

2017 中華民國 106 年

財政統計年報

YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA



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中華民國 107 年 7 月出版

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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 national finances. Its areas of work are related 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". 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, the fiscal year commences on July 1 of the previous year and concludes 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. In December 25, 2014, Taoyuan County was upgraded to the status of a special municipality, to be called as Taoyuan City, and six autonomous regions for indigenous peoples were established.
6. Certain 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

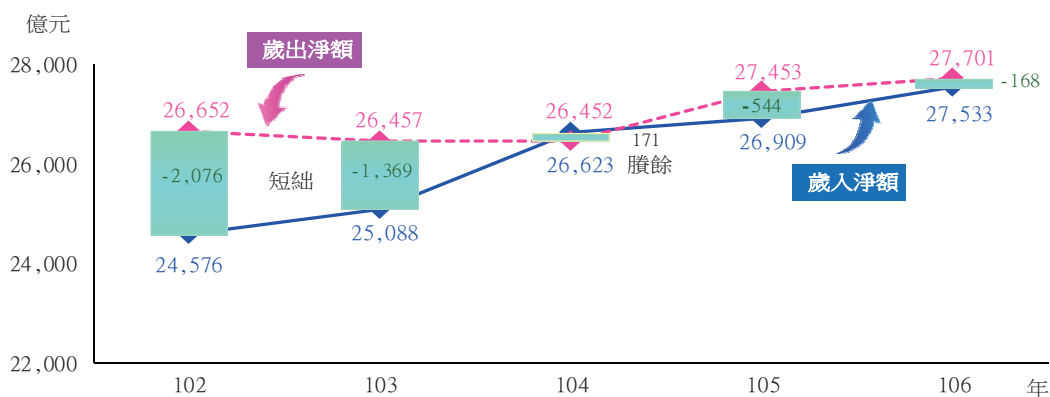
(一) 各級政府歲入歲出淨額概況

106 年各級政府歲入淨額 2 兆 7,533 億元，較 105 年增加 624 億元(+2.3%)，其中稅課收入增加 217 億元，規費收入增加 299 億元，係因辦理行動寬頻業務(4G)釋照收入增加 150 億元所致；歲入淨額占 GDP 比率為 15.8%，較 105 年增加 0.1 個百分點。

106 年各級政府歲出淨額 2 兆 7,701 億元，較 105 年增加 248 億元(+0.9%)，以社區發展及環保支出增加 311 億元最多，主因中央政府國軍老舊眷村改建特別決算以前年度歲出保留之實現數增加；教育科學文化支出增加 261 億元，係因公立國中小校舍耐震能力及設施設備、補助學生就學貸款信用保證基金、撥補研究發展等經費增加；社會福利支出增加 149 億元，因政府應負擔健保費法定下限經費、長照十年計畫 2.0 及撥充長照服務發展基金等支出增加，另債務支出減少 137 億元，國防支出減少 102 億元。

歲出淨額占 GDP 比率為 15.9%，較 105 年減少 0.1 個百分點。收支相抵後，106 年各級政府歲入歲出淨額短差 168 億元，占 GDP 比率為 0.1%。

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：%

	102 年	103 年	104 年	105 年	106 年
歲入淨額/GDP	16.1	15.6	15.9	15.7	15.8
歲出淨額/GDP	17.5	16.4	15.8	16.0	15.9
餘(+)/絀(-)/GDP	-1.4	-0.8	0.1	-0.3	-0.1

(6) 106 年財政統計

106 年各級政府經常門收入淨額 2 兆 7,183 億元，經常門支出淨額 2 兆 2,776 億元，收支相抵後賸餘 4,407 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，106 年為 16.2%，較 105 年增加 2.9 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%
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	22,923	3,502	13.3
106 年	27,183	22,776	4,407	16.2

(二)各級政府融資概況

106 年各級政府歲入歲出淨額收支相抵，短差 168 億元，惟基於契約義務，各級政府應償還債務 3,795 億元，合計融資需求 3,963 億元，分別以債務之舉借 3,752 億元及移用以前年度歲計賸餘 24 億元因應。

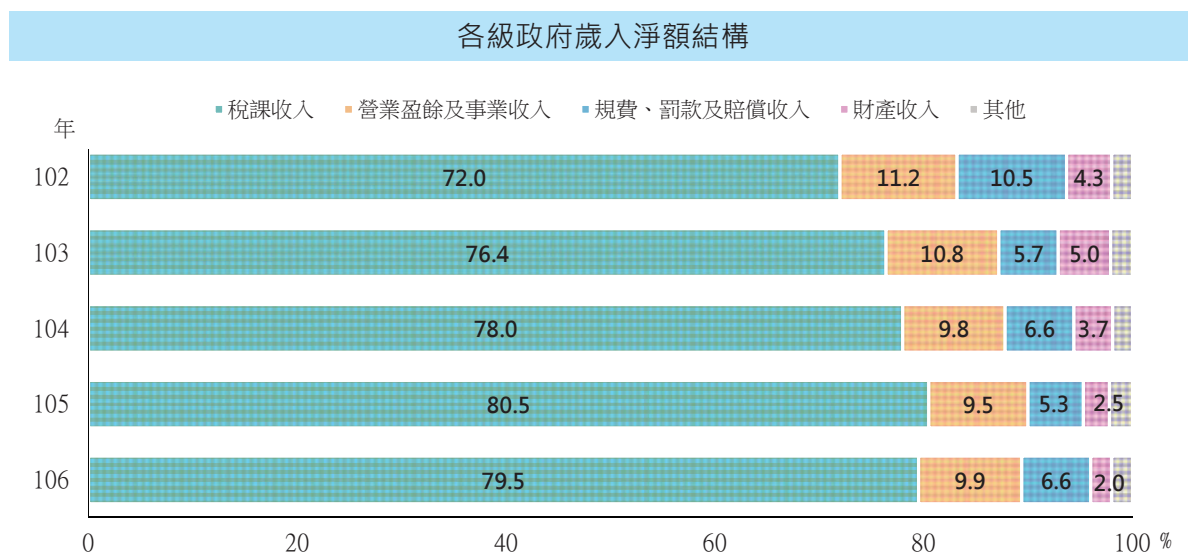
各級政府融資需求及因應方式

單位：億元

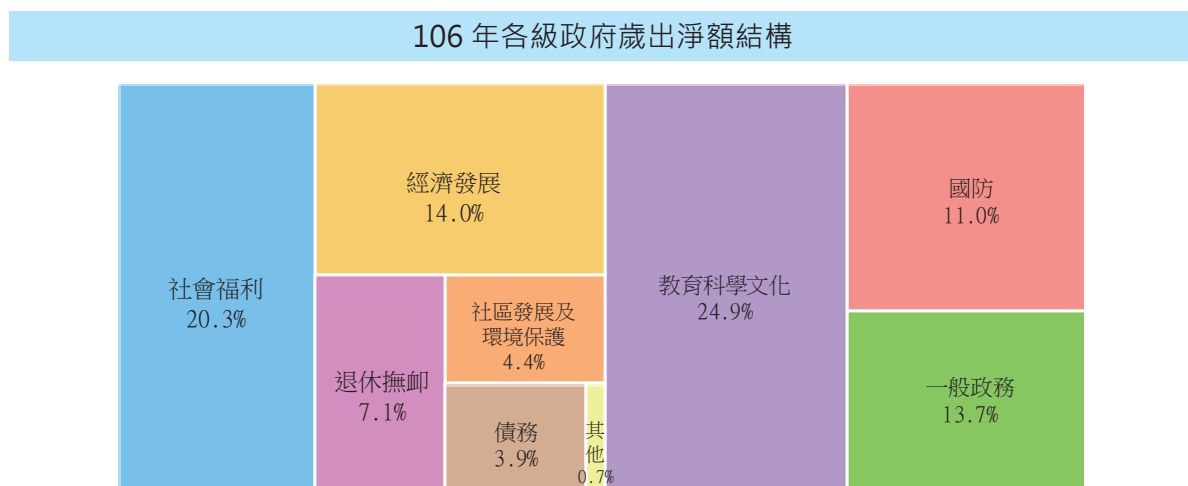
	融資需求			因應方式(財務調度)		
	合計	歲入歲出 淨額差短	債務之償還	合計	債務之舉借	移用 歲計賸餘
101 年	6,087	3,568	2,519	6,254	6,026	228
102 年	4,827	2,076	2,751	4,778	4,647	131
103 年	4,191	1,369	2,822	4,856	4,808	48
104 年	3,033	-	3,033	3,388	3,379	9
105 年	4,010	544	3,466	4,102	4,099	3
106 年	3,963	168	3,795	3,776	3,752	24

(三)各級政府歲入歲出淨額結構

106 年各級政府歲入來源以稅課收入為最大宗，計 2 兆 1,877 億元，占 79.5%，其餘依次為營業盈餘及事業收入 2,714 億元，占 9.9%，規費、罰款及賠償收入 1,802 億元，占 6.6%，財產收入 554 億元，占 2.0%，其他收入 586 億元，占 2.0%；與 105 年比較，變動較大為：規費、罰款及賠償收入所占比重增加 1.3 個百分點，稅課收入、財產收入則各減少 1.0 及 0.5 個百分點。



106 年各級政府歲出以教育科學文化支出 6,909 億元，占 24.9%為最高，社會福利支出 5,634 億元，占 20.3%居次，經濟發展支出 3,870 億元，占 14.0%居第 3，一般政務支出 3,802 億元，占 13.7%居第 4，國防支出 3,046 億元，占 11.0%居第 5，其餘支出合計 4,440 億元，占 16.1%；與 105 年比較，以社區發展及環保支出占比增加 1.1 個百分點，教育科學文化支出增加 0.7 個百分點，變動幅度較大。



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

106 年各級公庫收支，初步統計收入毛額為 3 兆 4,555 億元，支出毛額為 3 兆 4,239 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 1,538 億元，支出淨額 3 兆 1,222 億元，收支相抵結餘 316 億元。截至 106 年底，各級公庫結存為差短 3,200 億元，其中國庫結存差短 3,221 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		
	106 年(p)	與上年比較			106 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	31,538	683	2.2	合 計	31,222	294	1.0
稅課收入	21,931	318	1.5	一般政務支出	6,819	-116	-1.7
營業盈餘及事業收入	2,573	85	3.4	教育科學文化支出	6,816	-52	-0.8
規費、罰款及賠償收入	1,779	400	29.0	社會福利支出	5,709	166	3.0
財產收入	529	-160	-23.2	經濟發展支出	3,825	172	4.7
其他	759	6	0.8	其他	4,258	-205	-4.6
融資性庫款收入(1)	3,967	34	0.9	融資性庫款支出(1)	3,795	329	9.5

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。

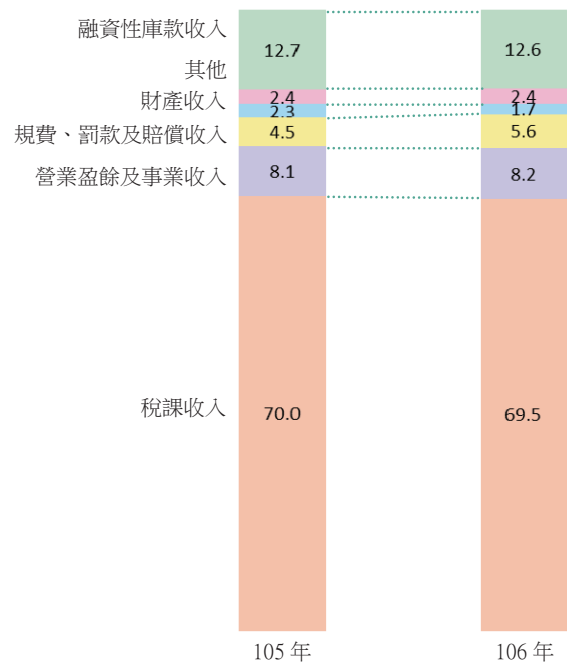
2. 各級公庫收入淨額結構

106 年各級公庫收入淨額較 105 年增加 683 億元(+2.2%)，其中以稅課收入 2 兆 1,931 億元，增加 318 億元最多，惟占比降為 69.5%，減少 0.5 個百分點；融資性庫款收入(公債及賒借收入) 3,967 億元，占 12.6%，減少 0.1 個百分點；營業盈餘及事業收入 2,573 億元，占 8.2%，增加 0.1 個百分點；規費、罰款及賠償收入 1,779 億元，占 5.6%，增加 1.1 個百分點；財產收入 529 億元，占 1.7%，減少 0.6 個百分點。

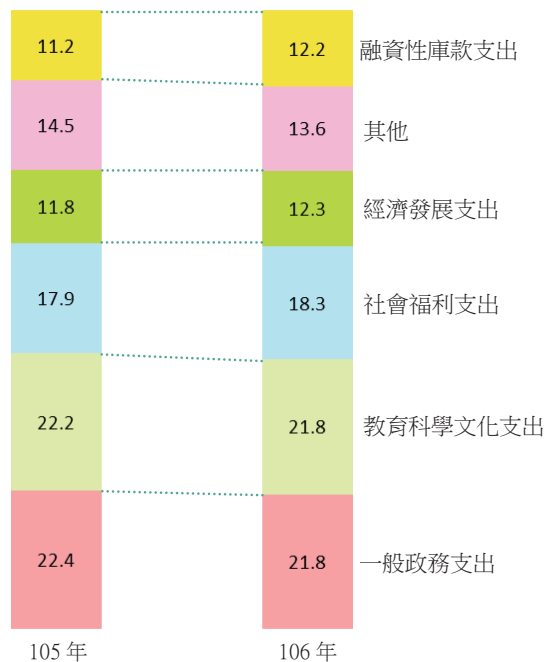
3. 各級公庫支出淨額結構

106 年各級公庫支出淨額較 105 年增加 294 億元(+1.0%)，支出結構大致維持穩定，其中一般政務支出 6,819 億元(含國防支出及警政支出)，占比 21.8%；教育科學文化支出 6,816 億元，占 21.8%；社會福利支出 5,709 億元，占 18.3%；經濟發展支出 3,825 億元，占 12.3%；融資性庫款支出(債務還本支出)3,795 億元，占 12.2%；其他 4,258 億元(含退休撫卹支出 1,986 億元、債務支出 1,074 億元、社區發展及環境保護支出 967 億元等)，占 13.6%。

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，106 年舉借 914 億元，其中列入債限 842 億元(歲入歲出差短決算 97 億元、年度強制還本 743 億元及公債發行折價 2 億元)，占歲出(預算數) 4.3%，另流域綜合治理計畫第 2 期特別預算 106 年舉借 57 億元及前瞻基礎建設計畫特別預算第 1 期 106 年舉借 15 億元(計 72 億元，均不列入債限管制)，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 106 年底止，中央政府一年以上非自償性債務未償餘額計 5 兆 3,608 億元，較 105 年 5 兆 3,437 億元，增加 171 億元，占前 3 年 GDP 平均數比率為 32.1%，距離法定上限尚有 8.5 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				
102年	2,272	2,018	10.6	253	772	51,463	35.8	19,076
103年	1,934	1,920	10.0	14	640	52,757	35.8	19,162
104年	868	763	3.9	105	660	52,965	34.5	19,346
105年	1,202	1,172	5.9	30	730	53,437	33.3	19,759
106年	914	842	4.3	72	743	53,608	32.1	19,740

說明：1. 105 年(含)以前為決算審定數，106 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。

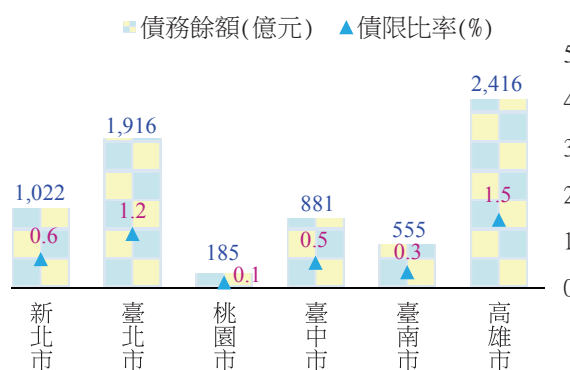
備註：(1)歲出係指預算數，且僅含列入債限部分。

2. 地方政府債務

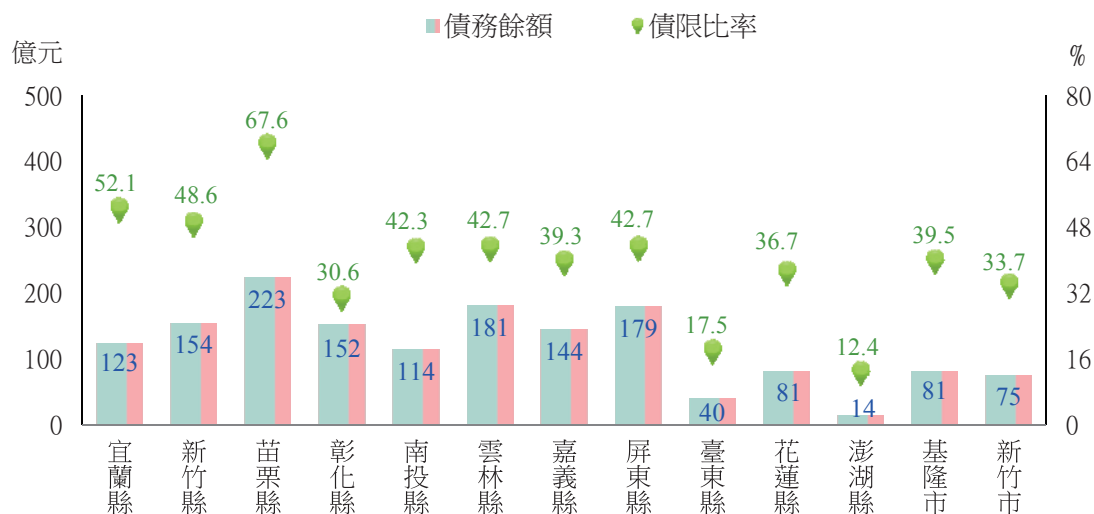
地方政府所舉借 1 年以上非自償債務，直轄市之法定債限由財政部按年公告，106 年度占前 3 年 GDP 平均數比率，分別為臺北市 2.49%、高雄市 1.83%、新北市 1.00%、臺中市 0.87%、臺南市 0.72%、桃園市 0.74%；而六都以外縣(市)占各該政府總預算及特別預算歲出總額之比率，則不得超過 50%。

106 年底地方政府 1 年以上非自償性債務未償餘額 8,539 億元，較上年底減 150 億元，占前 3 年 GDP 平均數 5.1%，低於法定比率，其中高雄市 2,416 億元、臺北市 1,916 億元、新北市 1,022 億元，分別占前 3 年 GDP 平均數 1.5%、1.2% 及 0.6%，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 52.1% 及 67.6%，新竹縣 48.6%、屏東縣及雲林縣各 42.7%、南投縣 42.3%，其餘縣市皆低於 40%。

106 年底六都 1 年以上非自償性債務餘額



106 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 106 年為決算數。

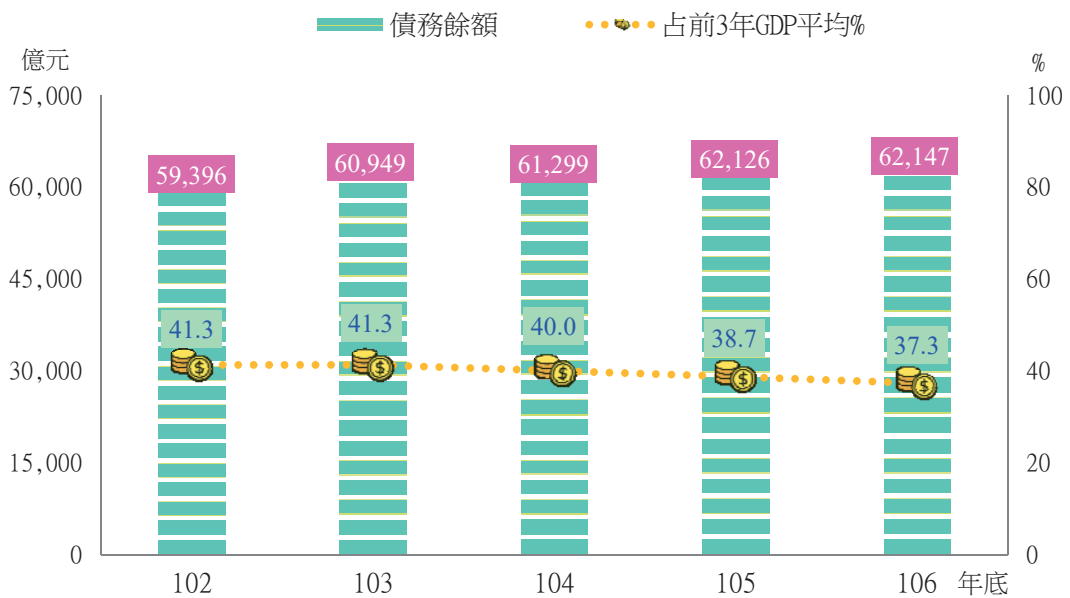
2. 嘉義市債務 0.3 億元、金門縣及連江縣無債務。

3. 各級政府債務餘額

併計中央與地方政府，106年底各級政府一年以上非自償性債務未償餘額6兆2,147億元，占前三年國內生產毛額(GDP)平均數比率為37.3%，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4,489億元，合計自償性與非自償性，一年以上債務共6兆6,636億元；一年以下短期借款1,980億元。

各級政府一年以上非自償性債務餘額



說明：105年(含)以前為決算審定數，106年為決算數。

三、賦稅

(一)賦稅收入

106 年全國賦稅收入實徵淨額 2 兆 2,512 億元，較 105 年增加 272 億元(+1.2%)，其中證交稅增加 191 億元，係因國內經濟穩步成長、當沖降稅政策等利多因素激勵，交易量創近年高點所致；土地稅因基期偏低，加以不動產市場略呈回溫，增加 114 億元；營業稅因國內消費回溫，進口油品稅額增加及境外電商納入報稅範圍，增加 66 億元；遺贈稅因配合政策規劃提高稅率，致民眾透過贈與提早進行財務規劃，增 36 億元；所得稅因部分科技公司權利金給付爭議影響權利金所得扣繳稅款及營利事業所得稅大額退稅影響，減少 199 億元；貨物稅因車輛類減徵優惠措施持續發酵，減少 34 億元。

