264,501	7,176,113
194,677	32,953,324	8,644,626	277,051	—	623,063	77,867	2,948,466
867,198	111,062,913	29,546,318	551,149	—	2,407,872	333,336	11,450,890
464,345	18,779,689	4,898,449	134,472	—	306,962	52,666	2,532,852
535,552	18,790,639	5,006,964	114,573	—	513,228	60,946	1,950,889
1,292,359	22,981,211	6,604,165	233,653	—	673,755	96,987	3,016,397
66,059	8,513,273	2,313,350	22,381	—	211,918	32,141	1,110,120
306,528	9,176,418	2,400,083	68,381	—	11	38,080	1,114,020
16,497	10,680,781	3,267,655	30,990	—	176,095	46,042	712,956
134,638	10,476,550	2,886,150	40,745	—	299,826	30,328	1,184,698
39,304	3,820,673	1,040,726	11,173	—	102,580	12,486	423,471
9,675	13,947,123	3,591,244	22,129	—	173,669	32,785	1,170,907
1	1,741,854	492,245	—	—	49,125	3,886	291,939
2,303	4,575,879	1,209,938	7,116	—	209,934	28,015	677,809
135,597	13,889,095	3,684,375	88,218	—	290,021	58,596	2,033,433
9,322	3,599,194	913,802	14,713	—	121,904	18,990	538,415
3,167	4,934,149	1,646,683	6,840	—	31	592	350,480
—	33,171	10,542	—	—	70	—	4,566

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			總 計			鋼 骨
End of Year & Region			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
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
103年7月底 End of July 2014	小 計	Subtotal	9,850,395	2,004,315,274	5,144,370,090	217,031
	應 稅	Taxable	7,918,151	1,522,297,821	4,114,351,001	205,315
	免 稅	Exempt	1,932,244	482,017,453	1,030,019,089	11,716
新 北 市 Taipei City	小 計	Subtotal	1,755,211	272,402,541	879,863,692	43,962
	應 稅	Taxable	1,580,158	211,670,917	705,087,622	43,108
	免 稅	Exempt	175,053	60,731,624	174,776,070	854
臺 北 市 Taipei City	小 計	Subtotal	1,112,554	187,129,631	860,003,226	31,227
	應 稅	Taxable	974,787	133,296,986	667,278,916	29,604
	免 稅	Exempt	137,767	53,832,645	192,724,310	1,623

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				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
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
179,169,231	843,683,090	6,193,860	1,211,172,120	3,680,800,196	1,909,209	356,046,187	385,737,874
146,976,693	692,738,609	5,875,342	944,585,304	2,899,155,228	1,506,160	298,370,501	334,117,361
32,192,538	150,944,481	318,518	266,586,816	781,644,968	403,049	57,675,686	51,620,513
17,456,976	126,047,761	1,486,316	216,207,020	711,398,100	131,825	20,441,087	22,472,618
11,248,824	89,089,667	1,417,578	171,739,619	579,870,170	84,614	15,395,717	17,828,659
6,208,152	36,958,094	68,738	44,467,401	131,527,930	47,211	5,045,370	4,643,959
22,066,325	235,741,855	936,386	147,462,596	603,134,047	100,949	12,927,582	16,689,360
14,498,923	185,801,306	866,026	107,147,704	466,169,300	64,051	9,309,709	12,612,679
7,567,402	49,940,549	70,360	40,314,892	136,964,747	36,898	3,617,873	4,076,681

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
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
103年7月底 End of July 2014	小 計	Subtotal	212,535	20,343,158	5,465,816	660,465
	應 稅	Taxable	17,167	2,202,122	1,222,390	80,690
	免 稅	Exempt	195,368	18,141,036	4,243,426	579,775
新 北 市 Taipei City	小 計	Subtotal	4,367	375,540	129,642	48,834
	應 稅	Taxable	453	97,985	54,497	11,275
	免 稅	Exempt	3,914	277,555	75,145	37,559
臺 北 市 Taipei City	小 計	Subtotal	9,076	598,866	392,552	26,397
	應 稅	Taxable	1,554	140,833	121,496	8,524
	免 稅	Exempt	7,522	458,033	271,056	17,873

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

Unit : Unit ; Square of Meter ; NT\$ 1,000

石 造 Brick		咭 咕 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
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
68,522,862	29,458,283	12,207	1,147,414	171,989	1,550	155,840	53,955
12,328,510	9,133,511	427	38,691	18,871	141	21,992	19,829
56,194,352	20,324,772	11,780	1,108,723	153,118	1,409	133,848	34,126
4,564,832	2,495,544	115	8,962	2,241	20	1,938	1,642
1,645,910	1,578,111	10	1,245	775	6	611	851
2,918,922	917,433	105	7,717	1,466	14	1,327	791
2,502,185	2,229,224	371	25,741	15,311	39	3,936	3,260
1,102,050	1,178,414	88	6,111	4,557	12	2,011	1,853
1,400,135	1,050,810	283	19,630	10,754	27	1,925	1,407

表3-21. 房屋稅稅源(續2)
(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

年 底 別 及 地 區 別 End of Year & Region			鋼 鐵 造 Metal			土
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
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
103年7月底 End of July 2014	小 計	Subtotal	306,359	140,676,238	160,232,718	182,705
	應 稅	Taxable	229,340	117,324,018	145,238,908	1,685
	免 稅	Exempt	77,019	23,352,220	14,993,810	181,020
新 北 市 Taipei City	小 計	Subtotal	25,581	12,139,450	17,138,175	13,491
	應 稅	Taxable	22,845	11,505,392	16,546,791	242
	免 稅	Exempt	2,736	634,058	591,384	13,249
臺 北 市 Taipei City	小 計	Subtotal	6,691	1,438,688	1,790,229	1,219
	應 稅	Taxable	4,901	1,082,140	1,387,056	16
	免 稅	Exempt	1,790	356,548	403,173	1,203

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
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
17,459,181	838,206	153,116	9,622,920	437,259	1,358	123	37,490,704
256,849	68,077	859	193,018	39,097	1,025	123	32,599,120
17,202,332	770,129	152,257	9,429,902	398,162	333	—	4,891,584
1,165,737	59,955	684	40,999	4,714	16	—	113,300
27,983	4,336	18	7,631	2,972	9	—	110,793
1,137,754	55,619	666	33,368	1,742	7	—	2,507
94,287	6,560	199	9,425	828	—	—	—
4,131	1,794	11	3,374	461	—	—	—
90,156	4,766	188	6,051	367	—	—	—

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			鋼 骨
				戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
臺 中 市 Taichung City	{	小 計	Subtotal	1,145,238	292,081,961	673,664,745	32,257
		應 稅	Taxable	972,178	231,091,817	519,059,455	31,227
		免 稅	Exempt	173,060	60,990,144	154,605,290	1,030
臺 南 市 Tainan City	{	小 計	Subtotal	784,445	179,753,308	380,951,166	16,953
		應 稅	Taxable	601,000	139,309,376	317,236,851	15,446
		免 稅	Exempt	183,445	40,443,932	63,714,315	1,507
高 雄 市 Kaohsiung City	{	小 計	Subtotal	1,156,273	231,406,758	655,686,767	26,235
		應 稅	Taxable	957,939	180,419,884	530,319,866	25,002
		免 稅	Exempt	198,334	50,986,874	125,366,901	1,233
宜 蘭 縣 Yilan County	{	小 計	Subtotal	206,825	41,779,751	81,585,941	3,328
		應 稅	Taxable	153,055	31,533,203	66,013,202	2,817
		免 稅	Exempt	53,770	10,246,548	15,572,739	511
桃 園 縣 Taoyuan County	{	小 計	Subtotal	879,286	215,497,725	526,997,836	20,969
		應 稅	Taxable	787,272	175,593,348	438,980,580	20,314
		免 稅	Exempt	92,014	39,904,377	88,017,256	655
新 竹 縣 Hsinchu County	{	小 計	Subtotal	216,309	53,352,380	116,681,175	3,860
		應 稅	Taxable	171,931	41,024,654	94,325,901	3,602
		免 稅	Exempt	44,378	12,327,726	22,355,274	258
苗 栗 縣 Miaoli County	{	小 計	Subtotal	221,390	50,653,974	86,549,920	2,555
		應 稅	Taxable	158,221	39,685,388	73,608,266	2,403
		免 稅	Exempt	63,169	10,968,586	12,941,654	152
彰 化 縣 Changhua County	{	小 計	Subtotal	508,168	113,562,882	188,811,326	10,437
		應 稅	Taxable	340,367	87,457,037	160,930,583	9,518
		免 稅	Exempt	167,801	26,105,845	27,880,743	919
南 投 縣 Nantou County	{	小 計	Subtotal	201,449	41,377,793	70,588,241	4,269
		應 稅	Taxable	127,088	28,302,731	53,860,037	3,966
		免 稅	Exempt	74,361	13,075,062	16,728,204	303
雲 林 縣 Yunlin County	{	小 計	Subtotal	301,939	61,744,965	124,623,020	3,695
		應 稅	Taxable	168,826	39,620,218	99,792,137	3,202
		免 稅	Exempt	133,113	22,124,747	24,830,883	493

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			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
27,834,003	118,988,446	742,770	174,882,150	485,153,819	222,719	59,594,357	47,420,299
23,840,397	97,388,226	699,408	133,877,736	359,497,385	189,580	53,222,007	42,548,870
3,993,606	21,600,220	43,362	41,004,414	125,656,434	33,139	6,372,350	4,871,429
19,183,703	60,689,490	419,092	96,024,972	260,257,994	169,645	32,179,799	36,305,078
16,841,179	55,015,164	398,043	78,879,416	212,542,156	145,585	27,088,199	31,508,342
2,342,524	5,674,326	21,049	17,145,556	47,715,838	24,060	5,091,600	4,796,736
22,937,892	94,807,439	757,656	145,214,547	484,501,545	244,547	38,792,097	43,359,967
20,445,733	83,828,796	732,904	114,168,416	381,073,981	174,062	30,179,042	36,182,733
2,492,159	10,978,643	24,752	31,046,131	103,427,564	70,485	8,613,055	7,177,234
1,916,533	6,248,672	87,041	19,463,764	54,999,749	76,331	14,326,660	15,475,649
1,622,354	5,381,960	83,299	15,454,705	43,903,512	59,392	11,700,120	13,116,632
294,179	866,712	3,742	4,009,059	11,096,237	16,939	2,626,540	2,359,017
24,443,989	79,971,679	594,999	129,820,944	377,165,114	194,937	40,211,789	47,424,463
22,261,890	73,386,755	569,416	101,764,904	300,417,870	174,973	37,127,042	44,477,882
2,182,099	6,584,924	25,583	28,056,040	76,747,244	19,964	3,084,747	2,946,581
4,482,079	12,743,777	127,963	33,237,686	89,243,837	51,049	9,854,284	10,407,570
3,909,285	11,232,450	121,561	25,802,353	69,933,119	42,116	8,667,640	9,443,026
572,794	1,511,327	6,402	7,435,333	19,310,718	8,933	1,186,644	964,544
3,695,558	11,123,470	90,583	23,455,235	52,865,196	68,176	13,956,703	15,707,657
3,171,546	9,706,714	85,194	19,428,808	43,790,807	60,248	12,501,094	14,358,407
524,012	1,416,756	5,389	4,026,427	9,074,389	7,928	1,455,609	1,349,250
11,287,588	25,275,104	185,219	47,480,677	109,670,170	137,138	26,077,808	31,761,790
10,138,255	23,077,493	180,758	40,382,753	92,557,309	116,637	23,180,642	28,789,427
1,149,333	2,197,611	4,461	7,097,924	17,112,861	20,501	2,897,166	2,972,363
2,767,534	8,285,673	71,744	19,108,452	45,147,560	53,224	9,743,120	11,361,570
1,998,318	5,657,463	68,423	14,601,520	34,320,564	43,274	8,007,020	9,806,683
769,216	2,628,210	3,321	4,506,932	10,826,996	9,950	1,736,100	1,554,887
5,813,442	17,311,594	80,415	21,762,686	51,159,472	87,924	14,891,275	17,948,571
4,885,751	14,467,666	76,266	17,197,379	40,319,908	74,245	12,980,904	16,007,076
927,691	2,843,928	4,149	4,565,307	10,839,564	13,679	1,910,371	1,941,495

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	7,799	928,144	311,971	47,348
	應 稅	Taxable	1,618	218,671	117,208	7,626
	免 稅	Exempt	6,181	709,473	194,763	39,722
臺 南 市 Tainan City	小 計	Subtotal	43,552	4,560,378	1,051,998	55,009
	應 稅	Taxable	2,435	297,611	143,968	6,940
	免 稅	Exempt	41,117	4,262,767	908,030	48,069
高 雄 市 Kaohsiung City	小 計	Subtotal	7,293	661,996	280,688	58,852
	應 稅	Taxable	903	157,063	89,037	5,219
	免 稅	Exempt	6,390	504,933	191,651	53,633
宜 蘭 縣 Yilan County	小 計	Subtotal	7,539	714,949	204,377	20,822
	應 稅	Taxable	595	102,015	55,033	1,841
	免 稅	Exempt	6,944	612,934	149,344	18,981
桃 園 縣 Taoyuan County	小 計	Subtotal	783	234,053	95,546	24,989
	應 稅	Taxable	275	82,031	46,151	3,097
	免 稅	Exempt	508	152,022	49,395	21,892
新 竹 縣 Hsinchu County	小 計	Subtotal	1,030	176,314	86,416	13,588
	應 稅	Taxable	285	67,987	56,649	957
	免 稅	Exempt	745	108,327	29,767	12,631
苗 栗 縣 Miaoli County	小 計	Subtotal	15,866	1,594,564	268,489	23,651
	應 稅	Taxable	898	141,827	94,559	2,282
	免 稅	Exempt	14,968	1,452,737	173,930	21,369
彰 化 縣 Changhua County	小 計	Subtotal	7,341	733,958	225,451	104,208
	應 稅	Taxable	654	78,074	39,026	11,091
	免 稅	Exempt	6,687	655,884	186,425	93,117
南 投 縣 Nantou County	小 計	Subtotal	8,222	806,023	207,650	22,350
	應 稅	Taxable	722	142,111	91,150	2,219
	免 稅	Exempt	7,500	663,912	116,500	20,131
雲 林 縣 Yunlin County	小 計	Subtotal	7,818	881,419	262,666	77,210
	應 稅	Taxable	511	62,785	30,174	5,159
	免 稅	Exempt	7,307	818,634	232,492	72,051

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

Unit : Unit ; Square of Meter ; NT\$ 1,000

石 造 Brick		老 咕 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
4,310,444	1,853,194	1	25	6	6	7,701	11,180
1,226,297	832,813	—	—	—	6	7,544	11,147
3,084,147	1,020,381	1	25	6	—	157	33
6,988,653	3,092,473	—	—	—	7	899	705
1,083,121	723,881	—	—	—	3	81	153
5,905,532	2,368,592	—	—	—	4	818	552
4,984,028	1,959,079	995	84,684	21,484	34	2,377	1,382
777,397	538,085	41	5,892	3,723	5	584	605
4,206,631	1,420,994	954	78,792	17,761	29	1,793	777
1,955,683	731,654	328	25,255	4,392	23	1,488	673
324,810	247,896	2	108	36	2	123	199
1,630,873	483,758	326	25,147	4,356	21	1,365	474
2,589,481	1,107,404	3	132	65	10	3,711	2,617
629,982	428,136	—	—	—	5	568	425
1,959,499	679,268	3	132	65	5	3,143	2,192
1,329,196	366,817	—	—	—	6	670	455
181,117	100,338	—	—	—	—	—	—
1,148,079	266,479	—	—	—	6	670	455
2,342,169	755,181	1	53	9	1	120	20
419,579	276,272	—	—	—	1	29	6
1,922,590	478,909	1	53	9	—	91	14
11,701,432	4,874,713	—	—	—	—	—	—
1,685,631	1,005,069	—	—	—	—	—	—
10,015,801	3,869,644	—	—	—	—	—	—
2,037,659	791,793	—	—	—	14	838	302
349,316	255,347	—	—	—	—	—	—
1,688,343	536,446	—	—	—	14	838	302
10,081,654	3,880,949	—	—	—	6	887	350
776,812	490,375	—	—	—	3	319	208
9,304,842	3,390,574	—	—	—	3	568	142

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			土
	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
臺 中 市 Taichung City	小 計 Subtotal	50,074	20,286,370	40,387
	應 稅 Taxable	42,066	18,607,074	589
	免 稅 Exempt	8,008	1,679,296	39,798
臺 南 市 Tainan City	小 計 Subtotal	44,335	18,400,822	5,614
	應 稅 Taxable	32,269	15,058,606	21
	免 稅 Exempt	12,066	3,342,216	5,593
高 雄 市 Kaohsiung City	小 計 Subtotal	25,553	16,124,079	27,326
	應 稅 Taxable	18,965	14,620,899	133
	免 稅 Exempt	6,588	1,503,180	27,193
宜 蘭 縣 Yilan County	小 計 Subtotal	7,467	3,058,616	3,565
	應 稅 Taxable	5,083	2,326,471	15
	免 稅 Exempt	2,384	732,145	3,550
桃 園 縣 Taoyuan County	小 計 Subtotal	22,746	15,422,768	19,669
	應 稅 Taxable	18,895	13,667,061	275
	免 稅 Exempt	3,851	1,755,707	19,394
新 竹 縣 Hsinchu County	小 計 Subtotal	4,413	2,649,351	14,054
	應 稅 Taxable	3,318	2,373,583	86
	免 稅 Exempt	1,095	275,768	13,968
苗 栗 縣 Miaoli County	小 計 Subtotal	9,606	4,601,652	9,509
	應 稅 Taxable	7,111	4,014,753	36
	免 稅 Exempt	2,495	586,899	9,473
彰 化 縣 Changhua County	小 計 Subtotal	26,322	13,732,952	11,977
	應 稅 Taxable	21,505	11,967,376	93
	免 稅 Exempt	4,817	1,765,576	11,884
南 投 縣 Nantou County	小 計 Subtotal	15,228	4,807,586	20,855
	應 稅 Taxable	8,406	3,187,299	60
	免 稅 Exempt	6,822	1,620,287	20,795
雲 林 縣 Yunlin County	小 計 Subtotal	13,208	6,337,750	3,686
	應 稅 Taxable	9,041	3,706,151	12
	免 稅 Exempt	4,167	2,631,599	3,674

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
4,121,722	196,036	1,860	117,045	8,669	17	—	71,042
84,364	19,547	49	7,727	1,875	9	—	68,796
4,037,358	176,489	1,811	109,318	6,794	8	—	2,246
437,257	23,858	30,230	1,976,702	97,486	8	123	5,921
7,801	4,213	252	53,239	12,081	6	123	4,605
429,456	19,645	29,978	1,923,463	85,405	2	—	1,316
2,162,092	104,171	6,983	442,966	25,693	799	—	9,182,307
16,408	4,408	116	48,450	9,248	589	—	8,321,794
2,145,684	99,763	6,867	394,516	16,445	210	—	860,513
297,961	13,475	370	18,842	392	11	—	12,591
2,409	582	1	88	9	8	—	1,031
295,552	12,893	369	18,754	383	3	—	11,560
2,754,380	137,018	172	16,478	2,073	9	—	15,981
55,079	16,755	14	4,791	1,010	8	—	15,979
2,699,301	120,263	158	11,687	1,063	1	—	2
1,598,311	72,139	342	24,489	1,265	4	—	1,840
16,950	4,888	4	5,739	559	2	—	1,770
1,581,361	67,251	338	18,750	706	2	—	70
908,432	34,761	1,401	99,488	2,543	41	—	314,914
4,729	1,298	7	3,023	178	41	—	314,914
903,703	33,463	1,394	96,465	2,365	—	—	—
890,508	50,144	25,515	1,657,959	69,581	11	—	5,029
9,514	2,075	109	14,792	2,179	2	—	1,226
880,994	48,069	25,406	1,643,167	67,402	9	—	3,803
1,756,777	56,095	5,542	349,804	10,612	1	—	92
11,824	2,257	17	5,323	1,020	1	—	92
1,744,953	53,838	5,525	344,481	9,592	—	—	—
302,208	13,523	27,575	1,673,644	65,297	402	—	27,735,288
1,362	236	68	8,755	1,034	319	—	23,727,852
300,846	13,287	27,507	1,664,889	64,263	83	—	4,007,436

