

2016 中華民國 105 年

# 財政統計年報

YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA



財政部統計處編印

中華民國 106 年 7 月出版

Department of Statistics Ministry of Finance, July 2017

中華民國 105 年  
**財政統計年報**

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Republic of China  
2016

財政部統計處編印

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Department of Statistics, Ministry of Finance

July 2017



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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。本年報係就各業務之施政成果，以統計數字呈現，並輔以提要分析及專載。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，因此原編「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，並就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	0	Less than a half unit
...	Figure not available	p	Preliminary figure

## 提要分析及專載

Summary of Financial Statistics and Special Article



## ■ 財政、關務、國產與促參概況分析

### 一、財政收支

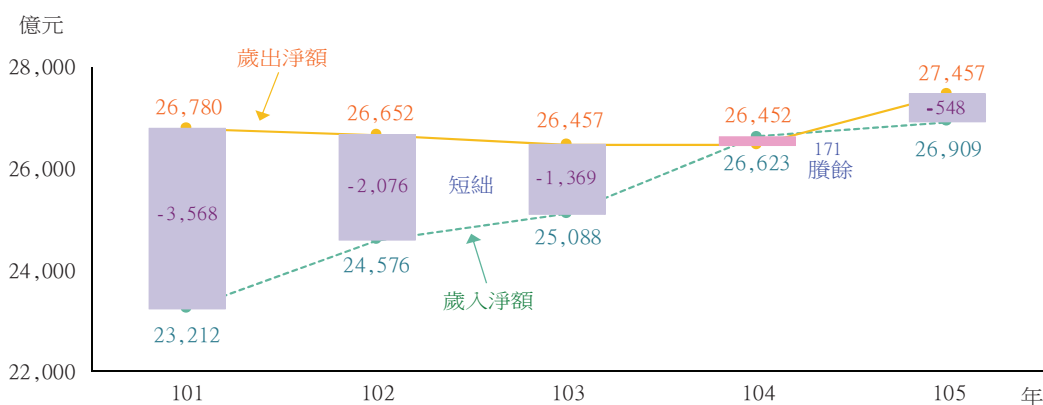
#### (一) 各級政府歲入歲出淨額概況

105 年各級政府歲入淨額 2 兆 6,909 億元，較 104 年增加 286 億元(+1.1%)，其中稅課收入增加 893 億元；惟規費收入減少 316 億元，係因再次辦理行動寬頻業務(4G)釋照收入減少 250 億元所致；歲入淨額占 GDP 比率為 15.7%，較 104 年減少 0.2 個百分點。

105 年各級政府歲出淨額 2 兆 7,457 億元，較 104 年增加 1,005 億元(+3.8%)，以經濟發展支出增加 419 億元最多，係因大眾捷運系統建設、鐵公路重要工程等交通資本支出增加；教育科學文化支出增加 302 億元，主因補助私立大專院校學生就學貸款利息經費、撥補研究發展經費增加；社會福利支出增加 165 億元，因政府應負擔健保費法定下限經費、國民年金保險補助等支出增加。

歲出淨額占 GDP 比率為 16.0%，較 104 年增加 0.2 個百分點。收支相抵後，105 年各級政府歲入歲出淨額短差 548 億元，占 GDP 比率為 0.3%。

各級政府歲入歲出淨額及餘絀



各級政府歲入歲出淨額及餘絀占 GDP 比率

單位：%

	101 年	102 年	103 年	104 年	105 年
歲入淨額/GDP	15.8	16.1	15.6	15.9	15.7
歲出淨額/GDP	18.2	17.5	16.4	15.8	16.0
餘(+)/絀(-)/GDP	-2.4	-1.3	-0.8	0.1	-0.3

## (6) 105 年財政統計

105 年各級政府經常門收入淨額 2 兆 6,425 億元，經常門支出淨額 2 兆 2,926 億元，收支相抵後賸餘 3,499 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，105 年為 13.2%，較 104 年下降 1.3 個百分點。

## 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%
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	21,915	2,247	9.3
104 年	25,924	22,168	3,756	14.5
105 年	26,425	22,926	3,499	13.2

## (二)各級政府融資概況

105 年各級政府歲入歲出淨額收支相抵，短差 548 億元，惟基於契約義務，各級政府應償還債務 3,466 億元，合計融資需求 4,014 億元，分別以債務之舉借 4,099 億元及移用以前年度歲計賸餘 5 億元因應。

## 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
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	4,191	1,369	2,822	4,856	4,808	48
104 年	3,033	-	3,033	3,388	3,379	9
105 年	4,014	548	3,466	4,104	4,099	5

### (三)各級政府歲入歲出淨額結構

105 年各級政府歲入來源以稅課收入為最大宗，計 2 兆 1,660 億元，占 80.5%，其餘依次為營業盈餘及事業收入 2,549 億元，占 9.5%，規費、罰款及賠償收入 1,424 億元，占 5.3%，財產收入 676 億元，占 2.5%，其他收入 600 億元，占 2.2%；與 104 年比較，變動較大為：稅課收入所占比重增加 2.5 個百分點，規費、罰款及賠償收入、財產收入則各減少 1.3 及 1.2 個百分點。

#### 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
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
104 年	100.0	78.0	9.8	6.6	3.7	1.9
105 年	100.0	80.5	9.5	5.3	2.5	2.2

105 年各級政府歲出以教育科學文化支出 6,649 億元，占 24.2%為最高，社會福利支出 5,486 億元，占 20.0%居次，經濟發展支出 3,947 億元，占 14.4%居第 3，一般政務支出 3,853 億元，占 14.0%居第 4，國防支出 3,148 億元，占 11.5%居第 5，其餘支出合計 4,374 億元，占 15.9%；與 104 年比較，以經濟發展支出占比增加 1.1 個百分點，而退休撫卹支出減少 0.7 個百分點，變動幅度較大。

#### 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
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	19.5	3.2	8.1	4.7	0.6
104 年	100.0	14.5	11.5	24.0	13.3	20.1	3.1	8.3	4.6	0.6
105 年	100.0	14.0	11.5	24.2	14.4	20.0	3.4	7.6	4.4	0.5

## 二、公庫收支及政府債務

### (一)公庫收支

公庫收支係各級政府所屬公庫為經管政府現金、票據、證券及其他財物等收納支撥之運作；其統計基礎採用「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，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。公庫收支與一般習稱之政府收支有異，後者係基於年度預算編列、控制、審計及管理需要，於年度決算時將各項政府收支歸入其權責發生之預算年度，尚包括應收付數及保留數，即政府收支統計採用「權責發生基礎」。

#### 1. 各級公庫收支淨額概況

105 年各級公庫收支，初步統計收入毛額為 3 兆 3,709 億元，支出毛額為 3 兆 3,781 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 3 兆 858 億元，支出淨額 3 兆 929 億元，收支相抵差短 71 億元。截至 105 年底，各級公庫結存為差短 3,515 億元，其中國庫結存差短 3,262 億元。

各級公庫收支淨額

單位：億元；%

項 目 別	各級公庫收入淨額			項 目 別	各級公庫支出淨額		
	105 年(p)	與上年比較			105 年(p)	與上年比較	
	金 額	增減數	增減率		金 額	增減數	增減率
合 計	30,858	806	2.7	合 計	30,929	1,349	4.6
稅課收入	21,612	897	4.3	一般政務支出	6,935	131	1.9
營業盈餘及事業收入	2,487	-620	-20.0	教育科學文化支出	6,867	545	8.6
規費、罰款及賠償收入	1,380	-334	-19.5	社會福利支出	5,543	152	2.8
財產收入	689	-294	-29.9	經濟發展支出	3,651	161	4.6
其他	757	455	150.9	其他	4,468	-57	-1.3
融資性庫款收入(1)	3,933	702	21.7	融資性庫款支出(1)	3,465	417	13.7

說明：p 為初步統計數。

備註：(1) 融資性庫款收入係指公債及賒借收入，融資性庫款支出係指債務還本支出。

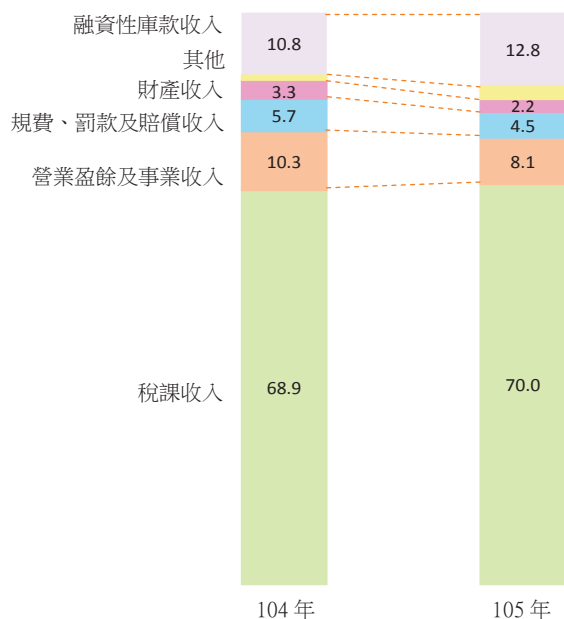
## 2. 各級公庫收入淨額結構

105 年各級公庫收入淨額較 104 年增加 806 億元(+2.7%)，其中以稅課收入 2 兆 1,612 億元，增加 897 億元最多，占比增至 70.0%，增加 1.1 個百分點；融資性庫款收入(公債及賒借收入)3,933 億元，占 12.8%，增加 2.0 個百分點；營業盈餘及事業收入 2,487 億元，占 8.1%，減少 2.2 個百分點；規費、罰款及賠償收入 1,380 億元，占 4.5%，減少 1.2 個百分點；財產收入 689 億元，占 2.2%，減少 1.1 個百分點。

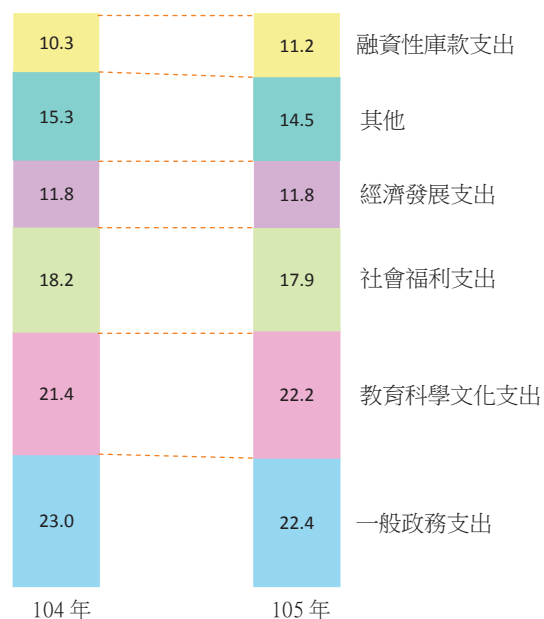
## 3. 各級公庫支出淨額結構

105 年各級公庫支出淨額較 104 年增加 1,349 億元(+4.6%)，支出結構大致維持穩定，其中一般政務支出 6,935 億元(含國防支出及警政支出)，占比 22.4%；教育科學文化支出 6,867 億元，占 22.2%；社會福利支出 5,543 億元，占 17.9%；經濟發展支出 3,651 億元，占 11.8%；融資性庫款支出(債務還本支出)3,465 億元，占 11.2%；其他 4,468 億元(含退休撫卹支出 2,065 億元、債務支出 1,211 億元、社區發展及環境保護支出 943 億元等)，占 14.5%。

### 各級公庫收入淨額結構



### 各級公庫支出淨額結構



## (二)政府債務

政府為推動各項政務所需財源，在歲入無法全數支應時，須以融資方式補足，惟為維護國家財政健全，管控公共債務之積累，乃自民國 85 年訂頒「公共債務法」，現行條文第 5 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」公共債務未償餘額預算數，不得超過前 3 年名目國內生產毛額(GDP)平均數 50.0%，其中中央政府為 40.6%，地方政府為 9.4%。除了對債務存量設限外，每年舉借流量亦有所規範。

### 1. 中央政府債務

中央政府債務舉借，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，105 年舉借 1,210 億元，其中列入債限 1,180 億元(歲入歲出差短決算 450 億元及年度強制還本 730 億元)，占歲出(預算數) 6.0%，另流域綜合治理計畫第 2 期特別預算(105 - 106 年)編列債務之舉借 100 億元(不列入債限管制)，其中 105 年已舉借 30 億元，雖不受中央政府當年度舉借額度不得超過其總預算及特別預算歲出總額 15%之限制，惟仍需計入債務未償餘額。

截至 105 年底止，中央政府一年以上非自償性債務未償餘額計 5 兆 3,447 億元，較 104 年 5 兆 2,968 億元，增加 479 億元，占前 3 年 GDP 平均數比率為 33.3%，距離法定上限尚有 7.3 個百分點。

中央政府一年以上非自償性債務之舉借、還本及餘額

單位：億元；%

	當年舉借數				還本數	未償餘額 (年底)	占前3年 GDP平均數 比率	歲出(1)
	合計	列入 債限	占歲出 比率(1)	不列入 債限				
101年	3,397	2,885	14.9	512	940	49,966	36.2	19,386
102年	2,272	2,018	10.6	253	772	51,466	35.8	19,076
103年	1,934	1,920	10.0	14	640	52,759	35.8	19,162
104年	868	762	3.9	106	660	52,968	34.5	19,346
105年	1,210	1,180	6.0	30	730	53,447	33.3	19,759

說明：1. 104 年(含)以前為決算審定數，105 年為決算數。

2. 還本數不含中央政府債務基金編列之償還數。

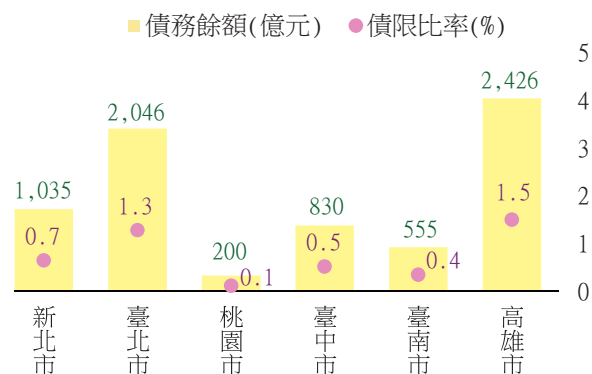
備註：(1)歲出係指預算數，且僅含列入債限部分。

## 2. 地方政府債務

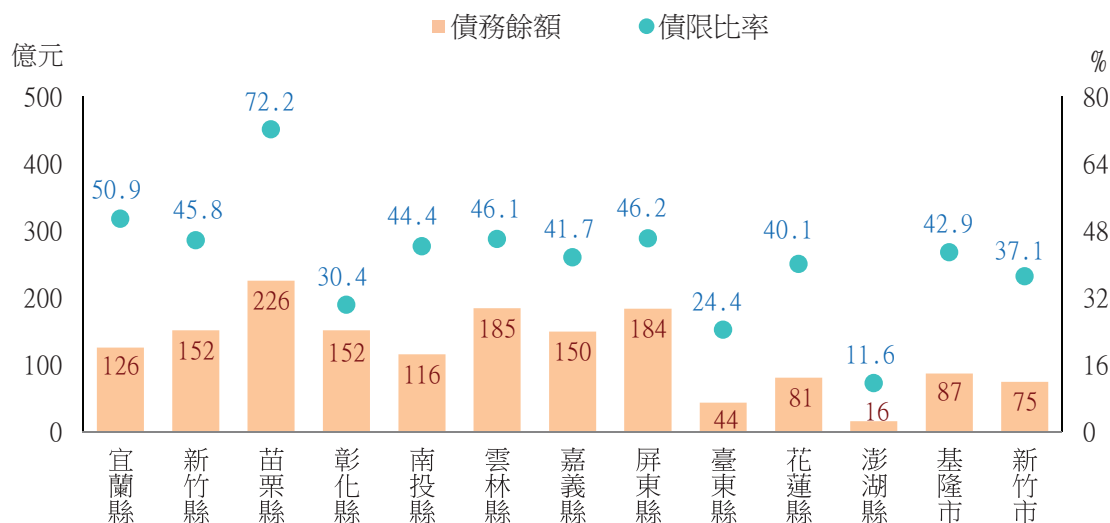
地方政府所舉借 1 年以上非自償債務，直轄市之法定債限由財政部按年公告，105 年度占前 3 年 GDP 平均數比率，分別為臺北市 2.4954%、高雄市 1.8551%、新北市 0.9952%、臺中市 0.8729%、臺南市 0.7161%、桃園市 0.7153%；而六都以外縣(市)占各該政府總預算及特別預算歲出總額之比率，則不得超過 50%。

105 年底地方政府 1 年以上非自償性債務未償餘額 8,697 億元，較上年底增 363 億元，占前 3 年 GDP 平均數 5.4%，低於法定比率，其中高雄市 2,426 億元、臺北市 2,046 億元、新北市 1,035 億元，分別占前 3 年 GDP 平均數 1.5%、1.3%及 0.7%，均未超過法定債限；六都以外縣市債務以占歲出總額 50%為限，除宜蘭縣及苗栗縣各達 50.9%及 72.2%，屏東縣 46.2%、雲林縣 46.1%、新竹縣 45.8%，其餘縣市皆低於 45%。

### 105 年底六都 1 年以上非自償性債務餘額



### 105 年底六都以外縣市 1 年以上非自償性債務餘額



說明：1. 地方政府 105 年為決算數。

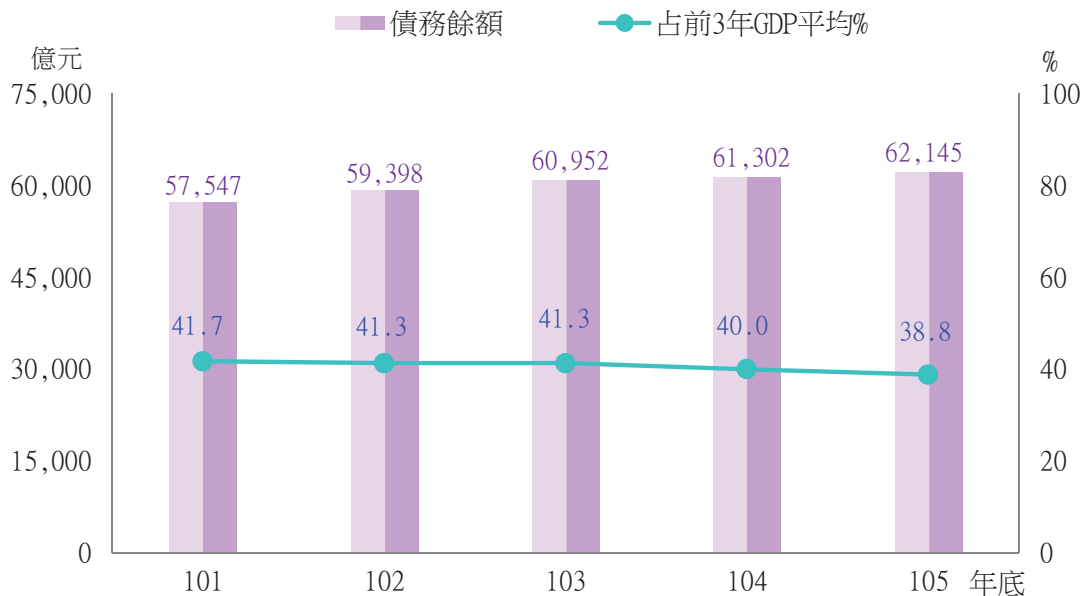
2. 嘉義市債務 1 億元、金門縣及連江縣無債務。

### 3. 各級政府債務餘額

併計中央與地方政府，105 年底各級政府一年以上非自償性債務未償餘額 6 兆 2,145 億元，占前三年國內生產毛額(GDP)平均數比率為 38.8%，低於法定比率 50.0%。

此外，各級政府一年以上自償性債務餘額 4,534 億元，合計自償性與非自償性，一年以上債務共 6 兆 6,679 億元；一年以下短期借款 5,428 億元。

各級政府一年以上非自償性債務餘額



說明：104 年(含)以前為決算審定數，105 年為決算數。

### 三、賦稅

#### (一)賦稅收入

105 年全國賦稅收入實徵淨額 2 兆 2,241 億元，較 104 年增加 892 億元(+4.2%)，其中所得稅增加 697 億元，係因 104 年企業獲利增加，與受股利可扣抵稅額減半措施影響，企業未分配盈餘扣繳稅款與個人自繳稅額增加所致；營業稅因國內消費回溫挹注稅收及出口欠佳照退稅減少，年增 188 億元；遺贈稅因部分大額稅款入帳與未來政策規劃調高稅率議題發酵，致民眾透過贈與提早進行財務規劃，劇增 148 億元；關稅與貨物稅受惠於進口車交易持續活絡帶動，前者略增 40 億元，後者則因汰舊換新政策補貼，致稅收反減 12 億元；證券交易稅因股市交易量萎縮而減少 112 億元；土地稅受房市降溫影響，減少 73 億元。

全國賦稅收入

單位：億元；%

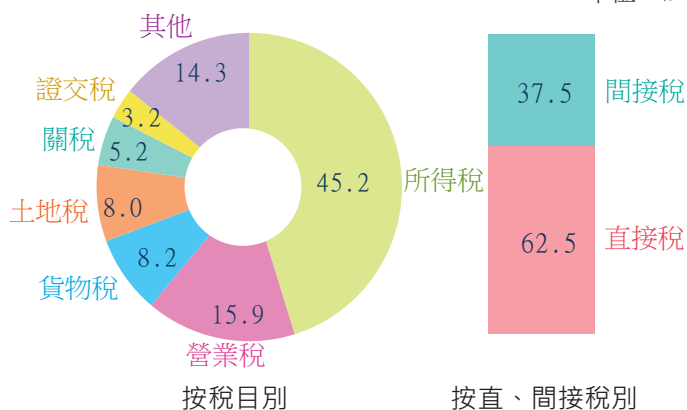
	合 計	所得稅	營業稅	貨物稅	證券 交易稅	關稅	土地稅	遺贈稅	其他
101年	17,967	7,608	2,818	1,609	719	949	1,438	283	2,543
102年	18,341	7,433	3,030	1,625	714	970	1,741	237	2,591
103年	19,761	8,135	3,351	1,729	887	1,071	1,732	254	2,602
104年	21,349	9,367	3,358	1,831	820	1,110	1,846	327	2,690
105年	22,241	10,064	3,546	1,819	709	1,150	1,773	475	2,705
增減數	892	697	188	-12	-112	40	-73	148	15
增減率	4.2	7.4	5.6	-0.7	-13.6	3.6	-4.0	45.1	0.6

#### (二)賦稅結構

就各稅目結構別觀察，所得稅占比歷年多在 4 成左右，居各稅目之首，105 年為 45.2%；營業稅 15.9% 居次；其餘依序為：貨物稅 8.2%、土地稅 8.0%、關稅 5.2%、證券交易稅 3.2%。如按直、間接稅目別，因近年所得稅金額持續攀升，致 105 年直接稅占比達 62.5%，為近 8 年來新高，間接稅則為 37.5%。

105 年全國稅收結構

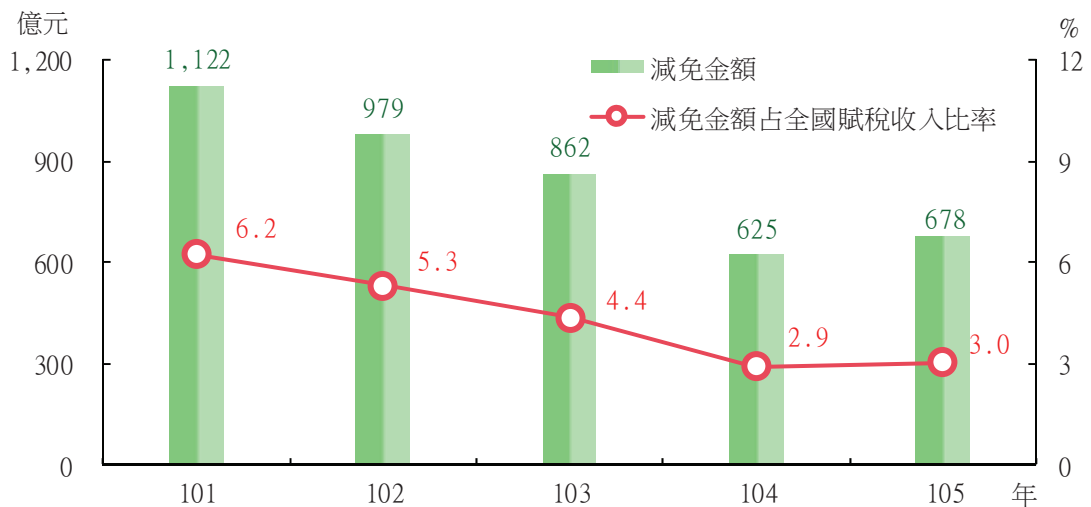
單位：%



### (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 105 年仍有核定減免稅額 566 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，105 年產業創新條例核定抵減稅額 112 億元，兩者稅捐減免合計達 678 億元，占全國賦稅收入比率 3.0%，較 104 年微增 0.1 個百分點。

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。

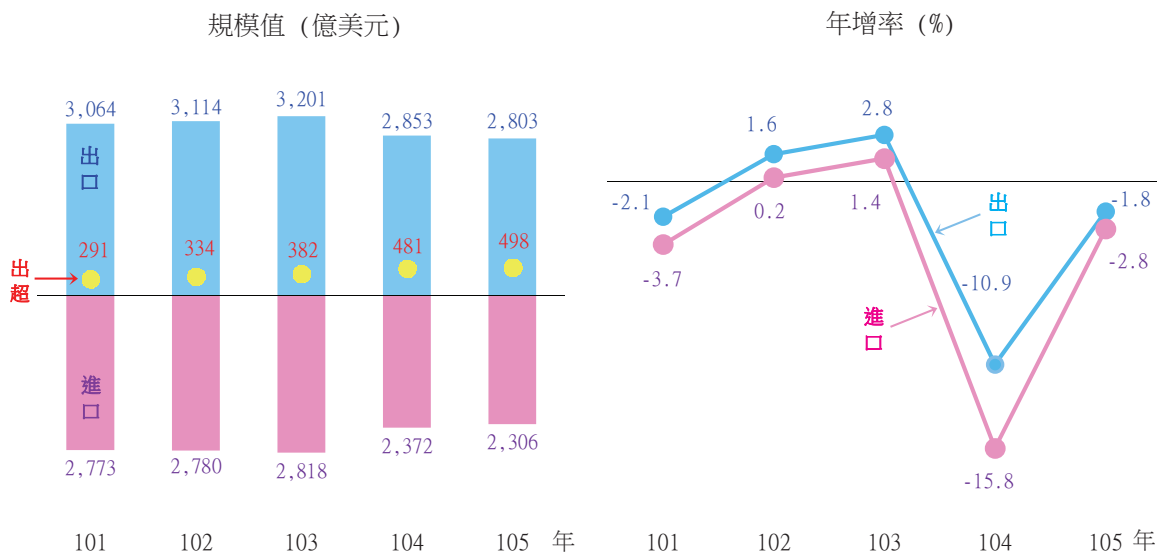
## 四、關務

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。為因應我國經濟社會發展，創造有利企業營運空間，近年政府持續精進通關業務環境，提升便捷效能，以增進我國競爭力，此外，亦加強查緝防範走私，防堵不法毒品及危險物品流入，以維護社會大眾安全。

### (一)進出口貿易

綜觀 105 年外貿形勢，上半年延續 104 年頹勢，下半年則隨半導體產業景氣復甦，國際農工原料價格相繼止穩回升，加以低基期效應，全年出口 2,803 億美元，年減 1.8%，已較 104 年減幅收斂；進口 2,306 億美元，年減 2.8%，出超 498 億美元，增加 16 億美元或增 3.4%。主要出口市場方面，對美國出口減 3.0%、對東協減 0.7%、對中國大陸與香港、日本各減 0.2%，僅對歐洲增 1.0%。

進出口貿易規模及年增率



**(二)海關業務**

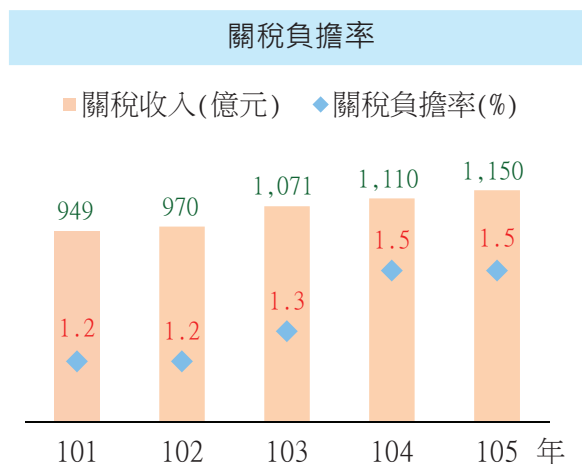
近年來海關持續推動各項關務改革，除適時鬆綁不合時宜關務法規外，並致力推行國際關務合作，積極洽簽關務協定及加強關務交流工作。105 年進口報單份數受金額低於 5 萬元之快遞簡易報單量大幅成長影響，年增 21.9%，出口則微增 0.7%；另因全球貿易自 104 年谷底回升，105 年進、出口貨櫃數量分別增 0.8%及 3.4%，出境輪船艘數亦增 3.6%，惟入境輪船艘數因需求減緩，年減 7.5%。由於國人出國及來臺旅客人數增加，105 年入、出境飛機架次分別增 7.5%及 7.6%，入、出境旅客人次分別增 6.3%及 6.6%。

海關業務概況

		101 年	102 年	103 年	104 年	105 年	年增率(%)
報單份數 (千份)	進 口	15,864	17,967	20,166	23,207	28,279	21.9
	出 口	10,472	10,948	12,264	13,461	13,555	0.7
貨櫃數量 (千個)	進 口	4,400	4,453	4,682	4,545	4,583	0.8
	出 口	4,169	4,263	4,478	4,350	4,499	3.4
輪船艘數 (艘數)	入 境	26,594	27,556	27,092	25,876	23,946	-7.5
	出 境	26,231	26,772	25,557	25,043	25,954	3.6
飛機架次 (架次)	入 境	110,690	123,013	134,495	143,685	154,468	7.5
	出 境	111,037	123,253	134,637	143,395	154,339	7.6
旅客人次 (千人次)	入 境	17,405	19,098	21,653	23,648	25,149	6.3
	出 境	17,390	19,019	21,593	23,583	25,143	6.6

### (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。由於貿易自由化效應，與各國間協定關稅減讓，而增訂減免項目及降低關稅稅率，關稅負擔率由民國 70 年代平均 7.0%、80 年代 3.9%，降至 90 年代 1.5%，近 5 年來關稅負擔率多介於 1.2%至 1.5%之間。105 年進口規模雖呈低迷，惟小客車等高關稅稅率項目之進口金額增加，致 105 年關稅負擔率為 1.5%，維持上年水準。



### (四)外銷品沖退稅

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。98 年 3 月起為因應金融海嘯衝擊，政府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。105 年沖退稅件數為 15 萬 1,627 件(+3.3%)，沖退稅金額為 27 億元(-9.8%);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 6.1 億元，占 22.6%最多，第十五類「卑金屬及卑金屬製品」4.4 億元，占 16.3%次之。

#### 外銷品沖退稅件數及金額

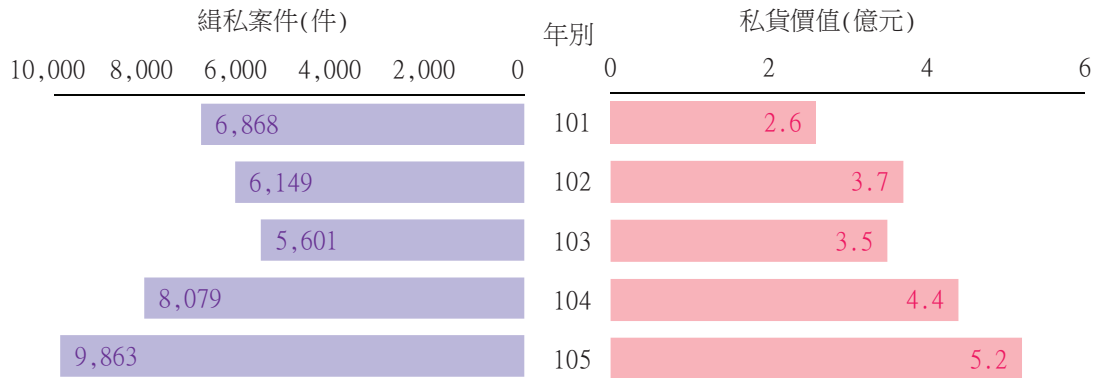
單位：件；億元

	101 年	102 年	103 年	104 年	105 年
沖退稅件數	74,027	102,070	135,566	146,840	151,627
年增率(%)	11.3	37.9	32.8	8.3	3.3
沖退稅金額	22	26	29	30	27
年增率(%)	-3.4	16.5	12.3	3.3	-9.8

### (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、賡續推動查驗技術現代化、貨物移動安全計畫、加強與國際情資交流合作及智慧財產權保護，以強化查緝效能，維持國家稅課及社會安全；近年來緝獲走私貨物價值，以毒品及麻醉品類、金銀貨幣類、菸類、農產品類等金額較大。105 年緝私案件計 9,863 件，較 104 年增加 22.1%，其中 91.6%為海關自行緝獲，8.4%為治安機關移交海關處理；緝獲私貨價值 5.2 億元，較 104 年增加 18.8%，兩者分別為 98、97 年以來高點。

緝私案件及私貨價值



## 五、國有財產

國有財產是國家重要資源，為因應社會制度變遷及經濟結構迭動，近年來政府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，加強規劃執行國有非公用不動產之處理、管理及改良利用，並督促辦理國有公用財產管理運用，提升活化運用效益，以達成「活化國家資產、靈活財務運作效能」之政策目標。

### (一)國有財產總值

為接軌國際政府會計之作法，自 105 年起國有財產開始提列折舊，全年提列數為 1 兆 1,138 億元，另因增購、永久性改良、重估或受贈等增值 2 兆 8,659 億元，出售或報廢等減少 1 兆 6,496 億元，併計增減數及折舊後，105 年底國有財產總值為 9 兆 4,233 億元。

#### 1. 按使用性質別分

(1) 公用財產部分：105 年底國有公用財產總值共計為 8 兆 4,736 億元，占國有財產總值 89.9%，其中公務用財產 4 兆 4,102 億元，占 46.8% 居首，公共用財產 2 兆 324 億元，占 21.6%，事業用財產 2 兆 310 億元，占 21.5%。

(2) 非公用財產部分：105 年底國有非公用財產總值 9,496 億元，占國有財產總值 10.1%。

### 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
101 年底	89,752	82,489	42,226	20,314	19,949	7,263
102 年底	90,499	82,714	44,762	21,217	16,735	7,785
103 年底	92,263	84,396	45,716	21,980	16,701	7,867
104 年底	93,208	85,493	46,218	22,399	16,876	7,715
105 年底	94,233	84,736	44,102	20,324	20,310	9,496
結構比	100.0	89.9	46.8	21.6	21.5	10.1

說明：國有財產自 105 年起提列折舊。

#### 2. 按財產種類別分

(1) 土地：國有財產種類以土地居大宗，105 年底為 5 兆 3,903 億元，占國有財產總值 57.2%，較 104 年底增加 5,928 億元(+12.4%)。

(20) 105 年財政統計

(2)土地改良物：105 年底為 9,690 億元，占國有財產總值 10.3%。

(3)有價證券：105 年底為 1 兆 9,147 億元，占國有財產總值 20.3%，較 104 年底增加 4,710 億元 (+32.6%)。

(4)房屋建築及設備：105 年底為 6,980 億元，占國有財產總值 7.4%。

(5)其他部分：機械及設備 1,317 億元(占 1.4%)、交通及運輸設備 1,888 億元(占 2.0%)、什項設備及權利 1,308 億元(占 1.4%)。

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
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
104 年底	93,208	47,975	15,173	9,379	2,556	2,084	14,437	1,604
105 年底	94,233	53,903	9,690	6,980	1,317	1,888	19,147	1,308
結構比	100.0	57.2	10.3	7.4	1.4	2.0	20.3	1.4

說明：自 105 年起之土地改良物、房屋建築及設備、機械及設備、交通及運輸設備、什項設備提列折舊共計 1 兆 1,138 億元。

(二)國有非公用土地處理及管理概況

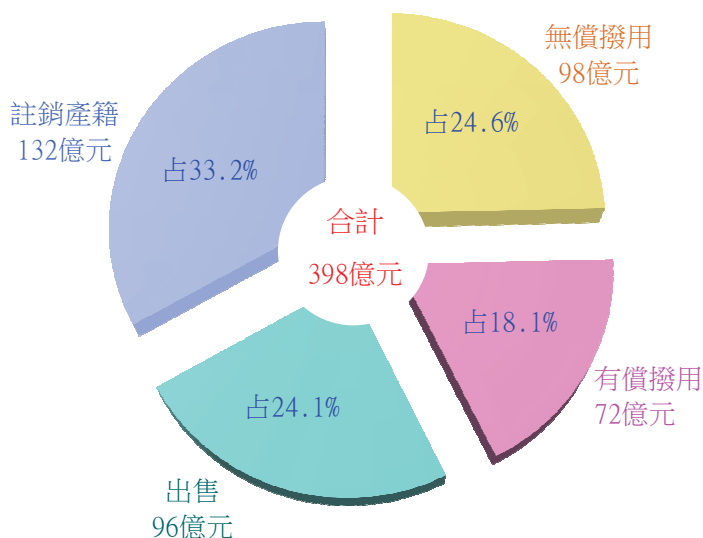
為促進土地利用、減輕管理負擔並增裕國庫收入，105 年持續進行國有非公用不動產處理作業，包括針對無保留公用或自行開發利用之國有非公用土地，分別以讓售、專案讓售、標售或現狀標售等方式辦理，並依國有財產法規定，實施國有非公用土地之交換，作更有效之規劃利用，以及繼續推動國有非公用不動產改良利用作業。

以下茲就國有非公用財產中最大宗之土地價值(占 98.2%)，觀察其處理及管理情形：

1. 處理：

105 年國有非公用土地處理總值為 398 億元，較 104 年減少 85 億元 (-17.6%)；其中以註銷產籍 132 億元為最多，占 33.2%，其次為無償撥用 98 億元，占 24.6%，再次為出售 96 億元，占 24.1%，有償撥用 72 億元，占 18.1%。

## 105 年國有非公用土地處理概況



## 2. 管理：

105 年底國有非公用土地管理總值為 9,322 億元，較 104 年增加 1,788 億元 (+23.7%)。其中以保留 4,615 億元為最多，占 49.5%，其次為出租 1,556 億元，占 16.7%，再次為占用 911 億元，占 9.8%，其餘依序為閒置 820 億元，占 8.8%、待勘查 715 億元，占 7.7%、委託管理 254 億元，占 2.7%；其他部分 451 億元，占 4.8%，包括改良利用 200 億元、借用 39 億元、待處理 56 億元、設定地上權及採取土石 139 億元及委託經營 16 億元。

## 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	委託管理	其他
101 年底	7,048	3,399	1,117	642	783	611	298	198
102 年底	7,595	3,630	1,214	680	809	706	340	216
103 年底	7,672	3,640	1,223	588	786	782	410	243
104 年底	7,534	3,587	1,251	574	765	803	238	316
105 年底	9,322	4,615	1,556	715	911	820	254	451
結構比	100.0	49.5	16.7	7.7	9.8	8.8	2.7	4.8

## 六、民間參與公共建設

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」自 89 年公布施行，102 年起配合行政院組織調整，促參業務移撥至財政部；近年持續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，並善用跨域合作機制、擴大促參案源招商、檢討及鬆綁促參法規、引進壽險資金投入公共建設等，執行成效顯著。

### 促參執行成效

#### 1. 簽約案件數及簽約金額

受國內景氣平緩、房市降溫及案源減少等影響，105 年民間資金參與公共建設成功簽約 94 件，由前兩年之高峰滑落，惟與 91-104 年平均 97 件相當；簽約金額因大案減少，降為 606 億元，僅及歷年平均水準之 7 成 4，其中桃園市及高雄市合占近 5 成。105 年前 3 大簽約案件為桃園中壢地區汙水下水道系統 BOT 案 153 億元、國泰楊梅大型物流中心開發案 66 億元及高雄鳳山醫院興建營運移轉案 52 億元。

累計 91-105 年已簽約促參金額 1 兆 2 千億元，其中地方政府占 5 成，高度集中於雙北市；契約期間合計約減少人事、營運費用等政府支出 1 兆 5 千億元，增加稅收、權利金等財政收入 7 千 6 百億元，共提供 23.3 萬個就業機會。

民間參與公共建設簽約案件及效益

單位：件；億元；名

	簽約達成值			簽約效益(1)		
	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
91-105 年	1,450	12,429	12,124	15,014	7,604	233,328
100 年	78	401	401	218	135	6,828
101 年	99	1,437	1,437	414	723	15,297
102 年	103	775	775	592	276	13,621
103 年	130	1,201	1,201	3,752	1,205	23,412
104 年	138	1,135	1,135	438	884	54,830
105 年	94	606	606	3,067	507	11,343

備註：(1)已扣除終止契約案件及特殊案件。

## 2. 民間參與方式及公共建設類別

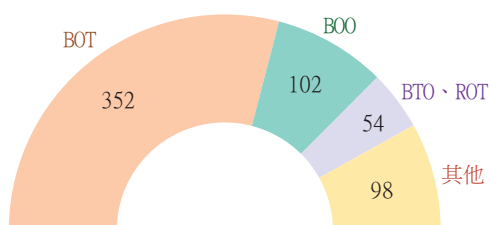
就民間參與方式觀察，105 年以 OT 案(由政府投資興建公共設施後，直接交由民間機構經營)60 件最多，占簽約件數 63.8%；簽約金額則以 BOT 案(由民間投資新建公共設施後，直接由民間機構經營)352 億元最高，占 58.0%。

依公共建設類別觀察，105 年以文教設施類 28 件最高，占 29.8%，其次為交通建設類 24 件，占 25.5%，再次為觀光遊憩重大設施類及運動設施類同為 9 件，各占 9.6%；簽約金額以污水下水道類 200 億元最高，占 33.0%，其次為重大商業設施類 103 億元及觀光遊憩重大設施類 95 億元，各占 16.9%及 15.7%。

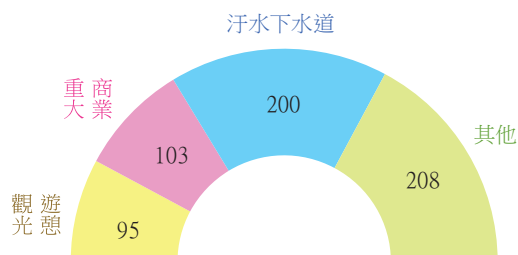
91-105 年累計則以交通建設類 4,766 億元、占 4 成居首，主要為港埠與其設施 3,071 億元，其次為污水下水道類 788 億元，約占 7%。

### 105 年民間參與公共建設方式及類別

民間參與方式 (單位：億元)



公共建設類別 (單位：億元)



說明：BOT(新建-營運-移轉)、OT(營運-移轉)、ROT(增、改、修建-營運-移轉)、BOO(新建-擁有-營運)、BTO(新建-移轉-營運)。

## ■ 專載：105 年稅收徵起情形分析

### 一、前言

105 年受全球經濟低度成長拖累，我國外貿表現平疲，就業展望欠佳及薪資增長有限，亦使國內消費氛圍傾向保守，各項經濟活動普遍轉弱，加以實施房地合一課徵所得稅後，不動產投資需求明顯受到抑制，房市交易趨於清淡，惟因所得稅落後徵繳制度產生之遞延效果，若干稅制與稅基調整之影響顯現，105 年稅收成長得以維持穩定增加，規模值創歷史新高，且超過預算數甚多。以下茲就稅收變動內涵與達成率、稅收結構、賦稅負擔與比重等面向作進一步分析。

### 二、稅收變動

105 年全國賦稅收入 2 兆 2,241 億元，較 104 年增加 892 億元(+4.2%)，主要來自於營利事業所得稅、地價稅及綜合所得稅成長之挹注。

105 年賦稅收入變動

單位：億元；%

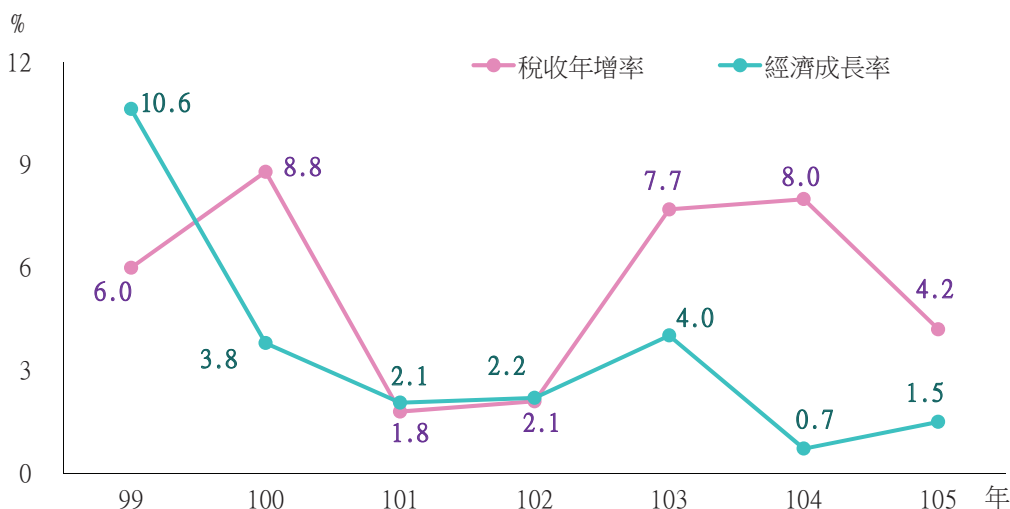
稅目別	賦稅收入	較 104 年		結構比	較 104 年 增減百分點
		增減數	增減率		
總計	22,241	892	4.2	100.0	—
關稅	1,150	40	3.6	5.2	0.0
所得稅	10,064	696	7.4	45.2	1.3
營利事業所得稅	5,104	476	10.3	22.9	1.2
綜合所得稅	4,960	220	4.6	22.3	0.1
遺產及贈與稅	475	148	45.1	2.1	0.6
遺產稅	255	71	38.9	1.1	0.2
贈與稅	220	76	53.2	1.0	0.3
貨物稅	1,819	-12	-0.7	8.2	-0.4
證券交易稅	709	-112	-13.6	3.2	-0.6
營業稅	3,546	188	5.6	15.9	0.2
土地稅	1,773	-73	-4.0	8.0	-0.6
地價稅	939	227	32.0	4.2	0.9
土地增值稅	834	-301	-26.5	3.7	-1.6
房屋稅	730	35	5.1	3.3	0.0
使用牌照稅	630	13	2.2	2.8	-0.1

105 年營利事業所得稅增加 476 億元(+10.3%)，居各稅目之首，係因 103 年國內經濟表現佳及 104 年起股利可扣抵稅額減半之影響，於本年申報之 103 年度未分配盈餘自繳稅額增加，而 104 年營利事業獲利成長，也使 105 年暫繳申報稅款增加。其次為地價稅增加 227 億元(+32.0%)，主要係全國公告地價平均調漲 30.5%之緣故。綜合所得稅同樣因個人股東股利可扣抵稅額減半，影響結算申報自繳稅額增加及退稅金額減少，故稅收增加 220 億元(+4.6%)。遺產及贈與稅具機會稅性質，105 年有大額稅款入帳，此外，政策規劃以其作為長照基金財源，也可能已引起部分民眾透過贈與提早進行財務規劃，以致贈與稅劇增 76 億元(+53.2%)，為歷來最大增額，併計遺產稅，共較 104 年增加 148 億元(+45.1%)。縮減較多的稅目，包括土地增值稅因房市降溫而減少 301 億元；證券交易稅隨股市成交值萎縮，同步減少 112 億元；貨物稅因汰舊換新補貼政策，減少 12 億元。

就各稅目實徵淨額觀察，105 年營所稅及綜所稅首度突破或逼近 5 千億元，連同營業稅、地價稅、房屋稅、使用牌照稅及遺贈稅，共 7 稅目創下歷年紀錄。貨物稅若加計減徵補貼 68 億元之稅式支出後，亦屬新高。