全國賦稅收入

單位：億元；%

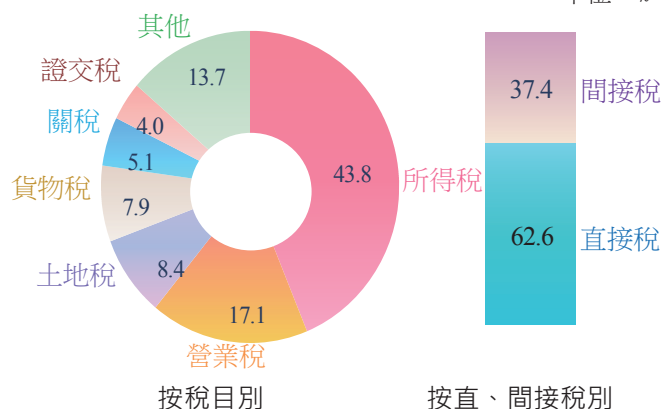
	合 計	所得稅	營業稅 ¹	貨物稅	證券 交易稅	關稅	土地稅	遺贈稅	其他
102年	18,341	7,433	3,280	1,625	714	970	1,741	237	2,341
103年	19,761	8,135	3,607	1,729	887	1,071	1,732	254	2,346
104年	21,349	9,367	3,609	1,831	820	1,110	1,846	327	2,439
105年	22,241	10,064	3,784	1,819	709	1,150	1,773	475	2,467
106年	22,512	9,864	3,850	1,785	900	1,150	1,886	511	2,566
增減數	272	-199	66	-34	191	-	114	36	99
增減率	1.2	-2.0	1.8	-1.9	27.0	-	6.4	7.5	4.0

(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，106 年為 43.8%；營業稅 17.1%居次；其餘依序為：土地稅 8.4%、貨物稅 7.9%、關稅 5.1%、證券交易稅 4.0%。如按直、間接稅目別，因近年所得稅金額持續攀升，致 106 年直接稅占比達 62.6%，為近 9 年來新高，間接稅則為 37.4%。

106 年全國稅收結構

單位：%

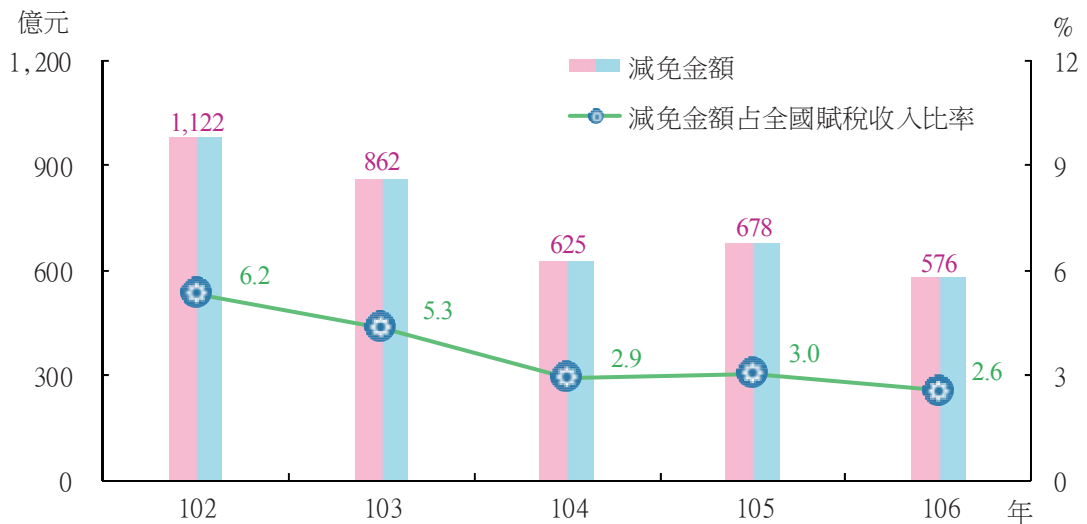


¹ 營業稅包含未指定用途營業稅與金融業營業稅。

(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 106 年仍有核定減免稅額 431 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應納稅額，106 年產業創新條例核定抵減稅額 145 億元，兩者稅捐減免合計達 576 億元，占全國賦稅收入比率 2.6%，較 105 年減 0.4 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

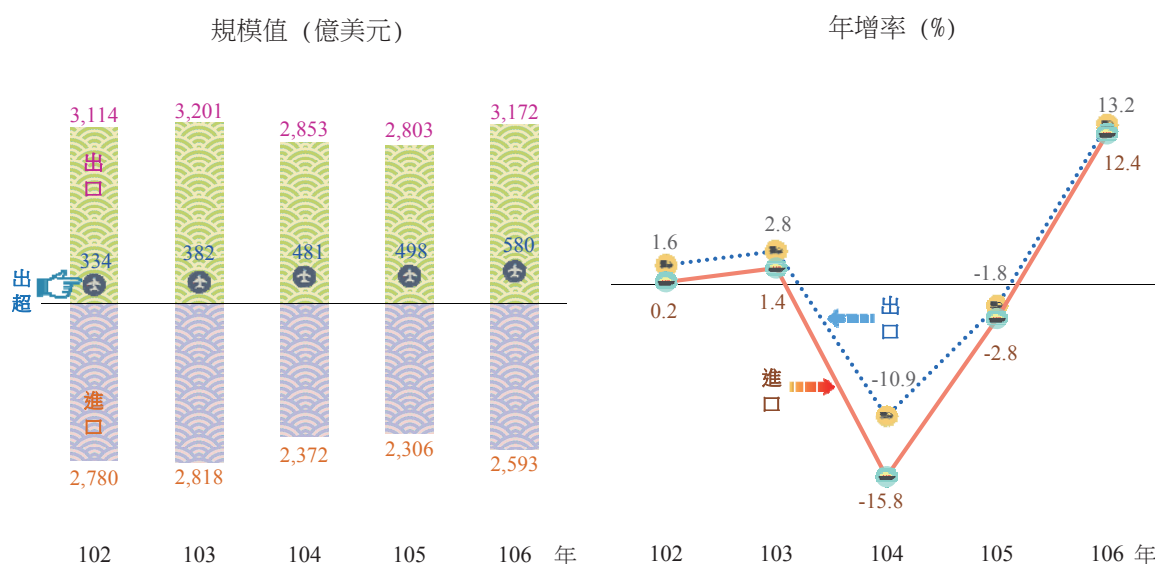
關務兼具財政及經濟雙重功能，一方面為促進國內產業之正常發展，對於進口貨物課徵適度關稅，以充裕政府財政；另一方面則運用關稅政策，制定各項免稅、減稅及退稅等獎勵措施，以配合國家經濟發展。為因應我國經濟社會發展，創造有利企業營運空間，近年政府持續精進通關業務環境，提升便捷效能，以增進我國競爭力，此外，亦加強查緝防範走私，防堵不法毒品及危險物品流入，以維護社會大眾安全。

(一)進出口貿易

由於全球景氣延續復甦步調，主要經濟體同步擴張，需求增溫催化，國際原物料價格上揚，加以行動裝置及消費性電子產品買氣熱絡，物聯網、車用電子、生物辨識、區塊鏈、高效能運算等新興應用商機擴展等影響，106 年全年出口 3,172 億美元，年增 13.2%，進口 2,593 億美元，年增 12.4%，出超 580 億美元，增加 82 億美元或增 16.5%。

主要出口貨品方面，以機械出口增 20.9% 最多，基本金屬及其製品、電子零組件、塑橡膠及其製品、資通與視聽產品及化學品出口皆增逾 1 成，表現亦佳。主要出口市場方面，對中國大陸與香港出口增 16.0%、對東協增 14.2%、對歐洲、美國各增 11.2%、10.2%，對日本則增 6.3%。

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。106 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，及海運快遞業務通關成本降低等影響，年增 44.1%，出口則微增 0.9%；惟全年進、出口貨櫃數量分別減 1.4%及 2.7%，入、出境輪船艘數亦減 4.0%及 0.7%，主因轉口及空櫃貨櫃數量衰減；而受 105 年底國內復興航空解散等因素影響，106 年入、出境飛機架次各減 8.3%及 7.9%。在國人出國及來臺旅客人數增加下，106 年入、出境旅客人次分別增 4.8%及 4.9%。

海關業務概況

		102 年	103 年	104 年	105 年	106 年	年增率(%)
報單份數 (千份)	進 口	17,967	20,166	23,207	28,279	40,760	44.1
	出 口	10,948	12,264	13,461	13,555	13,683	0.9
貨櫃數量 (千個)	進 口	4,453	4,682	4,545	4,583	4,520	-1.4
	出 口	4,263	4,478	4,350	4,499	4,378	-2.7
輪船艘數 (艘數)	入 境	27,556	27,092	25,876	23,946	22,993	-4.0
	出 境	26,772	25,557	25,043	25,954	25,764	-0.7
飛機架次 (架次)	入 境	123,013	134,495	143,685	154,468	141,640	-8.3
	出 境	123,253	134,637	143,395	154,339	142,086	-7.9
旅客人次 (千人次)	入 境	19,098	21,653	23,648	25,149	26,345	4.8
	出 境	19,019	21,593	23,583	25,143	26,364	4.9

(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%，100 年以來關稅負擔率多介於 1.1%至 1.5%之間，平均 1.3%。106 年進口規模自谷底彈升，小客車等高關稅稅率項目之進口值亦有明顯增加，致 106 年關稅負擔率為 1.5%，維持前兩年水準。



(四)外銷品沖退稅

為促進外銷事業之發展，政府制定外銷品沖退稅辦法。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沖退稅貨品項目，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。

106 年沖退稅件數為 16 萬 6,768 件(+10.0%)，沖退稅金額為 33 億元(+20.7%)；按貨品類別分，以第十六類「機器及機械用具；電機設備及其零件」沖退稅金額 5.9 億元，占 18.1%最多，其次為第十五類「卑金屬及卑金屬製品」4.7 億元，占 14.5%，第七類「塑膠、橡膠及其製品」4.5 億元，占 13.7%再次之。

外銷品沖退稅件數及金額

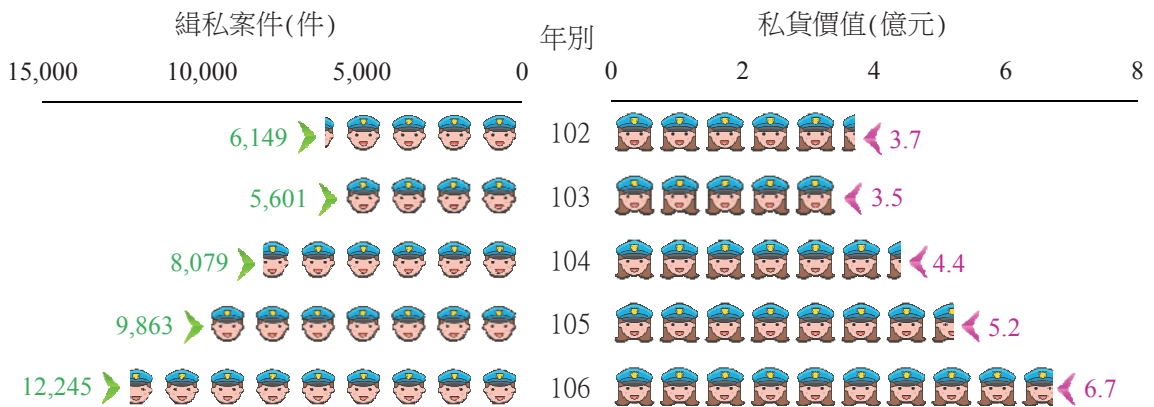
單位：件；億元

	102 年	103 年	104 年	105 年	106 年
沖退稅件數	102,070	135,566	146,840	151,627	166,768
年增率(%)	37.9	32.8	8.3	3.3	10.0
沖退稅金額	26	29	30	27	33
年增率(%)	16.5	12.3	3.3	-9.8	20.7

(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、廣續推動查驗技術現代化、貨物移動安全計畫、加強與各國情資交流合作、智慧財產權保護及提升關員查緝技能、精進緝毒犬隊業務，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、化學品類、電器電子類等金額較大。106 年緝私案件計 1 萬 2,245 件，較 105 年增加 24.2%，其中 96.4% 為海關自行緝獲，3.6% 為治安機關移交海關處理；緝獲私貨價值 6.7 億元，較 105 年增加 28.9%，兩者分別為 76、94 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，106 年全年提列數為 1,038 億元，另因增購、永久性改良、重估或受贈等增值 9,356 億元，出售或報廢等減少 6,283 億元，併計增減數及折舊後，106 年底國有財產總值為 9 兆 6,267 億元，較 105 年底增加 2,034 億元(+2.2%)。

1. 按使用性質別分

(1) 公用財產部分：106 年底國有公用財產總值共計為 8 兆 6,722 億元，占國有財產總值 90.1%，較 105 年底增加 1,986 億元(+2.3%)，其中公務用財產 4 兆 5,321 億元，占 47.1% 居首，公共用財產 2 兆 784 億元，占 21.6%，事業用財產 2 兆 616 億元，占 21.4%。

(2) 非公用財產部分：106 年底國有非公用財產總值 9,545 億元，占國有財產總值 9.9%，較 105 年底增加 49 億元(+0.5%)。

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
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
106 年底	96,267	86,722	45,321	20,784	20,616	9,545
結構比	100.0	90.1	47.1	21.6	21.4	9.9

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，106 年底為 5 兆 4,310 億元，占國有財產總值 56.4%，較 105 年底增加 407 億元(+0.8%)。

(20) 106 年財政統計

- (2)有價證券：106 年底為 2 兆 339 億元，占國有財產總值 21.1%，較 105 年底增加 1,192 億元 (+6.2%)。
- (3)土地改良物：106 年底為 1 兆 50 億元，占國有財產總值 10.4%，較 105 年底增加 360 億元(+3.7%)。
- (4)房屋建築及設備：106 年底為 7,013 億元，占國有財產總值 7.3%，較 105 年底增加 33 億元 (+0.5%)。
- (5)其他部分：106 年底財產價值分別為機械及設備 1,322 億元(占 1.4%)、交通及運輸設備 1,875 億元(占 1.9%)，均較 105 年底變化不大；雜項設備及權利 1,358 億元(占 1.4%)，則較 105 年底增加 50 億元(+3.8%)。

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	雜項設備及權利
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
106 年底	96,267	54,310	10,050	7,013	1,322	1,875	20,339	1,358
結構比	100.0	56.4	10.4	7.3	1.4	1.9	21.1	1.4

說明：106 年之土地改良物、房屋建築及設備、機械及設備、交通及運輸設備、雜項設備提列折舊共計 1,038 億元。

(二)國有非公用土地處理及管理概況

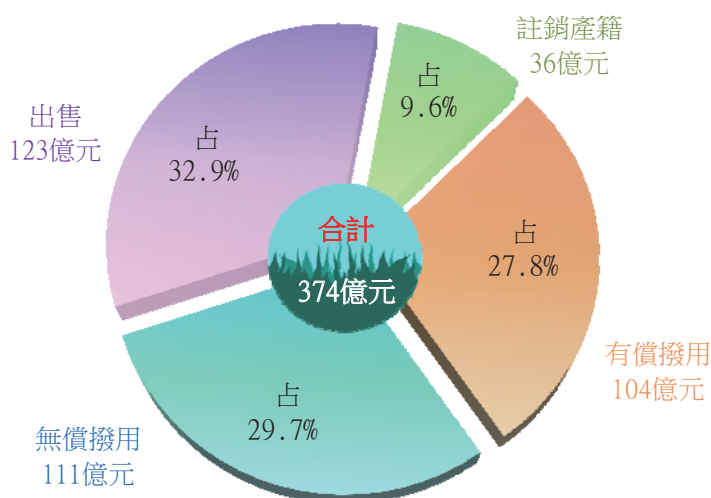
為促進土地利用、減輕管理負擔並增裕國庫收入，106 年持續進行國有非公用不動產處理作業，包括針對無保留公用或自行開發利用之國有非公用土地，分別以讓售、專案讓售、標售或現狀標售等方式辦理，並依國有財產法規定，實施國有非公用土地之交換，作更有效之規劃利用，以及繼續推動國有非公用不動產改良利用作業。

以下茲就國有非公用財產中最大宗之土地價值(占 91.0%)，觀察其處理及管理情形：

1. 處理：

106 年國有非公用土地處理總值為 374 億元，較 105 年減少 24 億元(-6.1%)；其中以出售 123 億元為最多，占 32.9%，其次為無償撥用 111 億元，占 29.7%，再次為有償撥用 104 億元，占 27.8%，註銷產籍 36 億元，占 9.6%。

106 年國有非公用土地處理概況



2. 管理：

106 年底國有非公用土地管理總值為 9,362 億元，較 105 年增加 40 億元。其中以保留 4,684 億元為最多，占 50.0%，其次為出租 1,580 億元，占 16.9%，再次為占用 881 億元，占 9.4%，其餘依序為閒置 844 億元，占 9.0%、待勘查 657 億元，占 7.0%、委託管理 265 億元，占 2.8%；其他部分 451 億元，占 4.8%，包括改良利用 243 億元、設定地上權及採取土石 117 億元、待處理 38 億元、借用 37 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	占用	閒置	待勘查	委託管理	其他
102 年底	7,595	3,630	1,214	809	706	680	340	216
103 年底	7,672	3,640	1,223	786	782	588	410	243
104 年底	7,534	3,587	1,251	765	803	574	238	316
105 年底	9,322	4,615	1,556	911	820	715	254	451
106 年底	9,362	4,684	1,580	881	844	657	265	451
結構比	100.0	50.0	16.9	9.4	9.0	7.0	2.8	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

促進民間參與公共建設為全球趨勢，其涉及領域複雜且辦理期程長，深受政治、經濟、租稅及法律等因素影響。隨國內景氣穩健復甦及政府持續健全促參法制環境，106 年民間資金參與公共建設成功簽約 114 件，較 91-105 年平均 97 件為多，亦較上年增加 20 件；簽約金額 971 億元，較上年增 6 成，約為歷年平均水準 661 億元之 1.5 倍，其中臺北市及高雄市合占近 4 成 6。106 年前 3 大簽約案件為臺北市中正區公園段土地活化案 136 億元、內湖科技園區產業支援設施開發案 120 億元及高雄小港醫院興建營運移轉案 95 億元。

累計 91-106 年已簽約促參金額 1 兆 3 千億元，其中地方政府占 5 成 2，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 7 百億元，共提供 24.2 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
91-106 年	1,564	13,402	13,095	15,354	7,723	241,872
101 年	99	1,437	1,437	411	722	15,263
102 年	103	775	775	582	276	13,595
103 年	130	1,201	1,201	3,752	1,205	23,404
104 年	138	1,135	1,135	418	828	49,817
105 年	94	606	606	3,067	507	11,343
106 年	114	971	971	355	174	13,735

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

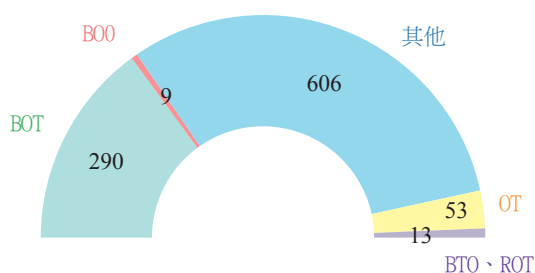
就民間參與方式觀察，106 年以 OT 案(由政府投資興建公共設施後，直接交由民間機構經營)52 件最多，占簽約件數 45.6%；簽約金額則以其他案(指其他經主管機關核定之方式辦理者，含設定地上權及非設定地上權)606 億元最高，占 62.4%。

依公共建設類別觀察，106 年以文教設施類 22 件最高，占 19.3%，其次為交通建設類 20 件，占 17.5%，再次為觀光遊憩重大設施類及運動設施類同為 12 件，各占 10.5%；簽約金額以交通建設類 201 億元最高，占 20.7%，其次為衛生醫療設施類 126 億元及重大科技設施類 120 億元，各占 13.0%及 12.1%。

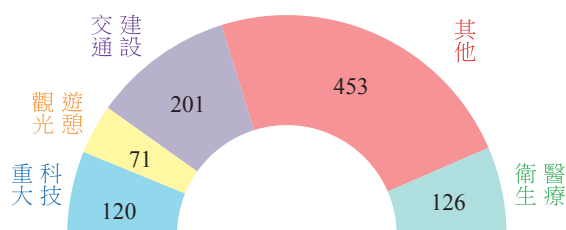
91-106 年累計則以交通建設類 4,967 億元、占 3 成 8 居首，其次為重大商業設施類 1,284 億元，約占 9.8%。

106 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)、其他(含設定地上權及非設定地上權)。

■ 專載：106 年稅收徵起情形分析

一、前言

106 年全球景氣復甦力道逐步增強，我國出口表現亮麗，股市創下最長萬點紀錄，呈現價量齊揚，房市歷經築底後交易略有回溫，加上半年民眾因應稅率調升積極進行財務規劃，大幅挹注贈與稅，均屬推升稅收之有利因素，然因所得稅大額退稅、貨物稅減徵優惠措施餘溫猶在，抵銷部分稅收，正負互抵之後，106 年全國賦稅收入小幅增長，與預算數相較超出 960 億元，連續第 4 年優於預期。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

106 年全國賦稅收入 2 兆 2,512 億元，為歷年最高，較 105 年增加 272 億元(+1.2%)，連續 8 年正成長，但升幅為同一期間最低，主要受證券交易稅、土地增值稅、贈與稅增加，及所得稅、遺產稅、貨物稅減少之交互影響。

106 年賦稅收入變動

單位：億元；%

稅目別	賦稅收入	較 105 年	較 105 年	結構比	較 105 年
		增減數	增減率		增減百分點
總計	22,512	272	1.2	100.0	—
關稅	1,150	-0	—	5.1	-0.1
所得稅	9,864	-199	-2.0	43.8	-1.4
營利事業所得稅	5,033	-71	-1.4	22.4	-0.5
綜合所得稅	4,831	-129	-2.6	21.5	-0.8
遺產及贈與稅	511	36	7.5	2.3	0.2
遺產稅	212	-43	-16.9	0.9	-0.2
贈與稅	299	79	35.7	1.3	0.3
貨物稅	1,785	-34	-1.9	7.9	-0.3
證券交易稅	900	191	27.0	4.0	0.8
菸酒稅	502	46	10.1	2.2	0.1
營業稅	3,850	66	1.8	17.1	0.1
土地稅	1,886	114	6.4	8.4	0.4
地價稅	948	9	0.9	4.2	—
土地增值稅	939	105	12.6	4.2	0.5
房屋稅	767	38	5.2	3.4	0.1
使用牌照稅	641	11	1.7	2.8	—