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			鋼 骨
	戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
嘉義縣 Chiayi County	小 計 Subtotal	230,008	43,689,371	4,079
	應 稅 Taxable	119,846	28,076,656	3,617
	免 稅 Exempt	110,162	15,612,715	462
屏東縣 Pingtung County	小 計 Subtotal	338,876	69,299,613	4,595
	應 稅 Taxable	221,317	48,295,917	3,725
	免 稅 Exempt	117,559	21,003,696	870
臺東縣 Taitung County	小 計 Subtotal	103,325	17,173,326	1,210
	應 稅 Taxable	52,476	10,438,485	901
	免 稅 Exempt	50,849	6,734,841	309
花蓮縣 Hualien County	小 計 Subtotal	145,120	26,889,087	2,091
	應 稅 Taxable	86,476	17,296,590	1,889
	免 稅 Exempt	58,644	9,592,497	202
澎湖縣 Penghu County	小 計 Subtotal	36,271	6,706,184	123
	應 稅 Taxable	17,659	3,495,837	102
	免 稅 Exempt	18,612	3,210,347	21
基隆市 Keelung City	小 計 Subtotal	180,455	28,679,829	809
	應 稅 Taxable	154,482	20,767,050	763
	免 稅 Exempt	25,973	7,912,779	46
新竹市 Hsinchu City	小 計 Subtotal	184,165	43,639,642	2,911
	應 稅 Taxable	163,063	34,672,023	2,748
	免 稅 Exempt	21,102	8,967,619	163
嘉義市 Chiayi City	小 計 Subtotal	120,001	22,345,509	1,359
	應 稅 Taxable	92,000	16,592,552	1,281
	免 稅 Exempt	28,001	5,752,957	78
金門縣 Kinmen County	小 計 Subtotal	20,078	4,657,893	106
	應 稅 Taxable	16,471	3,381,620	79
	免 稅 Exempt	3,607	1,276,273	27
連江縣 Lienchiang County	小 計 Subtotal	3,009	491,151	1
	應 稅 Taxable	1,539	275,532	1
	免 稅 Exempt	1,470	215,619	—

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			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
4,092,433	10,250,404	51,593	13,869,006	34,908,742	68,644	11,320,218	14,473,971
3,480,249	9,209,791	46,735	10,416,209	25,704,322	58,047	9,627,186	12,583,928
612,184	1,040,613	4,858	3,452,797	9,204,420	10,597	1,693,032	1,890,043
3,542,463	8,180,544	112,155	29,369,956	72,254,148	120,233	20,966,223	23,771,698
2,614,648	6,646,044	106,541	23,492,437	58,990,052	93,563	16,682,269	20,080,940
927,815	1,534,500	5,614	5,877,519	13,264,096	26,670	4,283,954	3,690,758
485,501	1,133,219	27,855	7,181,323	15,173,187	32,626	5,429,760	4,750,715
302,903	720,487	24,392	5,027,293	10,793,098	21,245	3,850,325	3,635,554
182,598	412,732	3,463	2,154,030	4,380,089	11,381	1,579,435	1,115,161
1,501,810	4,073,679	62,274	14,736,452	32,157,836	41,450	5,865,670	5,426,931
1,013,684	2,598,707	56,729	10,858,276	23,582,538	22,430	3,508,691	3,529,997
488,126	1,474,972	5,545	3,878,176	8,575,298	19,020	2,356,979	1,896,934
104,091	219,751	10,690	3,260,283	7,465,653	14,863	2,246,038	1,639,343
44,997	107,476	9,927	2,210,492	5,172,585	7,015	1,132,368	1,078,606
59,094	112,275	763	1,049,791	2,293,068	7,848	1,113,670	560,737
532,087	2,592,574	141,907	22,707,155	58,802,604	20,034	3,188,757	3,642,116
388,439	2,024,047	136,047	16,881,865	44,276,828	13,102	2,283,388	2,819,132
143,648	568,527	5,860	5,825,290	14,525,776	6,932	905,369	822,984
3,839,433	15,878,517	131,450	29,651,675	89,998,777	36,568	7,621,992	8,556,918
3,342,767	14,295,374	124,164	22,683,784	70,454,761	32,238	6,899,613	7,851,256
496,666	1,583,143	7,286	6,967,891	19,544,016	4,330	722,379	705,662
983,414	3,542,079	67,455	14,160,338	41,805,274	25,524	4,091,011	4,908,043
775,538	2,632,221	64,631	11,133,386	33,410,341	20,182	3,135,253	3,946,368
207,876	909,858	2,824	3,026,952	8,394,933	5,342	955,758	961,675
202,160	576,863	6,584	1,754,519	2,999,588	10,655	2,303,540	2,215,657
150,796	470,302	6,031	1,198,427	2,021,256	9,491	1,881,238	1,898,021
51,364	106,561	553	556,092	978,332	1,164	422,302	317,636
217	500	1,713	360,684	537,784	148	16,417	17,890
217	500	1,269	237,822	353,366	70	11,034	13,143
—	—	444	122,862	184,418	78	5,383	4,747

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	43,844	4,113,390	889,133	21,707
		應 稅 Taxable	1,840	195,406	91,890	2,054
		免 稅 Exempt	42,004	3,917,984	797,243	19,653
屏東縣 Pingtung County	{	小 計 Subtotal	2,161	510,417	191,903	59,986
		應 稅 Taxable	594	65,559	35,458	5,628
		免 稅 Exempt	1,567	444,858	156,445	54,358
臺東縣 Taitung County	{	小 計 Subtotal	8,727	638,158	123,732	17,931
		應 稅 Taxable	481	64,023	30,349	1,942
		免 稅 Exempt	8,246	574,135	93,383	15,989
花蓮縣 Hualien County	{	小 計 Subtotal	17,475	1,366,398	269,326	14,288
		應 稅 Taxable	1,200	119,984	49,329	1,273
		免 稅 Exempt	16,275	1,246,414	219,997	13,015
澎湖縣 Penghu County	{	小 計 Subtotal	67	6,850	1,670	1,409
		應 稅 Taxable	10	2,248	913	153
		免 稅 Exempt	57	4,602	757	1,256
基隆市 Keelung City	{	小 計 Subtotal	1,717	101,894	34,562	11,905
		應 稅 Taxable	102	10,410	5,266	1,923
		免 稅 Exempt	1,615	91,484	29,296	9,982
新竹市 Hsinchu City	{	小 計 Subtotal	1,009	78,121	28,466	6,774
		應 稅 Taxable	89	13,410	7,222	851
		免 稅 Exempt	920	64,711	21,244	5,923
嘉義市 Chiayi City	{	小 計 Subtotal	16,782	1,251,253	404,714	977
		應 稅 Taxable	1,930	139,144	61,212	157
		免 稅 Exempt	14,852	1,112,109	343,502	820
金門縣 Kinmen County	{	小 計 Subtotal	7	5,578	2,646	2,230
		應 稅 Taxable	2	1,631	771	479
		免 稅 Exempt	5	3,947	1,875	1,751
連江縣 Lienchiang County	{	小 計 Subtotal	60	4,895	2,218	—
		應 稅 Taxable	16	1,314	1,032	—
		免 稅 Exempt	44	3,581	1,186	—

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

Unit : Unit ; Square of Meter ; NT\$ 1,000

石 造 Brick		咭 咕 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
2,382,857	994,993	—	—	—	1	530	699
291,585	198,357	—	—	—	1	530	699
2,091,272	796,636	—	—	—	—	—	—
6,015,063	2,358,248	758	57,059	10,168	29	2,622	743
973,091	681,091	9	709	163	3	402	118
5,041,972	1,677,157	749	56,350	10,005	26	2,220	625
1,563,262	590,116	20	1,614	452	1,301	117,228	26,618
275,788	174,820	4	168	52	85	8,098	2,802
1,287,474	415,296	16	1,446	400	1,216	109,130	23,816
1,203,504	468,346	—	—	—	33	8,354	2,036
152,964	102,011	—	—	—	1	113	121
1,050,540	366,335	—	—	—	32	8,241	1,915
140,380	33,492	8,647	854,463	81,141	7	750	328
24,807	11,485	171	15,669	4,055	1	38	10
115,573	22,007	8,476	838,794	77,086	6	712	318
946,470	543,800	5	494	105	4	304	234
245,910	209,610	—	—	—	1	76	99
700,560	334,190	5	494	105	3	228	135
557,402	221,050	1	149	45	—	—	—
110,090	71,605	—	—	—	—	—	—
447,312	149,445	1	149	45	—	—	—
92,670	50,972	—	—	—	1	118	103
27,054	18,546	—	—	—	1	118	103
65,616	32,426	—	—	—	—	—	—
233,838	59,241	—	—	—	8	1,369	608
25,199	11,249	—	—	—	5	747	430
208,639	47,992	—	—	—	3	622	178
—	—	962	88,783	36,570	—	—	—
—	—	102	8,789	5,510	—	—	—
—	—	860	79,994	31,060	—	—	—

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			土
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
嘉義縣 Chiayi County	{	小 計 Subtotal	11,313	6,072,356	6,060,112	8
		應 稅 Taxable	7,462	4,056,366	4,871,764	—
		免 稅 Exempt	3,851	2,015,990	1,188,348	8
屏東縣 Pingtung County	{	小 計 Subtotal	18,253	7,313,486	5,754,042	9,321
		應 稅 Taxable	11,151	4,446,583	4,331,229	47
		免 稅 Exempt	7,102	2,866,903	1,422,813	9,274
臺東縣 Taitung County	{	小 計 Subtotal	6,609	1,421,401	1,105,087	112
		應 稅 Taxable	3,394	906,256	809,829	5
		免 稅 Exempt	3,215	515,145	295,258	107
花蓮縣 Hualien County	{	小 計 Subtotal	5,278	2,106,306	1,291,182	9
		應 稅 Taxable	2,946	1,642,638	1,034,618	—
		免 稅 Exempt	2,332	463,668	256,564	9
澎湖縣 Penghu County	{	小 計 Subtotal	458	93,329	77,662	—
		應 稅 Taxable	273	65,218	58,587	—
		免 稅 Exempt	185	28,111	19,075	—
基隆市 Keelung City	{	小 計 Subtotal	3,834	1,184,759	1,182,230	229
		應 稅 Taxable	2,544	956,962	1,033,620	—
		免 稅 Exempt	1,290	227,797	148,610	229
新竹市 Hsinchu City	{	小 計 Subtotal	3,757	1,741,494	1,556,419	1,672
		應 稅 Taxable	2,916	1,615,207	1,453,842	55
		免 稅 Exempt	841	126,287	102,577	1,617
嘉義市 Chiayi City	{	小 計 Subtotal	5,021	1,566,096	1,546,527	1
		應 稅 Taxable	3,784	1,378,045	1,421,686	—
		免 稅 Exempt	1,237	188,051	124,841	1
金門縣 Kinmen County	{	小 計 Subtotal	487	156,799	136,560	1
		應 稅 Taxable	384	123,582	107,060	—
		免 稅 Exempt	103	33,217	29,500	1
連江縣 Lienchiang County	{	小 計 Subtotal	125	20,128	18,755	—
		應 稅 Taxable	81	16,356	15,504	—
		免 稅 Exempt	44	3,772	3,251	—

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	138	28,815	1,837,996	89,144	4	—	1,127
—	—	89	9,125	1,659	1	—	111
585	138	28,726	1,828,871	87,485	3	—	1,016
793,377	57,561	11,374	728,947	33,898	11	—	20,836
6,376	2,875	46	13,843	3,515	10	—	20,831
787,001	54,686	11,328	715,104	30,383	1	—	5
8,885	1,155	6,926	326,194	9,507	8	—	1,597
1,206	487	19	2,425	617	8	—	1,597
7,679	668	6,907	323,769	8,890	—	—	—
883	94	2,217	99,710	2,901	5	—	6,461
—	—	4	240	21	4	—	6,408
883	94	2,213	99,470	2,880	1	—	53
—	—	—	—	—	7	—	1,206
—	—	—	—	—	7	—	1,206
—	—	—	—	—	—	—	—
17,368	505	11	541	9	—	—	—
—	—	—	—	—	—	—	—
17,368	505	11	541	9	—	—	—
148,162	10,979	21	1,214	189	2	—	757
6,713	2,326	1	439	125	1	—	115
141,449	8,653	20	775	64	1	—	642
159	34	2,879	200,450	12,455	2	—	415
—	—	34	4,014	534	—	—	—
159	34	2,845	196,436	11,921	2	—	415
90	5	—	—	—	—	—	—
—	—	—	—	—	—	—	—
90	5	—	—	—	—	—	—
—	—	—	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	—	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
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
103年7月底 End of July 2014	小 計	Subtotal	9,850,395	2,004,315,274	5,144,370,090
	應 稅	Taxable	7,918,151	1,522,297,821	4,114,351,001
	免 稅	Exempt	1,932,244	482,017,453	1,030,019,089
新 北 市 Taipei City	小 計	Subtotal	1,755,211	272,402,541	879,863,692
	應 稅	Taxable	1,580,158	211,670,917	705,087,622
	免 稅	Exempt	175,053	60,731,624	174,776,070
臺 北 市 Taipei City	小 計	Subtotal	1,112,554	187,129,631	860,003,226
	應 稅	Taxable	974,787	133,296,986	667,278,916
	免 稅	Exempt	137,767	53,832,645	192,724,310

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
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	—	—	—
8,679,788	1,206,819,874	2,858,540,975	703,000	296,840,074	810,570,530
6,891,293	1,003,375,694	2,612,034,024	703,000	296,840,074	810,570,530
1,788,495	203,444,180	246,506,951	—	—	—
1,532,885	172,492,876	563,267,147	154,102	39,657,934	108,936,638
1,369,607	146,901,226	504,178,082	154,102	39,657,934	108,936,638
163,278	25,591,650	59,089,065	—	—	—
891,509	94,392,697	353,077,482	144,684	32,589,431	235,474,754
776,820	83,839,196	334,798,156	144,684	32,589,431	235,474,754
114,689	10,553,501	18,279,326	—	—	—

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
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
103年7月底 End of July 2014	小 計	Subtotal	422,226	394,921,666	1,181,779,274
	應 稅	Taxable	278,477	116,348,393	398,267,136
	免 稅	Exempt	143,749	278,573,273	783,512,138
新 北 市 Taipei City	小 計	Subtotal	63,269	55,129,355	196,718,848
	應 稅	Taxable	51,494	19,989,381	81,031,843
	免 稅	Exempt	11,775	35,139,974	115,687,005
臺 北 市 Taipei City	小 計	Subtotal	73,244	59,263,036	266,306,201
	應 稅	Taxable	50,166	15,983,892	91,861,217
	免 稅	Exempt	23,078	43,279,144	174,444,984

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 half		
戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses	面 積 Area	現 值 Value
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
—	—	—	—	—	—
5,138	683,834	3,994,333	40,243	105,049,826	289,484,978
5,138	683,834	3,994,333	40,243	105,049,826	289,484,978
—	—	—	—	—	—
829	109,768	1,044,684	4,126	5,012,608	9,896,375
829	109,768	1,044,684	4,126	5,012,608	9,896,375
—	—	—	—	—	—
2,736	364,502	2,459,270	381	519,965	2,685,519
2,736	364,502	2,459,270	381	519,965	2,685,519
—	—	—	—	—	—

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	1,145,238	292,081,961	673,664,745
	應 稅 Taxable	972,178	231,091,817	519,059,455
	免 稅 Exempt	173,060	60,990,144	154,605,290
臺 南 市 Tainan City	小 計 Subtotal	784,445	179,753,308	380,951,166
	應 稅 Taxable	601,000	139,309,376	317,236,851
	免 稅 Exempt	183,445	40,443,932	63,714,315
高 雄 市 Kaohsiung City	小 計 Subtotal	1,156,273	231,406,758	655,686,767
	應 稅 Taxable	957,939	180,419,884	530,319,866
	免 稅 Exempt	198,334	50,986,874	125,366,901
宜 蘭 縣 Yilan County	小 計 Subtotal	206,825	41,779,751	81,585,941
	應 稅 Taxable	153,055	31,533,203	66,013,202
	免 稅 Exempt	53,770	10,246,548	15,572,739
桃 園 縣 Taoyuan County	小 計 Subtotal	879,286	215,497,725	526,997,836
	應 稅 Taxable	787,272	175,593,348	438,980,580
	免 稅 Exempt	92,014	39,904,377	88,017,256
新 竹 縣 Hsinchu County	小 計 Subtotal	216,309	53,352,380	116,681,175
	應 稅 Taxable	171,931	41,024,654	94,325,901
	免 稅 Exempt	44,378	12,327,726	22,355,274
苗 栗 縣 Miaoli County	小 計 Subtotal	221,390	50,653,974	86,549,920
	應 稅 Taxable	158,221	39,685,388	73,608,266
	免 稅 Exempt	63,169	10,968,586	12,941,654
彰 化 縣 Changhua County	小 計 Subtotal	508,168	113,562,882	188,811,326
	應 稅 Taxable	340,367	87,457,037	160,930,583
	免 稅 Exempt	167,801	26,105,845	27,880,743
南 投 縣 Nantou County	小 計 Subtotal	201,449	41,377,793	70,588,241
	應 稅 Taxable	127,088	28,302,731	53,860,037
	免 稅 Exempt	74,361	13,075,062	16,728,204
雲 林 縣 Yunlin County	小 計 Subtotal	301,939	61,744,965	124,623,020
	應 稅 Taxable	168,826	39,620,218	99,792,137
	免 稅 Exempt	133,113	22,124,747	24,830,883

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
1,002,335	157,537,812	367,537,173	88,751	66,621,575	96,315,604
842,537	136,061,873	335,043,735	88,751	66,621,575	96,315,604
159,798	21,475,939	32,493,438	—	—	—
701,560	111,822,840	222,844,147	46,119	23,840,519	54,007,421
532,684	92,806,987	205,551,091	46,119	23,840,519	54,007,421
168,876	19,015,853	17,293,056	—	—	—
1,044,997	143,811,662	379,844,523	60,980	29,103,975	90,334,726
858,782	121,487,031	346,838,675	60,980	29,103,975	90,334,726
186,215	22,324,631	33,005,848	—	—	—
187,431	28,863,183	52,161,049	9,568	3,903,233	9,095,070
138,138	23,543,965	47,717,147	9,568	3,903,233	9,095,070
49,293	5,319,218	4,443,902	—	—	—
782,775	121,314,756	287,314,598	50,467	33,784,157	79,566,256
701,292	108,688,047	269,977,745	50,467	33,784,157	79,566,256
81,483	12,626,709	17,336,853	—	—	—
196,466	33,982,708	70,971,083	8,863	5,987,785	13,836,051
155,107	27,232,580	61,698,846	8,863	5,987,785	13,836,051
41,359	6,750,128	9,272,237	—	—	—
202,673	34,176,721	50,842,346	9,479	5,298,333	9,955,452
142,319	27,637,368	47,299,788	9,479	5,298,333	9,955,452
60,354	6,539,353	3,542,558	—	—	—
452,801	71,287,095	115,384,537	36,982	19,285,640	31,076,050
293,292	56,816,684	106,927,691	36,982	19,285,640	31,076,050
159,509	14,470,411	8,456,846	—	—	—
183,297	27,527,651	42,870,625	8,077	3,833,312	7,645,134
114,176	20,934,956	39,268,413	8,077	3,833,312	7,645,134
69,121	6,592,695	3,602,212	—	—	—
273,171	37,129,465	53,382,080	12,061	4,464,171	10,462,158
148,574	26,955,918	48,384,143	12,061	4,464,171	10,462,158
124,597	10,173,547	4,997,937	—	—	—