以往稅收變化與經濟成長走勢相仿，惟近年兩者關係不定，104 及 105 年受稅制調整、所得稅遞延效果及機會稅激增等影響，稅收平均增加 6.1%，高於平均經濟成長率 1.1%，兩者增長步調差距拉大。

稅收變動率與經濟成長率



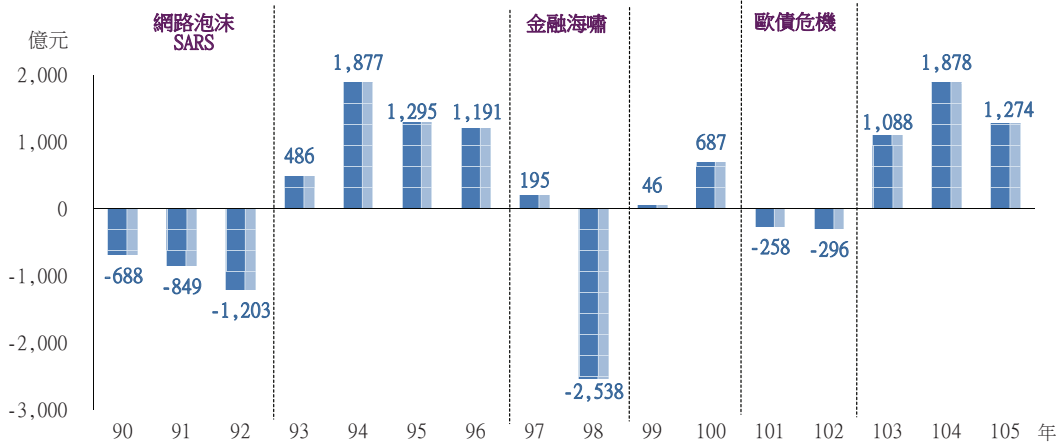
### 三、稅收達成率

政府稅收預算編列之後，受外在經濟情勢變化或其他無法事先預知的變數干擾，年度實徵結果可能高出或低於全年預算數。例如 90 年至 92 年受網路泡沫及 SARS 影響，稅收連年短徵；98 年在全球金融海嘯肆虐下，稅收短徵 2,538 億元，創下空前紀錄；101 年及 102 年因歐債危機衝擊國

(26) 105 年財政統計

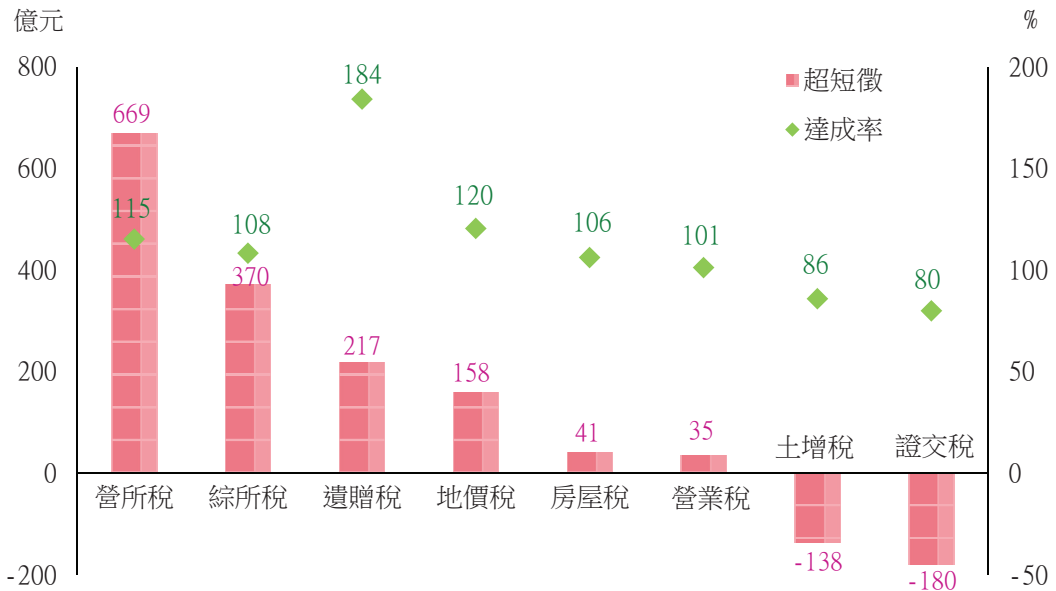
內景氣，連帶損及稅收表現；103、104 年隨景氣回溫、企業獲利增加等因素，轉為超徵 1,088 億元、1,878 億元。105 年由於所得稅落後徵繳制度、股利可扣抵稅額減半及公告地價調漲等因素，整體稅收超徵 1,274 億元，連續第 3 年超過千億元，預算達成率 106%。

民國 90 年以來稅收超短徵情形



主要稅目中，營所稅超徵 669 億元，達成率 115%、綜所稅超徵 370 億元，達成率 108%、遺贈稅超徵 217 億元，超出預算數 0.8 倍、地價稅超徵 158 億元，超出預算數 2 成，證交稅及土增稅分別短徵 180 億元、138 億元，各僅及全年預算數的 80%及 86%。

105 年主要稅目超短徵與達成率

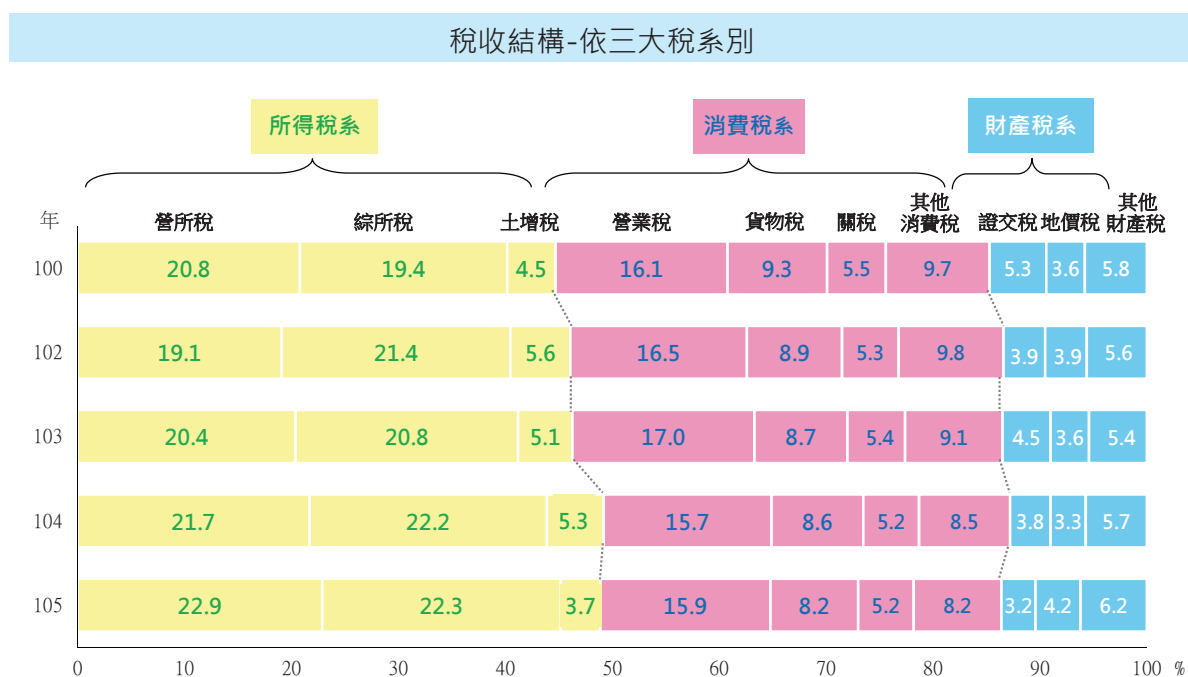


## 四、稅收結構

### (一)依 OECD 三大稅系

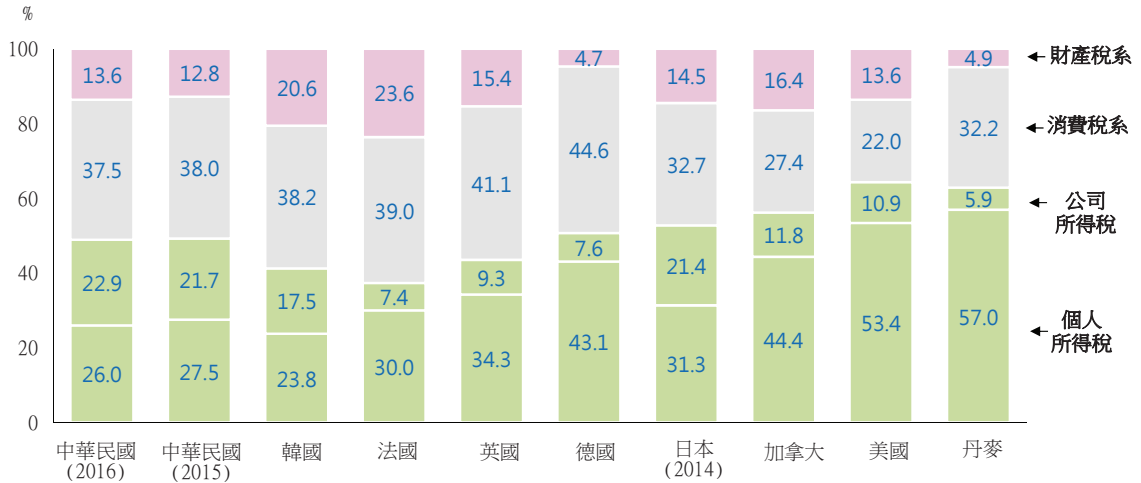
觀察 105 年各稅比重，營所稅、綜所稅各占 22.9%、22.3%，合計占總稅收比重達 45.2%新高，較 104 年提高 1.3 個百分點，營業稅占 15.9%居次，證交稅則降至民國 85 年以來新低點 3.2%。

如按照 OECD 稅收分類之三大稅系加以歸併，與經濟走勢關聯密切的所得稅系(包含營所稅、綜所稅、土增稅)，比重升至 48.9%，為歷年次高；主要由營業稅、貨物稅、關稅等組成的消費稅系比重降為 37.5%，為歷年第 3 低；財產稅系(包含房、地稅及遺贈稅等)因證交稅、地價稅一減一增影響，升至 13.6%。



若與 2015 年各國稅收結構比較，我國所得稅系比重將近 5 成，高於韓國、法國及英國，與德國、日本較為接近，而美國及丹麥占比逾 6 成。消費稅系比重各國差異甚大，以德國占 44.6%最高，美國占 22.0%最低，我國占約 4 成，與韓國、法國相當。財產稅系比重，我國占 12.8%，僅高於德國 4.7%、丹麥 4.9%，其餘各國占比介於 14%至 24%之間。

### 2015 年稅收結構國際比較-依三大稅系別



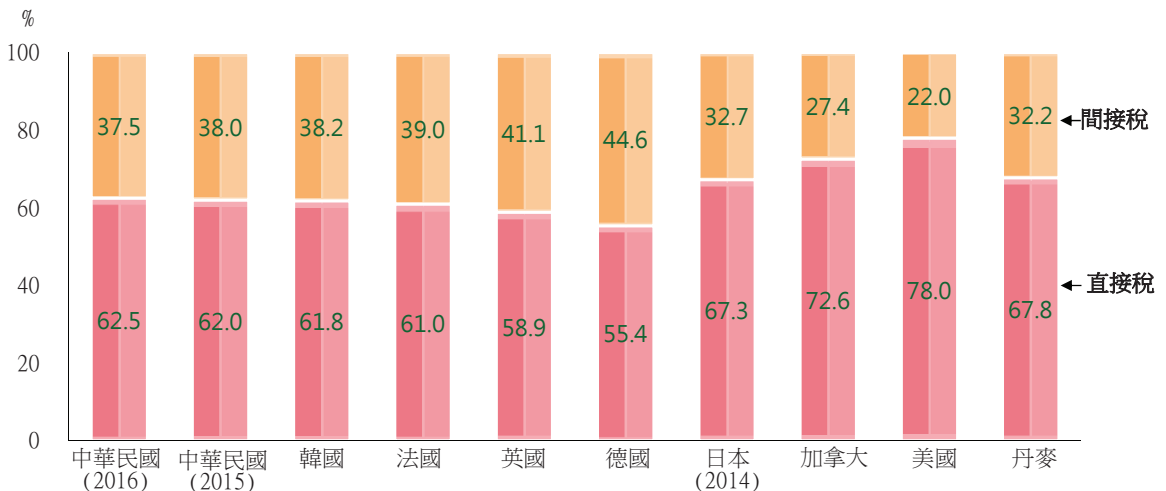
資料來源：OECD “Revenue Statistics” (2016 版)。

說明：財產稅系除對財產徵收的稅收，尚包含對工資與勞動力的徵收及其他稅收。

### (二) 依直、間接稅

根據租稅理論，直接稅無法轉嫁，較易達成租稅公平，但納稅人痛苦感較大，且稽徵手續較複雜；間接稅則可轉嫁，具有稽徵手續簡便、易於徵收之優點，缺點則為缺乏中立性。目前國際賦稅徵收趨勢，仍以直接稅為主流。我國近年直接稅比重約在 6 成左右，105 年占 62.5%，與韓國、法國、英國接近，美國及加拿大直接稅占比均在 7 成以上，而德國最低，僅占 5 成 5。

### 2015 年稅收結構國際比較-依直間接稅別



資料來源：OECD “Revenue Statistics” (2016 版)。

## 五、賦稅負擔與比重

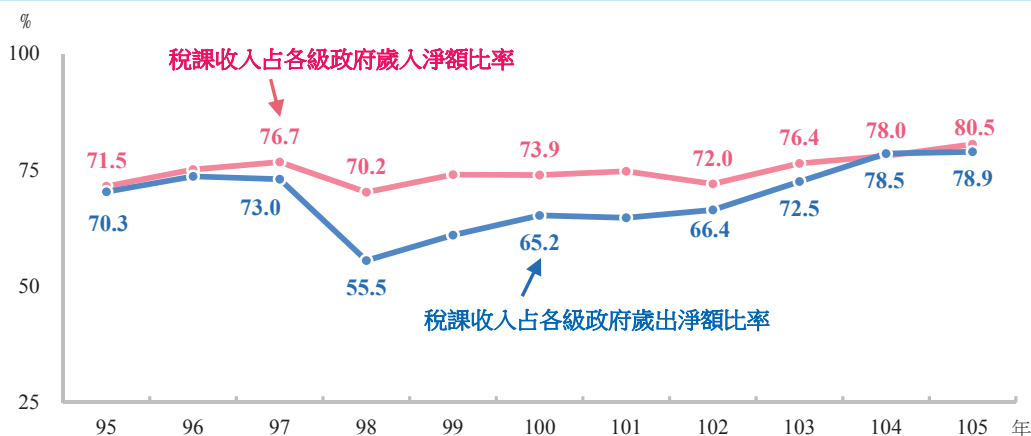
### (一)賦稅負擔

賦稅負擔率為國際上比較各國租稅水準時，最廣泛被運用的工具，指賦稅收入占國內生產毛額(GDP)之比重，代表一國國民賦稅負擔的程度。我國採行簡政輕稅措施，賦稅收入占 GDP 比率(不含社會安全捐)自 2000 年以來多維持在 11%-14%之間，2016 年略增為 13.0%，連 3 年上升，並為近 8 年來最高。如相較於鄰近之新加坡 13.7%、韓國 18.5%、日本 19.3%及英、美等先進國家，我國賦稅負擔率屬於偏低水準。歐美各國為社會福利導向國家，需龐大稅收支應，因此賦稅負擔率一向相對較高。

### (二)賦稅比重

稅收為支應政務運作之最大宗且具穩定性的財源，賦稅收入占各級政府歲入或歲出比率可用以衡量財政穩健程度，比率越高，代表財政越穩健。105 年我國稅課收入占各級政府歲入淨額(含特別預算)為 80.5%，達歷年高點；稅課收入占各級政府歲出淨額(含特別預算)比率為 78.9%，連續兩年超過 78%，並創民國 69 年以來最高，政府財務續呈穩健。

稅課收入占各級政府歲入(出)比率



說明：各級政府歲入(出)淨額包含特別預算。

## 六、結語

105 年因稅制調整效益、機會稅劇增及所得稅遞延效果，賦稅收入創下 2.2 兆元新高，超出預算數將近 1 千 3 百億元，賦稅負擔率及賦稅依存度雙雙來到近年最佳水準，財政穩健度持續提升，有助於擴增政府財務運作空間，惟稅收連續 3 年鉅額超徵，亦引發外界「還稅於民」的呼聲。由於稅收從編列到徵起，受外在變數高度牽制，加以併計非稅課收入後，財政赤字仍未彌平，再者，目前我國賦稅負擔率相對各國明顯偏低，未來仍宜逐步改善收支差短、蓄積財源，以利重大政務之推動，俾兼顧財政永續及國家長遠發展。



統計表

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 (1/2)

(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	%
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	2,662,328	100.0	2,592,406	97.4	69,922	2.6	2,645,189	100.0	2,216,782	83.8
105年	2,690,918	100.0	2,642,536	98.2	48,382	1.8	2,745,305	100.0	2,292,303	83.5
106年 *	2,625,198	100.0	...	...	...	...	2,839,333	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105年為決算數。

2. 歲入淨額不包括債務之舉借、移用以前年度歲計贖餘。

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 (1/2)  
(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	
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
428,406	16.2	17,139	0.6	375,624	14.5	-358,485	-83.7	CY 2015
453,002	16.5	-54,388	-2.0	350,233	13.3	-404,620	-89.3	CY 2016
...	...	-214,135	-8.2	...	...	...	...	CY 2017 *

Source : Ministry of Audit、All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2016 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 &amp; 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 (2/2)

(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 %
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	203,348	100.0
104年	2,662,328	2,645,189	17,139	35,474	100.0
105年	2,690,918	2,745,305	-54,388	63,662	100.0
106年 *	2,625,198	2,839,333	-214,135	...	...

Table 1-1. Net Government Revenues, Expenditures and  
Financing of All Levels (2/2)  
(2) by Financing

Unit : NT\$ Million ; %

融 資 Financing						FY
債 務 之 舉 借 Bond Issuance and Borrowing		移 用 以 前 年 度 歲 計 賸 餘 Appropriation from Previous Year's Surplus		債 務 之 償 還 Debt Repayment		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
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
480,776	236.4	4,779	2.4	282,208	138.8	CY 2014
337,898	952.5	869	2.4	303,294	855.0	CY 2015
409,899	643.9	341	0.5	346,578	544.4	CY 2016
...	...	...	...	...	...	CY 2017 *

表1-2. 各級政府歲入淨額 - 按來源別分 (1/2)  
(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
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	2,662,327,565	2,076,622,908	-	48,855,691	128,160,921
105年	2,690,917,507	2,165,966,911	-	45,763,288	96,613,315
106年 *	2,625,198,000	2,095,725,000	-	152,259,000	

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105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 (1/2)  
(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	
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
262,084,638	28,278,792	69,921,622	10,113,390	38,289,603	CY 2015
254,952,857	19,197,305	48,381,858	9,591,678	50,450,295	CY 2016
251,970,000	65,533,000		59,711,000		CY 2017 *

Source : Ministry of Audit、All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2016 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 (2/2)  
(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
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	78.0	-	1.8	4.8
105年	100.0	80.5	-	1.7	3.6
106年 *	100.0	79.8	-	5.8	

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

(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	
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
9.8	1.1	2.6	0.4	1.4	CY 2015
9.5	0.7	1.8	0.4	1.9	CY 2016
9.6	2.5		2.3		CY 2017 *

表1-3. 各級政府歲出淨額 - 按政事別分 (1/4)

(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
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	2,645,188,879	382,543,444	304,635,599	634,780,738	477,634,359	105,626,522
105年	2,745,305,130	385,292,713	314,847,144	664,723,102	499,744,377	111,703,208
106年 *	2,839,333,000	396,724,000	307,872,000	704,252,000	...	...

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105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 (1/4)

(1) Amount

Unit : NT\$ 1,000

支出 Culture	經濟發展支出 Expenditures for Economic Development					FY
	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	
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
51,519,857	352,780,017	134,448,562	21,268,132	158,936,510	38,126,813	CY 2015
53,275,517	394,635,476	133,901,053	26,521,379	187,979,277	46,233,767	CY 2016
...	402,980,000	...	...	...	...	CY 2017 *

Source : Ministry of Audit、All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2016 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 (2/4)

(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
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	532,095,640	310,802,728	21,060,639	160,343,862	2,876,776	37,011,635
105年	548,538,121	327,253,815	20,990,292	160,176,950	2,842,204	37,274,860
106年 *	582,437,000	...	...	...	...	...

Table 1-3. Net Government Expenditures of All Levels  
- by Administrative Affair (2/4)

(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	
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
82,497,751	15,758,473	66,739,278	218,503,986	120,639,802	16,711,902	CY 2015
91,967,396	22,005,764	69,961,632	208,056,501	121,035,815	16,208,862	CY 2016
79,663,000	...	...	205,121,000	122,127,000	38,157,000	CY 2017 *

表1-3. 各級政府歲出淨額 - 按政事別分 (3/4)

(2)結構比

單位：%

會計年度	總 計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for National Defense	教 育 科 學 文 化 Expenditures for Education, Science &		
				合 計 Total	教育支出 Education	科學支出 Science
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	14.5	11.5	24.0	18.1	4.0
105年	100.0	14.0	11.5	24.2	18.2	4.1
106年 *	100.0	14.0	10.8	24.8	...	...

Table 1-3. Net Government Expenditures of All Levels  
- by Administrative Affair (3/4)

(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	
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
1.9	13.3	5.1	0.8	6.0	1.4	CY 2015
1.9	14.4	4.9	1.0	6.8	1.7	CY 2016
...	14.2	...	...	...	...	CY 2017 *

表1-3. 各級政府歲出淨額 - 按政事別分 (4/4)

(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
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	20.1	11.7	0.8	6.1	0.1	1.4
105年	20.0	11.9	0.8	5.8	0.1	1.4
106年 *	20.5	...	...	...	...	...

Table 1-3. Net Government Expenditures of All Levels  
- by Administrative Affair (4/4)

(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	
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
3.1	0.6	2.5	8.3	4.6	0.6	CY 2015
3.3	0.8	2.5	7.6	4.4	0.6	CY 2016
2.8	...	...	7.2	4.3	1.3	CY 2017 *

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	%
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	2,662,327,565	100.0	1,899,078,013	71.3	563,617,710	21.2
105年	2,690,917,507	100.0	1,912,351,662	71.1	575,310,221	21.4
106年 *	2,625,198,000	100.0	1,856,823,000	70.7	553,534,000	21.1

資料來源：審計部暨各級政府。

- 說 明：1. 91年（含）以前為決算審定數；92至105年為決算數。  
 2. 歲入淨額不包括債務之舉借、移用以前年度歲計贖餘。  
 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 %	
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
153,569,088	5.8	46,062,754	1.7	CY 2015
154,536,041	5.7	48,719,583	1.8	CY 2016
214,841,000		8.2		CY 2017 *

Source : Ministry of Audit 、 All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2016 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	
	Grand Total		Central Government		Provincial and Municipal Government	
	金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %
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	2,645,188,879	100.0	1,616,949,402	61.1	689,156,282	26.1
105年	2,745,305,130	100.0	1,667,332,986	60.7	738,682,196	26.9
106年 *	2,839,333,000	100.0	1,679,042,000	59.1	774,214,000	27.3

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105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，省市市政府僅含北、高二市。

4. 省市市政府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 1-5. 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 %	
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
287,862,217	10.9	51,220,978	1.9	CY 2015
284,465,393	10.4	54,824,555	2.0	CY 2016
386,077,000		13.6		CY 2017 *

Source : Ministry of Audit 、 All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2016 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
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	15,654,588	15,230,739
103年	2,508,815	2,645,712	-136,897	16,582,405	16,111,867
104年	2,662,328	2,645,189	17,139	17,317,917	16,759,016
105年	2,690,918	2,745,305	-54,388	17,685,971	17,118,694
106年 *	2,625,198	2,839,333	-214,135	17,850,385	17,319,452

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106年5月發布之資料。

說明：91年（含）以前為決算審定數；92至105年為決算數。

附註：\* 係預算數。

(1) 歲入淨額不包括債務之舉借、移用以前年度歲計贖餘。

(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	
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
15.1	15.6	16.0	16.4	-0.8	-0.8	CY 2014
15.4	15.9	15.3	15.8	0.1	0.1	CY 2015
15.2	15.7	15.5	16.0	-0.3	-0.3	CY 2016
14.7	15.2	15.9	16.4	-1.2	-1.2	CY 2017 *

Source : 1.Ministry of Audit · All levels of government.

2.GNI and GDP data are from DGBAS May, 2017.

Explanation : Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2016 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 (1/2)

(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			融 資 調 度	
		Real Revenues	合 計	經 常 門	資 本 門	合 計
Grand Total	Total	Current	Capital	Total	Bond Issuance and Borrowing	
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	1,885,671,520	1,885,671,520	1,846,253,483	39,418,037	-	-
105年	1,895,742,556	1,895,742,556	1,878,914,751	16,827,805	-	-
106年 *	1,841,099,445	1,841,099,445	1,814,016,649	27,082,796	-	-

資料來源：審計部暨行政院主計總處。

說明：1. 105年（含）以前為決算審定數。

2. 自89年度（含）起歲入及歲出均不包括融資調度。

附註：\* 係預算數。

Table 1-7. Central Government Gross Revenues, Expenditures and Financing (1/2)

(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	Capital	
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
-	1,895,731,715	1,895,731,715	1,580,673,932	315,057,783	CY 2015
-	1,939,947,363	1,939,947,363	1,635,676,593	304,270,770	CY 2016
-	1,973,995,947	1,973,995,947	1,669,366,529	304,629,418	CY 2017 *

Source : Ministry of Audit &amp; DGBAS.

Explanation : 1.Prior to 2017, the figures are final audit accounts.

2.Since FY 2000 Revenues and Expenditures exclude the financing.

Note : \* The figures are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額 (2/2)

(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  Surplus / Deficit	經資門併計餘絀  Real Surplus / Deficit	經常門餘絀  Current Surplus / Deficit
	融資調度	Financing			
	債務之償還				
	Debt Repayment				
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	-	-10,060,195	-10,060,195	265,579,551	
105年	-	-44,204,807	-44,204,807	243,238,158	
106年 *	-	-132,896,502	-132,896,502	144,650,120	

Table 1-7. Central Government Gross Revenues, Expenditures and Financing (2/2)

(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	
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
10,060,195	76,060,195	-	66,000,000	CY 2015
44,204,806	117,204,806	-	73,000,000	CY 2016
132,896,502	206,896,502	-	74,000,000	CY 2017 *

表1-8. 中央政府歲入毛額 - 按來源別分 (1/2)  
(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
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	1,885,671,520	1,465,119,470	110,977,956	843,057,751
105年	1,895,742,556	1,533,842,020	114,971,077	901,595,313
106年 *	1,841,099,445	1,469,310,000	115,300,000	818,440,200

資料來源：審計部暨行政院主計總處。

說明：1. 105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、移用以前年度歲計贖餘。

附註：\* 係預算數。

(1)88年度（含）以前含賒借收入。

Table 1-8. Central Government Gross Revenues - by Source (1/2)  
(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	
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
164,817,711	82,032,932	205,522,516	58,710,604	CY 2015
163,716,269	70,854,816	217,087,530	65,617,015	CY 2016
167,533,000	97,699,800	215,492,000	54,845,000	CY 2017 *

Source : Ministry of Audit · DGBAS.

Explanation : 1.Prior to 2017, 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 (2/2)  
(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
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	-	28,601,391	91,653,720	49,347,088
105年	-	25,479,766	59,696,686	26,634,268
106年 *	-	20,862,414	78,116,422	37,340,385

Table 1-8. Central Government Gross Revenues - by Source (2/2)  
(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 歲計贖餘	FY
Revenues from Surplus of Public Enterprises	Others	Government Bonds	Appropriation from Previous Year's Surplus	
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
237,969,999	12,979,852	-	-	CY 2015
232,076,345	18,013,471	-	-	CY 2016
224,054,840	11,415,384	-	-	CY 2017 *

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
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	1,895,731,715	177,119,595	305,376,642	379,445,653	258,622,283
105年	1,939,947,363	179,699,908	309,296,564	382,376,776	266,721,358
106年 *	1,973,995,947	180,128,272	307,871,518	408,867,011	259,638,943

資料來源：審計部暨行政院主計總處。

說明：1. 105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
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
439,479,273	15,911,029	138,395,253	111,721,531	64,610,928	5,049,528	CY 2015
460,067,625	17,455,773	146,829,004	113,204,028	59,369,992	4,926,335	CY 2016
476,533,146	17,156,817	139,839,129	112,155,738	59,315,283	12,490,090	CY 2017 *

Source : Ministry of Audit &amp; DGBAS.

Explanation : 1. Prior to 2017, 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
1998	68.0	...	71.2	...	...	87.3	85.5	87.4	76.9	90.0
1999	67.6	80.1	71.5	...	...	87.8	86.0	87.6	78.1	89.7
2000	69.3	80.9	70.7	...	...	87.6	85.6	88.1	78.1	89.9
2001	66.3	83.3	69.9	...	...	86.7	85.4	87.3	78.8	90.2
2002	66.6	82.7	69.6	...	61.0	87.0	84.9	87.2	81.4	90.3
2003	62.6	83.0	68.9	...	64.1	86.9	85.2	87.4	79.9	90.6
2004	70.2	82.9	69.9	...	63.1	85.8	85.3	87.5	79.9	90.3
2005	69.0	83.0	69.7	71.4	63.2	86.8	85.3	87.0	80.6	90.4
2006	71.5	81.9	69.6	81.3	61.5	86.1	85.2	87.2	77.7	90.8
2007	75.1	81.7	69.9	58.8	62.5	86.2	85.2	87.2	77.2	91.2
2008	76.7	83.1	68.5	82.8	65.8	84.8	84.9	87.1	76.6	91.0
2009	70.2	80.7	69.0	81.7	61.8	85.0	84.3	86.2	77.3	90.6
2010	74.0	79.1	68.5	83.3	60.8	84.7	84.4	85.7	75.9	90.6
2011	73.9	79.9	68.6	86.8	59.8	84.0	84.9	85.4	74.9	90.5
2012	74.7	80.1	69.2	86.1	58.2	84.7	85.2	85.7	75.4	90.7
2013	72.0	80.3	68.8	85.6	62.4	86.4	85.5	85.8	72.4	90.1
2014	76.4	80.3	69.2	...	...	...	85.4	85.8	76.4	90.0
2015	78.0	...	...	...	...	...	...	...	...	...
2016	80.5	...	...	...	...	...	...	...	...	...
2017 ※	79.8	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook' (2016年8月) 資料編算。

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

附註：\*中國大陸及新加坡為現金制基礎統計，其他國家為權責制。

※我國係預算數。

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
85.3	...	...	84.0	61.3	52.1	86.6	85.1	82.0	89.7	79.8
85.7	...	...	84.9	60.7	52.7	86.6	86.7	81.9	89.9	68.4
85.9	...	...	84.5	58.9	57.8	88.2	87.2	82.8	89.6	79.7
84.3	86.8	...	83.4	58.9	59.9	87.6	87.1	82.8	88.9	85.2
84.5	87.2	...	84.2	59.5	59.9	88.0	86.9	83.3	88.7	84.6
85.7	85.5	...	83.8	59.1	64.1	88.6	87.0	82.4	88.8	84.6
85.9	84.9	...	83.2	60.2	61.8	89.1	87.3	82.2	88.4	85.0
86.1	63.2	...	83.3	60.4	63.7	89.9	86.8	82.2	87.7	85.6
86.3	61.5	...	83.4	59.1	66.1	89.9	87.1	82.3	87.7	85.6
85.0	66.0	78.6	83.7	57.9	66.6	90.0	86.0	82.6	87.2	85.5
83.0	61.8	80.1	82.4	56.5	67.4	89.3	85.4	81.7	87.3	85.1
82.3	58.2	79.0	82.0	57.0	76.0	88.5	85.5	81.9	85.6	82.4
84.4	60.4	79.6	82.9	59.1	76.2	88.9	86.0	81.6	86.5	82.2
85.8	60.5	79.5	83.2	58.3	77.0	89.0	85.7	81.7	87.4	82.8
84.4	61.9	70.8	82.6	57.6	77.7	88.2	85.4	82.1	87.2	83.3
85.0	62.4	71.5	82.5	56.5	77.0	88.1	85.6	82.1	84.6	82.5
85.4	63.5	71.9	84.6	54.0	75.2	88.2	86.7	82.5	85.8	83.7
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source : Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (Aug, 2016).

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

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

※The figures are budget 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
1998	70.1	...	71.6	...	...	86.7	81.6	82.8	70.2	84.3
1999	66.1	81.8	74.6	...	...	89.2	83.4	84.5	72.7	86.3
2000	61.4	86.6	75.8	...	...	90.7	83.4	89.8	71.9	87.3
2001	55.4	84.9	71.2	...	...	88.5	83.0	81.5	71.1	83.7
2002	55.5	81.5	69.6	...	41.9	87.0	79.9	79.9	72.6	84.4
2003	55.0	85.5	69.0	...	47.3	86.7	78.9	79.7	69.7	84.0
2004	60.3	85.6	71.7	...	60.0	89.1	79.7	80.4	66.9	83.4
2005	66.8	86.5	72.7	72.8	67.9	95.2	80.2	80.5	70.4	82.4
2006	70.3	86.6	72.8	83.6	75.6	94.7	81.4	83.8	67.4	84.0
2007	73.6	85.6	72.5	63.3	88.3	95.0	81.0	87.6	66.2	88.2
2008	73.0	86.5	68.0	85.7	68.0	90.1	79.8	86.8	61.3	85.9
2009	55.5	73.2	61.9	79.6	65.3	80.8	73.6	80.3	55.6	81.3
2010	61.0	67.6	60.7	81.7	74.6	80.6	74.3	78.0	59.7	82.9
2011	65.2	69.6	62.5	88.5	71.1	81.0	77.2	83.5	60.7	84.1
2012	64.7	71.1	64.0	86.0	68.4	79.4	78.0	85.5	63.3	85.3
2013	66.4	74.7	64.2	84.3	64.4	84.8	79.3	85.6	57.6	84.9
2014	72.5	74.1	66.3	...	...	...	79.5	86.3	71.0	84.5
2015	78.5	...	...	...	...	...	...	...	...	...
2016	78.9	...	...	...	...	...	...	...	...	...
2017 ※	73.8	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook' (2016年8月) 資料編算。

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

附註：\*中國大陸及新加坡為現金制基礎統計，其他國家為權責制。

※我國係預算數。

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
86.3	...	...	82.3	65.4	73.3	80.3	85.1	66.7	88.8	78.7
90.4	...	...	85.5	68.2	81.0	83.7	86.7	68.9	90.9	79.4
90.8	...	...	88.3	80.0	81.7	85.9	91.1	75.1	91.8	82.4
82.9	71.6	...	82.7	76.6	69.4	86.3	88.0	80.8	88.8	78.3
79.6	68.4	...	80.2	71.1	70.7	87.1	83.0	79.5	83.5	69.8
80.4	68.3	...	78.1	68.0	70.6	87.7	83.4	75.9	80.9	67.4
85.9	72.3	...	79.9	74.8	72.5	89.0	86.2	75.8	80.1	68.5
96.1	57.7	...	82.8	81.7	80.0	92.8	88.2	77.5	79.9	72.0
99.4	60.5	...	83.8	85.3	81.9	95.1	89.2	81.1	81.2	74.6
95.8	62.2	110.4	84.1	81.8	94.7	94.7	90.2	82.4	80.6	73.3
63.5	57.6	87.0	82.8	82.8	84.2	79.6	87.1	88.9	77.2	66.1
66.3	48.7	74.3	72.8	69.8	76.6	67.0	82.7	86.2	66.5	54.5
67.9	51.0	83.6	74.2	73.6	89.4	70.3	84.2	85.5	69.1	55.7
75.8	51.0	85.6	75.5	76.2	90.7	70.3	83.8	86.0	73.0	58.1
77.5	52.4	73.3	75.8	76.2	104.7	68.7	82.1	85.3	71.5	61.1
82.3	54.0	74.8	78.6	70.4	96.6	74.6	81.7	81.6	73.6	67.4
85.3	...	75.0	80.4	64.5	92.5	76.7	82.4	...	...	69.5
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source : Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (Aug, 2016).

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

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

※The figures are budget for R.O.C.



## 二、公庫收支及政府債務

Part II. Revenues and Expenditures of Treasury and Debts

表2-1. 各級公庫收入淨額 (1/2)

單位：新臺幣千元

會計年度 及 庫 別	總 計  Grand Total	經				
		合 計  Total	稅課收入  Revenues from Taxes	獨占及專賣 收 入  Revenues from Monopolies	工程受益費 收 入  Project Beneficiary Surtax Revenues	罰款及賠償 收 入  Revenues from Fines & Indemnities
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	2,957,217,303	2,405,945,411	1,900,866,045	-	6,270	40,702,194
104年	3,005,198,150	2,611,993,223	2,071,514,931	-	18,971	43,787,090
105年 r	3,085,498,009	2,640,913,702	2,161,287,528	-	9,259	41,898,455
國 庫	2,021,510,920	1,872,789,061	1,533,244,538	-	-	23,481,493
直轄市庫*	776,268,897	577,316,220	464,302,879	-	6,256	14,036,185
臺灣省各 縣(市)庫	242,907,692	146,393,231	126,414,345	-	-	4,305,129
臺灣省各鄉 (鎮、市)庫*	44,810,500	44,415,190	37,325,766	-	3,003	75,648

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. \*自104年起，直轄市庫含桃園市庫；臺灣省各鄉(鎮、市)庫含直轄市山地原住民區庫。  
2. r為修正數，於106年11月修正。

Table 2-1. Net Revenues of Treasury (1/2)

Unit : NT\$ 1,000

規費收入 Revenues from Fees	常 Current			門		FY & Treasury
	財產收入 Revenues from Public Properties			營業盈餘及事業收入		
	小 計 Subtotal	財產孳息 Interest Earnings	廢舊物資售價 Sales Waste Material	小 計 Subtotal	營業基金 盈餘繳庫 Profits of the Enterprise Fund to be Paid to the National Treasury	
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
127,572,212	28,235,330	26,192,218	2,043,112	310,740,275	260,044,789	CY 2015
96,059,895	17,629,148	16,364,648	1,264,500	248,725,470	198,884,921	CY 2016 r
59,666,769	9,742,570	9,122,749	619,821	225,332,442	198,349,543	National Treasury
30,376,760	5,712,893	5,392,905	319,988	18,860,874	512,704	Municipalities City Treasury *
3,905,996	1,355,678	1,148,105	207,573	3,824,745	21,176	County & City Treasuries
2,110,370	818,007	700,889	117,118	707,409	1,498	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 &amp; extra-budgets, with all the duplicate parts of inter-treasury transfers &amp; 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.\* Since 2015, the Municipalities City Treasury includes Taoyuan City, the Township Treasuries includes Township &amp; Municipality of Aboriginal district Treasuries.

2."r" indicates revised figures, which have been revised in November 2017.

表2-1. 各級公庫收入淨額 (2/2)

單位：新臺幣千元

會計年度 及 庫別	經 常 門 Current				合 計 Total
	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 基金贖餘繳庫 The Amount of Other Special Fund to be Paid to the National Treasury	投資收益 Investment Revenue			
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	34,399,282	26,097,602	5,815,794	56,165,739	88,643,979
104年	24,355,143	26,340,343	5,096,583	25,027,831	70,051,985
105年 r	24,462,484	25,378,065	5,868,799	69,435,148	51,250,567
國 庫	4,394,980	22,587,919	8,711	21,312,538	29,832,471
直轄市庫*	15,570,355	2,777,815	3,231,671	40,788,702	19,387,236
臺灣省各 縣(市)庫	3,792,429	11,140	862,816	5,724,522	1,709,891
臺灣省各鄉 (鎮、市)庫*	704,720	1,191	1,765,601	1,609,386	320,969

Table 2-1. Net Revenues of Treasury (2/2)

Unit : NT\$ 1,000

資本門 Capital			融資性庫款收入 (公債及賒借收入)  Treasury Financing Receipt (Government Bonds & Borrowing)	FY & Treasury
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		
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
34,512,321	14,892,510	20,647,154	323,152,942	CY 2015
30,155,917	12,995,626	8,099,024	393,333,740	CY 2016 r
22,233,444	7,490,743	108,284	118,889,388	National Treasury
5,999,770	5,405,530	7,981,936	179,565,441	Municipalities City Treasury *
1,675,585	34,306	-	94,804,570	County & City Treasuries
247,118	65,047	8,804	74,341	Township Treasuries *

表2-2. 各級公庫支出淨額 (1/2)

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
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	2,970,866,219	2,317,428,661	639,760,124	590,403,286	250,310,598
104年	2,957,992,656	2,303,123,421	641,790,071	567,314,210	242,639,008
105年 r	3,092,752,112	2,403,686,353	666,676,583	625,937,924	249,446,402
國庫	1,858,888,093	1,605,769,793	486,521,392	298,047,467	204,806,030
直轄市庫*	857,257,066	560,243,446	115,690,235	253,416,234	34,743,851
臺灣省各 縣(市)庫	337,961,845	207,289,588	50,550,578	71,237,747	7,685,158
臺灣省各鄉 (鎮、市)庫*	38,645,108	30,383,526	13,914,378	3,236,476	2,211,363

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. \*自104年起，直轄市庫含桃園市庫；臺灣省各鄉(鎮、市)庫含直轄市山地原住民區庫。  
2. \*\*一般政務支出含國防支出及警政支出。  
3. r為修正數，於106年11月修正。

Table 2-2. Net Expenditures of Treasury (1/2)

Unit : NT\$ 1,000

常 門					FY & Treasury
社會福利支出 Expenditures for Social Welfare	Current				
	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	
	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
535,541,485	57,048,224	124,408,236	120,629,076	13,753,111	CY 2015
550,520,901	60,697,730	110,326,895	121,106,000	18,973,918	CY 2016 r
425,105,436	16,834,013	50,665,356	113,204,028	10,586,071	National Treasury
88,749,872	35,173,110	21,775,684	5,674,336	5,020,124	Municipalities City Treasury *
33,739,788	4,644,016	34,409,587	2,220,098	2,802,616	County & City Treasuries
2,925,805	4,046,591	3,476,268	7,538	565,107	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.\* Since 2015, the Municipalities City Treasury includes Taoyuan City, the Township Treasuries includes Township &amp; Municipality of Aboriginal district Treasuries.

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

3."r" indicates revised figures, which have been revised in November 2017.

表2-2. 各級公庫支出淨額 (2/2)

單位：新臺幣千元

會計年度 及 庫 別	資 本				
	合 計	一般政務支出 **	Capital 教育科學文化 支 出	經濟發展支出	社會福利支出
	Total	Expenditures for General Administration	Expenditures for Education, Science & Culture	Expenditures for Economic Development	Expenditures for Social Welfare
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	371,793,236	26,716,290	63,660,162	134,631,107	4,426,106
104年	350,063,208	38,620,216	64,896,041	106,396,704	3,579,668
105年 r	342,515,212	26,892,398	60,805,782	115,812,786	3,820,533
國 庫	180,118,300	9,918,063	35,474,285	21,824,020	1,255,844
直轄市庫*	124,542,654	11,947,199	22,590,896	69,519,580	2,003,264
臺灣省各 縣(市)庫	29,896,219	3,539,122	2,325,154	19,744,547	255,338
臺灣省各鄉 (鎮、市)庫*	7,958,039	1,488,014	415,447	4,724,639	306,087

Table 2-2. Net Expenditures of Treasury (2/2)

Unit : NT\$ 1,000

門			融資性庫款支出 (債務還本)	FY & Treasury
社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Retirement & Condolence	其他 Others		
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
36,978,124	94,369,483	5,222,972	304,806,027	CY 2015
33,572,575	96,164,281	5,446,857	346,550,547	CY 2016 r
15,481,807	96,164,281	-	73,000,000	National Treasury
15,190,637	-	3,291,078	172,470,966	Municipalities City Treasury *
2,211,641	-	1,820,417	100,776,038	County & City Treasuries
688,490	-	335,362	303,543	Township Treasuries *

表2-3. 各級政府公共債務概況

單位：新臺幣億元；%

項 目 別	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
總 計	58,265	64,043	67,366	69,825
占GDP之比率	44.95	45.36	47.07	47.54
一、普通基金債務餘額	51,340	55,859	59,092	62,122
(一)中央政府	43,663	47,765	50,300	52,716
1年以上債務	41,263	45,365	47,509	49,966
自償性	-	-	-	-
非自償性	41,263	45,365	47,509	49,966
未滿1年債務	2,400	2,400	2,791	2,750
(二)地方政府	7,677	8,095	8,793	9,406
1年以上債務	6,102	6,440	7,119	7,559
自償性	100	108	111	162
非自償性	6,002	6,332	7,008	7,397
未滿1年債務	1,575	1,655	1,674	1,847
二、非營業基金債務餘額	6,925	8,184	8,274	7,703
(一)中央政府	5,795	7,165	7,218	6,546
1年以上債務	3,400	3,222	3,342	3,638
自償性	3,400	3,222	3,342	3,638
非自償性	-	-	-	-
未滿1年債務	2,395	3,944	3,876	2,908
(二)地方政府	1,130	1,018	1,056	1,156
1年以上債務	1,066	975	977	1,070
自償性	903	803	806	886
非自償性	164	172	171	183
未滿1年債務	64	43	78	87

資料來源：財政部國庫署、行政院主計總處。

說明：1. 104年（含）以前為決算審定數，105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 2-3. Public Debt of All Levels of Government

Unit : NT\$ 100 Million ; %

102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	Item
70,492	71,806	71,347	72,107	Total (=A+B)
46.28	44.57	42.57	42.12	% of GDP
63,379	64,811	64,481	65,452	A. General Fund
53,611	54,659	54,308	54,877	Central Government
51,466	52,759	52,968	53,447	Extending more than 1 year
-	-	-	-	Self-redeeming
51,466	52,759	52,968	53,447	Not Self-redeeming
2,146	1,900	1,340	1,430	Maturing within 1 year
9,768	10,152	10,173	10,575	Local Government
7,948	8,280	8,456	8,925	Extending more than 1 year
186	256	284	390	Self-redeeming
7,762	8,024	8,172	8,535	Not Self-redeeming
1,820	1,872	1,717	1,649	Maturing within 1 year
7,113	6,995	6,866	6,655	B. Non-profit Special Fund
5,732	5,500	5,245	4,887	Central Government
3,033	3,008	2,746	2,655	Extending more than 1 year
3,033	3,008	2,746	2,655	Self-redeeming
-	-	-	-	Not Self-redeeming
2,699	2,492	2,499	2,232	Maturing within 1 year
1,381	1,495	1,622	1,768	Local Government
1,347	1,416	1,482	1,651	Extending more than 1 year
1,177	1,247	1,320	1,489	Self-redeeming
170	169	162	162	Not Self-redeeming
34	79	140	117	Maturing within 1 year

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

Explanation : 1.The figures for 2015 and the previous years are final audit accounts; figures for 2016 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2-4. 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		中央政府 Central Government	新北市政府 New Taipei City Government	臺北市政府 Taipei City Government	桃園市政府 Taoyuan City Government	
	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
87年度	2,218,571	28.4	24.4	1,369,402	-	108,260	-
88年度	2,322,698	27.4	24.1	1,312,852	-	109,959	-
89年度	2,708,899	28.9	26.2	2,450,535	-	113,527	-
90年	3,048,535	30.6	30.0	2,759,386	-	124,164	-
91年	3,165,760	30.9	29.6	2,849,404	-	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	4,100,632	35.9	33.9	3,549,617	-	189,948	-
95年	4,186,291	35.2	33.1	3,622,642	-	184,218	-
96年	4,297,374	34.5	32.1	3,718,196	-	170,468	-
97年	4,374,302	33.6	33.3	3,778,059	-	167,164	-
98年	4,742,831	35.4	36.6	4,126,259	-	160,436	-
99年	5,186,842	38.3	36.7	4,536,455	-	153,664	-
100年	5,468,788	39.6	38.2	4,750,915	42,596	202,809	-
101年	5,754,692	40.5	39.2	4,996,615	43,064	221,048	-
102年	5,939,798	40.1	39.0	5,146,572	48,586	235,943	-
103年	6,095,172	41.3	37.8	5,275,929	68,050	216,999	-
104年	6,130,188	40.0	36.6	5,296,759	85,800	199,861	17,600
105年	6,214,461	38.8	36.3	5,344,734	103,499	204,592	20,000
106年 *	6,422,975	38.5	37.0	5,484,600	119,983	198,056	35,198

資料來源：財政部國庫署。

- 說明：1. 中央政府104年（含）以前為決算審定數，105年為院編決算數。  
 2. 地方政府92年（含）以前為實際數，93年（含）至104年為決算審定數，105年為決算數（鄉鎮市為實際數）。  
 3. 本表自100年1月起，配合縣市改制直轄市（請參閱編製說明第五點）修正。  
 4. 國內生產毛額、國民所得毛額為行政院主計總處 106年 5月發布資料。

附註：\* 係預算數。

\*\*配合「公共債務法」修正，自103年起為對GDP之比率，102年（含）以前為對GNI之比率。

Table 2-4. 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	臺南市政府	高雄市政府	省政府	各縣市政府	各鄉鎮市公所	End of FY
Taichung City Government	Tainan City Government	Kaohsiung City Government	Provincial Government	County & City Governments	Township Offices	
-	-	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
62,010	48,798	232,157	-	190,118	1,111	CY 2014
70,526	54,572	240,610	-	163,586	874	CY 2015
82,957	55,473	242,607	-	159,961	638	CY 2016
104,710	61,212	249,916	-	168,025	1,275	CY 2017 *

Source : National Treasury Administration, Ministry of Finance.