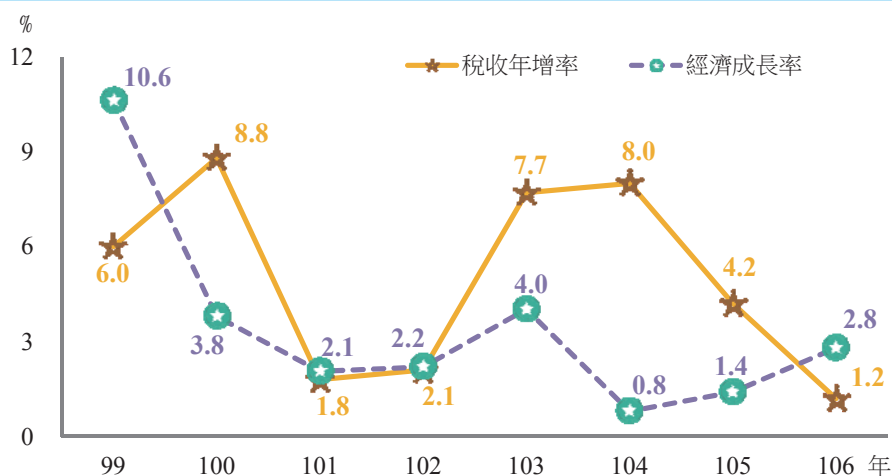
106 年證券交易稅增加 191 億元(+27.0%)，居各稅目之首，係因國內經濟穩步成長、上市公司財報表現優異等利多因素激勵，股市持續站穩萬點，交易量創近 6 年最高。其次為土地增值稅增加 105 億元(+12.6%)，除基期偏低外，房市漸次回穩，帶動交易脫離谷底亦是主因。贈與稅因政策規劃以其作為長照基金財源，引起部分民眾透過贈與提早進行財務規劃，以致贈與稅劇增 79 億元(+35.7%)，為歷來最大增額。營業稅隨國內消費回溫，進口油品稅額增加等影響，以及境外電商開始報繳營業稅措施，增加 66 億元(+1.8%)。菸酒稅亦因配合長照政策之財務規劃，調整菸類稅額以為支應，以致增加 46 億元(+10.1%)。

減幅較多的稅目中，綜合所得稅因結算申報自繳稅額減少，加上部分科技公司因權利金給付爭議而影響權利金所得扣繳稅款，故較 105 年減少 129 億元(-2.6%)；營利事業所得稅受大額退稅影響，稅收減少 71 億元(-1.4%)；遺產稅為機會稅，105 年陸續有大額稅款入帳，墊高基期，致 106 年縮減 43 億元；貨物稅因車輛類減徵優惠措施持續發酵，減少 34 億元(-1.9%)。

就各稅目規模值觀察，106 年贈與稅、營業稅、房屋稅、使用牌照稅及地價稅等 5 稅目創歷年新高紀錄，營所稅、綜所稅二大主力稅目創歷年次佳水準，貨物稅與關稅同為歷年第 3 高，貨物稅若加計汰舊換新補貼 93 億元之稅式支出後，亦屬新高。

另就稅收變化與經濟成長率走勢來看，106 年差距不大，但長期而言並非亦步亦趨，究其原因主要有三，其一是物價因素，經濟成長率指實質國內生產毛額(GDP)的變動率，亦即剔除物價影響後量的變動，稅收增減則包括價和量的因素，再者，GDP 係商品產出總價值扣除中間投入後之各業附加價值加總，而稅收則依各稅目各有不同課徵稅源，最後為稅制或稅率的調整，及稽徵機關加強查緝徵收等措施，如 103 年營業稅、104 年土增稅，分別受銀行保險業營業稅調增 3%及 105 年即將實施房地合一稅等稅制影響而劇增，致稅收增幅明顯高於同期間經濟成長率。

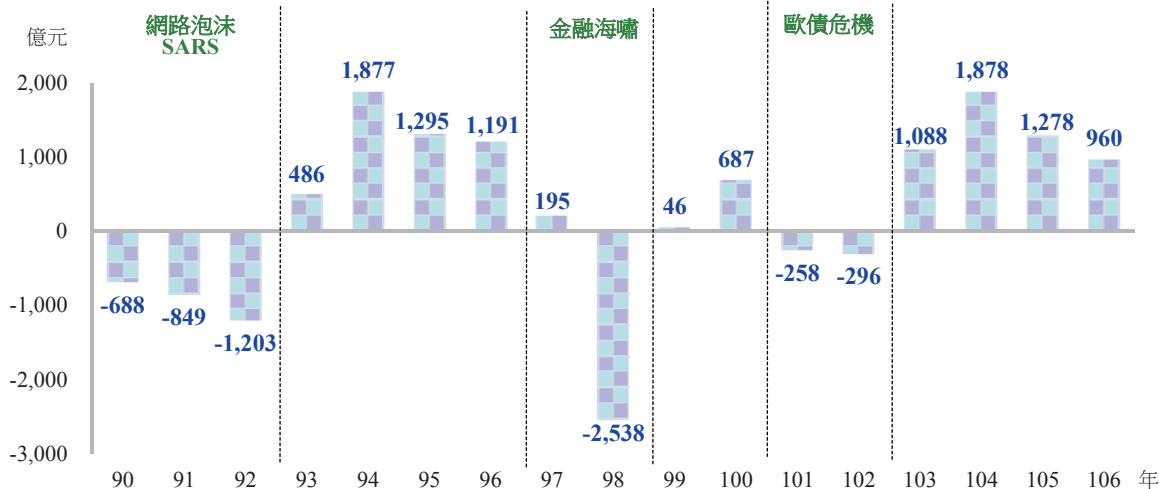
稅收變動率與經濟成長率



三、稅收達成率

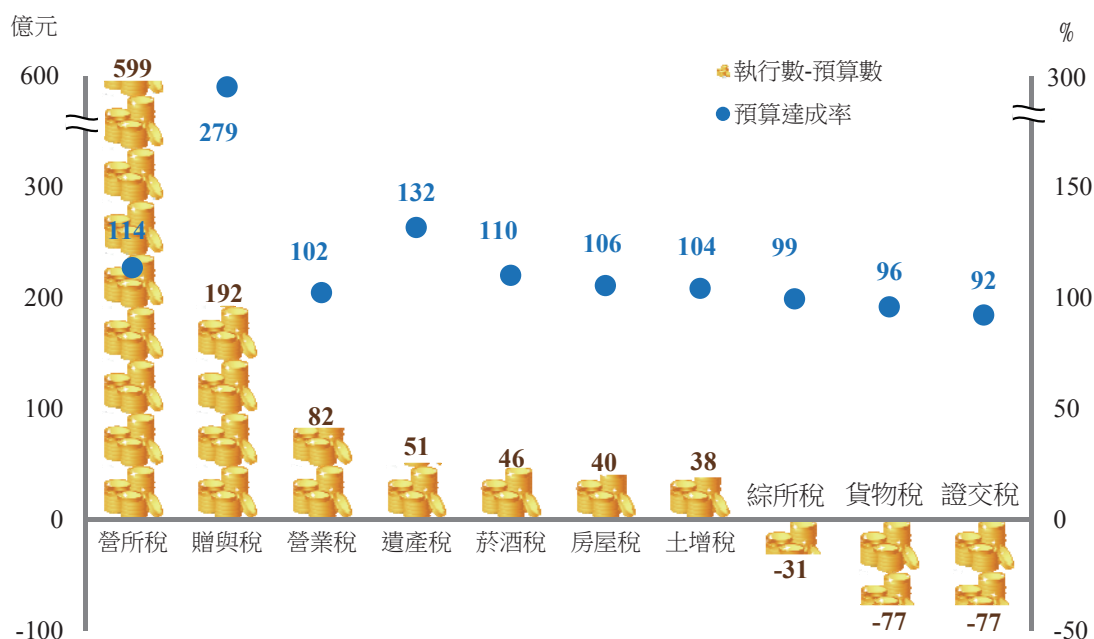
政府啟動稅收預算籌編作業之初，會參酌未來經濟景氣、各稅目特性、稅制調整及租稅協定等因素，作為編列稅課收入之依據，其後再經過審議、執行，共橫跨 3 個年度，當中易受外在經濟情勢變化或其他無法事先預知的重大事件干擾，年度實徵結果往往高出或低於全年預算數。例如 90 年至 92 年受網路泡沫及 SARS 影響，稅收連年低於預估數；98 年在全球金融海嘯肆虐下，稅收較預算數短少 2,538 億元，創下空前紀錄；101 年及 102 年因歐債危機衝擊國內景氣，連帶損及稅收表現；103 至 105 年隨景氣回溫、企業獲利增加、稅制調整及公告地價調漲等因素，連續 3 年超乎預期，規模在千億元以上。106 年亦超出預估數 960 億元，預算達成率 105%，其中中央政府超出 535 億元、地方政府超出 361 億元，分別連續第 4 年及第 5 年表現優於預期。

民國 90 年以來稅收與預算數之比較



稅收執行數大於預估數的主要來源為營所稅超出 599 億元，達成率 114%、贈與稅超出 192 億元，為預算數 2.8 倍，營業稅 82 億元，達成率 102%，遺產稅 51 億元，超出預算數 3 成、菸酒稅與房屋稅各超出 46 億、40 億元，達成率分別為 110%及 106%，而實徵淨額不如預估數的稅目，主要為證交稅及貨物稅同為短少 77 億元，各為全年預算數的 92%及 96%。

106 年主要稅目預算達成狀況



四、稅收結構

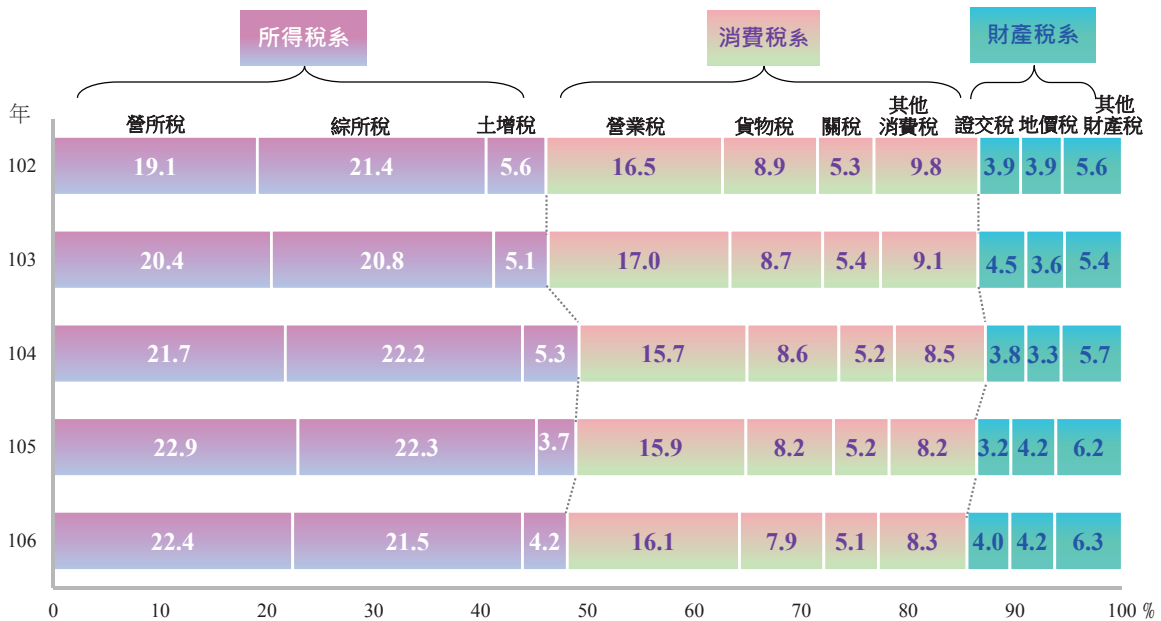
(一)依 OECD 三大稅系

觀察 106 年各稅比重，營所稅、綜所稅各占 22.4%、21.5%，合計占總稅收比重 43.9% 為最高，較 105 年降低 1.3 個百分點，營業稅占 16.1% 居次，而貨物稅降至 7.9%，為近 9 年以來低點，證交稅則回升至 4.0%，為近 3 年最高。

OECD(經濟合作暨發展組織)將租稅依稅源歸類為 6 大類，依序為所得稅(Taxes on income, profits and capital gains)、社會安全捐(Social security contributions)、薪工稅(Taxes on payroll and workforce)、財產稅(Taxes on property)、消費稅(Taxes on goods and services)及其他稅(Other taxes)。我國如按照上述分類加以歸併為三大稅系¹，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)，106 年為 48.1%，較 105 年降 0.8 百分點；主要由營業稅、貨物稅、關稅等組成的消費稅系比重降為 37.3%，為歷年第 3 低，財產稅系(包含房、地稅及遺贈稅等)因證交稅、贈與稅劇增影響，升至 14.6%。

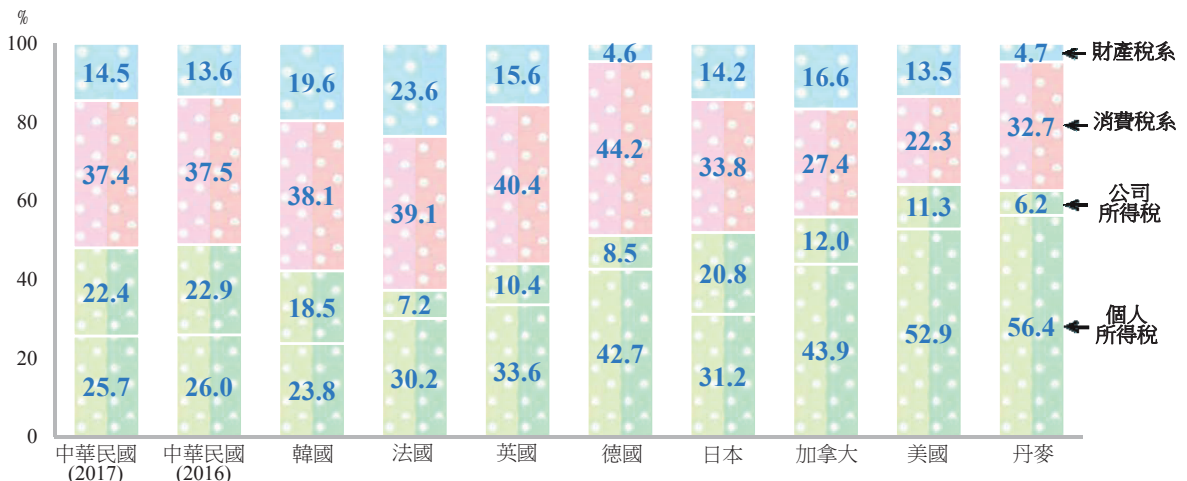
¹係指所得稅系、消費稅系及財產稅系(包含財產稅、薪工稅及其他稅)。

稅收結構-依三大稅系別



若與 2016 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 44.2% 最高，美國占 22.3% 最低，我國占比接近 4 成，與韓國、法國相當。財產稅系比重，以德國 4.6%、丹麥 4.7% 較低，其餘各國占比介於 13% 至 24% 之間，我國占 13.6%，與美國、日本相當。

2016 年稅收結構國際比較-依三大稅系別

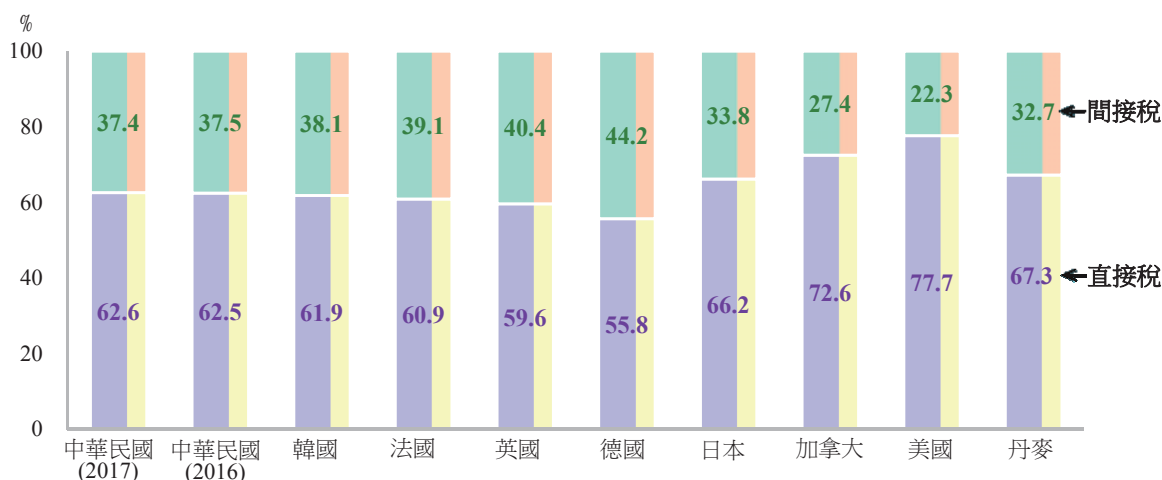


資料來源：OECD “Revenue Statistics” (2017版)。
說明：本國個人所得稅包括土地增值稅。

(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²比重約在 6 成左右，106 年占 62.6%，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 6。

2016 年稅收結構國際比較-依直間接稅別



資料來源：OECD “Revenue Statistics” (2017版)。

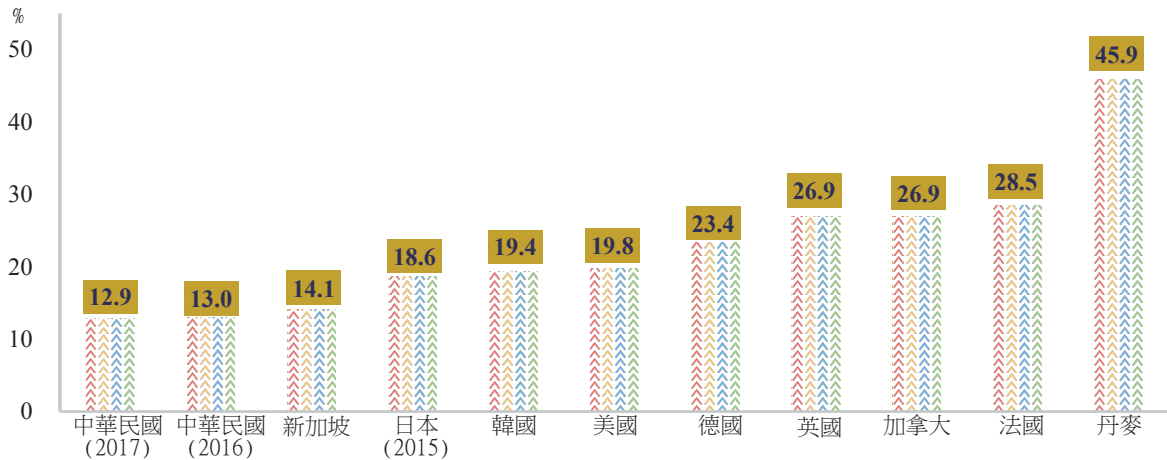
五、賦稅負擔與比重

(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，2017 年為 12.9%，與 2016 年之 13.0%相近，均為近 9 年高點。相較於鄰近之新加坡 14.1%、日本 18.6%、韓國 19.4%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。

²直接稅係指向投資所得、商業或職業行為所得課徵者，通常按納稅人名冊來課徵，包含所得稅、遺贈稅、證(期)交稅、土地稅、房屋稅、契稅等。間接稅指向私人消費及財產移轉所得課徵者，係於某特定行為發生時予以課徵，包含關稅、營業稅、貨物稅、菸酒稅、娛樂稅、健康福利捐、金融業營業稅、特種貨物及勞務稅等。

2016 年主要國家賦稅負擔率(不含社會安全捐)



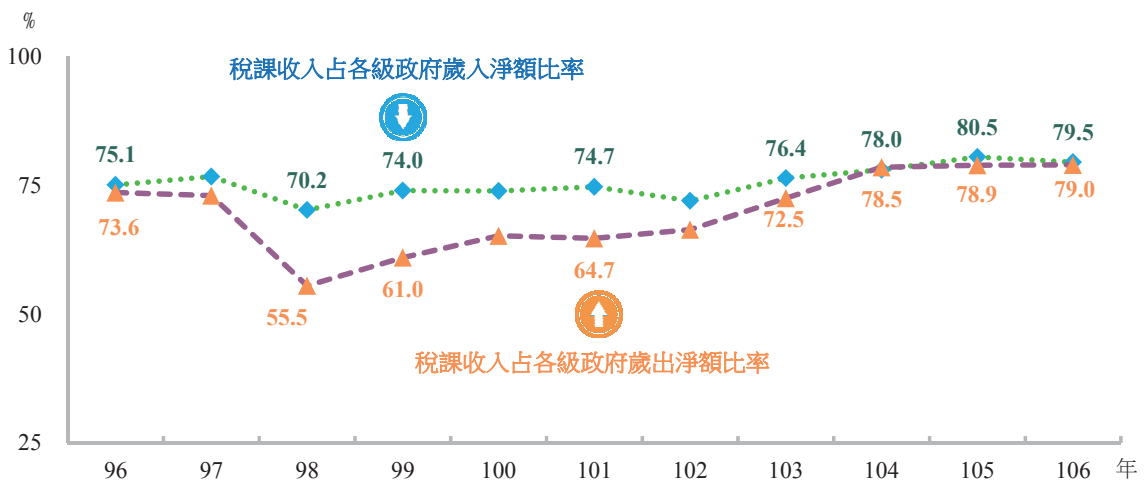
資料來源：OECD "Revenue Statistics" (2017版)

說明：我國計算賦稅負擔率所採國內生產毛額(GDP)為行政院主計總處106年11月發布數。

(二)賦稅比重

稅收為支應政務推動之最主要且具穩定性的財源，由賦稅收入占各級政府歲入或歲出比率可觀測財政體質的良窳，比率越高，代表財政越穩健。106 年我國稅課收入占各級政府歲入淨額(含特別預算)比率為 79.5%，僅次於 105 年，創歷年第 2 高；稅課收入占各級政府歲出淨額(含特別預算)比率為 79.0%，係民國 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

106 年受惠於國內景氣穩定復甦，加上股市活絡、房市回穩及部分稅制調整效應顯現，抵銷遺產稅、所得稅自高點回落及實施車輛汰舊換新減徵貨物稅優惠，賦稅收入得以小幅增加至 2.3 兆元新高，超出預算數 960 億元，賦稅負擔率及賦稅依存度雙雙維持在近年較佳水準。但因連續 4 年高於預算數，且超出規模頗鉅，以致「還稅於民」的呼聲仍時有所聞。由於目前我國賦稅負擔率相對各國明顯偏低，非稅課收入成長有限，再者，近年不論中央或地方財政收支仍處於差短狀況，長期債務未償餘額持續攀升，而各項公共建設及社會福利需求依然看增，政府仍應積極強化開源節流及多元籌措財源，稅收超出預算數部分宜用於平衡歲入歲出以及減少債務，以確保政府財政之長期穩健性。

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	%
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	2,753,318	100.0	2,718,237	98.7	35,081	1.3	2,770,074	100.0	2,277,585	82.2
107年*	2,731,152	100.0	...	...	...	...	2,958,069	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106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	
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
492,488	17.8	-16,756	-0.6	440,652	16.2	-457,407	-92.9	CY 2017
...	...	-226,917	-8.3	...	...	...	...	CY 2018 *

Source : Ministry of Audit, All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2017 are final accounts.

2.Net Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.

3.Net Expenditures exclude the debt repayment.

4.Since FY 1971, the amounts of revenues & expenditures cover not only total budget, but special budgets are consolidated.

Note : * The figures are budget accounts.

表1-1. 各級政府歲入歲出及融資淨額 (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 %
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	2,753,318	2,770,074	-16,756	-1,849	100.0
107年 *	2,731,152	2,958,069	-226,917	...	...