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	49,731	55,462,159	175,555,809
	應 稅	Taxable	36,469	15,947,954	53,443,957
	免 稅	Exempt	13,262	39,514,205	122,111,852
臺 南 市 Tainan City	小 計	Subtotal	31,887	29,866,058	68,172,364
	應 稅	Taxable	17,318	8,437,979	21,751,105
	免 稅	Exempt	14,569	21,428,079	46,421,259
高 雄 市 Kaohsiung City	小 計	Subtotal	42,754	41,078,350	136,953,519
	應 稅	Taxable	30,635	12,416,107	44,592,466
	免 稅	Exempt	12,119	28,662,243	92,361,053
宜 蘭 縣 Yilan County	小 計	Subtotal	8,641	6,646,297	15,507,254
	應 稅	Taxable	4,164	1,718,967	4,378,417
	免 稅	Exempt	4,477	4,927,330	11,128,837
桃 園 縣 Taoyuan County	小 計	Subtotal	38,663	39,968,490	105,243,624
	應 稅	Taxable	28,132	12,690,822	34,563,221
	免 稅	Exempt	10,531	27,277,668	70,680,403
新 竹 縣 Hsinchu County	小 計	Subtotal	9,541	8,313,514	20,387,016
	應 稅	Taxable	6,522	2,735,916	7,303,979
	免 稅	Exempt	3,019	5,577,598	13,083,037
苗 栗 縣 Miaoli County	小 計	Subtotal	7,558	6,920,776	15,188,460
	應 稅	Taxable	4,743	2,491,543	5,789,364
	免 稅	Exempt	2,815	4,429,233	9,399,096
彰 化 縣 Changhua County	小 計	Subtotal	16,189	16,302,057	28,492,973
	應 稅	Taxable	7,897	4,666,623	9,069,076
	免 稅	Exempt	8,292	11,635,434	19,423,897
南 投 縣 Nantou County	小 計	Subtotal	9,444	8,652,720	17,209,026
	應 稅	Taxable	4,204	2,170,353	4,083,034
	免 稅	Exempt	5,240	6,482,367	13,125,992
雲 林 縣 Yunlin County	小 計	Subtotal	14,349	14,552,050	24,700,471
	應 稅	Taxable	5,833	2,600,850	4,867,525
	免 稅	Exempt	8,516	11,951,200	19,832,946

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
375	41,469	199,749	4,046	12,418,946	34,056,410
375	41,469	199,749	4,046	12,418,946	34,056,410
—	—	—	—	—	—
413	49,374	96,992	4,466	14,174,517	35,830,242
413	49,374	96,992	4,466	14,174,517	35,830,242
—	—	—	—	—	—
112	15,847	41,624	7,430	17,396,924	48,512,375
112	15,847	41,624	7,430	17,396,924	48,512,375
—	—	—	—	—	—
1	158	2,571	1,184	2,366,880	4,819,997
1	158	2,571	1,184	2,366,880	4,819,997
—	—	—	—	—	—
46	7,741	17,270	7,335	20,422,581	54,856,088
46	7,741	17,270	7,335	20,422,581	54,856,088
—	—	—	—	—	—
1	328	610	1,438	5,068,045	11,486,415
1	328	610	1,438	5,068,045	11,486,415
—	—	—	—	—	—
344	39,968	58,653	1,336	4,218,176	10,505,009
344	39,968	58,653	1,336	4,218,176	10,505,009
—	—	—	—	—	—
11	2,865	4,268	2,185	6,685,225	13,853,498
11	2,865	4,268	2,185	6,685,225	13,853,498
—	—	—	—	—	—
70	12,283	18,051	561	1,351,827	2,845,405
70	12,283	18,051	561	1,351,827	2,845,405
—	—	—	—	—	—
15	3,418	4,458	2,343	5,595,861	36,073,853
15	3,418	4,458	2,343	5,595,861	36,073,853
—	—	—	—	—	—

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	230,008	43,689,371	67,668,463
	應 稅	Taxable	119,846	28,076,656	52,662,521
	免 稅	Exempt	110,162	15,612,715	15,005,942
屏東縣 Pingtung County	小 計	Subtotal	338,876	69,299,613	112,633,789
	應 稅	Taxable	221,317	48,295,917	90,792,316
	免 稅	Exempt	117,559	21,003,696	21,841,473
臺東縣 Taitung County	小 計	Subtotal	103,325	17,173,326	22,915,385
	應 稅	Taxable	52,476	10,438,485	16,169,692
	免 稅	Exempt	50,849	6,734,841	6,745,693
花蓮縣 Hualien County	小 計	Subtotal	145,120	26,889,087	43,698,792
	應 稅	Taxable	86,476	17,296,590	30,903,750
	免 稅	Exempt	58,644	9,592,497	12,795,042
澎湖縣 Penghu County	小 計	Subtotal	36,271	6,706,184	9,520,246
	應 稅	Taxable	17,659	3,495,837	6,434,923
	免 稅	Exempt	18,612	3,210,347	3,085,323
基隆市 Keelung City	小 計	Subtotal	180,455	28,679,829	66,798,739
	應 稅	Taxable	154,482	20,767,050	50,368,602
	免 稅	Exempt	25,973	7,912,779	16,430,137
新竹市 Hsinchu City	小 計	Subtotal	184,165	43,639,642	116,252,117
	應 稅	Taxable	163,063	34,672,023	94,136,626
	免 稅	Exempt	21,102	8,967,619	22,115,491
嘉義市 Chiayi City	小 計	Subtotal	120,001	22,345,509	52,270,616
	應 稅	Taxable	92,000	16,592,552	41,491,011
	免 稅	Exempt	28,001	5,752,957	10,779,605
金門縣 Kinmen County	小 計	Subtotal	20,078	4,657,893	5,991,168
	應 稅	Taxable	16,471	3,381,620	4,509,089
	免 稅	Exempt	3,607	1,276,273	1,482,079
連江縣 Lienchiang County	小 計	Subtotal	3,009	491,151	613,720
	應 稅	Taxable	1,539	275,532	389,055
	免 稅	Exempt	1,470	215,619	224,665

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
210,493	27,218,067	38,335,305	8,597	3,955,547	6,073,213
106,546	18,653,192	33,980,697	8,597	3,955,547	6,073,213
103,947	8,564,875	4,354,608	—	—	—
310,032	47,050,330	67,356,684	14,658	6,170,079	16,451,755
198,977	35,607,338	60,321,941	14,658	6,170,079	16,451,755
111,055	11,442,992	7,034,743	—	—	—
91,250	12,998,401	15,070,877	7,998	1,687,057	2,955,462
42,437	7,942,201	11,502,383	7,998	1,687,057	2,955,462
48,813	5,056,200	3,568,494	—	—	—
130,886	17,533,326	25,538,429	7,894	3,037,294	5,010,927
75,361	12,197,909	21,570,266	7,894	3,037,294	5,010,927
55,525	5,335,417	3,968,163	—	—	—
32,588	4,621,924	5,395,307	2,205	572,905	1,153,961
15,059	2,671,330	4,667,163	2,205	572,905	1,153,961
17,529	1,950,594	728,144	—	—	—
161,932	17,342,815	40,888,656	11,380	3,769,451	6,793,209
138,163	15,252,708	38,665,148	11,380	3,769,451	6,793,209
23,769	2,090,107	2,223,508	—	—	—
164,677	27,280,583	69,296,936	10,486	6,532,844	19,269,392
145,656	22,909,585	59,182,507	10,486	6,532,844	19,269,392
19,021	4,370,998	10,114,429	—	—	—
107,341	15,105,327	33,366,880	6,681	2,298,304	5,611,667
81,348	12,494,254	31,003,449	6,681	2,298,304	5,611,667
25,993	2,611,073	2,363,431	—	—	—
16,195	3,023,243	3,449,501	2,689	394,578	474,973
13,216	2,549,500	3,176,162	2,689	394,578	474,973
2,979	473,743	273,339	—	—	—
2,494	306,392	345,610	279	51,950	70,657
1,202	191,846	280,796	279	51,950	70,657
1,292	114,546	64,814	—	—	—

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	9,860	9,345,857	15,904,907
	應 稅	Taxable	3,645	2,298,017	5,253,573
	免 稅	Exempt	6,215	7,047,840	10,651,334
屏東縣 Pingtung County	小 計	Subtotal	13,382	13,644,446	22,622,164
	應 稅	Taxable	6,878	4,083,742	7,815,434
	免 稅	Exempt	6,504	9,560,704	14,806,730
臺東縣 Taitung County	小 計	Subtotal	3,893	2,290,277	4,604,928
	應 稅	Taxable	1,857	611,636	1,427,729
	免 稅	Exempt	2,036	1,678,641	3,177,199
花蓮縣 Hualien County	小 計	Subtotal	5,726	5,353,077	10,984,502
	應 稅	Taxable	2,607	1,095,997	2,157,623
	免 稅	Exempt	3,119	4,257,080	8,826,879
澎湖縣 Penghu County	小 計	Subtotal	1,422	1,472,456	2,924,229
	應 稅	Taxable	339	212,703	567,050
	免 稅	Exempt	1,083	1,259,753	2,357,179
基隆市 Keelung City	小 計	Subtotal	6,899	7,206,497	18,205,448
	應 稅	Taxable	4,695	1,383,825	3,998,819
	免 稅	Exempt	2,204	5,822,672	14,206,629
新竹市 Hsinchu City	小 計	Subtotal	8,644	7,575,889	21,271,088
	應 稅	Taxable	6,563	2,979,268	9,270,026
	免 稅	Exempt	2,081	4,596,621	12,001,062
嘉義市 Chiayi City	小 計	Subtotal	5,798	4,700,763	12,878,331
	應 稅	Taxable	3,790	1,558,879	4,462,157
	免 稅	Exempt	2,008	3,141,884	8,416,174
金門縣 Kinmen County	小 計	Subtotal	1,122	1,063,963	1,774,283
	應 稅	Taxable	494	261,433	565,543
	免 稅	Exempt	628	802,530	1,208,740
連江縣 Lienchiang County	小 計	Subtotal	210	113,579	173,829
	應 稅	Taxable	32	12,506	13,978
	免 稅	Exempt	178	101,073	159,851

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 half		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
68	11,430	16,696	990	3,158,470	7,338,342
68	11,430	16,696	990	3,158,470	7,338,342
—	—	—	—	—	—
70	14,557	11,991	734	2,420,201	6,191,195
70	14,557	11,991	734	2,420,201	6,191,195
—	—	—	—	—	—
3	518	361	181	197,073	283,757
3	518	361	181	197,073	283,757
—	—	—	—	—	—
15	6,674	11,859	599	958,716	2,153,075
15	6,674	11,859	599	958,716	2,153,075
—	—	—	—	—	—
—	—	—	56	38,899	46,749
—	—	—	56	38,899	46,749
—	—	—	—	—	—
28	2,675	4,916	216	358,391	906,510
28	2,675	4,916	216	358,391	906,510
—	—	—	—	—	—
—	—	115	358	2,250,326	6,414,586
—	—	115	358	2,250,326	6,414,586
—	—	—	—	—	—
—	—	—	181	241,115	413,738
—	—	—	181	241,115	413,738
—	—	—	—	—	—
1	259	195	71	175,850	292,216
1	259	195	71	175,850	292,216
—	—	—	—	—	—
—	—	—	26	19,230	23,624
—	—	—	26	19,230	23,624
—	—	—	—	—	—

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
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	—	—
103年底 2014	14,796	138	2	—	—
新北市 New Taipei City	1,671	20	—	—	—
臺北市 Taipei City	1,549	37	2	—	—
臺中市 Taichung City	1,460	16	—	—	—
臺南市 Tainan City	1,264	9	—	—	—
高雄市 Kaohsiung City	1,689	16	—	—	—
宜蘭縣 Yilan County	400	4	—	—	—
桃園縣 Taoyuan County	1,014	6	—	—	—
新竹縣 Hsinchu County	313	1	—	—	—
苗栗縣 Miaoli County	380	2	—	—	—
彰化縣 Changhua County	805	3	—	—	—
南投縣 Nantou County	615	3	—	—	—
雲林縣 Yunlin County	440	2	—	—	—
嘉義縣 Chiayi County	247	—	—	—	—
屏東縣 Pingtung County	902	2	—	—	—
臺東縣 Taitung County	477	1	—	—	—
花蓮縣 Hualien County	410	1	—	—	—
澎湖縣 Penghu County	75	1	—	—	—
基隆市 Keelung City	486	4	—	—	—
新竹市 Hsinchu City	261	8	—	—	—
嘉義市 Chiayi City	245	2	—	—	—
金門縣 Kinmen County	57	—	—	—	—
連江縣 Lienchiang County	36	—	—	—	—

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 : Unit

Number of Amusement Place						
高爾夫球場 Golf Clubs		舞 場 Dance Halls	電動玩具 Electric Toys	有節目餐飲業 Entertainment Restaurants	MTV 視聽業 MTV Audiovisual Services	其 他 Others
球 場 Court	練 習 場 Practice					
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
70	112	84	2,149	114	6,985	5,142
13	15	3	55	—	894	671
—	17	22	54	42	1,009	366
6	10	19	208	19	538	644
7	7	7	389	12	494	339
7	10	12	301	15	780	548
2	3	1	122	3	200	65
14	15	10	93	5	621	250
9	3	—	11	3	119	167
3	3	1	46	—	149	176
2	6	1	137	1	314	341
3	1	—	53	—	202	353
—	3	—	124	1	180	130
2	4	—	9	—	117	115
1	5	1	236	1	253	403
—	1	—	42	—	312	121
1	—	—	28	10	200	170
—	—	—	10	—	46	18
—	1	3	76	—	308	94
—	7	3	56	2	98	87
—	1	1	78	—	109	54
—	—	—	21	—	34	2
—	—	—	—	—	8	28

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
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	462,254	229,436,194	396,314	206,969,244	3	2,465
103年 2014	406,723	216,775,477	336,688	186,282,776	3	1,963
新北市 New Taipei City	77,313	46,259,738	64,174	33,449,168	2	1,963
臺北市 Taipei City	43,571	28,388,868	32,911	24,476,922	—	—
臺中市 Taichung City	58,216	33,127,654	49,796	30,355,617	—	—
臺南市 Tainan City	26,490	12,167,226	21,907	10,817,770	—	—
高雄市 Kaohsiung City	50,181	29,121,858	42,891	26,576,719	—	—
宜蘭縣 Yilan County	9,351	4,793,661	8,011	4,385,846	—	—
桃園縣 Taoyuan County	52,386	27,446,166	45,976	25,288,199	1	—
新竹縣 Hsinchu County	12,578	7,679,846	11,058	6,989,106	—	—
苗栗縣 Miaoli County	7,497	3,067,132	6,152	2,751,935	—	—
彰化縣 Changhua County	11,291	4,383,154	8,077	3,462,870	—	—
南投縣 Nantou County	5,369	1,615,750	4,020	1,308,634	—	—
雲林縣 Yunlin County	6,261	2,130,851	4,794	1,823,840	—	—
嘉義縣 Chiayi County	4,687	1,403,976	3,403	1,136,058	—	—
屏東縣 Pingtung County	8,686	2,792,557	6,598	2,347,625	—	—
臺東縣 Taitung County	3,034	661,420	2,103	549,940	—	—
花蓮縣 Hualien County	6,298	1,652,654	5,130	1,461,027	—	—
澎湖縣 Penghu County	831	276,603	535	226,601	—	—
基隆市 Keelung City	8,335	2,454,677	7,029	2,193,530	—	—
新竹市 Hsinchu City	9,307	5,447,874	8,127	5,078,263	—	—
嘉義市 Chiayi City	4,463	1,788,078	3,620	1,524,684	—	—
金門縣 Kinmen County	534	106,322	357	72,046	—	—
連江縣 Lienchiang County	44	9,412	19	6,376	—	—

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
3,753	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	4,271,506	62,228	18,034,011	161	158,696	1	272
3,520	11,479,681	66,290	18,944,359	222	66,698	—	—
1,566	9,406,778	11,568	3,400,944	3	885	—	—
794	1,137,837	9,734	2,729,903	132	44,206	—	—
148	50,069	8,256	2,717,877	16	4,091	—	—
107	61,552	4,460	1,284,546	16	3,358	—	—
282	241,969	7,003	2,301,433	5	1,737	—	—
21	29,417	1,319	378,398	—	—	—	—
174	125,052	6,227	2,029,456	8	3,459	—	—
70	267,768	1,449	422,972	1	—	—	—
24	15,779	1,317	297,858	4	1,560	—	—
112	44,176	3,096	873,146	6	2,962	—	—
17	6,707	1,329	300,195	3	214	—	—
51	19,115	1,416	287,896	—	—	—	—
36	26,178	1,246	241,619	2	121	—	—
44	19,135	2,040	425,352	4	445	—	—
18	8,871	913	102,609	—	—	—	—
10	4,408	1,154	186,566	4	653	—	—
2	967	291	48,403	3	632	—	—
12	2,589	1,290	257,772	4	786	—	—
15	6,342	1,160	362,083	5	1,186	—	—
11	2,715	830	260,666	2	13	—	—
6	2,257	167	31,629	4	390	—	—
—	—	25	3,036	—	—	—	—

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 %
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	—	—	—	—	—	—
103年 2014	—	—	—	—	—	—
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		所 得 稅		印 花 稅		土 地 增 值 稅		契 稅	
	Grand Total		Income Tax		Stamp Tax		Land Increment Tax		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%
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	—	—	—	—	—	—
103年 2014	76,694,815	100.0	76,694,815	100.0	—	—	—	—	—	—
財政部所屬機關 Ministry of Finance	76,694,815	100.0	76,694,815	100.0	—	—	—	—	—	—
臺北國稅局 National Taxation Bureau of Taipei	7,984,694	100.0	7,984,694	100.0	—	—	—	—	—	—
北區國稅局 National Taxation Bureau of the Northern Area	49,532,716	100.0	49,532,716	100.0	—	—	—	—	—	—
中區國稅局 National Taxation Bureau of the Central Area	6,922,483	100.0	6,922,483	100.0	—	—	—	—	—	—
南區國稅局 National Taxation Bureau of the Southern Area	1,470,027	100.0	1,470,027	100.0	—	—	—	—	—	—
高雄國稅局 National Taxation Bureau of Kaohsiung	10,784,895	100.0	10,784,895	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)

103年

單位：件；新臺幣千元

稅目別		促進產業 升級條例	減免項目
Tax Item		Implementation of Statute for Upgrading Industries	Items of Reduction
總		計	Grand Total
所得稅	營利事業所得稅	合	Total
		計	
所得稅	營利事業所得稅	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	物流配送中心免稅。
		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 2014

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
12,528	243,928,145	178,460,172	67,188,818	9,505,997
6,708	243,928,145	173,549,933	63,347,988	9,362,984
5	869	—	—	—
5	—	—	—	—
2,748	—	42,997,301		
1,121	—	24,778,220		
176	—	289,407		
92	—	117,823		
31	—	73,901		
17	—	13,888		
27	—	118,831		
23	—	1,468,667	18,895,891	7,190,085
7	—	81,993		
27	—	14,695		
18	—	14,303		
6	—	2,402		
997	—	74,079,936		
470	—	1,386,155		
—	—	—		
128	—	18,697,925	2,671,334	2,112,937
762	231,759,187	—	39,620,646	—
7	16,587	—	4,147	—
6	3,084,802	—	—	—
—	—	—	—	—
—	—	—	—	—
11	1,621,263	—	256,623	—
11	—	9,414,486	37,991	59,962
—	—	—	—	—
—	—	—	—	—
13	7,445,437	—	1,861,356	—

表3-25. 促進產業升級條例減免稅額(續2完)

103年

單位：件；新臺幣千元

稅目別		促進產業 升級條例	減免項目
Tax Item		Implementation of Statute for Upgrading Industries	Items of Reduction
所得稅	Individual Income Tax 綜合所得稅	合計 Total	
		第十一條	專利權提供或出售之權利金或收入，百分之五十免稅。
		第十三條	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。
	Others 其他	合計 Total	
		第八條	1. 新興重要策略性產業股東投資抵減。 2. 重要科技事業股東投資抵減。 3. 重要投資事業股東投資抵減。 4. 創業投資事業股東投資抵減。
		修正前第十六條 修正前第十七條 第十九條之一	股東投資取得股票緩課所得稅。 1. 創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。 2. 員工紅利轉增資取得之股票緩課所得稅。 員工紅利轉作增資，取得新股以面額課徵所得稅。
Land Value Increment Tax 土地增值稅	土地 增值稅	合計 Total	
		第十五條	1. 公司經經濟部專案核准合併所記存之土地增值稅。 2. 公司經經濟部專案核准因出售原工廠用地另購合於本條獎勵之土地所退還之土地增值稅額。
		第十六條 第十七條	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。 1. 公司之工廠用地因都市計畫或區域計畫之實施，合於本條規定所減徵之土地增值稅。 2. 公司因防治污染、公共安全或維護自然景觀需要，合於本條規定所減徵之土地增值稅。 3. 公司因政府主動輔導遷廠而合於本條規定所減徵之土地增值稅。
Stamp Tax 印花稅	印花稅	合計 Total	
		第十五條	公司經經濟部專案核准合併所減免之印花稅額。
Deed Tax 契稅	契稅	合計 Total	
		第十五條	1. 公司經經濟部專案核准合併所減免之契稅額。 2. 公司依經濟部專案核准之合併計畫出售土地及廠房，以所得價款新購土地及廠房免徵之契稅。