Explanation : 1. Central Government: The figures for 2015 and the previous years are final audit accounts; figures for 2016 are final accounts.

2. Local Government: The figures for 2003 and the previous years are actual figures; figures for 2004 to 2015 are final audit accounts, figures for 2016 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2-5. 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 2-5. 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)		Outstanding Debt (Domestic Debt & External Debt)		
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	3,549,617	29.4	3,549,617	31.1	CY 2005
95年	3,622,642	28.7	3,622,642	30.4	CY 2006
96年	3,718,196	27.7	3,718,196	29.9	CY 2007
97年	3,778,059	28.7	3,778,059	29.0	CY 2008
98年	4,126,259	31.8	4,126,259	30.8	CY 2009
99年	4,536,455	32.1	4,536,455	33.5	CY 2010
100年	4,750,915	33.2	4,750,915	34.4	CY 2011
101年	4,996,615	34.0	4,996,615	35.2	CY 2012
102年	5,146,572	33.8	5,146,572	34.8	CY 2013
103年	5,275,929	32.7	5,275,929	35.8	CY 2014
104年	5,296,759	31.6	5,296,759	34.5	CY 2015
105年	5,344,734	31.2	5,344,734	33.3	CY 2016
106年 *	5,484,600	31.6	5,484,600	32.9	CY 2017 *

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. 104年（含）以前為決算審定數，105年為院編決算數。

2. 國內生產毛額、國民所得毛額為行政院主計總處 106年 5月發布資料。

Explanation：1. The figures for 2015 and the previous years are final audit accounts, 2016 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2-6. 中央政府債務舉借  
Table 2-6. 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			
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	251,100	144,400	106,700	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	124,863	-	124,863	1,711,717	-	CY 2008
98年	413,200	165,000	248,200	1,809,667	9.1	CY 2009
99年	476,200	224,700	251,500	1,714,956	13.1	CY 2010
100年	280,459	127,765	152,694	1,788,422	7.1	CY 2011
101年	339,700	288,500	51,200	1,938,637	14.9	CY 2012
102年	227,170	201,835	25,335	1,907,567	10.6	CY 2013
103年	193,366	191,966	1,400	1,916,228	10.0	CY 2014
104年	86,829	76,225	10,604	1,934,636	3.9	CY 2015
105年	120,975	117,975	3,000	1,975,866	6.0	CY 2016
106年 *	213,867	206,897	6,970	1,973,996	10.5	CY 2017 *

資料來源：財政部國庫署。

Source：National Treasury Administration, Ministry of Finance.

說明：1. 債務舉借104年(含)以前為決算審定數，105年為院編決算數。

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 2015 and the previous years are final audit accounts; figures for 2016 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2-7. 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
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	177,278	9.3	66,000	3.5
105年	185,826	9.5	73,000	3.7
106年 *	185,748	9.3	74,000	3.7

資料來源：財政部國庫署、行政院主計總處。

說明：1. 104年（含）以前為決算審定數，105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 2-7. 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		
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	1,579,149	CY 2002
144,378	8.7	1,656,620	CY 2003
126,632	7.7	1,644,206	CY 2004
117,458	7.0	1,669,297	CY 2005
124,835	7.6	1,636,866	CY 2006
123,624	7.5	1,645,117	CY 2007
117,022	6.7	1,748,122	CY 2008
116,244	5.8	1,992,965	CY 2009
109,354	5.7	1,903,380	CY 2010
111,264	5.8	1,911,257	CY 2011
114,032	6.0	1,897,014	CY 2012
116,941	6.3	1,860,936	CY 2013
114,628	6.2	1,856,909	CY 2014
111,278	5.8	1,904,587	CY 2015
112,826	5.8	1,954,702	CY 2016
111,748	5.6	1,989,720	CY 2017 *

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

Explanation : 1.The figures for 2015 and the previous years are final audit accounts; figures for 2016 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2-8. 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
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
104年	605,302,600	135,127,345
105年	563,503,300	81,232,525

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 2-8. 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		
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	107,936,659	5,091,969,300	CY 2014
465,000,000	107,822,126	5,232,271,900	CY 2015
500,000,000	106,122,553	5,295,775,200	CY 2016

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2-9. 中央政府公債實況彙總 (1/3)  
(截至105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	799,967	215,992
中華民國54年公債	1,200,000	374,400	1,199,956	374,381
中華民國55年公債	1,600,000	499,200	1,599,941	499,181
中華民國55年度愛國公債	500,000	148,237	497,983	147,184
中華民國56年度公債	2,300,000	712,800	2,299,916	712,747
中華民國56年度愛國公債	500,000	145,980	498,752	145,306
中華民國57年度公債	2,400,000	840,000	2,399,613	839,869
中華民國57年度愛國公債	600,000	176,670	597,549	175,443
中華民國58年度公債	2,100,000	735,371	2,099,768	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	17,098,336	6,827,440
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
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

資料來源：財政部國庫署。

Table 2-9. Summary of Central Government Government Bonds (1/3)  
(At the end of Dec. 31, 2016)

Unit : NT\$ 1,000

剩餘基金收回數 Amounts not Cashied 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
33	8	-	-	FY 1964 Bonds
44	19	-	-	FY 1965 Bonds
59	19	-	-	FY 1966 Bonds
2,017	1,053	-	-	FY 1966 Patriotic Bonds
84	53	-	-	FY 1967 Bonds
1,248	674	-	-	FY 1967 Patriotic Bonds
387	131	-	-	FY 1968 Bonds
2,451	1,227	-	-	FY 1968 Patriotic Bonds
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
1,664	560	-	-	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
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

Source : National Treasury Administration, Ministry of Finance.

表2-9. 中央政府公債實況彙總 (2/3)  
(截至105年12月底止)

單位：新臺幣千元

項 目	實 銷 數 Issues	利 息 Interests	償 還 數 Amounts Paid	
			本 金 Principals	利 息 Interest
中央政府建設公債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	56,327,013
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	214,981,600	111,768,272
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	75,000,000	79,725,000
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	99,997,200	74,098,711
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	304,998,200	288,230,909
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	39,383,250
交通建設基金建設公債乙種債票	236,500,000	140,762,500	-	89,070,000
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	389,920,000	311,180,000
債務基金 *	6,323,821,800	1,455,778,537	2,142,450,000	654,310,738
921震災特別預算	70,000,000	49,250,000	20,000,000	39,562,500
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	120,000,000	136,843,750
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	49,800,000
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	19,318,750

附 註：\* 債務基金註銷利息7,003千元。

Table 2-9. Summary of Central Government Government Bonds (2/3)  
(At the end of Dec. 31, 2016)

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	
6,475	1,560	-	-	Construction Bonds Category A, 1st-3rd issues FY 1988 Central Gov't
7,381	3,145	10,000,000	2,350,000	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
18,400	6,728	-	-	Construction Bonds Category A, 1st-6th issues FY 1993 Central Gov't
-	-	-	-	Communication Construction Bonds Category A, 1st-10th issues Central Gov't
2,800	1,289	-	-	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
1,800	341	50,000,000	7,843,750	Communication Construction Bonds Category A
-	-	-	-	Construction Bonds Category A, 2st&4th issues FY 1998 Central Gov't
-	-	26,900,000	4,236,750	Construction Bonds Category A, 1st-3rd issues FY 1999 Central Gov't
-	-	236,500,000	51,692,500	Construction Bonds Category B, Communication Construction Fund
-	-	78,000,000	18,520,000	Construction Bonds Category A, 1st-14th issues FY 2000 Central Gov't
-	-	4,181,371,800	801,460,796	Debt Funds *
-	-	50,000,000	9,687,500	921 Quake Disaster Rebuilding of Special Budget
-	-	-	-	SARS Immunizing of Special Budget
-	-	95,000,000	29,343,750	Construction Bonds Category A, 1st-8th issues FY 2001 Central Gov't
-	-	40,000,000	10,200,000	Construction Bonds Category A, 1st-11th issues FY 2002 Central Gov't
-	-	35,000,000	6,125,000	Construction Bonds Category A, 1st-10th issues FY 2003 Central Gov't

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

表2-9. 中央政府公債實況彙總 (3/3)  
(截至105年12月底止)

單位：新臺幣千元

項 目	實 銷 數 Issues	利 息 Interests	償 還 數 Amounts Paid	
			本 金 Principals	利 息 Interest
中央政府建設公債92年度甲種 (追加預算)	5,000,000	1,750,000	-	525,000
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	34,225,000
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	78,000,000	16,462,500
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	-	5,625,000
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	3,543,750
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	80,000,000	5,662,500
中央政府建設公債100年度甲種 第1-9期債票	75,000,000	15,475,000	40,000,000	4,318,750
中央政府建設公債101年度甲種 第1-9期債票	93,500,000	14,787,500	30,000,000	3,695,000
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	-	3,712,500
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	35,000,000	2,312,500
中央政府建設公債104年度甲種 第1-14期債票	31,000,300	22,087,714	-	736,257
中央政府建設公債105年度甲種 第1-14期債票	20,903,100	156,773	-	-
擴大公共建設投資計畫(甲種)	56,000,000	21,625,000	10,000,000	11,531,250
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	-	43,750
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	8,180,000
易淹水地區水患治理計畫第2期 特別預算	7,500,000	4,312,500	-	956,250
莫拉克颱風災後重建特別預算( 98年度)	20,000,000	10,275,000	3,000,000	2,482,500
振興經濟擴大公共建設特別預算 (99年度)	119,600,000	47,680,000	10,000,000	12,935,500
振興經濟擴大公共建設特別預算 (100年度)	29,000,000	5,000,000	10,000,000	1,793,750
易淹水地區水患治理計畫第3期 特別預算(100年度)	8,500,000	4,462,500	-	595,000
總 計	10,632,659,250	3,590,720,434	5,090,304,625	2,445,899,611

Table 2-9. Summary of Central Government Government Bonds (3/3)  
(At the end of Dec. 31, 2016)

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	
-	-	5,000,000	1,225,000	Construction Bonds Category A, FY 2010 Central Gov't(increased budget)
-	-	60,000,000	14,400,000	Construction Bonds Category A, 1st-9th issues FY 2004 Central Gov't
-	-	30,000,000	6,412,500	Construction Bonds Category A, 1st-8th issues FY 2005 Central Gov't
-	-	30,000,000	5,625,000	Construction Bonds Category A, 1st-7th issues FY 2006 Central Gov't
-	-	20,000,000	3,175,000	Construction Bonds Category A, 1st-6th issues FY 2009 Central Gov't
-	-	30,000,000	12,037,500	Construction Bonds Category A, 1st-9th issues FY 2010 Central Gov't
-	-	35,000,000	11,156,250	Construction Bonds Category A, 1st-9th issues FY 2011 Central Gov't
-	-	63,500,000	11,092,500	Construction Bonds Category A, 1st-9th issues FY 2012 Central Gov't
-	-	90,000,000	16,975,000	Construction Bonds Category A, 1st-11th issues FY 2013 Central Gov't
-	-	60,000,000	18,750,000	Construction Bonds Category A, 1st-16th issues FY 2014 Central Gov't
-	-	31,000,300	21,351,457	Construction Bonds Category A, 1st-14th issues FY 2015 Central Gov't
-	-	20,903,100	156,773	Construction Bonds Category A, 1st-14th issues FY 2016 Central Gov't
-	-	46,000,000	10,093,750	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	43,750	Shihmen Reservoir and its Catchment Area Remediation Plan 1st of Special Budget
-	-	55,800,000	17,857,500	Economic Stimulus and Expansion of Special Budget (FY 2009)
-	-	7,500,000	3,356,250	Flood Management Plan second of Special Budget
-	-	17,000,000	7,792,500	Morakot Reconstruction of Special Budget (FY 2009)
-	-	109,600,000	34,744,500	Economic Stimulus and Expansion of Special Budget (FY 2010)
-	-	19,000,000	3,206,250	Economic Stimulus and Expansion of Special Budget (FY 2011)
-	-	8,500,000	3,867,500	Flood Management Plan 3rd of Special Budget (FY 2011)
79,425	34,794	5,542,275,200	1,144,779,026	Grand Total



### 三、賦稅

#### PartⅢ. Taxes

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (1/3)  
(各稅不含教育捐在內)  
(1)金額

單位：新臺幣千元

稅目別	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
總計	1,530,282,190	1,622,244,070	1,764,610,616	1,796,697,193
關稅	68,827,432	89,484,228	96,322,743	94,918,150
所得稅	640,966,779	590,387,476	710,191,056	760,809,633
營利事業所得稅	334,162,587	285,701,268	367,186,074	367,744,332
綜合所得稅	306,804,192	304,686,208	343,004,982	393,065,301
遺產及贈與稅	22,327,164	40,329,876	23,658,842	28,280,408
遺產稅	17,224,637	31,264,086	15,847,227	19,276,361
贈與稅	5,102,527	9,065,790	7,811,615	9,004,047
貨物稅	127,878,770	150,777,174	164,876,634	160,897,298
證券交易稅	105,956,213	104,574,112	93,990,479	71,940,358
期貨交易稅	3,749,691	4,556,136	5,859,643	4,297,887
菸酒稅	45,349,092	44,516,115	44,660,361	44,938,842
特種貨物及勞務稅	-	-	2,206,470	4,275,291
營業稅	223,503,049	268,213,690	283,884,285	281,817,236
土地稅	112,366,946	136,356,984	141,981,922	143,848,851
地價稅	59,053,891	63,044,266	63,374,107	62,712,169
土地增值稅	53,313,055	73,312,718	78,607,815	81,136,682
房屋稅	56,346,975	58,202,695	59,466,872	61,796,279
使用牌照稅	53,049,587	54,051,738	55,380,372	56,533,991
契稅	13,065,855	13,815,457	12,640,465	11,693,005
印花稅	8,463,872	8,944,538	9,397,243	10,009,459
娛樂稅	1,666,423	1,645,676	1,676,424	1,566,328
特別及臨時稅課	-	-	-	-
教育捐	150	-8,851	1,118	2,138
金融業營業稅	21,853,430	21,602,057	23,806,475	24,719,963
健康福利捐	24,910,724	34,794,958	34,609,126	34,352,076

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105年計1,860,785千元。

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

Unit : NT\$ 1,000

102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	Item of Tax
1,834,124,153	1,976,106,922	2,134,857,093	2,224,075,454	Grand Total
97,008,695	107,141,879	110,977,956	114,971,077	Customs Duties
743,289,569	813,483,965	936,730,879	1,006,360,404	Income Tax
351,115,287	402,631,678	462,784,445	510,388,471	Profit-seeking Enterprise Income Tax
392,174,282	410,852,287	473,946,434	495,971,933	Individual Income Tax
23,727,917	25,444,324	32,735,575	47,515,086	Estate and Gift Tax
14,076,799	13,450,601	18,354,890	25,485,845	Estate Tax
9,651,118	11,993,723	14,380,685	22,029,241	Gift Tax
162,503,713	172,897,429	183,130,790	181,906,968	Commodity Tax
71,383,425	88,710,600	82,032,932	70,854,816	Securities Transaction Tax
2,669,191	2,861,748	3,783,497	3,705,866	Futures Transaction Tax
44,769,009	43,809,966	44,160,168	45,626,761	Tobacco and Alcohol Tax
5,318,445	5,400,976	4,191,738	2,825,530	Specifically Selected Goods and Services Tax
303,039,378	335,088,375	335,761,368	354,608,898	Business Tax
174,080,706	173,174,512	184,598,397	177,273,904	Land Tax
70,826,019	71,515,636	71,141,328	93,888,422	Land Value Tax
103,254,687	101,658,876	113,457,069	83,385,482	Land Value Increment Tax
63,013,454	64,672,878	69,421,961	72,962,850	House Tax
57,759,406	59,326,118	61,679,154	63,016,185	Vehicle License Tax
13,560,334	12,534,737	13,826,660	11,375,814	Deed Tax
10,376,985	10,643,617	11,285,336	10,644,443	Stamp Tax
1,633,756	1,623,815	1,632,574	1,524,589	Amusement Tax
-	793,363	666,530	795,174	Special and Provisional Tax Levies
1,198	493	7,393	-1,454	Education Surtax
24,931,718	25,609,386	25,137,156	23,745,524	Financial Enterprises Business Tax
35,057,254	32,888,741	33,097,029	34,363,019	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\$ 1,860,785 thousand in 2016.

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (2/3)  
 (各稅不含教育捐在內)  
 (2)年增率

單位：%

稅目別	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
總計	-13.1	6.0	8.8	1.8
關稅	-14.4	30.0	7.6	-1.5
所得稅	-23.2	-7.9	20.3	7.1
營利事業所得稅	-24.9	-14.5	28.5	0.2
綜合所得稅	-21.3	-0.7	12.6	14.6
遺產及贈與稅	-23.0	80.6	-41.3	19.5
遺產稅	-27.8	81.5	-49.3	21.6
贈與稅	-0.1	77.7	-13.8	15.3
貨物稅	1.0	17.9	9.4	-2.4
證券交易稅	16.9	-1.3	-10.1	-23.5
期貨交易稅	-44.0	21.5	28.6	-26.7
菸酒稅	-8.4	-1.8	0.3	0.6
特種貨物及勞務稅	-	-	-	93.8
營業稅	-8.4	20.0	5.8	-0.7
土地稅	-3.2	21.3	4.1	1.3
地價稅	-0.1	6.8	0.5	-1.0
土地增值稅	-6.4	37.5	7.2	3.2
房屋稅	1.8	3.3	2.2	3.9
使用牌照稅	-0.4	1.9	2.5	2.1
契稅	2.9	5.7	-8.5	-7.5
印花稅	-12.3	5.7	5.1	6.5
娛樂稅	-4.5	-1.2	1.9	-6.6
特別及臨時稅課	-	-	-	-
教育捐	-97.2	-	-	91.2
金融業營業稅	-26.4	-1.2	10.2	3.8
健康福利捐	23.8	39.7	-0.5	-0.7

Table 3-1. Total Net Tax Revenues - by Item of Tax (2/3)  
 (Education Surtax are excluded)  
 (2) Annual Growth Rate

Unit : %

102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	Item of Tax
2.1	7.7	8.0	4.2	Grand Total
2.2	10.4	3.6	3.6	Customs Duties
-2.3	9.4	15.2	7.4	Income Tax
-4.5	14.7	14.9	10.3	Profit-seeking Enterprise Income Tax
-0.2	4.8	15.4	4.6	Individual Income Tax
-16.1	7.2	28.7	45.1	Estate and Gift Tax
-27.0	-4.4	36.5	38.9	Estate Tax
7.2	24.3	19.9	53.2	Gift Tax
1.0	6.4	5.9	-0.7	Commodity Tax
-0.8	24.3	-7.5	-13.6	Securities Transaction Tax
-37.9	7.2	32.2	-2.1	Futures Transaction Tax
-0.4	-2.1	0.8	3.3	Tobacco and Alcohol Tax
24.4	1.6	-22.4	-32.6	Specifically Selected Goods and Services Tax
7.5	10.6	0.2	5.6	Business Tax
21.0	-0.5	6.6	-4.0	Land Tax
12.9	1.0	-0.5	32.0	Land Value Tax
27.3	-1.5	11.6	-26.5	Land Value Increment Tax
2.0	2.6	7.3	5.1	House Tax
2.2	2.7	4.0	2.2	Vehicle License Tax
16.0	-7.6	10.3	-17.7	Deed Tax
3.7	2.6	6.0	-5.7	Stamp Tax
4.3	-0.6	0.5	-6.6	Amusement Tax
-	-	-16.0	19.3	Special and Provisional Tax Levies
-44.0	-58.8	-	-	Education Surtax
0.9	2.7	-1.8	-5.5	Financial Enterprises Business Tax
2.1	-6.2	0.6	3.8	Health and Welfare Surcharge on Tobacco

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (3/3)  
 (各稅不含教育捐在內)  
 (3)結構比

單位：%

稅目別	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
總計	100.0	100.0	100.0	100.0
關稅	4.5	5.5	5.5	5.3
所得稅	41.9	36.4	40.2	42.3
營利事業所得稅	21.8	17.6	20.8	20.5
綜合所得稅	20.0	18.8	19.4	21.9
遺產及贈與稅	1.5	2.5	1.3	1.6
遺產稅	1.1	1.9	0.9	1.1
贈與稅	0.3	0.6	0.4	0.5
貨物稅	8.4	9.3	9.3	9.0
證券交易稅	6.9	6.4	5.3	4.0
期貨交易稅	0.2	0.3	0.3	0.2
菸酒稅	3.0	2.7	2.5	2.5
特種貨物及勞務稅	-	-	0.1	0.2
營業稅	14.6	16.5	16.1	15.7
土地稅	7.3	8.4	8.0	8.0
地價稅	3.9	3.9	3.6	3.5
土地增值稅	3.5	4.5	4.5	4.5
房屋稅	3.7	3.6	3.4	3.4
使用牌照稅	3.5	3.3	3.1	3.1
契稅	0.9	0.9	0.7	0.7
印花稅	0.6	0.6	0.5	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	1.4	1.3	1.3	1.4
健康福利捐	1.6	2.1	2.0	1.9

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

Unit : %

102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
5.3	5.4	5.2	5.2	Customs Duties
40.5	41.2	43.9	45.2	Income Tax
19.1	20.4	21.7	22.9	Profit-seeking Enterprise Income Tax
21.4	20.8	22.2	22.3	Individual Income Tax
1.3	1.3	1.5	2.1	Estate and Gift Tax
0.8	0.7	0.9	1.1	Estate Tax
0.5	0.6	0.7	1.0	Gift Tax
8.9	8.7	8.6	8.2	Commodity Tax
3.9	4.5	3.8	3.2	Securities Transaction Tax
0.1	0.1	0.2	0.2	Futures Transaction Tax
2.4	2.2	2.1	2.1	Tobacco and Alcohol Tax
0.3	0.3	0.2	0.1	Specifically Selected Goods and Services Tax
16.5	17.0	15.7	15.9	Business Tax
9.5	8.8	8.6	8.0	Land Tax
3.9	3.6	3.3	4.2	Land Value Tax
5.6	5.1	5.3	3.7	Land Value Increment Tax
3.4	3.3	3.3	3.3	House Tax
3.1	3.0	2.9	2.8	Vehicle License Tax
0.7	0.6	0.6	0.5	Deed Tax
0.6	0.5	0.5	0.5	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
-	0.0	0.0	0.0	Special and Provisional Tax Levies
0.0	0.0	0.0	-0.0	Education Surtax
1.4	1.3	1.2	1.1	Financial Enterprises Business Tax
1.9	1.7	1.6	1.5	Health and Welfare Surcharge on Tobacco

表3-2. 全國賦稅實徵淨額 - 按機關別分 (1/3)

單位：新臺幣千元

機 關 別	98年 CY 2009		99年 CY 2010		100年 CY 2011		101年 CY 2012	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	1,530,282,190	100.0	1,622,244,070	100.0	1,764,610,616	100.0	1,796,697,193	100.0
一、財政部所屬機關	1,285,322,344	84.0	1,349,235,822	83.2	1,484,066,113	84.1	1,511,247,142	84.1
臺北國稅局	537,449,727	35.1	552,435,875	34.1	596,229,731	33.8	602,657,692	33.5
北區國稅局	344,294,572	22.5	359,499,141	22.2	404,757,254	22.9	421,624,099	23.5
中區國稅局	155,116,183	10.1	174,080,178	10.7	192,870,770	10.9	198,026,356	11.0
南區國稅局	63,544,736	4.2	61,348,288	3.8	65,590,386	3.7	72,535,578	4.0
高雄國稅局	116,089,694	7.6	112,388,112	6.9	128,295,229	7.3	121,485,267	6.8
關務署	68,827,432	4.5	89,484,228	5.5	96,322,743	5.5	94,918,150	5.3
二、經濟部礦務局	38	0.0	11	0.0	86	0.0	-	-
三、直轄市及縣(市) 稽徵機關	244,959,808	16.0	273,008,237	16.8	280,544,416	15.9	285,450,051	15.9
新 北 市	38,537,613	2.5	43,585,827	2.7	46,344,257	2.6	47,681,030	2.7
臺 北 市	57,345,484	3.7	60,844,915	3.8	61,999,268	3.5	62,189,138	3.5
桃 園 市	23,503,353	1.5	29,370,430	1.8	29,513,710	1.7	30,403,084	1.7
臺 中 市	27,937,261	1.8	33,088,420	2.0	31,557,401	1.8	33,890,031	1.9
臺 南 市	16,548,048	1.1	17,765,610	1.1	18,019,354	1.0	18,603,521	1.0
高 雄 市	28,673,824	1.9	30,314,678	1.9	30,811,183	1.7	30,944,485	1.7
宜 蘭 縣	3,827,407	0.3	4,403,401	0.3	4,500,288	0.3	4,767,825	0.3
新 竹 縣	4,907,038	0.3	5,936,701	0.4	7,923,720	0.4	7,339,581	0.4
栗 栗 縣	4,255,765	0.3	5,129,393	0.3	5,533,056	0.3	5,181,475	0.3
彰 化 縣	9,330,081	0.6	9,950,105	0.6	10,653,673	0.6	10,239,854	0.6
南 投 縣	3,204,089	0.2	3,478,858	0.2	3,598,475	0.2	3,688,417	0.2
雲 林 縣	4,810,644	0.3	5,660,927	0.3	5,404,470	0.3	5,681,436	0.3
嘉 義 縣	2,942,501	0.2	3,019,321	0.2	3,258,279	0.2	3,216,088	0.2
屏 東 縣	4,567,693	0.3	4,720,938	0.3	4,902,050	0.3	5,065,121	0.3
臺 東 縣	1,078,533	0.1	1,171,086	0.1	1,307,917	0.1	1,275,980	0.1
花 蓮 縣	2,138,160	0.1	2,268,283	0.1	2,494,461	0.1	2,400,723	0.1
澎 湖 縣	290,813	0.0	296,907	0.0	341,250	0.0	353,133	0.0
基 隆 市	2,747,701	0.2	2,876,353	0.2	3,230,051	0.2	3,020,330	0.2
新 竹 市	5,479,853	0.4	6,143,737	0.4	6,191,558	0.4	6,472,072	0.4
嘉 義 市	2,624,573	0.2	2,739,757	0.2	2,666,039	0.2	2,694,905	0.1
金 門 縣	192,353	0.0	225,256	0.0	274,001	0.0	318,648	0.0
連 江 縣	17,021	0.0	17,334	0.0	19,955	0.0	23,174	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 (1/3)

Unit : NT\$ 1,000

102年 CY 2013		103年 CY 2014		104年 CY 2015		105年 CY 2016		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%	
1,834,124,153	100.0	1,976,106,922	100.0	2,134,857,093	100.0	2,224,075,454	100.0	Grand Total
1,513,698,314	82.5	1,653,337,389	83.7	1,791,739,088	83.9	1,886,483,949	84.8	Ministry of Finance
594,640,662	32.4	631,147,764	31.9	685,006,097	32.1	685,396,457	30.8	National Taxation Bureau of Taipei
431,774,503	23.5	483,162,903	24.5	552,452,824	25.9	569,782,279	25.6	National Taxation Bureau of the Northern Area
204,799,730	11.2	227,209,055	11.5	223,507,086	10.5	261,684,239	11.8	National Taxation Bureau of the Central Area
72,439,522	3.9	75,100,222	3.8	84,523,376	4.0	95,940,182	4.3	National Taxation Bureau of the Southern Area
113,035,202	6.2	129,575,566	6.6	135,271,749	6.3	158,709,715	7.1	National Taxation Bureau of Kaohsiung
97,008,695	5.3	107,141,879	5.4	110,977,956	5.2	114,971,077	5.2	Customs Administration
-	-	-	-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
320,425,839	17.5	322,769,533	16.3	343,118,005	16.1	337,591,505	15.2	Revenue Service Office
57,925,919	3.2	57,602,620	2.9	58,063,293	2.7	53,908,345	2.4	New Taipei City
66,310,719	3.6	67,291,124	3.4	76,823,364	3.6	75,321,811	3.4	Taipei City
34,693,563	1.9	33,227,419	1.7	35,818,448	1.7	34,796,218	1.6	Taoyuan City
39,263,032	2.1	39,783,948	2.0	41,695,082	2.0	39,852,162	1.8	Taichung City
20,133,524	1.1	21,007,170	1.1	22,055,103	1.0	21,953,444	1.0	Tainan City
34,238,770	1.9	34,541,452	1.7	36,223,147	1.7	41,359,105	1.9	Kaohsiung City
5,841,328	0.3	6,053,512	0.3	6,476,494	0.3	5,809,098	0.3	Yilan County
8,113,525	0.4	7,558,269	0.4	7,873,938	0.4	7,207,544	0.3	Hsinchu County
5,551,034	0.3	5,940,824	0.3	6,261,272	0.3	5,852,771	0.3	Miaoli County
11,359,784	0.6	11,484,080	0.6	11,741,276	0.5	11,374,522	0.5	Changhua County
3,820,312	0.2	4,441,928	0.2	4,317,036	0.2	4,157,676	0.2	Nantou County
5,661,392	0.3	5,891,251	0.3	6,128,118	0.3	6,298,659	0.3	Yunlin County
3,447,342	0.2	3,578,400	0.2	3,680,095	0.2	3,647,556	0.2	Chiayi County
5,453,839	0.3	5,695,055	0.3	6,180,993	0.3	6,688,775	0.3	Pingtung County
1,400,714	0.1	1,467,965	0.1	1,540,358	0.1	1,452,342	0.1	Taitung County
2,869,980	0.2	3,364,958	0.2	3,348,222	0.2	3,246,248	0.1	Hualien County
493,542	0.0	554,858	0.0	630,552	0.0	491,371	0.0	Penghu County
3,517,734	0.2	3,234,223	0.2	3,193,067	0.1	3,560,928	0.2	Keelung City
7,129,374	0.4	6,776,787	0.3	7,411,719	0.3	7,335,555	0.3	Hsinchu City
2,781,129	0.2	2,716,832	0.1	2,920,757	0.1	2,768,479	0.1	Chiayi City
396,970	0.0	532,422	0.0	704,558	0.0	474,399	0.0	Kinmen County
22,313	0.0	24,436	0.0	31,113	0.0	34,497	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 (2/3)

機 關 別	105年					
	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	2,224,075,454	114,971,077	510,388,471	495,971,933	25,485,845	22,029,241
一、財政部所屬機關	1,886,483,949	114,971,077	510,388,471	495,971,933	25,485,845	22,029,241
臺北國稅局	685,396,457	-	179,342,065	229,836,823	15,566,794	12,963,340
北區國稅局	569,782,279	-	187,005,834	163,020,756	4,574,693	3,721,496
中區國稅局	261,684,239	-	80,259,778	51,673,437	2,684,771	3,301,979
南區國稅局	95,940,182	-	27,419,867	23,166,304	1,254,119	974,835
高雄國稅局	158,709,715	-	36,360,927	28,274,613	1,405,468	1,067,591
關務署	114,971,077	114,971,077	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市) 稽徵機關	337,591,505	-	-	-	-	-
新 北 市	53,908,345	-	-	-	-	-
臺 北 市	75,321,811	-	-	-	-	-
桃 園 市	34,796,218	-	-	-	-	-
臺 中 市	39,852,162	-	-	-	-	-
臺 南 市	21,953,444	-	-	-	-	-
高 雄 市	41,359,105	-	-	-	-	-
宜 蘭 縣	5,809,098	-	-	-	-	-
新 竹 縣	7,207,544	-	-	-	-	-
苗 栗 縣	5,852,771	-	-	-	-	-
彰 化 縣	11,374,522	-	-	-	-	-
南 投 縣	4,157,676	-	-	-	-	-
雲 林 縣	6,298,659	-	-	-	-	-
嘉 義 縣	3,647,556	-	-	-	-	-
屏 東 縣	6,688,775	-	-	-	-	-
臺 東 縣	1,452,342	-	-	-	-	-
花 蓮 縣	3,246,248	-	-	-	-	-
澎 湖 縣	491,371	-	-	-	-	-
基 隆 市	3,560,928	-	-	-	-	-
新 竹 市	7,335,555	-	-	-	-	-
嘉 義 市	2,768,479	-	-	-	-	-
金 門 縣	474,399	-	-	-	-	-
連 江 縣	34,497	-	-	-	-	-

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105年計1,860,785千元。

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

CY 2016					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	
181,906,968	70,854,816	3,705,866	45,626,761	2,825,530	Grand Total
181,906,968	70,854,816	3,705,866	45,626,761	2,825,530	Ministry of Finance
527	43,510,394	3,300,502	140,258	174,329	National Taxation Bureau of Taipei
91,023,511	11,514,006	145,099	21,928,958	954,507	National Taxation Bureau of the Northern Area
42,670,430	7,248,837	119,415	12,845,459	1,566,477	National Taxation Bureau of the Central Area
2,915,474	4,121,285	31,985	8,825,542	73,148	National Taxation Bureau of the Southern Area
45,297,026	4,460,294	108,865	1,886,544	57,069	National Taxation Bureau of Kaohsiung
-	-	-	-	-	Customs Administration
-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
-	-	-	-	-	Revenue Service Office
-	-	-	-	-	New Taipei City
-	-	-	-	-	Taipei City
-	-	-	-	-	Taoyuan City
-	-	-	-	-	Taichung City
-	-	-	-	-	Tainan City
-	-	-	-	-	Kaohsiung City
-	-	-	-	-	Yilan County
-	-	-	-	-	Hsinchu County
-	-	-	-	-	Miaoli County
-	-	-	-	-	Changhua County
-	-	-	-	-	Nantou County
-	-	-	-	-	Yunlin County
-	-	-	-	-	Chiayi County
-	-	-	-	-	Pingtung County
-	-	-	-	-	Taitung County
-	-	-	-	-	Hualien 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(3/3)

105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	354,608,898	93,888,422	83,385,482	72,962,850	63,016,185	11,375,814
一、財政部所屬機關	354,608,898	-	-	-	-	-
臺北國稅局	183,859,706	-	-	-	-	-
北區國稅局	64,683,181	-	-	-	-	-
中區國稅局	49,006,731	-	-	-	-	-
南區國稅局	18,547,602	-	-	-	-	-
高雄國稅局	38,511,678	-	-	-	-	-
關務署	-	-	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市)稽徵機關	-	93,888,422	83,385,482	72,962,850	63,016,185	11,375,814
新北市	-	14,269,753	16,265,350	11,216,500	8,822,689	1,979,209
臺北市	-	29,495,540	16,769,323	15,272,554	7,480,160	1,572,259
桃園市	-	8,371,105	9,694,377	7,751,422	6,296,365	1,564,109
臺中市	-	8,803,314	11,185,214	8,631,349	8,712,846	1,409,983
臺南市	-	5,467,808	4,888,489	5,266,705	5,027,088	758,977
高雄市	-	13,072,150	8,872,256	9,502,039	7,078,735	1,711,002
宜蘭縣	-	976,517	2,008,434	1,192,257	1,149,706	259,300
新竹縣	-	1,249,205	1,726,758	1,613,240	1,756,609	463,909
苗栗縣	-	1,298,209	1,261,340	1,246,156	1,674,386	202,553
彰化縣	-	2,046,330	2,294,025	2,721,596	3,779,880	230,963
南投縣	-	672,055	722,376	849,398	1,542,245	75,914
雲林縣	-	1,448,203	1,051,092	1,605,707	1,922,104	118,454
嘉義縣	-	703,815	549,044	873,584	1,364,270	85,324
屏東縣	-	1,429,232	1,460,913	1,264,251	2,020,161	144,633
臺東縣	-	254,462	305,484	278,461	533,927	32,754
花蓮縣	-	683,037	763,014	500,080	871,323	72,986
澎湖縣	-	81,655	214,428	107,256	62,141	13,246
基隆市	-	967,561	795,625	746,564	765,234	194,158
新竹市	-	1,752,075	1,930,994	1,602,580	1,297,477	391,352
嘉義市	-	815,029	389,773	637,790	735,510	84,926
金門縣	-	25,555	229,854	76,278	113,040	9,581
連江縣	-	5,812	7,319	7,083	10,289	222

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 (3/3)

CY 2016						Unit : NT\$ 1,000
印花稅	娛樂稅	特別及 臨時稅課	教育捐	金融業 營業稅	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	
10,644,443	1,524,589	795,174	-1,454	23,745,524	34,363,019	Grand Total
-	-	-	-	23,745,524	34,363,019	Ministry of Finance
-	-	-	-	16,701,719	-	National Taxation Bureau of Taipei
-	-	-	-	3,041,902	18,168,336	National Taxation Bureau of the Northern Area
-	-	-	-	1,976,075	8,330,850	National Taxation Bureau of the Central Area
-	-	-	-	853,206	7,756,815	National Taxation Bureau of the Southern Area
-	-	-	-	1,172,622	107,018	National Taxation Bureau of Kaohsiung
-	-	-	-	-	-	Customs Administration
-	-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
10,644,443	1,524,589	795,174	-1,454	-	-	Revenue Service Office
1,137,956	216,914	-	-26	-	-	New Taipei City
4,494,029	237,943	-	3	-	-	Taipei City
851,132	214,105	55,194	-1,591	-	-	Taoyuan City
989,207	120,252	-	-3	-	-	Taichung City
444,296	100,081	-	-	-	-	Tainan City
872,845	197,660	52,441	-23	-	-	Kaohsiung City
136,906	25,991	59,987	-	-	-	Yilan County
312,157	85,488	-	178	-	-	Hsinchu County
133,168	35,668	1,291	-	-	-	Miaoli County
249,712	51,996	-	20	-	-	Changhua County
73,884	45,449	176,355	-	-	-	Nantou County
123,790	25,014	4,295	-	-	-	Yunlin County
63,317	8,214	-	-12	-	-	Chiayi County
126,019	39,643	203,923	-	-	-	Pingtung County
34,325	10,917	2,012	-	-	-	Taitung County
95,644	20,488	239,676	-	-	-	Hualien County
10,781	1,864	-	-	-	-	Penghu County
70,534	21,252	-	-	-	-	Keelung City
324,615	36,462	-	-	-	-	Hsinchu City
78,079	27,372	-	-	-	-	Chiayi City
18,371	1,720	-	-	-	-	Kinmen County
3,676	96	-	-	-	-	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 (1/3)

單位：新臺幣千元

地 區 別 Region		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%
總 計	Grand Total	1,530,282,190	100.0	1,622,244,070	100.0	1,764,610,616	100.0
新北市	New Taipei City	149,560,500	9.8	154,303,664	9.5	168,759,548	9.6
臺北市	Taipei City	594,795,211	38.9	613,280,790	37.8	658,228,999	37.3
桃園市	Taoyuan City	136,139,329	8.9	142,103,913	8.8	168,299,299	9.5
臺中市	Taichung City	101,937,886	6.7	108,866,397	6.7	113,801,335	6.4
臺南市	Tainan City	55,656,572	3.6	52,894,601	3.3	56,722,585	3.2
高雄市	Kaohsiung City	144,763,518	9.5	142,702,790	8.8	159,106,413	9.0
宜蘭縣	Yilan County	9,660,095	0.6	9,931,572	0.6	10,312,850	0.6
新竹縣	Hsinchu County	26,742,619	1.7	29,203,767	1.8	36,984,733	2.1
苗栗縣	Miaoli County	22,233,653	1.5	27,528,934	1.7	29,656,949	1.7
彰化縣	Changhua County	25,785,465	1.7	25,270,886	1.6	34,184,086	1.9
南投縣	Nantou County	7,902,093	0.5	8,245,949	0.5	7,814,075	0.4
雲林縣	Yunlin County	46,794,926	3.1	61,475,715	3.8	64,161,400	3.6
嘉義縣	Chiayi County	6,906,440	0.5	6,645,590	0.4	6,823,526	0.4
屏東縣	Pingtung County	18,608,359	1.2	21,261,929	1.3	22,498,966	1.3
臺東縣	Taitung County	2,197,033	0.1	2,403,019	0.1	2,566,813	0.1
花蓮縣	Hualien County	7,926,183	0.5	8,877,302	0.5	9,164,671	0.5
澎湖縣	Penghu County	654,979	0.0	627,925	0.0	603,688	0.0
基隆市	Keelung City	41,761,318	2.7	50,382,824	3.1	50,327,543	2.9
新竹市	Hsinchu City	49,316,364	3.2	55,329,368	3.4	57,142,730	3.2
嘉義市	Chiayi City	7,573,514	0.5	7,228,843	0.4	6,869,697	0.4
金門縣	Kinmen County	4,350,054	0.3	4,034,732	0.2	4,087,369	0.2
連江縣	Lienchiang County	188,609	0.0	159,321	0.0	170,512	0.0
其 他	Others	68,827,470	4.5	89,484,239	5.5	96,322,829	5.5

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 (1/3)

Unit : NT\$ 1,000

101年 CY 2012		102年 CY 2013		103年 CY 2014		104年 CY 2015		105年 CY 2016	
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
1,796,697,193	100.0	1,834,124,153	100.0	1,976,106,922	100.0	2,134,857,093	100.0	2,224,075,454	100.0
186,386,348	10.4	204,029,784	11.1	221,096,918	11.2	246,632,933	11.6	246,765,909	11.1
664,846,830	37.0	660,951,381	36.0	698,438,888	35.3	761,829,461	35.7	760,718,268	34.2
173,833,183	9.7	170,937,371	9.3	184,767,874	9.4	196,023,500	9.2	192,971,027	8.7
127,431,611	7.1	143,787,200	7.8	153,439,000	7.8	159,953,093	7.5	173,005,087	7.8
61,449,096	3.4	62,814,165	3.4	67,205,602	3.4	74,201,516	3.5	84,293,954	3.8
152,429,752	8.5	147,273,972	8.0	164,117,018	8.3	171,494,896	8.0	200,068,820	9.0
10,990,164	0.6	12,237,396	0.7	13,052,927	0.7	14,560,434	0.7	14,667,053	0.7
39,399,430	2.2	40,475,792	2.2	46,224,132	2.3	50,983,103	2.4	51,154,242	2.3
30,231,385	1.7	30,785,273	1.7	34,745,090	1.8	34,927,999	1.6	34,984,282	1.6
31,839,237	1.8	32,252,176	1.8	36,393,767	1.8	40,441,223	1.9	49,189,513	2.2
8,339,909	0.5	8,482,874	0.5	9,085,091	0.5	9,523,727	0.4	10,287,094	0.5
58,865,427	3.3	55,147,761	3.0	61,088,138	3.1	48,803,828	2.3	61,754,053	2.8
7,521,335	0.4	7,892,554	0.4	8,248,219	0.4	8,830,916	0.4	9,510,507	0.4
24,047,228	1.3	24,073,970	1.3	22,830,981	1.2	25,928,005	1.2	26,361,329	1.2
2,823,849	0.2	2,975,000	0.2	3,292,674	0.2	3,696,067	0.2	3,485,401	0.2
10,080,609	0.6	11,256,040	0.6	11,846,907	0.6	11,908,163	0.6	11,614,331	0.5
803,698	0.0	1,024,347	0.1	1,085,455	0.1	1,186,668	0.1	1,208,457	0.1
48,912,825	2.7	53,864,516	2.9	44,683,900	2.3	49,339,336	2.3	53,885,481	2.4
49,591,719	2.8	54,373,954	3.0	74,886,852	3.8	101,170,117	4.7	110,006,018	4.9
7,099,120	0.4	7,369,576	0.4	7,457,571	0.4	7,688,062	0.4	8,082,501	0.4
4,604,143	0.3	4,857,567	0.3	4,739,354	0.2	4,510,193	0.2	4,788,106	0.2
252,145	0.0	252,789	0.0	238,685	0.0	245,897	0.0	302,944	0.0
94,918,150	5.3	97,008,695	5.3	107,141,879	5.4	110,977,956	5.2	114,971,077	5.2

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 (2/3)

105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	2,224,075,454	114,971,077	510,388,471	495,971,933	25,485,845
新北市	New Taipei City	246,765,909	-	68,104,029	64,323,779	2,455,279
臺北市	Taipei City	760,718,268	-	179,342,065	229,836,823	15,566,794
桃園市	Taoyuan City	192,971,027	-	36,390,224	30,501,021	1,088,363
臺中市	Taichung City	173,005,087	-	41,075,876	29,142,058	1,952,993
臺南市	Tainan City	84,293,954	-	21,926,260	16,488,252	1,004,824
高雄市	Kaohsiung City	200,068,820	-	36,360,927	28,274,613	1,405,468
宜蘭縣	Yilan County	14,667,053	-	1,674,192	1,851,668	341,550
新竹縣	Hsinchu County	51,154,242	-	18,023,106	13,851,108	244,889
苗栗縣	Miaoli County	34,984,282	-	5,799,148	5,137,775	118,400
彰化縣	Changhua County	49,189,513	-	17,736,680	10,703,834	455,733
南投縣	Nantou County	10,287,094	-	2,339,406	1,865,932	80,826
雲林縣	Yunlin County	61,754,053	-	13,308,668	4,823,838	76,819
嘉義縣	Chiayi County	9,510,507	-	1,782,625	1,452,984	33,021
屏東縣	Pingtung County	26,361,329	-	2,306,560	2,371,424	111,538
臺東縣	Taitung County	3,485,401	-	366,603	687,095	32,228
花蓮縣	Hualien County	11,614,331	-	1,955,266	1,592,903	91,315
澎湖縣	Penghu County	1,208,457	-	131,684	506,011	8,116
基隆市	Keelung City	53,885,481	-	1,080,394	1,802,711	64,679
新竹市	Hsinchu City	110,006,018	-	59,393,318	48,386,109	272,216
嘉義市	Chiayi City	8,082,501	-	906,135	1,660,538	64,392
金門縣	Kinmen County	4,788,106	-	365,828	558,201	16,402
連江縣	Lienchiang County	302,944	-	19,477	153,256	-
其他	Others	114,971,077	114,971,077	-	-	-

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105年計1,860,785千元。

Table 3-3. Total Net Tax Revenues - by Region (2/3)

CY 2016						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	
22,029,241	181,906,968	70,854,816	3,705,866	45,626,761	2,825,530	
2,607,813	1,792,810	5,582,484	74,785	3,189,469	35,671	
12,963,340	527	43,510,394	3,300,502	140,258	174,329	
599,628	49,192,368	2,692,962	10,683	6,278,562	230,023	
2,211,595	18,247,411	4,590,216	108,369	6,486,225	1,516,487	
680,308	528,132	2,442,854	28,671	4,931,944	47,395	
1,067,591	45,297,026	4,460,294	108,865	1,886,544	57,069	
144,752	1,358,168	426,595	-	414,652	5,147	
107,048	5,036,706	691,607	42,921	50,689	10,800	
124,128	4,162,401	460,021	903	6,020,578	-2,202	
769,994	1,629,724	1,219,435	9,802	9,891	45,657	
80,678	58,827	271,681	341	280,571	2,910	
115,584	18,572,067	707,484	-	48,194	3,625	
35,550	319,446	117,970	-	263,813	4,991	
114,299	1,992,947	506,199	175	3,626,415	10,205	
38,215	369	111,134	-	2,021	3,237	
54,806	1,284,114	231,264	-	502,714	2,847	
4,222	124	33,182	482	1,349	2,831	
45,061	32,356,306	346,645	246	8,439,586	662,937	
148,238	2,868	1,508,811	16,464	620	6,707	
102,241	74,456	909,946	2,657	-	4,489	
13,824	149	33,603	-	2,972,239	375	
326	22	35	-	80,427	-	
-	-	-	-	-	-	

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

2.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 1,860,785 thousand in 2016.