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 %	
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
375,236	-	2,410	-	379,496	-	CY 2017
...	...	...	...	...	...	CY 2018 *

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
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	2,753,318,207	2,187,690,370	-	53,740,982	126,488,916
107年 *	2,731,152,000	2,216,553,000	-	133,469,000	

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106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。

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 and Surplus from Public Enterprises	Property Earnings, Sale of Waste Materials	Sale of Properties, Property Value Assessment & Recalled Capital	Revenues from Donations & Gifts	Others	
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
271,421,506	20,286,379	35,081,028	9,194,477	49,414,549	CY 2017
264,109,000	47,041,000		69,980,000		CY 2018 *

Source : Ministry of Audit, All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2017 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
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	79.5	-	2.0	4.6
107年 *	100.0	81.2	-	4.9	

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 and Surplus from Public Enterprises	Property Earnings, Sale of Waste Materials	Sale of Properties, Property Value Assessment & Recalled Capital	Revenues from Donations & Gifts	Others	
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
9.9	0.7	1.3	0.3	1.8	CY 2017
9.7	1.7		2.6		CY 2018 *

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	教育支出	科學支出
				Total	Education	Science
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	2,770,073,843	380,189,324	304,631,570	690,851,507	510,290,103	113,814,058
107年 *	2,958,069,000	415,524,000	315,921,000	717,776,000	...	...

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106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
文化支出 Culture	合計 Total	農業支出 Agriculture	工業支出 Industry	交通支出 Transportation & Communication	其他經濟 服務支出 Other Economic Service	
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
66,747,346	387,000,900	143,543,712	22,359,855	176,917,264	44,180,069	CY 2017
...	432,551,000	...	...	...	...	CY 2018 *

Source : Ministry of Audit, All levels of government.

Explanation : 1. Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2017 are final accounts.
2. Net Expenditures exclude the debt repayment.

Note : * The figures are budget accounts.
(1) Principal repayment is 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
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	563,429,518	340,900,853	20,009,317	160,624,305	2,877,384	39,017,659
107年 *	622,256,000	...	...	...	...	...

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	
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
123,037,820	51,291,175	71,746,645	198,045,681	107,339,095	15,548,428	CY 2017
83,911,000	...	...	207,131,000	124,186,000	38,813,000	CY 2018 *

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	教育支出	科學支出
				Total	Education	Science
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	13.7	11.0	24.9	18.4	4.1
107年 *	100.0	14.0	10.7	24.3	...	...

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
	合 計 Total	農 業 支 出 Agriculture	工 業 支 出 Industry	交 通 支 出 Transportation & Communication	其 他 經 濟 支 出 Other Economic Service	
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
2.4	14.0	5.2	0.8	6.4	1.6	CY 2017
...	14.6	...	...	...	...	CY 2018 *

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
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	20.3	12.3	0.7	5.8	0.1	1.4
107年 *	21.0	...	...	...	...	...

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 Expenditures for Retirement and Condolence	債務支出 (1) Expenditures for Obligations	其 他 Others	FY
合 計 Total	社區發展支出 Community Development	環境保護支出 Environmental Protection				
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
4.4	1.9	2.6	7.1	3.9	0.6	CY 2017
2.8	...	...	7.0	4.2	1.3	CY 2018 *

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	
	Grand Total		Central Government		Provincial and Municipal Government	
	金 額	結構比	金 額	結構比	金 額	結構比
	Amount	%	Amount	%	Amount	%
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	2,753,318,207	100.0	1,947,849,907	70.7	593,566,136	21.6
107年 *	2,731,152,000	100.0	1,923,488,000	70.4	585,788,000	21.4

資料來源：審計部暨各級政府。

- 說明：
1. 91年（含）以前為決算審定數；92至106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 %	
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
161,219,928	5.9	50,682,236	1.8	CY 2017
221,876,000		8.1		CY 2018 *

Source : Ministry of Audit, All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2017 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	結構比	金 額	結構比	金 額	結構比
	Amount	%	Amount	%	Amount	%
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	2,770,073,843	100.0	1,692,105,734	61.1	734,980,907	26.5
107年 *	2,958,069,000	100.0	1,722,488,000	58.2	820,624,000	27.7

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106年為決算數。

2. 歲出淨額不包括債務之償還。

3. 中央政府88年下半年及89年度（含）以後含省府，省市政府僅含北、高二市。

4. 省市政府100年（含）以後含新北市、臺北市、臺中市、臺南市及高雄市等五都，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 %	
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
291,795,559	10.5	51,191,643	1.8	CY 2017
414,957,000		14.0		CY 2018 *

Source : Ministry of Audit, All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2017 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
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	17,301,397	16,770,671
105年	2,690,918	2,745,305	-54,388	17,682,434	17,152,093
106年	2,753,318	2,770,074	-16,756	17,908,407	17,431,157
107年 *	2,731,152	2,958,069	-226,917	18,353,789	17,887,387

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107年5月發布之資料。

說明：91年（含）以前為決算審定數；92至106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	
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
15.4	15.8	15.5	15.9	-0.1	-0.1	CY 2017
14.9	15.3	16.1	16.5	-1.2	-1.3	CY 2018 *

Source : 1.Ministry of Audit, All levels of government.
2.GNI and GDP data are from DGBAS May, 2018.

Explanation : Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2017 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	債 務 之 舉 借
Grand Total	Total	Current	Capital	Total	Bond Issuance and Borrowing	
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	1,921,298,869	1,921,298,869	1,908,113,750	13,185,119	-	-
107年 *	1,919,175,004	1,919,175,004	1,902,668,755	16,506,249	-	-

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，106年為決算數。

2. 自89年度（含）起歲入及歲出均不包括融資調度。

附註：* 係預算數。

Table 1-7. Central Government Gross Revenues, Expenditures and Financing (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	
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
-	1,930,977,608	1,930,977,608	1,627,261,165	303,716,443	CY 2017
-	1,966,862,309	1,966,862,309	1,682,187,393	284,674,916	CY 2018 *

Source : Ministry of Audit, DGBAS.

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

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

Note : * The figures are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額 (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				
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	-		-9,678,739	-9,678,739	280,852,585
107年 *	-		-47,687,305	-47,687,305	220,481,362

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 Net Borrowing	債務之舉借 Bond Issuance and Borrowing	移用以前年度 歲計賸餘 Appropriation from Previous Year's Surplus	債務之償還 Debt Repayment	
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
9,678,739	83,978,739	-	74,300,000	CY 2017
47,687,305	126,887,305	-	79,200,000	CY 2018 *

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
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	1,921,298,869	1,522,876,570	114,956,843	869,735,802
107年 *	1,919,175,004	1,577,495,000	115,000,000	927,262,000

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，106年為決算數。

2. 自89年度（含）起歲入不包括債務之舉借、移用以前年度歲計賸餘。

附註：* 係預算數。

(1)88年度（含）以前含賒借收入。

Table 1-8. Central Government Gross Revenues - by Source (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	
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
160,620,661	89,967,010	221,516,787	66,079,467	CY 2017
153,406,000	99,156,000	228,032,000	54,639,000	CY 2018 *

Source : Ministry of Audit, DGBAS.

Explanation : 1.Prior to 2017, the figures are final audit accounts ; the figures for 2017 are final 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 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
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	-	31,581,099	88,907,730	22,649,237
107年 *	-	21,016,367	59,732,733	25,978,559

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 and Surplus from Public Enterprises	Others	Government Bonds	Appropriation from Previous Year's Surplus	
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
233,506,059	21,778,174	-	-	CY 2017
224,607,235	10,345,110	-	-	CY 2018 *

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
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	1,930,977,608	176,005,902	305,698,355	401,751,245	256,733,571
107年 *	1,966,862,309	188,370,601	315,921,458	395,391,062	235,203,666

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，106年為決算數。
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
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
475,403,057	16,437,220	137,882,231	101,811,346	55,815,191	3,439,490	CY 2017
490,681,452	18,346,122	140,437,968	115,111,817	55,023,771	12,374,392	CY 2018 *

Source : Ministry of Audit, DGBAS.

Explanation : 1. Prior to 2017, the figures are final audit accounts ; the figures for 2017 are final 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
1999	67.6	80.1	71.8	...	...	87.8	86.0	88.3	77.4	90.7
2000	69.3	80.9	71.0	...	...	87.6	85.6	88.9	77.4	91.0
2001	66.3	83.5	70.2	...	...	86.7	85.4	88.0	77.3	91.3
2002	66.6	82.7	70.1	...	61.0	87.0	84.9	88.0	81.8	91.5
2003	62.6	83.2	69.3	...	64.1	86.9	85.2	88.2	79.6	91.8
2004	70.2	82.9	70.2	...	63.1	85.8	85.3	88.3	76.8	91.4
2005	69.0	83.1	69.9	71.4	63.2	86.8	85.3	87.7	79.3	91.7
2006	71.5	82.1	69.7	81.3	61.5	86.1	85.2	88.0	77.7	92.1
2007	75.1	81.9	69.8	58.8	62.5	86.2	85.2	88.0	77.2	92.3
2008	76.7	83.4	69.0	82.8	65.8	84.8	84.9	87.9	76.5	92.3
2009	70.2	81.1	69.7	81.7	61.8	85.0	84.3	87.1	77.2	91.9
2010	74.0	79.4	69.2	83.3	60.8	84.7	84.5	86.6	75.9	91.8
2011	73.9	80.1	69.0	86.8	59.8	84.1	84.9	86.3	75.2	91.7
2012	74.7	80.5	69.3	86.1	58.2	85.1	85.2	86.8	75.2	91.8
2013	72.0	80.4	69.0	85.6	62.4	85.7	85.6	87.1	71.3	91.3
2014	76.4	80.8	69.3	85.1	65.6	87.7	85.6	86.8	75.6	91.0
2015	78.0	80.3	70.4	84.1	66.3	88.1	85.5	87.5	75.0	91.1
2016	80.5	80.5	70.7	...	...	88.2	85.8	87.8	76.4	91.5
2017	79.5	...	...	...	...	...	...	...	...	...
2018 ※	81.2	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook' (2017年版)資料編算。

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

附註：*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	南 韓	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
85.7	85.3	...	86.4	62.1	52.7	86.7	87.2	82.5	90.1	68.4
85.9	86.3	...	86.1	60.0	57.8	88.3	87.6	83.4	89.8	79.7
84.3	86.3	...	85.0	59.8	59.9	87.7	87.5	83.4	89.1	85.2
84.5	86.7	...	85.9	60.6	59.9	88.1	87.4	83.9	88.9	84.6
85.7	85.0	...	85.5	59.7	64.1	88.7	87.5	83.0	89.0	84.6
85.9	84.7	...	84.9	60.8	61.8	89.2	87.8	82.8	88.6	85.0
86.1	85.5	...	85.0	61.0	63.7	90.0	87.3	82.7	86.9	85.6
86.3	86.9	...	85.1	59.7	66.1	90.0	87.6	82.8	87.8	85.6
85.0	87.0	78.6	85.3	58.5	66.6	90.2	86.6	83.2	87.3	85.5
83.0	87.3	80.1	83.9	57.1	67.4	89.4	86.0	82.2	87.2	85.1
82.3	87.2	79.0	83.7	57.8	76.0	88.6	86.2	82.4	85.7	82.4
84.4	88.0	79.6	84.5	59.9	76.2	89.0	86.6	82.2	86.6	82.2
85.8	88.5	79.5	84.9	58.9	77.0	89.0	86.3	82.3	87.6	82.8
84.4	88.9	70.8	84.2	58.3	77.7	88.2	86.1	82.7	87.3	83.3
85.0	88.5	71.5	84.1	57.2	77.0	88.1	86.2	82.5	84.8	82.5
85.4	88.3	71.9	86.2	54.7	75.2	88.2	87.4	82.8	86.0	83.6
87.2	86.9	72.9	88.0	53.1	73.0	89.1	87.9	82.3	86.0	84.1
89.4	87.5	75.0	89.4	53.7	72.1	89.7	88.3	82.9	86.6	84.4
...
...

Source : Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (2017 Edition).

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

Note : * The data of 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
1999	66.1	81.8	75.2	...	...	89.2	83.4	84.5	74.6	86.3
2000	61.4	86.6	76.4	...	...	90.7	83.4	89.8	72.8	87.3
2001	55.4	85.1	71.8	...	...	88.5	83.0	81.5	71.9	83.7
2002	55.5	81.7	70.5	...	41.9	87.0	79.9	79.9	75.3	84.4
2003	55.0	85.5	69.9	...	47.3	86.7	78.9	79.7	71.6	84.0
2004	60.3	85.8	72.5	...	60.0	89.1	79.7	80.4	68.5	83.4
2005	66.8	86.6	72.8	72.8	67.9	95.2	80.2	80.5	68.5	82.4
2006	70.3	86.7	73.1	83.6	75.6	94.7	81.4	83.8	67.4	84.0
2007	73.6	85.8	73.2	63.3	88.3	95.0	81.0	87.6	66.2	88.2
2008	73.0	86.6	69.5	85.7	68.0	90.1	79.8	86.8	61.2	85.9
2009	55.5	73.5	63.5	79.6	65.3	80.8	73.6	80.3	55.6	81.3
2010	61.0	67.9	61.6	81.7	74.6	80.6	74.3	78.0	59.7	82.9
2011	65.2	69.7	63.6	88.5	71.1	81.0	77.2	83.5	60.7	83.7
2012	64.7	71.1	65.1	86.0	68.4	80.0	78.0	85.8	63.1	85.4
2013	66.4	74.5	66.5	84.3	64.4	83.8	79.5	85.8	56.1	84.9
2014	72.5	74.5	69.8	83.5	80.1	89.5	79.7	86.5	69.9	84.6
2015	78.5	74.0	70.2	78.0	70.8	85.7	80.2	87.9	65.3	85.4
2016	78.9	74.7	68.9	...	...	87.5	...	...	...	85.9
2017	79.0	...	...	...	...	...	...	...	...	...
2018 ※	74.9	...	...	...	...	...	...	...	...	...

資料來源：依IMF 'Government Finance Statistics Yearbook' (2017年版)資料編算。

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

附 註：*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	南 韓	荷 蘭	挪 威	新加坡*	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzer-land	United Kingdom	United States
90.4	...	...	85.5	68.2	81.0	83.7	86.7	69.5	90.9	79.4
90.8	...	...	88.3	80.0	81.7	85.9	91.1	75.7	92.7	82.4
82.9	71.6	...	82.7	76.6	69.4	86.3	88.0	81.3	88.6	78.3
79.6	68.4	...	80.2	71.1	70.7	87.1	83.0	80.1	83.7	69.8
80.4	68.3	...	78.1	68.0	70.6	87.7	83.4	76.4	81.1	67.4
85.9	72.3	...	79.9	74.8	72.5	89.1	86.2	76.4	81.0	68.5
96.1	75.7	...	82.9	81.7	80.0	92.9	88.7	81.0	81.7	72.0
99.4	79.4	...	83.9	85.3	81.9	95.2	89.9	85.1	81.7	74.6
95.8	80.1	110.4	84.1	81.8	94.7	94.7	90.8	87.6	81.6	73.3
63.5	74.4	85.9	82.8	82.8	84.2	79.7	87.6	87.4	77.0	66.1
66.3	65.0	74.3	72.8	69.8	76.6	67.1	83.3	83.7	67.4	54.5
67.9	67.9	83.6	74.3	73.6	89.4	70.4	84.8	83.1	69.4	55.7
75.8	68.8	85.6	75.6	76.2	90.7	70.0	84.2	84.2	73.3	58.1
77.5	70.6	73.3	75.8	76.2	104.7	68.7	82.6	83.6	71.7	61.1
82.3	72.7	74.8	78.3	70.3	96.6	74.4	82.3	81.5	74.1	67.3
85.3	77.3	75.0	80.5	64.3	92.5	76.3	83.0	82.3	74.9	69.3
85.5	79.4	75.7	82.4	58.8	75.2	78.2	86.5	83.9	77.3	70.9
114.4	79.9	81.1	88.4	57.1	81.8	79.9	88.8	83.7	...	69.6
...
...

Source : Through the compilation of the data from IMF 'Government Finance Statistics Yearbook' (2017 Edition).

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

Note : * The data of 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
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	3,085,498,009	2,640,913,702	2,161,287,528	-	9,259	41,898,455
106年 r	3,153,481,594	2,723,790,777	2,193,177,903	-	5,431	51,577,993
國 庫	2,038,437,309	1,918,169,583	1,542,630,967	-	-	32,392,568
直轄市庫*	798,365,902	580,548,551	477,702,532	-	5,141	14,402,025
臺灣及福建省 各縣(市)庫*	267,313,139	176,684,263	132,953,629	-	-	4,670,137
臺灣及福建省各 鄉(鎮、市)庫*	49,365,244	48,388,380	39,890,775	-	290	113,263

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(含)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；自106年(含)起，各縣(市)庫及各鄉(鎮、市)庫含福建省資料。
2. r為修正數，於107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 門 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 Property Earnings	廢舊物資售價 Sale of Waste Materials	小 計 Subtotal	營業基金 盈餘繳庫 Profits of the Enterprise Fund to be Paid to the National Treasury	
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
126,316,895	20,001,836	17,753,666	2,248,170	257,243,022	201,136,945	CY 2017 r
88,853,966	9,197,102	8,597,613	599,489	228,481,482	200,317,812	National Treasury
30,408,145	8,729,517	7,387,270	1,342,247	24,797,759	724,786	Municipalities City Treasuries *
4,683,462	1,264,714	1,086,350	178,364	3,439,836	89,772	County & City Treasuries *
2,371,322	810,503	682,433	128,070	523,945	4,575	Township Treasuries *

Source : National Treasury Administration, Ministry of Finance and Finance departments at all levels of government.

Explanation : 1.Net Revenues of Treasury represent the sum of all receipts by the treasuries according to the existing laws from the current fiscal year's general budgets, previous fiscal year's general budgets, special budgets & extra-budgets of all levels of government, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.

2.Net revenues of Treasury has been compiled on cash basis, as the amount received by treasury agencies.

3.Extra-budget revenues are included in Other.

Note : 1.* Since 2015, the Municipalities City Treasuries include Taoyuan City, and the Township Treasuries include the Township & Municipality of Aboriginal District Treasuries. And since 2017, the County & City Treasuries and Township Treasuries include Fuchien Province.

2.The "r" indicates revised figures, which have been revised in November 2018.

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 and Surplus from Public Enterprises		捐獻及贈與 收 入	其 他	
	非營業特種 基金賸餘繳庫 The Amount of Other Special Fund to be Paid to the National Treasury	投資收益 Investment Revenue	Revenues from Donations & Gifts	Others	
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	24,462,484	25,378,065	5,868,799	69,435,148	51,250,567
106年 r	28,958,343	27,147,734	9,518,323	65,949,374	33,012,424
國 庫	4,423,615	23,740,055	1,830	16,611,668	22,274,094
直轄市庫*	20,678,654	3,394,319	3,693,294	20,810,138	6,519,460
臺灣及福建省 各縣(市)庫*	3,338,456	11,608	4,259,975	25,412,510	3,299,138
臺灣及福建省各 鄉(鎮、市)庫*	517,618	1,752	1,563,224	3,115,058	919,732

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 Sale of Properties	投資收回 Recalled Capital	財產作價 Property Value Assessment		
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
29,425,920	2,043,296	1,543,208	396,678,393	CY 2017 r
20,593,385	1,680,708	1	97,993,632	National Treasury
4,357,706	200,000	1,961,754	211,297,891	Municipalities City Treasuries *
3,715,077	4,578	-420,517	87,329,738	County & City Treasuries *
759,752	158,010	1,970	57,132	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
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	3,092,752,112	2,403,686,353	666,676,583	625,937,924	249,446,402
106年 r	3,121,912,428	2,381,073,447	655,331,129	608,068,125	252,552,061
國 庫	1,859,534,242	1,596,636,287	470,123,519	310,247,739	201,884,118
直轄市庫*	870,537,471	532,753,001	116,534,934	218,800,218	37,621,951
臺灣及福建省 各縣(市)庫*	346,912,991	218,584,645	54,690,856	75,632,028	10,125,228
臺灣及福建省各 鄉(鎮、市)庫*	44,927,724	33,099,514	13,981,820	3,388,140	2,920,764

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(含)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；自106年(含)起，各縣(市)庫及各鄉(鎮、市)庫含福建省資料。
2. **一般政務支出含國防支出及警政支出。
3. r為修正數，於107年11月修正。

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

Unit : NT\$ 1,000

常 門					FY & Treasury
Current					
社會福利支出 Expenditures for Social Welfare	社區發展及環 境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Retirement & Condolence	債 務 支 出 Expenditures for Obligations	其 他 Others	
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
566,592,049	64,689,587	110,078,662	107,424,426	16,337,408	CY 2017 r
439,428,795	16,396,190	49,388,807	101,811,346	7,355,773	National Treasury
91,895,559	37,718,116	22,027,007	3,820,208	4,335,008	Municipalities City Treasuries *
32,091,011	5,131,381	35,108,131	1,788,542	4,017,468	County & City Treasuries *
3,176,684	5,443,900	3,554,717	4,330	629,159	Township Treasuries *

Source : National Treasury Administration, Ministry of Finance and Finance departments at all levels of government.

Explanation : 1.Net Expenditures of Treasury represent the sum of all outlays by Treasuries according to the existing laws for the current fiscal year's general budgets, previous fiscal year's general budgets, special budgets & extra-budgets of all levels of government, 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-budget expenditures are included in Other.

Note : 1.* Since 2015, the Municipalities City Treasuries include Taoyuan City, and the Township Treasuries include the Township & Municipality of Aboriginal District Treasuries. And since 2017, the County & City Treasuries and Township Treasuries include Fuchien Province.

2.** Expenditures for General Administration include Expenditures for National Defense and Police Service.

3.The "r" indicates revised figures, which have been revised in November 2018.