Statute for Upgrading Industries (Cont.2 End)

CY 2014

Unit : Case ; NT\$ 1,000

[illegible]

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
103年 2014	766	84,001,374	12,587,211	9,544,222	4,328,850	5,215,372
財政部所屬機關 Ministry of Finance	766	84,001,374	12,587,211	9,544,222	4,328,850	5,215,372
臺北國稅局 National Taxation Bureau of Taipei	172	8,570,821	1,285,621	1,173,733	1,074,536	99,197
北區國稅局 National Taxation Bureau of the Northern Area	391	68,648,407	10,284,266	7,475,600	2,586,813	4,888,787
中區國稅局 National Taxation Bureau of the Central Area	88	2,507,624	376,144	293,918	124,096	169,822
南區國稅局 National Taxation Bureau of the Southern Area	63	1,259,023	188,855	166,588	141,556	25,032
高雄國稅局 National Taxation Bureau of Kaohsiung	52	3,015,499	452,325	434,383	401,849	32,534

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

103年 CY 2014

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	766	84,001,374	12,587,211	9,544,222	4,328,850	5,215,372
新北市 New Taipei City	150	7,979,436	1,185,516	990,091	901,617	88,474
臺北市 Taipei City	172	8,570,821	1,285,621	1,173,733	1,074,536	99,197
臺中市 Taichung City	51	2,014,571	302,186	223,833	67,313	156,520
臺南市 Tainan City	55	1,181,074	177,162	154,959	131,409	23,550
高雄市 Kaohsiung City	52	3,015,499	452,325	434,383	401,849	32,534
宜蘭縣 Yilan County	—	—	—	—	—	—
桃園縣 Taoyuan County	110	16,327,445	2,447,522	2,146,372	883,977	1,262,395
新竹縣 Hsinchu County	55	9,018,123	1,352,717	922,016	499,387	422,629
苗栗縣 Miaoli County	13	102,964	15,445	12,819	5,787	7,032
彰化縣 Changhua County	15	158,668	23,801	23,801	17,531	6,270
南投縣 Nantou County	2	136,392	20,459	19,982	19,982	—
雲林縣 Yunlin County	7	95,029	14,253	13,483	13,483	—
嘉義縣 Chiayi County	4	59,689	8,954	8,890	7,408	1,482
屏東縣 Pingtung County	3	18,260	2,739	2,739	2,739	—
臺東縣 Taitung County	—	—	—	—	—	—
花蓮縣 Hualien County	—	—	—	—	—	—
澎湖縣 Penghu County	—	—	—	—	—	—
基隆市 Keelung City	4	55,244	8,286	8,286	5,919	2,367
新竹市 Hsinchu City	72	35,268,159	5,290,225	3,408,835	295,913	3,112,922
嘉義市 Chiayi City	1	—	—	—	—	—
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

103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	研究發展支出	可抵減稅額
	Number of Cases	R&D Expense	Deductable Tax
總 計	766	84,001,374	12,587,211
A 農、林、漁、牧、業	2	64,969	9,746
C 製造業	630	72,584,415	10,874,668
26電子零組件製造業	205	45,364,762	6,804,047
27電腦、電子產品及光學製品製造業	93	21,081,265	3,162,188
28電力設備製造業	26	997,869	149,680
29機械設備製造業	65	1,212,273	171,111
31其他運輸工具製造業	11	507,167	75,994
E 用水供應及污染整治業	1	—	—
F 營造業	4	25,720	3,858
G 批發及零售業	63	851,967	127,793
45-46批發業	51	749,382	112,405
H 運輸及倉儲業	1	—	—
J 資訊及通訊傳播業	26	3,706,086	555,913
61電信業	3	3,053,485	458,022
62電腦系統設計服務業	17	590,163	88,525
L 不動產業	2	35,229	5,285
M 專業、科學及技術服務業	34	6,687,709	1,003,156
71建築、工程服務及技術檢測、分析服務業	26	6,642,376	996,356
N 支援服務業	3	45,279	6,792

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 2014

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	
9,544,222	4,328,850	5,215,372	Total
9,746	9,746	—	A Agriculture, Forestry, Fishing and Animal Husbandry
8,261,034	3,430,791	4,830,243	C Manufacturing
4,784,839	1,454,308	3,330,531	26 Electronic Parts and Components Manufacturing
2,659,207	1,386,647	1,272,560	27 Computers, Electronic and Optical Products Manufacturing
139,025	89,462	49,563	28 Electrical Equipment Manufacturing
163,088	68,533	94,555	29 Machinery and Equipment Manufacturing
51,214	50,510	704	31 Other Transport Equipment Manufacturing
—	—	—	E Water Supply and Remediation Services
3,858	2,724	1,134	F Construction
76,337	66,392	9,945	G Wholesale and Retail Trade
61,805	51,860	9,945	45-46 Wholesale Trade
—	—	—	H Transportation and Storage
541,726	539,302	2,424	J Information and Communication
458,022	458,022	—	61 Telecommunications
78,132	75,835	2,297	62 Computer Systems Design Services
4,652	4,396	256	L Real Estate
640,077	268,707	371,370	M Professional, Scientific and Technical Services
633,348	262,052	371,296	71 Architecture and Engineering Services; Technical Testing and Analysis Services
6,792	6,792	—	N Support 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
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
103年	2,999,561	2,837,855	161,706	—	2014

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
102年	31,379	694,219,122	27,692	387,995,220	277	29,996,477
103年	31,588	682,895,672	28,181	401,359,786	393	48,121,640
本 年 度 合 計	28,335	437,067,032	27,042	372,814,004	389	32,061,758
國 稅	1,807	82,988,981	1,619	54,507,428	68	8,565,738
營利事業所得稅	64	28,243,454	48	15,915,428	2	2,422,955
綜 合 所 得 稅	720	17,747,235	596	10,533,272	61	4,196,984
遺產及贈與稅	29	26,235,848	27	20,769,588	1	1,175,321
營 業 稅	992	9,463,240	946	6,832,918	4	529,845
貨 物 稅	1	110,942	0	23,781	0	2,033
菸 酒 稅	0	405,111	0	6,920	0	162,033
證 券 交 易 稅	0	112	0	34	—	—
期 貨 交 易 稅	—	—	—	—	—	—
特種貨物及勞務稅	2	783,039	1	425,487	0	76,567
直轄市及縣(市)稅	26,375	344,750,797	25,326	315,629,953	317	22,936,148
地 價 稅	7,911	73,183,163	7,478	69,623,254	15	1,690,268
土 地 增 值 稅	768	120,285,718	707	100,144,578	49	17,763,354
房 屋 稅	8,335	64,719,403	8,233	63,794,173	25	445,560
使 用 牌 照 稅	7,885	61,663,939	7,563	58,516,378	143	2,086,192
契 稅	415	12,993,790	395	12,350,065	14	431,666
印 花 稅	877	9,473,840	781	8,927,506	69	430,940
娛 樂 稅	182	1,656,120	168	1,572,069	3	43,342
特別及臨時稅課	1	774,824	1	701,930	0	44,826
罰 鍰	154	9,327,254	97	2,676,623	4	559,872
以 前 年 度 合 計	3,252	245,828,641	1,139	28,545,782	5	16,059,882
國 稅	598	143,622,587	227	19,167,447	2	11,137,241
營利事業所得稅	117	81,082,673	40	10,463,219	0	8,970,358
綜 合 所 得 稅	275	20,775,682	117	2,576,616	2	698,340
遺產及贈與稅	6	20,451,421	5	4,949,210	0	1,160,613
營 業 稅	199	19,452,480	64	1,034,634	0	278,302
貨 物 稅	0	936,843	0	52,472	-0	-848
菸 酒 稅	1	324,363	0	5,458	-0	-177
證 券 交 易 稅	0	716	0	303	—	—
期 貨 交 易 稅	0	290,427	—	—	—	—
特種貨物及勞務稅	1	307,983	1	85,535	0	30,652
直轄市及縣(市)稅	2,182	17,708,897	817	6,781,604	1	458,634
地 價 稅	905	5,317,332	426	2,217,159	0	43,214
土 地 增 值 稅	17	5,267,073	13	2,339,449	3	418,245
房 屋 稅	251	2,393,976	115	974,125	-1	-6,857
使 用 牌 照 稅	899	4,041,472	219	838,545	-6	-5,932
契 稅	8	234,376	7	204,668	1	17,353
印 花 稅	30	156,966	25	146,068	5	8,958
娛 樂 稅	71	282,582	11	52,296	0	-10,046
特別及臨時稅課	0	15,120	0	9,292	-0	-6,301
罰 鍰	473	84,497,156	95	2,596,731	2	4,464,007

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		逾核課期限數		合 計		CY
Overdue (4)		Excess Assessment (5)		Total (6)=(1)-(2)-(3)-(4)-(5)		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	Tax Item
404	28,069,593	32	104,481	2,973	248,053,351	2013
377	24,897,670	49	145,348	2,588	208,371,229	2014
—	—	0	1,618	904	32,189,652	Current Year
—	—	0	59	120	19,915,756	National Taxes
—	—	0	—	13	9,905,070	Profit-seeking Enterprise Income Tax
—	—	0	59	64	3,016,920	Individual Income Tax
—	—	—	—	1	4,290,939	Estate and Gift Tax
—	—	—	—	42	2,100,477	Business Tax
—	—	—	—	0	85,128	Commodity Tax
—	—	—	—	0	236,159	Tobacco and Alcohol Tax
—	—	—	—	0	78	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	0	280,985	Specifically Selected Goods and Services Tax
—	—	0	1,298	732	6,183,398	Municipality & County (City) Taxes
—	—	0	1,181	418	1,868,459	Land Value Tax
—	—	—	—	13	2,377,786	Land Value Increment Tax
—	—	—	—	77	479,670	House Tax
—	—	0	117	179	1,061,253	Vehicle License Tax
—	—	—	—	6	212,059	Deed Tax
—	—	—	—	27	115,394	Stamp Tax
—	—	—	—	11	40,709	Amusement Tax
—	—	—	—	0	28,068	Special and Provisional Tax Levies
—	—	0	261	52	6,090,498	Fine
377	24,897,670	48	143,730	1,684	176,181,577	Previous Year
85	11,710,393	0	3,906	284	101,603,600	National Taxes
19	6,544,010	0	3,680	57	55,101,406	Profit-seeking Enterprise Income Tax
40	1,475,067	0	33	115	16,025,626	Individual Income Tax
0	487,147	—	—	1	13,854,450	Estate and Gift Tax
25	2,886,898	0	193	110	15,252,452	Business Tax
0	259,855	—	—	0	625,364	Commodity Tax
0	57,415	—	—	0	261,666	Tobacco and Alcohol Tax
0	0	0	—	0	412	Securities Transaction Tax
—	—	—	—	0	290,427	Futures Transaction Tax
—	—	—	—	0	191,796	Specifically Selected Goods and Services Tax
212	1,212,308	47	137,097	1,105	9,119,253	Municipality & County (City) Taxes
35	183,241	44	116,391	400	2,757,327	Land Value Tax
0	82,882	0	5,855	1	2,420,641	Land Value Increment Tax
25	206,333	1	2,366	111	1,218,009	House Tax
140	693,928	3	12,295	544	2,502,635	Vehicle License Tax
0	782	0	97	0	11,476	Deed Tax
0	416	0	0	0	1,524	Stamp Tax
12	44,726	0	93	48	195,513	Amusement Tax
—	—	—	—	0	12,129	Special and Provisional Tax Levies
80	11,974,969	1	2,727	295	65,458,723	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
102年	485	3,183,094	183	10,502,618	7	63,345,483
103年	470	2,332,286	180	10,471,452	7	46,817,607
本 年 度 合 計	365	1,945,300	170	8,395,656	3	10,495,991
國 稅	3	202,828	14	4,526,307	1	7,892,442
營利事業所得稅	0	38,959	1	934,476	1	5,200,418
綜 合 所 得 稅	1	28,461	7	700,782	0	1,134,249
遺產及贈與稅	0	7,283	1	2,701,981	0	897,785
營 業 稅	2	81,658	5	150,932	0	322,333
貨 物 稅	0	455	0	17	0	81,979
菸 酒 稅	0	431	0	10	0	168,907
證 券 交 易 稅	—	—	—	—	—	—
期 貨 交 易 稅	—	—	—	—	—	—
特種貨物及勞務稅	0	45,582	0	38,108	0	86,772
直轄市及縣(市)稅	359	1,665,894	153	2,852,863	1	216,152
地 價 稅	312	883,358	72	591,408	0	113,875
土 地 增 值 稅	3	593,012	10	1,738,780	0	24,316
房 屋 稅	8	33,410	12	88,603	0	77,484
使 用 牌 照 稅	32	129,563	27	95,213	0	297
契 稅	0	12,503	6	199,190	0	13
印 花 稅	2	8,378	25	106,923	—	—
娛 樂 稅	2	5,670	1	5,422	0	167
特別及臨時稅課	—	—	0	27,325	—	—
罰 鍰	4	76,577	3	1,016,486	1	2,387,397
以 前 年 度 合 計	104	386,986	10	2,075,796	3	36,321,616
國 稅	0	13,094	0	1,270,786	2	23,988,199
營利事業所得稅	0	4,049	0	292,980	1	15,881,815
綜 合 所 得 稅	0	531	0	116,107	1	3,449,452
遺產及贈與稅	—	—	0	848,589	0	3,081,374
營 業 稅	0	7,260	0	11,586	0	1,150,442
貨 物 稅	0	—	—	—	0	384,834
菸 酒 稅	—	—	—	—	—	—
證 券 交 易 稅	—	—	—	—	—	—
期 貨 交 易 稅	—	—	—	—	—	—
特種貨物及勞務稅	0	1,254	0	1,525	0	40,282
直轄市及縣(市)稅	103	364,109	9	526,828	0	88,613
地 價 稅	95	216,099	6	12,024	0	79,165
土 地 增 值 稅	0	111,062	0	493,595	0	6,065
房 屋 稅	3	8,929	1	10,411	0	2,805
使 用 牌 照 稅	5	26,872	2	10,623	0	377
契 稅	0	422	0	96	—	—
印 花 稅	0	499	—	—	0	142
娛 樂 稅	0	225	0	78	0	60
特別及臨時稅課	—	—	—	—	—	—
罰 鍰	1	9,784	0	278,182	1	12,244,804

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		特殊原因未徵數		欠 稅 數		
Pay by Stages		Special Reason		Tax in Arrears		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	Tax Item
1	1,257,840	209	271,198	2,087	169,493,118	2013
1	1,102,013	188	257,501	1,743	147,390,369	2014
1	540,975	21	21,811	344	10,789,918	Current Year
1	526,068	0	5,371	101	6,762,740	National Taxes
0	189,526	0	793	11	3,540,897	Profit-seeking Enterprise Income Tax
0	35,117	0	497	56	1,117,814	Individual Income Tax
0	301,424	0	3,121	0	379,344	Estate and Gift Tax
—	—	0	960	34	1,544,594	Business Tax
—	—	—	—	0	2,678	Commodity Tax
—	—	—	—	0	66,811	Tobacco and Alcohol Tax
—	—	—	—	0	78	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	0	110,524	Specifically Selected Goods and Services Tax
—	—	21	16,006	198	1,432,482	Municipality & County (City) Taxes
—	—	17	14,638	17	265,180	Land Value Tax
—	—	—	—	0	21,679	Land Value Increment Tax
—	—	2	496	54	279,678	House Tax
—	—	1	853	118	835,327	Vehicle License Tax
—	—	—	—	0	353	Deed Tax
—	—	0	0	0	93	Stamp Tax
—	—	0	20	8	29,429	Amusement Tax
—	—	—	—	0	743	Special and Provisional Tax Levies
0	14,908	0	433	45	2,594,696	Fine
0	561,037	166	235,691	1,400	136,600,451	Previous Year
0	480,794	2	11,949	280	75,838,779	National Taxes
0	86,160	0	2,961	56	38,833,442	Profit-seeking Enterprise Income Tax
0	84,539	1	2,491	113	12,372,506	Individual Income Tax
0	310,094	0	0	1	9,614,393	Estate and Gift Tax
—	—	1	6,496	109	14,076,669	Business Tax
—	—	—	—	0	240,530	Commodity Tax
—	—	0	0	0	261,666	Tobacco and Alcohol Tax
—	—	0	0	0	412	Securities Transaction Tax
—	—	0	—	0	290,427	Futures Transaction Tax
—	—	0	0	0	148,735	Specifically Selected Goods and Services Tax
—	—	164	220,692	828	7,919,011	Municipality & County (City) Taxes
—	—	130	206,953	170	2,243,085	Land Value Tax
—	—	0	0	0	1,809,920	Land Value Increment Tax
—	—	7	1,836	100	1,194,027	House Tax
—	—	26	11,677	511	2,453,086	Vehicle License Tax
—	—	0	0	0	10,958	Deed Tax
—	—	0	3	0	880	Stamp Tax
—	—	1	223	47	194,927	Amusement Tax
—	—	—	—	0	12,129	Special and Provisional Tax Levies
0	80,243	1	3,050	292	52,842,661	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	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
102年	30	1,934,207	63	3,080,662	520	117,626,877
103年	26	1,634,807	44	1,886,744	472	106,586,843
本 年 度 合 計	24	1,484,211	35	1,190,990	256	7,713,417
國 稅	11	1,022,154	8	778,983	78	4,806,424
營利事業所得稅	1	430,475	3	386,807	6	2,640,045
綜 合 所 得 稅	4	127,797	3	65,612	48	913,557
遺產及贈與稅	0	129,335	0	179,361	0	70,647
營 業 稅	5	246,958	2	134,011	24	1,103,470
貨 物 稅	0	51	0	173	0	2,436
菸 酒 稅	0	55,788	0	664	0	9,770
證 券 交 易 稅	0	42	—	—	0	36
期 貨 交 易 稅	—	—	—	—	—	—
特種貨物及勞務稅	0	31,707	0	12,355	0	66,462
直轄市及縣(市)稅	11	139,516	23	244,169	151	982,430
地 價 稅	1	75,849	14	177,080	2	11,226
土 地 增 值 稅	0	9,196	0	12,297	0	185
房 屋 稅	2	11,057	3	12,682	47	250,477
使 用 牌 照 稅	7	41,104	6	40,327	96	698,952
契 稅	0	37	0	69	0	233
印 花 稅	0	4	0	38	0	51
娛 樂 稅	1	2,269	1	1,676	5	20,563
特別及臨時稅課	—	—	—	—	0	743
罰 鍰	2	322,542	4	167,838	28	1,924,563
以 前 年 度 合 計	2	150,596	8	695,754	216	98,873,427
國 稅	0	62,849	1	465,655	62	56,728,237
營利事業所得稅	0	44,544	0	79,486	22	27,837,133
綜 合 所 得 稅	0	4,829	0	25,884	18	9,756,616
遺產及贈與稅	0	7,038	0	258,667	1	8,447,994
營 業 稅	0	6,394	0	100,327	22	9,922,829
貨 物 稅	0	38	0	1,053	0	169,864
菸 酒 稅	0	5	0	—	0	200,033
證 券 交 易 稅	—	—	—	—	0	397
期 貨 交 易 稅	—	—	—	—	0	251,569
特種貨物及勞務稅	—	—	0	238	0	141,802
直轄市及縣(市)稅	2	9,219	7	19,181	121	4,514,266
地 價 稅	1	6,424	4	10,896	49	1,816,112
土 地 增 值 稅	—	—	0	735	0	1,716,438
房 屋 稅	0	404	1	2,231	22	665,078
使 用 牌 照 稅	0	2,376	2	5,166	46	264,835
契 稅	—	—	0	46	0	9,352
印 花 稅	—	—	—	—	0	295
娛 樂 稅	0	14	0	106	4	30,451
特別及臨時稅課	—	—	—	—	0	11,705
罰 鍰	0	78,528	0	210,918	32	37,630,923