表3-3. 全國賦稅實徵淨額 - 按地區別分 (3/3)

		105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	354,608,898	93,888,422	83,385,482	72,962,850	63,016,185
新北市	New Taipei City	37,977,858	14,269,753	16,265,350	11,216,500	8,822,689
臺北市	Taipei City	183,859,706	29,495,540	16,769,323	15,272,554	7,480,160
桃園市	Taoyuan City	21,218,499	8,371,105	9,694,377	7,751,422	6,296,365
臺中市	Taichung City	21,521,955	8,803,314	11,185,214	8,631,349	8,712,846
臺南市	Tainan City	11,267,830	5,467,808	4,888,489	5,266,705	5,027,088
高雄市	Kaohsiung City	38,511,678	13,072,150	8,872,256	9,502,039	7,078,735
宜蘭縣	Yilan County	2,526,545	976,517	2,008,434	1,192,257	1,149,706
新竹縣	Hsinchu County	5,738,013	1,249,205	1,726,758	1,613,240	1,756,609
苗栗縣	Miaoli County	3,714,833	1,298,209	1,261,340	1,246,156	1,674,386
彰化縣	Changhua County	5,002,167	2,046,330	2,294,025	2,721,596	3,779,880
南投縣	Nantou County	1,064,881	672,055	722,376	849,398	1,542,245
雲林縣	Yunlin County	17,702,895	1,448,203	1,051,092	1,605,707	1,922,104
嘉義縣	Chiayi County	1,817,608	703,815	549,044	873,584	1,364,270
屏東縣	Pingtung County	3,188,379	1,429,232	1,460,913	1,264,251	2,020,161
臺東縣	Taitung County	766,291	254,462	305,484	278,461	533,927
花蓮縣	Hualien County	2,598,171	683,037	763,014	500,080	871,323
澎湖縣	Penghu County	29,006	81,655	214,428	107,256	62,141
基隆市	Keelung City	1,615,222	967,561	795,625	746,564	765,234
新竹市	Hsinchu City	-7,358,582	1,752,075	1,930,994	1,602,580	1,297,477
嘉義市	Chiayi City	1,478,488	815,029	389,773	637,790	735,510
金門縣	Kinmen County	352,568	25,555	229,854	76,278	113,040
連江縣	Lienchiang County	14,887	5,812	7,319	7,083	10,289
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 (3/3)

CY 2016							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	
11,375,814	10,644,443	1,524,589	795,174	-1,454	23,745,524	34,363,019	
1,979,209	1,137,956	216,914	-	-26	1,378,197	5,335,390	
1,572,259	4,494,029	237,943	-	3	16,701,719	-	
1,564,109	851,132	214,105	55,194	-1,591	982,890	8,989,586	
1,409,983	989,207	120,252	-	-3	1,463,160	4,836,580	
758,977	444,296	100,081	-	-	554,305	2,439,735	
1,711,002	872,845	197,660	52,441	-23	1,172,622	107,018	
259,300	136,906	25,991	59,987	-	114,686	-	
463,909	312,157	85,488	-	178	149,811	-	
202,553	133,168	35,668	1,291	-	101,256	3,494,270	
230,963	249,712	51,996	-	20	232,074	-	
75,914	73,884	45,449	176,355	-	83,365	-	
118,454	123,790	25,014	4,295	-	96,220	-	
85,324	63,317	8,214	-	-12	34,943	-	
144,633	126,019	39,643	203,923	-	127,333	5,317,080	
32,754	34,325	10,917	2,012	-	25,866	-	
72,986	95,644	20,488	239,676	-	54,683	-	
13,246	10,781	1,864	-	-	79	-	
194,158	70,534	21,252	-	-	67,406	3,843,360	
391,352	324,615	36,462	-	-	293,694	-	
84,926	78,079	27,372	-	-	110,680	-	
9,581	18,371	1,720	-	-	518	-	
222	3,676	96	-	-	17	-	
-	-	-	-	-	-	-	

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 %
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
104年	2015	2,134,857,093	100.0
105年	2016	2,224,075,454	100.0
新北市	New Taipei City	246,765,909	100.0
臺北市	Taipei City	760,718,268	100.0
桃園市	Taoyuan City	192,971,027	100.0
臺中市	Taichung City	173,005,087	100.0
臺南市	Tainan City	84,293,954	100.0
高雄市	Kaohsiung City	200,068,820	100.0
宜蘭縣	Yilan County	14,667,053	100.0
新竹縣	Hsinchu County	51,154,242	100.0
苗栗縣	Miaoli County	34,984,282	100.0
彰化縣	Changhua County	49,189,513	100.0
南投縣	Nantou County	10,287,094	100.0
雲林縣	Yunlin County	61,754,053	100.0
嘉義縣	Chiayi County	9,510,507	100.0
屏東縣	Pingtung County	26,361,329	100.0
臺東縣	Taitung County	3,485,401	100.0
花蓮縣	Hualien County	11,614,331	100.0
澎湖縣	Penghu County	1,208,457	100.0
基隆市	Keelung City	53,885,481	100.0
新竹市	Hsinchu City	110,006,018	100.0
嘉義市	Chiayi City	8,082,501	100.0
金門縣	Kinmen County	4,788,106	100.0
連江縣	Lienchiang County	302,944	100.0
其 他	Others	114,971,077	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		間接稅	
Direct Taxes		Indirect Taxes	
金額	結構比	金額	結構比
Amount	%	Amount	%
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
1,323,137,294	62.0	811,719,799	38.0
1,390,047,286	62.5	834,028,168	37.5
186,878,955	75.7	59,886,954	24.3
547,629,597	72.0	213,088,671	28.0
98,662,303	51.1	94,308,724	48.9
109,110,964	63.1	63,894,123	36.9
58,953,148	69.9	25,340,806	30.1
104,835,182	52.4	95,233,638	47.6
8,875,265	60.5	5,791,788	39.5
38,013,969	74.3	13,140,273	25.7
15,648,633	44.7	19,335,649	55.3
38,188,412	77.6	11,001,101	22.4
6,958,607	67.6	3,328,487	32.4
23,255,849	37.7	38,498,204	62.3
5,633,905	59.2	3,876,602	40.8
9,709,224	36.8	16,652,105	63.2
2,106,436	60.4	1,378,965	39.6
5,944,671	51.2	5,669,660	48.8
1,100,282	91.0	108,175	9.0
6,043,644	11.2	47,841,837	88.8
115,402,157	104.9	-5,396,139	-4.9
5,573,427	69.0	2,509,074	31.0
1,329,126	27.8	3,458,980	72.2
193,530	63.9	109,414	36.1
-	-	114,971,077	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 (1/2)

(1)金額

單位：新臺幣千元

OECD 稅 收 分 類	100年 CY 2011	101年 CY 2012	102年 CY 2013
總 計	1,764,610,616	1,796,697,193	1,834,124,153
1000 對所得、利潤與資本利得的稅收	788,798,871	841,946,315	846,544,256
1100 個人	421,612,797	474,201,983	495,428,969
1110 所得、利潤	343,004,982	393,065,301	392,174,282
1120 資本利得	78,607,815	81,136,682	103,254,687
1200 公司	367,186,074	367,744,332	351,115,287
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	258,991,517	240,722,225	245,181,525
4100 對不動產徵收的經常性稅收	122,842,095	124,510,583	133,840,661
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	23,658,842	28,280,408	23,727,917
4310 遺產與繼承稅	15,847,227	19,276,361	14,076,799
4320 贈與稅	7,811,615	9,004,047	9,651,118
4400 對金融與資本交易徵收的稅收	99,850,122	76,238,245	74,052,616
4500 對財產徵收的其他非經常性稅收	12,640,458	11,692,989	13,560,331
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	716,820,228	714,028,653	742,398,372
5100 對貨品生產、銷售及移轉等徵收的稅收	650,366,094	645,918,856	672,628,212
5110 一般銷售額	307,690,760	306,537,199	327,971,096
5120 對特種貨品與勞務徵收的稅收	342,675,334	339,381,657	344,657,116
5121 貨物稅	244,146,121	240,188,216	242,329,976
5122 財政專賣利潤	-	-	-
5123 進口稅	96,322,743	94,918,150	97,008,695
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	4,275,291	5,318,445
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	57,056,891	58,100,338	59,393,175
5210 經常性稅收	55,380,372	56,533,991	57,759,406
5220 非經常性稅收	1,676,519	1,566,347	1,633,769
5300 其他	9,397,243	10,009,459	10,376,985
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 (1/2)

## (1) Amount

Unit : NT\$ 1,000

103年 CY 2014	104年 CY 2015	105年 CY 2016	The OECD classification of Taxes
1,976,106,922	2,134,857,093	2,224,075,454	Total Tax Revenues
915,142,841	1,050,187,948	1,089,745,886	1000 Taxes on income, profits and capital gains
512,511,163	587,403,503	579,357,415	1100 Individuals
410,852,287	473,946,434	495,971,933	1110 On income and profits
101,658,876	113,457,069	83,385,482	1120 On capital gains
402,631,678	462,784,445	510,388,471	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
-	-	-	2000 Social security contributions
-	-	-	3000 Taxes on payroll and workforce
265,740,416	272,949,346	300,301,400	4000 Taxes on property
136,189,007	140,570,682	166,849,818	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
25,444,324	32,735,575	47,515,086	4300 Estate, inheritance and gift taxes
13,450,601	18,354,890	25,485,845	4310 Estate and inheritance taxes
11,993,723	14,380,685	22,029,241	4320 Gift taxes
91,572,348	85,816,429	74,560,682	4400 Taxes on financial and capital transactions
12,534,737	13,826,660	11,375,814	4500 Other non-recurrent taxes on property
-	-	-	4600 Other recurrent taxes on property
795,223,665	811,719,799	834,028,168	5000 Taxes on goods and services
722,836,752	736,456,205	758,047,777	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
360,697,761	360,898,524	378,354,422	5110 General taxes
362,138,991	375,557,681	379,693,355	5120 Taxes on specific goods and services
249,596,136	260,387,987	261,896,748	5121 Excises
-	-	-	5122 Profits of fiscal monopolies
107,141,879	110,977,956	114,971,077	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
5,400,976	4,191,738	2,825,530	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
61,743,296	63,978,258	65,335,948	5200 Taxes on use of goods , or on permission to use goods or perform activities
59,326,118	61,679,154	63,016,185	5210 Recurrent taxes
2,417,178	2,299,104	2,319,763	5220 Non-recurrent taxes
10,643,617	11,285,336	10,644,443	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 (2/2)

(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	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
5122 財政專賣利潤	
5123 進口稅	關稅
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	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	娛樂稅、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 (2/2)

## (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	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
5122 Profits of fiscal monopolies	
5123 Customs and import duties	Customs Duties
5124 Taxes on exports	
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	Amusement Tax, Special and Provisional Tax Levies
5300 Unallocable as between 5100 and 5200	
6000 Other taxes	Stamp Tax

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	102年 CY 2013			103年 CY 2014		
	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	1,834,124,153	1,863,712,791	98.4	1,976,106,922	1,867,311,581	105.8
關稅	97,008,695	98,900,000	98.1	107,141,879	97,900,000	109.4
所得稅	743,289,569	771,546,667	96.3	813,483,965	770,090,000	105.6
營利事業所得稅	351,115,287	389,167,778	90.2	402,631,678	387,711,111	103.8
綜合所得稅	392,174,282	382,378,889	102.6	410,852,287	382,378,889	107.4
遺產及贈與稅	23,727,917	23,260,000	102.0	25,444,324	25,243,000	100.8
遺產稅	14,076,799	16,280,000	86.5	13,450,601	16,406,000	82.0
贈與稅	9,651,118	6,980,000	138.3	11,993,723	8,837,000	135.7
貨物稅	162,503,713	170,722,222	95.2	172,897,429	170,722,222	101.3
證券交易稅	71,383,425	96,363,000	74.1	88,710,600	87,117,000	101.8
期貨交易稅	2,669,191	5,953,000	44.8	2,861,748	3,680,000	77.8
菸酒稅	44,769,009	49,296,250	90.8	43,809,966	49,296,250	88.9
特種貨物及勞務稅	5,318,445	3,117,344	170.6	5,400,976	3,960,000	136.4
營業稅	303,039,378	296,044,118	102.4	335,088,375	296,044,118	113.2
土地稅	174,080,706	150,712,568	115.5	173,174,512	164,080,734	105.5
地價稅	70,826,019	67,851,160	104.4	71,515,636	68,821,239	103.9
土地增值稅	103,254,687	82,861,408	124.6	101,658,876	95,259,495	106.7
房屋稅	63,013,454	63,581,478	99.1	64,672,878	63,364,018	102.1
使用牌照稅	57,759,406	57,410,565	100.6	59,326,118	57,724,503	102.8
契稅	13,560,334	12,098,894	112.1	12,534,737	12,500,562	100.3
印花稅	10,376,985	9,495,249	109.3	10,643,617	9,695,480	109.8
娛樂稅	1,633,756	1,687,896	96.8	1,623,815	1,516,273	107.1
特別及臨時稅課	-	-	-	793,363	853,881	92.9
教育捐	1,198	-	-	493	-	-
金融業營業稅	24,931,718	23,723,540	105.1	25,609,386	23,723,540	107.9
健康福利捐	35,057,254	29,800,000	117.6	32,888,741	29,800,000	110.4

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105年計1,860,785千元。

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

Unit : NT\$ 1,000 : %

104年 CY 2015			105年 CY 2016			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	
2,134,857,093	1,947,069,583	109.6	2,224,075,454	2,096,285,932	106.1	Grand Total
110,977,956	110,000,000	100.9	114,971,077	114,300,000	100.6	Customs Duties
936,730,879	775,125,556	120.8	1,006,360,404	902,470,000	111.5	Income Tax
462,784,445	392,746,667	117.8	510,388,471	443,510,000	115.1	Profit-seeking Enterprise Income Tax
473,946,434	382,378,889	123.9	495,971,933	458,960,000	108.1	Individual Income Tax
32,735,575	25,751,000	127.1	47,515,086	25,820,000	184.0	Estate and Gift Tax
18,354,890	15,449,000	118.8	25,485,845	15,420,000	165.3	Estate Tax
14,380,685	10,302,000	139.6	22,029,241	10,400,000	211.8	Gift Tax
183,130,790	174,136,667	105.2	181,906,968	178,225,555	102.1	Commodity Tax
82,032,932	94,027,000	87.2	70,854,816	88,818,000	79.8	Securities Transaction Tax
3,783,497	2,249,000	168.2	3,705,866	2,862,000	129.5	Futures Transaction Tax
44,160,168	43,712,500	101.0	45,626,761	45,642,500	100.0	Tobacco and Alcohol Tax
4,191,738	4,560,000	91.9	2,825,530	2,033,000	139.0	Specifically Selected Goods and Services Tax
335,761,368	339,437,908	98.9	354,608,898	351,119,281	101.0	Business Tax
184,598,397	171,716,611	107.5	177,273,904	174,854,186	101.4	Land Tax
71,141,328	70,674,763	100.7	93,888,422	78,056,777	120.3	Land Value Tax
113,457,069	101,041,848	112.3	83,385,482	96,797,409	86.1	Land Value Increment Tax
69,421,961	66,373,895	104.6	72,962,850	68,855,974	106.0	House Tax
61,679,154	59,314,522	104.0	63,016,185	60,374,730	104.4	Vehicle License Tax
13,826,660	12,427,259	111.3	11,375,814	11,936,644	95.3	Deed Tax
11,285,336	9,998,636	112.9	10,644,443	10,027,884	106.1	Stamp Tax
1,632,574	1,516,754	107.6	1,524,589	1,526,286	99.9	Amusement Tax
666,530	760,788	87.6	795,174	984,892	80.7	Special and Provisional Tax Levies
7,393	-	-	-1,454	-	-	Education Surtax
25,137,156	24,461,487	102.8	23,745,524	25,935,000	91.6	Financial Enterprises Business Tax
33,097,029	31,500,000	105.1	34,363,019	30,500,000	112.7	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\$ 1,860,785 thousand in 2016.

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		98年 CY 2009	99年 CY 2010	100年 CY 2011
總計	Grand Total	127,878,770	150,777,174	164,876,634
油氣類	Oil / Gas	84,370,114	85,018,713	88,003,279
車輛類	Vehicles	29,231,030	49,510,685	59,781,493
汽車	Automobiles	27,537,289	46,130,269	55,180,120
機車	Motorcycles	1,693,741	3,380,416	4,601,373
橡膠輪胎	Rubber Tires	1,573,078	2,001,683	2,217,237
水泥	Cement	3,405,923	3,830,911	4,094,155
飲品	Beverages	3,323,086	3,017,216	2,878,030
平板玻璃	Flat-glass	342,470	470,289	523,876
電器類	Electric Appliances	5,633,069	6,927,677	7,378,564
電冰箱	Refrigerators	1,701,683	1,019,444	987,921
電視機	Television Sets	836,084	950,461	1,063,510
冷暖氣機	Air Conditioners	2,301,448	3,983,152	4,337,471
除濕機	Dehumidifiers	87,359	149,715	176,413
錄影機	Video Recorders	306,405	312,143	214,764
電唱機	Record Players	622	762	1,655
錄音機	Audio Recorders	4,700	6,441	9,831
音響組合	Stereophonic Systems	270,774	359,663	417,164
電烤箱	Electric Ovens	123,994	145,896	169,835

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

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016
160,897,298	162,503,713	172,897,429	183,130,790	181,906,968
85,879,258	85,355,324	87,703,212	90,085,059	92,809,396
57,649,585	59,253,626	67,040,526	74,310,889	70,932,229
53,201,966	54,317,840	61,726,517	68,599,584	65,578,859
4,447,619	4,935,786	5,314,009	5,711,305	5,353,370
2,260,487	2,457,848	2,456,536	2,775,028	2,434,623
3,983,503	4,058,297	4,174,289	3,949,014	3,440,910
2,988,473	2,917,204	2,984,982	3,024,585	3,059,583
408,735	497,642	491,955	484,885	442,598
7,727,257	7,963,772	8,045,929	8,501,330	8,787,629
1,088,347	1,136,623	1,195,045	1,184,362	1,281,332
1,165,253	947,773	654,479	679,181	578,528
4,331,818	4,769,749	5,098,138	5,665,590	5,835,012
314,199	261,535	202,054	153,318	321,492
198,245	244,728	257,538	213,311	149,065
778	1,097	1,163	1,758	3,500
8,359	4,258	5,500	5,721	11,522
423,595	359,992	433,350	376,479	332,832
196,663	238,017	198,662	221,610	274,346

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

表3-8. 賦稅收入指標 (1/2)

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	
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	15,654,588	3.4	15,230,739	3.7	2,665,241	-0.5	23,344
103年	16,582,405	5.9	16,111,867	5.8	2,645,712	-0.7	23,392
104年	17,317,917	4.4	16,759,016	4.0	2,645,189	-0.0	23,462
105年	17,685,971	2.1	17,118,694	2.1	2,745,704	3.8	23,508

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106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 (1/2)

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	
967,624	19.7	17.7	18.2	62.0	47,070	1992
1,045,496	8.0	17.3	17.7	59.5	50,257	1993
1,127,481	7.8	17.1	17.4	61.7	53,702	1994
1,232,264	9.3	17.2	17.5	64.5	58,186	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	1997
1,397,052	9.9	15.2	15.4	70.1	64,253	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	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	** 55.5	54,575	CY 2002
1,252,766	2.2	11.1	11.4	55.0	55,545	CY 2003
1,387,300	10.7	11.5	11.9	60.3	61,277	CY 2004
1,567,396	13.0	12.7	13.0	66.8	68,978	CY 2005
1,600,804	2.1	12.4	12.7	70.3	70,165	CY 2006
1,733,895	8.3	12.6	12.9	73.6	75,709	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	CY 2010
1,764,611	8.8	12.0	12.3	65.2	76,126	CY 2011
1,796,697	1.8	11.9	12.2	64.7	77,237	CY 2012
1,834,124	2.1	11.7	12.0	66.4	78,569	CY 2013
1,976,107	7.7	11.9	12.3	72.5	84,478	CY 2014
2,134,857	8.0	12.3	12.7	78.5	90,992	CY 2015
2,224,075	4.2	12.6	13.0	78.9	94,609	CY 2016

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, 2014.

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

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

2. \*\*Starting from 2002, tax revenues ratio excludes Financial Enterprises Business Tax &amp; 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 (2/2)

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
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
104年	0.6	2.7	2.7	1.9	1.1	1.1
105年	0.7	2.9	2.8	2.0	1.0	1.0

Table 3-8. Tax Revenues Index (2/2)

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	
1.7	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
0.7	2.8	2.8	2.0	1.1	1.1	CY 2015
0.7	3.0	2.9	2.1	1.1	1.0	CY 2016

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	28.2	22.1	23.1	11.7	16.2
1970	17.1	21.1	25.1	23.7	27.4	36.2	21.4	22.0	13.4	15.5
1975	17.2	25.4	26.4	27.0	28.3	36.9	20.7	22.6	13.2	13.3
1980	19.2	26.2	26.7	28.8	27.2	41.1	22.6	23.9	13.9	17.8
1985	15.9	27.8	27.6	29.7	27.5	43.3	23.7	22.9	15.8	21.2
1990	19.9	28.1	26.4	27.5	30.9	44.4	22.9	21.8	17.6	24.4
1995	17.5	28.2	26.3	28.6	29.9	46.4	23.9	22.1	18.8	26.4
1996	15.5	28.9	27.7	29.0	30.1	46.7	25.0	21.3	25.0	26.5
1997	15.3	28.6	28.5	29.6	31.1	46.6	25.7	20.7	19.6	27.7
1998	15.4	29.4	28.6	30.2	30.9	47.2	27.5	21.1	21.0	28.3
1999	14.1	29.8	28.3	30.1	30.8	47.2	28.1	22.0	21.8	29.2
2000	12.6	30.4	27.8	30.1	30.0	46.2	27.5	22.1	23.2	29.0
2001	12.4	28.9	29.4	29.8	29.3	45.3	27.2	21.1	21.8	28.8
2002	11.5	29.8	28.4	29.8	27.6	45.3	26.5	20.5	21.2	28.1
2003	11.4	30.0	28.1	29.4	27.5	45.5	26.2	20.6	19.6	28.2
2004	11.9	30.3	27.7	29.8	27.5	46.3	26.5	20.1	19.2	27.5
2005	13.0	30.0	26.9	29.9	27.5	47.9	26.9	20.4	20.2	27.1
2006	12.7	29.6	26.5	29.8	27.7	46.4	27.1	21.3	20.1	28.6
2007	12.9	29.7	26.9	29.5	27.5	46.3	26.7	22.1	20.5	29.2
2008	13.4	27.1	27.6	29.6	27.1	44.8	26.4	22.5	20.2	28.8
2009	11.8	25.8	26.7	28.2	27.2	45.1	25.1	22.2	20.6	28.9
2010	11.5	25.6	26.7	28.8	26.1	45.0	25.9	21.3	21.1	28.8
2011	12.3	26.3	26.9	29.2	26.0	45.0	26.9	21.9	22.9	29.0
2012	12.2	27.4	27.5	30.0	26.3	45.7	27.8	22.4	24.5	30.8
2013	12.0	27.6	28.0	30.7	26.3	46.7	28.5	22.6	24.8	30.9
2014	12.3	27.9	28.2	30.8	26.5	49.5	28.5	22.6	25.5	30.7
2015 ※	12.7	...	28.7	30.5	27.1	46.6	28.6	22.9	26.1	30.3
2016	13.0	...	...	...	...	...	...	...	...	...

資料來源：1.新加坡官方網站。  
2.其他各國資料錄自 OECD 'Revenue Statistics' (2016年版)。

說明：我國資料為占GDP（行政院主計總處106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2015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 牙 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	25.9	-	10.3	27.6	14.1	24.8	20.4
24.5	14.9	-	21.7	28.8	-	9.7	30.3	15.3	30.2	21.6
28.5	14.5	14.8	23.5	29.2	-	9.4	31.3	17.6	28.2	19.6
28.3	17.5	16.8	24.9	33.1	-	11.3	31.2	17.9	27.8	19.9
26.9	18.6	15.5	22.2	33.2	16.6	15.9	33.6	18.4	28.8	18.4
29.3	21.0	16.9	25.2	29.7	14.9	20.4	36.0	18.0	27.3	19.3
28.0	17.6	16.8	22.8	30.6	15.7	20.0	33.0	18.6	24.5	19.8
28.8	17.5	17.1	23.4	30.8	16.1	19.8	33.8	19.0	24.4	20.4
28.7	17.6	16.7	23.0	31.6	16.4	20.8	34.8	18.6	24.9	20.8
31.1	17.1	16.2	22.8	31.9	15.4	21.0	35.1	19.6	26.4	21.2
33.4	16.6	16.3	23.1	32.0	14.8	21.7	37.1	19.7	27.0	21.2
33.5	17.3	17.9	22.8	33.1	15.3	21.8	36.1	20.8	27.3	21.6
31.8	17.0	17.8	23.1	33.0	15.7	21.2	33.5	20.0	27.3	20.5
31.6	15.9	17.8	23.0	32.7	13.0	21.6	32.0	20.4	26.3	18.4
32.7	15.5	18.2	22.2	32.1	12.3	21.5	32.6	20.0	25.8	17.9
33.7	16.2	17.4	22.1	33.2	11.8	22.5	33.1	20.0	26.1	18.2
36.5	17.2	17.8	23.2	33.9	11.9	23.5	34.1	20.2	26.4	19.6
37.3	17.8	18.6	23.3	34.3	12.2	24.3	34.2	20.2	27.1	20.4
36.1	18.1	19.6	23.5	33.3	13.3	24.7	33.2	20.1	26.9	20.4
32.6	17.4	19.3	22.9	32.8	13.8	20.5	33.0	20.3	26.7	19.4
29.0	15.9	18.2	22.6	31.6	12.6	18.1	33.2	20.6	25.3	16.8
29.5	16.2	17.9	23.0	32.6	12.6	19.8	32.3	20.2	26.3	17.4
30.5	16.7	18.4	22.1	32.8	13.3	19.7	32.6	20.4	27.2	18.4
31.6	17.2	18.7	21.3	32.2	13.5	20.8	32.4	20.1	26.5	18.6
32.3	18.0	17.9	21.6	30.4	13.5	21.8	32.9	20.2	26.4	19.5
35.2	19.3	18.0	22.7	28.8	13.7	22.2	32.9	20.3	26.1	19.7
33.5	...	18.5	23.5	27.6	13.5	22.5	33.6	21.0	26.5	20.1
...	...	...	...	...	14.1	...	...	...	...	...

Source : 1.The data of Singapore is derived from 'Economic Survey of Singapore First Quarter 2014' .

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, 2013).

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 2010 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 (1/4)

(1)金 額  
CY 2014

OECD 稅 收 分 類	中華民國 Republic of China 新臺幣千元 NT\$ 1,000	澳大利亞 Australia 百萬澳幣 Million AUD	加 拿 大 Canada 百萬加幣 Million CAD
總 計	1,976,106,922	446,827	618,218
1000 對所得、利潤與資本利得的稅收	915,142,841	258,605	296,647
1100 個人	512,511,163	183,383	224,676
1110 所得、利潤	410,852,287	183,383	224,676
1120 資本利得	101,658,876	-	-
1200 公司	402,631,678	75,222	65,151
1300 其他	-	-	6,820
2000 社會安全捐	-	-	93,576
3000 對工資與勞動力的徵收	-	22,985	12,595
4000 對財產徵收的稅收	265,740,416	45,260	72,591
4100 對不動產徵收的經常性稅收	136,189,007	25,062	59,833
4200 對淨財富徵收的經常性稅收	-	-	375
4300 遺產、繼承與贈與稅	25,444,324	-	220
4310 遺產與繼承稅	13,450,601	-	220
4320 贈與稅	11,993,723	-	-
4400 對金融與資本交易徵收的稅收	91,572,348	20,198	4,029
4500 對財產徵收的其他非經常性稅收	12,534,737	-	8,134
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	795,223,665	119,977	142,075
5100 對貨品生產、銷售及移轉等徵收的稅收	722,836,752	104,225	133,530
5110 一般銷售額	360,697,761	57,830	85,179
5120 對特種貨品與勞務徵收的稅收	362,138,991	46,395	48,351
5121 貨物稅	249,596,136	24,506	25,397
5122 財政專賣利潤	107,141,879	-	12,172
5123 進口稅	-	10,884	4,506
5124 出口稅	-	12	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	10,993	4,984
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	5,400,976	-	1,292
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	61,743,296	15,752	8,545
5210 經常性稅收	59,326,118	15,752	5,301
5220 非經常性稅收	2,417,178	-	3,244
5300 其他	10,643,617	-	-
6000 其他稅收	-	-	734

資料來源：OECD 'Revenue Statistics' (2016年版)。

Table 3-10. Total Tax Revenues of Key Countries - by OECD classification of Taxes (1/4)

(1) Amount  
CY 2014

法 國 France	德 國 Germany	義 大 利 Italy	The OECD classification of Taxes
百萬歐元 Million EUR	百萬歐元 Million EUR	百萬歐元 Million EUR	
979,844	1,069,259	704,217	Total Tax Revenues
233,613	332,549	225,175	1000 Taxes on income, profits and capital gains
183,614	281,585	182,276	1100 Individuals
183,614	281,585	182,271	1110 On income and profits
-	-	5	1120 On capital gains
49,999	50,964	35,246	1200 Corporations
-	-	7,653	1300 Unallocable as between 1100 and 1200
366,338	407,726	209,653	2000 Social security contributions
34,434	-	-	3000 Taxes on payroll and workforce
83,593	28,163	46,762	4000 Taxes on property
55,493	12,690	25,199	4100 Recurrent taxes on immovable property
5,182	682	829	4200 Recurrent taxes on new wealth
10,273	5,452	621	4300 Estate, inheritance and gift taxes
8,837	4,798	-	4310 Estate and inheritance taxes
1,436	654	-	4320 Gift taxes
12,645	9,339	17,990	4400 Taxes on financial and capital transactions
-	-	131	4500 Other non-recurrent taxes on property
-	-	1,992	4600 Other recurrent taxes on property
238,127	300,649	192,242	5000 Taxes on goods and services
231,273	289,995	170,173	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
154,485	203,401	97,041	5110 General taxes
76,788	86,310	73,132	5120 Taxes on specific goods and services
53,067	65,103	48,661	5121 Excises
-	-	10,426	5122 Profits of fiscal monopolies
2,553	4,608	2,022	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
21,104	16,648	12,023	5126 Taxes on specific services
-	2	-	5127 Other taxes on international trade and transactions
64	-51	-	5128 Other taxes on specific goods and services
-	284	-	5130 Unallocable as between 5110 and 5120
6,854	10,654	11,341	5200 Taxes on use of goods , or on permission to use goods or perform activities
2,887	9,880	11,341	5210 Recurrent taxes
3,967	774	-	5220 Non-recurrent taxes
-	-	10,728	5300 Unallocable as between 5100 and 5200
23,739	172	30,385	6000 Other taxes

Source : Source:Revenue Statistics of OECD (2016 Edition).

表3-10. 各國賦稅收入 - 按OECD稅收分類分 (2/4)

(1)金 額  
CY 2014

OECD 稅 收 分 類	日 本	韓 國	荷 蘭
	Japan 十億日圓 Billion JPY	Korea 十億韓元 Billion KRW	Netherlands 百萬歐元 Million EUR
總 計	156,867	365,428	248,789
1000 對所得、利潤與資本利得的稅收	49,939	106,353	63,671
1100 個人	29,655	59,457	46,581
1110 所得、利潤	29,655	51,410	46,361
1120 資本利得	-	8,047	220
1200 公司	20,284	46,896	17,090
1300 其他	-	-	-
2000 社會安全捐	62,232	98,184	98,616
3000 對工資與勞動力的徵收	-	1,042	-
4000 對財產徵收的稅收	13,306	40,305	9,606
4100 對不動產徵收的經常性稅收	10,016	11,654	6,515
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	1,883	4,625	1,525
4310 遺產與繼承稅	-	1,696	1,525
4320 贈與稅	-	2,929	-
4400 對金融與資本交易徵收的稅收	1,407	24,026	1,566
4500 對財產徵收的其他非經常性稅收	-	-	-
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	30,991	109,451	75,663
5100 對貨品生產、銷售及移轉等徵收的稅收	28,586	102,531	67,287
5110 一般銷售額	19,135	62,975	42,741
5120 對特種貨品與勞務徵收的稅收	9,451	39,556	24,546
5121 貨物稅	8,308	28,226	17,911
5122 財政專賣利潤	-	-	-
5123 進口稅	1,073	9,132	2,046
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	70	2,198	4,219
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	-	-	370
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	2,405	6,920	8,376
5210 經常性稅收	2,382	6,920	8,228
5220 非經常性稅收	23	-	148
5300 其他	-	-	-
6000 其他稅收	399	10,093	1,233

Table 3-10. Total Tax Revenues of Key Countries - by OECD classification of Taxes (2/4)

(1) Amount  
CY 2014

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
1,676,381	584,469	4,500,531	Total Tax Revenues
585,570	204,008	2,147,833	1000 Taxes on income, profits and capital gains
479,463	160,293	1,768,532	1100 Individuals
431,484	156,379	1,612,717	1110 On income and profits
47,979	3,914	155,815	1120 On capital gains
106,107	43,715	379,301	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
388,651	109,120	1,082,386	2000 Social security contributions
177,412	-	-	3000 Taxes on payroll and workforce
41,935	74,227	487,096	4000 Taxes on property
32,005	56,170	455,578	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
1	3,886	23,791	4300 Estate, inheritance and gift taxes
1	3,886	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
9,929	14,067	-	4400 Taxes on financial and capital transactions
-	104	-	4500 Other non-recurrent taxes on property
-	-	7,727	4600 Other recurrent taxes on property
481,453	197,102	783,216	5000 Taxes on goods and services
464,646	189,915	662,097	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
357,385	124,211	353,947	5110 General taxes
107,261	65,704	308,150	5120 Taxes on specific goods and services
86,879	47,114	154,825	5121 Excises
5,013	-	-	5122 Profits of fiscal monopolies
5,737	3,262	37,342	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
9,200	12,326	19,419	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
432	3,002	96,564	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
16,807	7,187	121,119	5200 Taxes on use of goods , or on permission to use goods or perform activities
16,807	7,187	96,012	5210 Recurrent taxes
-	-	25,107	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
1,360	12	-	6000 Other taxes

表3-10. 各國賦稅收入 - 按OECD稅收分類分 (3/4)

(2)結構比  
CY 2014

單位：%

OECD 稅 收 分 類	中華民國 Republic of China	澳大利亞 Australia	加 拿 大 Canada
總 計	100.0	100.0	100.0
1000 對所得、利潤與資本利得的稅收	46.3	57.9	48.0
1100 個人	25.9	41.0	36.3
1110 所得、利潤	20.8	41.0	36.3
1120 資本利得	5.1	-	-
1200 公司	20.4	16.8	10.5
1300 其他	-	-	1.1
2000 社會安全捐	-	-	15.1
3000 對工資與勞動力的徵收	-	5.1	2.0
4000 對財產徵收的稅收	13.4	10.1	11.7
4100 對不動產徵收的經常性稅收	6.9	5.6	9.7
4200 對淨財富徵收的經常性稅收	-	-	0.1
4300 遺產、繼承與贈與稅	1.3	-	0.0
4310 遺產與繼承稅	0.7	-	0.0
4320 贈與稅	0.6	-	-
4400 對金融與資本交易徵收的稅收	4.6	4.5	0.7
4500 對財產徵收的其他非經常性稅收	0.6	-	1.3
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	40.2	26.9	23.0
5100 對貨品生產、銷售及移轉等徵收的稅收	36.6	23.3	21.6
5110 一般銷售額	18.3	12.9	13.8
5120 對特種貨品與勞務徵收的稅收	18.3	10.4	7.8
5121 貨物稅	12.6	5.5	4.1
5122 財政專賣利潤	5.4	-	2.0
5123 進口稅	-	2.4	0.7
5124 出口稅	-	0.0	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	2.5	0.8
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	0.3	-	0.2
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	3.1	3.5	1.4
5210 經常性稅收	3.0	3.5	0.9
5220 非經常性稅收	0.1	-	0.5
5300 其他	0.5	-	-
6000 其他稅收	-	-	0.1

Table 3-10. Total Tax Revenues of Key Countries - by OECD classification of Taxes (3/4)

(2) Percentage

CY 2014

Unit : %

法 國 France	德 國 Germany	義 大 利 Italy	The OECD classification of Taxes
100.0	100.0	100.0	Total Tax Revenues
23.8	31.1	32.0	1000 Taxes on income, profits and capital gains
18.7	26.3	25.9	1100 Individuals
18.7	26.3	25.9	1110 On income and profits
-	-	0.0	1120 On capital gains
5.1	4.8	5.0	1200 Corporations
-	-	1.1	1300 Unallocable as between 1100 and 1200
37.4	38.1	29.8	2000 Social security contributions
3.5	-	-	3000 Taxes on payroll and workforce
8.5	2.6	6.6	4000 Taxes on property
5.7	1.2	3.6	4100 Recurrent taxes on immovable property
0.5	0.1	0.1	4200 Recurrent taxes on new wealth
1.0	0.5	0.1	4300 Estate, inheritance and gift taxes
0.9	0.4	-	4310 Estate and inheritance taxes
0.1	0.1	-	4320 Gift taxes
1.3	0.9	2.6	4400 Taxes on financial and capital transactions
-	-	0.0	4500 Other non-recurrent taxes on property
-	-	0.3	4600 Other recurrent taxes on property
24.3	28.1	27.3	5000 Taxes on goods and services
23.6	27.1	24.2	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
15.8	19.0	13.8	5110 General taxes
7.8	8.1	10.4	5120 Taxes on specific goods and services
5.4	6.1	6.9	5121 Excises
-	-	1.5	5122 Profits of fiscal monopolies
0.3	0.4	0.3	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
2.2	1.6	1.7	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
-	0.0	-	5130 Unallocable as between 5110 and 5120
0.7	1.0	1.6	5200 Taxes on use of goods , or on permission to use goods or perform activities
0.3	0.9	1.6	5210 Recurrent taxes
0.4	0.1	-	5220 Non-recurrent taxes
-	-	1.5	5300 Unallocable as between 5100 and 5200
2.4	0.0	4.3	6000 Other taxes

表3-10. 各國賦稅收入 - 按OECD稅收分類分 (4/4)

(2)結構比  
CY 2014

單位：%

OECD 稅 收 分 類	日 本 Japan	韓 國 Korea	荷 蘭 Netherlands
總 計	100.0	100.0	100.0
1000 對所得、利潤與資本利得的稅收	31.8	29.1	25.6
1100 個人	18.9	16.3	18.7
1110 所得、利潤	18.9	14.1	18.6
1120 資本利得	-	2.2	0.1
1200 公司	12.9	12.8	6.9
1300 其他	-	-	-
2000 社會安全捐	39.7	26.9	39.6
3000 對工資與勞動力的徵收	-	0.3	-
4000 對財產徵收的稅收	8.5	11.0	3.9
4100 對不動產徵收的經常性稅收	6.4	3.2	2.6
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	1.2	1.3	0.6
4310 遺產與繼承稅	-	0.5	0.6
4320 贈與稅	-	0.8	-
4400 對金融與資本交易徵收的稅收	0.9	6.6	0.6
4500 對財產徵收的其他非經常性稅收	-	-	-
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	19.8	30.0	30.4
5100 對貨品生產、銷售及移轉等徵收的稅收	18.2	28.1	27.0
5110 一般銷售額	12.2	17.2	17.2
5120 對特種貨品與勞務徵收的稅收	6.0	10.8	9.9
5121 貨物稅	5.3	7.7	7.2
5122 財政專賣利潤	-	-	-
5123 進口稅	0.7	2.5	0.8
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	0.0	0.6	1.7
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
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	1.5	1.9	3.4
5210 經常性稅收	1.5	1.9	3.3
5220 非經常性稅收	0.0	-	0.1
5300 其他	-	-	-
6000 其他稅收	0.3	2.8	0.5

Table 3-10. Total Tax Revenues of Key Countries - by OECD classification of Taxes (4/4)

(2) Percentage

CY 2014

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
34.9	34.9	47.7	1000 Taxes on income, profits and capital gains
28.6	27.4	39.3	1100 Individuals
25.7	26.8	35.8	1110 On income and profits
2.9	0.7	3.5	1120 On capital gains
6.3	7.5	8.4	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
23.2	18.7	24.1	2000 Social security contributions
10.6	-	-	3000 Taxes on payroll and workforce
2.5	12.7	10.8	4000 Taxes on property
1.9	9.6	10.1	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
0.0	0.7	0.5	4300 Estate, inheritance and gift taxes
0.0	0.7	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
0.6	2.4	-	4400 Taxes on financial and capital transactions
-	0.0	-	4500 Other non-recurrent taxes on property
-	-	0.2	4600 Other recurrent taxes on property
28.7	33.7	17.4	5000 Taxes on goods and services
27.7	32.5	14.7	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.3	21.3	7.9	5110 General taxes
6.4	11.2	6.8	5120 Taxes on specific goods and services
5.2	8.1	3.4	5121 Excises
0.3	-	-	5122 Profits of fiscal monopolies
0.3	0.6	0.8	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
0.5	2.1	0.4	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
0.0	0.5	2.1	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
1.0	1.2	2.7	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.2	2.1	5210 Recurrent taxes
-	-	0.6	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
0.1	0.0	-	6000 Other taxes

表3-11. 關稅實徵毛額 (1/5)

單位：新臺幣千元

貨 物 類 別	98年 CY 2009	99年 CY 2010
毛 收 總 計 數	70,580,871	91,591,655
01 活動物；動物產品	5,849,449	7,039,205
01 活動物	7,092	9,190
02 肉及食用雜碎	2,174,581	2,592,151
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	2,899,969	3,253,344
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	640,021	1,035,535
05 未列名動物產品	127,786	148,985
02 植物產品	4,717,739	5,286,993
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉	33,921	33,730
07 食用蔬菜及部分根菜與塊莖菜類	893,912	765,170
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	2,243,059	2,488,507
09 咖啡、茶、馬黛茶及香料	321,317	368,682
10 穀類	388,726	576,307
11 製粉工業產品；麥芽；澱粉；菊糖；麵筋	498,674	656,074
12 油料種子及含油質果實；雜項穀粒、種子及果實；工業用或藥用植物；芻草及飼料	278,726	329,461
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	55,022	64,033
14 編結用植物性材料；未列名植物產品	4,382	5,029
03 動植物油脂及其分解物；調製食用油脂；動植物蠟	149,053	162,900
15 動植物油脂及其分解物；調製食用油脂；動植物蠟	149,053	162,900
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品	12,077,876	12,998,239
16 肉、魚或甲殼、軟體或其他水產無脊椎動物等之調製品	485,453	524,925
17 糖及糖果	901,980	992,919
18 可可及可可製品	255,462	312,918
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	1,247,234	1,565,994

資料來源：財政部關務署。

說 明：本表數字未扣除退稅數。

附 註：\*自104年7月起，關稅實徵毛額改以各報單明細項目逐一計算。

Table 3-11. Gross Amount of Customs Duties (1/5)

Unit : NT\$ 1,000

100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 * CY 2015	105年 CY 2016
98,825,523	97,312,433	99,791,049	110,155,836	114,386,243	117,845,887
7,251,480	7,175,487	7,263,399	8,269,674	5,820,588	8,566,816
10,547	15,108	13,227	12,104	8,344	14,236
2,649,979	2,626,935	2,610,907	3,197,548	1,888,215	2,607,905
3,285,146	3,391,677	3,188,286	4,143,614	3,361,218	4,720,202
1,096,805	956,723	1,261,101	736,466	437,918	1,034,836
209,003	185,044	189,878	179,942	124,893	189,637
4,858,897	5,973,183	6,323,356	6,799,508	4,884,922	7,996,465
35,188	33,591	37,858	56,262	40,551	51,517
754,527	931,166	964,932	982,754	764,675	1,898,162
2,105,614	2,601,489	2,815,880	3,006,800	2,436,027	3,447,150
397,114	402,359	416,686	468,742	291,364	482,932
640,567	935,364	938,464	934,466	514,748	716,709
504,994	659,077	709,030	686,765	424,847	678,505
344,166	338,720	357,502	581,472	366,461	592,066
70,423	65,495	77,940	75,464	41,546	74,733
6,304	5,922	5,064	6,783	4,703	54,691
203,766	192,235	186,756	214,009	117,600	218,704
203,766	192,235	186,756	214,009	117,600	218,704
12,970,391	13,348,094	14,214,387	14,937,653	11,155,781	16,833,073
447,664	507,411	514,746	612,454	415,982	749,875
999,475	1,098,478	913,459	1,009,266	610,147	1,084,420
353,091	343,992	333,970	427,254	256,792	362,300
1,530,859	1,568,588	1,918,101	2,030,495	1,250,701	2,267,494

Source : Customs Administration, Ministry of Finance.

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

Note : \*The gross amount customs duties is calculated from each detail items of declarations, since July, 2015.

