

目 錄

編製說明	(1)
提要分析及專載	
財政、關務、國產與促參概況分析	(5)
專載：105 年稅收徵起情形分析	(24)
統計表	
一、財政收支	
表 1-1 各級政府歲入歲出及融資淨額	2
表 1-2 各級政府歲入淨額-按來源別分	6
表 1-3 各級政府歲出淨額-按政事別分	10
表 1-4 各級政府歲入淨額-按政府別分	18
表 1-5 各級政府歲出淨額-按政府別分	20
表 1-6 各級政府歲入歲出淨額占GDP及GNI之比率	22
表 1-7 中央政府歲入歲出及融資毛額(不含特別預/決算).....	24
表 1-8 中央政府歲入毛額-按來源別分(不含特別預/決算).....	28
表 1-9 中央政府歲出毛額-按政事別分(不含特別預/決算).....	32
表 1-10 各國一般政府賦稅收入占歲入比重	34
表 1-11 各國一般政府賦稅收入占歲出比重	36
二、公庫收支及政府債務	
表 2-1 各級公庫收入淨額	40
表 2-2 各級公庫支出淨額	44
表 2-3 各級政府公共債務概況	48
表 2-4 各級政府債務未償餘額	50
表 2-5 中央政府債務未償餘額占GDP之比率	52
表 2-6 中央政府債務舉借	53
表 2-7 中央政府債務償還	54
表 2-8 中央政府公債發行及償還	56
表 2-9 中央政府公債實況彙總	58

三、賦稅

(一)賦稅收入

表 3-1 全國賦稅實徵淨額 - 按稅目別分.....	66
表 3-2 全國賦稅實徵淨額 - 按機關別分.....	72
表 3-3 全國賦稅實徵淨額 - 按地區別分.....	78
表 3-4 全國賦稅實徵淨額 - 按直接稅與間接稅別分.....	84
表 3-5 全國賦稅實徵淨額 - 按OECD稅收分類分	86
表 3-6 全國賦稅實徵淨額與預算數之比較.....	90
表 3-7 貨物稅實徵淨額 - 按貨品別分.....	92
表 3-8 賦稅收入指標	94
表 3-9 各國賦稅負擔率	98
表 3-10 各國賦稅收入 - 按OECD稅收分類分	100

(二)稅源

表 3-11 關稅實徵毛額.....	108
表 3-12 綜合所得稅結算申報 - 按淨所得級距別分.....	118
表 3-13 營利事業所得稅結算申報.....	120
表 3-14 遺產稅稅源	124
表 3-15 贈與稅稅源	128
表 3-16 貨物稅稅源	132
表 3-17 營業稅稅源	138
表 3-18 使用牌照稅稅源	146
表 3-19 地價稅稅源	148
表 3-20 土地增值稅稅源.....	152
表 3-21 房屋稅稅源	158
表 3-22 娛樂稅稅源	168
表 3-23 契稅稅源.....	170

(三)稅捐減免及稽徵

表 3-24 外銷品沖退稅金額	172
表 3-25 促進產業升級條例減免稅額.....	173

表 3-26 產業創新條例減免稅額.....	178
表 3-27 查(核)定開徵數、未徵數情形.....	182
表 3-28 違章漏稅案件處理及財務罰鍰執行情形.....	190
表 3-29 各稅實徵淨額及其徵課費用.....	198

四、關務

表 4-1 進出口貿易值-按新臺幣計算.....	214
表 4-2 進出口貿易值-按美元計算.....	215
表 4-3 海關業務統計.....	216
表 4-4 外銷品沖退稅金額-按稅則分類分.....	218
表 4-5 海關緝私案件及私貨價值.....	220
表 4-6 關稅進口稅率修正及調整.....	222

五、國有財產

表 5-1 國有財產總值-按使用性質別分.....	224
表 5-2 國有財產總值-按財產種類別分.....	226
表 5-3 國有非公用財產處理概況.....	230
表 5-4 國有非公用土地管理概況.....	232

六、民間參與公共建設

表 6-1 民間參與公共建設簽約案件及效益.....	238
表 6-2 民間參與公共建設案件-按民間參與方式別分.....	240
表 6-3 民間參與公共建設案件-按公共建設類別分.....	242
表 6-4 民間參與公共交通建設案件.....	244
表 6-5 民間參與公共建設案件-按辦理機關別分.....	246

財政統計名詞解釋.....	251
---------------	-----

CONTENTS

Introductory Notes	(1)
---------------------------------	-----

Summary of Financial Statistics and Special Article

Summary of Financial Statistics	(5)
--	-----

Special Article : Tax Revenues in 2016	(24)
---	------

Statistical Tables

Part I .Government Revenues and Expenditures

Tab.1-1 Net Government Revenues, Expenditures and Financing of All Levels	2
---	---

Tab.1-2 Net Government Revenues of All Levels - by Source	6
---	---

Tab.1-3 Net Government Expenditures of All Levels - by Administrative Affair	10
--	----