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
1,467	46,624,283	5	4,717	3	222,372	2013
1,199	37,105,324	2	691	2	175,960	2014
28	398,976	0	38	1	2,286	Current Year
5	155,171	0	9	—	—	National Taxes
1	83,571	—	—	—	—	Profit-seeking Enterprise Income Tax
1	10,848	0	0	—	—	Individual Income Tax
—	—	—	—	—	—	Estate and Gift Tax
3	60,147	0	8	—	—	Business Tax
0	17	—	—	—	—	Commodity Tax
0	588	—	—	—	—	Tobacco and Alcohol Tax
—	—	—	—	—	—	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
12	64,122	0	30	1	2,216	Municipality & County (City) Taxes
0	88	—	—	0	938	Land Value Tax
—	—	—	—	—	—	Land Value Increment Tax
2	5,140	0	—	0	322	House Tax
9	54,017	0	30	0	897	Vehicle License Tax
0	7	—	—	0	8	Deed Tax
—	—	—	—	—	—	Stamp Tax
1	4,870	—	—	0	51	Amusement Tax
—	—	—	—	—	—	Special and Provisional Tax Levies
10	179,682	0	0	0	71	Fine
1,171	36,706,348	2	653	1	173,674	Previous Year
215	18,580,446	2	131	0	1,462	National Taxes
34	10,872,278	0	0	0	—	Profit-seeking Enterprise Income Tax
93	2,584,964	1	130	0	84	Individual Income Tax
0	900,694	0	—	—	—	Estate and Gift Tax
87	4,045,739	0	1	0	1,378	Business Tax
0	69,574	—	—	—	—	Commodity Tax
0	61,628	0	—	0	0	Tobacco and Alcohol Tax
0	15	—	—	—	—	Securities Transaction Tax
0	38,858	—	—	—	—	Futures Transaction Tax
0	6,696	0	—	—	—	Specifically Selected Goods and Services Tax
697	3,363,157	0	438	1	12,750	Municipality & County (City) Taxes
116	407,893	0	329	0	1,431	Land Value Tax
0	92,746	—	—	—	—	Land Value Increment Tax
77	515,321	0	24	0	10,970	House Tax
462	2,180,282	0	85	0	342	Vehicle License Tax
0	1,560	—	—	—	—	Deed Tax
0	585	—	—	—	—	Stamp Tax
43	164,349	0	0	0	6	Amusement Tax
0	423	—	—	—	—	Special and Provisional Tax Levies
259	14,762,746	0	84	0	159,462	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
102年	2,087	169,493,118	380	11,968,346	1,707	157,524,771
103年	1,743	147,390,369	344	10,789,918	1,400	136,600,451
財政部所屬機關	443	133,046,549	113	8,973,048	331	124,073,500
臺北國稅局	71	52,510,343	16	3,249,402	55	49,260,941
北區國稅局	175	37,476,496	44	2,650,436	131	34,826,060
中區國稅局	85	20,973,777	22	1,361,779	63	19,611,998
南區國稅局	56	7,875,927	15	695,513	41	7,180,414
高雄國稅局	57	14,210,006	16	1,015,919	42	13,194,087
直轄市及縣(市)稽徵機關	1,300	14,343,821	231	1,816,870	1,069	12,526,951
新 北 市	228	3,315,314	33	313,388	195	3,001,925
臺 北 市	80	1,643,471	17	232,689	62	1,410,783
臺 中 市	112	968,865	22	179,502	90	789,362
臺 南 市	113	756,809	19	127,029	94	629,780
高 雄 市	169	1,861,003	27	209,949	142	1,651,054
宜 蘭 縣	18	97,729	5	26,889	13	70,840
桃 園 縣	120	1,399,584	19	151,648	101	1,247,936
新 竹 縣	30	330,806	5	37,183	25	293,623
苗 栗 縣	34	310,421	5	42,785	28	267,636
彰 化 縣	71	667,368	14	87,881	57	579,487
南 投 縣	44	336,229	9	54,769	34	281,459
雲 林 縣	64	438,217	10	67,547	54	370,670
嘉 義 縣	45	286,984	7	49,379	38	237,605
屏 東 縣	64	470,856	14	91,332	50	379,524
臺 東 縣	23	135,031	6	31,926	17	103,105
花 蓮 縣	24	175,890	6	36,255	18	139,635
澎 湖 縣	3	11,460	0	1,797	2	9,663
基 隆 市	22	126,439	5	24,839	17	101,600
新 竹 市	18	834,860	4	23,894	14	810,966
嘉 義 市	18	158,463	4	20,873	14	137,590
金 門 縣	2	15,454	1	4,431	2	11,022
連 江 縣	1	2,569	0	883	1	1,685

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	
1,678	103,590,876	316	8,873,553	1,362	94,717,323	2013
1,407	91,953,012	299	8,195,222	1,108	83,757,790	2014
381	82,601,520	101	6,762,740	280	75,838,779	MOF Subordinative National Tax Admin.
56	33,786,093	13	2,403,784	42	31,382,309	National Taxation Bureau of Taipei
151	23,408,189	40	2,127,089	111	21,281,100	National Taxation Bureau of the Northern Area
75	11,841,503	21	1,025,811	55	10,815,692	National Taxation Bureau of the Central Area
50	5,067,109	14	477,779	36	4,589,330	National Taxation Bureau of the Southern Area
50	8,498,625	14	728,277	36	7,770,348	National Taxation Bureau of Kaohsiung
1,026	9,351,493	198	1,432,482	828	7,919,011	Revenue Service Office
167	1,995,928	27	248,278	140	1,747,650	New Taipei City
66	1,323,769	16	200,337	51	1,123,432	Taipei City
88	582,804	20	150,577	68	432,227	Taichung City
88	441,212	15	88,710	73	352,502	Tainan City
140	1,334,135	23	160,238	117	1,173,897	Kaohsiung City
16	65,393	5	24,352	11	41,041	Yilan County
94	944,692	17	130,982	76	813,709	Taoyuan County
24	211,054	4	29,326	19	181,727	Hsinchu County
27	211,267	4	34,615	23	176,651	Miaoli County
58	471,846	12	71,783	46	400,063	Changhua County
35	221,342	8	41,148	28	180,194	Nantou County
51	267,472	8	46,260	43	221,212	Yunlin County
34	174,579	5	36,466	28	138,113	Chiayi County
50	261,093	11	58,401	39	202,692	Pingtung County
18	87,827	5	25,243	13	62,584	Taitung County
19	101,526	5	25,701	14	75,825	Hualin County
2	6,713	0	1,464	2	5,250	Penghu County
17	77,709	4	19,367	13	58,342	Keelung City
14	433,306	3	17,660	11	415,646	Hsinchu City
14	121,172	3	16,259	11	104,913	Chiayi City
2	14,086	1	4,431	2	9,655	Kinmen County
1	2,569	0	883	1	1,685	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 Total	本 期 審 理 情 形 Interrogated in This Term				
	上期未結 件 數	本期受理 件 數		依法免議 件 數	依法免罰 件 數	處 罰 Fined		未結件數
	No. of Unclosed of Last Term	No. of Accepted in This Term		No. of Not Indictable by Law	No. of Fine Free	件 數 No.	金 額 Amount	No. of Unclosed
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
103年	4,209	160,453	164,662	5,222	26,172	131,525	9,299,023	1,743
營利事業所得稅	191	7,448	7,639	126	54	7,308	2,367,970	151
綜 合 所 得 稅	—	51,670	51,670	285	1,737	49,627	1,447,247	21
遺 產 稅	11	255	266	15	4	233	427,872	14
贈 與 稅	29	230	259	15	—	230	199,036	14
貨 物 稅	6	93	99	3	1	87	185,145	8
證 券 交 易 稅	—	36	36	4	—	32	7,398	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—
菸 酒 稅	9	100	109	3	—	96	425,156	10
特種貨物及勞務稅	66	1,088	1,154	44	268	747	373,989	95
營 業 稅	425	46,785	47,210	2,625	22,025	22,240	3,211,697	320
土 地 稅	—	53	53	4	12	36	33,077	1
房 屋 稅	53	728	781	19	386	313	58,346	63
使 用 牌 照 稅	3,395	51,584	54,979	2,066	1,488	50,400	543,935	1,025
契 稅	—	18	18	—	9	7	1,005	2
印 花 稅	4	124	128	4	18	101	9,254	5
娛 樂 稅	20	241	261	9	170	68	7,896	14

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 Tax Item
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	
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
105,150	3,463,411	167,534	7,345,723	272,684	10,809,134	2014
5,049	740,638	3,251	1,265,850	8,300	2,006,488	Profit-seeking Enterprise Income Tax
37,785	1,004,280	14,783	1,048,942	52,568	2,053,222	Individual Income Tax
280	133,293	21	84,230	301	217,523	Estate Tax
249	165,781	33	144,076	282	309,857	Gift Tax
122	3,886	13	375,272	135	379,158	Commodity Tax
18	7,759	5	729	23	8,488	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
118	4,936	96	29,128	214	34,064	Tobacco and Alcohol Tax
574	86,911	174	115,992	748	202,903	Specifically Selected Goods and Services Tax
16,983	1,027,777	5,539	2,469,154	22,522	3,496,931	Business Tax
35	18,183	7	2,981	42	21,164	Land Tax
231	51,806	10	3,457	241	55,263	House Tax
43,511	201,537	143,404	1,793,568	186,915	1,995,105	Vehicle License Tax
5	934	1	68	6	1,002	Deed Tax
84	2,481	29	1,229	113	3,710	Stamp Tax
106	13,209	168	11,047	274	24,256	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
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
103年	67,109	14,793,146	51,278	1,662,524	127,206	10,451,332
營利事業所得稅	2,881	1,707,125	792	109,283	2,478	1,466,115
綜合所得稅	10,642	1,539,546	7,045	360,389	7,251	576,768
遺產稅	46	443,249	15	129,369	8	197,396
贈與稅	66	407,811	22	65,728	28	328,679
貨物稅	32	2,189,976	6	140	12	2,074,467
證券交易稅	3	60	3	55	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	181	97,356	25	4,699	56	38,096
特種貨物及勞務稅	39	44,657	59	23,838	18	6,615
營業稅	5,738	7,353,997	1,817	386,895	3,931	4,196,362
土地稅	5	13,341	5	83,480	5	5,841
房屋稅	34	2,709	9	891	2	77
使用牌照稅	47,227	931,965	41,416	484,440	113,253	1,530,304
契稅	—	—	2	32	—	—
印花稅	29	5,823	22	806	8	5,414
娛樂稅	186	55,531	40	12,479	156	25,198

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		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
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
1,062	506,618	179,546	12,620,474	128,243	52,227,712	2014
16	10,062	3,286	1,585,460	7,087	5,816,911	Profit-seeking Enterprise Income Tax
153	8,859	14,449	946,016	17,569	4,866,064	Individual Income Tax
2	26,718	25	353,483	187	2,183,050	Estate Tax
—	—	50	394,407	227	3,118,582	Gift Tax
2	338,221	20	2,412,828	50	844,605	Commodity Tax
—	—	3	55	8	875	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
3	375	84	43,170	193	831,411	Tobacco and Alcohol Tax
5	4,879	82	35,332	185	118,459	Specifically Selected Goods and Services Tax
56	104,919	5,804	4,688,176	15,694	31,629,882	Business Tax
1	589	11	89,910	20	989,520	Land Tax
—	—	11	968	21	3,783	House Tax
822	11,993	155,491	2,026,737	86,643	1,455,495	Vehicle License Tax
—	—	2	32	2	75	Deed Tax
—	—	30	6,220	37	28,701	Stamp Tax
2	3	198	37,680	320	340,299	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 機 關 別	受 理 情 形 Cases Accepted		合 計 Total	本 期 審 理 情 形 Interrogated in This Term				
	上期未結 件 數	本期受理 件 數		依法免議 件 數	依法免罰 件 數	處 罰 Fined		未結件數
	No. of Unclosed of Last Term	No. of Accepted in This Term		No. of Not Indictable by Law	No. of Fine Free	件 數 No.	金 額 Amount	No. of Unclosed
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
103年	4,209	160,453	164,662	5,222	26,172	131,525	9,299,023	1,743
財政部所屬機關	737	107,705	108,442	3,120	24,089	80,600	8,645,510	633
臺北國稅局	—	26,621	26,621	1,526	5,891	19,203	3,215,359	1
北區國稅局	260	36,371	36,631	484	8,493	27,552	2,052,088	102
中區國稅局	419	19,661	20,080	741	4,053	14,861	1,840,765	425
南區國稅局	58	16,258	16,316	271	5,510	10,430	763,604	105
高雄國稅局	—	8,794	8,794	98	142	8,554	773,694	—
直轄市及縣(市) 稽徵機關	3,472	52,748	56,220	2,102	2,083	50,925	653,513	1,110
新 北 市	29	6,989	7,018	418	107	6,452	99,353	41
臺 北 市	61	3,536	3,597	221	268	3,080	49,005	28
臺 中 市	21	5,935	5,956	168	163	5,443	66,173	182
臺 南 市	27	6,056	6,083	84	161	5,823	60,925	15
高 雄 市	10	4,747	4,757	161	148	4,415	57,199	33
宜 蘭 縣	1	732	733	1	13	704	7,915	15
桃 園 縣	2,464	5,244	7,708	366	293	6,455	68,478	594
新 竹 縣	283	1,336	1,619	21	62	1,511	14,823	25
苗 栗 縣	9	1,182	1,191	37	28	984	11,242	142
彰 化 縣	6	1,700	1,706	37	141	1,523	22,328	5
南 投 縣	129	2,025	2,154	111	179	1,864	19,301	—
雲 林 縣	16	1,857	1,873	42	135	1,696	49,114	—
嘉 義 縣	—	2,350	2,350	90	119	2,141	22,390	—
屏 東 縣	10	3,116	3,126	30	104	2,992	46,425	—
臺 東 縣	—	1,302	1,302	21	32	1,249	9,937	—
花 蓮 縣	3	1,675	1,678	163	39	1,476	20,506	—
澎 湖 縣	2	64	66	1	—	65	1,088	—
基 隆 市	104	1,309	1,413	74	24	1,312	10,233	3
新 竹 市	1	1,121	1,122	31	30	1,061	10,543	—
嘉 義 市	268	454	722	25	37	660	6,150	—
金 門 縣	28	18	46	—	—	19	385	27

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
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
105,150	3,463,411	167,534	7,345,723	272,684	10,809,134	2014
61,178	3,175,261	23,915	5,533,373	85,093	8,708,634	MOF Subordinative National Tax Admin.
5,805	550,353	5,708	1,996,948	11,513	2,547,301	National Taxation Bureau of Taipei
22,105	828,313	8,800	1,410,436	30,905	2,238,749	National Taxation Bureau of the Northern Area
14,601	1,186,046	3,052	954,047	17,653	2,140,093	National Taxation Bureau of the Central Area
10,414	290,387	2,896	378,045	13,310	668,432	National Taxation Bureau of the Southern Area
8,253	320,162	3,459	793,897	11,712	1,114,059	National Taxation Bureau of Kaohsiung
43,972	288,150	143,619	1,812,350	187,591	2,100,500	Revenue Service Office
8,779	43,465	40,901	466,101	49,680	509,566	New Taipei City
1,671	11,301	6,084	119,967	7,755	131,268	Taipei City
5,886	37,145	9,558	118,523	15,444	155,668	Taichung City
1,414	14,405	23,068	276,582	24,482	290,987	Tainan City
6,260	18,393	18,667	302,036	24,927	320,429	Kaohsiung City
239	2,480	1,521	16,085	1,760	18,565	Yilan County
3,210	35,771	9,108	120,633	12,318	156,404	Taoyuan County
288	2,786	2,000	19,360	2,288	22,146	Hsinchu County
422	3,459	877	9,731	1,299	13,190	Miaoli County
2,927	14,360	2,388	24,036	5,315	38,396	Changhua County
2,995	15,419	5,434	78,992	8,429	94,411	Nantou County
2,095	41,444	4,361	51,736	6,456	93,180	Yunlin County
2,051	9,525	4,211	38,600	6,262	48,125	Chiayi County
2,624	21,228	2,531	34,458	5,155	55,686	Pingtung County
1,391	8,218	2,066	18,713	3,457	26,931	Taitung County
319	536	4,014	45,320	4,333	45,856	Hualien County
16	713	105	941	121	1,654	Penghu County
723	3,375	2,444	24,506	3,167	27,881	Keelung City
216	1,415	2,903	31,259	3,119	32,674	Hsinchu City
436	2,581	1,350	14,170	1,786	16,751	Chiayi City
10	131	28	601	38	732	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 機 關 別	更正註銷案件		本期執行情形 Executed in This Term			
	Revised or Cancelled		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
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
103年	67,109	14,793,146	51,278	1,662,524	127,206	10,451,332
財政部所屬機關	19,628	13,783,777	9,784	1,080,396	13,782	8,884,498
臺北國稅局	3,559	3,083,588	2,041	273,881	3,056	2,204,318
北區國稅局	8,494	5,740,753	3,619	331,237	5,117	4,342,767
中區國稅局	3,001	2,522,520	1,601	232,868	2,215	1,293,693
南區國稅局	2,026	1,250,194	1,173	91,466	1,432	346,068
高雄國稅局	2,548	1,186,722	1,350	150,944	1,962	697,652
直轄市及縣(市)	47,481	1,009,369	41,494	582,128	113,424	1,566,834
稽徵機關						
新 北 市	9,553	157,817	7,250	82,161	33,886	431,395
臺 北 市	1,783	35,519	1,877	28,647	4,927	97,115
臺 中 市	140	268,244	4,991	57,669	8,949	126,830
臺 南 市	3,312	60,439	3,683	39,472	13,885	173,681
高 雄 市	6,625	117,937	3,831	61,024	15,278	277,627
宜 蘭 縣	1,078	13,599	515	5,492	4,714	54,721
桃 園 縣	10,691	165,830	4,143	51,637	7,429	107,056
新 竹 縣	681	9,855	1,009	17,418	1,165	11,010
苗 栗 縣	146	2,393	163	1,519	201	1,929
彰 化 縣	53	497	2,091	23,745	4,465	61,296
南 投 縣	20	324	1,820	22,251	3,232	43,158
雲 林 縣	2,164	42,145	1,450	17,671	2,984	38,740
嘉 義 縣	4,098	37,570	1,685	15,140	2,901	26,297
屏 東 縣	3,610	47,535	1,940	25,531	1,743	25,206
臺 東 縣	381	4,098	1,128	10,235	1,377	12,982
花 蓮 縣	1,425	29,006	1,933	22,894	2,104	26,319
澎 湖 縣	49	616	33	414	77	824
基 隆 市	1,011	14,911	759	7,393	1,465	17,107
新 竹 市	661	1,034	678	87,124	1,644	20,885
嘉 義 市	—	—	504	4,529	968	11,887
金 門 縣	—	—	11	162	30	769

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		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
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
1,062	506,618	179,546	12,620,474	128,243	52,227,712	2014
237	494,033	23,803	10,458,927	41,200	49,409,839	MOF Subordinative National Tax Admin.
32	55,294	5,129	2,533,493	16,126	23,225,409	National Taxation Bureau of Taipei
86	346,165	8,822	5,020,169	12,434	12,271,211	National Taxation Bureau of the Northern Area
63	76,866	3,879	1,603,427	4,704	6,697,263	National Taxation Bureau of the Central Area
13	6,977	2,618	444,511	3,190	2,131,043	National Taxation Bureau of the Southern Area
43	8,731	3,355	857,327	4,746	5,084,913	National Taxation Bureau of Kaohsiung
825	12,585	155,743	2,161,547	87,043	2,817,873	Revenue Service Office
144	2,144	41,280	515,700	27,224	970,360	New Taipei City
77	1,421	6,881	127,183	6,304	165,557	Taipei City
12	104	13,952	184,603	1,634	232,155	Taichung City
35	647	17,603	213,800	2,911	41,078	Tainan City
121	2,876	19,230	341,527	14,445	268,987	Kaohsiung City
4	32	5,233	60,245	4,183	50,214	Yilan County
48	1,147	11,620	159,840	1,245	122,046	Taoyuan County
10	258	2,184	28,686	553	31,847	Hsinchu County
—	—	364	3,448	13,137	266,062	Miaoli County
8	97	6,564	85,138	4,742	80,684	Changhua County
176	1,585	5,228	66,994	201	-1,508	Nantou County
14	171	4,448	56,582	1,755	30,072	Yunlin County
30	216	4,616	41,653	2,642	41,445	Chiayi County
94	1,289	3,777	52,026	1,801	31,355	Pingtung County
8	50	2,513	23,267	471	5,618	Taitung County
40	488	4,077	49,701	1,744	26,171	Hualien County
—	—	110	1,238	43	627	Penghu County
1	7	2,225	24,507	1,111	14,914	Keelung City
2	46	2,324	108,055	348	433,368	Hsinchu City
1	7	1,473	16,423	517	6,312	Chiayi City
—	—	41	931	32	509	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	
			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 %
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
103年	1,868,171,680	100.0	19,786,328	1.1	14,754,932	0.8	5,031,396	0.3	813,483,965	100.0	6,284,165	0.8