表3-11. 關稅實徵毛額 (2/5)

單位：新臺幣千元

貨 物 類 別	98年 CY 2009	99年 CY 2010
20 蔬菜、果實、堅果或植物其他部份之調製品	1,162,676	1,330,257
21 雜項調製食品	2,790,197	3,027,152
22 飲料、酒類及醋	659,293	718,896
23 食品工業產製過程之殘渣及廢品；調製動物飼料	63,173	83,585
24 菸（包括菸葉及菸類）及菸葉代用品	4,512,408	4,441,593
05 礦產品	947,989	1,737,394
25 鹽；硫磺；泥土及石料；石膏料；石灰及水泥	82,398	70,332
26 礦石、熔渣及礦灰	693	573
27 礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟	864,898	1,666,489
06 化學或有關工業產品	6,297,367	8,067,715
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	647,448	956,001
29 有機化學產品	1,739,715	2,136,043
30 醫藥品	30,282	28,692
31 肥料	710	551
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	1,009,544	1,318,379
33 精油及樹脂狀物質；香水、化妝品或盥洗用品	315,519	387,003
34 肥皂，有機界面活性劑，洗滌劑，潤滑劑，人造蠟，配製蠟，擦光或除垢劑，蠟燭及類似品，塑型用軟膏，（牙科用蠟）以及石膏為基料之牙科用劑	435,999	614,107
35 蛋白狀物質；改質澱粉；膠；酵素	382,805	498,076
36 炸藥；煙火品；火柴；引火合金；可燃製品	5,610	4,365
37 感光或電影用品	83,001	109,711
38 雜項化學產品	1,646,734	2,014,787
07 塑膠及其製品；橡膠及其製品	4,871,225	6,662,707
39 塑膠及其製品	3,702,586	4,995,987

Table 3-11. Gross Amount of Customs Duties (2/5)

Unit : NT\$ 1,000

100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016
1,439,340	1,430,399	1,488,455	1,634,068	1,090,325	1,974,933
2,791,127	2,970,761	3,433,156	3,483,719	2,264,900	4,654,788
836,382	943,681	966,470	1,044,553	877,224	1,139,957
98,068	96,289	118,352	113,528	85,248	111,657
4,474,385	4,388,495	4,527,678	4,582,316	4,304,462	4,487,649
1,706,365	1,151,420	1,037,884	1,752,731	641,260	745,085
57,801	52,700	44,155	45,733	28,939	29,908
297	218	167	196	97	-
1,648,267	1,098,502	993,562	1,706,802	612,224	715,177
8,487,362	7,831,066	7,681,954	7,779,682	4,742,733	6,975,134
883,650	749,225	722,012	752,160	433,971	744,460
2,357,809	2,222,349	2,125,746	2,078,856	1,013,168	1,637,716
34,117	33,218	35,670	54,382	33,570	32,219
633	792	533	1,088	1,795	-
1,312,854	1,104,457	1,086,898	1,110,874	683,704	1,043,339
438,013	402,291	454,593	505,993	466,398	200,782
663,680	600,188	587,869	610,981	410,154	581,845
546,474	491,643	513,755	493,812	295,612	446,239
6,687	7,925	8,144	13,506	5,491	15,810
116,529	119,260	121,468	111,072	72,675	84,075
2,126,916	2,099,718	2,025,266	2,046,958	1,326,195	2,188,649
7,331,880	7,210,953	6,825,919	7,267,684	8,686,306	6,652,677
5,450,470	5,234,720	4,976,794	5,262,359	4,765,719	4,940,495

表3-11. 關稅實徵毛額 (3/5)

單位：新臺幣千元

貨 物 類 別	98年 CY 2009	99年 CY 2010
40 橡膠及其膠品	1,168,639	1,666,720
08 生皮、皮革、毛皮及其製品；鞍具及輓具；旅行用物品、手袋及其類似容器；動物腸線製品（蠶腸線除外）	864,100	930,757
41 生皮（毛皮除外）及皮革	35,998	36,585
42 皮革製品；鞍具及輓具；旅行用物品、手提袋及類似容器；動物腸線（蠶腸線除外）製品	823,537	884,134
43 毛皮與人造毛皮及其製品	4,565	10,038
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	443,304	615,669
44 木及木製品；木炭	427,538	599,560
45 軟木及軟木製品	1,822	2,245
46 草及其他編結材料之編結品；編籃及柳條編結品	13,944	13,864
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	101,679	150,368
47 木漿或其他纖維素材料之紙漿；回收（廢料及碎屑）紙或紙板	1,257	947
48 紙及紙板；紙漿、紙或紙板之製品	57,266	81,726
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	43,156	67,695
11 紡織品及紡織製品	4,221,226	4,905,031
50 絲	10,970	12,830
51 羊毛，動物粗細毛；馬毛紗及其梭織物	20,358	22,794
52 棉花	155,078	234,399
53 其他植物紡織纖維；紙紗及紙紗梭織物	3,065	4,003
54 人造纖維絲；人造紡織材料之扁條及類似品	189,726	272,047
55 人造纖維棉	152,829	179,692
56 填充用材料、氈呢、不織布；特種紗；撚線、繩、索、纜及其製品	258,507	298,009
57 地毯及其他紡織材料覆地物	62,923	89,478
58 特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	49,857	53,707
59 浸漬、塗佈、被覆或黏合之紡織物；工業用紡織物	196,414	249,809

Table 3-11. Gross Amount of Customs Duties (3/5)

Unit : NT\$ 1,000

100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016
1,881,410	1,976,233	1,849,125	2,005,325	3,920,587	1,712,182
1,248,419	1,376,454	1,213,482	1,283,430	1,762,974	1,340,227
42,035	47,267	61,342	76,638	35,906	34,597
1,194,182	1,319,285	1,143,291	1,198,383	1,720,407	1,296,798
12,202	9,902	8,849	8,409	6,661	8,832
505,098	488,542	528,247	541,234	551,317	482,349
489,218	472,647	510,955	523,883	520,186	463,609
2,140	2,178	2,174	2,006	2,999	1,629
13,740	13,717	15,118	15,345	28,132	17,111
150,027	164,189	159,362	187,844	303,446	285
2,192	768	1,206	1,276	696	-
85,376	89,636	91,118	111,964	200,078	244
62,459	73,785	67,038	74,604	102,672	41
5,664,156	5,943,452	6,145,508	6,965,751	8,048,596	8,363,577
12,378	10,341	10,019	8,748	7,002	6,786
28,109	23,734	20,009	20,401	9,531	14,443
202,242	160,289	152,192	137,388	88,543	131,742
3,683	3,419	4,665	6,043	2,683	2,903
238,935	205,843	215,372	235,189	165,912	224,143
191,210	161,280	154,999	178,976	98,663	142,505
312,108	260,960	260,583	276,922	191,610	273,991
96,772	88,878	94,850	106,029	80,798	102,213
58,919	58,745	61,106	70,609	53,228	70,176
227,788	216,058	201,427	209,142	145,609	242,380

表3-11. 關稅實徵毛額 (4/5)

單位：新臺幣千元

貨 物 類 別	98年 CY 2009	99年 CY 2010
60 針織品或鉤針織品	64,059	67,489
61 針織或鉤針織之衣著及服飾附屬品	1,243,252	1,447,379
62 非針織及非鉤針織之衣著及服飾附屬品	1,495,173	1,604,557
63 其他製成紡織品；組合品；舊衣著及舊紡織品；破布	319,015	368,838
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	894,811	1,009,816
64 鞋靴、綁腿及類似品；此類物品之零件	799,850	905,241
65 帽類及其零件	64,780	66,756
66 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	23,474	30,182
67 已整理之羽毛、羽絨及其製品；人造花；人髮製品	6,707	7,637
13 石料、膠泥、水泥、石棉、雲母或類似材料之製品；陶瓷產品； 玻璃及玻璃器	1,612,460	2,206,395
68 石料、膠泥、水泥、石棉、雲母或類似材料之製品	507,203	636,305
69 陶瓷產品	665,255	941,994
70 玻璃及玻璃器	440,002	628,096
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	85,783	127,800
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	85,783	127,800
15 卑金屬及卑金屬製品	3,310,907	4,539,426
72 鋼鐵	8,922	15,782
73 鋼鐵製品	1,360,215	1,789,295
74 銅及其製品	470,938	723,425
75 鎳及其製品	3,006	11,055
76 鋁及其製品	576,173	860,670
78 鉛及其製品	7,483	3,462
79 鋅及其製品	10,008	16,020
80 錫及其製品	2,401	4,162

Table 3-11. Gross Amount of Customs Duties (4/5)

Unit : NT\$ 1,000

100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016
79,069	64,764	73,830	90,227	58,907	101,075
1,835,823	2,206,439	2,300,601	2,719,897	3,362,223	3,190,530
1,938,853	2,056,997	2,155,426	2,385,349	3,029,774	3,124,690
438,267	425,705	440,429	520,831	754,113	736,000
1,139,956	1,175,715	1,275,096	1,568,839	1,708,569	1,862,489
1,019,546	1,051,490	1,125,816	1,387,426	1,454,303	1,705,370
79,444	72,468	103,833	130,118	179,930	92,433
33,727	41,812	37,764	43,294	47,108	57,997
7,239	9,945	7,683	8,001	27,228	6,689
2,494,301	2,373,934	2,624,297	2,912,270	2,390,366	2,974,069
676,365	644,753	680,226	781,069	594,794	723,388
1,026,188	987,561	1,168,101	1,270,322	1,023,387	1,271,745
791,748	741,620	775,970	860,879	772,185	978,936
175,611	177,277	198,377	219,105	517,175	49
175,611	177,277	198,377	219,105	517,175	49
5,128,929	5,015,132	4,664,581	4,935,598	10,400,582	4,067,017
13,810	11,219	14,973	16,934	9,449	30
2,300,599	2,418,770	2,138,545	2,303,292	7,360,714	1,512,060
756,085	618,290	570,053	614,737	387,356	553,530
8,331	6,979	7,215	8,607	6,154	4,722
857,175	842,502	840,737	815,216	601,721	749,836
3,222	3,273	2,418	3,101	1,795	1,087
26,119	25,261	27,054	27,518	17,785	25,920
5,458	5,025	6,790	4,931	2,150	1,522

表3-11. 關稅實徵毛額 (5/5)

單位：新臺幣千元

貨 物 類 別	98年 CY 2009	99年 CY 2010
81 其他卑金屬；瓷金；及其製品	33,074	49,700
82 卑金屬製工具、器具、利器、匙、叉及其零件	542,314	706,642
83 雜項卑金屬製品	296,373	359,213
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	11,486,377	15,840,541
84 核子反應器、鍋爐、機器及機械用具；及其零件	6,297,032	9,226,877
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	5,189,345	6,613,664
17 車輛、航空器、船舶及有關運輸設備	2,844,033	4,131,357
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	87,224	719,097
87 鐵路及電車道車輛以外之車輛及其零件與附件	2,753,072	3,404,731
88 航空器、太空船及其零件	236	218
89 船舶及浮動構造體	3,501	7,311
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	1,334,546	1,602,190
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	838,062	1,039,258
91 鐘、錶及其零件	390,495	456,440
92 樂器；與其零件及附件	105,989	106,492
19 武器與彈藥；及其零件與附件	3,396	3,195
93 武器與彈藥；及其零件與附件	3,396	3,195
20 雜項製品	832,549	898,885
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	340,012	395,016
95 玩具、遊戲品與運動用品；及其零件與附件	221,115	191,525
96 雜項製品	271,422	312,344
21 藝術品、珍藏品及古董	7,635,002	12,675,072
97 藝術品、珍藏品及古董	1,026	1,213
98 關稅配額之貨品	7,633,976	12,673,859

Table 3-11. Gross Amount of Customs Duties (5/5)

Unit : NT\$ 1,000

100年 CY 2011	101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016
57,235	46,391	41,283	50,193	30,030	26,130
764,863	711,788	655,672	689,253	1,010,066	779,895
336,032	325,634	359,841	401,816	973,362	412,285
16,690,321	15,819,044	15,120,653	16,715,048	17,595,344	15,856,000
9,732,322	9,103,922	8,781,306	9,596,425	9,043,228	8,910,143
6,957,999	6,715,122	6,339,347	7,118,623	8,552,116	6,945,857
18,589,358	18,998,245	21,200,872	24,203,589	30,064,336	31,590,349
208,238	295,350	575,434	174,553	127,032	204,316
18,365,432	18,693,334	20,612,233	24,015,895	29,924,053	31,367,469
249	519	1,817	837	1,718	44
15,439	9,042	11,388	12,304	11,533	18,520
1,696,227	1,719,103	1,768,680	2,066,187	2,827,508	1,912,147
1,043,893	1,030,212	1,086,200	1,309,930	1,813,822	1,133,938
536,497	572,248	568,103	633,890	910,245	652,969
115,837	116,643	114,377	122,367	103,441	125,240
2,706	3,593	3,624	4,988	9,187	4,648
2,706	3,593	3,624	4,988	9,187	4,648
972,429	949,108	1,081,890	1,197,855	1,940,508	1,072,351
455,518	451,983	493,074	549,328	1,065,738	468,244
181,686	192,976	221,741	255,099	398,915	189,370
335,225	304,149	367,075	393,428	475,855	414,737
1,557,844	226,207	272,725	333,157	217,145	332,376
1,717	1,249	1,358	1,837	2,968	136
1,556,127	224,958	271,367	331,320	214,177	332,240

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
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
102年 2013	5,995,565	2,315,307,506	284,500,751	5,285,007,429	102,768,103	91,799,381	3,988,942,491	249,222,085
103年 2014	6,081,478	2,738,322,953	384,879,314	5,783,062,063	112,980,965	104,171,302	4,191,680,208	254,556,006
NET=0(萬元) (NT\$10,000)	2,019,153	0	0	697,378,295	22,467,155	9,556,666	530,821,802	65,442,279
0~52	2,749,856	550,013,110	27,499,264	1,905,720,933	31,133,754	25,621,299	1,600,059,951	87,678,872
52~117	813,361	629,189,343	40,524,032	1,172,510,630	19,847,981	23,362,280	939,805,289	46,408,466
117~235	346,402	553,985,703	51,951,221	840,072,613	14,804,157	20,994,676	627,313,768	30,450,805
235~440	105,051	324,238,855	47,002,976	423,548,086	6,979,751	11,669,856	277,316,883	13,511,859
440~500	10,034	46,957,089	8,721,811	57,459,149	782,415	1,480,014	34,263,567	1,586,586
500~1,000	25,478	169,866,399	39,308,259	198,834,378	3,135,126	5,018,271	101,978,987	4,816,683
1,000以上	12,143	464,072,454	169,871,751	487,537,979	13,830,626	6,468,240	80,119,961	4,660,456

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 額 收入額
租賃及權利金所得 Income from Lease and Royalties	財產交易所得 Property Transactions	機會中獎所得 Income from Won Prizes or Awards	股利所得 Dividend	退職所得 Income from Separation Pay	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	未能歸類所得 N. E. S.	稿 費 額 收入額 Remuneration from Publishing Article
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
114,290,004	27,325,464	5,382,600	606,907,667	6,980,233	63,948,749	1,337,139	26,103,513	7,326,739
117,657,074	21,832,968	5,765,273	876,014,684	7,895,282	66,578,238	1,399,920	22,530,143	7,520,970
13,935,187	2,310,040	657,964	44,334,794	162,625	5,269,525	175,627	2,244,631	1,269,552
30,622,195	5,178,420	2,071,312	102,414,724	514,029	16,151,955	362,017	3,912,405	1,924,362
23,445,856	3,960,436	1,327,044	98,262,784	884,019	11,684,101	266,148	3,256,226	1,444,256
20,937,711	3,477,437	920,502	105,495,363	1,362,644	10,897,505	232,124	3,185,921	1,374,517
13,275,337	2,510,684	467,571	85,788,159	1,310,929	8,136,107	144,489	2,436,461	853,130
1,885,887	479,403	73,981	15,028,869	203,280	1,319,295	20,139	335,713	111,593
6,694,042	1,716,788	174,208	66,763,298	1,378,048	5,287,673	84,001	1,787,253	327,685
6,860,859	2,199,760	72,691	357,926,693	2,079,708	7,832,077	115,375	5,371,533	215,875

Source : Fiscal Information Agency, Ministry of Finance.

表3-13. 營利事業所得稅結算申報 (1/2)

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
	桃園市 Taoyuan City	76,805	4,153,205,225	164,135,615	27,681,337
	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
	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	48,348	1,252,511,769	74,166,583	12,451,656
	南投縣 Nantou County	13,487	192,489,644	10,322,900	1,707,372
	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

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 (1/2)

Unit : Case ; NT\$ 1,000

未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		101年 CY 2012 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	1,038,944	45,458,881,200	1,803,348,896	303,685,572	599,900	62,162,265
117,419	5,042,882	184,506	7,921,826,681	229,403,211	38,491,204	117,571	5,981,873
168,814	21,720,909	230,811	16,463,466,483	616,733,749	104,386,309	175,310	21,838,561
45,604	3,715,806	78,544	4,276,443,526	173,414,309	29,248,394	47,047	6,570,809
75,046	5,110,751	147,069	3,186,965,243	172,002,363	28,790,765	75,797	5,776,223
28,222	2,429,493	61,047	1,923,182,258	73,101,646	12,218,945	27,427	3,279,847
69,236	2,469,875	125,078	3,373,624,129	143,016,142	23,997,287	70,754	3,611,537
4,694	141,765	13,832	175,174,249	6,816,525	1,105,522	4,713	122,227
8,461	2,700,615	16,952	1,136,545,067	69,650,803	11,790,731	9,029	2,981,619
6,307	579,165	16,864	826,338,949	17,561,074	2,935,810	6,449	711,928
21,765	943,214	49,380	1,242,485,819	52,895,592	8,824,300	22,446	1,848,459
4,289	173,329	13,747	184,287,603	10,030,447	1,654,035	4,409	192,998
5,810	2,206,442	15,595	1,293,741,417	27,285,037	4,592,557	5,912	1,791,698
3,887	84,586	10,766	186,425,791	7,928,321	1,310,353	4,001	95,900
5,039	121,678	16,740	266,619,102	10,452,328	1,714,809	5,491	194,056
1,068	19,301	4,699	35,656,118	2,020,674	324,823	1,067	29,232
2,758	46,692	9,730	117,828,054	10,852,188	1,807,817	2,820	36,022
534	8,038	2,235	12,819,607	756,482	119,943	549	1,587
5,072	65,538	10,460	207,990,907	5,278,330	860,915	5,200	144,666
9,678	8,609,942	18,891	2,479,989,574	167,663,749	28,450,251	9,506	6,908,249
3,639	102,697	9,850	114,290,896	4,615,089	750,183	3,592	39,188
635	3,560	1,834	29,839,763	1,707,679	283,833	708	5,481
91	26	314	3,339,964	163,158	26,787	102	105

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 (2/2)

單位：家；新臺幣千元

地 區 別 Region		102年 CY 2013			
		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	1,037,607	49,100,332,991	1,952,804,418	329,114,464
新北市	New Taipei City	185,853	8,121,269,104	262,111,161	44,039,328
臺北市	Taipei City	230,683	19,803,775,750	610,496,866	103,324,880
桃園市	Taoyuan City	79,872	4,161,689,314	168,669,304	28,438,224
臺中市	Taichung City	141,727	3,212,449,165	179,454,876	30,062,646
臺南市	Tainan City	59,734	1,859,007,499	81,089,379	13,590,216
高雄市	Kaohsiung City	126,016	3,381,215,771	146,949,329	24,672,535
宜蘭縣	Yilan County	13,702	182,839,872	7,195,330	1,173,581
新竹縣	Hsinchu County	17,543	1,106,449,628	72,060,441	12,201,549
苗栗縣	Miaoli County	16,883	806,580,308	21,343,066	3,578,245
彰化縣	Changhua County	49,674	1,303,993,800	77,145,245	12,948,190
南投縣	Nantou County	13,791	206,455,804	10,786,724	1,785,337
雲林縣	Yunlin County	15,674	1,318,351,472	52,171,451	8,822,585
嘉義縣	Chiayi County	11,010	190,487,761	9,102,366	1,512,102
屏東縣	Pingtung County	17,347	268,151,236	10,686,652	1,756,874
臺東縣	Taitung County	4,765	34,638,367	2,011,420	326,555
花蓮縣	Hualien County	9,830	129,274,307	12,132,318	2,024,650
澎湖縣	Penghu County	2,241	12,961,799	777,995	123,519
基隆市	Keelung City	10,383	191,872,965	5,352,414	872,648
新竹市	Hsinchu City	18,720	2,660,098,764	216,532,198	36,757,164
嘉義市	Chiayi City	9,843	114,475,760	4,754,009	774,477
金門縣	Kinmen County	1,977	31,306,679	1,830,481	304,444
連江縣	Lienchiang County	339	2,987,866	151,393	24,716

Table 3-13. Sources of Profit-seeking Enterprise Income Tax (2/2)

Unit : Case ; NT\$ 1,000

未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		103年 CY 2014 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
606,624	61,916,996	1,055,436	46,011,690,988	1,926,958,393	324,662,199	620,368	47,721,566
118,792	10,525,209	188,397	8,281,200,836	315,433,354	53,094,427	120,310	10,503,622
175,246	20,975,406	235,192	17,272,108,932	686,575,512	116,224,350	179,383	15,853,314
48,514	5,166,509	82,283	4,196,915,275	183,457,452	30,949,035	50,044	3,910,877
77,073	3,934,952	144,811	3,176,821,591	204,598,112	34,337,123	79,639	2,877,017
28,581	2,201,758	61,309	1,917,087,170	93,964,308	15,774,456	29,279	3,063,938
70,731	2,366,638	127,307	3,301,609,079	124,762,252	20,894,583	72,003	3,677,582
4,801	132,035	14,021	181,646,256	7,863,083	1,287,660	5,028	148,851
9,396	2,588,640	18,204	1,208,533,482	76,962,346	13,030,996	9,833	1,681,641
6,489	401,950	16,808	793,674,056	28,938,640	4,870,062	6,626	838,770
22,850	1,833,649	49,660	1,241,704,188	54,274,912	9,062,745	23,280	1,465,386
4,501	183,512	13,963	213,672,829	12,608,555	2,095,128	4,627	129,357
5,954	1,050,819	15,654	1,259,898,372	20,115,172	3,372,127	6,201	220,099
4,159	116,147	11,363	194,198,422	9,225,736	1,532,237	4,357	80,528
5,645	118,938	17,297	278,552,436	12,353,173	2,039,999	5,732	124,257
1,095	39,724	4,842	40,644,463	2,428,670	397,082	1,155	19,043
2,910	43,700	9,921	116,117,044	12,131,491	2,023,013	2,573	49,814
561	2,546	2,309	13,341,242	847,002	135,619	590	3,802
5,193	110,506	10,384	202,191,462	4,833,044	784,550	5,212	52,107
9,541	10,073,735	19,051	1,970,758,247	69,011,822	11,679,600	9,690	2,983,228
3,695	46,594	10,190	117,787,019	4,764,038	777,402	3,843	35,807
785	3,908	2,115	30,497,083	1,661,665	275,954	844	2,523
112	121	355	2,731,505	148,053	24,052	119	4

表3-14. 遺產稅稅源 (1/2)  
(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 核定案件遺產總額 Gross Inheritance Amount of Verified Cases
			徵稅 Taxation	免稅 Exemption	
98年 2009	143,582	100,341	3,155	95,708	467,496,909
99年 2010	145,772	105,398	3,075	101,897	561,299,557
100年 2011	152,915	116,045	3,534	111,985	569,512,673
101年 2012	154,251	123,420	3,857	118,616	576,716,255
102年 2013	155,908	125,055	4,570	119,822	612,865,140
103年 2014	163,929	132,886	5,205	126,600	685,299,005
104年 2015	163,858	135,315	5,917	129,061	764,713,287
105年 2016	172,405	141,180	6,795	134,035	936,589,640
新北市 New Taipei City	23,256	18,793	970	17,792	113,861,370
臺北市 Taipei City	17,982	17,264	2,248	14,703	294,232,086
桃園市 Taoyuan City	12,637	10,830	513	10,272	66,368,724
臺中市 Taichung City	16,921	13,271	819	12,363	94,129,139
臺南市 Tainan City	15,234	12,422	452	11,972	68,223,320
高雄市 Kaohsiung City	21,365	16,518	517	15,998	77,713,464
宜蘭縣 Yilan County	3,787	3,598	131	3,474	21,273,737
新竹縣 Hsinchu County	3,797	3,090	110	3,025	16,218,693
苗栗縣 Miaoli County	5,089	4,069	96	3,995	19,264,958
彰化縣 Changhua County	10,384	8,512	244	8,278	42,549,799
南投縣 Nantou County	4,951	3,792	81	3,704	15,396,456
雲林縣 Yunlin County	7,232	5,351	87	5,281	21,144,398
嘉義縣 Chiayi County	5,734	4,331	49	4,284	14,605,233
屏東縣 Pingtung County	8,544	6,795	109	6,719	21,693,729
臺東縣 Taitung County	2,582	1,846	20	1,838	4,625,586
花蓮縣 Hualien County	3,413	2,918	50	2,861	9,954,407
澎湖縣 Penghu County	974	814	8	815	2,330,713
基隆市 Keelung City	2,940	2,255	47	2,214	6,285,950
新竹市 Hsinchu City	2,715	2,360	157	2,189	13,646,398
嘉義市 Chiayi City	2,065	1,619	63	1,547	7,532,027
金門縣 Kinmen County	748	683	24	661	5,437,908
連江縣 Lienchiang County	55	49	-	50	101,545

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

說明：1. 本表資料係改以案件最新一次核定為準，同一案件若因補報或更正等原因，於同年度或跨年度有2次以上重新核定者皆不重複計入，資料追溯修正至95年。  
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-14. Sources of Estate Tax (1/2)

## (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
-	-	5,649,551	179,296,943	113,717,192	65,579,751
-	-	8,996,835	252,356,090	180,360,925	71,995,165
-	-	6,745,531	236,955,129	141,543,267	95,411,862
-	-	8,419,857	225,659,071	137,092,723	88,566,348
-	-	512,735	249,240,483	143,632,804	105,607,679
-	-	2,745,398	276,337,389	154,050,302	122,287,087
-	-	376,260	328,957,581	171,234,746	157,722,835
-	-	470,505	461,796,376	198,453,354	263,343,022
-	-	8,300	52,830,248	25,380,943	27,449,305
-	-	184,299	229,788,145	74,500,818	155,287,327
-	-	1,002	28,003,390	16,087,833	11,915,557
-	-	8,310	42,539,207	22,949,062	19,590,145
-	-	9,478	24,280,940	13,701,044	10,579,896
-	-	6,926	30,323,255	14,043,361	16,279,894
-	-	2,612	7,848,101	4,289,310	3,558,791
-	-	-	5,059,647	2,704,500	2,355,147
-	-	-	3,858,071	2,533,663	1,324,408
-	-	-	11,518,144	6,042,090	5,476,054
-	-	600	3,367,503	2,131,578	1,235,925
-	-	-	2,636,300	1,903,531	732,769
-	-	-	1,424,169	1,038,410	385,759
-	-	240,978	3,983,963	2,829,575	1,154,388
-	-	-	840,066	474,876	365,190
-	-	-	2,645,121	1,496,589	1,148,532
-	-	-	290,258	213,280	76,978
-	-	8,000	1,808,434	1,084,469	723,965
-	-	-	5,690,303	2,916,018	2,774,285
-	-	-	2,146,457	1,384,261	762,196
-	-	-	914,654	748,143	166,511
-	-	-	-	-	-

Source : National Taxation Bureau 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 (2/2)  
(2)按課稅級距別分

105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		7,918
修法後(單一稅率*) After Revision (Single tax rate)	10%	7,804
修法前(合計) Before Revision (Total)		114
670,000(元)以下 670,000 or under (NT\$)	2%	4
670,001~1,670,000	4%	-
1,670,001~3,340,000	7%	2
3,340,001~5,010,000	11%	3
5,010,001~6,680,000	15%	3
6,680,001~11,130,000	20%	7
11,130,001~16,700,000	26%	9
16,700,001~44,530,000	33%	31
44,530,001~111,320,000	41%	29
超過111,320,000 over 111,320,000	50%	26

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 (2/2)

(2) by Tax Brackets

CY 2016

Unit : Case ; NT\$ 1,000

實徵案件遺產總額 Gross Estate Amount of Levied Cases	實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate tax Revenues
532,141,732	311,701,672	25,485,844
509,938,684	297,847,086	24,594,852
22,203,048	13,854,586	890,993
496	287	10
-	-	-
106,451	4,892	223
111,042	12,807	325
63,285	17,633	1,200
198,468	60,376	7,246
322,502	127,845	7,850
1,702,449	866,233	74,620
3,665,806	2,114,217	147,086
16,032,550	10,650,296	652,433

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 (1/2)  
(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
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
104年 2015	206,773	20,016	192,997
105年 2016	182,379	17,642	170,439
新北市 New Taipei City	24,148	2,625	22,060
臺北市 Taipei City	26,148	4,128	22,248
桃園市 Taoyuan City	14,967	1,434	13,811
臺中市 Taichung City	20,665	2,500	19,622
臺南市 Tainan City	16,572	1,181	16,400
高雄市 Kaohsiung City	19,193	1,578	17,809
宜蘭縣 Yilan County	3,730	311	3,505
新竹縣 Hsinchu County	4,772	400	4,439
苗栗縣 Miaoli County	4,660	327	4,467
彰化縣 Changhua County	10,478	825	10,141
南投縣 Nantou County	4,506	306	4,531
雲林縣 Yunlin County	6,275	349	6,061
嘉義縣 Chiayi County	4,384	200	4,445
屏東縣 Pingtung County	7,165	375	7,009
臺東縣 Taitung County	2,370	110	2,326
花蓮縣 Hualien County	3,136	199	2,976
澎湖縣 Penghu County	743	33	711
基隆市 Keelung City	1,815	99	1,742
新竹市 Hsinchu City	3,470	428	3,132
嘉義市 Chiayi City	2,037	161	1,908
金門縣 Kinmen County	1,064	70	1,010
連江縣 Lienchiang County	81	3	86

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 (1/2)

## (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
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
188,470,401	50,965,121	137,505,280
291,721,265	43,460,068	248,261,197
34,565,532	6,554,904	28,010,628
148,863,403	10,613,118	138,250,285
12,994,292	3,668,505	9,325,787
31,274,510	6,034,257	25,240,253
14,448,198	2,777,971	11,670,227
16,732,290	3,762,154	12,970,136
2,177,362	811,713	1,365,649
2,460,163	942,854	1,517,309
1,858,286	752,982	1,105,304
13,172,562	1,940,615	11,231,947
1,414,425	735,908	678,517
1,955,399	807,998	1,147,401
880,124	500,348	379,776
2,079,260	892,356	1,186,904
333,265	253,670	79,595
982,563	499,504	483,059
119,046	75,185	43,861
554,691	227,023	327,668
2,376,094	1,044,904	1,331,190
2,190,346	384,683	1,805,663
280,098	172,802	107,296
9,356	6,614	2,742

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 (2/2)  
(2)按課稅級距別分

105年

單位：件；新臺幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 No. of Cases Levied
總計 Grand Total		16,494
修法後(單一稅率*) After Revision (Single tax rate)	10%	16,329
修法前(合計) Before Revision (Total)		165
670,000(元)以下 670,000 or under	4%	2
670,001~1,890,000	6%	5
1,890,001~3,120,000	9%	9
3,120,001~4,340,000	12%	6
4,340,001~5,570,000	16%	8
5,570,001~8,020,000	21%	13
8,020,001~15,580,000	27%	30
15,580,001~32,280,000	34%	27
32,280,001~50,090,000	42%	23
超過50,090,000 over 50,090,000	50%	42

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 (2/2)  
 (2) by Tax Brackets  
 CY 2016

Unit : Case ; NT\$ 1,000

實徵案件贈與總額 Gross Gift Amount of Levied Cases	實徵案件贈與淨額 Net Gift Amount of Levied Cases	贈與稅實徵淨額 Net Gift tax Revenues
253,871,832	215,339,025	22,029,241
244,753,432	206,492,499	21,401,521
9,118,400	8,846,526	627,719
3,355	1,245	7
11,343	6,013	95
34,162	24,502	363
31,637	23,408	397
40,436	32,776	901
101,780	87,900	1,227
358,120	328,128	18,868
679,190	588,622	34,993
948,344	891,828	74,531
6,910,035	6,862,105	496,336

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 (1/3)

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.)
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
104年	2015	29	20,033,683	-	931,610
105年	2016	29	19,695,121	-	1,054,249
新北市	New Taipei City	2	5,034	-	105,964
臺北市	Taipei City	-	-	-	-
桃園市	Taoyuan City	4	6,736,463	-	144,334
臺中市	Taichung City	-	-	-	185
臺南市	Tainan City	1	512	-	-
高雄市	Kaohsiung City	7	9,431,899	-	289,767
宜蘭縣	Yilan County	-	-	-	-
新竹縣	Hsinchu County	1	6,522	-	-
苗栗縣	Miaoli County	4	12,048	-	39,584
彰化縣	Changhua County	1	819	-	-
南投縣	Nantou County	-	-	-	-
雲林縣	Yunlin County	7	3,431,771	-	474,415
嘉義縣	Chiayi County	-	-	-	-
屏東縣	Pingtung County	1	4,018	-	-
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	66,035	-	-
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 (1/3)

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) (Dozen)
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
477	1,001,982	21	10,091,968	25	11,534,630	297	307,573,054
475	1,102,423	21	9,682,258	25	8,960,028	295	297,093,569
59	30,539	-	-	-	-	30	162,117
3	4	-	-	-	-	-	-
87	181,476	1	167,107	1	63,517	41	95,363,029
52	6,112	-	-	2	213,722	19	64,223,469
44	10,248	-	-	-	-	37	40,852,969
55	328,640	-	-	6	1,063,798	31	10,478,661
12	36	-	-	6	3,129,719	17	4,301,679
20	394,918	3	1,967,198	1	285,535	9	119,695
19	58,610	-	-	-	-	5	686,066
41	56,118	12	5,804,761	4	646,761	17	32,137,745
5	1,101	1	445,981	-	-	18	5,051,707
9	1,493	4	1,297,211	-	-	16	16,457,556
16	3,883	-	-	1	52,800	20	25,003,361
20	27,494	-	-	-	-	19	2,234,671
3	35	-	-	-	-	3	1,303
10	11	-	-	4	3,504,176	6	1,149
-	-	-	-	-	-	-	-
3	215	-	-	-	-	2	-
9	808	-	-	-	-	2	18,392
8	682	-	-	-	-	1	-
-	-	-	-	-	-	2	-
-	-	-	-	-	-	-	-

Source : National Taxation Bureaus of Ministry of Finance.

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

表3-16. 貨物稅稅源 (2/3)

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)
	98年 2009	3	2,298,053	189
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
104年 2015	2	2,287,416	290	3,351,038
105年 2016	3	2,141,331	280	3,089,249
新北市 New Taipei City	-	-	118	1,068,546
臺北市 Taipei City	-	-	-	-
桃園市 Taoyuan City	1	-	82	1,642,695
臺中市 Taichung City	1	951,786	21	44,546
臺南市 Tainan City	-	-	17	178,715
高雄市 Kaohsiung City	-	-	14	4,041
宜蘭縣 Yilan County	-	-	-	-
新竹縣 Hsinchu County	-	-	8	-
苗栗縣 Miaoli County	-	-	1	71,147
彰化縣 Changhua County	1	1,189,545	7	70,197
南投縣 Nantou County	-	-	-	21
雲林縣 Yunlin County	-	-	-	-
嘉義縣 Chiayi County	-	-	1	-
屏東縣 Pingtung County	-	-	2	84
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	4,125
嘉義市 Chiayi City	-	-	2	5,132
金門縣 Kinmen County	-	-	-	-
連江縣 Lienchiang County	-	-	-	-



表3-16. 貨物稅稅源 (3/3)

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)
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	-	-
104年	2015	34	240,005	-	-
105年	2016	32	149,655	-	-
新北市	New Taipei City	12	48,289	-	-
臺北市	Taipei City	-	-	-	-
桃園市	Taoyuan City	9	60,158	-	-
臺中市	Taichung City	3	28,789	-	-
臺南市	Tainan City	1	-	-	-
高雄市	Kaohsiung City	1	-	-	-
宜蘭縣	Yilan County	-	-	-	-
新竹縣	Hsinchu County	3	-	-	-
苗栗縣	Miaoli County	-	-	-	-
彰化縣	Changhua County	2	12,398	-	-
南投縣	Nantou County	-	21	-	-
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 (3/3)

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)
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
6	3,264	105	32,615	14	20,048
5	2,982	100	41,149	13	20,570
2	-	54	28,796	6	2,504
-	-	-	-	-	-
1	-	20	736	1	-
-	1	14	7,921	1	66
-	-	3	619	3	18,000
-	-	2	-	-	-
-	-	-	-	-	-
-	-	2	-	-	-
-	-	-	-	-	-
-	-	2	866	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1	60	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1	-	1	-	1	-
-	-	-	-	1	-
1	2,981	1	2,151	-	-
-	-	-	-	-	-
-	-	-	-	-	-

表3-17. 營業稅稅源 (1/4)  
(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
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
104年底 2015	1,349,528	11,225	1,063	143,443
105年底 2016	1,374,701	11,560	1,040	143,712
新北市 New Taipei City	215,695	771	102	33,018
臺北市 Taipei City	224,499	450	77	8,006
桃園市 Taoyuan City	108,835	674	60	12,394
臺中市 Taichung City	181,143	469	83	29,669
臺南市 Tainan City	106,881	413	35	12,850
高雄市 Kaohsiung City	157,693	3,676	109	10,036
宜蘭縣 Yilan County	26,999	1,279	94	2,272
新竹縣 Hsinchu County	26,592	209	32	2,930
苗栗縣 Miaoli County	25,788	212	66	2,633
彰化縣 Changhua County	69,215	720	18	16,968
南投縣 Nantou County	24,325	438	44	1,772
雲林縣 Yunlin County	29,613	400	31	2,223
嘉義縣 Chiayi County	20,102	341	12	1,942
屏東縣 Pingtung County	37,682	605	38	1,599
臺東縣 Taitung County	12,651	282	53	328
花蓮縣 Hualien County	19,904	285	146	671
澎湖縣 Penghu County	5,940	30	7	213
基隆市 Keelung City	18,138	31	6	711
新竹市 Hsinchu City	25,901	182	19	2,485
嘉義市 Chiayi City	16,936	54	3	773
金門縣 Kinmen County	19,245	33	5	193
連江縣 Lienchiang County	924	6	-	26

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 (1/4)

## (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
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
751	7,089	111,039	656,482	30,814	132,498	18,192
942	7,149	114,407	661,539	29,324	139,687	19,104
81	899	22,116	99,986	6,304	15,968	3,251
133	581	11,205	114,251	5,538	20,411	8,631
54	768	10,828	51,925	2,279	10,097	938
91	894	14,647	82,816	3,110	16,675	2,068
87	590	7,286	51,231	1,106	13,737	731
90	1,174	14,123	77,486	4,010	17,506	1,320
10	111	3,093	11,445	632	3,494	145
26	138	2,993	11,594	404	2,908	293
26	200	2,924	11,915	358	2,966	152
86	403	4,754	29,990	918	5,456	275
14	124	2,262	11,860	428	3,357	134
70	251	3,149	15,857	449	2,700	105
57	175	2,127	9,757	581	2,107	54
43	313	3,241	18,623	446	5,916	156
8	59	866	5,967	119	2,665	50
11	106	2,018	9,209	357	3,689	106
1	15	451	2,805	156	1,030	40
6	123	1,995	8,193	1,242	2,585	142
22	129	2,287	11,680	327	3,004	344
20	68	1,131	8,440	286	2,442	115
5	23	798	16,247	187	724	45
1	5	113	262	87	250	9

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1. Since 2013, 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 (2/4)  
(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
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
104年底	2015	29,371	33,287	42,765	27,871
105年底	2016	30,794	33,796	44,321	28,734
新北市	New Taipei City	4,059	5,013	7,134	3,931
臺北市	Taipei City	12,749	8,145	15,239	5,093
桃園市	Taoyuan City	1,822	2,867	2,912	2,763
臺中市	Taichung City	3,052	4,778	5,824	3,787
臺南市	Tainan City	1,884	2,289	2,525	2,008
高雄市	Kaohsiung City	2,872	3,079	3,888	3,516
宜蘭縣	Yilan County	193	774	556	536
新竹縣	Hsinchu County	564	899	735	502
苗栗縣	Miaoli County	217	591	406	534
彰化縣	Changhua County	829	1,020	1,015	896
南投縣	Nantou County	196	369	438	468
雲林縣	Yunlin County	265	479	454	415
嘉義縣	Chiayi County	171	230	245	433
屏東縣	Pingtung County	330	564	580	811
臺東縣	Taitung County	99	230	192	385
花蓮縣	Hualien County	164	492	338	506
澎湖縣	Penghu County	34	148	52	441
基隆市	Keelung City	182	249	411	393
新竹市	Hsinchu City	793	843	813	658
嘉義市	Chiayi City	269	528	416	402
金門縣	Kinmen County	46	206	125	209
連江縣	Lienchiang County	4	3	23	47

Table 3-17. Sources of Business Tax (2/4)

## (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 Activities Not Adequately Defined
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
14	1,988	726	23,255	77,577	78
13	2,250	767	23,879	77,628	4,055
2	290	66	3,406	8,809	489
4	706	161	3,766	9,298	55
2	122	37	1,878	6,185	230
2	318	89	2,485	10,099	187
1	137	60	1,747	7,382	782
-	267	131	2,577	10,877	956
-	26	38	508	1,685	108
-	42	17	541	1,763	2
-	22	8	564	1,829	165
1	42	27	1,121	4,581	95
-	24	13	755	1,605	24
-	22	12	621	1,979	131
-	10	3	374	1,359	124
-	33	38	1,081	3,023	242
-	20	13	473	754	88
-	25	18	510	1,185	68
1	11	1	117	273	114
-	14	9	373	1,458	15
-	85	15	470	1,734	11
-	24	9	347	1,442	167
-	9	2	122	264	2
-	1	-	43	44	-

表3-17. 營業稅稅源 (3/4)  
(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		總計	農、林、 漁、牧業	礦業及土石 採取業	製 造 業
CY & Region		Grand Total	Agriculture, Forestry, Fishing & Animal Husbandry	Mining and Quarrying	Manufacturing
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
104年	2015	38,980,074,835	46,538,562	44,394,592	13,958,569,467
105年	2016	38,405,323,784	47,286,877	43,723,041	13,608,109,303
新北市	New Taipei City	4,482,805,761	2,627,281	2,651,352	1,466,952,256
臺北市	Taipei City	12,213,583,723	10,836,235	7,266,062	1,638,350,960
桃園市	Taoyuan City	3,370,768,442	2,461,260	1,402,222	1,473,773,755
臺中市	Taichung City	3,773,547,783	2,392,731	***	1,489,010,597
臺南市	Tainan City	2,191,571,850	5,571,507	***	1,059,873,536
高雄市	Kaohsiung City	4,128,985,987	8,343,099	5,203,001	1,727,935,448
宜蘭縣	Yilan County	271,680,133	717,708	3,108,651	93,859,449
新竹縣	Hsinchu County	1,051,087,065	695,358	1,767,577	570,214,326
苗栗縣	Miaoli County	776,358,926	566,974	1,876,316	488,138,852
彰化縣	Changhua County	1,294,761,011	2,638,223	***	763,319,608
南投縣	Nantou County	267,353,074	1,583,398	2,749,506	113,152,882
雲林縣	Yunlin County	1,148,906,053	1,267,363	860,623	880,600,625
嘉義縣	Chiayi County	275,943,499	2,321,930	90,744	129,744,214
屏東縣	Pingtung County	378,934,550	3,746,281	1,538,841	107,150,705
臺東縣	Taitung County	76,434,042	537,003	1,076,913	3,849,138
花蓮縣	Hualien County	171,806,639	359,532	3,265,266	19,105,411
澎湖縣	Penghu County	29,501,311	***	321,527	736,574
基隆市	Keelung City	169,972,174	***	3,764,733	22,508,436
新竹市	Hsinchu City	2,067,918,957	187,442	233,632	1,522,903,689
嘉義市	Chiayi City	202,287,659	157,425	***	23,119,359
金門縣	Kinmen County	56,236,296	90,307	1,412,447	13,287,026
連江縣	Lienchiang County	4,878,849	***	-	522,457

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 (3/4)  
(2) Amount of Business Sales - by Industries

Unit : NT\$ 1,000

電力及燃氣供應業 Electricity and Gas Supply	用水供應及污染整治業 Water Supply and Remediation Activities	營造業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Service Activities	資訊及通訊傳播業 Information and Communication
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
891,550,943	169,756,335	2,229,344,939	13,792,533,480	1,152,721,267	584,632,760	1,026,613,567
794,505,625	174,006,834	2,151,690,521	13,604,666,055	1,151,020,746	626,973,836	1,062,448,097
44,443,060	14,366,970	335,297,119	1,895,097,657	113,544,330	61,926,272	96,683,309
73,236,670	28,165,135	655,057,410	5,222,631,375	510,002,886	203,146,251	739,749,082
93,703,593	28,792,816	169,301,632	1,102,447,838	186,520,369	52,158,434	14,810,428
***	20,755,581	265,890,206	1,349,676,486	58,426,259	71,819,097	47,154,736
90,555,969	11,372,974	98,792,583	718,116,288	25,183,835	38,560,331	19,729,771
137,078,710	36,080,139	251,606,852	1,431,991,648	125,479,888	63,552,553	41,967,708
345,275	1,487,204	31,777,301	91,572,583	8,843,850	12,043,573	4,085,060
10,251,493	3,314,525	45,515,025	238,310,074	10,079,136	12,383,016	21,141,379
40,235,381	1,856,714	28,758,095	126,377,081	5,686,072	7,292,692	5,207,587
35,113,856	6,684,986	46,499,381	352,497,190	13,661,509	13,840,627	10,050,713
11,989,982	1,254,752	15,330,529	82,895,876	4,500,042	12,041,713	4,466,869
24,955,789	4,525,072	46,505,282	140,208,327	11,951,064	6,085,786	4,708,443
8,154,819	3,057,531	18,873,862	80,922,619	10,437,937	4,782,730	997,981
12,802,488	4,347,920	24,881,552	171,718,447	4,329,598	15,802,840	6,051,853
2,416,756	428,581	7,658,528	38,704,129	3,235,871	7,692,096	2,035,562
24,843,949	864,298	17,402,135	69,599,168	5,122,949	11,287,627	3,618,463
***	124,194	4,386,258	13,747,046	2,540,617	2,407,276	938,921
***	1,275,046	15,840,561	52,962,618	34,629,950	5,673,768	5,852,845
62,842,890	3,886,146	48,688,937	290,859,136	7,577,902	14,131,047	25,757,858
6,477,299	1,115,294	15,248,294	110,423,260	4,807,970	8,490,390	6,399,894
***	218,115	7,031,603	22,693,597	3,556,770	1,580,355	849,453
***	32,841	1,347,378	1,213,611	901,943	275,363	190,180

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1. Since 2013, 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 (4/4)  
(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
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
104年	2015	2,396,623,923	1,122,023,450	683,343,581	512,941,077
105年	2016	2,277,438,323	1,064,143,422	708,876,667	541,687,315
新北市	New Taipei City	96,399,235	170,756,960	78,902,686	40,954,127
臺北市	Taipei City	1,799,630,637	456,546,847	355,924,569	351,185,001
桃園市	Taoyuan City	58,250,433	69,487,407	38,087,274	26,399,022
臺中市	Taichung City	94,768,050	147,825,327	37,418,070	33,236,248
臺南市	Tainan City	37,849,352	34,440,531	11,246,302	12,744,961
高雄市	Kaohsiung City	76,983,400	79,547,342	43,657,455	34,518,372
宜蘭縣	Yilan County	7,829,988	6,931,244	1,889,237	1,977,136
新竹縣	Hsinchu County	10,227,563	23,374,519	86,375,859	7,935,340
苗栗縣	Miaoli County	6,930,337	8,012,060	2,765,128	2,983,855
彰化縣	Changhua County	17,582,229	12,540,119	4,081,113	5,201,660
南投縣	Nantou County	6,199,892	2,593,496	1,178,218	1,493,549
雲林縣	Yunlin County	9,077,007	5,684,959	1,620,163	2,376,615
嘉義縣	Chiayi County	5,404,312	1,623,447	1,548,678	2,927,808
屏東縣	Pingtung County	9,079,642	3,489,452	1,858,796	2,282,359
臺東縣	Taitung County	2,316,368	2,463,374	566,407	934,261
花蓮縣	Hualien County	5,372,316	4,620,234	1,159,580	1,684,890
澎湖縣	Penghu County	***	***	45,471	765,043
基隆市	Keelung City	5,243,961	5,055,924	2,618,598	1,655,040
新竹市	Hsinchu City	19,025,541	19,930,701	35,623,800	7,709,978
嘉義市	Chiayi City	7,960,380	6,004,785	1,957,234	1,910,401
金門縣	Kinmen County	479,491	2,574,733	264,230	764,405
連江縣	Lienchiang County	***	***	87,798	47,243

Table 3-17. Sources of Business Tax (4/4)  
(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
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
2,817,829	14,466,972	12,272,288	87,443,875	238,580,528	12,905,400
2,599,400	16,263,533	27,573,751	87,200,076	235,892,757	179,217,604
***	1,379,721	***	10,403,386	23,697,873	23,818,099
28,623	6,049,222	4,167,063	31,575,957	84,404,939	35,628,799
***	1,926,878	***	5,886,556	19,642,018	22,164,209
***	2,171,146	852,483	8,361,250	23,573,516	12,490,366
***	676,315	302,434	4,410,083	11,212,424	10,252,530
-	2,460,441	17,480,444	6,972,405	23,428,342	14,698,742
-	63,586	29,233	1,481,968	2,822,882	814,206
-	127,117	***	2,772,855	5,635,705	***
-	65,900	8,011	1,308,252	3,809,126	44,480,492
***	179,342	72,413	1,513,649	8,038,114	977,816
-	59,025	28,442	2,401,363	2,380,934	1,052,606
-	94,281	23,408	1,500,761	4,232,218	2,628,268
-	***	***	813,361	2,281,965	1,937,875
-	254,027	49,826	2,744,327	5,574,876	1,230,719
-	37,513	18,178	357,766	1,185,937	919,659
-	48,310	78,987	1,153,634	1,483,015	736,874
***	13,085	***	168,522	384,003	331,497
-	29,782	19,406	860,942	2,024,284	139,819
-	418,026	***	1,503,157	5,128,869	***
-	181,318	***	862,159	4,602,712	2,533,970
-	***	***	113,120	303,955	***
-	***	-	34,605	45,050	4,281

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
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
104年	2015	7,900,396	144,946	6,438,594	141,288
105年	2016	7,986,191	142,043	6,478,050	138,112
新北市	New Taipei City	1,039,905	19,240	848,935	19,240
臺北市	Taipei City	943,285	16,994	797,441	16,421
桃園市	Taoyuan City	755,575	10,219	622,629	9,894
臺中市	Taichung City	1,070,929	16,913	884,526	16,401
臺南市	Tainan City	657,481	10,066	533,402	9,870
高雄市	Kaohsiung City	930,530	15,670	749,145	15,301
宜蘭縣	Yilan County	148,951	3,509	118,024	3,482
新竹縣	Hsinchu County	218,523	2,542	183,383	2,475
苗栗縣	Miaoli County	219,820	4,108	179,995	4,041
彰化縣	Changhua County	477,314	7,695	371,416	7,552
南投縣	Nantou County	212,921	3,929	165,564	3,799
雲林縣	Yunlin County	253,385	5,945	189,108	5,824
嘉義縣	Chiayi County	188,007	3,847	141,454	3,780
屏東縣	Pingtung County	293,512	5,504	222,778	5,263
臺東縣	Taitung County	78,863	1,842	58,385	1,710
花蓮縣	Hualien County	125,827	2,707	98,062	2,610
澎湖縣	Penghu County	8,554	3,785	7,669	3,263
基隆市	Keelung City	96,062	1,967	79,961	1,967
新竹市	Hsinchu City	160,259	2,085	137,988	1,993
嘉義市	Chiayi City	91,313	1,734	74,496	1,657
金門縣	Kinmen County	13,970	1,612	12,642	1,459
連江縣	Lienchiang County	1,205	130	1,047	110