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 **	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
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	342,515,212	26,892,398	60,805,782	115,812,786	3,820,533
106年 r	361,343,024	26,697,623	73,548,752	129,971,696	4,376,944
國 庫	188,597,955	8,907,682	42,621,820	35,681,151	917,742
直轄市庫*	122,455,579	12,022,454	26,643,793	61,764,940	2,620,717
臺灣及福建省 各縣(市)庫*	38,691,658	4,104,314	3,765,711	24,996,070	383,968
臺灣及福建省各 鄉(鎮、市)庫*	11,597,832	1,663,173	517,428	7,529,535	454,517

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 Com- munity Development & Environmental Protection	退休撫卹支出 Expenditures for Retirement & Condolence	其 他 Others		
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
32,086,048	88,492,422	6,169,539	379,495,957	CY 2017 r
11,977,138	88,492,422	-	74,300,000	National Treasury
15,824,543	-	3,579,132	215,328,891	Municipalities City Treasuries *
3,260,093	-	2,181,502	89,636,688	County & City Treasuries *
1,024,274	-	408,905	230,378	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	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
一、普通基金債務餘額	55,859	59,090	62,120	63,377
(一)中央政府	47,765	50,297	52,714	53,609
1年以上債務	45,365	47,507	49,964	51,463
自償性	-	-	-	-
非自償性	45,365	47,507	49,964	51,463
未滿1年債務	2,400	2,791	2,750	2,146
(二)地方政府	8,095	8,793	9,406	9,768
1年以上債務	6,440	7,119	7,559	7,948
自償性	108	111	162	186
非自償性	6,332	7,008	7,397	7,762
未滿1年債務	1,655	1,674	1,847	1,820
二、非營業基金債務餘額	8,184	8,274	7,703	7,113
(一)中央政府	7,165	7,218	6,546	5,732
1年以上債務	3,222	3,342	3,638	3,033
自償性	3,222	3,342	3,638	3,033
非自償性	-	-	-	-
未滿1年債務	3,944	3,876	2,908	2,699
(二)地方政府	1,018	1,056	1,156	1,381
1年以上債務	975	977	1,070	1,347
自償性	803	806	886	1,177
非自償性	172	171	183	170
未滿1年債務	43	78	87	34

資料來源：財政部國庫署、行政院主計總處。

說明：1. 105年(含)以前為決算審定數，106年為決算數。

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 ; %

103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017	Item
64,809	64,478	65,433	64,370	A. General Fund
54,657	54,305	54,866	54,038	Central Government
52,757	52,965	53,437	53,608	Extending more than 1 year
-	-	-	-	Self-redeeming
52,757	52,965	53,437	53,608	Non Self-redeeming
1,900	1,340	1,430	430	Maturing within 1 year
10,152	10,173	10,567	10,332	Local Government
8,280	8,456	8,917	8,782	Extending more than 1 year
256	284	390	404	Self-redeeming
8,024	8,172	8,527	8,378	Non Self-redeeming
1,872	1,717	1,649	1,550	Maturing within 1 year
6,995	6,866	6,513	6,378	B. Non-profit Special Fund
5,500	5,245	4,887	4,644	Central Government
3,008	2,746	2,655	2,641	Extending more than 1 year
3,008	2,746	2,655	2,641	Self-redeeming
-	-	-	-	Non Self-redeeming
2,492	2,499	2,232	2,003	Maturing within 1 year
1,495	1,622	1,626	1,733	Local Government
1,416	1,482	1,509	1,605	Extending more than 1 year
1,247	1,320	1,347	1,444	Self-redeeming
169	162	162	161	Non Self-redeeming
79	140	117	128	Maturing within 1 year

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

Explanation : 1.The figures for 2016 and the previous years are final audit accounts; figures for 2017 are final accounts.

2.The self-redeeming public debt with maturity of more than one year has specific sources 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	
	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					
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	5,468,542	39.6	38.2	4,750,669	42,596	202,809	-
101年	5,754,446	40.5	39.2	4,996,369	43,064	221,048	-
102年	5,939,551	40.1	39.0	5,146,325	48,586	235,943	-
103年	6,094,925	41.3	37.8	5,275,682	68,050	216,999	-
104年	6,129,880	40.0	36.6	5,296,451	85,800	199,861	17,600
105年	6,212,587	38.7	36.2	5,343,669	103,499	204,592	20,000
106年	6,214,724	37.3	35.7	5,360,812	102,231	191,620	18,500
107年 *	6,438,185	37.6	36.0	5,524,451	117,581	184,397	35,798

資料來源：財政部國庫署。

說明：1. 中央政府105年（含）以前為決算審定數，106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105年為決算審定數，106年為決算數。
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107年5月發布資料。

附註：* 係預算數。

**配合「公共債務法」修正，自103年1月起為對GDP之比率，102年（含）以前為對GNI之比率。

Table 2-4. 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	
-	-	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
82,814	55,473	242,607	-	159,295	638	CY 2016
88,130	55,473	241,607	-	155,989	362	CY 2017
107,497	55,473	248,510	-	163,363	1,115	CY 2018 *

Source : National Treasury Administration, Ministry of Finance.

Explanation : 1. Central Government: The figures for 2016 and previous years are final audit accounts; figures for 2017 are final accounts.

2. Local Government: The figures for 2003 and previous years are actual figures; figures for 2004 to 2016 are final audit accounts; figures for 2017 are final accounts.

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

4. GDP and GNI data are from DGBAS May, 2018.

Note : * The figures are budget accounts.

**The figures for 2013 and 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)		
		% of to GDP			
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	2,759,386	27.2	2,759,386	27.7	CY 2001
91年	2,849,404	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	4,750,669	33.2	4,750,669	34.4	CY 2011
101年	4,996,369	34.0	4,996,369	35.2	CY 2012
102年	5,146,325	33.8	5,146,325	34.8	CY 2013
103年	5,275,682	32.7	5,275,682	35.8	CY 2014
104年	5,296,451	31.6	5,296,451	34.5	CY 2015
105年	5,343,669	31.2	5,343,669	33.3	CY 2016
106年	5,360,812	30.8	5,360,812	32.1	CY 2017
107年 *	5,524,451	30.9	5,524,451	32.3	CY 2018 *

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. 105年(含)以前為決算審定數，106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107年5月發布資料。

Explanation：1. The figures for 2016 and previous years are final audit accounts; 2017 are final accounts.

2. GDP and GNI data are from DGBAS May, 2018.

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 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			
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	282,959	130,265	152,694	1,788,422	7.3	CY 2011
101年	339,700	288,500	51,200	1,938,637	14.9	CY 2012
102年	227,169	201,834	25,335	1,907,567	10.6	CY 2013
103年	193,365	191,965	1,400	1,916,228	10.0	CY 2014
104年	86,829	76,285	10,544	1,934,636	3.9	CY 2015
105年	120,219	117,219	3,000	1,975,866	5.9	CY 2016
106年	91,443	84,234	7,209	1,973,996	4.3	CY 2017
107年 *	242,839	126,887	115,952	1,966,862	6.5	CY 2018 *

資料來源：財政部國庫署。

Source：National Treasury Administration, Ministry of Finance.

說明：1. 債務舉借105年(含)以前為決算審定數，106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 2016 and previous years are final audit accounts; figures for 2017 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
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	11.2	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	175,791	9.0	74,300	3.8
107年 *	194,549	9.4	79,200	3.8

資料來源：財政部國庫署、行政院主計總處。

說明：1. 105年(含)以前為決算審定數，106年為院編決算數。
 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		
79,951	6.4	1,253,326	1999
249,005	10.7	2,325,141	2000
151,024	9.1	1,664,773	CY 2001
151,933	9.6	1,579,166	CY 2002
144,378	8.7	1,656,636	CY 2003
126,632	7.8	1,626,750	CY 2004
117,458	7.0	1,666,683	CY 2005
124,835	7.6	1,636,851	CY 2006
123,624	7.5	1,645,117	CY 2007
117,022	6.7	1,748,141	CY 2008
116,244	5.8	1,992,964	CY 2009
109,354	5.7	1,903,349	CY 2010
111,264	5.8	1,907,711	CY 2011
114,032	6.0	1,897,014	CY 2012
116,941	6.3	1,860,936	CY 2013
114,628	6.2	1,856,923	CY 2014
111,278	5.8	1,904,378	CY 2015
112,826	5.8	1,954,046	CY 2016
101,491	5.2	1,961,662	CY 2017
115,349	5.6	2,072,649	CY 2018 *

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

Explanation : 1.The figures for 2016 and previous years are final audit accounts; figures for 2017 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	實負利息
	Issues	Interest
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
106年	400,000,000	63,043,750

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		
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
347,500,100	99,504,141	5,348,275,100	CY 2017

Source : Central Bank of the Republic of China (Taiwan) and National 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 figures of Principals Repayment include 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, and Communication Construction Fund are excluded.

表2-9. 中央政府公債實況彙總 (1/3)
(截至106年12月底止)

單位：新臺幣千元

項 目	實 銷 數 Issues	利 息 Interest	償 還 數 Amounts Paid	
			本 金 Principal	利 息 Interest
中華民國48年短期公債	400,000	108,280	399,948	108,253
中華民國49年短期公債	400,000	105,557	399,952	105,534
中華民國50年短期公債	500,000	168,000	499,977	167,988
中華民國51年短期公債	600,000	189,000	599,973	188,981
中華民國53年公債	800,000	216,000	799,967	215,992
中華民國54年公債	1,200,000	374,400	1,199,956	374,381
中華民國55年公債	1,600,000	499,200	1,599,941	499,181
中華民國55年度愛國公債	500,000	148,236	497,985	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	176,669	597,549	175,443
中華民國58年度公債	2,100,000	735,371	2,099,769	735,156
中華民國59年度公債	2,500,000	890,470	2,499,300	889,934
中華民國60年度公債	2,800,000	1,334,056	2,799,222	1,333,227
中華民國61年度公債	1,400,000	681,583	1,399,704	681,025
中華民國62年度公債	2,000,000	1,007,970	1,999,356	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	24,998,950	6,133,608
中央政府建設公債76年度甲種第1-2期債票	40,000,000	8,050,099	39,988,913	8,048,776
中央政府建設公債77年度甲種第1-3期債票	59,500,000	11,974,572	59,493,525	11,973,012
中央政府興建臺灣北部區域第二高速公路建設公債乙種第1-4期債票	88,000,000	58,680,158	77,992,669	56,914,539
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

資料來源：財政部國庫署。

Table 2-9. Summary of Central Government Bonds (1/3)
(At the end of Dec. 31, 2017)

Unit : NT\$ 1,000

剩餘基金收回數 Amounts Not Cashd by Bond Bearers		結 欠 數 Amounts Owed		Item
本 Principal	利 Interest	本 Principal	利 Interest	
53	27	-	-	1959 Short-term Bonds
48	23	-	-	1960 Short-term Bonds
23	12	-	-	1961 Short-term Bonds
27	19	-	-	1962 Short-term Bonds
34	8	-	-	FY 1964 Bonds
45	19	-	-	FY 1965 Bonds
59	19	-	-	FY 1966 Bonds
2,015	1,052	-	-	FY 1966 Patriotic Bonds
84	53	-	-	FY 1967 Bonds
1,248	674	-	-	FY 1967 Patriotic Bonds
387	131	-	-	FY 1968 Bonds
2,451	1,226	-	-	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
1,050	225	-	-	Construction Bonds Category A, 1st-4th issues FY 1986 Central Gov't
11,088	1,323	-	-	Construction Bonds Category A, 1st-2nd issues FY 1987 Central Gov't
6,475	1,560	-	-	Construction Bonds Category A, 1st-3rd issues FY 1988 Central Gov't
7,332	3,119	10,000,000	1,762,500	Construction Bonds North Second Freeway B, 1st-4th issues
1,613	243	-	-	Construction Bonds Category A, 1st-2nd issues FY 1989 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106年12月底止)

單位：新臺幣千元

項 目	實 銷 數 Issues	利 息 Interest	償 還 數 Amounts Paid	
			本 金 Principal	利 息 Interest
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	74,999,800	79,724,325
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	144,998,900	91,268,062
中央政府重大交通建設公債(甲種)	355,000,000	296,075,000	304,996,200	290,842,778
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	40,795,500
交通建設基金建設公債乙種債票	236,500,000	140,762,500	-	96,295,625
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	315,810,000
債務基金 *	6,648,821,800	1,506,322,287	2,449,950,100	722,441,534
921震災特別預算	70,000,000	49,250,000	20,000,000	41,500,000
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	141,262,500
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	51,500,000
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	20,193,750
中央政府建設公債92年度甲種(追加預算)	5,000,000	1,750,000	-	612,500
中央政府建設公債93年度甲種第1-9期債票	170,000,000	48,625,000	110,000,000	36,025,000
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	17,175,000
中央政府建設公債95年度甲種第1-7期債票	30,000,000	11,250,000	-	6,187,500
中央政府建設公債98年度甲種第1-6期債票	45,000,000	6,718,750	25,000,000	3,893,750

附 註：* 債務基金註銷利息7,003千元。

Table 2-9. Summary of Central Government Bonds (2/3)
(At the end of Dec. 31, 2017)

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 Principal	利 息 Interest	
5,638	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
200	61	-	-	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
1,100	1,938	-	-	Construction Bonds Category A, 1st-4th issues FY 1997 Central Gov't
3,800	514	50,000,000	5,231,250	Communication Construction Bonds Category A
-	-	-	-	Construction Bonds Category A, 2nd & 4th issues FY 1998 Central Gov't
-	-	26,900,000	2,824,500	Construction Bonds Category A, 1st-3rd issues FY 1999 Central Gov't
-	-	236,500,000	44,466,875	Construction Bonds Category B, Communication Construction Fund
-	-	78,000,000	13,890,000	Construction Bonds Category A, 1st-14th issues FY 2000 Central Gov't
-	-	4,198,871,700	783,873,751	Debt Funds *
-	-	50,000,000	7,750,000	Special Budget for 921 Quake Disaster Rebuilding
-	-	-	-	Special Budget for SARS Immunizing
-	-	95,000,000	24,925,000	Construction Bonds Category A, 1st-8th issues FY 2001 Central Gov't
-	-	40,000,000	8,500,000	Construction Bonds Category A, 1st-11th issues FY 2002 Central Gov't
-	-	35,000,000	5,250,000	Construction Bonds Category A, 1st-10th issues FY 2003 Central Gov't
-	-	5,000,000	1,137,500	Construction Bonds Category A, FY 2003 Central Gov't (increased budget)
-	-	60,000,000	12,600,000	Construction Bonds Category A, 1st-9th issues FY 2004 Central Gov't
-	-	30,000,000	5,700,000	Construction Bonds Category A, 1st-8th issues FY 2005 Central Gov't
-	-	30,000,000	5,062,500	Construction Bonds Category A, 1st-7th issues FY 2006 Central Gov't
-	-	20,000,000	2,825,000	Construction Bonds Category A, 1st-6th issues FY 2009 Central Gov't

Note : * The figure is cancelled interest NT\$7,003,000 of the Debt Funds.

表2-9. 中央政府公債實況彙總 (3/3)
(截至106年12月底止)

單位：新臺幣千元

項 目	實 銷 數 Issues	利 息 Interest	償 還 數 Amounts Paid	
			本 金 Principal	利 息 Interest
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	6,281,250
中央政府建設公債100年度甲種第1-9期債票	75,000,000	15,475,000	40,000,000	5,062,500
中央政府建設公債101年度甲種第1-9期債票	93,500,000	14,787,500	70,000,000	4,506,250
中央政府建設公債102年度甲種第1-11期債票	90,000,000	20,687,500	-	4,950,000
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	3,250,000
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	-	1,472,514
中央政府建設公債105年度甲種第1-14期債票	20,903,100	156,773	-	78,387
中央政府建設公債106年度甲種第1-11期債票	61,500,000	11,206,250	-	-
擴大公共建設投資計畫(甲種)	56,000,000	21,625,000	10,000,000	12,581,250
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	-	52,500
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	9,273,125
易淹水地區水患治理計畫第2期特別預算	7,500,000	4,312,500	-	1,115,625
石門水庫及其集水區整治計畫第2期特別預算	507,000	57,038	-	-
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	2,846,250
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	14,942,250
振興經濟擴大公共建設特別預算(100年度)	31,500,000	5,093,750	10,000,000	2,075,000
易淹水地區水患治理計畫第3期特別預算(100年度)	8,500,000	4,462,500	-	743,750
前瞻基礎建設計畫第1期特別預算(106年度)	1,500,000	131,250	-	-
102年度總預算(106年度保留)	1,934,000	217,575	-	-
103年度總預算(106年度保留)	2,835,000	318,938	-	-
104年度總預算(106年度保留)	4,224,000	475,200	-	-
總 計	11,032,659,250	3,653,764,184	5,437,803,680	2,553,216,141

Table 2-9. Summary of Central Government Bonds (3/3)
(At the end of Dec. 31, 2017)

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 Principal	利 息 Interest	
-	-	30,000,000	11,418,750	Construction Bonds Category A, 1st-9th issues FY 2010 Central Gov't
-	-	35,000,000	10,412,500	Construction Bonds Category A, 1st-9th issues FY 2011 Central Gov't
-	-	23,500,000	10,281,250	Construction Bonds Category A, 1st-9th issues FY 2012 Central Gov't
-	-	90,000,000	15,737,500	Construction Bonds Category A, 1st-11th issues FY 2013 Central Gov't
-	-	60,000,000	17,812,500	Construction Bonds Category A, 1st-16th issues FY 2014 Central Gov't
-	-	31,000,300	20,615,200	Construction Bonds Category A, 1st-14th issues FY 2015 Central Gov't
-	-	20,903,100	78,387	Construction Bonds Category A, 1st-14th issues FY 2016 Central Gov't
-	-	61,500,000	11,206,250	Construction Bonds Category A, 1st-11th issues FY 2017 Central Gov't
-	-	46,000,000	9,043,750	Construction Bonds Category A, Expansion Plan of Infrastructure Investment
-	-	-	-	Construction Bonds Category B, Nonprofit Special Funds
-	-	-	-	Special Budget for the Distribution of Economy-boosting Shopping Vouchers Issued by the Central Government
-	-	700,000	35,000	Special Budget for 1st Phase of Shihmen Reservoir and Its Catchment Area Remediation Plan
-	-	55,800,000	16,764,375	Special Budget for Economic Stimulus and Expansion (FY 2009)
-	-	7,500,000	3,196,875	Special Budget for 2nd Phase of Flood Management Plan
-	-	507,000	57,038	Special Budget for 2nd Phase of Shihmen Reservoir and Its Catchment Area Remediation Plan
-	-	17,000,000	7,428,750	Special Budget for Morakot Reconstruction (FY 2009)
-	-	109,600,000	32,737,750	Special Budget for Economic Stimulus and Expansion (FY 2010)
-	-	21,500,000	3,018,750	Special Budget for Economic Stimulus and Expansion (FY 2011)
-	-	8,500,000	3,718,750	Special Budget for 3rd Phase of Flood Management Plan (FY 2011)
-	-	1,500,000	131,250	Special Budget for 1st Phase of Forward-Looking Infrastructure Construction (FY 2017)
-	-	1,934,000	217,575	2013 Total Budget (Number of Financial Accounts Pending FY 2017)
-	-	2,835,000	318,938	2014 Total Budget (Number of Financial Accounts Pending FY 2017)
-	-	4,224,000	475,200	2015 Total Budget (Number of Financial Accounts Pending FY 2017)
80,479	34,756	5,594,775,100	1,100,505,214	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	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
總計	1,622,244,070	1,764,610,616	1,796,697,193	1,834,124,153
關稅	89,484,228	96,322,743	94,918,150	97,008,695
所得稅	590,387,476	710,191,056	760,809,633	743,289,569
營利事業所得稅	285,701,268	367,186,074	367,744,332	351,115,287
綜合所得稅	304,686,208	343,004,982	393,065,301	392,174,282
遺產及贈與稅*	40,329,876	23,658,842	28,280,408	23,727,917
遺產稅*	31,264,086	15,847,227	19,276,361	14,076,799
贈與稅*	9,065,790	7,811,615	9,004,047	9,651,118
貨物稅	150,777,174	164,876,634	160,897,298	162,503,713
證券交易稅	104,574,112	93,990,479	71,940,358	71,383,425
期貨交易稅	4,556,136	5,859,643	4,297,887	2,669,191
菸酒稅*	44,516,115	44,660,361	44,938,842	44,769,009
特種貨物及勞務稅	-	2,206,470	4,275,291	5,318,445
營業稅**	289,815,747	307,690,760	306,537,199	327,971,096
金融業營業稅	21,602,057	23,806,475	24,719,963	24,931,718
土地稅	136,356,984	141,981,922	143,848,851	174,080,706
地價稅	63,044,266	63,374,107	62,712,169	70,826,019
土地增值稅	73,312,718	78,607,815	81,136,682	103,254,687
房屋稅	58,202,695	59,466,872	61,796,279	63,013,454
使用牌照稅	54,051,738	55,380,372	56,533,991	57,759,406
契稅	13,815,457	12,640,465	11,693,005	13,560,334
印花稅	8,944,538	9,397,243	10,009,459	10,376,985
娛樂稅	1,645,676	1,676,424	1,566,328	1,633,756
特別及臨時稅課	-	-	-	-
教育捐	-8,851	1,118	2,138	1,198
健康福利捐	34,794,958	34,609,126	34,352,076	35,057,254

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106年計1,408,953千元。

附註：1. *遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。
2. **營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

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

Unit : NT\$ 1,000

103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017	Item of Tax
1,976,106,922	2,134,857,093	2,224,075,454	2,251,246,001	Grand Total
107,141,879	110,977,956	114,971,077	114,956,843	Customs Duties
813,483,965	936,730,879	1,006,360,404	986,412,046	Income Tax
402,631,678	462,784,445	510,388,471	503,312,206	Profit-seeking Enterprise Income Tax
410,852,287	473,946,434	495,971,933	483,099,840	Individual Income Tax
25,444,324	32,735,575	47,515,086	51,085,366	Estate and Gift Tax*
13,450,601	18,354,890	25,485,845	21,186,102	Estate Tax*
11,993,723	14,380,685	22,029,241	29,899,264	Gift Tax*
172,897,429	183,130,790	181,906,968	178,467,404	Commodity Tax
88,710,600	82,032,932	70,854,816	89,967,010	Securities Transaction Tax
2,861,748	3,783,497	3,705,866	4,190,423	Futures Transaction Tax
43,809,966	44,160,168	45,626,761	50,234,984	Tobacco and Alcohol Tax*
5,400,976	4,191,738	2,825,530	2,316,766	Specifically Selected Goods and Services Tax
360,697,761	360,898,524	378,354,422	384,978,061	Business Tax**
25,609,386	25,137,156	23,745,524	23,124,126	Financial Enterprises Business Tax
173,174,512	184,598,397	177,273,904	188,638,208	Land Tax
71,515,636	71,141,328	93,888,422	94,776,475	Land Value Tax
101,658,876	113,457,069	83,385,482	93,861,733	Land Value Increment Tax
64,672,878	69,421,961	72,962,850	76,723,547	House Tax
59,326,118	61,679,154	63,016,185	64,076,999	Vehicle License Tax
12,534,737	13,826,660	11,375,814	12,789,424	Deed Tax
10,643,617	11,285,336	10,644,443	11,099,530	Stamp Tax
1,623,815	1,632,574	1,524,589	1,595,772	Amusement Tax
793,363	666,530	795,174	1,535,207	Special and Provisional Tax Levies
493	7,393	-1,454	175	Education Surtax
32,888,741	33,097,029	34,363,019	32,178,236	Health and Welfare Surcharge on Tobacco

Source : Various agencies of the Ministry of Finance and tax collection units 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\$ 1,408,953 thousand in 2017.