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 %	
4,266,470	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
4,596,110	0.6	1,688,055	0.2	402,631,678	100.0	2,342,753	0.6	1,818,565	0.5	524,188	0.1	CY 2014

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	
			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 %
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
103年	410,852,287	100.0	3,941,412	1.0	2,777,545	0.7	1,163,867	0.3	25,444,324	100.0	796,617	3.1

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

Unit : NT\$ 1,000

Estate and Gift Tax				貨 物 稅 Commodity Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
304,336	1.4	82,796	0.4	156,757,277	100.0	157,614	0.1	98,085	0.1	59,529	0.0	1995
324,156	1.3	79,597	0.3	154,673,472	100.0	159,936	0.1	99,138	0.1	60,798	0.0	1996
446,872	1.8	92,082	0.4	146,444,928	100.0	178,929	0.1	117,273	0.1	61,656	0.0	1997
373,422	1.5	59,734	0.2	150,363,094	100.0	155,393	0.1	109,993	0.1	45,400	0.0	1998
547,757	2.5	64,860	0.3	145,497,149	100.0	188,119	0.1	137,767	0.1	50,352	0.0	1999
824,239	2.1	89,742	0.2	219,424,756	100.0	299,134	0.1	203,243	0.1	95,891	0.0	2000
393,207	1.7	193,436	0.9	133,883,209	100.0	171,859	0.1	116,091	0.1	55,768	0.0	CY 2001
490,390	2.1	193,894	0.8	143,641,480	100.0	153,463	0.1	107,018	0.1	46,445	0.0	CY 2002
635,839	2.1	210,546	0.7	146,011,511	100.0	126,939	0.1	88,524	0.1	38,415	0.0	CY 2003
616,705	2.1	202,279	0.7	159,643,630	100.0	119,373	0.1	82,167	0.1	37,206	0.0	CY 2004
607,424	2.0	177,371	0.6	168,410,908	100.0	129,501	0.1	88,197	0.1	41,304	0.0	CY 2005
601,026	2.1	171,688	0.6	159,201,482	100.0	161,975	0.1	103,792	0.1	58,183	0.0	CY 2006
623,857	2.2	180,894	0.6	149,036,726	100.0	140,542	0.1	94,693	0.1	45,849	0.0	CY 2007
593,458	2.0	198,857	0.7	126,659,613	100.0	140,695	0.1	91,757	0.1	48,938	0.0	CY 2008
573,300	2.6	192,296	0.9	127,878,770	100.0	132,234	0.1	82,624	0.1	49,610	0.0	CY 2009
561,942	1.4	181,137	0.4	150,777,174	100.0	129,336	0.1	81,665	0.1	47,671	0.0	CY 2010
599,867	2.5	196,836	0.8	164,876,634	100.0	165,190	0.1	113,833	0.1	51,357	0.0	CY 2011
613,545	2.2	179,625	0.6	160,897,298	100.0	150,157	0.1	100,033	0.1	50,124	0.0	CY 2012
610,188	2.6	175,198	0.7	162,503,713	100.0	152,570	0.1	105,089	0.1	47,481	0.0	CY 2013
623,836	2.5	172,781	0.7	172,897,429	100.0	140,971	0.1	97,476	0.1	43,495	0.0	CY 2014

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	證 券 交 易 稅 Securities Transaction Tax								期 貨 交 易 稅			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
84年度	49,223,180	100.0	127,862	0.3	106,651	0.2	21,211	0.0	—	—	—	—
85年度	33,920,192	100.0	115,319	0.3	97,856	0.3	17,463	0.1	—	—	—	—
86年度	79,118,095	100.0	191,483	0.2	141,523	0.2	49,960	0.1	—	—	—	—
87年度	119,683,379	100.0	230,672	0.2	181,741	0.2	48,931	0.0	—	—	—	—
88年度	84,677,347	100.0	203,238	0.2	149,421	0.2	53,817	0.1	1,204,178	100.0	30,124	2.5
89年度	160,292,243	100.0	376,113	0.2	268,990	0.2	107,123	0.1	2,483,622	100.0	44,852	1.8
90年	63,899,312	100.0	128,594	0.2	108,631	0.2	19,963	0.0	1,862,161	100.0	22,034	1.2
91年	76,794,434	100.0	157,555	0.2	134,197	0.2	23,358	0.0	2,864,027	100.0	24,258	0.8
92年	69,283,204	100.0	119,856	0.2	100,015	0.1	19,841	0.0	4,805,705	100.0	21,477	0.4
93年	84,148,342	100.0	132,951	0.2	114,543	0.1	18,408	0.0	8,272,380	100.0	25,326	0.3
94年	68,203,675	100.0	99,727	0.1	84,163	0.1	15,564	0.0	6,341,673	100.0	31,129	0.5
95年	89,954,385	100.0	127,328	0.1	109,900	0.1	17,428	0.0	4,072,486	100.0	27,571	0.7
96年	128,894,627	100.0	164,450	0.1	152,745	0.1	11,705	0.0	5,757,834	100.0	19,476	0.3
97年	90,630,291	100.0	126,212	0.1	114,114	0.1	12,098	0.0	6,691,515	100.0	47,704	0.7
98年	105,956,213	100.0	135,084	0.1	123,055	0.1	12,029	0.0	3,749,691	100.0	20,502	0.5
99年	104,574,113	100.0	138,288	0.1	128,825	0.1	9,463	0.0	4,556,135	100.0	16,320	0.4
100年	93,990,479	100.0	138,830	0.1	126,135	0.1	12,695	0.0	5,859,643	100.0	20,251	0.3
101年	71,940,358	100.0	116,167	0.2	99,506	0.1	16,661	0.0	4,297,887	100.0	17,467	0.4
102年	71,383,425	100.0	104,005	0.1	89,663	0.1	14,342	0.0	2,669,191	100.0	16,465	0.6
103年	88,710,600	100.0	119,706	0.1	104,671	0.1	15,035	0.0	2,861,748	100.0	15,363	0.5

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

Futures Transaction Tax				菸 酒 稅 * Tobacco and Alcohol 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 %	
—	—	—	—	—	—	—	—	—	—	—	—	1995
—	—	—	—	—	—	—	—	—	—	—	—	1996
—	—	—	—	—	—	—	—	—	—	—	—	1997
—	—	—	—	—	—	—	—	—	—	—	—	1998
26,686	2.2	3,438	0.3	—	—	—	—	—	—	—	—	1999
37,762	1.5	7,090	0.3	—	—	—	—	—	—	—	—	2000
10,581	0.6	11,453	0.6	—	—	29,722	—	—	—	29,722	—	CY 2001
11,619	0.4	12,639	0.4	49,485,835	100.0	78,907	0.2	43,378	0.1	35,529	0.1	CY 2002
11,267	0.2	10,210	0.2	59,989,422	100.0	83,424	0.1	54,620	0.1	28,804	0.0	CY 2003
14,676	0.2	10,650	0.1	57,997,455	100.0	90,865	0.2	59,751	0.1	31,114	0.1	CY 2004
16,874	0.3	14,255	0.2	60,830,164	100.0	109,905	0.2	73,103	0.1	36,802	0.1	CY 2005
14,923	0.4	12,648	0.3	68,550,227	100.0	134,048	0.2	91,280	0.1	42,768	0.1	CY 2006
12,833	0.2	6,643	0.1	70,303,681	100.0	153,840	0.2	83,910	0.1	69,930	0.1	CY 2007
37,410	0.6	10,294	0.2	69,621,283	100.0	128,503	0.2	82,390	0.1	46,113	0.1	CY 2008
13,551	0.4	6,951	0.2	70,259,816	100.0	138,391	0.2	85,894	0.1	52,497	0.1	CY 2009
12,213	0.3	4,107	0.1	79,311,073	100.0	139,900	0.2	79,268	0.1	60,632	0.1	CY 2010
14,691	0.3	5,560	0.1	79,269,487	100.0	138,208	0.2	75,531	0.1	62,677	0.1	CY 2011
12,500	0.3	4,967	0.1	79,290,918	100.0	153,861	0.2	89,999	0.1	63,862	0.1	CY 2012
10,420	0.4	6,045	0.2	79,826,263	100.0	164,639	0.2	95,497	0.1	69,142	0.1	CY 2013
10,060	0.4	5,303	0.2	76,698,707	100.0	155,168	0.2	90,790	0.1	64,378	0.1	CY 2014

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	特種貨物及勞務稅 Specifically Selected Goods and Services Tax								營 業 稅 *			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
84年度	—	—	—	—	—	—	—	—	214,092,431	100.0	4,687,679	2.2
85年度	—	—	—	—	—	—	—	—	216,694,271	100.0	5,181,034	2.4
86年度	—	—	—	—	—	—	—	—	223,323,491	100.0	5,372,036	2.4
87年度	—	—	—	—	—	—	—	—	243,822,928	100.0	5,494,728	2.3
88年度	—	—	—	—	—	—	—	—	251,586,749	100.0	5,652,634	2.2
89年度	—	—	—	—	—	—	—	—	324,409,658	100.0	11,209,850	3.5
90年	—	—	—	—	—	—	—	—	203,707,318	100.0	6,166,483	3.0
91年	—	—	—	—	—	—	—	—	240,817,361	100.0	4,815,282	2.0
92年	—	—	—	—	—	—	—	—	219,954,269	100.0	4,882,943	2.2
93年	—	—	—	—	—	—	—	—	257,689,347	100.0	4,621,906	1.8
94年	—	—	—	—	—	—	—	—	263,243,341	100.0	4,418,292	1.7
95年	—	—	—	—	—	—	—	—	263,575,221	100.0	4,514,088	1.7
96年	—	—	—	—	—	—	—	—	274,267,613	100.0	4,500,420	1.6
97年	—	—	—	—	—	—	—	—	273,666,818	100.0	4,408,278	1.6
98年	—	—	—	—	—	—	—	—	245,356,479	100.0	4,468,572	1.8
99年	—	—	—	—	—	—	—	—	289,815,747	100.0	4,589,604	1.6
100年	2,206,470	100.0	324,479	14.7	248,981	11.3	75,498	3.4	307,690,759	100.0	4,628,111	1.5
101年	4,275,291	100.0	378,678	8.9	276,891	6.5	101,787	2.4	306,537,199	100.0	4,828,400	1.6
102年	5,318,445	100.0	433,896	8.2	343,929	6.5	89,967	1.7	327,971,096	100.0	4,413,147	1.3
103年	5,400,976	100.0	422,664	7.8	335,896	6.2	86,768	1.6	360,697,761	100.0	4,189,720	1.2

說明：特種貨物及勞務稅自100年6月起開徵。

附註：*本表之營業稅含金融業營業稅。

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

Unit : NT\$ 1,000

Business Tax				土 地 稅 Land Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
3,208,249	1.5	1,479,430	0.7	193,532,666	100.0	2,777,891	1.4	1,640,230	0.8	1,137,660	0.6	1995
3,491,692	1.6	1,689,342	0.8	158,048,247	100.0	2,873,290	1.8	1,657,245	1.0	1,216,045	0.8	1996
3,641,782	1.6	1,730,254	0.8	174,693,619	100.0	3,035,877	1.7	1,764,096	1.0	1,271,781	0.7	1997
3,741,357	1.5	1,753,371	0.7	173,713,492	100.0	3,154,813	1.8	1,791,435	1.0	1,363,378	0.8	1998
3,975,686	1.6	1,676,948	0.7	148,219,374	100.0	3,380,944	2.3	1,899,323	1.3	1,481,621	1.0	1999
10,844,606	3.3	365,244	0.1	215,395,020	100.0	3,915,330	1.8	2,886,557	1.3	1,028,773	0.5	2000
5,879,010	2.9	287,473	0.1	93,178,999	100.0	2,297,090	2.5	1,690,166	1.8	606,924	0.7	CY 2001
4,539,475	1.9	275,807	0.1	98,069,452	100.0	2,614,366	2.7	1,962,564	2.0	651,802	0.7	CY 2002
4,015,398	1.8	867,545	0.4	111,802,984	100.0	3,927,567	3.5	2,334,682	2.1	1,592,885	1.4	CY 2003
3,808,498	1.5	813,408	0.3	133,893,330	100.0	3,442,743	2.6	2,293,590	1.7	1,149,153	0.9	CY 2004
3,615,985	1.4	802,307	0.3	135,370,017	100.0	3,401,734	2.5	2,333,487	1.7	1,068,247	0.8	CY 2005
3,786,730	1.4	727,358	0.3	131,207,704	100.0	3,309,021	2.5	2,295,807	1.7	1,013,214	0.8	CY 2006
3,765,940	1.4	734,480	0.3	133,691,191	100.0	3,309,012	2.5	2,309,930	1.7	999,082	0.7	CY 2007
3,509,468	1.3	898,810	0.3	116,082,367	100.0	3,250,158	2.8	2,323,129	2.0	927,029	0.8	CY 2008
3,488,417	1.4	980,155	0.4	112,366,946	100.0	3,044,509	2.7	2,165,629	1.9	878,880	0.8	CY 2009
3,544,186	1.2	1,045,418	0.4	136,356,984	100.0	3,337,747	2.4	2,392,845	1.8	944,902	0.7	CY 2010
3,407,773	1.1	1,220,338	0.4	141,981,922	100.0	3,140,585	2.2	2,308,133	1.6	832,452	0.6	CY 2011
3,373,756	1.1	1,454,644	0.5	143,848,851	100.0	3,274,921	2.3	2,380,619	1.7	894,302	0.6	CY 2012
3,225,029	1.0	1,188,118	0.4	174,080,706	100.0	3,247,084	1.9	2,378,949	1.4	868,135	0.5	CY 2013
3,144,443	0.9	1,045,277	0.3	173,174,512	100.0	3,304,675	1.9	2,436,515	1.4	868,160	0.5	CY 2014

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

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	
			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 %
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
103年	71,515,636	100.0	1,874,499	2.6	1,394,095	1.9	480,404	0.7	101,658,876	100.0	1,430,176	1.4

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 %	
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
1,042,420	1.0	387,756	0.4	64,673,371	100.0	1,832,132	2.8	1,353,550	2.1	478,582	0.7	CY 2014

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							
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax 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%
84年度	30,406,459	100.0	816,341	2.7	598,528	2.0	217,812	0.7
85年度	36,322,718	100.0	806,810	2.2	592,617	1.6	214,193	0.6
86年度	39,018,857	100.0	747,701	1.9	510,463	1.3	237,238	0.6
87年度	41,937,719	100.0	813,154	1.9	563,445	1.3	249,709	0.6
88年度	43,149,642	100.0	851,312	2.0	578,326	1.3	272,986	0.6
89年度	46,602,251	100.0	817,205	1.8	646,870	1.4	170,335	0.4
90年	44,679,945	100.0	745,508	1.7	605,167	1.4	140,341	0.3
91年	45,885,799	100.0	913,195	2.0	745,153	1.6	168,042	0.4
92年	47,764,976	100.0	1,193,024	2.5	917,585	1.9	275,439	0.6
93年	49,904,370	100.0	1,226,086	2.5	956,931	1.9	269,155	0.5
94年	51,863,060	100.0	1,256,285	2.4	970,746	1.9	285,539	0.6
95年	52,548,499	100.0	1,344,644	2.6	1,056,043	2.0	288,601	0.5
96年	53,271,422	100.0	1,356,951	2.5	1,063,506	2.0	293,445	0.6
97年	53,254,944	100.0	1,339,263	2.5	1,068,150	2.0	271,113	0.5
98年	53,049,587	100.0	1,356,000	2.6	1,073,242	2.0	282,758	0.5
99年	54,051,738	100.0	1,515,582	2.8	1,202,418	2.2	313,164	0.6
100年	55,380,372	100.0	1,389,058	2.5	1,122,009	2.0	267,049	0.5
101年	56,533,991	100.0	1,400,380	2.5	1,127,571	2.0	272,809	0.5
102年	57,759,406	100.0	1,476,501	2.6	1,194,375	2.1	282,126	0.5
103年	59,326,118	100.0	1,468,587	2.5	1,190,474	2.0	278,113	0.5

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

Unit : NT\$ 1,000

契 稅 Deed Tax								FY
實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax 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%	
21,825,442	100.0	314,777	1.4	171,078	0.8	143,700	0.7	1995
17,363,125	100.0	336,788	1.9	198,598	1.1	138,190	0.8	1996
15,496,752	100.0	342,547	2.2	199,342	1.3	143,205	0.9	1997
14,339,437	100.0	346,880	2.4	191,674	1.3	155,206	1.1	1998
13,091,029	100.0	372,365	2.8	199,988	1.5	172,377	1.3	1999
15,257,021	100.0	371,050	2.4	261,079	1.7	109,971	0.7	2000
8,492,298	100.0	215,398	2.5	153,314	1.8	62,084	0.7	CY 2001
10,261,178	100.0	233,684	2.3	172,017	1.7	61,667	0.6	CY 2002
11,600,182	100.0	331,198	2.9	223,764	1.9	107,434	0.9	CY 2003
12,936,926	100.0	330,642	2.6	222,548	1.7	108,094	0.8	CY 2004
13,177,933	100.0	356,217	2.7	240,998	1.8	115,219	0.9	CY 2005
14,013,829	100.0	350,337	2.5	235,852	1.7	114,485	0.8	CY 2006
13,636,820	100.0	352,628	2.6	238,882	1.8	113,746	0.8	CY 2007
12,696,047	100.0	405,443	3.2	285,093	2.2	120,350	0.9	CY 2008
13,065,801	100.0	334,157	2.6	223,731	1.7	110,426	0.8	CY 2009
13,815,426	100.0	399,559	2.9	277,696	2.0	121,863	0.9	CY 2010
12,640,458	100.0	438,960	3.5	318,262	2.5	120,698	1.0	CY 2011
11,692,989	100.0	430,599	3.7	310,441	2.7	120,158	1.0	CY 2012
13,560,331	100.0	431,385	3.2	310,453	2.3	120,932	0.9	CY 2013
12,534,737	100.0	470,581	3.8	341,666	2.7	128,915	1.0	CY 2014

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	印花稅 Stamp Tax							
	實徵淨額 Net Tax Revenues		徵課費用 Tax 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%
84年度	6,731,656	100.0	237,141	3.5	114,357	1.7	122,785	1.8
85年度	6,909,566	100.0	225,143	3.3	116,652	1.7	108,491	1.6
86年度	6,748,922	100.0	244,837	3.6	127,228	1.9	117,609	1.7
87年度	7,088,199	100.0	253,950	3.6	131,089	1.8	122,861	1.7
88年度	7,391,837	100.0	260,017	3.5	142,066	1.9	117,951	1.6
89年度	11,023,538	100.0	292,387	2.7	219,591	2.0	72,796	0.7
90年	7,035,817	100.0	183,345	2.6	137,008	1.9	46,337	0.7
91年	6,911,442	100.0	227,078	3.3	173,660	2.5	53,418	0.8
92年	7,785,901	100.0	345,617	4.4	244,259	3.1	101,358	1.3
93年	7,770,687	100.0	313,348	4.0	219,748	2.8	93,600	1.2
94年	8,458,054	100.0	317,092	3.7	221,249	2.6	95,843	1.1
95年	8,713,667	100.0	294,614	3.4	210,379	2.4	84,235	1.0
96年	8,837,312	100.0	296,920	3.4	209,458	2.4	87,462	1.0
97年	9,649,862	100.0	308,202	3.2	222,747	2.3	85,455	0.9
98年	8,463,872	100.0	309,024	3.7	219,177	2.6	89,847	1.1
99年	8,944,538	100.0	329,618	3.7	238,028	2.7	91,590	1.0
100年	9,397,243	100.0	344,857	3.7	257,277	2.7	87,580	0.9
101年	10,009,459	100.0	330,109	3.3	243,266	2.4	86,843	0.9
102年	10,376,985	100.0	324,689	3.1	241,845	2.3	82,844	0.8
103年	10,643,617	100.0	316,792	3.0	235,085	2.2	81,707	0.8