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
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
37,244	641	1,227,647	2,831	196,911	186
37,005	810	1,232,832	2,943	238,304	178
2,156	-	129,494	-	59,320	-
9,742	178	102,994	365	33,108	30
2,997	122	107,689	196	22,260	7
4,779	164	157,314	333	24,310	15
2,951	41	105,406	145	15,722	10
5,074	63	150,757	286	25,554	20
398	-	27,235	27	3,294	-
876	17	28,532	50	5,732	-
784	-	34,291	65	4,750	2
1,867	50	95,693	93	8,338	-
349	7	43,300	123	3,708	-
850	6	59,218	115	4,209	-
343	-	43,144	66	3,066	1
567	32	62,686	199	7,481	10
179	8	18,641	123	1,658	1
700	20	23,952	77	3,113	-
16	35	532	434	337	53
107	-	11,339	-	4,655	-
1,281	26	15,926	65	5,064	1
980	32	13,961	45	1,876	-
7	9	641	124	680	20
2	-	87	12	69	8

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 (1/2)

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
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
104年	2015	7,888,096	177,707	6,600,466,745	70,281,219
105年	2016	8,088,211	180,235	8,708,314,104	94,065,634
新北市	New Taipei City	1,501,920	17,045	1,423,556,076	14,261,913
臺北市	Taipei City	889,256	4,956	2,999,585,466	29,681,879
桃園市	Taoyuan City	779,672	17,747	721,017,741	8,347,009
臺中市	Taichung City	921,254	21,735	713,118,323	8,733,317
臺南市	Tainan City	656,832	18,805	495,794,803	5,522,603
高雄市	Kaohsiung City	931,541	20,445	1,050,760,475	13,119,311
宜蘭縣	Yilan County	167,944	5,508	92,963,256	1,026,396
新竹縣	Hsinchu County	187,408	6,337	108,180,886	1,250,745
苗栗縣	Miaoli County	192,892	7,328	114,911,696	1,306,695
彰化縣	Changhua County	412,522	13,850	189,134,642	2,071,867
南投縣	Nantou County	158,347	5,918	61,465,844	678,571
雲林縣	Yunlin County	222,287	8,835	131,983,897	1,438,348
嘉義縣	Chiayi County	178,771	6,095	58,637,524	703,068
屏東縣	Pingtung County	257,043	9,462	110,904,327	1,348,290
臺東縣	Taitung County	65,317	2,929	19,092,852	247,528
花蓮縣	Hualien County	101,579	5,111	53,507,825	663,078
澎湖縣	Penghu County	34,456	1,087	7,182,278	82,154
基隆市	Keelung City	139,013	2,278	84,687,298	965,240
新竹市	Hsinchu City	163,515	2,300	179,007,821	1,772,377
嘉義市	Chiayi City	103,608	1,540	90,192,700	813,263
金門縣	Kinmen County	19,565	828	2,045,121	26,182
連江縣	Lienchiang County	3,469	96	583,253	5,801

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 (1/2)

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
3,500,390	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
3,433,875	118,796	3,799,021,924	60,788,356	4,425,107	27,128	2,256,482,149	4,512,769
3,413,986	120,421	4,979,722,694	81,602,908	4,643,077	28,543	3,027,088,969	6,053,969
510,864	11,071	781,616,325	12,282,418	985,509	3,032	536,518,108	1,072,990
235,906	2,643	1,622,784,719	26,495,802	648,353	2,122	1,303,437,930	2,606,847
306,181	10,012	388,733,048	6,600,745	470,336	2,663	192,217,215	384,412
430,602	16,013	492,269,602	7,969,751	487,117	3,544	173,924,842	347,828
284,418	12,104	295,951,990	4,776,024	369,066	3,267	151,161,535	302,307
290,932	11,853	582,094,945	11,146,252	638,284	3,694	328,656,033	657,282
88,508	3,682	63,485,037	922,962	78,750	898	23,063,668	46,124
93,263	4,230	63,646,593	1,027,715	93,617	758	27,293,672	54,583
99,837	5,093	67,282,024	1,106,698	92,471	1,037	33,676,703	67,349
258,533	10,692	129,238,371	1,846,475	152,831	1,626	45,455,548	90,906
97,212	4,604	40,157,186	601,347	60,127	683	16,129,345	32,256
141,747	5,097	70,838,879	1,044,821	79,852	987	26,487,268	52,971
122,672	4,304	36,761,416	595,824	55,363	678	13,380,122	26,758
146,011	6,781	65,549,230	1,122,496	110,313	1,293	27,666,195	55,328
48,057	2,596	15,060,339	234,906	17,034	230	3,282,420	6,564
60,197	4,078	36,981,182	600,286	41,016	438	12,451,622	24,902
25,542	942	5,223,161	76,751	8,830	99	1,712,490	3,425
56,004	1,317	54,975,463	833,117	82,556	324	19,604,921	39,206
54,295	1,514	112,655,686	1,589,489	108,840	670	58,766,826	117,529
42,116	930	52,170,143	699,186	60,917	482	32,022,416	64,042
17,873	777	1,719,283	24,314	1,643	15	145,062	290
3,216	88	528,069	5,530	252	3	35,029	70

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 (2/2)

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
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
104年	2015	3,340	122	9,873,930	19,748	8,172	28,637	430,894,347
105年	2016	3,612	119	12,889,995	25,780	8,255	28,982	562,829,116
新北市	New Taipei City	1,001	19	2,014,542	4,029	987	2,529	70,509,022
臺北市	Taipei City	2,209	10	7,419,897	14,840	12	73	42,183,439
桃園市	Taoyuan City	34	7	265,142	530	1,856	4,924	130,627,104
臺中市	Taichung City	45	9	338,072	676	937	1,878	33,887,046
臺南市	Tainan City	62	7	184,703	369	1,192	3,164	38,231,330
高雄市	Kaohsiung City	69	13	1,327,753	2,656	951	4,533	120,258,040
宜蘭縣	Yilan County	14	2	18,119	36	189	877	4,723,955
新竹縣	Hsinchu County	15	2	73,614	147	250	1,327	16,324,568
苗栗縣	Miaoli County	11	5	203,341	407	164	1,157	12,435,734
彰化縣	Changhua County	21	4	81,810	164	419	1,452	12,042,309
南投縣	Nantou County	12	3	33,258	67	249	563	3,506,520
雲林縣	Yunlin County	15	13	179,677	359	234	2,698	33,332,239
嘉義縣	Chiayi County	12	8	66,767	134	275	1,046	7,444,619
屏東縣	Pingtung County	30	2	42,979	86	236	1,322	16,126,233
臺東縣	Taitung County	9	1	15,720	31	26	77	405,018
花蓮縣	Hualien County	13	3	70,717	141	116	564	3,430,839
澎湖縣	Penghu County	5	1	23,870	48	26	40	148,592
基隆市	Keelung City	7	3	129,661	259	32	552	8,198,618
新竹市	Hsinchu City	18	3	171,300	343	54	94	5,133,175
嘉義市	Chiayi City	7	4	228,886	458	31	80	3,737,432
金門縣	Kinmen County	3	-	165	0	18	27	123,304
連江縣	Lienchiang County	-	-	-	-	1	5	19,979

Table 3-19. Sources of Land Value Tax (2/2)

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				
	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
4,158,713	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	-	-	-	-
4,308,943	17,602	3,024	104,194,395	651,404	-	-	-	-
5,628,291	19,281	2,170	125,783,330	754,687	-	-	-	-
705,090	3,559	394	32,898,078	197,386	-	-	-	-
421,834	2,776	108	23,759,481	142,556	-	-	-	-
1,306,271	1,265	141	9,175,232	55,051	-	-	-	-
338,870	2,553	291	12,698,760	76,191	-	-	-	-
382,313	2,094	263	10,265,245	61,589	-	-	-	-
1,202,580	1,305	352	18,423,703	110,541	-	-	-	-
47,240	483	49	1,672,479	10,035	-	-	-	-
163,246	263	20	842,438	5,054	-	-	-	-
124,357	409	36	1,313,894	7,883	-	-	-	-
120,423	718	76	2,316,604	13,899	-	-	-	-
35,065	747	65	1,639,535	9,837	-	-	-	-
333,322	439	40	1,145,833	6,875	-	-	-	-
74,446	449	59	984,599	5,907	-	-	-	-
161,262	453	64	1,519,691	9,118	-	-	-	-
4,050	191	25	329,355	1,976	-	-	-	-
34,308	237	28	573,465	3,441	-	-	-	-
1,486	53	5	74,165	445	-	-	-	-
81,986	414	82	1,778,636	10,671	-	-	-	-
51,332	308	19	2,280,834	13,685	-	-	-	-
37,374	537	44	2,033,823	12,203	-	-	-	-
1,233	28	9	57,305	344	-	-	-	-
200	-	-	175	1	-	-	-	-

表3-20. 土地增值稅稅源 (1/3)  
(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		筆數	面積	移轉現值	調整後原地價
CY & Transfer Reason		Plots	Area	Present Value of Transfer	Original Declared Value After Adjustment
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
104年	2015	1,235,453	329,180,038	1,941,438,071	1,035,738,444
105年	2016	1,009,183	256,477,428	1,600,518,562	839,883,614
買 賣	Sale	587,241	57,187,403	923,117,005	535,763,438
贈 與	Gift	126,004	22,563,134	116,019,712	72,560,839
交 換	Exchange	4,168	478,281	6,847,599	3,565,298
典 權	Pledge	4	120	769	514
合併分割	Partition & Merger	14,706	820,989	7,126,581	2,466,414
法院拍賣	Court Auction	31,605	11,227,826	33,101,118	20,940,975
政府徵收	Land Requisitioned by the Government	1,609	97,547	545,346	114,557
照價收買	Purchase as Priced	37,180	11,382,714	98,492,410	37,247,024
最低級距稅率	Lowest Tax Rate	-	-	-	-
公設保留地移轉	Transfer of Land Reserved for Public Facilities	59,490	2,154,621	76,199,615	17,573,167
公有土地出售	Public Land Sold	9,148	2,814,617	84,595,179	27,046,959
各級政府受贈或贈與	Land Bestowed by or to any Level of Government	8,612	579,018	44,894,827	6,423,100
財團法人(免稅)受贈	Land Bestowed to NPJP	433	1,519,351	948,357	280,445
領回(免稅)抵價地	Retransfer Compensated Land	-	-	-	-
農地(免稅)移轉	Transfer of Agricultural Land	126,885	144,822,450	207,514,771	115,593,917
其他私有土地免稅	Others	2,098	829,357	1,115,271	306,966

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 (1/3)  
(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
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
9,279,163	923,517,971	239,275,957	5,902,879	178,600	21,636,099	3,877,256	116,914,182
9,304,472	771,435,642	199,383,474	4,698,995	148,536	18,654,527	3,182,720	90,648,796
7,741,282	384,979,660	84,430,387	3,585,671	43,550	5,689,771	2,460,853	75,822,454
1,329,459	43,932,563	12,097,861	572,670	0	1,366,822	378,661	9,771,163
45,594	3,299,300	891,619	42,097	437	69,043	28,018	820,824
-	255	52	-	-	0	1	51
11,712	4,750,145	1,555,436	4,534	46	178,323	3,827	198,228
161,393	15,549,679	4,309,122	142,421	8,198	461,479	136,168	4,020,346
-	434,887	144,718	0	-	14,129	-	15
7,570	62,141,326	18,442,134	69,434	1,118	2,187,173	129,619	15,611
-	-	-	-	-	-	-	-
77	58,814,568	18,403,208	520	-	2,703,300	15,692	-
6,439	57,851,942	18,264,870	26,764	-	1,978,677	19,622	-
-	38,553,675	12,694,872	52,394	-	1,710,270	6,435	-
-	667,912	182,758	-	-	1,257	153	-
-	-	-	-	-	-	-	-
946	99,650,185	27,731,252	202,453	2,417	2,262,513	3,671	103
-	809,545	235,187	38	92,769	31,769	-	-

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 (2/3)  
(2)按稅率別分

105年

單位：筆；平方公尺；新臺幣千元

稅 率 別		筆 數	面 積	移轉現值	調整後原地價
Tax Rate		Plots	Area	Present Value of Transfer	Original Declared Value After Adjustment
總 計	Grand Total	1,009,183	256,477,428	1,600,518,562	839,883,614
自用住宅用地(稅率10%)	Self-use Residence Land (10% Tax Rate)	66,079	2,945,044	148,826,241	57,790,577
一般用地	Regular Land	517,101	47,881,637	768,185,683	414,317,769
稅 率20%	20% Tax Rate	350,895	29,513,980	469,670,746	345,693,871
稅 率30%	30% Tax Rate	60,591	4,365,867	107,219,234	45,818,644
稅 率40%	40% Tax Rate	105,615	14,001,791	191,295,703	22,805,254
免稅地	Exempt Land	426,003	205,650,747	683,506,638	367,775,268
公有土地	Public Land	7,265	2,832,036	91,614,417	28,121,867
私有土地	Private Land	418,738	202,818,711	591,892,221	339,653,401

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 (2/3)  
(2) by Tax Rate

CY 2016

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
9,304,472	771,435,642	199,383,474	4,698,995	148,536	18,654,527	3,182,720	90,648,796
60,816	90,974,848	9,097,456	48,165	5,638	35,700	382,591	8,655,706
8,411,918	345,455,996	89,098,229	4,294,367	46,591	7,061,001	2,619,555	81,993,089
1,128,024	122,848,851	24,632,012	472,600	15,169	303	425,201	23,701,948
655,514	60,745,077	13,593,231	198,898	14,751	51,302	395,120	12,934,403
6,628,380	161,862,068	50,872,985	3,622,869	16,671	7,009,396	1,799,234	45,356,739
831,739	335,004,798	101,187,790	356,463	96,307	11,557,826	180,573	-
6,439	63,791,008	20,120,508	26,764	-	2,326,889	17,980	-
825,300	271,213,790	81,067,282	329,699	96,307	9,230,937	162,593	-

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 exception to some part of the land.

表3-20. 土地增值稅稅源 (3/3)  
(3)按地區別分

105年

單位：筆；平方公尺；新臺幣千元

地 區 別		筆 數	面 積	移轉現值	調整後原地價
Region		Plots	Area	Present Value of Transfer	Original Declared Value After Adjustment
總 計	Grand Total	1,009,183	256,477,428	1,600,518,562	839,883,614
新 北 市	New Taipei City	147,695	15,141,186	279,194,947	134,984,450
臺 北 市	Taipei City	65,045	2,365,065	279,654,799	133,872,812
桃 園 市	Taoyuan City	124,984	15,899,428	203,957,503	104,594,417
臺 中 市	Taichung City	113,445	15,289,279	210,839,487	95,370,752
臺 南 市	Tainan City	96,760	29,371,463	115,281,121	72,059,558
高 雄 市	Kaohsiung City	99,400	16,579,811	144,243,467	81,603,844
宜 蘭 縣	Yilan County	23,069	8,061,804	39,917,976	16,973,035
新 竹 縣	Hsinchu County	41,846	17,409,357	41,923,262	24,800,283
苗 栗 縣	Miaoli County	39,004	19,376,234	33,822,417	20,723,124
彰 化 縣	Changhua County	57,029	17,620,987	60,707,618	39,035,271
南 投 縣	Nantou County	23,590	16,877,490	20,786,082	13,300,685
雲 林 縣	Yunlin County	33,773	18,030,513	33,715,479	26,200,169
嘉 義 縣	Chiayi County	25,870	17,222,409	21,699,736	14,975,242
屏 東 縣	Pingtung County	35,302	22,874,470	32,549,319	19,878,031
臺 東 縣	Taitung County	8,174	8,205,993	6,903,446	4,138,647
花 蓮 縣	Hualien County	12,675	10,838,312	19,558,807	8,914,816
澎 湖 縣	Penghu County	5,074	818,044	2,658,221	947,067
基 隆 市	Keelung City	20,571	761,888	9,865,209	5,239,524
新 竹 市	Hsinchu City	21,925	1,200,840	25,658,315	12,560,840
嘉 義 市	Chiayi City	8,892	909,736	11,879,051	8,701,476
金 門 縣	Kinmen County	4,625	1,586,191	5,640,915	978,796
連 江 縣	Lienchiang County	435	36,929	61,384	30,775

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 (3/3)  
(3) by Region

CY 2016

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
9,304,472	771,435,642	199,383,474	4,698,995	148,536	18,654,527	3,182,720	90,648,796
2,670,498	142,609,960	36,156,896	900,041	148,115	3,460,193	597,969	17,738,860
146,513	147,350,302	34,705,263	452,971	-	3,573,886	899,960	19,311,984
462,559	99,472,789	25,511,857	579,261	-	1,974,908	307,167	10,693,594
1,141,814	115,960,120	32,209,824	652,650	420	3,127,435	327,313	11,973,434
711,589	46,387,484	12,264,334	353,484	-	1,147,512	166,344	5,325,306
2,959,085	62,829,713	16,272,990	1,110,011	-	1,972,923	373,443	8,754,254
179,837	22,849,113	6,166,378	200,805	-	523,695	47,307	2,063,410
171,897	17,242,971	4,343,831	58,786	-	305,287	54,774	1,983,043
41,608	13,677,026	3,432,532	26,111	-	287,716	47,184	1,377,311
450,729	23,156,453	6,789,659	143,017	-	510,794	80,128	2,419,674
43,695	8,032,174	2,173,459	16,100	-	198,812	23,374	729,712
146,241	9,970,930	2,796,864	78,368	-	194,769	37,523	1,104,156
3,526	7,514,353	2,036,973	19,887	-	192,553	16,129	572,335
116,260	13,216,595	3,528,284	69,568	-	294,702	43,879	1,385,175
7,070	2,829,367	731,159	3,323	-	64,230	8,628	298,121
1,076	10,687,256	2,814,247	3,738	-	157,304	21,137	826,209
150	1,735,518	495,915	417	-	63,302	3,929	244,698
16	4,695,393	1,140,799	233	-	109,997	31,586	866,284
18,298	13,146,711	3,432,008	15,885	-	243,935	79,393	2,150,460
32,010	3,370,811	813,885	6,208	-	100,193	14,104	397,520
-	4,669,731	1,557,854	8,132	-	150,195	1,450	426,288
-	30,871	8,465	-	-	187	-	6,968

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 (1/5)  
(1)按房屋構造別分

單位：戶；平方公尺；新臺幣千元

年 底 別 及 地 區 別 End of Year & Region		總 計 Grand Total			鋼 骨
		戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
98年6月底	End of June 2009	9,337,056	1,816,717,016	4,513,372,174	157,755
99年6月底	End of June 2010	9,437,884	1,825,459,796	4,608,986,505	169,137
100年6月底	End of June 2011	9,543,372	1,855,659,453	4,698,939,788	184,758
101年6月底	End of June 2012	9,637,736	1,892,938,508	4,906,895,214	193,337
102年6月底	End of June 2013	9,739,716	1,938,446,619	5,019,681,596	206,929
103年6月底	End of June 2014	9,850,395	2,004,315,274	5,144,370,090	217,031
104年6月底	End of June 2015	10,078,122	2,046,305,205	5,477,260,512	232,583
105年6月底	End of June 2016	10,148,669	2,074,962,325	5,662,853,609	243,465
新 北 市	New Taipei City	1,790,143	278,719,751	950,893,718	47,662
臺 北 市	Taipei City	1,151,272	196,212,276	1,008,671,546	36,583
桃 園 市	Taoyuan City	922,965	230,475,172	589,288,125	22,676
臺 中 市	Taichung City	1,181,737	283,662,868	725,641,823	35,584
臺 南 市	Tainan City	806,470	188,789,032	400,592,593	19,505
高 雄 市	Kaohsiung City	1,188,132	241,392,828	741,449,631	29,496
宜 蘭 縣	Yilan County	212,685	43,548,340	96,183,579	3,563
新 竹 縣	Hsinchu County	231,289	59,372,801	140,610,937	4,580
苗 栗 縣	Miaoli County	230,004	52,583,952	97,090,038	2,898
彰 化 縣	Changhua County	521,152	118,635,890	195,448,323	12,194
南 投 縣	Nantou County	205,391	43,058,109	73,463,079	4,797
雲 林 縣	Yunlin County	306,679	64,510,502	126,995,920	4,193
嘉 義 縣	Chiayi County	234,145	45,404,735	69,597,798	4,682
屏 東 縣	Pingtung County	345,926	72,448,134	116,152,418	5,768
臺 東 縣	Taitung County	104,309	17,774,265	23,613,712	1,334
花 蓮 縣	Hualien County	147,507	27,757,969	44,741,480	2,290
澎 湖 縣	Penghu County	36,965	6,904,191	9,751,857	153
基 隆 市	Keelung City	187,549	29,424,539	68,472,753	823
新 竹 市	Hsinchu City	193,605	45,566,917	123,341,372	3,045
嘉 義 市	Chiayi City	125,228	23,160,580	53,529,102	1,521
金 門 縣	Kinmen County	22,317	5,029,975	6,634,654	117
連 江 縣	Lienchiang County	3,199	529,500	689,151	1

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 (1/5)  
(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 Concrete & Reinforced Prefabricated			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
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
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
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
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
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
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
194,248,006	1,000,199,290	6,354,522	1,243,343,214	3,854,141,035	1,945,401	345,785,966	385,665,064
206,633,661	1,083,632,589	6,434,156	1,262,143,385	3,968,023,947	1,930,190	342,140,905	375,173,272
19,790,775	170,681,595	1,516,950	219,602,282	737,806,525	132,418	20,402,540	21,760,980
25,595,053	345,047,603	960,851	153,213,425	642,957,641	107,036	12,746,225	16,050,892
28,169,066	92,494,296	635,084	140,534,198	427,358,675	196,683	40,762,953	47,501,171
32,018,509	137,742,760	775,221	175,894,587	519,288,934	222,725	44,492,441	45,441,087
22,915,564	71,143,188	436,683	100,625,877	270,631,045	171,775	32,508,417	35,226,165
26,215,446	122,627,417	784,035	151,795,788	544,704,395	246,013	38,857,334	42,521,050
2,177,239	8,154,912	93,197	20,984,209	67,946,226	76,088	14,248,699	14,807,272
5,058,045	14,838,644	140,849	38,392,117	111,129,881	52,003	9,950,242	10,164,450
4,054,959	13,093,202	97,604	25,143,225	62,115,786	69,487	13,903,909	15,234,339
13,541,493	29,930,768	192,422	49,418,088	112,445,554	137,904	26,033,682	30,657,511
3,095,220	8,971,621	74,532	20,230,669	47,448,973	54,174	9,780,318	11,027,369
6,363,811	18,261,446	84,087	22,727,334	52,497,006	87,839	14,843,521	17,277,184
4,832,393	11,676,335	54,070	14,391,550	35,706,647	69,674	11,492,281	14,175,154
4,706,300	10,291,738	116,689	30,723,088	74,015,633	120,979	21,106,648	23,137,927
541,277	1,233,630	28,910	7,626,156	15,899,233	32,750	5,469,315	4,584,382
1,591,653	4,202,509	63,936	15,356,457	33,244,595	41,790	5,948,646	5,254,455
113,125	237,041	11,346	3,449,067	7,773,817	14,929	2,250,112	1,551,989
548,168	2,589,502	147,781	23,361,897	60,569,010	21,059	3,221,822	3,549,517
3,960,035	15,899,755	139,458	31,370,788	97,311,652	37,564	7,686,277	8,341,896
1,094,889	3,786,237	69,921	14,824,453	42,964,433	26,478	4,132,622	4,779,287
250,426	727,900	8,668	2,083,944	3,596,031	10,672	2,285,519	2,110,576
217	490	1,862	394,185	612,255	150	17,381	18,619

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 (2/5)  
(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
98年6月底	End of June 2009	221,415	20,764,625	5,683,366	661,241
99年6月底	End of June 2010	219,346	20,614,422	5,612,272	661,318
100年6月底	End of June 2011	218,486	20,609,422	5,594,252	664,961
101年6月底	End of June 2012	218,195	20,886,873	6,055,198	662,109
102年6月底	End of June 2013	213,990	20,415,059	5,506,802	662,104
103年6月底	End of June 2014	212,535	20,343,158	5,465,816	660,465
104年6月底	End of June 2015	214,716	20,458,834	5,458,571	665,226
105年6月底	End of June 2016	211,316	20,150,339	5,348,432	662,940
新 北 市	New Taipei City	4,269	366,462	124,120	48,230
臺 北 市	Taipei City	8,916	571,383	367,885	28,422
桃 園 市	Taoyuan City	813	236,807	93,649	24,940
臺 中 市	Taichung City	7,613	906,773	302,456	46,736
臺 南 市	Tainan City	43,016	4,541,333	1,023,308	54,716
高 雄 市	Kaohsiung City	7,132	646,744	272,775	59,141
宜 蘭 縣	Yilan County	7,358	690,341	198,181	20,586
新 竹 縣	Hsinchu County	1,056	170,936	78,188	13,586
苗 栗 縣	Miaoli County	15,752	1,583,422	280,215	23,569
彰 化 縣	Changhua County	7,428	717,344	215,240	106,270
南 投 縣	Nantou County	8,124	802,608	210,825	22,156
雲 林 縣	Yunlin County	7,774	882,840	259,026	77,233
嘉 義 縣	Chiayi County	43,648	4,112,619	882,340	21,731
屏 東 縣	Pingtung County	2,140	514,842	190,513	59,525
臺 東 縣	Taitung County	8,349	614,028	121,280	17,970
花 蓮 縣	Hualien County	17,232	1,365,334	267,758	14,402
澎 湖 縣	Penghu County	66	6,891	1,650	1,408
基 隆 市	Keelung City	1,629	96,991	32,272	12,001
新 竹 市	Hsinchu City	996	75,152	25,700	6,987
嘉 義 市	Chiayi City	17,939	1,237,134	396,558	1,008
金 門 縣	Kinmen County	7	5,579	2,387	2,323
連 江 縣	Lienchiang County	59	4,774	2,107	-

Table 3-21. Sources of House Tax (2/5)  
(1) by House Structure

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

石 造 Brick		啫 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
67,876,120	30,677,814	12,551	1,188,623	192,971	1,570	156,033	56,714
67,994,576	30,451,541	12,502	1,174,857	186,027	1,572	156,826	57,003
68,430,937	30,083,820	12,458	1,169,940	181,895	1,687	177,546	79,875
68,131,868	29,863,654	12,307	1,157,254	177,520	1,569	156,386	55,591
68,456,776	29,695,176	12,257	1,152,449	175,556	1,548	155,121	53,501
68,522,862	29,458,283	12,207	1,147,414	171,989	1,550	155,840	53,955
69,036,825	29,447,966	12,259	1,148,508	172,210	1,544	153,955	52,874
68,878,321	29,070,528	12,235	1,146,467	170,500	1,510	150,392	52,147
4,514,222	2,429,949	114	9,196	2,259	20	2,029	1,537
2,472,207	2,239,856	432	25,404	15,332	45	4,711	3,775
2,571,881	1,080,148	3	132	63	10	3,711	2,530
4,260,347	1,773,803	1	25	6	6	7,701	10,760
6,991,728	3,039,110	-	-	-	7	899	679
5,014,287	1,967,423	1,009	86,069	21,454	36	3,004	2,214
1,935,592	734,742	326	25,252	4,357	22	1,363	620
1,341,049	363,095	-	-	-	6	670	441
2,321,490	734,384	2	53	8	1	120	20
11,944,225	4,848,369	-	-	-	-	-	-
2,034,860	778,958	-	-	-	14	838	291
10,232,433	3,835,693	-	-	-	6	887	336
2,440,504	984,777	1	299	202	1	530	682
6,000,079	2,312,387	747	56,007	9,872	34	2,651	727
1,582,883	589,442	22	1,670	478	1,249	110,383	24,332
1,229,310	467,129	-	-	-	33	8,354	1,982
141,919	32,785	8,583	849,483	79,184	7	750	303
951,899	530,890	5	494	104	4	304	225
566,780	219,371	1	149	45	-	-	-
88,303	47,233	-	-	-	1	118	99
242,325	60,984	-	-	-	8	1,369	594
-	-	989	92,234	37,138	-	-	-

表3-21. 房屋稅稅源 (3/5)  
(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
98年6月底	End of June 2009	273,108	127,368,652	154,814,790	185,477
99年6月底	End of June 2010	280,053	129,511,595	154,603,917	184,128
100年6月底	End of June 2011	287,370	132,137,918	156,982,671	187,010
101年6月底	End of June 2012	294,335	135,108,212	158,413,998	187,445
102年6月底	End of June 2013	300,649	137,907,866	159,465,056	184,161
103年6月底	End of June 2014	306,359	140,676,238	160,232,718	182,705
104年6月底	End of June 2015	316,083	145,195,299	163,463,029	181,949
105年6月底	End of June 2016	319,189	146,964,154	163,416,150	180,779
新 北 市	New Taipei City	26,404	12,834,843	17,927,522	13,390
臺 北 市	Taipei City	7,445	1,483,717	1,982,289	1,349
桃 園 市	Taoyuan City	23,089	15,449,171	20,587,459	19,471
臺 中 市	Taichung City	52,648	21,948,660	20,821,312	39,382
臺 南 市	Tainan City	45,627	18,840,015	19,406,994	5,476
高 雄 市	Kaohsiung City	26,224	16,172,049	20,968,565	27,370
宜 蘭 縣	Yilan County	7,667	3,175,055	4,309,515	3,505
新 竹 縣	Hsinchu County	4,749	2,825,261	3,960,222	14,114
苗 栗 縣	Miaoli County	9,839	4,582,147	5,398,126	9,434
彰 化 縣	Changhua County	27,042	14,379,300	17,224,877	12,223
南 投 縣	Nantou County	15,986	5,075,146	4,959,429	20,164
雲 林 縣	Yunlin County	14,078	7,503,485	6,758,835	3,649
嘉 義 縣	Chiayi County	11,754	6,309,437	6,082,422	8
屏 東 縣	Pingtung County	19,688	7,840,149	6,082,164	9,213
臺 東 縣	Taitung County	6,972	1,506,596	1,148,908	101
花 蓮 縣	Hualien County	5,636	2,155,767	1,292,998	9
澎 湖 縣	Penghu County	465	92,845	73,611	-
基 隆 市	Keelung City	4,007	1,225,088	1,200,726	229
新 竹 市	Hsinchu City	3,847	1,763,262	1,531,070	1,687
嘉 義 市	Chiayi City	5,364	1,620,758	1,544,388	4
金 門 縣	Kinmen County	521	160,723	136,177	1
連 江 縣	Lienchiang County	137	20,681	18,539	-

Table 3-21. Sources of House Tax (3/5)  
(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
17,880,280	869,630	151,285	9,514,750	454,943	1,383	84,903	26,309,355
17,742,346	862,785	150,142	9,440,654	450,380	2,432	154,770	25,805,128
17,907,609	867,721	156,395	9,846,878	457,449	1,634	90,045	38,492,482
17,950,873	906,479	154,886	9,746,614	449,712	1,303	858,261	37,207,510
17,607,141	847,691	154,053	9,686,766	442,255	1,321	830,955	36,519,802
17,459,181	838,206	153,116	9,622,920	437,259	1,358	123	37,490,704
17,397,945	835,270	152,439	9,536,529	433,071	1,400	123	37,392,133
17,263,545	827,090	151,477	9,489,975	427,261	1,412	1,182	36,711,694
1,157,254	59,129	668	40,148	4,463	18	-	95,640
92,168	5,638	193	7,984	635	-	-	-
2,729,502	135,987	172	16,693	2,032	24	1,059	32,115
4,019,827	188,739	1,803	113,999	8,202	18	-	63,763
426,345	23,199	29,657	1,938,732	93,538	8	123	5,367
2,167,837	104,413	6,930	434,269	22,739	746	-	8,237,186
292,144	13,445	361	18,446	384	12	-	13,925
1,609,851	73,155	342	24,630	1,229	4	-	1,632
897,962	34,190	1,385	96,666	2,699	33	-	197,068
921,883	51,356	25,658	1,679,875	70,311	11	-	4,339
1,695,354	54,675	5,443	343,096	10,847	1	-	92
298,176	13,250	27,325	1,658,016	65,096	495	-	28,028,049
585	127	28,572	1,824,537	88,222	4	-	892
785,129	57,038	11,129	713,240	32,621	14	-	21,796
7,724	1,108	6,645	314,234	9,493	7	-	1,427
883	86	2,174	101,563	4,052	5	-	5,917
-	-	-	-	-	8	-	1,478
17,335	497	11	541	9	-	-	-
143,338	11,020	18	1,137	180	2	-	682
159	33	2,990	162,143	10,507	2	-	328
90	5	-	-	-	-	-	-
-	-	1	27	3	-	-	-

表3-21. 房屋稅稅源 (4/5)  
(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
98年6月底	End of June 2009	9,337,056	1,816,717,016	4,513,372,174
99年6月底	End of June 2010	9,437,884	1,825,459,796	4,608,986,505
100年6月底	End of June 2011	9,543,372	1,855,659,453	4,698,939,788
101年6月底	End of June 2012	9,637,736	1,892,938,508	4,896,895,214
102年6月底	End of June 2013	9,739,716	1,938,446,619	5,019,681,596
103年6月底	End of June 2014	9,850,395	2,004,315,274	5,144,370,090
104年6月底	End of June 2015	10,078,122	2,046,305,205	5,477,260,512
105年6月底	End of June 2016	10,148,669	2,074,962,325	5,662,853,609
新 北 市	New Taipei City	1,790,143	278,719,751	950,893,718
臺 北 市	Taipei City	1,151,272	196,212,276	1,008,671,546
桃 園 市	Taoyuan City	922,965	230,475,172	589,288,125
臺 中 市	Taichung City	1,181,737	283,662,868	725,641,823
臺 南 市	Tainan City	806,470	188,789,032	400,592,593
高 雄 市	Kaohsiung City	1,188,132	241,392,828	741,449,631
宜 蘭 縣	Yilan County	212,685	43,548,340	96,183,579
新 竹 縣	Hsinchu County	231,289	59,372,801	140,610,937
苗 栗 縣	Miaoli County	230,004	52,583,952	97,090,038
彰 化 縣	Changhua County	521,152	118,635,890	195,448,323
南 投 縣	Nantou County	205,391	43,058,109	73,463,079
雲 林 縣	Yunlin County	306,679	64,510,502	126,995,920
嘉 義 縣	Chiayi County	234,145	45,404,735	69,597,798
屏 東 縣	Pingtung County	345,926	72,448,134	116,152,418
臺 東 縣	Taitung County	104,309	17,774,265	23,613,712
花 蓮 縣	Hualien County	147,507	27,757,969	44,741,480
澎 湖 縣	Penghu County	36,965	6,904,191	9,751,857
基 隆 市	Keelung City	187,549	29,424,539	68,472,753
新 竹 市	Hsinchu City	193,605	45,566,917	123,341,372
嘉 義 市	Chiayi City	125,228	23,160,580	53,529,102
金 門 縣	Kinmen County	22,317	5,029,975	6,634,654
連 江 縣	Lienchiang County	3,199	529,500	689,151

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 (4/5)  
(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
8,236,128	1,109,132,341	2,528,343,032	656,624	235,674,210	695,271,439
8,325,225	1,128,614,518	2,580,056,026	658,597	236,790,560	694,407,532
8,420,172	1,145,106,485	2,610,760,045	666,721	244,073,917	718,395,163
8,501,123	1,163,807,020	2,727,730,229	676,172	252,509,017	765,352,918
8,587,511	1,183,467,329	2,782,442,267	688,028	263,032,570	788,385,981
8,679,788	1,206,819,874	2,858,540,975	703,000	296,840,074	810,570,530
8,872,369	1,238,923,651	3,009,032,187	739,536	293,651,197	926,490,247
8,934,121	1,250,608,466	3,105,622,045	745,442	301,386,011	944,694,015
1,566,395	176,463,165	599,700,088	157,935	42,672,354	127,523,947
920,061	96,192,719	395,573,255	156,472	35,628,298	283,727,527
821,534	127,602,238	319,324,818	54,907	38,024,389	90,010,921
1,033,672	164,311,731	390,575,600	94,286	46,118,699	106,945,104
719,282	115,976,788	231,298,364	48,530	26,253,129	60,738,869
1,072,797	149,439,735	437,428,809	65,810	33,139,999	107,695,650
192,717	30,097,783	62,479,174	10,194	4,304,049	11,260,020
209,795	38,111,817	89,004,243	9,838	6,782,854	15,805,749
211,039	35,218,827	55,990,023	9,848	5,794,707	12,211,466
464,016	73,241,998	116,938,193	37,784	21,026,386	34,024,554
186,241	28,166,758	43,516,339	8,750	4,642,574	9,747,892
276,540	37,943,202	54,232,572	12,484	5,121,862	12,664,984
213,855	27,862,153	38,809,410	8,898	4,653,801	8,555,928
314,564	48,280,183	68,374,626	16,257	7,142,684	17,886,124
91,980	13,329,614	15,292,930	8,201	1,938,331	3,691,876
132,504	18,032,556	26,109,631	8,650	3,342,598	5,600,055
32,949	4,733,146	5,534,855	2,475	670,157	1,449,923
168,253	17,771,653	42,040,263	12,243	4,054,663	7,619,734
173,483	28,709,840	75,303,570	11,200	6,960,175	20,341,531
112,043	15,539,786	33,908,425	7,117	2,540,174	6,241,919
17,778	3,263,246	3,808,811	3,253	516,245	869,887
2,623	319,530	378,046	310	57,882	80,356

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 (5/5)  
(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
98年6月底	End of June 2009	395,566	368,896,209	1,010,162,331
99年6月底	End of June 2010	406,212	355,452,357	1,049,084,413
100年6月底	End of June 2011	409,612	363,601,828	1,077,389,521
101年6月底	End of June 2012	413,630	373,098,543	1,114,268,473
102年6月底	End of June 2013	418,422	387,037,837	1,156,903,231
103年6月底	End of June 2014	422,226	394,921,666	1,181,779,274
104年6月底	End of June 2015	421,552	406,874,841	1,237,216,957
105年6月底	End of June 2016	424,319	415,373,722	1,298,328,638
新 北 市	New Taipei City	60,855	54,393,215	211,204,799
臺 北 市	Taipei City	71,408	63,509,449	312,545,564
桃 園 市	Taoyuan City	39,366	44,500,388	124,642,818
臺 中 市	Taichung City	49,612	59,977,093	191,728,499
臺 南 市	Tainan City	33,339	31,041,859	68,950,320
高 雄 市	Kaohsiung City	42,523	41,998,432	148,092,731
宜 蘭 縣	Yilan County	8,615	6,872,192	17,451,941
新 竹 縣	Hsinchu County	10,232	9,147,317	23,432,194
苗 栗 縣	Miaoli County	7,467	7,251,278	17,651,648
彰 化 縣	Changhua County	17,156	17,452,396	30,056,144
南 投 縣	Nantou County	9,797	8,884,361	17,404,437
雲 林 縣	Yunlin County	15,297	15,920,885	24,365,226
嘉 義 縣	Chiayi County	10,375	9,782,212	15,061,654
屏 東 縣	Pingtung County	14,336	14,525,999	23,616,401
臺 東 縣	Taitung County	3,961	2,314,205	4,341,081
花 蓮 縣	Hualien County	5,742	5,434,251	10,939,852
澎 湖 縣	Penghu County	1,489	1,456,118	2,711,084
基 隆 市	Keelung City	6,809	7,234,378	17,935,800
新 竹 市	Hsinchu City	8,589	7,638,041	21,384,862
嘉 義 市	Chiayi City	5,903	4,839,178	12,942,991
金 門 縣	Kinmen County	1,213	1,073,165	1,670,381
連 江 縣	Lienchiang County	235	127,311	198,212

Table 3-21. Sources of House Tax (5/5)  
(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
4,972	528,171	2,282,298	43,766	102,486,085	277,313,074
4,738	566,808	2,602,677	43,112	104,035,553	282,835,857
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
5,050	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
4,786	659,323	10,954,954	39,879	106,196,192	293,566,167
5,539	799,613	17,882,684	39,248	106,794,512	296,326,227
845	148,390	2,537,011	4,113	5,042,627	9,927,874
2,976	403,576	14,914,092	355	478,234	1,911,108
35	5,873	9,964	7,123	20,342,284	55,299,603
85	13,018	31,448	4,082	13,242,326	36,361,172
799	109,037	202,636	4,520	15,408,219	39,402,403
220	32,493	65,936	6,782	16,782,169	48,166,506
4	311	1,709	1,155	2,274,005	4,990,736
1	317	578	1,423	5,330,496	12,368,174
332	38,475	54,826	1,318	4,280,665	11,182,075
8	2,333	3,835	2,188	6,912,778	14,425,597
54	10,935	14,912	549	1,353,482	2,779,500
16	4,197	4,752	2,342	5,520,355	35,728,386
66	10,587	15,767	951	3,095,981	7,155,039
50	10,063	7,641	719	2,489,206	6,267,625
-	49	63	167	192,067	287,762
13	5,883	10,002	598	942,680	2,081,940
-	-	-	52	44,771	55,995
34	3,818	7,326	210	360,027	869,631
-	-	-	333	2,258,861	6,311,409
-	-	-	165	241,441	435,768
1	259	187	72	177,061	285,388
-	-	-	31	24,778	32,537

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 Cinemas	歌廳 Sing Halls	撞球場 Billiards Halls	保齡球館 Bowling Alleys
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	-	-
104年底	2015	14,741	142	2	-	-
105年底	2016	14,728	146	2	-	-
新北市	New Taipei City	1,618	23	-	-	-
臺北市	Taipei City	1,545	37	2	-	-
桃園市	Taoyuan City	983	6	-	-	-
臺中市	Taichung City	1,535	16	-	-	-
臺南市	Tainan City	1,226	9	-	-	-
高雄市	Kaohsiung City	1,797	20	-	-	-
宜蘭縣	Yilan County	360	4	-	-	-
新竹縣	Hsinchu County	328	1	-	-	-
苗栗縣	Miaoli County	406	3	-	-	-
彰化縣	Changhua County	792	3	-	-	-
南投縣	Nantou County	633	3	-	-	-
雲林縣	Yunlin County	424	2	-	-	-
嘉義縣	Chiayi County	239	-	-	-	-
屏東縣	Pingtung County	855	2	-	-	-
臺東縣	Taitung County	403	1	-	-	-
花蓮縣	Hualien County	440	1	-	-	-
澎湖縣	Penghu County	64	1	-	-	-
基隆市	Keelung City	468	3	-	-	-
新竹市	Hsinchu City	276	6	-	-	-
嘉義市	Chiayi City	254	3	-	-	-
金門縣	Kinmen County	53	2	-	-	-
連江縣	Lienchiang County	29	-	-	-	-

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

高爾夫球場 Golf Clubs		Number of Amusement Place					其 他
球 場 Court	練 習 場 Practice	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	
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	
71	105	84	2,001	115	6,772	5,449	
71	107	80	1,947	120	6,254	6,001	
13	15	3	47	-	564	953	
-	12	21	56	48	916	453	
14	15	11	88	3	550	296	
6	10	19	192	21	531	740	
7	8	5	376	13	461	347	
8	11	11	251	18	811	667	
2	3	1	65	4	163	118	
9	4	-	12	1	112	189	
3	3	1	46	-	142	208	
2	5	2	124	1	277	378	
3	1	-	47	-	199	380	
-	3	-	101	1	172	145	
2	4	-	5	-	111	117	
1	3	1	212	1	235	400	
-	1	-	38	1	255	107	
1	-	-	46	6	193	193	
-	-	-	8	-	40	15	
-	1	2	79	-	298	85	
-	7	2	56	2	89	114	
-	1	1	79	-	97	73	
-	-	-	19	-	31	1	
-	-	-	-	-	7	22	

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
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
104年	2015	378,638	242,508,795	306,573	204,585,659	1	-
105年	2016	324,833	194,762,634	267,026	172,549,910	2	26
新北市	New Taipei City	55,965	35,467,515	45,764	29,253,996	-	-
臺北市	Taipei City	31,325	27,820,341	23,458	23,474,523	-	-
桃園市	Taoyuan City	45,622	26,252,214	40,677	24,559,229	-	-
臺中市	Taichung City	42,056	23,772,442	35,246	21,239,116	2	26
臺南市	Tainan City	22,624	12,705,062	18,345	11,515,626	-	-
高雄市	Kaohsiung City	42,112	28,896,086	35,780	26,795,601	-	-
宜蘭縣	Yilan County	6,584	4,325,142	5,441	4,006,017	-	-
新竹縣	Hsinchu County	11,341	7,811,992	9,976	7,458,913	-	-
苗栗縣	Miaoli County	6,395	3,383,137	5,062	3,026,425	-	-
彰化縣	Changhua County	9,440	3,865,764	6,828	3,110,095	-	-
南投縣	Nantou County	4,046	1,269,593	2,781	968,300	-	-
雲林縣	Yunlin County	5,394	2,003,351	3,940	1,625,937	-	-
嘉義縣	Chiayi County	4,145	1,436,069	2,951	1,231,495	-	-
屏東縣	Pingtung County	7,815	2,417,637	5,601	1,985,877	-	-
臺東縣	Taitung County	2,282	545,901	1,574	437,348	-	-
花蓮縣	Hualien County	4,215	1,217,031	3,261	1,063,433	-	-
澎湖縣	Penghu County	686	216,368	472	186,876	-	-
基隆市	Keelung City	9,557	3,239,962	8,647	3,062,552	-	-
新竹市	Hsinchu City	8,726	6,534,463	7,639	6,192,483	-	-
嘉義市	Chiayi City	3,669	1,416,559	2,955	1,233,772	-	-
金門縣	Kinmen County	808	162,356	626	121,897	-	-
連江縣	Lienchiang County	26	3,650	2	401	-	-

資料來源：各縣市稽徵單位。

說明：1. 自91年（含）起含福建省資料。

2. 本表自100年起，配合縣市改制直轄市（請參閱編製說明第五點）修正。

Table 3-23. Sources of Deed Tax

Unit : Case ; NT\$ 1,000

交換契 Exchange		贈與契 Donation		分割契 Division		占有契 Staking	
納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value
2,620	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	-	-
4,672	17,635,982	67,162	20,164,531	229	122,419	1	204
3,807	6,978,628	53,816	15,162,761	182	71,308	-	-
1,791	3,719,132	8,406	2,492,473	4	1,913	-	-
846	2,121,748	6,937	2,189,943	84	34,126	-	-
256	272,773	4,688	1,417,374	1	2,839	-	-
204	406,369	6,597	2,124,233	7	2,697	-	-
112	84,876	4,156	1,103,470	11	1,090	-	-
271	236,160	6,055	1,860,235	6	4,090	-	-
17	5,131	1,124	313,917	2	77	-	-
40	22,491	1,325	330,588	-	-	-	-
25	9,151	1,303	345,846	5	1,715	-	-
59	23,406	2,541	731,098	12	1,165	-	-
10	6,143	1,249	294,811	6	338	-	-
64	44,391	1,388	332,926	2	98	-	-
11	1,100	1,181	202,932	2	542	-	-
31	6,971	2,177	421,122	6	3,667	-	-
-	-	708	108,553	-	-	-	-
2	37	949	152,699	3	862	-	-
-	-	214	29,493	-	-	-	-
13	2,094	891	174,761	6	556	-	-
16	2,899	1,054	324,090	17	14,992	-	-
7	3,346	699	178,900	8	541	-	-
32	10,410	150	30,049	-	-	-	-
-	-	24	3,249	-	-	-	-

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. 外銷品沖退稅金額

Table 3-24. 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
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
104年	3,087,629	2,943,453	144,176	-	2015
105年	2,756,260	2,655,491	100,769	-	2016

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.