Tab.1-4 Net Government Revenues of All Levels - by Government	18
---	----

Tab.1-5 Net Government Expenditures of All Levels - by Government	20
---	----

Tab.1-6 Net Government Revenues and Expenditures of All Levels as a Percentage of GDP and GNI	22
--	----

Tab.1-7 Central Government Gross Revenues, Expenditures and Financing (Special Budget /Final Accounts are excluded)	24
--	----

Tab.1-8 Central Government Gross Revenues - by Source (Special Budget/Final Accounts are excluded).....	28
--	----

Tab.1-9 Central Government Gross Expenditures - by Administrative Affair (Special Budget /Final Accounts are excluded).....	32
--	----

Tab.1-10 Total Tax Revenues as a Percentage of General Government Revenues of Key Countries	34
--	----

Tab.1-11 Total Tax Revenues as a Percentage of General Government Expenditures of Key Countries	36
--	----

Part II. Revenues and Expenditures of Treasury and Debts

Tab.2-1 Net Revenues of Treasury	40
--	----

Tab.2-2 Net Expenditures of Treasury	44
--	----

Tab.2-3 Public Debt of All Levels of Government	48
---	----

Tab.2-4 Outstanding Debt of All Levels of Government	50
--	----

Tab.2-5 Outstanding Central Government Debt as a percentage of GDP.....	52
---	----

Tab.2-6 Issuance of Central Government Debt	53
Tab.2-7 Amortization of Central Government Debt	54
Tab.2-8 Issues and Redemptions of Public Bonds of Central Government	56
Tab.2-9 Summary of Central Government Government Bonds	58

Part III. Taxes

A. Tax Revenue

Tab.3-1 Total Net Tax Revenues - by Item of Tax	66
Tab.3-2 Total Net Tax Revenues - by Agency.....	72
Tab.3-3 Total Net Tax Revenues - by Region	78
Tab.3-4 Total Net Tax Revenues - by Direct and Indirect Taxes	84
Tab.3-5 Total Net Tax Revenues - by OECD classification of Taxes	86
Tab.3-6 Total Net Tax Revenues and Budget Amount	90
Tab.3-7 Net Revenues of Commodity Tax - by Commodity	92
Tab.3-8 Tax Revenues Index	94
Tab.3-9 Total Tax Revenues as a Percentage of GDP of Key Countries	98
Tab.3-10 Total Tax Revenues of Key Countries - by OECD classification of Taxes	100

B. Tax Source

Tab.3-11 Gross Amount of Customs Duties.....	108
Tab.3-12 Filing Case of Individual Income Tax - by classification of Net Income.....	118
Tab.3-13 Sources of Profit-seeking Enterprise Income Tax.....	120
Tab.3-14 Sources of Estate Tax	124
Tab.3-15 Sources of Gift Tax	128
Tab.3-16 Sources of Commodity Tax	132
Tab.3-17 Sources of Business Tax	138
Tab.3-18 Sources of Vehicle License Tax	146
Tab.3-19 Sources of Land Value Tax.....	148
Tab.3-20 Sources of Land Value Increment Tax	152
Tab.3-21 Sources of House Tax	158
Tab.3-22 Sources of Amusement Tax	168

Tab.3-23 Sources of Deed Tax	170
------------------------------------	-----

C. Tax Reductions

Tab.3-24 Amount of Tax Offset and Refund for Export Products	172
Tab.3-25 Tax Reductions Due to Implementation of Statute for Upgrading Industries	173
Tab.3-26 Tax Reductions Due to Implementation of Statute for Industrial Innovation	178
Tab.3-27 The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected	182
Tab.3-28 Tax Execution of Cases of Tax Omission and Punitive Fines	190
Tab.3-29 Cost of Tax Collections - All Taxes	198

Part IV. Customs

Tab.4-1 External Trade - Counted in N.T. Dollars	214
Tab.4-2 External Trade - Counted in U.S. Dollars	215
Tab.4-3 Statistics for Customs	216
Tab.4-4 Amount of Tax Offsetting and Refund for Export Products - by Tariff Classification ...	218
Tab.4-5 Cases of Seized Smuggled Goods and Values	220
Tab.4-6 Amendments and Adjustment of Import Tariff Rates	222

Part V. National Property

Tab.5-1 National Property - by Usage	224
Tab.5-2 National Property - by Category	226
Tab.5-3 The General Situation of Dealing with National Property in Non-public Use	230
Tab.5-4 The General Situation of Land Supervision with National Property in Non-public Use	232

Part VI. Private Participation in Infrastructure

Tab.6-1 Private Participation in Infrastructure Contract Cases and Benefit	238
Tab.6-2 Private Participation in Infrastructure Cases - by Private Participation	240
Tab.6-3 Private Participation in Infrastructure Cases - by Project Sector	242
Tab.6-4 Private Participation in Infrastructure Cases - Transportation Construction	244
Tab.6-5 Private Participation in Infrastructure Cases - by Agency in Charge	246

Glossary	265
-----------------------	-----