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

Unit : NT\$ 1,000

娛 樂 稅 Amusement Tax								FY
實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax 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%	
1,576,813	100.0	317,504	20.1	149,178	9.5	168,327	10.7	1995
1,848,737	100.0	319,869	17.3	159,304	8.6	160,565	8.7	1996
1,652,490	100.0	322,793	19.5	145,998	8.8	176,795	10.7	1997
1,766,893	100.0	317,620	18.0	140,016	7.9	177,604	10.1	1998
1,688,045	100.0	265,539	15.7	137,910	8.2	127,629	7.6	1999
2,257,538	100.0	303,873	13.5	218,490	9.7	85,383	3.8	2000
1,534,259	100.0	172,984	11.3	121,039	7.9	51,945	3.4	CY 2001
1,650,036	100.0	222,246	13.5	163,800	9.9	58,446	3.5	CY 2002
1,752,556	100.0	313,743	17.9	215,526	12.3	98,217	5.6	CY 2003
1,862,965	100.0	303,728	16.3	206,155	11.1	97,573	5.2	CY 2004
1,979,395	100.0	318,856	16.1	210,965	10.7	107,891	5.5	CY 2005
1,986,775	100.0	297,292	15.0	201,687	10.2	95,605	4.8	CY 2006
1,810,633	100.0	269,690	14.9	185,274	10.2	84,416	4.7	CY 2007
1,745,244	100.0	278,259	15.9	190,703	10.9	87,556	5.0	CY 2008
1,667,053	100.0	268,662	16.1	182,226	10.9	86,436	5.2	CY 2009
1,645,777	100.0	306,701	18.6	209,574	12.7	97,127	5.9	CY 2010
1,676,433	100.0	298,951	17.8	213,713	12.7	85,238	5.1	CY 2011
1,566,347	100.0	301,499	19.2	213,202	13.6	88,297	5.6	CY 2012
1,633,769	100.0	283,686	17.4	203,159	12.4	80,527	4.9	CY 2013
1,623,815	100.0	269,187	16.6	194,360	12.0	74,827	4.6	CY 2014

四、關務

Part IV. Customs

表4-1. 進出口貿易值—按新臺幣計算
Table 4-1. External Trade—Counted in N.T. Dollars

單位：新臺幣百萬元
Unit：NT\$ Million

年 別	出口總值				進口總值				出超(+)或入超(-) Trade Balance	CY
	Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports		
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
103年	9,489,871	4.9	8,955,574	534,297	8,288,408	3.4	8,263,916	24,492	1,201,463	2014

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. External Trade—Counted in U.S. Dollars

單位：百萬美元
Unit: US\$ Million

年 別	出口總值				進口總值				出超(+)或入超(-) Trade Balance	CY
	Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports		
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
103年	313,696	2.7	296,038	17,658	274,026	1.5	273,217	809	39,670	2014

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
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
103年	20,165,586	12.2	12,263,295	12.0	4,682,067	5.1	4,478,184	5.0	27,092	-1.7

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	
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
25,557	-4.5	134,495	9.3	134,637	9.2	21,653,447	13.4	21,593,413	13.5	2014

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	99年 CY 2010			100年 CY 2011		
	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	1,970,077	131,865	1,838,212	2,297,935	112,473	2,185,462
第一類：動物；動物產品	97,876	—	97,876	137,862	—	137,862
第二類：植物產品	70,197	24,529	45,668	86,130	32,133	53,997
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	16,965	—	16,965	26,081	—	26,081
第四類：調製食品；飲料；酒類及醋；菸類	69,612	—	69,612	142,763	—	142,763
第五類：礦產品	513,413	—	513,413	576,286	—	576,286
第六類：化學及其有關之工業產品	13,683	—	13,683	10,124	—	10,124
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	79,433	396	79,037	102,748	516	102,232
第八類：生皮、皮革、毛皮及其製品；鞍具及轡具；旅行用物品手袋及其類似品；動物腸線製品(蠶腸線除外)	3,213	—	3,213	4,003	—	4,003
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	59,772	288	59,484	54,591	204	54,387
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	743	—	743	723	—	723
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	115,842	—	115,842	185,974	—	185,974
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	400,434	36,201	364,233	445,511	30,504	415,007
第十六類：機器及機械用具；電器設備及其零件	411,065	35,241	375,824	392,586	33,987	358,599
第十七類：車輛、航空器及其零件；船舶及各種有關運輸設備	112,004	35,210	76,794	126,018	15,129	110,889
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	3,547	—	3,547	3,508	—	3,508
第十九類：武器與彈藥及其零件	—	—	—	—	—	—
第二十類：雜項製品	2,211	—	2,211	3,003	—	3,003
第廿一類：藝術品、珍藏品及古董	—	—	—	—	—	—
其他 *	67	—	67	24	—	24

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

101年 CY 2012			102年 CY 2013			103年 CY 2014			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	
2,220,182	101,869	2,118,313	2,586,959	96,214	2,490,745	2,905,934	69,165	2,836,769	Grand Total
139,222	1,841	137,381	167,830	5,528	162,302	163,357	2,135	161,222	Sec. I
114,445	39,386	75,059	128,312	31,142	97,170	118,721	29,165	89,556	Sec. II
26,522	—	26,522	11,052	—	11,052	16,962	—	16,962	Sec. III
115,517	—	115,517	136,695	—	136,695	231,579	—	231,579	Sec. IV
413,122	—	413,122	456,560	—	456,560	106,011	—	106,011	Sec. V
27,804	—	27,804	73,005	—	73,005	121,319	—	121,319	Sec. VI
109,508	2,981	106,527	207,231	11,352	195,879	364,147	5,982	358,165	Sec. VII
3,340	—	3,340	12,845	—	12,845	28,713	—	28,713	Sec. VIII
119	—	119	1,673	—	1,673	2,080	—	2,080	Sec. IX
—	—	—	—	—	—	—	—	—	Sec. X
74,421	205	74,216	95,423	462	94,961	131,302	348	130,954	Sec. X I
408	—	408	706	—	706	176	—	176	Sec. X II
206,926	—	206,926	123,405	—	123,405	154,119	—	154,119	Sec. X III
—	—	—	—	—	—	—	—	—	Sec. X IV
420,527	14,651	405,876	497,164	11,416	485,748	477,850	4,153	473,697	Sec. X V
412,970	26,978	385,992	468,039	20,990	447,049	761,495	18,943	742,552	Sec. X VI
142,456	15,827	126,629	157,100	15,324	141,776	172,629	8,439	164,190	Sec. X VII
9,984	—	9,984	43,545	—	43,545	46,695	—	46,695	Sec. X VIII
—	—	—	—	—	—	—	—	—	Sec. X IX
2,891	—	2,891	6,374	—	6,374	8,779	—	8,779	Sec. X X
—	—	—	—	—	—	—	—	—	Sec. X X I
—	—	—	—	—	—	—	—	—	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 %
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	6,198	97.2	176	2.8
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
103年	5,601	100.0	5,435	97.0	166	3.0

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 %	
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	212,239	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
256,575	100.0	251,408	98.0	5,167	2.0	2012
366,605	100.0	211,629	57.7	154,976	42.3	2013
346,116	100.0	334,843	96.7	11,273	3.3	2014

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
103年	—	—	8,928	2014

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
103年	1	4	2014

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				小 計
	合 計	年增率 Annual Growth Rate	非珍貴 動產不動產	珍貴動產 不動產	
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
103年	9,226,253	1.9	9,059,989	166,263	8,439,604

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	
—	—	1,584,469	—	—	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
8,283,905	155,699	4,571,574	4,460,187	111,387	CY 2014

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
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
103年	2,197,963	2,194,171	3,792	1,670,066

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

Unit : NT\$ Million

Public Use Property		非 公 用 財 產 Non-public Use Property			End of FY
Enterprises Use		合 計	非珍貴 動產不動產	珍貴動產 不動產	
非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value				
Total	Non-value				
—	—	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
1,629,547	40,520	786,649	776,084	10,565	CY 2014

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
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
103年	9,226,253	1.9	8,439,604	786,649	4,806,743	4,039,587	767,156	1,477,100

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	
—	—	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
1,477,100	—	913,927	910,234	3,693	254,378	254,153	225	CY 2014

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	公用財產	非公用 財 產	小 計	公用財產	非公用 財 產	小 計
	Subtotal	Public Use Property	Non-public Use Property	Subtotal	Public Use Property	Non-public Use Property	Subtotal
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
103年	209,253	209,249	4	129,830	129,824	6	1,423,631

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	
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
1,410,789	12,842	11,391	8,668	2,723	—	—	—	CY 2014

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
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
103年	9,226,253	1.9	9,059,989	166,263	4,806,743	4,690,487	116,256	1,477,100

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

Unit : NT\$ Million

改良物 Improvements		房屋建築及設備 Housing Construction and Equipment			機 械 及 設 備 Machinery and Equipment			End of FY
非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	
Non-value	Value	Subtotal	Non-value	Value	Subtotal	Non-value	Value	
—	—	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
1,477,029	71	913,927	909,139	4,788	254,378	254,369	9	CY 2014

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	非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	小 計
	Subtotal	Non-value	Value	Subtotal	Non-value	Value	Subtotal
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
103年	209,253	209,196	57	129,830	84,748	45,082	1,423,631

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

Unit : NT\$ Million

證 券 Securities		權 利 Rights			其 他 Others			End of FY
非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	
Non-value	Value	Subtotal	Non-value	Value	Subtotal	Non-value	Value	
—	—	2,897	—	—	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
1,423,631	—	11,391	11,391	—	—	—	—	CY 2014

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
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
103年	—	37,632	—	13,527	—	6,600
土 地	17,386	36,330	4,275	12,963	772	6,590
房 屋	715	695	414	564	2	10
其 他	—	606	—	—	—	—

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. 「筆」土地或「棟」房屋，有二種以上不同之財產來源或管理區分及同一管理區分有非共同之使用人時，應予以分「錄」管理。

3. 自93年(含)起，加計「其他」項數值。

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

Unit : Case ; Building ; NT\$ Million

出 售 Sale		註 銷 產 籍 Write off Property Register		銷 帳 Accounts cancellation		放 領 Granting Land		FY
數 量 Quantity	價 值 Value	數 量 Quantity	價 值 Value	數 量 Quantity	價 值 Value	數 量 Quantity	價 值 Value	
—	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
—	11,230	—	6,272	—	—	—	3	CY 2014
4,702	10,664	7,624	6,111	—	—	13	3	Land
125	95	174	26	—	—	—	—	Building
—	471	—	135	—	—	—	—	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
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
103年	218,104	767,156	28,465	58,822	1,686	4,068

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	
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
35,679	78,204	48,853	363,977	26,031	78,589	72,452	122,265	CY 2014

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
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
103年	1,039	3,615	237	1,357	3,395	40,959

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	
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
—	—	24	8	21	8,129	223	7,162	CY 2014

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	計畫規模	簽約金額
	No.	Scale of Projects	Contract Amount
總計	1,217	1,067,589	1,037,053
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
103年	129	118,865	118,865

資料來源：財政部推動促參司。

附註：*已扣除終止契約案件及特殊案件。

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

Unit : Case ; NT\$ Million ; Person

簽約效益* Contract Benefits			CY
契約期間減少 政府財政支出 Government Spending Reduce during Contract Period	契約期間增加 政府財政收入 Government Revenue Increase during Contract Period	創造就業機會 Job Creation	
911,188	663,018	175,431	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
77,850	107,308	14,495	2006
24,386	83,621	7,544	2007
19,681	29,829	8,455	2008
83,205	59,653	16,750	2009
89,602	26,665	5,813	2010
75,400	45,744	6,983	2011
43,142	73,941	15,922	2012
69,943	28,913	19,308	2013
66,055	127,380	25,279	2014

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	103年 CY 2014			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	129	100.0	118,865	100.0
興建-營運-移轉 (BOT)	7	5.4	25,479	21.4
營運-移轉 (OT)	84	65.1	2,193	1.8
擴、整建-營運-移轉 (ROT)	13	10.1	1,886	1.6
興建-擁有-營運 (BOO)	—	—	—	—
興建-移轉-營運 (BTO)	—	—	—	—
其他經主管機關核定之方式 (促參法第8條第1項第7款)	—	—	—	—
其他	25	19.4	89,307	75.1
設定地上權	10	7.8	60,824	51.2
非設定地上權	15	11.6	28,483	24.0

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 ~ 103年 CY 2002 ~ 2014				Private Participation
件 數 No.	結構比 %	金 額 Amount	結構比 %	
1,217	100.0	1,037,053	100.0	Grand Total
105	8.6	487,525	47.0	Build-Operate-Transfer
638	52.4	15,074	1.5	Operate-Transfer
193	15.9	15,915	1.5	Rehabilitate-Operate-Transfer
32	2.6	74,127	7.1	Build-Own-Operate
4	0.3	1,029	0.1	Build-Transfer-Operate
8	0.7	70,113	6.8	Other Modes Approved by the Competent Authority (Promotion of Private Participation Act Article 8 a, Paragraph 7)
237	19.5	373,270	36.0	Others
20	1.6	130,281	12.6	Creation of Superficies
217	17.8	242,989	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	103年 CY 2014			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	129	100.0	118,865	100.0
交通建設	42	32.6	21,277	17.9
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	4	3.1	10,634	8.9
社會福利設施	3	2.3	48	0.0
勞工福利設施	—	—	—	—
文教設施	30	23.3	2,196	1.8
觀光遊憩重大設施	13	10.1	17,773	15.0
電業設施	—	—	—	—
公用氣體燃料設施	—	—	—	—
運動設施	12	9.3	194	0.2
公園綠地設施	4	3.1	9,281	7.8
重大工業設施	2	1.6	2,360	2.0
重大商業設施	11	8.5	50,171	42.2
重大科技設施	1	0.8	3	0.0
新市鎮開發	—	—	—	—
農業設施	4	3.1	308	0.3
其他	3	2.3	4,620	3.9

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 ~ 103年 CY 2002 ~ 2014				Infrastructure Project
件 數		金 額		
No.	結構比 %	Amount	結構比 %	
1,217	100.0	1,037,053	100.0	Grand Total
421	34.6	448,091	43.2	Transportation Facilities
16	1.3	5,303	0.5	Environmental Pollution Prevention facilities
8	0.7	58,811	5.7	Sewerage
1	0.1	1,005	0.1	Water Supply Facilities
4	0.3	1,762	0.2	Water Conservancy Facilities
142	11.7	32,753	3.2	Sanitation and Medical Facilities
32	2.6	20,076	1.9	Social Welfare Facilities
9	0.7	237	0.0	Labor Welfare Facilities
270	22.2	27,972	2.7	Cutlural and Educational Facilities
93	7.6	85,800	8.3	Maior Facilities for Tour-Site
11	0.9	23,190	2.2	Power Facilities
1	0.1	2,436	0.2	Public Gas and Fuel Supply Facilities
59	4.8	30,519	2.9	Sports Facilities
33	2.7	9,595	0.9	Parks Facilities
14	1.2	35,406	3.4	Maior Industrial Facilities
33	2.7	109,831	10.6	Major Commercial Facilities
2	0.2	3	0.0	Maior Hi-Tech Facilities
—	—	—	—	Development of New Town
36	3.0	9,177	0.9	Agricultural Facilities
32	2.6	135,085	13.0	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	103年 CY 2014			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	42	100.0	21,277	100.0
鐵路	—	—	—	—
公路	2	4.8	250	1.2
大眾捷運系統	1	2.4	1,817	8.5
輕軌運輸系統	—	—	—	—
智慧型運輸系統	—	—	—	—
纜車系統	—	—	—	—
運轉站	—	—	—	—
車站	3	7.1	6,393	30.0
調度站	—	—	—	—
航空站與其設施	1	2.4	1,236	5.8
港埠與其設施	1	2.4	1,365	6.4
停車場	34	81.0	10,216	48.0
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 ~ 103年 CY 2002 ~ 2014				Sub-Categories of Transportation Construction
件 數 No.	結構比 %	金 額 Amount	結構比 %	
421	100.0	448,091	100.0	
Grand Total				
5	1.2	24,486	5.5	Railway
27	6.4	8,772	2.0	Highway
6	1.4	19,263	4.3	Mass Rapid Transit System
—	—	—	—	Light Rail Transit System
1	0.2	3,540	0.8	Smart Transportation System
—	—	—	—	Cable Car System
3	0.7	17,656	3.9	Terminal Station
14	3.3	25,497	5.7	Station
—	—	—	—	Dispatch Station
8	1.9	25,812	5.8	Airports and Facilities
97	23.0	303,161	67.7	Stevedoring and Facilities
260	61.8	19,905	4.4	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	103年 CY 2014			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	129	100.0	118,865	100.0
中央部會	34	26.4	20,066	16.9
內政部	3	2.3	63	0.1
國防部	—	—	—	—
財政部	1	0.8	14,168	11.9
教育部	11	8.5	410	0.3
經濟部	2	1.6	135	0.1
交通部	9	7.0	5,099	4.3
文化部	2	1.6	7	0.0
僑務委員會	—	—	—	—
人事行政總處	—	—	—	—
衛生福利部	—	—	—	—
退輔會	2	1.6	21	0.0
國立故宮博物院	—	—	—	—
科技部	—	—	—	—
農委會	3	2.3	157	0.1
勞動部	—	—	—	—
環保署	—	—	—	—
客委會	—	—	—	—
原民會	1	0.8	5	0.0
地方政府	95	73.6	98,799	83.1
臺灣省	—	—	—	—
臺北市	11	8.5	48,218	40.6
新北市	52	40.3	36,795	31.0
臺中市	9	7.0	3,313	2.8
臺南市	5	3.9	3,916	3.3
高雄市	4	3.1	2,009	1.7
桃園縣	4	3.1	81	0.1
宜蘭縣	1	0.8	3	0.0
新竹縣	—	—	—	—
苗栗縣	—	—	—	—
彰化縣	—	—	—	—
南投縣	1	0.8	774	0.7
雲林縣	—	—	—	—
嘉義縣	—	—	—	—
屏東縣	2	1.6	67	0.1
臺東縣	1	0.8	809	0.7
花蓮縣	—	—	—	—
澎湖縣	—	—	—	—
基隆市	1	0.8	25	0.0
新竹市	3	2.3	2,769	2.3
嘉義市	1	0.8	20	0.0
金門縣	—	—	—	—
連江縣	—	—	—	—

資料來源：財政部推動促參司。

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

Unit : Case ; NT\$ Million

91 ~ 103年 CY 2002 ~ 2014				Agency in Charge
件 數		金 額		
No.	結構比 %	Amount	結構比 %	
1,217	100.0	1,037,053	100.0	Grand Total
567	46.6	525,229	50.6	Central Ministries
17	1.4	7,547	0.7	Ministry of the Interior
42	3.5	1,799	0.2	Ministry of Defense
5	0.4	21,509	2.1	Ministry of Finance
116	9.5	10,105	1.0	Ministry of Education
23	1.9	54,338	5.2	Ministry of Economic Affairs
198	16.3	412,911	39.8	Ministry of Transportation
27	2.2	2,826	0.3	Ministry of Culture
2	0.2	97	0.0	OCAC
1	0.1	243	0.0	DGPA
76	6.2	6,355	0.6	Ministry of Health and Welfare
26	2.1	2,644	0.3	Veterans Affairs Council
1	0.1	364	0.0	National Palace Museum
2	0.2	10	0.0	Ministry of Science and Technology
20	1.6	4,117	0.4	COA
4	0.3	93	0.0	Ministry of Labor
4	0.3	241	0.0	EPA
2	0.2	24	0.0	Hakka Affairs Council
1	0.1	5	0.0	Indigenous Peoples Council
650	53.4	511,824	49.4	Local Government
1	0.1	0	0.0	Taiwan Province
105	8.6	217,157	20.9	Taipei City
298	24.5	100,950	9.7	New Taipei City
28	2.3	12,970	1.3	Taichung City
24	2.0	25,724	2.5	Tainan City
35	2.9	37,305	3.6	Kaohsiung City
24	2.0	41,758	4.0	Taoyuan County
13	1.1	17,410	1.7	Yilan County
8	0.7	705	0.1	Hsinchu County
15	1.2	22,845	2.2	Miaoli County
21	1.7	4,700	0.5	Changhua County
3	0.2	2,723	0.3	Nantou County
11	0.9	2,168	0.2	Yunlin County
1	0.1	1,292	0.1	Chiayi County
8	0.7	4,281	0.4	Pingtung County
5	0.4	1,962	0.2	Taitung County
4	0.3	1,262	0.1	Hualien County
2	0.2	2,917	0.3	Penghu County
12	1.0	1,796	0.2	Keelung City
7	0.6	5,539	0.5	Hsinchu City
20	1.6	185	0.0	Chiayi City
4	0.3	6,060	0.6	Kinmen County
1	0.1	115	0.0	Lienchiang County

Source : Promotion of Private Participation, Ministry of Finance.