Note : 1. *Since 2017, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

2. **Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

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	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
總計	6.0	8.8	1.8	2.1
關稅	30.0	7.6	-1.5	2.2
所得稅	-7.9	20.3	7.1	-2.3
營利事業所得稅	-14.5	28.5	0.2	-4.5
綜合所得稅	-0.7	12.6	14.6	-0.2
遺產及贈與稅*	80.6	-41.3	19.5	-16.1
遺產稅*	81.5	-49.3	21.6	-27.0
贈與稅*	77.7	-13.8	15.3	7.2
貨物稅	17.9	9.4	-2.4	1.0
證券交易稅	-1.3	-10.1	-23.5	-0.8
期貨交易稅	21.5	28.6	-26.7	-37.9
菸酒稅*	-1.8	0.3	0.6	-0.4
特種貨物及勞務稅	-	-	93.8	24.4
營業稅**	18.1	6.2	-0.4	7.0
金融業營業稅	-1.2	10.2	3.8	0.9
土地稅	21.3	4.1	1.3	21.0
地價稅	6.8	0.5	-1.0	12.9
土地增值稅	37.5	7.2	3.2	27.3
房屋稅	3.3	2.2	3.9	2.0
使用牌照稅	1.9	2.5	2.1	2.2
契稅	5.7	-8.5	-7.5	16.0
印花稅	5.7	5.1	6.5	3.7
娛樂稅	-1.2	1.9	-6.6	4.3
特別及臨時稅課	-	-	-	-
教育捐	-	-	91.2	-44.0
健康福利捐	39.7	-0.5	-0.7	2.1

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

Unit : %

103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017	Item of Tax
7.7	8.0	4.2	1.2	Grand Total
10.4	3.6	3.6	-0.0	Customs Duties
9.4	15.2	7.4	-2.0	Income Tax
14.7	14.9	10.3	-1.4	Profit-seeking Enterprise Income Tax
4.8	15.4	4.6	-2.6	Individual Income Tax
7.2	28.7	45.1	7.5	Estate and Gift Tax*
-4.4	36.5	38.9	-16.9	Estate Tax*
24.3	19.9	53.2	35.7	Gift Tax*
6.4	5.9	-0.7	-1.9	Commodity Tax
24.3	-7.5	-13.6	27.0	Securities Transaction Tax
7.2	32.2	-2.1	13.1	Futures Transaction Tax
-2.1	0.8	3.3	10.1	Tobacco and Alcohol Tax*
1.6	-22.4	-32.6	-18.0	Specifically Selected Goods and Services Tax
10.0	0.1	4.8	1.8	Business Tax**
2.7	-1.8	-5.5	-2.6	Financial Enterprises Business Tax
-0.5	6.6	-4.0	6.4	Land Tax
1.0	-0.5	32.0	0.9	Land Value Tax
-1.5	11.6	-26.5	12.6	Land Value Increment Tax
2.6	7.3	5.1	5.2	House Tax
2.7	4.0	2.2	1.7	Vehicle License Tax
-7.6	10.3	-17.7	12.4	Deed Tax
2.6	6.0	-5.7	4.3	Stamp Tax
-0.6	0.5	-6.6	4.7	Amusement Tax
-	-16.0	19.3	93.1	Special and Provisional Tax Levies
-58.8	-	-	-	Education Surtax
-6.2	0.6	3.8	-6.4	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	99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013
總計	100.0	100.0	100.0	100.0
關稅	5.5	5.5	5.3	5.3
所得稅	36.4	40.2	42.3	40.5
營利事業所得稅	17.6	20.8	20.5	19.1
綜合所得稅	18.8	19.4	21.9	21.4
遺產及贈與稅*	2.5	1.3	1.6	1.3
遺產稅*	1.9	0.9	1.1	0.8
贈與稅*	0.6	0.4	0.5	0.5
貨物稅	9.3	9.3	9.0	8.9
證券交易稅	6.4	5.3	4.0	3.9
期貨交易稅	0.3	0.3	0.2	0.1
菸酒稅*	2.7	2.5	2.5	2.4
特種貨物及勞務稅	-	0.1	0.2	0.3
營業稅**	17.9	17.4	17.1	17.9
金融業營業稅	1.3	1.3	1.4	1.4
土地稅	8.4	8.0	8.0	9.5
地價稅	3.9	3.6	3.5	3.9
土地增值稅	4.5	4.5	4.5	5.6
房屋稅	3.6	3.4	3.4	3.4
使用牌照稅	3.3	3.1	3.1	3.1
契稅	0.9	0.7	0.7	0.7
印花稅	0.6	0.5	0.6	0.6
娛樂稅	0.1	0.1	0.1	0.1
特別及臨時稅課	-	-	-	-
教育捐	-0.0	0.0	0.0	0.0
健康福利捐	2.1	2.0	1.9	1.9

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

Unit : %

103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
5.4	5.2	5.2	5.1	Customs Duties
41.2	43.9	45.2	43.8	Income Tax
20.4	21.7	22.9	22.4	Profit-seeking Enterprise Income Tax
20.8	22.2	22.3	21.5	Individual Income Tax
1.3	1.5	2.1	2.3	Estate and Gift Tax*
0.7	0.9	1.1	0.9	Estate Tax*
0.6	0.7	1.0	1.3	Gift Tax*
8.7	8.6	8.2	7.9	Commodity Tax
4.5	3.8	3.2	4.0	Securities Transaction Tax
0.1	0.2	0.2	0.2	Futures Transaction Tax
2.2	2.1	2.1	2.2	Tobacco and Alcohol Tax*
0.3	0.2	0.1	0.1	Specifically Selected Goods and Services Tax
18.3	16.9	17.0	17.1	Business Tax**
1.3	1.2	1.1	1.0	Financial Enterprises Business Tax
8.8	8.6	8.0	8.4	Land Tax
3.6	3.3	4.2	4.2	Land Value Tax
5.1	5.3	3.7	4.2	Land Value Increment Tax
3.3	3.3	3.3	3.4	House Tax
3.0	2.9	2.8	2.8	Vehicle License Tax
0.6	0.6	0.5	0.6	Deed Tax
0.5	0.5	0.5	0.5	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
0.0	0.0	0.0	0.1	Special and Provisional Tax Levies
0.0	0.0	-0.0	0.0	Education Surtax
1.7	1.6	1.5	1.4	Health and Welfare Surcharge on Tobacco

表3-2. 全國賦稅實徵淨額 - 按政府別分

單位：新臺幣千元

政府別	99年 CY 2010		100年 CY 2011		101年 CY 2012		102年 CY 2013	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
總計	1,622,244,070	100.0	1,764,613,820	100.0	1,796,697,193	100.0	1,834,124,153	100.0
中央政府	1,082,412,257	66.7	1,203,398,430	68.2	1,222,125,909	68.0	1,218,049,938	66.4
地方政府(含中央統籌)	483,434,798	29.8	500,593,319	28.4	511,223,954	28.5	550,766,798	30.0
特種基金	56,397,015	3.5	60,622,071	3.4	63,347,330	3.5	65,307,417	3.6
金融業營業稅(撥入 金融業特別準備金)	21,602,057	1.3	23,806,475	1.3	24,719,963	1.4	24,931,718	1.4
健康福利捐	34,794,958	2.1	34,609,126	2.0	34,352,076	1.9	35,057,254	1.9
長照基金	-	-	-	-	-	-	-	-
遺產稅	-	-	-	-	-	-	-	-
贈與稅	-	-	-	-	-	-	-	-
菸稅	-	-	-	-	-	-	-	-
房地合一課徵 所得稅	-	-	-	-	-	-	-	-
營利事業	-	-	-	-	-	-	-	-
個人	-	-	-	-	-	-	-	-
特別預算	-	-	-	-	-	-	-	-

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：1.房地合一課徵所得稅用於住宅政策與長照用途。
2.長照基金自106年起設置。

Table 3-2. Total Net Tax Revenues - by Government Sector

Unit : NT\$ 1,000

103年 CY 2014		104年 CY 2015		105年 CY 2016		106年 CY 2017		Government Sectors
金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%	
1,976,106,922	100.0	2,134,857,093	100.0	2,224,075,454	100.0	2,251,246,001	100.0	Grand Total
1,343,377,442	68.0	1,465,119,470	68.6	1,533,842,020	69.0	1,522,876,570	67.6	Central Government
574,231,353	29.1	611,503,438	28.6	627,995,891	28.2	649,089,800	28.8	Local Government (Incl. Allocation of Centrally- Funded Tax Revenues)
58,498,127	3.0	58,234,185	2.7	58,108,543	2.6	63,555,631	2.8	Special Fund
25,609,386	1.3	25,137,156	1.2	23,745,524	1.1	23,124,126	1.0	Financial Enterprises Business Tax (Financial Special Reserves)
32,888,741	1.7	33,097,029	1.6	34,363,019	1.5	32,178,236	1.4	Health and Welfare Surcharge on Tobacco
-	-	-	-	-	-	8,253,269	0.4	Long-term Care Services Development Fund
-	-	-	-	-	-	48,948	0.0	Estate Tax
-	-	-	-	-	-	168,897	0.0	Gift Tax
-	-	-	-	-	-	5,724,465	0.3	Tobacco Tax
-	-	-	-	-	-	2,310,959	0.1	Consolidated Housing and Land Income Tax
-	-	-	-	-	-	1,239,414	0.1	Profit-seeking Enterprise
-	-	-	-	-	-	1,071,545	0.0	Individual
-	-	-	-	4,129,000	0.2	15,724,000	0.7	Special Budget

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

Explanation : 1.Consolidated housing and land income tax shall be used for expenditures of housing policy and long-term social care services.

2.The long-term care services development fund was established in 2017.

表3-3. 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	99年 CY 2010		100年 CY 2011		101年 CY 2012		102年 CY 2013	
	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	1,622,244,070	100.0	1,764,610,616	100.0	1,796,697,193	100.0	1,834,124,153	100.0
一、財政部所屬機關	1,349,235,822	83.2	1,484,066,113	84.1	1,511,247,142	84.1	1,513,698,314	82.5
臺北國稅局	552,435,875	34.1	596,229,731	33.8	602,657,692	33.5	594,640,662	32.4
北區國稅局	359,499,141	22.2	404,757,254	22.9	421,624,099	23.5	431,774,503	23.5
中區國稅局	174,080,178	10.7	192,870,770	10.9	198,026,356	11.0	204,799,730	11.2
南區國稅局	61,348,288	3.8	65,590,386	3.7	72,535,578	4.0	72,439,522	3.9
高雄國稅局	112,388,112	6.9	128,295,229	7.3	121,485,267	6.8	113,035,202	6.2
關務署	89,484,228	5.5	96,322,743	5.5	94,918,150	5.3	97,008,695	5.3
二、經濟部礦務局	11	0.0	86	0.0	-	-	-	-
三、直轄市及縣(市) 稽徵機關	273,008,237	16.8	280,544,416	15.9	285,450,051	15.9	320,425,839	17.5
新 北 市	43,585,827	2.7	46,344,257	2.6	47,681,030	2.7	57,925,919	3.2
臺 北 市	60,844,915	3.8	61,999,268	3.5	62,189,138	3.5	66,310,719	3.6
桃 園 市	29,370,430	1.8	29,513,710	1.7	30,403,084	1.7	34,693,563	1.9
臺 中 市	33,088,420	2.0	31,557,401	1.8	33,890,031	1.9	39,263,032	2.1
臺 南 市	17,765,610	1.1	18,019,354	1.0	18,603,521	1.0	20,133,524	1.1
高 雄 市	30,314,678	1.9	30,811,183	1.7	30,944,485	1.7	34,238,770	1.9
宜 蘭 縣	4,403,401	0.3	4,500,288	0.3	4,767,825	0.3	5,841,328	0.3
新 竹 縣	5,936,701	0.4	7,923,720	0.4	7,339,581	0.4	8,113,525	0.4
苗 栗 縣	5,129,393	0.3	5,533,056	0.3	5,181,475	0.3	5,551,034	0.3
彰 化 縣	9,950,105	0.6	10,653,673	0.6	10,239,854	0.6	11,359,784	0.6
南 投 縣	3,478,858	0.2	3,598,475	0.2	3,688,417	0.2	3,820,312	0.2
雲 林 縣	5,660,927	0.3	5,404,470	0.3	5,681,436	0.3	5,661,392	0.3
嘉 義 縣	3,019,321	0.2	3,258,279	0.2	3,216,088	0.2	3,447,342	0.2
屏 東 縣	4,720,938	0.3	4,902,050	0.3	5,065,121	0.3	5,453,839	0.3
臺 東 縣	1,171,086	0.1	1,307,917	0.1	1,275,980	0.1	1,400,714	0.1
花 蓮 縣	2,268,283	0.1	2,494,461	0.1	2,400,723	0.1	2,869,980	0.2
澎 湖 縣	296,907	0.0	341,250	0.0	353,133	0.0	493,542	0.0
基 隆 市	2,876,353	0.2	3,230,051	0.2	3,020,330	0.2	3,517,734	0.2
新 竹 市	6,143,737	0.4	6,191,558	0.4	6,472,072	0.4	7,129,374	0.4
嘉 義 市	2,739,757	0.2	2,666,039	0.2	2,694,905	0.1	2,781,129	0.2
金 門 縣	225,256	0.0	274,001	0.0	318,648	0.0	396,970	0.0
連 江 縣	17,334	0.0	19,955	0.0	23,174	0.0	22,313	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 3-3. Total Net Tax Revenues - by Agency (1/3)

Unit : NT\$ 1,000

103年 CY 2014		104年 CY 2015		105年 CY 2016		106年 CY 2017		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%	
1,976,106,922	100.0	2,134,857,093	100.0	2,224,075,454	100.0	2,251,246,001	100.0	Grand Total
1,653,337,389	83.7	1,791,739,088	83.9	1,886,483,949	84.8	1,894,787,139	84.2	Ministry of Finance
631,147,764	31.9	685,006,097	32.1	685,396,457	30.8	653,753,605	29.0	National Taxation Bureau of Taipei
483,162,903	24.5	552,452,824	25.9	569,782,279	25.6	560,700,717	24.9	National Taxation Bureau of the Northern Area
227,209,055	11.5	223,507,086	10.5	261,684,239	11.8	278,623,804	12.4	National Taxation Bureau of the Central Area
75,100,222	3.8	84,523,376	4.0	95,940,182	4.3	112,813,481	5.0	National Taxation Bureau of the Southern Area
129,575,566	6.6	135,271,749	6.3	158,709,715	7.1	173,938,689	7.7	National Taxation Bureau of Kaohsiung
107,141,879	5.4	110,977,956	5.2	114,971,077	5.2	114,956,843	5.1	Customs Administration
-	-	-	-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
322,769,533	16.3	343,118,005	16.1	337,591,505	15.2	356,458,862	15.8	Revenue Service Office
57,602,620	2.9	58,063,293	2.7	53,908,345	2.4	58,162,544	2.6	New Taipei City
67,291,124	3.4	76,823,364	3.6	75,321,811	3.4	74,888,859	3.3	Taipei City
33,227,419	1.7	35,818,448	1.7	34,796,218	1.6	36,753,541	1.6	Taoyuan City
39,783,948	2.0	41,695,082	2.0	39,852,162	1.8	43,009,146	1.9	Taichung City
21,007,170	1.1	22,055,103	1.0	21,953,444	1.0	25,629,327	1.1	Tainan City
34,541,452	1.7	36,223,147	1.7	41,359,105	1.9	42,419,059	1.9	Kaohsiung City
6,053,512	0.3	6,476,494	0.3	5,809,098	0.3	5,902,559	0.3	Yilan County
7,558,269	0.4	7,873,938	0.4	7,207,544	0.3	8,495,840	0.4	Hsinchu County
5,940,824	0.3	6,261,272	0.3	5,852,771	0.3	6,293,139	0.3	Miaoli County
11,484,080	0.6	11,741,276	0.5	11,374,522	0.5	11,839,994	0.5	Changhua County
4,441,928	0.2	4,317,036	0.2	4,157,676	0.2	4,411,186	0.2	Nantou County
5,891,251	0.3	6,128,118	0.3	6,298,659	0.3	6,846,922	0.3	Yunlin County
3,578,400	0.2	3,680,095	0.2	3,647,556	0.2	3,984,094	0.2	Chiayi County
5,695,055	0.3	6,180,993	0.3	6,688,775	0.3	7,037,205	0.3	Pingtung County
1,467,965	0.1	1,540,358	0.1	1,452,342	0.1	1,467,373	0.1	Taitung County
3,364,958	0.2	3,348,222	0.2	3,246,248	0.1	4,114,400	0.2	Hualien County
554,858	0.0	630,552	0.0	491,371	0.0	530,386	0.0	Penghu County
3,234,223	0.2	3,193,067	0.1	3,560,928	0.2	3,422,404	0.2	Keelung City
6,776,787	0.3	7,411,719	0.3	7,335,555	0.3	7,200,409	0.3	Hsinchu City
2,716,832	0.1	2,920,757	0.1	2,768,479	0.1	3,246,359	0.1	Chiayi City
532,422	0.0	704,558	0.0	474,399	0.0	765,648	0.0	Kinmen County
24,436	0.0	31,113	0.0	34,497	0.0	38,468	0.0	Lienchiang County

Source : Various agencies of the Ministry of Finance and tax collection units 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 is 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3-3. 全國賦稅實徵淨額 - 按機關別分 (2/3)

機 關 別	106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	2,251,246,001	114,956,843	503,312,206	483,099,840	21,186,102	29,899,264
一、財政部所屬機關	1,894,787,139	114,956,843	503,312,206	483,099,840	21,186,102	29,899,264
臺北國稅局	653,753,605	-	155,516,645	221,749,595	10,123,380	17,153,609
北區國稅局	560,700,717	-	195,945,613	153,945,468	5,218,507	5,351,535
中區國稅局	278,623,804	-	89,036,284	53,831,836	2,960,933	4,344,289
南區國稅局	112,813,481	-	27,971,685	23,321,070	1,420,676	1,330,842
高雄國稅局	173,938,689	-	34,841,979	30,251,871	1,462,606	1,718,989
關務署	114,956,843	114,956,843	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市)稽徵機關	356,458,862	-	-	-	-	-
新 北 市	58,162,544	-	-	-	-	-
臺 北 市	74,888,859	-	-	-	-	-
桃 園 市	36,753,541	-	-	-	-	-
臺 中 市	43,009,146	-	-	-	-	-
臺 南 市	25,629,327	-	-	-	-	-
高 雄 市	42,419,059	-	-	-	-	-
宜 蘭 縣	5,902,559	-	-	-	-	-
新 竹 縣	8,495,840	-	-	-	-	-
苗 栗 縣	6,293,139	-	-	-	-	-
彰 化 縣	11,839,994	-	-	-	-	-
南 投 縣	4,411,186	-	-	-	-	-
雲 林 縣	6,846,922	-	-	-	-	-
嘉 義 縣	3,984,094	-	-	-	-	-
屏 東 縣	7,037,205	-	-	-	-	-
臺 東 縣	1,467,373	-	-	-	-	-
花 蓮 縣	4,114,400	-	-	-	-	-
澎 湖 縣	530,386	-	-	-	-	-
基 隆 市	3,422,404	-	-	-	-	-
新 竹 市	7,200,409	-	-	-	-	-
嘉 義 市	3,246,359	-	-	-	-	-
金 門 縣	765,648	-	-	-	-	-
連 江 縣	38,468	-	-	-	-	-

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106年計1,408,953千元。

附 註：*遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

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

CY 2017					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	
178,467,404	89,967,010	4,190,423	50,234,984	2,316,766	Grand Total
178,467,404	89,967,010	4,190,423	50,234,984	2,316,766	Ministry of Finance
4,436	52,561,412	3,717,638	41,727	46,764	National Taxation Bureau of Taipei
90,116,768	15,754,574	158,557	19,485,257	1,099,782	National Taxation Bureau of the Northern Area
42,103,458	9,920,578	140,052	13,732,092	1,113,032	National Taxation Bureau of the Central Area
3,735,965	5,779,428	44,238	15,112,040	33,566	National Taxation Bureau of the Southern Area
42,506,777	5,951,018	129,938	1,863,868	23,622	National Taxation Bureau of
-	-	-	-	-	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\$ 1,408,953 thousand in 2017.

Note : *Since 2017, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

表3-3. 全國賦稅實徵淨額 - 按機關別分(3/3)

機 關 別	106年		單位：新臺幣千元			
	營業稅**	金 融 業 稅	地 價 稅	土地增值稅	房 屋 稅	使用牌照稅
	Business Tax**	Financial Enterprises Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax
總 計	384,978,061	23,124,126	94,776,475	93,861,733	76,723,547	64,076,999
一、財政部所屬機關	384,978,061	23,124,126	-	-	-	-
臺北國稅局	192,838,399	16,167,810	-	-	-	-
北區國稅局	63,684,491	2,965,295	-	-	-	-
中區國稅局	53,558,574	1,996,798	-	-	-	-
南區國稅局	19,711,346	849,216	-	-	-	-
高雄國稅局	55,185,251	1,145,007	-	-	-	-
關務署	-	-	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市)稽徵機關	-	-	94,776,475	93,861,733	76,723,547	64,076,999
新 北 市	-	-	14,459,058	19,214,090	11,640,782	8,941,054
臺 北 市	-	-	29,796,013	15,616,060	15,625,607	7,505,772
桃 園 市	-	-	8,456,273	10,765,823	8,186,946	6,463,803
臺 中 市	-	-	8,876,806	13,580,704	8,833,331	8,883,588
臺 南 市	-	-	5,416,913	6,753,881	6,642,769	5,127,859
高 雄 市	-	-	13,104,260	9,317,753	9,817,253	7,205,238
宜 蘭 縣	-	-	1,052,965	2,025,284	1,207,264	1,171,947
新 竹 縣	-	-	1,303,663	2,588,264	1,915,616	1,800,940
苗 栗 縣	-	-	1,365,947	1,457,415	1,334,532	1,692,241
彰 化 縣	-	-	2,126,902	2,570,683	2,758,821	3,831,478
南 投 縣	-	-	682,288	901,662	864,625	1,562,959
雲 林 縣	-	-	1,483,772	1,387,976	1,689,125	1,955,934
嘉 義 縣	-	-	717,807	785,184	865,013	1,389,948
屏 東 縣	-	-	1,383,123	1,757,119	1,285,419	2,053,518
臺 東 縣	-	-	255,977	283,326	268,829	553,371
花 蓮 縣	-	-	672,152	910,228	513,687	887,519
澎 湖 縣	-	-	82,405	241,132	109,893	66,254
基 隆 市	-	-	933,980	716,892	756,491	776,146
新 竹 市	-	-	1,747,655	1,724,169	1,658,849	1,323,696
嘉 義 市	-	-	826,417	756,757	661,247	744,600
金 門 縣	-	-	26,168	499,759	78,489	127,345
連 江 縣	-	-	5,931	7,572	8,959	11,789

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：**營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

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

CY 2017						Unit : NT\$ 1,000
契 稅	印 花 稅	娛 樂 稅	特 別 及 臨 時 稅 課	教 育 捐	健 康 福 利 捐	Agency
Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Surtax	Health and Welfare Surcharge on Tobacco	
12,789,424	11,099,530	1,595,772	1,535,207	175	32,178,236	Grand Total
-	-	-	-	-	32,178,236	Ministry of Finance
-	-	-	-	-	-	National Taxation Bureau of Taipei
-	-	-	-	-	9,940,165	National Taxation Bureau of the Northern Area
-	-	-	-	-	7,882,676	National Taxation Bureau of the Central Area
-	-	-	-	-	14,352,625	National Taxation Bureau of the Southern Area
-	-	-	-	-	2,770	National Taxation Bureau of Kaohsiung
-	-	-	-	-	-	Customs Administration
-	-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
12,789,424	11,099,530	1,595,772	1,535,207	175	-	Revenue Service Office
2,552,817	1,114,304	240,444	-	-5	-	New Taipei City
1,510,505	4,578,721	256,181	-	-	-	Taipei City
1,640,246	959,484	214,279	66,501	186	-	Taoyuan City
1,643,663	1,061,324	129,730	-	-	-	Taichung City
1,087,460	497,042	103,403	-	-	-	Tainan City
1,766,772	960,039	202,369	45,375	-	-	Kaohsiung City
236,573	122,649	26,172	59,705	-	-	Yilan County
490,267	306,403	90,687	-	-	-	Hsinchu County
276,251	128,371	37,703	680	-1	-	Miaoli County
246,458	253,796	51,858	-	-2	-	Changhua County
94,454	81,041	46,465	177,692	-	-	Nantou County
159,666	134,894	25,477	10,078	-	-	Yunlin County
144,192	73,536	8,414	-	-	-	Chiayi County
165,493	133,098	38,663	220,775	-3	-	Pingtung County
34,478	42,200	10,467	18,725	-	-	Taitung County
82,178	91,488	21,472	935,676	-	-	Hualien County
16,258	12,661	1,783	-	-	-	Penghu County
143,910	73,482	21,503	-	-	-	Keelung City
341,064	365,700	39,276	-	-	-	Hsinchu City
145,499	83,979	27,860	-	-	-	Chiayi City
10,346	22,071	1,470	-	-	-	Kinmen County
874	3,247	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.