表3-25. 促進產業升級條例減免稅額 (1/3)  
Table 3-25. Tax Reductions Due to Implementation of Statute for Upgrading Industries (1/3)

單位：新臺幣千元  
Unit：NT\$ 1,000

年別及機關別 CY & Agency	核定實際減免當年度稅額及實際減免未分配盈餘應加徵稅額 Actual Exempted Tax Amount for Current Year & Actual Exemption to Tax Assessed on Undistributed Surplus of Verified									
	總計 Grand Total		所得稅 Income Tax		印花稅 Stamp Tax		土地增值稅 Land Increment Tax		契稅 Deed Tax	
	金額 Amount	結構比% Structure %	金額 Amount	結構比% Structure %	金額 Amount	結構比% Structure %	金額 Amount	結構比% Structure %	金額 Amount	結構比% Structure %
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	-	-	-	-	-	-
104年 2015	53,915,506	100.0	53,915,506	100.0	-	-	-	-	-	-
105年 2016	56,611,102	100.0	56,611,102	100.0	-	-	-	-	-	-
財政部所屬機關 Ministry of Finance	56,611,102	100.0	56,611,102	100.0	-	-	-	-	-	-
臺北國稅局 National Taxation Bureau of Taipei	2,815,304	100.0	2,815,304	100.0	-	-	-	-	-	-
北區國稅局 National Taxation Bureau of the Northern Area	44,488,831	100.0	44,488,831	100.0	-	-	-	-	-	-
中區國稅局 National Taxation Bureau of the Central Area	3,243,705	100.0	3,243,705	100.0	-	-	-	-	-	-
南區國稅局 National Taxation Bureau of the Southern Area	1,695,076	100.0	1,695,076	100.0	-	-	-	-	-	-
高雄國稅局 National Taxation Bureau of Kaohsiung	4,368,186	100.0	4,368,186	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 (2/3)

105年

單位：件；新臺幣千元

稅目別 Tax Item	促進產業 升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction
總		計 Grand Total
營利事業所得稅 Profit-seeking Enterprise Income Tax		
	<p>第五條</p> <p>第六條</p> <p>第七條</p> <p>第九條(或修正前第八條之一)及第九條之二</p> <p>第十條</p> <p>第十二條</p> <p>第十三條</p> <p>第十四條之一</p> <p>第十五條</p> <p>第十八條</p> <p>第十九條</p> <p>第七十條之一</p>	<p>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。</p> <p>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。</p> <p>1. 國內產製自動化或溫室氣體排放量減量設備投資抵減。</p> <p>2. 國外產製自動化或溫室氣體排放量減量設備投資抵減。</p> <p>3. 自動化或溫室氣體排放量減量技術投資抵減。</p> <p>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。</p> <p>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。</p> <p>6. 資源回收、防治污染或工業用水再利用技術投資抵減。</p> <p>7. 國內產製新及淨潔能源、節約能源設備投資抵減。</p> <p>8. 國外產製新及淨潔能源、節約能源設備投資抵減。</p> <p>9. 新及淨潔能源、節約能源技術投資抵減。</p> <p>10. 國內產製提高能源使用效率設備投資抵減。</p> <p>11. 國外產製提高能源使用效率設備投資抵減。</p> <p>12. 提高能源使用效率技術投資抵減。</p> <p>13. 研究與發展投資抵減。</p> <p>14. 人才培訓投資抵減。</p> <p>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)。</p> <p>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。</p> <p>5年免稅。</p> <p>受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。</p> <p>國外投資損失準備。</p> <p>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。</p> <p>物流配銷中心免稅。</p> <p>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。</p> <p>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。</p> <p>資產重估增值免稅。</p> <p>股票溢價轉公積免稅。</p> <p>營運總部免稅。</p>

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

CY 2016

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
2,952	235,691,383	43,483,976	45,562,127	11,048,975
2,169	235,691,383	37,482,186	45,311,264	9,549,412
-	-	-	-	-
-	-	-	-	-
842	-	14,554,333	-	-
318	-	9,119,666	-	-
33	-	68,339	-	-
21	-	263,316	-	-
6	-	14,624	-	-
5	-	1,748	-	-
7	-	5,358	-	-
4	-	831,556	4,404,890	8,595,914
1	-	13,484	-	-
9	-	1,860	-	-
5	-	7,766	-	-
3	-	318	-	-
53	-	3,101,364	-	-
42	-	229,910	-	-
-	-	-	-	-
70	-	9,254,702	823,388	953,498
746	235,134,014	-	39,974,391	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3	557,369	-	94,753	-
1	-	13,842	13,842	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

表3-25. 促進產業升級條例減免稅額 (3/3)

105年

單位：件；新臺幣千元

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



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

(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	
104年 2015	734	92,752,114	13,899,796	8,649,992	3,791,571	4,858,421	
105年 2016	719	120,419,883	18,058,256	11,247,294	4,638,655	6,608,639	
財政部所屬機關 Ministry of Finance	719	120,419,883	18,058,256	11,247,294	4,638,655	6,608,639	
臺北國稅局 National Taxation Bureau of Taipei	183	12,712,066	1,906,810	1,295,799	971,791	324,008	
北區國稅局 National Taxation Bureau of the Northern Area	385	98,722,171	14,806,246	8,909,092	2,956,233	5,952,859	
中區國稅局 National Taxation Bureau of the Central Area	49	2,412,393	361,859	304,873	232,840	72,033	
南區國稅局 National Taxation Bureau of the Southern Area	53	3,110,853	466,628	273,306	68,368	204,938	
高雄國稅局 National Taxation Bureau of Kaohsiung	49	3,462,400	516,713	464,224	409,423	54,801	

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

(2)按地區別分

(2) by Region

單位：件；新臺幣千元

105年 CY 2016

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	719	120,419,883	18,058,256	11,247,294	4,638,655	6,608,639
新北市 New Taipei City	151	10,112,931	1,512,944	1,143,020	999,766	143,254
臺北市 Taipei City	183	12,712,066	1,906,810	1,295,799	971,791	324,008
桃園市 Taoyuan City	89	10,055,063	1,508,203	1,397,264	925,472	471,792
臺中市 Taichung City	24	1,874,440	281,165	238,319	179,891	58,428
臺南市 Tainan City	47	3,048,444	457,266	264,806	61,930	202,876
高雄市 Kaohsiung City	49	3,462,400	516,713	464,224	409,423	54,801
宜蘭縣 Yilan County	-	-	-	-	-	-
新竹縣 Hsinchu County	67	7,993,666	1,198,532	1,021,482	630,763	390,719
苗栗縣 Miaoli County	6	56,623	8,493	1,658	1,658	-
彰化縣 Changhua County	9	196,601	29,491	29,490	15,885	13,605
南投縣 Nantou County	2	15,986	2,398	2,398	2,398	-
雲林縣 Yunlin County	8	268,743	40,312	33,008	33,008	-
嘉義縣 Chiayi County	2	18,845	2,827	2,827	2,827	-
屏東縣 Pingtung County	3	29,066	4,360	3,498	3,067	431
臺東縣 Taitung County	-	-	-	-	-	-
花蓮縣 Hualien County	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-
基隆市 Keelung City	1	14,853	2,228	2,228	2,228	-
新竹市 Hsinchu City	77	70,545,658	10,584,339	5,345,098	398,004	4,947,094
嘉義市 Chiayi City	1	14,498	2,175	2,175	544	1,631
金門縣 Kinmen County	-	-	-	-	-	-
連江縣 Lienchiang County	-	-	-	-	-	-

表3-26. 產業創新條例減免稅額 (3/3)

## (3)按行業別分

105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	719	120,419,883	18,058,256
A 農、林、漁、牧、業	2	72,140	10,401
C 製造業	573	95,147,066	14,267,285
18化學材料製造業	32	777,309	116,602
22塑膠製品製造業	13	582,180	87,328
26電子零組件製造業	202	69,049,888	10,357,367
27電腦、電子產品及光學製品製造業	89	19,493,475	2,919,832
28電力設備製造業	24	994,137	149,120
29機械設備製造業	48	1,443,664	216,077
F 營造業	6	43,761	6,564
G 批發及零售業	62	1,581,130	237,169
45-46批發業	54	1,242,662	186,398
H 運輸及倉儲業	1	4,317	648
I 住宿及餐飲業	1	12,704	1,906
J 資訊及通訊傳播業	22	2,159,553	323,934
61電信業	3	1,651,197	247,680
62電腦系統設計服務業	13	415,840	62,376
M 專業、科學及技術服務業	50	21,379,242	3,207,355
71建築、工程服務及技術檢測、分析服務業	38	18,293,855	2,746,300
74 專門設計服務業	5	3,028,200	452,476
N 支援服務業	1	19,971	2,996
S 其他服務業	1	-	-

說明：本表僅列出部分中類行業別，故統計表中類合計與大類有所差異。

Table 3-26. Tax Reductions Due to Implementation of Statute for Industrial Innovation (3/3)  
(3) by Industrial Classification

CY 2016

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		實際減免未分配 盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	
實際減免 當年度稅額 Actual Exempted Tax Amount for Current Year			
11,247,294	4,638,655	6,608,639	Total
10,401	10,136	265	A Agriculture, Forestry, Fishing and Animal Husbandry
9,488,081	3,741,747	5,746,334	C Manufacturing
108,879	78,299	30,580	18 Chemical Material Manufacturing
19,278	9,550	9,728	22 Plastics Products Manufacturing
6,212,335	1,230,781	4,981,554	26 Electronic Parts and Components Manufacturing
2,439,023	1,931,931	507,092	27 Computers, Electronic and Optical Products Manufacturing
143,574	96,520	47,054	28 Electrical Equipment Manufacturing
196,096	115,656	80,440	29 Machinery and Equipment Manufacturing
6,366	3,510	2,856	F Construction
147,322	127,446	19,876	G Wholesale and Retail Trade
97,375	88,573	8,802	45-46 Wholesale Trade
648	648	-	H Transportation and Storage
1,906	1,906	-	I Accommodation and Food Services
313,853	301,340	12,513	J Information and Communication
247,680	247,680	-	61 Telecommunications
59,010	48,987	10,023	62 Computer Systems Design Services
1,276,167	450,681	825,486	M Professional, Scientific and Technical Services
1,263,460	438,185	825,275	71 Architecture and Engineering Services; Technical Testing and Analysis Services
6,542	6,331	211	74 Specialized Design Services
2,550	1,241	1,309	N Support Services
-	-	-	S Other Services

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

表3-27. 查(核)定開徵數、未徵數情形 (1/4)

(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
	104年	31,752	682,238,363	28,710	426,410,555	311
105年	32,170	666,341,341	29,209	437,039,263	291	36,884,264
本 年 度 合 計	29,452	473,995,142	28,165	410,447,859	286	27,810,328
國 稅	1,862	104,740,315	1,678	75,873,006	61	7,266,020
營利事業所得稅	72	29,189,062	54	18,300,582	2	1,941,574
綜 合 所 得 稅	670	15,858,184	557	9,818,350	53	3,152,710
遺 產 及 贈 與 稅	29	47,320,098	27	38,126,388	1	1,768,974
營 業 稅	1,089	11,812,263	1,039	9,294,461	4	351,888
貨 物 稅	0	37,481	0	16,403	0	3,157
菸 酒 稅	0	19,573	0	7,823	0	291
證 券 交 易 稅	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	1	503,654	1	308,998	0	47,426
直 轄 市 及 縣 (市) 稅	27,348	360,892,344	26,348	332,044,654	219	20,033,114
地 價 稅	8,220	97,332,233	7,801	92,258,191	15	1,772,266
土 地 增 值 稅	615	100,183,598	557	82,074,251	43	14,783,873
房 屋 稅	8,755	73,281,905	8,639	72,443,655	30	353,510
使 用 牌 照 稅	8,351	65,860,924	8,068	62,388,948	52	2,148,460
契 稅	334	12,038,081	315	11,302,528	14	531,770
印 花 稅	895	9,699,673	802	9,261,904	62	308,948
娛 樂 稅	177	1,579,133	165	1,506,808	2	44,167
特 別 及 臨 時 稅 課	2	916,796	2	808,370	0	90,120
罰 鍰	242	8,362,482	138	2,530,199	7	511,194
以 前 年 度 合 計	2,718	192,346,199	1,045	26,591,403	5	9,073,936
國 稅	547	111,282,522	254	18,698,594	1	5,417,797
營利事業所得稅	160	51,938,192	102	5,570,004	0	3,590,832
綜 合 所 得 稅	210	18,175,880	92	2,048,809	1	888,601
遺 產 及 贈 與 稅	5	21,282,805	4	9,851,888	0	477,485
營 業 稅	169	17,610,854	54	914,666	-0	327,379
貨 物 稅	0	700,952	0	235,609	-0	69,227
菸 酒 稅	1	865,635	0	10,116	0	6,277
證 券 交 易 稅	0	31	0	13	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	2	708,174	1	67,490	0	57,996
直 轄 市 及 縣 (市) 稅	1,862	16,147,170	734	5,749,768	3	1,691,685
地 價 稅	817	4,504,715	393	1,950,755	0	160,468
土 地 增 值 稅	14	5,133,242	10	2,197,328	3	473,102
房 屋 稅	194	1,518,928	100	582,865	-3	-26,116
使 用 牌 照 稅	750	3,488,184	201	807,988	-5	19,188
契 稅	4	160,191	3	103,231	1	45,938
印 花 稅	29	1,104,050	18	80,149	6	1,020,178
娛 樂 稅	54	209,532	8	17,911	-0	-1,047
特 別 及 臨 時 稅 課	0	28,328	0	9,542	-	-25
罰 鍰	308	64,916,506	57	2,143,041	1	1,964,454

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 3-27. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (1/4)

(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
276	16,009,187	41	128,660	2,414	193,149,314	2015
15	222,162	40	103,581	2,614	192,092,071	2016
-	-	1	6,158	1,000	35,730,796	Current Year
-	-	0	395	123	21,600,894	National Taxes
-	-	-	-	16	8,946,906	Profit-seeking Enterprise Income Tax
-	-	0	11	60	2,887,112	Individual Income Tax
-	-	-	-	1	7,424,735	Estate and Gift Tax
-	-	0	384	46	2,165,530	Business Tax
-	-	-	-	0	17,921	Commodity Tax
-	-	-	-	0	11,459	Tobacco and Alcohol Tax
-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	0	147,230	Specifically Selected Goods and Services Tax
-	-	1	5,356	780	8,809,220	Municipality & County (City) Taxes
-	-	0	2,068	404	3,299,708	Land Value Tax
-	-	-	-	15	3,325,474	Land Value Increment Tax
-	-	0	95	87	484,645	House Tax
-	-	0	3,192	230	1,320,323	Vehicle License Tax
-	-	-	-	5	203,784	Deed Tax
-	-	-	-	31	128,821	Stamp Tax
-	-	-	-	10	28,158	Amusement Tax
-	-	-	-	0	18,307	Special and Provisional Tax Levies
-	-	0	407	97	5,320,682	Fine
15	222,162	39	97,423	1,614	156,361,274	Previous Year
1	131,794	0	662	291	87,033,675	National Taxes
0	95,524	0	1,540	58	42,680,292	Profit-seeking Enterprise Income Tax
1	-315	0	-1,288	116	15,240,074	Individual Income Tax
0	23,585	-	-	1	10,929,846	Estate and Gift Tax
0	13,000	0	410	116	16,355,399	Business Tax
-	-	-	-	0	396,116	Commodity Tax
0	0	-	-	0	849,241	Tobacco and Alcohol Tax
0	0	-	-	0	18	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	0	582,688	Specifically Selected Goods and Services Tax
14	27,565	39	94,606	1,073	8,583,546	Municipality & County (City) Taxes
6	2,406	35	78,115	383	2,312,970	Land Value Tax
0	29	0	3,820	1	2,458,964	Land Value Increment Tax
1	20,322	1	1,166	94	940,691	House Tax
7	4,379	3	11,401	543	2,645,227	Vehicle License Tax
-	-	-	-	0	11,023	Deed Tax
0	0	0	59	4	3,664	Stamp Tax
0	483	0	43	46	192,143	Amusement Tax
-0	-53	-	-	0	18,864	Special and Provisional Tax Levies
0	62,802	0	2,155	250	60,744,054	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3-27. 查(核)定開徵數、未徵數情形 (2/4)

(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
104年	473	2,225,688	186	15,461,676	6	34,263,023
105年	444	2,923,355	215	14,410,174	5	26,897,479
本 年 度 合 計	351	2,257,993	201	12,311,077	3	8,411,256
國 稅	1	113,611	13	7,511,800	1	6,304,013
營利事業所得稅	0	15,057	1	782,871	0	4,332,090
綜 合 所 得 稅	0	22,530	5	509,478	0	922,647
遺 產 及 贈 與 稅	0	1,351	1	6,050,904	0	581,555
營 業 稅	1	71,077	6	150,429	0	409,421
貨 物 稅	-	-	0	6,739	0	1,447
菸 酒 稅	-	-	-	-	0	3,335
證 券 交 易 稅	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特種貨物及勞務稅	0	3,596	0	11,378	0	53,518
直轄市及縣(市)稅	347	2,110,333	172	4,425,369	1	282,972
地 價 稅	295	1,115,643	75	1,455,405	0	174,321
土 地 增 值 稅	4	815,528	10	2,438,443	0	65,930
房 屋 稅	9	34,595	14	81,711	0	42,389
使 用 牌 照 稅	33	111,312	41	129,816	0	301
契 稅	0	13,966	5	189,240	0	19
印 花 稅	5	13,531	26	113,873	0	12
娛 樂 稅	2	3,760	1	4,198	-	-
特別及臨時稅課	0	1,999	0	12,682	-	-
罰 鍰	2	34,049	15	373,908	1	1,824,270
以 前 年 度 合 計	93	665,362	13	2,099,097	2	18,486,223
國 稅	0	2,394	0	839,759	1	9,984,366
營利事業所得稅	0	751	0	404,281	0	3,851,084
綜 合 所 得 稅	0	1,500	0	161,324	0	3,103,749
遺 產 及 贈 與 稅	-	-	0	258,408	0	1,668,877
營 業 稅	0	143	0	15,310	0	1,304,148
貨 物 稅	-	-	-	-	0	7,795
菸 酒 稅	-	-	-	-	0	228
證 券 交 易 稅	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特種貨物及勞務稅	-	-	0	435	0	48,485
直轄市及縣(市)稅	93	661,826	13	543,076	0	261,439
地 價 稅	80	199,561	6	15,478	0	33,375
土 地 增 值 稅	0	419,279	1	500,766	0	188,029
房 屋 稅	3	7,523	1	8,194	0	39,738
使 用 牌 照 稅	10	34,053	6	17,858	0	234
契 稅	0	836	-	-	-	-
印 花 稅	1	241	0	0	0	4
娛 樂 稅	0	333	0	779	0	60
特別及臨時稅課	-	-	-	-	-	-
罰 鍰	0	1,142	0	716,262	1	8,240,418

Table 3-27. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (2/4)

(1) by Tax Item

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

Balance of Tax Not Collected						CY  Tax Item
分期繳納未徵數 Pay by Stages		特殊原因未徵數 Special Reason		欠稅數 Tax in Arrears		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
1	1,366,544	177	263,032	1,571	139,569,350	2015
2	1,617,454	162	253,910	1,787	145,989,699	2016
1	899,828	20	16,416	424	11,834,226	Current Year
1	670,904	0	430	106	7,000,135	National Taxes
1	370,413	0	71	13	3,446,404	Profit-seeking Enterprise Income Tax
0	39,912	0	343	54	1,392,201	Individual Income Tax
0	259,975	0	-	0	530,950	Estate and Gift Tax
-	-	0	16	39	1,534,587	Business Tax
-	-	-	-	0	9,735	Commodity Tax
-	-	-	-	0	8,124	Tobacco and Alcohol Tax
-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
0	604	-	-	0	78,134	Specifically Selected Goods and Services Tax
0	202,277	19	15,682	241	1,772,587	Municipality & County (City) Taxes
0	202,100	16	13,998	18	338,241	Land Value Tax
-	-	-	-	0	5,573	Land Value Increment Tax
-	-	2	513	62	325,438	House Tax
0	177	1	1,155	154	1,077,562	Vehicle License Tax
-	-	-	-	0	558	Deed Tax
-	-	0	0	0	1,405	Stamp Tax
-	-	0	16	7	20,184	Amusement Tax
-	-	-	-	0	3,626	Special and Provisional Tax Levies
0	26,647	2	303	77	3,061,505	Fine
0	717,626	141	237,494	1,363	134,155,472	Previous Year
0	641,446	1	9,871	289	75,555,838	National Taxes
0	161,102	0	3,332	57	38,259,742	Profit-seeking Enterprise Income Tax
0	49,312	0	1,419	115	11,922,768	Individual Income Tax
0	431,031	0	3,121	1	8,568,410	Estate and Gift Tax
-	-	0	1,999	115	15,033,799	Business Tax
-	-	-	-	0	388,321	Commodity Tax
-	-	0	1	0	849,013	Tobacco and Alcohol Tax
-	-	0	-	0	18	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	0	533,768	Specifically Selected Goods and Services Tax
-	-	140	223,104	826	6,894,100	Municipality & County (City) Taxes
-	-	119	210,673	178	1,853,883	Land Value Tax
-	-	-	-	0	1,350,890	Land Value Increment Tax
-	-	6	1,694	84	883,542	House Tax
-	-	11	9,553	516	2,583,529	Vehicle License Tax
-	-	-	-	0	10,187	Deed Tax
-	-	3	1,036	1	2,383	Stamp Tax
-	-	0	148	46	190,823	Amusement Tax
-	-	-	-	0	18,864	Special and Provisional Tax Levies
0	76,180	1	4,519	248	51,705,533	Fine

表3-27. 查(核)定開徵數、未徵數情形 (3/4)

## (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
104年	30	4,378,757	34	1,680,175	491	100,680,256
105年	40	2,062,028	40	1,617,372	589	97,258,802
本 年 度 合 計	37	1,819,111	32	1,380,435	332	8,396,341
國 稅	12	1,142,011	7	905,071	83	4,859,479
營利事業所得稅	1	559,799	3	475,417	8	2,355,543
綜 合 所 得 稅	5	275,065	2	93,150	47	1,018,714
遺 產 及 贈 與 稅	0	160,815	0	224,421	0	145,715
營 業 稅	6	134,668	2	103,518	29	1,265,013
貨 物 稅	0	62	-	-	0	9,672
菸 酒 稅	0	688	0	592	0	6,296
證 券 交 易 稅	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	0	10,914	0	7,973	0	58,527
直 轄 市 及 縣 (市) 稅	14	113,870	20	323,771	196	1,274,749
地 價 稅	1	36,282	10	274,908	7	26,976
土 地 增 值 稅	0	4,738	0	450	0	385
房 屋 稅	2	10,289	4	15,688	55	295,722
使 用 牌 照 稅	10	57,632	6	30,756	130	934,984
契 稅	0	201	0	10	0	347
印 花 稅	0	1	0	1	0	1,402
娛 樂 稅	1	1,709	1	1,958	4	14,325
特 別 及 臨 時 稅 課	0	3,018	-	-	0	607
罰 鍰	11	563,230	5	151,593	53	2,262,113
以 前 年 度 合 計	3	242,917	8	236,937	258	88,862,460
國 稅	0	144,357	0	130,226	70	52,378,948
營利事業所得稅	0	42,730	0	22,116	22	25,297,632
綜 合 所 得 稅	0	82,315	0	12,744	23	8,808,127
遺 產 及 贈 與 稅	0	19,312	0	82,391	0	7,251,420
營 業 稅	-	-	0	7,156	24	9,498,232
貨 物 稅	-	-	-	-	0	331,118
菸 酒 稅	-	-	-	-	0	703,255
證 券 交 易 稅	-	-	0	0	0	11
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	0	5,818	0	489,154
直 轄 市 及 縣 (市) 稅	3	9,914	7	17,496	162	3,294,612
地 價 稅	1	2,168	4	7,473	64	1,318,900
土 地 增 值 稅	0	995	-	-	0	1,141,770
房 屋 稅	0	276	0	2,805	25	411,588
使 用 牌 照 稅	2	6,401	3	7,126	70	373,555
契 稅	0	14	0	9	0	8,799
印 花 稅	-	-	0	14	0	1,538
娛 樂 稅	0	60	0	69	4	24,733
特 別 及 臨 時 稅 課	-	-	-	-	0	13,729
罰 鍰	0	88,646	0	89,214	26	33,188,900

Table 3-27. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (3/4)

(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
1,014	32,653,752	1	3,602	1	172,808	2015
1,117	44,881,356	1	2,586	0	167,555	2016
23	238,323	0	13	0	3	Current Year
4	93,569	0	5	-	-	National Taxes
1	55,645	-	-	-	-	Profit-seeking Enterprise Income Tax
1	5,272	0	0	-	-	Individual Income Tax
-	-	-	-	-	-	Estate and Gift Tax
3	31,383	0	5	-	-	Business Tax
0	-	-	-	-	-	Commodity Tax
0	549	-	-	-	-	Tobacco and Alcohol Tax
-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
0	720	-	-	-	-	Specifically Selected Goods and Services Tax
11	60,189	0	7	-	-	Municipality & County (City) Taxes
0	75	-	-	-	-	Land Value Tax
-	-	-	-	-	-	Land Value Increment Tax
1	3,732	0	7	-	-	House Tax
9	54,190	0	1	-	-	Vehicle License Tax
-	-	-	-	-	-	Deed Tax
-	-	-	-	-	-	Stamp Tax
1	2,192	-	-	-	-	Amusement Tax
0	1	-	-	-	-	Special and Provisional Tax Levies
9	84,565	0	0	0	3	Fine
1,093	44,643,032	1	2,573	0	167,553	Previous Year
218	22,900,871	1	346	0	1,089	National Taxes
35	12,897,230	0	34	0	-	Profit-seeking Enterprise Income Tax
91	3,019,456	0	126	0	-	Individual Income Tax
0	1,215,259	0	-	0	27	Estate and Gift Tax
91	5,527,162	0	187	0	1,062	Business Tax
0	57,203	-	-	-	-	Commodity Tax
0	145,758	-	-	-	-	Tobacco and Alcohol Tax
0	7	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
0	38,795	0	-	-	-	Specifically Selected Goods and Services Tax
653	3,564,395	0	269	0	7,414	Municipality & County (City) Taxes
110	524,189	0	193	0	960	Land Value Tax
0	208,125	-	-	-	-	Land Value Increment Tax
59	462,435	0	33	0	6,405	House Tax
442	2,196,354	0	43	0	49	Vehicle License Tax
0	1,364	-	-	-	-	Deed Tax
0	831	0	0	-	-	Stamp Tax
42	165,962	0	0	0	0	Amusement Tax
0	5,135	-	-	-	-	Special and Provisional Tax Levies
222	18,177,766	0	1,957	0	159,049	Fine

表3-27. 查(核)定開徵數、未徵數情形 (4/4)

## (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
104年	1,571	139,569,350	340	13,391,431	1,231	126,177,919
105年	1,787	145,989,699	424	11,834,226	1,363	134,155,472
財政部所屬機關	456	133,388,567	117	9,757,051	339	123,631,516
臺北國稅局	72	51,331,933	16	3,026,399	56	48,305,534
北區國稅局	184	38,052,627	47	3,284,578	136	34,768,049
中區國稅局	87	22,126,470	24	1,690,296	63	20,436,175
南區國稅局	54	8,393,897	14	885,753	40	7,508,144
高雄國稅局	59	13,483,640	15	870,025	44	12,613,614
直轄市及縣(市)稽徵機關	1,331	12,601,132	307	2,077,175	1,024	10,523,956
新北市	224	2,906,866	42	347,569	182	2,559,297
臺北市	85	1,693,905	22	287,570	63	1,406,336
桃園市	121	1,064,863	31	203,849	91	861,014
臺中市	117	803,084	30	180,950	86	622,134
臺南市	121	706,890	30	159,763	91	547,127
高雄市	172	1,652,870	35	242,910	136	1,409,960
宜蘭縣	17	87,244	5	26,787	13	60,457
新竹縣	30	275,203	6	38,821	24	236,382
苗栗縣	32	308,920	6	55,616	26	253,303
彰化縣	72	559,563	19	89,882	53	469,681
南投縣	47	326,984	12	65,379	35	261,605
雲林縣	67	417,698	13	86,297	53	331,400
嘉義縣	50	255,321	10	45,585	41	209,736
屏東縣	65	402,782	17	84,290	48	318,492
臺東縣	22	117,298	6	31,126	16	86,172
花蓮縣	25	159,893	7	40,529	18	119,364
澎湖縣	3	11,229	0	2,122	2	9,107
基隆市	24	111,304	6	27,637	17	83,667
新竹市	19	597,526	5	35,596	14	561,930
嘉義市	15	121,131	3	17,036	12	104,096
金門縣	3	18,887	1	6,749	2	12,139
連江縣	0	1,671	0	1,114	0	557

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

Table 3-27. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (4/4)

(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	
1,305	87,499,162	315	9,900,303	990	77,598,859	2015
1,462	91,222,661	347	8,772,722	1,115	82,449,939	2016
395	82,555,974	106	7,000,135	289	75,555,838	MOF Subordinative National Tax Admin.
57	33,176,977	14	2,187,900	44	30,989,077	National Taxation Bureau of Taipei
160	23,975,348	43	2,173,886	117	21,801,461	National Taxation Bureau of the Northern Area
78	11,905,567	22	1,282,497	55	10,623,070	National Taxation Bureau of the Central Area
49	5,468,130	13	688,163	35	4,779,967	National Taxation Bureau of the Southern Area
51	8,029,952	14	667,689	37	7,362,263	National Taxation Bureau of Kaohsiung
1,067	8,666,687	241	1,772,587	826	6,894,100	Revenue Service Office
173	1,789,876	35	318,367	138	1,471,510	New Taipei City
71	1,431,948	19	262,657	52	1,169,291	Taipei City
93	709,439	22	170,868	71	538,572	Taoyuan City
89	532,246	21	143,118	68	389,128	Taichung City
92	463,440	19	116,966	73	346,474	Tainan City
147	1,254,000	33	219,787	114	1,034,212	Kaohsiung City
14	64,174	4	24,850	10	39,324	Yilan County
24	184,493	4	32,891	20	151,602	Hsinchu County
27	242,637	5	50,735	22	191,901	Miaoli County
59	422,563	14	68,645	45	353,918	Changhua County
38	229,527	9	49,840	29	179,687	Nantou County
56	289,401	11	69,021	45	220,380	Yunlin County
39	160,997	7	34,732	32	126,264	Chiayi County
54	257,302	14	73,720	40	183,582	Pingtung County
18	82,029	5	26,657	13	55,372	Taitung County
21	111,827	6	35,295	15	76,532	Hualin County
2	6,747	0	1,244	2	5,502	Penghu County
19	78,639	5	22,900	14	55,739	Keelung City
15	244,563	3	29,850	12	214,713	Hsinchu City
12	92,249	2	12,915	10	79,333	Chiayi City
3	16,920	1	6,413	2	10,507	Kinmen County
0	1,671	0	1,114	0	557	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3-28. 違章漏稅案件處理及財務罰鍰執行情形 (1/4)

(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  No. of Unclosed of Last Term	本 期 受 理 件 數  No. of Accepted in This Term		依 法 免 議 件 數  No. of Not Indictable by Law	依 法 免 罰 件 數  No. of Fine Free	處 罰 Fined		未 結 件 數  No. of Unclosed
						件 數 No.	金 額 Amount	
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
104年	2,746	187,247	189,993	12,826	36,770	135,731	10,699,458	4,666
105年	4,974	391,154	396,128	77,962	66,309	245,991	8,007,250	5,866
營利事業所得稅	86	7,353	7,439	129	47	7,195	1,499,920	68
綜 合 所 得 稅	22	60,514	60,536	421	1,632	58,446	1,860,868	37
遺 產 稅	18	241	259	9	1	236	200,769	13
贈 與 稅	8	265	273	7	3	245	222,402	18
貨 物 稅	1	106	107	2	8	91	70,399	6
證 券 交 易 稅	-	16	16	-	-	14	177	2
期 貨 交 易 稅	-	-	-	-	-	-	-	-
菸 酒 稅	5	99	104	1	-	90	19,807	13
特種貨物及勞務稅	68	672	740	40	90	556	428,636	54
營 業 稅	58	43,893	43,951	2,578	20,309	21,014	3,058,776	50
土 地 稅	2	58	60	9	14	37	12,215	-
房 屋 稅	21	453	474	7	244	215	34,988	8
使 用 牌 照 稅	4,678	277,229	281,907	74,745	43,838	157,733	592,475	5,591
契 稅	-	11	11	2	-	9	810	-
印 花 稅	2	79	81	5	10	62	2,747	4
娛 樂 稅	5	165	170	7	113	48	2,261	2

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-28. The Execution of Cases of Tax Omission and Punitive Fines (1/4)

## (1) by Tax Item

Unit : Case ; NT\$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term						CY
自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
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
99,816	2,954,841	109,464	5,794,293	209,280	8,749,134	2015
126,558	2,876,976	142,363	7,230,223	268,921	10,107,199	2016
5,387	425,764	2,404	1,055,664	7,791	1,481,428	Profit-seeking Enterprise Income Tax
41,164	1,009,236	10,757	1,037,952	51,921	2,047,188	Individual Income Tax
222	108,316	28	28,913	250	137,229	Estate Tax
222	107,849	32	197,741	254	305,590	Gift Tax
112	14,556	17	205,026	129	219,582	Commodity Tax
4	18	1	5	5	23	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
130	4,589	49	256,037	179	260,626	Tobacco and Alcohol Tax
663	135,534	232	336,751	895	472,285	Specifically Selected Goods and Services Tax
15,767	877,274	4,205	3,127,471	19,972	4,004,745	Business Tax
35	14,888	4	11,147	39	26,035	Land Tax
202	26,255	9	402	211	26,657	House Tax
62,517	141,868	124,523	962,918	187,040	1,104,786	Vehicle License Tax
7	687	8	335	15	1,022	Deed Tax
55	9,027	12	1,312	67	10,339	Stamp Tax
71	1,115	82	8,549	153	9,664	Amusement Tax

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

表3-28. 違章漏稅案件處理及財務罰鍰執行情形 (2/4)

## (1)按稅目別分

單位：件；新臺幣千元

年 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		發給執行憑證 Giving Execution Evidence	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
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
104年	58,347	9,545,003	30,916	1,480,756	96,451	6,538,541
105年	7,348	1,957,862	31,904	1,535,254	83,461	7,832,089
營利事業所得稅	178	269,232	691	217,209	1,860	961,622
綜合所得稅	2,167	583,238	6,033	262,967	4,997	518,589
遺產稅	36	114,213	17	50,000	13	19,727
贈與稅	18	167,998	23	78,857	30	526,590
貨物稅	1	84,071	8	203,519	9	383,446
證券交易稅	-	-	2	196	3	510
期貨交易稅	-	-	-	-	-	-
菸酒稅	3	613	16	6,965	81	199,483
特種貨物及勞務稅	42	84,421	68	40,545	38	36,606
營業稅	371	616,860	1,635	445,314	2,871	4,277,005
土地稅	3	336	5	38,673	3	24,712
房屋稅	7	982	7	443	1	14
使用牌照稅	4,508	34,914	23,376	175,879	73,473	811,416
契稅	1	74	1	71	-	-
印花稅	3	14	7	831	6	619
娛樂稅	10	896	15	13,785	76	71,750

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 3-28. The Execution of Cases of Tax Omission and Punitive Fines (2/4)

## (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		Unexecuted, Up to Date		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
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
542	56,977	127,909	8,076,274	107,521	48,837,066	2015
420	72,754	115,785	9,440,097	129,125	46,577,788	2016
3	66	2,554	1,178,897	6,502	5,540,479	Profit-seeking Enterprise Income Tax
86	7,149	11,116	788,705	15,413	4,718,321	Individual Income Tax
-	-	30	69,727	171	2,013,613	Estate Tax
2	9,048	55	614,495	171	2,120,156	Gift Tax
-	-	17	586,965	50	664,935	Commodity Tax
-	-	5	706	1	-303	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	97	206,448	182	1,414,896	Tobacco and Alcohol Tax
4	6,168	110	83,319	426	585,391	Specifically Selected Goods and Services Tax
40	47,334	4,546	4,769,653	14,543	27,480,385	Business Tax
-	-	8	63,385	8	856,499	Land Tax
-	-	8	457	19	2,472	House Tax
284	2,986	97,133	990,281	91,312	942,441	Vehicle License Tax
-	-	1	71	8	270	Deed Tax
1	3	14	1,453	39	25,167	Stamp Tax
-	-	91	85,535	280	213,066	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3-28. 違章漏稅案件處理及財務罰鍰執行情形 (3/4)

## (2)按機關別分

單位：件；新臺幣千元

年 別	受 理 情 形 Cases Accepted		合 計 Total	本 期 審 理 情 形 Interrogated in This Term				
	上期未結 件 數 No. of Unclosed of Last Term	本期受理 件 數 No. of Accepted in This Term		依法免議 件 數 No. of Not Indictable by Law	依法免罰 件 數 No. of Fine Free	處 罰 Fined		未結件數 No. of Unclosed
						件 數 No.	金 額 Amount	
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
104年	2,746	187,247	189,993	12,826	36,770	135,731	10,699,458	4,666
105年	4,974	391,154	396,128	77,962	66,309	245,991	8,007,250	5,866
財政部所屬機關	266	113,159	113,425	3,187	22,090	87,887	7,361,754	261
臺北國稅局	-	28,783	28,783	1,795	5,135	21,853	2,576,377	-
北區國稅局	91	36,891	36,982	345	7,668	28,915	1,986,658	54
中區國稅局	57	23,011	23,068	534	4,909	17,533	1,665,839	92
南區國稅局	118	15,175	15,293	368	4,233	10,577	545,559	115
高雄國稅局	-	9,299	9,299	145	145	9,009	587,321	-
直轄市及縣(市) 稽徵機關	4,708	277,995	282,703	74,775	44,219	158,104	645,496	5,605
新 北 市	464	26,195	26,659	9,970	1,593	14,748	58,716	348
臺 北 市	119	8,984	9,103	204	1,761	7,020	43,564	118
桃 園 市	9	35,685	35,694	13,792	2,274	19,621	75,563	7
臺 中 市	-	30,625	30,625	1,995	7,157	21,473	88,476	-
臺 南 市	844	35,858	36,702	930	12,852	22,521	81,018	399
高 雄 市	505	31,262	31,767	23,402	1,252	7,109	42,316	4
宜 蘭 縣	-	1,624	1,624	-	30	1,594	5,179	-
新 竹 縣	86	5,838	5,924	303	550	5,045	16,032	26
苗 栗 縣	177	10,496	10,673	8,346	365	1,556	8,196	406
彰 化 縣	1,611	16,693	18,304	337	5,074	12,845	41,611	48
南 投 縣	79	10,669	10,748	1,222	356	9,170	24,612	-
雲 林 縣	152	7,477	7,629	2,443	423	4,739	31,510	24
嘉 義 縣	-	9,266	9,266	263	4,643	4,360	21,145	-
屏 東 縣	282	11,988	12,270	641	2,110	9,101	45,279	418
臺 東 縣	3	8,037	8,040	1,823	1,782	4,434	13,050	1
花 蓮 縣	7	5,163	5,170	1,281	563	3,291	11,527	35
澎 湖 縣	-	1,413	1,413	279	789	344	1,559	1
基 隆 市	206	11,757	11,963	4,549	275	3,943	13,687	3,196
新 竹 市	1	5,404	5,405	2,257	151	2,995	12,997	2
嘉 義 市	136	3,402	3,538	734	219	2,040	8,315	545
金 門 縣	27	159	186	4	-	155	1,144	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 3-28. The Execution of Cases of Tax Omission and Punitive Fines (3/4)

(2) by Agency

Unit : Case ; NT\$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency 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
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
99,816	2,954,841	109,464	5,794,293	209,280	8,749,134	2015
126,558	2,876,976	142,363	7,230,223	268,921	10,107,199	2016
63,671	2,683,136	17,725	6,245,560	81,396	8,928,696	MOF Subordinative National Tax Admin.
5,855	590,992	3,863	1,407,953	9,718	1,998,945	National Taxation Bureau of Taipei
21,926	695,856	6,752	2,021,073	28,678	2,716,929	National Taxation Bureau of the Northern Area
16,740	863,447	2,742	1,745,029	19,482	2,608,476	National Taxation Bureau of the Central Area
10,688	269,418	1,823	584,177	12,511	853,595	National Taxation Bureau of the Southern Area
8,462	263,423	2,545	487,328	11,007	750,751	National Taxation Bureau of Kaohsiung
62,887	193,840	124,638	984,663	187,525	1,178,503	Revenue Service Office
8,925	32,509	24,789	224,284	33,714	256,793	New Taipei City
1,007	1,670	6,433	91,920	7,440	93,590	Taipei City
10,197	32,556	12,836	75,991	23,033	108,547	Taoyuan City
10,953	36,098	13,781	81,987	24,734	118,085	Taichung City
5,006	9,528	21,325	146,992	26,331	156,520	Tainan City
6,016	15,669	10,839	134,338	16,855	150,007	Kaohsiung City
446	721	1,351	8,401	1,797	9,122	Yilan County
717	1,933	2,138	9,417	2,855	11,350	Hsinchu County
321	721	638	3,852	959	4,573	Miaoli County
4,054	12,980	5,780	32,030	9,834	45,010	Changhua County
4,097	10,754	4,154	24,534	8,251	35,288	Nantou County
3,057	13,521	4,819	52,342	7,876	65,863	Yunlin County
2,490	10,520	3,644	18,203	6,134	28,723	Chiayi County
1,484	2,406	2,266	15,418	3,750	17,824	Pingtung County
963	460	1,676	10,420	2,639	10,880	Taitung County
784	7,465	1,674	6,218	2,458	13,683	Hualien County
106	268	234	1,745	340	2,013	Penghu County
470	367	1,950	13,039	2,420	13,406	Keelung City
731	959	1,238	7,005	1,969	7,964	Hsinchu City
1,021	2,600	2,952	25,028	3,973	27,628	Chiayi City
42	135	121	1,499	163	1,634	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3-28. 違章漏稅案件處理及財務罰鍰執行情形 (4/4)

## (2)按機關別分

單位：件；新臺幣千元

年 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		發給執行憑證 Giving Execution Evidence	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
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
104年	58,347	9,545,003	30,916	1,480,756	96,451	6,538,541
105年	7,348	1,957,862	31,904	1,535,254	83,461	7,832,089
財政部所屬機關	2,816	1,920,646	8,493	1,305,572	9,902	6,923,578
臺北國稅局	429	344,837	1,706	273,089	2,308	2,995,151
北區國稅局	1,246	904,379	3,208	504,404	3,973	1,860,087
中區國稅局	402	414,142	1,489	304,458	1,203	1,145,257
南區國稅局	145	21,939	929	104,138	841	193,249
高雄國稅局	594	235,349	1,161	119,483	1,577	729,834
直轄市及縣(市) 稽徵機關	4,532	37,216	23,411	229,682	73,559	908,511
新北市	1,468	9,943	2,899	26,348	21,358	299,674
臺北市	15	419	1,560	16,011	3,763	64,543
桃園市	302	4,351	3,414	31,033	6,022	47,861
臺中市	1,226	6,143	3,411	21,262	4,684	46,842
臺南市	253	1,728	2,721	15,960	11,366	110,979
高雄市	234	5,768	1,865	22,636	10,626	173,881
宜蘭縣	18	91	440	2,426	705	5,777
新竹縣	36	204	449	3,409	442	24,988
苗栗縣	40	426	60	251	52	290
彰化縣	248	1,031	1,536	10,151	1,937	15,557
南投縣	220	1,058	980	7,828	1,576	12,749
雲林縣	23	374	676	6,838	3,269	36,364
嘉義縣	55	477	874	4,585	1,887	10,884
屏東縣	220	2,865	724	9,383	1,178	11,867
臺東縣	12	39	272	2,344	569	6,534
花蓮縣	113	1,661	546	4,236	682	8,436
澎湖縣	-	-	31	135	53	452
基隆市	36	506	340	2,206	992	9,003
新竹市	4	-	353	40,419	373	3,977
嘉義市	9	132	245	2,050	2,001	17,637
金門縣	-	-	15	171	24	216

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 3-28. The Execution of Cases of Tax Omission and Punitive Fines (4/4)

(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		Unexecuted, Up to Date		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Agency
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
542	56,977	127,909	8,076,274	107,521	48,837,066	2015
420	72,754	115,785	9,440,097	129,125	46,577,788	2016
135	69,765	18,530	8,298,915	37,459	44,537,873	MOF Subordinative National Tax Admin.
16	15,082	4,030	3,283,322	14,901	20,251,024	National Taxation Bureau of Taipei
45	13,828	7,226	2,378,319	10,741	10,058,395	National Taxation Bureau of the Northern Area
42	30,442	2,734	1,480,157	4,844	7,416,342	National Taxation Bureau of the Central Area
9	1	1,779	297,388	2,757	2,335,339	National Taxation Bureau of the Southern Area
23	10,412	2,761	859,729	4,216	4,476,773	National Taxation Bureau of Kaohsiung
285	2,989	97,255	1,141,182	91,666	2,039,915	Revenue Service Office
29	580	24,286	326,602	24,030	794,492	New Taipei City
37	437	5,360	80,991	6,756	136,855	Taipei City
16	77	9,452	78,971	5,275	93,381	Taoyuan City
24	124	8,119	68,228	5,866	202,853	Taichung City
11	97	14,098	127,036	13,361	95,006	Tainan City
29	897	12,520	197,414	10,347	161,530	Kaohsiung City
4	13	1,149	8,216	1,018	7,357	Yilan County
3	5	894	28,402	1,936	24,170	Hsinchu County
-	-	112	541	521	3,270	Miaoli County
101	464	3,574	26,172	4,633	39,903	Changhua County
14	83	2,570	20,660	2,981	23,569	Nantou County
1	2	3,946	43,204	2,696	29,292	Yunlin County
7	79	2,768	15,548	2,693	27,845	Chiayi County
2	53	1,904	21,303	1,883	25,063	Pingtung County
2	18	843	8,896	1,875	14,436	Taitung County
4	56	1,232	12,728	1,554	9,841	Hualien County
-	-	84	587	173	1,314	Penghu County
-	-	1,332	11,209	1,704	13,508	Keelung City
-	-	726	44,396	1,196	324,767	Hsinchu City
1	4	2,247	19,691	1,071	10,098	Chiayi City
-	-	39	387	97	1,365	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3-29. 各稅實徵淨額及其徵課費用 (1/7)

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 %
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	1,868,965,043	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
104年	2,023,879,137	100.0	19,714,261	1.0	14,542,787	0.7	5,171,474	0.3	936,730,879	100.0	6,336,838	0.7
105年	2,109,104,377	100.0	19,834,998	0.9	14,500,397	0.7	5,334,601	0.3	1,006,360,404	100.0	6,413,026	0.6

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 3-29. Cost of Tax Collections - All Taxes (1/7)

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% %	
4,660,881	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
4,530,007	0.5	1,806,831	0.2	462,784,445	100.0	2,323,773	0.5	1,790,845	0.4	532,928	0.1	CY 2015
4,641,492	0.5	1,771,534	0.2	510,388,471	100.0	2,335,308	0.5	1,810,731	0.4	524,577	0.1	CY 2016

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3-29. 各稅實徵淨額及其徵課費用 (2/7)

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 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 %
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
104年	473,946,434	100.0	4,013,065	0.8	2,739,162	0.6	1,273,903	0.3	32,735,575	100.0	764,325	2.3
105年	495,971,933	100.0	4,077,718	0.8	2,830,761	0.6	1,246,957	0.3	47,515,086	100.0	791,770	1.7

Table 3-29. Cost of Tax Collections - All Taxes (2/7)

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%	
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
598,660	1.8	165,665	0.5	183,130,790	100.0	131,036	0.1	92,310	0.1	38,726	0.0	CY 2015
623,041	1.3	168,729	0.4	181,906,968	100.0	144,029	0.1	101,471	0.1	42,558	0.0	CY 2016

表3-29. 各稅實徵淨額及其徵課費用 (3/7)

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 %
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
104年	82,032,932	100.0	114,953	0.1	100,097	0.1	14,856	0.0	3,783,497	100.0	19,924	0.5
105年	70,854,816	100.0	109,598	0.2	93,188	0.1	16,410	0.0	3,705,866	100.0	21,817	0.6

附註：\*本表之菸酒稅含健康福利捐。

Table 3-29. Cost of Tax Collections - All Taxes (3/7)

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 %	
-	-	-	-	-	-	-	-	-	-	-	-	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
11,353	0.3	8,571	0.2	77,257,197	100.0	145,191	0.2	83,881	0.1	61,310	0.1	CY 2015
12,428	0.3	9,389	0.3	79,989,780	100.0	162,315	0.2	98,528	0.1	63,787	0.1	CY 2016