參、財政統計名詞解釋

III. Explanation of Key Terms in Financial Statistics

參、財政統計名詞解釋

一、財政收支

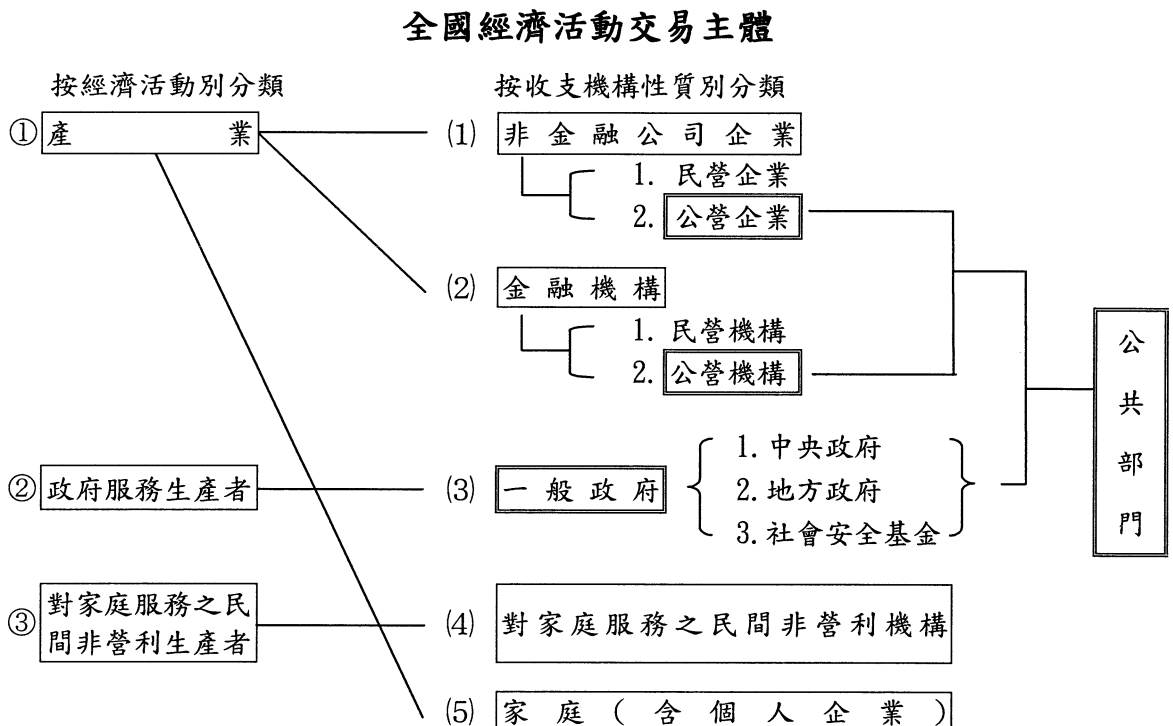
(一)有關收支範圍方面：

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。



(二)有關預算種類方面：

1. **總預算**：總預算係政府根據施政計畫預估未來一定期間（通常為1年）之收支計畫書。根據預算法第17條規定，政府每一會計年度各就其歲入與歲出、債務之舉借與以前年度歲計賸餘之移用及債務之償還全部所編之預算為總預算。我國中央及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：

- (1) 42年度以前均與日曆年完全相同。
- (2) 43年度至47年度，以當年7月1日開始，至次年6月30日終了。43年1至6月，單獨稱為43年上半年。
- (3) 49年度至88年度，以上年7月1日開始至當年6月30日終了。因此並無48年度。
- (4) 自88年下半年起為將原會計年度起迄時間調為曆年制，乃編列一次1年6個月之預算，由88年7月1日起至89年12月31日止，稱之88年下半年及89年度，以銜接調整新舊會計年度。
- (5) 90年度以後均與日曆年完全相同。

2. **附屬單位預算**：為特種基金（如營業事業機關及公務機關中的作業組織等）以歲入、歲出的一部（即盈餘的應解庫額及虧損之由庫撥補額與資本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之追加或追減。依我國預算法規定，各機關因(1)依法律增加業務或事業致增加經費時，(2)依法律增設新機關時，(3)所辦事業因重大事故經費超過法定預算時，(4)依有關法律應補列追加預算者，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。

(三)有關預算結構方面：

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

其中債務基金、作業基金、特別收入基金及資本計畫基金屬於「非營業特種基金」。

(四)有關政府收支各階段統計方面：

- 1.概算：為各機關依其年度施政計畫、初步估計的收支。
- 2.總預算案：由某級政府之預算主管機關，審核並彙編上述各概算而成，惟尚未經過立法程序的預算。
- 3.法定預算：經過立法程序並經公布的預算，一般又簡稱為預算數。
- 4.分配預算：為各機關依照法定預算按施政計畫進度按月或按期分配的預算。
- 5.決算：為每一會計年度財政收支計畫實施的結果，亦即預算執行的最後報告。總決算包括總預算與追加減預算的執行結果，以權責發生基礎編製。但跨越兩個年度以上之特別預算，在非決算年度時，則採收付實現基礎編製。
- 6.決算審定：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。

(五)有關預算執行與決算方面：

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

- 1.預備金：預備金為預算中的準備科目，專供原有預算科目不敷支應時為之挹注。分為第一預備金及第二預備金 2 種，第一預備金編列於各公務機關單位預算中，數額不得超過其經常支出總額百分之一，動支時須經上級機關核定，並轉請行政院主計總處備案。第二預備金於總預算中設定，各機關申請動支須經行政院核准，其每筆數額超過 5 千萬元者應先送立法院備查，但因緊急災害動支者不在此限。預備金均列為經常門歲出預算，但動支結果則依其支出性質分經常門或資本門科目列入決算。
- 2.預算的流用：各機關的歲出分配預算，其計畫或業務科目之各用途別科目，如其中有一科目經費不足，而他科目有賸餘時，可以互相流用，但不得流用為用人經費，且流用的範圍最高不得超過預算數百分之二十。
- 3.預算的緊縮：在預算執行時，如遇國家發生特殊事故而有裁減經費之必要時，得經行政院會議決議，呈請總統以令裁減各機關經費。
- 4.收付實現數：表示已收到的歲入及已支付的歲出。
- 5.權責發生數：屬應收應付款項，須留待以後年度繼續處理。會計年度結束後，各機關已發生尚未收得之收入，應即轉入下年度列為以前年度歲入應收款；其經費未經使用者，應即停止使用，但已發生而尚未清償之債務或契約責任部分，於年度結束後 10 日內檢同契約或證明文件，報經行政院核定，得轉入下年度列為以前年度歲出應付款。

(六)其他：

- 1.財政統計：為陳示一國財政狀況之統計，其範圍比照會計法規定，包括各級政府之普通公務、特種公務、公有事業、公有營業及非常事件等之會計事務，亦即包括政府預決算收支統計、公庫收支統計、債務統計、賦稅統計及國有財產統計等。
- 2.歲入與歲出：自 88 年下半年及 89 年度起依修正後預算法，歲入指政府在一會計年度內之一切收入，債務之舉借及以前年度歲計賸餘之移用不包括在內。歲出指政府在一會計年度內之一切支出，債務之償還不包括在內。政府歲入及歲出均應編入預算，依我國預算法規定，下列事項均須先編入歲入（出）或相關預算方可辦

理：

- (1)政府徵收賦稅、規費及因實施管制所發生之收入，或其他有強制性之收入（但法律另有規定者不在此限）。
- (2)政府動用公款、處分公有財物或投資行為。
- (3)政府大宗動產、不動產之買賣或交換。
- (4)政府增加債務（但國庫券及短期借款不在此限）。

3.餘絀：歲入與歲出之差額稱餘絀，正數為賸餘，負數為短絀（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
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

- (一)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。
- (二)預算外收支：指公庫收支統計中政府收支未予計入預算總額或未經正常預算程序者。預算外收支可分為兩類，一為其收支性質應屬政府活動範圍，惟未經預算程序，如以前年度歲入退還及歲出收回等，至期間終了即行列入決算者；一為暫列收支帳目，至期間終了即轉出不列入決算者，如國庫券及短期借款淨收入、暫收款、預付款、保管款等。惟自 88 年下半年及 89 年度起，尚包括公債、借款及債務還本在內。
- (三)國庫券淨收入：政府為調節國庫收支所發行之國庫券，其償還期限不得超過 364 天，財政部及中央銀行均得隨時買賣國庫券，是以國庫券之發行及償還可同時進行，國庫收支表報刊載特定期間國庫券之發行狀況，乃以發行額與償還額抵減後之餘數登帳，不論正負，均稱國庫券淨收入。

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

(五)公債發行及借款：

- 1.公債：公債指各級政府為籌集一般施政或建設所需資金而募集之債。我國習稱之公債，指中央政府在臺發行公債及地方政府發行公債。公債名稱迭有變更，38 年開始發行愛國公債，47 年度起以曆年命名稱短期公債，53 年度改按年度命名，61 年度起除原來發行年度公債外，迭增各種專供特定經濟建設所需資金之建設公債，62 年度起省市縣政府亦開始發行建設公債，中央政府於 65 年度將以往實際發行至 62 年度止之年度公債改為中央政府建設公債，嗣後均稱中央政府建設公債，並自 81 年度起分甲、乙兩類，甲類公債指支應非自償之建設資金，乙類公債指支應自償之建設資金。
- 2.借款：指各級政府以契約形式向國內外所借之長、短期款項。
- 3.政府債務：指政府為籌措收支差絀之財源，而對政府以外部門洽借之直接債務，截至某一時點之累計結欠數。不包括其附屬事業舉借之債務，政府擔保之或有債務，及政府內部互欠債務。根據政府總決算平衡表內，負債科目中之應付債款部分，包括銀行借墊款、內債及外債（即直接外債）稱為政府債務。而不包括暫收款、保管款、代收款、預收款、歲出應付款等項。至於國庫券亦屬政府之短期債務，但其目的並非全為調節國庫收支，且未列入預決算。故如包括國庫券債務，應稱廣義之政府債務。
- 4.公債依存度：指公債收入占政府歲出之比率，用以衡量政府財政支出依賴公債收入之程度。
- 5.公債餘額：政府以發行證券方式向民間承借之直接債務，截至某一時點尚未償還之數額。公債餘額僅指本金而言，利息不計在內，除非宣告還轉為本金。

三、賦稅

(一)有關賦稅收入分類方面：

1. **賦稅收入**：指政府為達成公共目標，所需之財源依法律向人民（包括對人與對物）徵課之部分所得收入。其性質具強制性、無對價、及不須償還。其方式為稅捐稽徵機關直接徵課或委託代徵，預算科目上包含稅課收入、獨占及專賣收入，惟自 91 年起，稅課收入中營業稅內之金融保險業營業稅移撥至金融重建特種基金；獨占及專賣收入因我國加入世界貿易組織，實施菸酒稅法後已廢止，改課菸酒稅納入稅課收入內，至隨菸品課徵之健康福利捐則直接撥入特種基金專用。故現行賦稅收入包含稅課收入、金融保險業營業稅、健康福利捐及 100 年 6 月開徵之特種貨物及勞務稅。
2. **國稅**：稅課收入依據財政收支劃分法規定，劃歸中央政府財政之各項稅目，稱之為國稅。現行國稅包括所得稅、遺產及贈與稅、關稅、營業稅、貨物稅、菸酒稅、證券交易稅、期貨交易稅、礦區稅、特種貨物及勞務稅等。礦區稅自 92 年 12 月 31 日起改徵收礦產權利金不納入國稅。
3. **直轄市及縣（市）稅**：稅課收入依據財政收支劃分法規定，劃歸直轄市政府或縣（市）政府財政之各項稅目稱之為直轄市及縣（市）稅，現行直轄市及縣（市）稅包括土地稅、房屋稅、使用牌照稅、娛樂稅、契稅、印花稅等。
4. **中央政府賦稅收入**：指中央政府歲入中稅課收入與獨占及專賣收入部分，亦即賦稅收入中實際列入中央政府之收入部分。按國稅收入未必全部列入中央政府歲入，如國稅中所得稅、貨物稅總收入百分之十；營業稅總收入減除依法提撥之統一發票給獎獎金後之百分之四十由中央政府統籌分配給直轄市、縣（市）及鄉（鎮、市），惟自 91 年起金融保險業營業稅分離單獨列示撥入特種基金，不列入營業稅總收入內；遺產及贈與稅和菸酒稅，依財劃法規定分配給直轄市、縣（市）及鄉（鎮、市）；另隨菸品課徵之健康福利捐及 100 年 6 月起開徵之特種貨物及勞務稅，皆直接撥入特種基金專用，不列入中央政府收入，惟特種貨物及勞務稅自 103 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。

(二)有關查定與實徵方面：

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

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

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

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

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

6.沖稅：指記帳稅捐之沖銷。生產外銷貨品所用原料進口稅捐，如進口時辦妥稅額記帳者，於產品外銷後所申請沖銷之稅款。

(三)其他：

1.促進產業升級之稅捐減免：稅捐減免指部分或全部納稅義務之免除。為促進產業升級，加速發展經濟，政府訂定促進產業升級條例，凡合乎規定者均可減免納稅

義務，減免稅目有所得稅、印花稅、土地增值稅、契稅等多種。已於 98 年 12 月 31 日施行期滿。

2. **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

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

五、國有財產

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

標準分類」規定辦理。

3.有價證券：指國家所有之股份或股票及債券。

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

5.上述範圍以外，尚有下列國有財產，其保管或使用，依其他有關法令辦理：

- (1)軍品及軍用器材。
- (2)圖書、史料、古物及故宮博物。
- (3)國營事業之生產材料。
- (4)其他可供公用或應保存之有形或無形財產。

(三)國有財產依規定區分為公用財產與非公用財產兩類：

1.公用財產：包括公務用、公共用及事業用之國有財產。

- (1)公務用財產：各機關、部隊、學校、辦公、作業及宿舍使用之國有財產均屬之。
- (2)公共用財產：國家直接供公共使用之國有財產均屬之。
- (3)事業用財產：國營事業機關使用之財產均屬之。但國營事業為公司組織者，僅指其股份而言。

2.非公用財產：係指公用財產以外可供收益或處分之一切國有財產。

六、民間參與公共建設

(一)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。

(二)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:

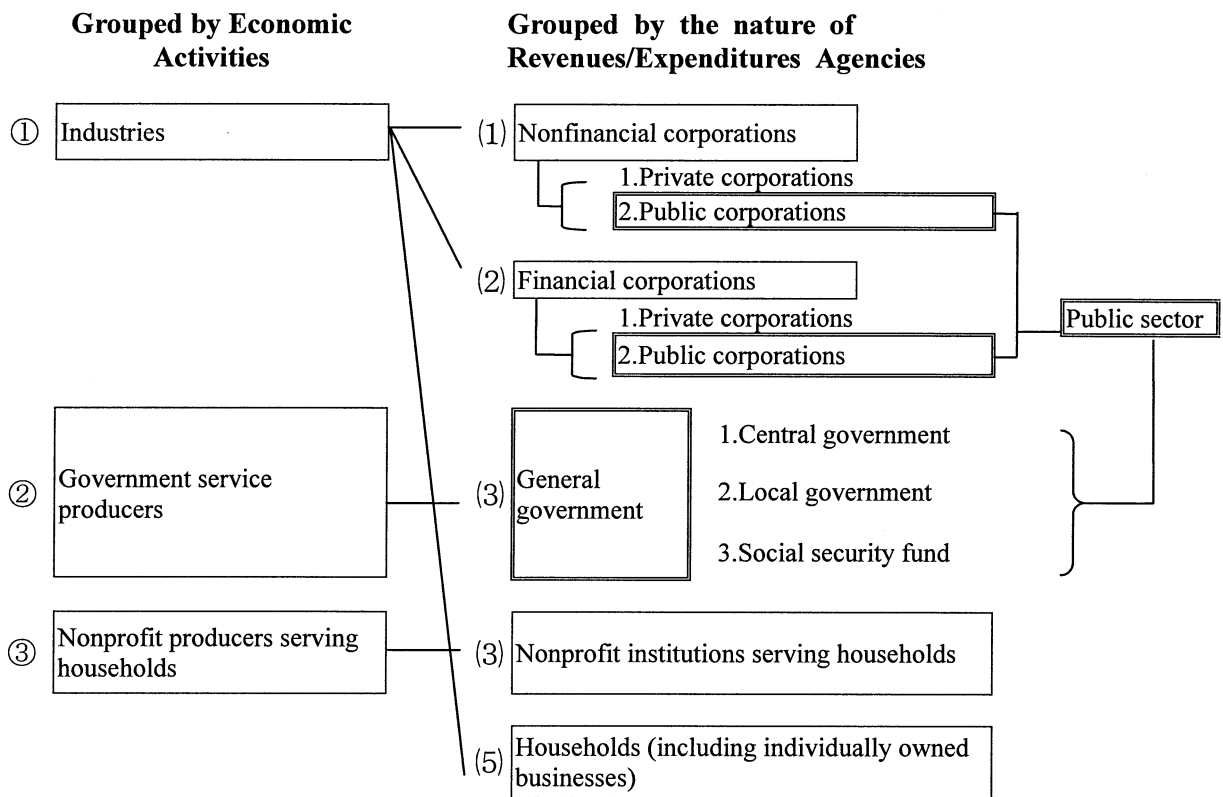
The term "government revenues/expenditures" includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by government of all levels as well as public corporations, and is commonly referred to as public sector revenues/ expenditures. The narrow definition of government 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 accrument, and the appropriation of previous fiscal surplus and liability repayment that compiled by the government. In Taiwan, the central government and local governments each compile their own 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 resolved at the Executive Yuan sessions instead of budget adjustments to be ruled by the presidential order, the

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

(4) Special 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 20% 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) Accrualment 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
Revenues from fees	Revenues from administration, legislative and usage fees
Revenues from public properties	Revenues from interest earnings, sales properties, assessing value of properties, recalled capital, sales waste material
Revenues from surplus of public enterprises	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 condolence	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 economics 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 economics. 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 and Taxes on Raw Materials for Export Products. Applications for offsetting or refund of duties and taxes on raw materials for those export products shall be filed only for those products which have been exported. Products that undergo processing for re-exports are entitled to claim refund on the duties paid on imported raw materials. Factories or firms who pay the processing raw material taxes and government dues in cash are refunded in cash, and those that book the duties to the interim debit system will have their taxes be offset. 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 offset 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 pursuant to the provisions of the Regulations Governing the Customs Anti_smuggling Act. 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 appraisalment 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 appraisalment 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 侯永盛 專員 楊子江 約聘研究員 石代維 約聘研究員 胡美慧 約聘研究員 梁冠璇 科長 張宜萍 科員 李震宇 約聘研究員 張麗娟 約聘研究員 高雪粧 科長 林玉女 約聘研究員	 賦稅統計科 (02)2322-8343 財政收支、賦稅資料之彙編 賦稅資料之彙編 賦稅資料之彙編 公庫收支資料之彙編 貿易統計科 (02)2322-8341 關務資料之彙編 關務資料之彙編 關務資料之彙編 綜合統計科 (02)2322-8346 債務、國有財產、民間參與 公共建設資料之彙編

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傳真：(02)2322-5250

email：h2@mail.mof.gov.tw

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