Note : **Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-4. 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		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%
總 計	Grand Total	1,622,244,070	100.0	1,764,610,616	100.0	1,796,697,193	100.0
新 北 市	New Taipei City	154,303,664	9.5	168,759,548	9.6	186,386,348	10.4
臺 北 市	Taipei City	613,280,790	37.8	658,228,999	37.3	664,846,830	37.0
桃 園 市	Taoyuan City	142,103,913	8.8	168,299,299	9.5	173,833,183	9.7
臺 中 市	Taichung City	108,866,397	6.7	113,801,335	6.4	127,431,611	7.1
臺 南 市	Tainan City	52,894,601	3.3	56,722,585	3.2	61,449,096	3.4
高 雄 市	Kaohsiung City	142,702,790	8.8	159,106,413	9.0	152,429,752	8.5
宜 蘭 縣	Yilan County	9,931,572	0.6	10,312,850	0.6	10,990,164	0.6
新 竹 縣	Hsinchu County	29,203,767	1.8	36,984,733	2.1	39,399,430	2.2
苗 栗 縣	Miaoli County	27,528,934	1.7	29,656,949	1.7	30,231,385	1.7
彰 化 縣	Changhua County	25,270,886	1.6	34,184,086	1.9	31,839,237	1.8
南 投 縣	Nantou County	8,245,949	0.5	7,814,075	0.4	8,339,909	0.5
雲 林 縣	Yunlin County	61,475,715	3.8	64,161,400	3.6	58,865,427	3.3
嘉 義 縣	Chiayi County	6,645,590	0.4	6,823,526	0.4	7,521,335	0.4
屏 東 縣	Pingtung County	21,261,929	1.3	22,498,966	1.3	24,047,228	1.3
臺 東 縣	Taitung County	2,403,019	0.1	2,566,813	0.1	2,823,849	0.2
花 蓮 縣	Hualien County	8,877,302	0.5	9,164,671	0.5	10,080,609	0.6
澎 湖 縣	Penghu County	627,925	0.0	603,688	0.0	803,698	0.0
基 隆 市	Keelung City	50,382,824	3.1	50,327,543	2.9	48,912,825	2.7
新 竹 市	Hsinchu City	55,329,368	3.4	57,142,730	3.2	49,591,719	2.8
嘉 義 市	Chiayi City	7,228,843	0.4	6,869,697	0.4	7,099,120	0.4
金 門 縣	Kinmen County	4,034,732	0.2	4,087,369	0.2	4,604,143	0.3
連 江 縣	Lienchiang County	159,321	0.0	170,512	0.0	252,145	0.0
其 他	Others	89,484,239	5.5	96,322,829	5.5	94,918,150	5.3

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 Region (1/3)

Unit : NT\$ 1,000

102年 CY 2013		103年 CY 2014		104年 CY 2015		105年 CY 2016		106年 CY 2017	
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%
1,834,124,153	100.0	1,976,106,922	100.0	2,134,857,093	100.0	2,224,075,454	100.0	2,251,246,001	100.0
204,029,784	11.1	221,096,918	11.2	246,632,933	11.6	246,765,909	11.1	236,821,701	10.5
660,951,381	36.0	698,438,888	35.3	761,829,461	35.7	760,718,268	34.2	728,642,464	32.4
170,937,371	9.3	184,767,874	9.4	196,023,500	9.2	192,971,027	8.7	180,703,259	8.0
143,787,200	7.8	153,439,000	7.8	159,953,093	7.5	173,005,087	7.8	182,706,700	8.1
62,814,165	3.4	67,205,602	3.4	74,201,516	3.5	84,293,954	3.8	104,903,087	4.7
147,273,972	8.0	164,117,018	8.3	171,494,896	8.0	200,068,820	9.0	216,357,748	9.6
12,237,396	0.7	13,052,927	0.7	14,560,434	0.7	14,667,053	0.7	14,079,666	0.6
40,475,792	2.2	46,224,132	2.3	50,983,103	2.4	51,154,242	2.3	52,665,262	2.3
30,785,273	1.7	34,745,090	1.8	34,927,999	1.6	34,984,282	1.6	35,676,457	1.6
32,252,176	1.8	36,393,767	1.8	40,441,223	1.9	49,189,513	2.2	50,505,838	2.2
8,482,874	0.5	9,085,091	0.5	9,523,727	0.4	10,287,094	0.5	10,820,444	0.5
55,147,761	3.0	61,088,138	3.1	48,803,828	2.3	61,754,053	2.8	71,314,752	3.2
7,892,554	0.4	8,248,219	0.4	8,830,916	0.4	9,510,507	0.4	9,755,161	0.4
24,073,970	1.3	22,830,981	1.2	25,928,005	1.2	26,361,329	1.2	26,438,965	1.2
2,975,000	0.2	3,292,674	0.2	3,696,067	0.2	3,485,401	0.2	3,277,580	0.1
11,256,040	0.6	11,846,907	0.6	11,908,163	0.6	11,614,331	0.5	12,239,491	0.5
1,024,347	0.1	1,085,455	0.1	1,186,668	0.1	1,208,457	0.1	1,271,004	0.1
53,864,516	2.9	44,683,900	2.3	49,339,336	2.3	53,885,481	2.4	57,342,896	2.5
54,373,954	3.0	74,886,852	3.8	101,170,117	4.7	110,006,018	4.9	126,185,223	5.6
7,369,576	0.4	7,457,571	0.4	7,688,062	0.4	8,082,501	0.4	9,062,428	0.4
4,857,567	0.3	4,739,354	0.2	4,510,193	0.2	4,788,106	0.2	5,172,599	0.2
252,789	0.0	238,685	0.0	245,897	0.0	302,944	0.0	346,433	0.0
97,008,695	5.3	107,141,879	5.4	110,977,956	5.2	114,971,077	5.2	114,956,843	5.1

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

Explanation : 1. Other refers 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3-4. 全國賦稅實徵淨額 - 按地區別分 (2/3)

		106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	2,251,246,001	114,956,843	503,312,206	483,099,840	21,186,102	
新北市	New Taipei City	236,821,701	-	60,157,372	53,127,324	3,094,563	
臺北市	Taipei City	728,642,464	-	155,516,645	221,749,595	10,123,380	
桃園市	Taoyuan City	180,703,259	-	37,586,839	29,068,722	1,162,296	
臺中市	Taichung City	182,706,700	-	41,476,126	31,963,234	2,011,556	
臺南市	Tainan City	104,903,087	-	22,774,147	16,671,499	1,113,874	
高雄市	Kaohsiung City	216,357,748	-	34,841,979	30,251,871	1,462,606	
宜蘭縣	Yilan County	14,079,666	-	1,370,681	1,836,924	252,359	
新竹縣	Hsinchu County	52,665,262	-	17,846,690	14,532,719	188,028	
苗栗縣	Miaoli County	35,676,457	-	6,134,695	4,827,038	173,056	
彰化縣	Changhua County	50,505,838	-	17,385,203	11,757,286	542,692	
南投縣	Nantou County	10,820,444	-	2,523,070	1,888,908	105,558	
雲林縣	Yunlin County	71,314,752	-	21,517,190	3,395,370	128,071	
嘉義縣	Chiayi County	9,755,161	-	1,636,561	1,437,518	47,718	
屏東縣	Pingtung County	26,438,965	-	2,275,097	2,350,758	136,213	
臺東縣	Taitung County	3,277,580	-	313,287	663,995	21,625	
花蓮縣	Hualien County	12,239,491	-	1,776,855	1,567,035	87,548	
澎湖縣	Penghu County	1,271,004	-	121,499	529,433	6,584	
基隆市	Keelung City	57,342,896	-	1,033,968	1,801,881	105,114	
新竹市	Hsinchu City	126,185,223	-	75,852,879	51,218,695	300,099	
嘉義市	Chiayi City	9,062,428	-	851,094	1,667,867	94,662	
金門縣	Kinmen County	5,172,599	-	295,675	628,745	28,500	
連江縣	Lienchiang County	346,433	-	24,654	163,423	-	
其他	Others	114,956,843	114,956,843	-	-	-	

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106年計1,408,953千元。

附註：*遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 3-4. Total Net Tax Revenues - by Region (2/3)

CY 2017						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	
29,899,264	178,467,404	89,967,010	4,190,423	50,234,984	2,316,766	
3,796,339	1,876,288	7,618,517	75,520	3,614,958	65,094	
17,153,609	4,436	52,561,412	3,717,638	41,727	46,764	
1,019,172	47,425,985	3,698,481	12,506	1,465,945	204,157	
2,451,923	18,627,935	6,208,944	129,328	7,122,342	1,128,899	
1,058,029	525,332	3,325,419	39,498	11,251,834	18,300	
1,718,989	42,506,777	5,951,018	129,938	1,863,868	23,622	
163,866	1,185,949	567,572	-	459,847	2,200	
105,864	5,144,841	938,733	43,451	46,700	-967	
229,684	3,612,049	645,575	949	6,259,326	1,933	
1,391,839	1,548,439	1,666,199	9,775	14,544	-22,559	
117,234	61,362	376,227	-	287,300	2,964	
153,609	18,253,673	1,023,633	-	48,580	1,795	
40,524	306,112	172,943	-	236,999	3,263	
95,479	2,845,614	684,602	159	3,620,189	2,192	
11,779	282	157,874	-	1,657	654	
35,235	1,295,020	342,972	-	523,832	2,625	
3,689	117	46,278	261	1,361	4,687	
48,264	33,185,039	479,140	250	10,231,920	820,782	
172,556	3,407	2,063,907	26,830	1,048	5,983	
121,342	58,508	1,392,312	4,320	-	4,470	
10,222	195	45,182	-	3,040,369	-92	
17	44	70	-	100,638	-	
-	-	-	-	-	-	

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\$ 1,408,953 thousand in 2017.

Note : *Since 2017, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

表3-4. 全國賦稅實徵淨額 - 按地區別分 (3/3)

地 區 別 Region		106年		地 價 稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房 屋 稅 House Tax
		營 業 稅** Business Tax**	金融保險業 營 業 稅 Financial Enterprises Business Tax			
總 計	Grand Total	384,978,061	23,124,126	94,776,475	93,861,733	76,723,547
新北市	New Taipei City	40,833,804	1,338,753	14,459,058	19,214,090	11,640,782
臺北市	Taipei City	192,838,399	16,167,810	29,796,013	15,616,060	15,625,607
桃園市	Taoyuan City	21,345,164	972,879	8,456,273	10,765,823	8,186,946
臺中市	Taichung City	24,200,659	1,477,326	8,876,806	13,580,704	8,833,331
臺南市	Tainan City	11,965,334	556,283	5,416,913	6,753,881	6,642,769
高雄市	Kaohsiung City	55,185,251	1,145,007	13,104,260	9,317,753	9,817,253
宜蘭縣	Yilan County	2,337,709	116,430	1,052,965	2,025,284	1,207,264
新竹縣	Hsinchu County	5,323,363	152,503	1,303,663	2,588,264	1,915,616
苗栗縣	Miaoli County	3,992,945	101,839	1,365,947	1,457,415	1,334,532
彰化縣	Changhua County	4,372,426	237,058	2,126,902	2,570,683	2,758,821
南投縣	Nantou County	1,046,635	83,345	682,288	901,662	864,625
雲林縣	Yunlin County	19,945,909	97,230	1,483,772	1,387,976	1,689,125
嘉義縣	Chiayi County	1,889,429	34,300	717,807	785,184	865,013
屏東縣	Pingtung County	3,569,326	123,410	1,383,123	1,757,119	1,285,419
臺東縣	Taitung County	639,054	24,618	255,977	283,326	268,829
花蓮縣	Hualien County	2,493,956	55,373	672,152	910,228	513,687
澎湖縣	Penghu County	26,709	62	82,405	241,132	109,893
基隆市	Keelung City	1,633,811	62,437	933,980	716,892	756,491
新竹市	Hsinchu City	-10,660,590	266,431	1,747,655	1,724,169	1,658,849
嘉義市	Chiayi City	1,621,494	110,543	826,417	756,757	661,247
金門縣	Kinmen County	358,155	489	26,168	499,759	78,489
連江縣	Lienchiang County	19,119	-	5,931	7,572	8,959
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：**營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

單位：新臺幣千元

Table 3-4. Total Net Tax Revenues - by Region (3/3)

CY 2017							Unit : NT\$ 1,000
使用牌照稅 Vehicle License Tax	契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	特別及臨時稅課 Special and Provisional Tax Levies	教育捐 Education Surtax	健康福利捐 Health and Welfare Surcharge on Tobacco	
64,076,999	12,789,424	11,099,530	1,595,772	1,535,207	175	32,178,236	
8,941,054	2,552,817	1,114,304	240,444	-	-5	4,399,378	
7,505,772	1,510,505	4,578,721	256,181	-	-	-	
6,463,803	1,640,246	959,484	214,279	66,501	186	960,451	
8,883,588	1,643,663	1,061,324	129,730	-	-	4,376,608	
5,127,859	1,087,460	497,042	103,403	-	-	10,530,494	
7,205,238	1,766,772	960,039	202,369	45,375	-	2,770	
1,171,947	236,573	122,649	26,172	59,705	-	-	
1,800,940	490,267	306,403	90,687	-	-	-	
1,692,241	276,251	128,371	37,703	680	-1	3,506,068	
3,831,478	246,458	253,796	51,858	-	-2	-	
1,562,959	94,454	81,041	46,465	177,692	-	-	
1,955,934	159,666	134,894	25,477	10,078	-	-	
1,389,948	144,192	73,536	8,414	-	-	-	
2,053,518	165,493	133,098	38,663	220,775	-3	3,822,131	
553,371	34,478	42,200	10,467	18,725	-	-	
887,519	82,178	91,488	21,472	935,676	-	13	
66,254	16,258	12,661	1,783	-	-	-	
776,146	143,910	73,482	21,503	-	-	4,580,323	
1,323,696	341,064	365,700	39,276	-	-	-	
744,600	145,499	83,979	27,860	-	-	-	
127,345	10,346	22,071	1,470	-	-	-	
11,789	874	3,247	96	-	-	-	
-	-	-	-	-	-	-	

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 : **Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-5. 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 %
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
106年	2017	2,251,246,001	100.0
新北市	New Taipei City	236,821,701	100.0
臺北市	Taipei City	728,642,464	100.0
桃園市	Taoyuan City	180,703,259	100.0
臺中市	Taichung City	182,706,700	100.0
臺南市	Tainan City	104,903,087	100.0
高雄市	Kaohsiung City	216,357,748	100.0
宜蘭縣	Yilan County	14,079,666	100.0
新竹縣	Hsinchu County	52,665,262	100.0
苗栗縣	Miaoli County	35,676,457	100.0
彰化縣	Changhua County	50,505,838	100.0
南投縣	Nantou County	10,820,444	100.0
雲林縣	Yunlin County	71,314,752	100.0
嘉義縣	Chiayi County	9,755,161	100.0
屏東縣	Pingtung County	26,438,965	100.0
臺東縣	Taitung County	3,277,580	100.0
花蓮縣	Hualien County	12,239,491	100.0
澎湖縣	Penghu County	1,271,004	100.0
基隆市	Keelung City	57,342,896	100.0
新竹市	Hsinchu City	126,185,223	100.0
嘉義市	Chiayi City	9,062,428	100.0
金門縣	Kinmen County	5,172,599	100.0
連江縣	Lienchiang County	346,433	100.0
其 他	Others	114,956,843	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 3-5. 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	%
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
1,409,806,199	62.6	841,439,802	37.4
175,736,377	74.2	61,085,324	25.8
523,370,464	71.8	205,272,000	28.2
101,597,490	56.2	79,105,769	43.8
117,175,615	64.1	65,531,085	35.9
64,883,489	61.9	40,019,598	38.1
108,362,439	50.1	107,995,309	49.9
8,713,488	61.9	5,366,178	38.1
39,953,295	75.9	12,711,967	24.1
16,445,141	46.1	19,231,316	53.9
40,455,856	80.1	10,049,982	19.9
7,554,026	69.8	3,266,418	30.2
30,938,412	43.4	40,376,340	56.6
5,847,460	59.9	3,907,701	40.1
10,133,459	38.3	16,305,506	61.7
2,011,170	61.4	1,266,410	38.6
5,987,890	48.9	6,251,601	51.1
1,157,432	91.1	113,572	8.9
6,019,890	10.5	51,323,006	89.5
135,106,703	107.1	-8,921,480	-7.1
6,521,517	72.0	2,540,911	28.0
1,623,086	31.4	3,549,513	68.6
211,500	61.1	134,933	38.9
-	-	114,956,843	100.0

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

Explanation : 1. Other refers 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3-6. 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	101年 CY 2012	102年 CY 2013	103年 CY 2014
總 計	1,796,697,193	1,834,124,153	1,976,106,922
1000 對所得、利潤與資本利得的稅收	841,946,315	846,544,256	915,142,841
1100 個人	474,201,983	495,428,969	512,511,163
1110 所得、利潤	393,065,301	392,174,282	410,852,287
1120 資本利得	81,136,682	103,254,687	101,658,876
1200 公司	367,744,332	351,115,287	402,631,678
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	240,722,225	245,181,525	265,740,416
4100 對不動產徵收的經常性稅收	124,510,583	133,840,661	136,189,007
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	28,280,408	23,727,917	25,444,324
4310 遺產與繼承稅	19,276,361	14,076,799	13,450,601
4320 贈與稅	9,004,047	9,651,118	11,993,723
4400 對金融與資本交易徵收的稅收	76,238,245	74,052,616	91,572,348
4500 對財產徵收的其他非經常性稅收	11,692,989	13,560,331	12,534,737
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	714,028,653	742,398,372	795,223,665
5100 對貨品生產、銷售及移轉等徵收的稅收	645,918,856	672,628,212	722,836,752
5110 一般銷售額	306,537,199	327,971,096	360,697,761
5120 對特種貨品與勞務徵收的稅收	339,381,657	344,657,116	362,138,991
5121 貨物稅	240,188,216	242,329,976	249,596,136
5122 財政專賣利潤	-	-	-
5123 進口稅	94,918,150	97,008,695	107,141,879
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	4,275,291	5,318,445	5,400,976
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	58,100,338	59,393,175	61,743,296
5210 經常性稅收	56,533,991	57,759,406	59,326,118
5220 非經常性稅收	1,566,347	1,633,769	2,417,178
5300 其他	10,009,459	10,376,985	10,643,617
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：各稅舍所附徵之教育捐。

Table 3-6. Total Net Tax Revenues - by OECD classification of Taxes (1/2)

(1) Amount

Unit : NT\$ 1,000

104年 CY 2015	105年 CY 2016	106年 CY 2017	The OECD classification of Taxes
2,134,857,093	2,224,075,454	2,251,246,001	Total Tax Revenues
1,050,187,948	1,089,745,886	1,080,273,779	1000 Taxes on income, profits and capital gains
587,403,503	579,357,415	576,961,573	1100 Individuals
473,946,434	495,971,933	483,099,840	1110 On income and profits
113,457,069	83,385,482	93,861,733	1120 On capital gains
462,784,445	510,388,471	503,312,206	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
-	-	-	2000 Social security contributions
-	-	-	3000 Taxes on payroll and workforce
272,949,346	300,301,400	329,532,420	4000 Taxes on property
140,570,682	166,849,818	171,500,202	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
32,735,575	47,515,086	51,085,366	4300 Estate, inheritance and gift taxes
18,354,890	25,485,845	21,186,102	4310 Estate and inheritance taxes
14,380,685	22,029,241	29,899,264	4320 Gift taxes
85,816,429	74,560,682	94,157,433	4400 Taxes on financial and capital transactions
13,826,660	11,375,814	12,789,419	4500 Other non-recurrent taxes on property
-	-	-	4600 Other recurrent taxes on property
811,719,799	834,028,168	841,439,802	5000 Taxes on goods and services
736,456,205	758,047,777	763,132,294	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
360,898,524	378,354,422	384,978,061	5110 General taxes
375,557,681	379,693,355	378,154,233	5120 Taxes on specific goods and services
260,387,987	261,896,748	260,880,624	5121 Excises
-	-	-	5122 Profits of fiscal monopolies
110,977,956	114,971,077	114,956,843	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
-	-	-	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
4,191,738	2,825,530	2,316,766	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
63,978,258	65,335,948	67,207,978	5200 Taxes on use of goods , or on permission to use goods or perform activities
61,679,154	63,016,185	64,076,999	5210 Recurrent taxes
2,299,104	2,319,763	3,130,979	5220 Non-recurrent taxes
11,285,336	10,644,443	11,099,530	5300 Unallocable as between 5100 and 5200
-	-	-	6000 Other taxes

Source : Various agencies of the Ministry of Finance and tax collection units of each county/city government.
Explanation : Taxes include Education Surtax.