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

表3-29. 各稅實徵淨額及其徵課費用 (4/7)

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 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 %
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
104年	4,191,738	100.0	284,669	6.8	220,352	5.3	64,317	1.5	360,898,524	100.0	4,270,250	1.2
105年	2,825,530	100.0	191,647	6.8	151,263	5.4	40,384	1.4	378,354,422	100.0	4,440,787	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 3-29. Cost of Tax Collections - All Taxes (4/7)

Unit : NT\$ 1,000

Business Tax				土 地 稅 Land Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		Net Tax Revenues		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%	
3,641,782	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
3,166,234	0.9	1,104,016	0.3	184,598,397	100.0	3,306,078	1.8	2,441,524	1.3	864,554	0.5	CY 2015
3,286,664	0.9	1,154,123	0.3	177,273,904	100.0	3,255,620	1.8	2,314,551	1.3	941,069	0.5	CY 2016

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3-29. 各稅實徵淨額及其徵課費用 (5/7)

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 %
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
104年	71,141,328	100.0	1,912,048	2.7	1,414,980	2.0	497,068	0.7	113,457,069	100.0	1,394,030	1.2
105年	93,888,422	100.0	1,910,812	2.0	1,357,219	1.4	553,593	0.6	83,385,482	100.0	1,344,808	1.6

Table 3-29. Cost of Tax Collections - All Taxes (5/7)

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% %	
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
1,026,544	0.9	367,486	0.3	69,429,354	100.0	1,832,875	2.6	1,360,021	2.0	472,854	0.7	CY 2015
957,332	1.1	387,476	0.5	72,961,396	100.0	1,830,846	2.5	1,314,251	1.8	516,595	0.7	CY 2016

表3-29. 各稅實徵淨額及其徵課費用 (6/7)

單位：新臺幣千元

會計 年度	使用牌照稅 Vehicle License Tax								契稅			
	實徵淨額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實徵淨額 Net Tax Revenues		徵 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 %
86年度	39,018,857	100.0	747,701	1.9	510,463	1.3	237,238	0.6	15,496,752	100.0	342,547	2.2
87年度	41,937,719	100.0	813,154	1.9	563,445	1.3	249,709	0.6	14,339,437	100.0	346,880	2.4
88年度	43,149,642	100.0	851,312	2.0	578,326	1.3	272,986	0.6	13,091,029	100.0	372,365	2.8
89年度	46,602,251	100.0	817,205	1.8	646,870	1.4	170,335	0.4	15,257,021	100.0	371,050	2.4
90年	44,679,945	100.0	745,508	1.7	605,167	1.4	140,341	0.3	8,492,298	100.0	215,398	2.5
91年	45,885,799	100.0	913,195	2.0	745,153	1.6	168,042	0.4	10,261,178	100.0	233,684	2.3
92年	47,764,976	100.0	1,193,024	2.5	917,585	1.9	275,439	0.6	11,600,182	100.0	331,198	2.9
93年	49,904,370	100.0	1,226,086	2.5	956,931	1.9	269,155	0.5	12,936,926	100.0	330,642	2.6
94年	51,863,060	100.0	1,256,285	2.4	970,746	1.9	285,539	0.6	13,177,933	100.0	356,217	2.7
95年	52,548,499	100.0	1,344,644	2.6	1,056,043	2.0	288,601	0.5	14,013,829	100.0	350,337	2.5
96年	53,271,422	100.0	1,356,951	2.5	1,063,506	2.0	293,445	0.6	13,636,820	100.0	352,628	2.6
97年	53,254,944	100.0	1,339,263	2.5	1,068,150	2.0	271,113	0.5	12,696,047	100.0	405,443	3.2
98年	53,049,587	100.0	1,356,000	2.6	1,073,242	2.0	282,758	0.5	13,065,801	100.0	334,157	2.6
99年	54,051,738	100.0	1,515,582	2.8	1,202,418	2.2	313,164	0.6	13,815,426	100.0	399,559	2.9
100年	55,380,372	100.0	1,389,058	2.5	1,122,009	2.0	267,049	0.5	12,640,458	100.0	438,960	3.5
101年	56,533,991	100.0	1,400,380	2.5	1,127,571	2.0	272,809	0.5	11,692,989	100.0	430,599	3.7
102年	57,759,406	100.0	1,476,501	2.6	1,194,375	2.1	282,126	0.5	13,560,331	100.0	431,385	3.2
103年	59,326,118	100.0	1,468,587	2.5	1,190,474	2.0	278,113	0.5	12,534,737	100.0	470,581	3.8
104年	61,679,154	100.0	1,451,588	2.4	1,174,980	1.9	276,608	0.4	13,826,660	100.0	460,675	3.3
105年	63,016,185	100.0	1,436,110	2.3	1,128,285	1.8	307,825	0.5	11,375,814	100.0	458,749	4.0

Table 3-29. Cost of Tax Collections - All Taxes (6/7)

Unit : NT\$ 1,000

Deed Tax				印花稅 Stamp Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
金額 Amount	結構比% %	金額 Amount	結構比% %	金額 Amount	結構比% %	金額 Amount	結構比% %	金額 Amount	結構比% %	金額 Amount	結構比% %	
199,342	1.3	143,205	0.9	6,748,922	100.0	244,837	3.6	127,228	1.9	117,609	1.7	1997
191,674	1.3	155,206	1.1	7,088,199	100.0	253,950	3.6	131,089	1.8	122,861	1.7	1998
199,988	1.5	172,377	1.3	7,391,837	100.0	260,017	3.5	142,066	1.9	117,951	1.6	1999
261,079	1.7	109,971	0.7	11,023,538	100.0	292,387	2.7	219,591	2.0	72,796	0.7	2000
153,314	1.8	62,084	0.7	7,035,817	100.0	183,345	2.6	137,008	1.9	46,337	0.7	CY 2001
172,017	1.7	61,667	0.6	6,911,442	100.0	227,078	3.3	173,660	2.5	53,418	0.8	CY 2002
223,764	1.9	107,434	0.9	7,785,901	100.0	345,617	4.4	244,259	3.1	101,358	1.3	CY 2003
222,548	1.7	108,094	0.8	7,770,687	100.0	313,348	4.0	219,748	2.8	93,600	1.2	CY 2004
240,998	1.8	115,219	0.9	8,458,054	100.0	317,092	3.7	221,249	2.6	95,843	1.1	CY 2005
235,852	1.7	114,485	0.8	8,713,667	100.0	294,614	3.4	210,379	2.4	84,235	1.0	CY 2006
238,882	1.8	113,746	0.8	8,837,312	100.0	296,920	3.4	209,458	2.4	87,462	1.0	CY 2007
285,093	2.2	120,350	0.9	9,649,862	100.0	308,202	3.2	222,747	2.3	85,455	0.9	CY 2008
223,731	1.7	110,426	0.8	8,463,872	100.0	309,024	3.7	219,177	2.6	89,847	1.1	CY 2009
277,696	2.0	121,863	0.9	8,944,538	100.0	329,618	3.7	238,028	2.7	91,590	1.0	CY 2010
318,262	2.5	120,698	1.0	9,397,243	100.0	344,857	3.7	257,277	2.7	87,580	0.9	CY 2011
310,441	2.7	120,158	1.0	10,009,459	100.0	330,109	3.3	243,266	2.4	86,843	0.9	CY 2012
310,453	2.3	120,932	0.9	10,376,985	100.0	324,689	3.1	241,845	2.3	82,844	0.8	CY 2013
341,666	2.7	128,915	1.0	10,643,617	100.0	316,792	3.0	235,085	2.2	81,707	0.8	CY 2014
333,174	2.4	127,501	0.9	11,285,336	100.0	318,188	2.8	235,044	2.1	83,144	0.7	CY 2015
322,619	2.8	136,130	1.2	10,644,443	100.0	299,832	2.8	217,194	2.0	82,638	0.8	CY 2016

表3-29. 各稅實徵淨額及其徵課費用 (7/7)

單位：新臺幣千元

會計 年度	娛 樂 稅 Amusement 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%
86年度	1,652,490	100.0	322,793	19.5	145,998	8.8	176,795	10.7
87年度	1,766,893	100.0	317,620	18.0	140,016	7.9	177,604	10.1
88年度	1,688,045	100.0	265,539	15.7	137,910	8.2	127,629	7.6
89年度	2,257,538	100.0	303,873	13.5	218,490	9.7	85,383	3.8
90年	1,534,259	100.0	172,984	11.3	121,039	7.9	51,945	3.4
91年	1,650,036	100.0	222,246	13.5	163,800	9.9	58,446	3.5
92年	1,752,556	100.0	313,743	17.9	215,526	12.3	98,217	5.6
93年	1,862,965	100.0	303,728	16.3	206,155	11.1	97,573	5.2
94年	1,979,395	100.0	318,856	16.1	210,965	10.7	107,891	5.5
95年	1,986,775	100.0	297,292	15.0	201,687	10.2	95,605	4.8
96年	1,810,633	100.0	269,690	14.9	185,274	10.2	84,416	4.7
97年	1,745,244	100.0	278,259	15.9	190,703	10.9	87,556	5.0
98年	1,667,053	100.0	268,662	16.1	182,226	10.9	86,436	5.2
99年	1,645,777	100.0	306,701	18.6	209,574	12.7	97,127	5.9
100年	1,676,433	100.0	298,951	17.8	213,713	12.7	85,238	5.1
101年	1,566,347	100.0	301,499	19.2	213,202	13.6	88,297	5.6
102年	1,633,769	100.0	283,686	17.4	203,159	12.4	80,527	4.9
103年	1,623,815	100.0	269,187	16.6	194,360	12.0	74,827	4.6
104年	1,632,574	100.0	260,095	15.9	182,854	11.2	77,241	4.7
105年	1,524,589	100.0	252,411	16.6	176,675	11.6	75,736	5.0

Table 3-29. Cost of Tax Collections - All Taxes (7/7)

Unit : NT\$ 1,000

特別及臨時稅課 Special and Provisional Tax Levies								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% %	
-	-	-	-	-	-	-	-	1997
-	-	-	-	-	-	-	-	1998
-	-	-	-	-	-	-	-	1999
-	-	-	-	-	-	-	-	2000
-	-	-	-	-	-	-	-	CY 2001
-	-	-	-	-	-	-	-	CY 2002
-	-	-	-	-	-	-	-	CY 2003
-	-	-	-	-	-	-	-	CY 2004
-	-	-	-	-	-	-	-	CY 2005
-	-	-	-	-	-	-	-	CY 2006
-	-	-	-	-	-	-	-	CY 2007
-	-	-	-	-	-	-	-	CY 2008
-	-	-	-	-	-	-	-	CY 2009
-	-	-	-	-	-	-	-	CY 2010
-	-	-	-	-	-	-	-	CY 2011
-	-	-	-	-	-	-	-	CY 2012
-	-	-	-	-	-	-	-	CY 2013
793,363	100.0	-	-	-	-	-	-	CY 2014
666,530	100.0	17,576	2.6	12,296	1.8	5,280	0.8	CY 2015
795,174	100.0	26,441	3.3	18,747	2.4	7,694	1.0	CY 2016



## 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	Annual Growth Rate	出口 Exports	復出口 Re-exports	Total Imports	Annual Growth Rate	進口 Imports	復進口 Re-imports		
90年	4,270,700	-	4,137,801	132,899	3,693,318	-	3,668,565	24,752	577,382	2001
91年	4,692,990	9.9	4,507,574	185,416	3,977,450	7.7	3,952,716	24,734	715,540	2002
92年	5,206,099	10.9	4,952,541	253,558	4,480,623	12.7	4,454,368	26,255	725,476	2003
93年	6,148,896	18.1	5,817,880	331,015	5,741,852	28.1	5,712,767	29,085	407,044	2004
94年	6,427,175	4.5	6,084,297	342,879	5,958,755	3.8	5,926,181	32,574	468,420	2005
95年	7,351,935	14.4	6,926,723	425,213	6,715,964	12.7	6,680,055	35,909	635,972	2006
96年	8,169,680	11.1	7,707,248	462,432	7,327,740	9.1	7,294,147	33,593	841,940	2007
97年	8,099,233	-0.9	7,639,670	459,562	7,665,053	4.6	7,633,614	31,439	434,180	2008
98年	6,784,756	-16.2	6,383,611	401,145	5,855,213	-23.6	5,827,857	27,355	929,543	2009
99年	8,777,894	29.4	8,243,791	534,103	8,090,249	38.2	8,066,206	24,043	687,645	2010
100年	9,194,198	4.7	8,559,155	635,044	8,460,721	4.6	8,432,663	28,058	733,478	2011
101年	9,069,839	-1.4	8,397,501	672,338	8,211,047	-3.0	8,182,518	28,529	858,792	2012
102年	9,235,715	1.8	8,525,834	709,881	8,242,848	0.4	8,218,124	24,724	992,867	2013
103年	9,683,403	4.8	8,955,940	727,463	8,524,959	3.4	8,500,467	24,492	1,158,444	2014
104年	9,042,128	-6.6	8,339,513	702,615	7,514,576	-11.9	7,489,140	25,435	1,527,553	2015
105年	9,033,549	-0.1	8,278,091	755,459	7,428,996	-1.1	7,405,183	23,813	1,604,553	2016

資料來源：財政部關務署。

Source：Customs Administration, Ministry of Finance.

說明：本表係採一般貿易制度。

Explanation：All figures are compiled according to the General Trade System.

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	Annual Growth Rate	出口 Exports	復出口 Re-exports	Total Imports	Annual Growth Rate	進口 Imports	復進口 Re-imports		
90年	126,612	-	122,686	3,927	109,588	-	108,854	734	17,024	2001
91年	135,774	7.2	130,410	5,365	115,116	5.0	114,400	716	20,659	2002
92年	151,345	11.5	143,972	7,373	130,249	13.1	129,486	763	21,096	2003
93年	183,643	21.3	173,757	9,886	171,554	31.7	170,685	869	12,089	2004
94年	199,761	8.8	189,108	10,652	185,438	8.1	184,426	1,012	14,323	2005
95年	225,904	13.1	212,845	13,059	206,442	11.3	205,339	1,103	19,462	2006
96年	248,792	10.1	234,708	14,084	223,115	8.1	222,093	1,023	25,677	2007
97年	258,051	3.7	243,425	14,626	244,467	9.6	243,470	997	13,585	2008
98年	205,663	-20.3	193,515	12,147	177,598	-27.4	176,772	826	28,065	2009
99年	278,008	35.2	261,076	16,932	256,274	44.3	255,512	762	21,734	2010
100年	312,923	12.6	291,328	21,595	288,062	12.4	287,108	954	24,861	2011
101年	306,409	-2.1	283,692	22,717	277,324	-3.7	276,360	964	29,085	2012
102年	311,428	1.6	287,489	23,939	278,010	0.2	277,176	834	33,418	2013
103年	320,092	2.8	296,050	24,042	281,850	1.4	281,040	809	38,242	2014
104年	285,344	-10.9	263,201	22,142	237,219	-15.8	236,417	802	48,124	2015
105年	280,321	-1.8	256,877	23,444	230,568	-2.8	229,829	739	49,753	2016

資料來源：財政部關務署。

Source：Customs Administration, Ministry of Finance.

說明：本表係採一般貿易制度。

Explanation：All figures are compiled according to the General Trade System.

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	年增率 Annual Growth Rate	份 數	年增率 Annual Growth Rate	個 數	年增率 Annual Growth Rate	個 數	年增率 Annual Growth Rate	艘 數	年增率 Annual Growth Rate
	Entry		Entry		Piece		Piece		Number	
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	14,376,119	5.8	10,233,566	-0.4	4,353,986	4.8	4,104,972	2.8	26,048	-0.8
101年	15,863,683	10.3	10,471,936	2.3	4,399,818	1.1	4,168,995	1.6	26,594	2.1
102年	17,966,509	13.3	10,947,569	4.5	4,453,353	1.2	4,263,421	2.3	27,556	3.6
103年	20,165,586	12.2	12,263,751	12.0	4,682,067	5.1	4,478,184	5.0	27,092	-1.7
104年	23,206,802	15.1	13,460,834	9.8	4,545,034	-2.9	4,349,527	-2.9	25,876	-4.5
105年	28,278,739	21.9	13,554,515	0.7	4,583,076	0.8	4,499,014	3.4	23,946	-7.5

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	
27,329	6.2	67,650	9.4	67,443	9.7	8,565,781	6.1	8,555,323	6.0	
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
25,043	-2.0	143,685	6.8	143,395	6.5	23,648,357	9.2	23,582,947	9.2	2015
25,954	3.6	154,468	7.5	154,339	7.6	25,148,519	6.3	25,142,881	6.6	2016

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	101年 CY 2012			102年 CY 2013		
	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount
總計	2,220,182	101,869	2,118,313	2,586,959	96,214	2,490,745
第一類：動物、動物產品	139,222	1,841	137,381	167,830	5,528	162,302
第二類：植物產品	114,445	39,386	75,059	128,312	31,142	97,170
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	26,522	-	26,522	11,052	-	11,052
第四類：調製食品；飲料；酒類及醋；菸類	115,517	-	115,517	136,695	-	136,695
第五類：礦產品	413,122	-	413,122	456,560	-	456,560
第六類：化學及其有關之工業產品	27,804	-	27,804	73,005	-	73,005
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	109,508	2,981	106,527	207,231	11,352	195,879
第八類：生皮、皮革、毛皮及其製品；鞍具及輓具；旅行用物品手袋及其類似品；動物腸線製品(蠶腸線除外)	3,340	-	3,340	12,845	-	12,845
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	119	-	119	1,673	-	1,673
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	74,421	205	74,216	95,423	462	94,961
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	408	-	408	706	-	706
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	206,926	-	206,926	123,405	-	123,405
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	420,527	14,651	405,876	497,164	11,416	485,748
第十六類：機器及機械用具；電器設備及其零件	412,970	26,978	385,992	468,039	20,990	447,049
第十七類：車輛、航空器及其零件；船舶及各種有關運輸設備	142,456	15,827	126,629	157,100	15,324	141,776
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	9,984	-	9,984	43,545	-	43,545
第十九類：武器與彈藥及其零件	-	-	-	-	-	-
第二十類：雜項製品	2,891	-	2,891	6,374	-	6,374
第二十一類：藝術品、珍藏品及古董	-	-	-	-	-	-
其他*	-	-	-	-	-	-

資料來源：財政部關務署。

附註：\*免核銷進口憑證商品，無稅則號可供分類者。

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

Unit : NT\$ 1,000

103年 CY 2014			104年 CY 2015			105年 CY 2016			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	
2,905,934	69,165	2,836,769	3,001,485	38,505	2,962,980	2,708,533	31,541	2,676,992	Grand Total
163,357	2,135	161,222	166,122	-	166,122	141,378	-	141,378	Sec. I
118,721	29,165	89,556	127,381	6,893	120,488	112,693	79	112,614	Sec. II
16,962	-	16,962	14,296	-	14,296	14,737	-	14,737	Sec. III
231,579	-	231,579	215,482	-	215,482	208,203	-	208,203	Sec. IV
106,011	-	106,011	6,345	-	6,345	19,515	-	19,515	Sec. V
121,319	-	121,319	145,383	-	145,383	162,572	-	162,572	Sec. VI
364,147	5,982	358,165	366,960	3,699	363,261	353,553	4,293	349,260	Sec. VII
28,713	-	28,713	23,664	-	23,664	4,831	-	4,831	Sec. VIII
2,080	-	2,080	832	-	832	2,958	-	2,958	Sec. IX
-	-	-	-	-	-	-	-	-	Sec. X
131,302	348	130,954	151,184	368	150,816	156,282	350	155,932	Sec. X I
176	-	176	271	-	271	300	-	300	Sec. X II
154,119	-	154,119	184,251	-	184,251	142,158	-	142,158	Sec. X III
-	-	-	-	-	-	-	-	-	Sec. X IV
477,850	4,153	473,697	466,709	211	466,498	442,815	-	442,815	Sec. X V
761,495	18,943	742,552	831,203	14,744	816,459	611,208	10,572	600,636	Sec. X VI
172,629	8,439	164,190	199,752	12,590	187,162	244,716	16,247	228,469	Sec. X VII
46,695	-	46,695	92,526	-	92,526	77,375	-	77,375	Sec. X VIII
-	-	-	-	-	-	-	-	-	Sec. X IX
8,779	-	8,779	9,124	-	9,124	13,237	-	13,237	Sec. X X
-	-	-	-	-	-	-	-	-	Sec. X X I
-	-	-	-	-	-	2	-	2	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 %
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
104年	8,079	100.0	7,204	89.2	875	10.8
105年	9,863	100.0	9,030	91.6	833	8.4

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 %	
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
436,813	100.0	415,887	95.2	20,926	4.8	2015
518,768	100.0	504,671	97.3	14,097	2.7	2016

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
104年	4	1	43	2015
105年	128	36	968	2016

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
104年	4	11	2015
105年	1	4	2016

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		公 用 財 產 Public Use Property	
	Grand Total	年增率 Annual Growth Rate	合 計 Total	公 務 用 Office Use
86年度	3,568,547	0.5	2,895,414	1,724,616
87年度	4,046,799	13.4	3,306,497	1,968,339
88年度	6,642,253	64.1	5,588,784	2,933,759
89年度	7,028,836	5.8	6,068,701	2,801,390
90年	6,838,407	-2.7	5,951,722	2,909,481
91年	6,830,003	-0.1	5,923,257	3,187,053
92年	6,995,969	2.4	6,091,687	3,219,264
93年	7,132,539	2.0	6,259,942	3,406,538
94年	6,623,161	-7.1	5,737,385	3,023,971
95年	7,246,534	9.4	6,354,439	3,595,667
96年	7,465,248	3.0	6,550,134	3,734,582
97年	7,661,678	2.6	6,766,359	3,856,581
98年	8,474,056	10.6	7,605,315	3,974,567
99年	8,714,552	2.8	7,891,161	4,074,961
100年	8,799,420	1.0	8,038,472	4,094,025
101年	8,975,199	2.0	8,248,864	4,222,581
102年	9,049,939	0.8	8,271,407	4,476,205
103年	9,226,253	1.9	8,439,604	4,571,574
104年	9,320,784	1.0	8,549,326	4,621,754
105年	9,423,269	-	8,473,624	4,410,164

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. 自105年起之土地改良物、房屋建築及設備、機械及設備、交通及運輸設備、雜項設備提列折舊。

Table 5-1. National Property - by Usage

Unit : NT\$ Million ; %

公 用 財 產 Public Use Property		非公用財產 Non-public Use Property	End of FY
公 共 用 Public Use	事 業 用 Enterprises Use		
242,749	928,048	673,134	1997
372,077	966,081	740,303	1998
603,511	2,051,513	1,053,470	1999
712,479	2,543,624	960,135	2000
886,304	2,139,961	886,684	CY 2001
667,641	2,068,562	906,746	CY 2002
909,514	1,962,909	904,282	CY 2003
956,074	1,897,330	872,597	CY 2004
895,790	1,817,624	885,777	CY 2005
932,942	1,825,830	892,094	CY 2006
1,009,297	1,806,254	915,114	CY 2007
1,057,627	1,852,152	895,319	CY 2008
1,743,944	1,886,804	868,742	CY 2009
1,905,085	1,911,115	823,391	CY 2010
1,992,599	1,951,847	760,948	CY 2011
2,031,426	1,994,857	726,334	CY 2012
2,121,734	1,673,468	778,532	CY 2013
2,197,963	1,670,066	786,649	CY 2014
2,239,954	1,687,618	771,458	CY 2015
2,032,420	2,031,041	949,644	CY 2016

Source : National Property Administration, Ministry of Finance.

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

2.Since 2016, Figures include the depreciation of property, building construction and equipment, machinery and equipment, traffic and transport equipment, and miscellaneous equipment.

表5-2. 國有財產總值 - 按財產種類別分 (1/2)

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
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
104年	9,320,784	1.0	8,549,326	771,458	4,797,534	4,044,173	753,360	1,517,301
105年	9,423,269	-	8,473,624	949,644	5,390,257	4,458,082	932,175	969,006

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. 自105年起之土地改良物、房屋建築及設備、機械及設備、交通及運輸設備、雜項設備提列折舊。

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

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	
-	-	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
1,517,301	-	937,912	934,058	3,854	255,591	255,377	215	CY 2015
969,006	-	697,964	694,117	3,847	131,713	131,550	163	CY 2016

Source : National Property Administration, Ministry of Finance.

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

2. Since 2016, Figures include the depreciation of property, building construction and equipment, machinery and equipment, traffic and transport equipment, and miscellaneous equipment.

表5-2. 國有財產總值 - 按財產種類別分 (2/2)

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 Non-public Use Property	小計	公用財產	非公用 財產 Non-public Use Property	小計
	Subtotal	Public Use Property		Subtotal	Public Use Property		Subtotal
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
104年	208,368	208,364	4	132,917	132,914	3	1,443,715
105年	188,798	188,797	0	100,525	100,524	0	1,914,721

Table 5-2. National Property - by Category (2/2)

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	
877,213	5,758	3,582	1,488	2,094	162,127	162,127	-	
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
1,431,794	11,921	27,446	25,345	2,101	-	-	-	CY 2015
1,902,810	11,910	30,285	28,737	1,548	-	-	-	CY 2016

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
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
104年	-	53,751	-	23,241	-	10,230
105年	-	42,197	-	10,278	-	7,203
土 地	15,288	39,780	4,260	9,839	561	7,196
房 屋	952	709	677	439	11	8
其 他	-	1,708	-	-	-	-

資料來源：財政部國有財產署。

說 明：1. 88年度、89年度不含原省有財產。

2. 一「筆」土地或一「棟」房屋，有二種以上不同之財產來源或管理區分及同一管理區分有非共同之使用人時，應予以分「錄」管理。

3. 自93年(含)起，加計「其他」項數值。

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

Unit : Case ; Building ; NT\$ Million

出售 Sale		註銷產籍 Write off Property Register		銷帳 Accounts Cancellation		放領 Granting Land		FY
數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value	
-	21,603	-	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
-	13,107	-	7,169	-	-	-	5	CY 2015
-	10,613	-	14,096	-	-	-	6	CY 2016
4,100	9,555	6,346	13,184	-	-	21	6	Land
101	129	163	133	-	-	-	-	Building
-	929	-	778	-	-	-	-	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 (1/2)

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
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
104年	217,981	753,360	28,800	57,441	1,639	3,548
105年	218,179	932,175	25,630	71,509	1,596	5,593

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 (1/2)

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	
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
38,280	80,346	46,853	358,717	25,695	76,523	72,211	125,088	CY 2015
20,012	82,003	69,344	461,488	25,157	91,116	72,054	155,608	CY 2016

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 (2/2)

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
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
104年	81	11,062	234	1,276	3,979	23,798
105年	75	3,905	239	1,641	3,801	25,439

Table 5-4. The General Situation of Land Supervision with National Property in Non-public Use (2/2)

Unit : Hectare : NT\$ Million

備供開發 To Be Developed		採取土石 Quarrying		設定地上權 Superficies		改良利用 Improvement		End of FY
面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	
1	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
-	-	19	7	25	8,702	165	6,854	CY 2015
-	-	19	11	29	13,839	225	20,023	CY 2016



## 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	1,450	1,242,925	1,212,389
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	130	120,067	120,067
104年	138	113,538	113,538
105年	94	60,596	60,596

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	
1,501,405	760,433	233,328	Grand Total
210	90	290	2002
34,443	4,626	20,108	2003
268,610	51,429	15,302	2004
58,026	23,701	19,130	2005
77,850	107,308	14,495	2006
25,536	84,203	7,864	2007
19,681	29,829	8,455	2008
83,205	59,653	16,750	2009
85,762	26,648	5,603	2010
21,799	13,456	6,828	2011
41,447	72,263	15,297	2012
59,186	27,617	13,621	2013
375,199	120,503	23,412	2014
43,792	88,374	54,830	2015
306,659	50,733	11,343	2016

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	105年 CY 2016			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	94	100.0	60,596	100.0
新建-營運-移轉 (BOT)	7	7.4	35,168	58.0
營運-移轉 (OT)	60	63.8	511	0.8
增、改、修建-營運-移轉 (ROT)	12	12.8	2,461	4.1
新建-擁有-營運 (BOO)	4	4.3	10,259	16.9
新建-移轉-營運 (BTO)	1	1.1	2,917	4.8
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	10	10.6	9,279	15.3
設定地上權	3	3.2	4,302	7.1
非設定地上權	7	7.4	4,977	8.2

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 ~ 105年 CY 2002 ~ 2016				Private Participation
件 數 No.	結構比 %	金 額		
		Amount	結構比 %	
1,450	100.0	1,212,389	100.0	Grand Total
121	8.3	550,966	45.4	Build-Operate-Transfer
771	53.2	16,406	1.4	Operate-Transfer
226	15.6	20,481	1.7	Rehabilitate-Operate-Transfer
39	2.7	87,579	7.2	Build-Own-Operate
5	0.3	3,946	0.3	Build-Transfer-Operate
8	0.6	70,113	5.8	Other Modes Approved by the Competent Authority (Promotion of Private Participation Act Article 8 a, Paragraph 7)
280	19.3	462,896	38.2	Others
26	1.8	146,023	12.0	Creation of Superficies
254	17.5	316,873	26.1	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	105年 CY 2016			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	94	100.0	60,596	100.0
交通建設	24	25.5	202	0.3
環境污染防治設施	2	2.1	952	1.6
污水下水道	3	3.2	20,023	33.0
自來水設施	-	-	-	-
水利設施	-	-	-	-
衛生醫療設施	4	4.3	5,417	8.9
社會福利設施	-	-	-	-
勞工福利設施	-	-	-	-
文教設施	28	29.8	671	1.1
觀光遊憩重大設施	9	9.6	9,511	15.7
電業設施	-	-	-	-
公用氣體燃料設施	-	-	-	-
運動設施	9	9.6	190	0.3
公園綠地設施	1	1.1	4	0.0
重大工業設施	2	2.1	451	0.7
重大商業設施	4	4.3	10,259	16.9
重大科技設施	-	-	-	-
新市鎮開發	-	-	-	-
農業設施	1	1.1	3,640	6.0
其他	7	7.4	9,274	15.3

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 ~ 105年 CY 2002 ~ 2016				Infrastructure Project
件 數 No.	結構比 %	金 額		
		Amount	結構比 %	
1,450	100.0	1,212,389	100.0	Grand Total
500	34.5	476,621	39.3	Transportation Facilities
19	1.3	6,319	0.5	Environmental Pollution Prevention facilities
11	0.8	78,834	6.5	Sewerage
1	0.1	1,005	0.1	Water Supply Facilities
4	0.3	1,762	0.1	Water Conservancy Facilities
153	10.6	38,819	3.2	Sanitation and Medical Facilities
34	2.3	20,090	1.7	Social Welfare Facilities
10	0.7	405	0.0	Labor Welfare Facilities
323	22.3	43,727	3.6	Cultural and Educational Facilities
109	7.5	96,546	8.0	Major Facilities for Tour-Site
11	0.8	23,190	1.9	Power Facilities
1	0.1	2,436	0.2	Public Gas and Fuel Supply Facilities
78	5.4	31,167	2.6	Sports Facilities
36	2.5	9,599	0.8	Parks Facilities
21	1.4	61,849	5.1	Major Industrial Facilities
42	2.9	123,354	10.2	Major Commercial Facilities
2	0.1	3	0.0	Major Hi-Tech Facilities
-	-	-	-	Development of New Town
43	3.0	12,908	1.1	Agricultural Facilities
52	3.6	183,753	15.2	Others

Source : Promotion of Private Participation, Ministry of Finance.

表6-4. 民間參與公共交通建設案件

單位：件；新臺幣百萬元

交通建設次類別	105年 CY 2016			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	24	100.0	202	100.0
鐵路	-	-	-	-
公路	4	16.7	32	15.6
大眾捷運系統	-	-	-	-
輕軌運輸系統	-	-	-	-
智慧型運輸系統	-	-	-	-
纜車系統	-	-	-	-
運轉站	-	-	-	-
車站	-	-	-	-
調度站	-	-	-	-
航空站與其設施	-	-	-	-
港埠與其設施	-	-	-	-
停車場	20	83.3	171	84.4
橋樑及隧道	-	-	-	-

資料來源：財政部推動促參司。

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

Unit : Case : NT\$ Million

91 ~ 105年 CY 2002 ~ 2016				Sub-Categories of Transportation Construction
件 數 No.	結構比 %	金 額		
		Amount	結構比 %	
500	100.0	476,621	100.0	Grand Total
7	1.4	33,282	7.0	Railway
31	6.2	8,803	1.8	Highway
6	1.2	19,263	4.0	Mass Rapid Transit System
-	-	-	-	Light Rail Transit System
1	0.2	3,540	0.7	Smart Transportation System
-	-	-	-	Cable Car System
5	1.0	17,668	3.7	Terminal Station
15	3.0	25,670	5.4	Station
-	-	-	-	Dispatch Station
8	1.6	25,812	5.4	Airports and Facilities
100	20.0	307,089	64.4	Stevedoring and Facilities
327	65.4	35,493	7.4	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	105年 CY 2016			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	94	100.0	60,596	100.0
中央部會	25	26.6	11,504	19.0
內政部	2	2.1	160	0.3
國防部	4	4.3	15	0.0
財政部	-	-	-	-
教育部	3	3.2	11	0.0
經濟部	3	3.2	7,018	11.6
交通部	8	8.5	134	0.2
文化部	3	3.2	519	0.9
僑務委員會	-	-	-	-
人事行政總處	-	-	-	-
衛生福利部	-	-	-	-
退輔會	-	-	-	-
國立故宮博物院	-	-	-	-
科技部	1	1.1	6	0.0
農委會	1	1.1	3,640	6.0
勞動部	-	-	-	-
環保署	-	-	-	-
客委會	-	-	-	-
原民會	-	-	-	-
地方政府	69	73.4	49,092	81.0
臺灣省	-	-	-	-
臺北市	10	10.6	106	0.2
新北市	22	23.4	2,142	3.5
臺中市	4	4.3	87	0.1
臺南市	1	1.1	23	0.0
高雄市	5	5.3	11,980	19.8
桃園縣	6	6.4	17,183	28.4
宜蘭縣	3	3.2	4,351	7.2
新竹縣	2	2.1	3,893	6.4
苗栗縣	-	-	-	-
彰化縣	3	3.2	38	0.1
南投縣	3	3.2	7,577	12.5
雲林縣	1	1.1	23	0.0
嘉義縣	-	-	-	-
屏東縣	-	-	-	-
臺東縣	3	3.2	1,576	2.6
花蓮縣	-	-	-	-
澎湖縣	2	2.1	93	0.2
基隆市	-	-	-	-
新竹市	-	-	-	-
嘉義市	4	4.3	19	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 ~ 105年 CY 2002 ~ 2016				Agency in Charge
件 數		金 額		
No.	結構比 %	Amount	結構比 %	
1,450	100.0	1,212,389	100.0	Grand Total
625	43.1	594,772	49.1	Central Ministries
19	1.3	7,708	0.6	Ministry of the Interior
51	3.5	2,354	0.2	Ministry of Defense
5	0.3	21,509	1.8	Ministry of Finance
121	8.3	10,159	0.8	Ministry of Education
32	2.2	65,123	5.4	Ministry of Economic Affairs
218	15.0	457,741	37.8	Ministry of Transportation
32	2.2	3,355	0.3	Ministry of Culture
2	0.1	97	0.0	OCAC
1	0.1	243	0.0	DGPA
77	5.3	6,376	0.5	Ministry of Health and Welfare
29	2.0	2,937	0.2	Veterans Affairs Council
2	0.1	9,017	0.7	National Palace Museum
3	0.2	16	0.0	Ministry of Science and Technology
22	1.5	7,775	0.6	COA
4	0.3	93	0.0	Ministry of Labor
4	0.3	241	0.0	EPA
2	0.1	24	0.0	Hakka Affairs Council
1	0.1	5	0.0	Indigenous Peoples Council
825	56.9	617,617	50.9	Local Government
1	0.1	0	0.0	Taiwan Province
130	9.0	219,209	18.1	Taipei City
367	25.3	114,951	9.5	New Taipei City
38	2.6	13,313	1.1	Taichung City
34	2.3	32,085	2.6	Tainan City
47	3.2	75,286	6.2	Kaohsiung City
32	2.2	59,015	4.9	Taoyuan County
24	1.7	21,792	1.8	Yilan County
12	0.8	13,710	1.1	Hsinchu County
15	1.0	22,845	1.9	Miaoli County
25	1.7	4,741	0.4	Changhua County
7	0.5	10,308	0.9	Nantou County
13	0.9	2,203	0.2	Yunlin County
2	0.1	1,426	0.1	Chiayi County
8	0.6	4,281	0.4	Pingtung County
8	0.6	3,538	0.3	Taitung County
4	0.3	1,262	0.1	Hualien County
5	0.3	3,796	0.3	Penghu County
15	1.0	1,933	0.2	Keelung City
7	0.5	5,539	0.5	Hsinchu City
26	1.8	210	0.0	Chiayi City
4	0.3	6,060	0.5	Kinmen County
1	0.1	115	0.0	Lienchiang County

Source : Promotion of Private Participation, Ministry of Finance.



# 財政統計名詞解釋

Glossary



## ■ 財政統計名詞解釋

### 一、財政收支

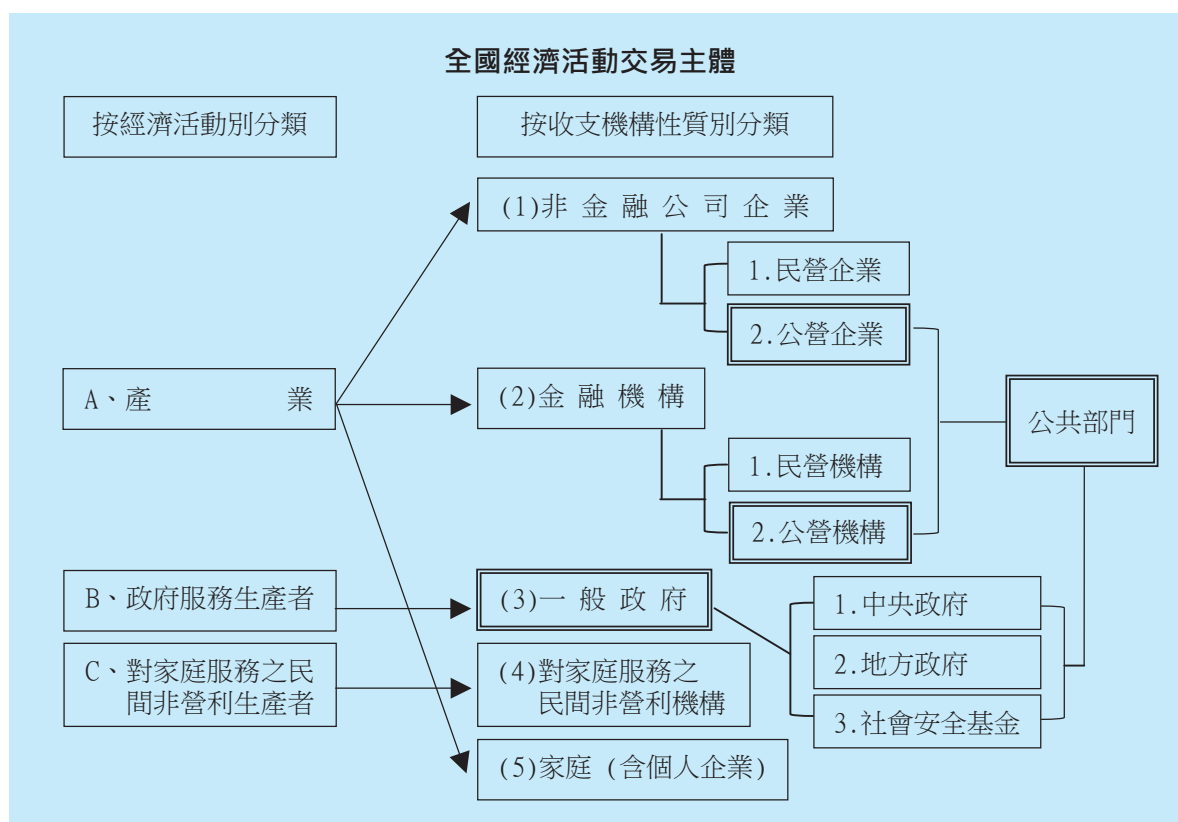
(一)有關收支範圍方面：

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	罰金罰鍰及息金、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，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、公庫收支及政府債務

(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，除非宣告逕轉為本金。

### 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，並於 103 年 5 月起，改撥入金融業特別

準備金；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。104 年起亦將各直轄市及縣(市)政府開徵之特別及臨時稅課收入納入。

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、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，包括關稅、貨物稅、菸酒稅、營業稅、特種貨物及勞務稅、使用牌照稅、印花稅、娛樂稅及其附徵之教育捐、特別及臨時稅課、金融業營業稅、健康福利捐等。
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 104 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，而自 105 年 1 月 1 日起至 108 年 12 月 31 日止，公司除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外，亦可選擇於研究發展支出金額百分之十限度內，自當年度起三年內抵減各年度應納營利事業所得稅額，兩者擇一適用，惟皆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、財產交易所得、競技競賽及機會中獎獎金或給與、股利所得、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：政府為提升公共服務水準，加速社會經濟發展，促進民間參與公共建設，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)，並於 104 年 12 月 30 日修正，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、工業、商業及科技設施、新市鎮開發、農業設施、政府廳舍設施等 14 項 21 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(新建-營運-移轉)：指由民間機構投資新建並為營運；營運期間屆滿後，移轉該建設之所有權予政府。
- 2.BTO(新建-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(增、改、修建-營運-移轉)：指由民間機構投資增建、改建及修建政府現有建設並為營運；營運期間屆滿後，營運權歸還政府。
- 4.OT(營運-移轉)：指由民間機構營運政府投資興建完成後，委託民間機構營運，營運期間屆滿後，營運權歸還政府。
- 5.BOO(新建-擁有-營運)：指為配合國家政策，由民間機構自行備具私有土地投資新建，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。

## ■ Glossary

### A. Government Revenues and Expenditures

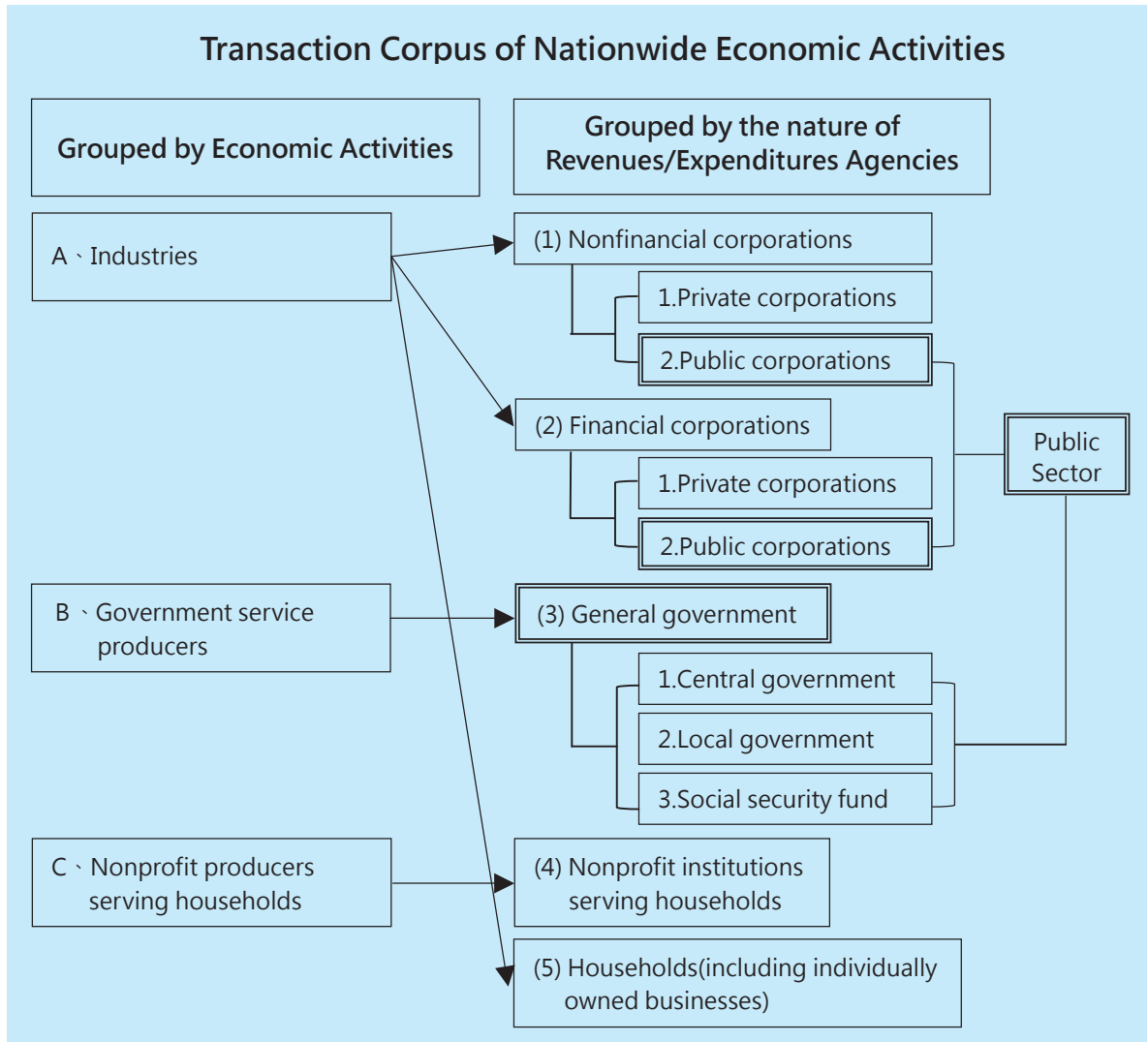
#### 1. Scope of revenues/expenditures:

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.



## 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 resolute 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)Accrument 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	Purchase of land
Other taxes	Fixed assets and intangible assets
Non-tax revenues	Capital transfers
Property income	
Administrative fees and regulatory fees	
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. However, since 2002, among the tax revenues the finance and insurance enterprises business tax within the business tax has been removed and appropriated to the Financial Reconstruction Special Fund. In May 2014, the finance and insurance enterprises business tax was appropriated to Financial Special Reserves. 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, the health and welfare surcharge on tobacco, the specifically selected goods and services tax which was imposed in June 2011, and the special and provisional tax levies which have been collected by municipalities, counties and cities since 2015.

- (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, 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. These include customs duties, commodity tax, tobacco and alcohol tax, business tax, specifically selected goods and services tax, vehicle license tax, stamp tax, amusement tax and its education surtax, special and provisional tax levies, financial enterprises business tax, and the health and welfare surcharge on tobacco.
- (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 the industrial environment, and enhance industrial competitiveness, the government promulgated the "Statute for Industrial Innovation." Starting from January 1, 2010 to December 31, 2015, a company may credit up to 15% of the company's total expenditure on R&D against its profit-seeking enterprise income tax payable for the current year; provided that this credit shall not exceed 30% of the profit-seeking enterprise income tax payable by the company in that year. Further, from January 1, 2016 to December 31, 2019, a company may choose credit up to 15% of R&D expenses against its profit-seeking enterprise income tax payable for the current year or credit up to 10% of the R&D expenses against the profit-seeking enterprise income tax payable by it for each of the three years following the then current year. All this credit shall not exceed 30% of the profit-seeking enterprise 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; property transactions gains; income derived from contests and games and from prizes and awards won by chance, dividend income, 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:

Act for Promotion of Private Participation in Infrastructure Projects: In order to improve public service levels, accelerate socio-economic development, and promote private participation in public infrastructure, on February 9, 1989 the government implemented the Act for "Promotion of Private Participation in Public Infrastructure " (referred to as the PPPI Act). This Act was amended on December 30, 2015. There were 14 projects, 21 categories of public infrastructure including transportation construction and common conduit, pollution control facilities, sewerage, water and water conservancy facilities, health care facilities, social and labor welfare facilities, cultural and educational facilities, tourism and recreation facilities, electrical industry, gas fuel facilities, sports facilities, parks and

green facilities, industrial, commercial and technological facilities, the development of new towns, agricultural facilities, government office and dormitory facilities, etc. The government also relaxed legal restrictions on land and financing, provided financing concessions, tax relief, and other incentives, and reasonably regulated the rights and obligations of the investment contract between the government and private institutions, stipulated screening and supervisory procedures for the authority-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.



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