表3-6. 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	特種貨物及勞務稅
5128 對特種貨品與勞務徵收的其他稅收	
5130 其他	
5200 對貨品使用及行為課徵的稅收	
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 3-6. 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3-7. 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	103年 CY 2014			104年 CY 2015		
	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	1,976,106,922	1,867,311,581	105.8	2,134,857,093	1,947,069,583	109.6
關稅	107,141,879	97,900,000	109.4	110,977,956	110,000,000	100.9
所得稅	813,483,965	770,090,000	105.6	936,730,879	775,125,556	120.8
營利事業所得稅	402,631,678	387,711,111	103.8	462,784,445	392,746,667	117.8
綜合所得稅	410,852,287	382,378,889	107.4	473,946,434	382,378,889	123.9
遺產及贈與稅*	25,444,324	25,243,000	100.8	32,735,575	25,751,000	127.1
遺產稅*	13,450,601	16,406,000	82.0	18,354,890	15,449,000	118.8
贈與稅*	11,993,723	8,837,000	135.7	14,380,685	10,302,000	139.6
貨物稅	172,897,429	170,722,222	101.3	183,130,790	174,136,667	105.2
證券交易稅	88,710,600	87,117,000	101.8	82,032,932	94,027,000	87.2
期貨交易稅	2,861,748	3,680,000	77.8	3,783,497	2,249,000	168.2
菸酒稅*	43,809,966	49,296,250	88.9	44,160,168	43,712,500	101.0
特種貨物及勞務稅	5,400,976	3,960,000	136.4	4,191,738	4,560,000	91.9
營業稅**	360,697,761	319,767,658	112.8	360,898,524	363,899,395	99.2
金融業營業稅	25,609,386	23,723,540	107.9	25,137,156	24,461,487	102.8
土地稅	173,174,512	164,080,734	105.5	184,598,397	171,716,611	107.5
地價稅	71,515,636	68,821,239	103.9	71,141,328	70,674,763	100.7
土地增值稅	101,658,876	95,259,495	106.7	113,457,069	101,041,848	112.3
房屋稅	64,672,878	63,364,018	102.1	69,421,961	66,373,895	104.6
使用牌照稅	59,326,118	57,724,503	102.8	61,679,154	59,314,522	104.0
契稅	12,534,737	12,500,562	100.3	13,826,660	12,427,259	111.3
印花稅	10,643,617	9,695,480	109.8	11,285,336	9,998,636	112.9
娛樂稅	1,623,815	1,516,273	107.1	1,632,574	1,516,754	107.6
特別及臨時稅課	793,363	853,881	92.9	666,530	760,788	87.6
教育捐	493	-	-	7,393	-	-
健康福利捐	32,888,741	29,800,000	110.4	33,097,029	31,500,000	105.1

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106年計1,408,953千元。

附註：1. *遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。
 2. **營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-7. Total Net Tax Revenues and Budget Amount

Unit : NT\$ 1,000 ; %

105年 CY 2016			106年 CY 2017			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	
2,224,075,454	2,096,285,932	106.1	2,251,246,001	2,155,234,212	104.5	Grand Total
114,971,077	114,300,000	100.6	114,956,843	115,300,000	99.7	Customs Duties
1,006,360,404	902,470,000	111.5	986,412,046	929,585,777	106.1	Income Tax
510,388,471	443,510,000	115.1	503,312,206	443,381,333	113.5	Profit-seeking Enterprise Income Tax
495,971,933	458,960,000	108.1	483,099,840	486,204,444	99.4	Individual Income Tax
47,515,086	25,820,000	184.0	51,085,366	26,805,000	190.6	Estate and Gift Tax*
25,485,845	15,420,000	165.3	21,186,102	16,085,000	131.7	Estate Tax*
22,029,241	10,400,000	211.8	29,899,264	10,720,000	278.9	Gift Tax*
181,906,968	178,225,555	102.1	178,467,404	186,147,778	95.9	Commodity Tax
70,854,816	88,818,000	79.8	89,967,010	97,699,800	92.1	Securities Transaction Tax
3,705,866	2,862,000	129.5	4,190,423	4,004,000	104.7	Futures Transaction Tax
45,626,761	45,642,500	100.0	50,234,984	45,642,500	110.1	Tobacco and Alcohol Tax*
2,825,530	2,033,000	139.0	2,316,766	1,811,000	127.9	Specifically Selected Goods and Services Tax
378,354,422	377,054,281	100.3	384,978,061	376,827,111	102.2	Business Tax**
23,745,524	25,935,000	91.6	23,124,126	24,716,000	93.6	Financial Enterprises Business Tax
177,273,904	174,854,186	101.4	188,638,208	182,010,808	103.6	Land Tax
93,888,422	78,056,777	120.3	94,776,475	91,953,839	103.1	Land Value Tax
83,385,482	96,797,409	86.1	93,861,733	90,056,969	104.2	Land Value Increment Tax
72,962,850	68,855,974	106.0	76,723,547	72,705,936	105.5	House Tax
63,016,185	60,374,730	104.4	64,076,999	62,036,856	103.3	Vehicle License Tax
11,375,814	11,936,644	95.3	12,789,424	11,331,594	112.9	Deed Tax
10,644,443	10,027,884	106.1	11,099,530	10,163,121	109.2	Stamp Tax
1,524,589	1,526,286	99.9	1,595,772	1,525,922	104.6	Amusement Tax
795,174	984,892	80.7	1,535,207	1,637,009	93.8	Special and Provisional Tax Levies
-1,454	-	-	175	-	-	Education Surtax
34,363,019	30,500,000	112.7	32,178,236	30,000,000	107.3	Health and Welfare Surcharge on Tobacco

Source : Various agencies of the Ministry of Finance and tax collection units 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\$ 1,408,953 thousand in 2017.

Note : 1.*Since 2017, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

2.**Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-8. 貨物稅實徵淨額 - 按貨品別分

單位：新臺幣千元

貨品別 Commodity		99年 CY 2010	100年 CY 2011	101年 CY 2012
總計	Grand Total	150,777,174	164,876,634	160,897,298
油氣類	Oil / Gas	85,018,713	88,003,279	85,879,258
車輛類	Vehicles	49,510,685	59,781,493	57,649,585
汽車	Automobiles	46,130,269	55,180,120	53,201,966
機車	Motorcycles	3,380,416	4,601,373	4,447,619
橡膠輪胎	Rubber Tires	2,001,683	2,217,237	2,260,487
水泥	Cement	3,830,911	4,094,155	3,983,503
飲品	Beverages	3,017,216	2,878,030	2,988,473
平板玻璃	Flat-glass	470,289	523,876	408,735
電器類	Electric Appliances	6,927,677	7,378,564	7,727,257
電冰箱	Refrigerators	1,019,444	987,921	1,088,347
電視機	Television Sets	950,461	1,063,510	1,165,253
冷暖氣機	Air Conditioners	3,983,152	4,337,471	4,331,818
除濕機	Dehumidifiers	149,715	176,413	314,199
錄影機	Video Recorders	312,143	214,764	198,245
電唱機	Record Players	762	1,655	778
錄音機	Audio Recorders	6,441	9,831	8,359
音響組合	Stereophonic Systems	359,663	417,164	423,595
電烤箱	Electric Ovens	145,896	169,835	196,663

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-8. Net Revenues of Commodity Tax - by Commodity

Unit : NT\$ 1,000

102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017
162,503,713	172,897,429	183,130,790	181,906,968	178,467,404
85,355,324	87,703,212	90,085,059	92,809,396	90,007,506
59,253,626	67,040,526	74,310,889	70,932,229	70,587,634
54,317,840	61,726,517	68,599,584	65,578,859	65,515,118
4,935,786	5,314,009	5,711,305	5,353,370	5,072,516
2,457,848	2,456,536	2,775,028	2,434,623	2,417,973
4,058,297	4,174,289	3,949,014	3,440,910	3,381,262
2,917,204	2,984,982	3,024,585	3,059,583	3,051,410
497,642	491,955	484,885	442,598	431,058
7,963,772	8,045,929	8,501,330	8,787,629	8,590,561
1,136,623	1,195,045	1,184,362	1,281,332	1,138,610
947,773	654,479	679,181	578,528	554,966
4,769,749	5,098,138	5,665,590	5,835,012	5,896,881
261,535	202,054	153,318	321,492	267,853
244,728	257,538	213,311	149,065	137,394
1,097	1,163	1,758	3,500	2,507
4,258	5,500	5,721	11,522	22,158
359,992	433,350	376,479	332,832	281,415
238,017	198,662	221,610	274,346	288,777

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

表3-9. 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	
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	17,301,397	4.3	16,770,671	4.1	2,645,189	-0.0	23,462
105年	17,682,434	2.2	17,152,093	2.3	2,745,305	3.8	23,508
106年	17,908,407	1.3	17,431,157	1.6	2,770,074	0.9	23,552

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107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；100年至102年不含特種貨物及勞務稅；106年起不含撥入長照基金之稅款。

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 3-9. 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 毛額比率 Tax Revenues / GNI	占國內生產 毛額比率 Tax Revenues / GDP	**占各級政府 歲出淨額比率 Tax Revenues / General Gov. Net Exp.	平均每人賦稅 Per Capita Tax Burden 新臺幣元/人 NT\$ / person	
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
2,251,246	1.2	12.6	12.9	79.0	95,586	CY 2017

Source : 1. Various agencies of the Ministry of Finance and tax collection units of each county/city government.
2. GNI and GDP data are from DGBAS May, 2018.

Explanation : Tax revenues and population include data for Kinmen and Lienchiang counties starting from FY1993 and the end of 1992, respectively.

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

2. **Starting from 2002, tax revenues ratio excludes Financial Enterprises Business Tax & Health and Welfare Surcharge on Tobacco; from 2011 till 2013, tax revenues ratio excludes the Specifically Selected Goods and Services Tax, starting from 2017, tax revenues ratio excludes revenues for long-term care services development fund.

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3-9. 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
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	2.2	1.3	0.9
92年	0.7	1.9	1.7	1.9	1.3	1.0
93年	0.7	2.0	1.8	2.1	1.3	1.1
94年	0.7	2.7	2.4	2.1	1.4	1.1
95年	0.6	2.4	2.6	2.0	1.2	1.0
96年	0.6	2.8	2.5	2.0	1.1	1.0
97年	0.6	3.3	2.9	2.0	0.9	0.9
98年	0.5	2.5	2.3	1.8	1.0	0.8
99年	0.6	2.0	2.1	2.0	1.0	0.9
100年	0.7	2.5	2.3	2.1	1.1	1.0
101年	0.6	2.4	2.6	2.0	1.1	1.0
102年	0.6	2.2	2.5	2.1	1.0	1.1
103年	0.6	2.4	2.5	2.2	1.0	1.0
104年	0.6	2.7	2.7	2.1	1.1	1.1
105年	0.7	2.9	2.8	2.1	1.0	1.0
106年	0.6	2.8	2.7	2.1	1.0	1.1

附註：*營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-9. 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	2.9	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	2.3	1.3	0.9	CY 2002
0.8	1.9	1.8	2.0	1.3	1.0	CY 2003
0.7	2.1	1.8	2.2	1.4	1.1	CY 2004
0.7	2.7	2.5	2.2	1.4	1.1	CY 2005
0.6	2.5	2.6	2.1	1.3	1.0	CY 2006
0.6	2.9	2.6	2.0	1.1	1.0	CY 2007
0.6	3.4	3.0	2.1	1.0	0.9	CY 2008
0.5	2.6	2.4	1.9	1.0	0.9	CY 2009
0.6	2.0	2.2	2.1	1.1	1.0	CY 2010
0.7	2.6	2.4	2.1	1.2	1.0	CY 2011
0.6	2.5	2.7	2.1	1.1	1.0	CY 2012
0.6	2.3	2.6	2.2	1.1	1.1	CY 2013
0.7	2.5	2.6	2.2	1.1	1.1	CY 2014
0.7	2.8	2.8	2.2	1.1	1.1	CY 2015
0.7	3.0	2.9	2.2	1.1	1.0	CY 2016
0.7	2.9	2.8	2.2	1.0	1.1	CY 2017

Note : *Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-10. 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	22.2	23.1	11.7	16.2
1970	17.1	21.1	25.1	23.7	27.4	35.8	21.4	22.0	13.4	15.5
1975	17.2	25.4	26.4	27.0	28.3	36.7	20.7	22.6	13.2	13.3
1980	19.2	26.2	26.7	28.8	27.2	41.0	22.6	23.9	13.9	17.8
1985	15.9	27.7	27.6	29.7	27.5	43.0	23.7	22.9	15.8	21.2
1990	19.9	28.0	26.4	27.5	30.9	44.4	22.9	21.8	17.6	24.4
1995	17.5	28.2	26.6	28.6	29.9	46.4	23.9	22.1	18.8	26.4
1996	15.5	28.8	28.0	29.0	30.1	46.6	25.0	21.3	25.0	26.5
1997	15.3	28.6	28.8	29.6	31.1	46.6	25.7	20.7	19.5	27.7
1998	15.4	29.4	28.9	30.2	30.9	47.2	27.5	21.1	21.0	28.3
1999	14.1	29.8	28.6	30.1	30.8	47.2	28.1	22.0	21.8	29.2
2000	12.6	30.4	28.1	30.1	30.0	46.2	27.5	22.1	23.2	29.0
2001	12.4	28.9	29.7	29.8	29.3	45.3	27.2	21.1	21.8	28.8
2002	11.5	29.7	28.7	29.8	27.6	45.3	26.5	20.5	21.2	28.1
2003	11.4	29.9	28.4	29.4	27.5	45.5	26.2	20.6	19.6	28.2
2004	11.9	30.3	28.0	29.8	27.5	46.3	26.5	20.1	19.2	27.5
2005	13.0	29.9	27.2	29.9	27.5	47.9	26.9	20.4	20.2	27.1
2006	12.7	29.4	26.8	29.8	27.7	46.4	27.1	21.3	20.1	28.6
2007	12.9	29.5	27.2	29.5	27.5	46.4	26.7	22.1	20.5	29.2
2008	13.4	26.9	27.9	29.6	27.1	44.7	26.4	22.5	20.2	28.8
2009	11.8	25.6	27.0	28.2	27.2	44.9	25.1	22.2	20.5	28.9
2010	11.5	25.4	27.1	28.8	26.1	44.7	25.9	21.3	21.1	28.8
2011	12.3	26.1	27.3	29.2	26.0	44.7	26.9	21.9	22.9	29.0
2012	12.2	27.1	27.8	30.0	26.3	45.4	27.8	22.5	24.6	30.8
2013	12.0	27.3	28.3	30.8	26.2	45.8	28.5	22.9	24.7	30.9
2014	12.3	27.6	28.4	30.8	26.5	48.5	28.4	22.9	25.4	30.5
2015	12.7	28.2	29.0	30.5	27.2	45.8	28.5	23.1	25.7	30.3
2016 ※	13.0	...	27.8	30.5	26.9	45.9	28.5	23.4	27.6	29.9
2017	12.9	...	...	...	...	...	...	...	...	...

資料來源：1. 新加坡官方網站。
2. 其他各國資料錄自 OECD "Revenue Statistics" (2017年版)。

說明：我國資料為占GDP（行政院主計總處107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2016年為暫定數。

Table 3-10. Total Tax Revenues as a Percentage of GDP of Key Countries
(Excluding Social Security Contributions)

Unit : %

冰 島	日 本	南 韓	荷 蘭	挪 威	新加坡	西 班 牙	瑞 典	瑞 士	英 國	美 國
Iceland	Japan	Korea	Nether-lands	Norway	Singapore	Spain	Sweden	Switzerland	United Kingdom	United States
23.4	13.8	-	21.4	25.9	-	10.3	27.6	14.1	25.5	20.4
24.5	14.7	-	21.7	28.8	-	9.7	30.3	15.3	30.2	21.6
28.5	14.3	14.8	23.5	29.2	-	9.4	31.3	17.6	28.2	19.6
28.3	17.3	16.8	24.9	33.1	-	11.3	31.1	17.9	27.8	19.9
26.9	18.4	15.5	22.2	33.2	16.6	15.9	33.6	18.4	28.8	18.4
29.3	20.7	16.9	25.2	29.7	14.9	20.4	36.0	18.0	27.3	19.3
28.0	17.2	16.8	22.8	30.6	15.7	20.0	33.0	18.6	24.5	19.8
28.8	17.1	17.1	23.4	30.8	16.1	20.3	33.8	19.0	24.4	20.4
28.7	17.2	16.7	23.0	31.6	16.4	20.5	34.8	18.6	24.9	20.8
31.1	16.6	16.2	22.8	31.9	15.4	21.1	35.1	19.6	26.4	21.2
33.4	16.1	16.3	23.1	32.0	14.8	21.6	37.1	19.7	27.0	21.2
33.4	16.7	17.9	22.8	33.1	15.3	21.6	36.1	20.8	27.6	21.6
31.7	16.5	17.8	23.1	33.0	15.7	21.1	33.5	20.0	27.2	20.5
31.4	15.4	17.8	23.0	32.7	13.0	21.5	32.0	20.4	26.4	18.3
32.7	15.1	18.2	22.2	32.1	12.3	21.4	32.6	20.0	25.7	17.9
33.7	15.7	17.4	22.1	33.2	11.8	22.3	33.1	20.0	26.4	18.2
36.6	16.6	17.8	23.2	33.9	11.9	23.4	34.1	20.2	26.8	19.6
37.3	17.1	18.6	23.3	34.3	12.2	24.2	34.2	20.2	27.0	20.4
36.1	17.5	19.6	23.5	33.4	13.3	24.6	33.2	20.1	27.1	20.4
32.4	16.8	19.3	22.9	32.8	13.8	20.3	33.0	20.3	26.3	19.4
29.0	15.3	18.2	22.6	31.6	12.6	17.9	33.2	20.6	25.4	16.8
29.4	15.6	17.9	23.0	32.6	12.6	19.5	32.3	20.2	26.4	17.4
30.5	16.1	18.4	22.1	32.8	13.3	19.4	32.6	20.4	27.3	18.4
31.6	16.5	18.7	21.3	32.2	13.4	20.7	32.4	20.1	26.5	18.6
32.1	17.1	17.9	21.6	30.4	13.4	21.6	32.9	20.2	26.5	19.5
34.9	18.3	18.0	22.7	28.9	13.6	22.1	32.7	20.3	26.2	19.7
33.1	18.6	18.5	23.3	27.9	13.2	22.4	33.6	20.9	26.4	20.0
32.8	...	19.4	24.0	27.4	13.5	22.1	34.1	21.0	26.9	19.8
...	...	...	...	...	13.5	...	...	...	...	...

Source : 1.The data for Singapore is derived from website of Department of Statistics, Singapore.

2.The data for other countries are derived from "Revenue Statistics of OECD" (2017 Edition)

Explanation : The data of R.O.C is Percentage of GDP (data from DGBAS May, 2018).

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 2016 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (1/4)

(1)金 額
CY 2015

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	2,134,857,093	463,114	637,918
1000 對所得、利潤與資本利得的稅收	1,050,187,948	262,637	305,247
1100 個人	587,403,503	191,975	235,214
1110 所得、利潤	473,946,434	191,975	235,214
1120 資本利得	113,457,069	-	-
1200 公司	462,784,445	70,662	63,289
1300 其他	-	-	6,744
2000 社會安全捐	-	-	96,220
3000 對工資與勞動力的徵收	-	23,365	13,036
4000 對財產徵收的稅收	272,949,346	49,600	75,564
4100 對不動產徵收的經常性稅收	140,570,682	27,081	61,057
4200 對淨財富徵收的經常性稅收	-	-	363
4300 遺產、繼承與贈與稅	32,735,575	-	268
4310 遺產與繼承稅	18,354,890	-	268
4320 贈與稅	14,380,685	-	-
4400 對金融與資本交易徵收的稅收	85,816,429	22,519	4,981
4500 對財產徵收的其他非經常性稅收	13,826,660	-	8,895
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	811,719,799	127,512	147,140
5100 對貨品生產、銷售及移轉等徵收的稅收	736,456,205	110,185	138,415
5110 一般銷售額	360,898,524	61,815	87,449
5120 對特種貨品與勞務徵收的稅收	375,557,681	48,370	50,966
5121 貨物稅	260,387,987	22,541	26,368
5122 財政專賣利潤	-	-	12,711
5123 進口稅	110,977,956	14,046	5,172
5124 出口稅	-	11	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	11,772	5,234
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	4,191,738	-	1,481
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	63,978,258	17,327	8,725
5210 經常性稅收	61,679,154	17,327	5,595
5220 非經常性稅收	2,299,104	-	3,130
5300 其他	11,285,336	-	-
6000 其他稅收	-	-	711

資料來源：OECD "Revenue Statistics" (2017年版)。

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (1/4)

(1) Amount
CY 2015

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	
997,702	1,128,353	712,273	Total Tax Revenues
234,532	352,271	226,637	1000 Taxes on income, profits and capital gains
188,355	299,568	185,235	1100 Individuals
188,355	299,568	185,232	1110 On income and profits
-	-	3	1120 On capital gains
46,177	52,703	33,620	1200 Corporations
-	-	7,782	1300 Unallocable as between 1100 and 1200
369,936	424,612	214,410	2000 Social security contributions
34,574	-	-	3000 Taxes on payroll and workforce
89,311	32,660	46,211	4000 Taxes on property
57,432	13,215	25,556	4100 Recurrent taxes on immovable property
5,225	1,906	231	4200 Recurrent taxes on new wealth
12,317	6,290	674	4300 Estate, inheritance and gift taxes
10,690	5,535	-	4310 Estate and inheritance taxes
1,627	755	-	4320 Gift taxes
14,337	11,249	17,397	4400 Taxes on financial and capital transactions
-	-	312	4500 Other non-recurrent taxes on property
-	-	2,041	4600 Other recurrent taxes on property
244,802	318,594	196,921	5000 Taxes on goods and services
237,854	299,445	174,566	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
156,886	211,936	101,034	5110 General taxes
80,968	87,229	73,532	5120 Taxes on specific goods and services
56,672	65,320	46,176	5121 Excises
-	-	10,763	5122 Profits of fiscal monopolies
2,664	5,195	2,246	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
21,578	16,674	14,347	5126 Taxes on specific services
-	2	-	5127 Other taxes on international trade and transactions
54	38	-	5128 Other taxes on specific goods and services
-	280	-	5130 Unallocable as between 5110 and 5120
6,948	19,149	11,183	5200 Taxes on use of goods , or on permission to use goods or perform activities
2,669	18,286	11,183	5210 Recurrent taxes
4,279	863	-	5220 Non-recurrent taxes
-	-	11,172	5300 Unallocable as between 5100 and 5200
24,547	216	28,094	6000 Other taxes

Source : "Revenue Statistics of OECD" (2017 Edition)

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (2/4)

(1)金 額
CY 2015

OECD 稅 收 分 類	日 本	南 韓	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	163,542	393,559	255,348
1000 對所得、利潤與資本利得的稅收	50,968	119,151	70,849
1100 個人	30,862	67,600	52,405
1110 所得、利潤	30,862	55,744	52,167
1120 資本利得	-	11,856	238
1200 公司	20,106	51,551	18,444
1300 其他	-	-	-
2000 社會安全捐	64,477	104,693	96,426
3000 對工資與勞動力的徵收	-	1,122	-
4000 對財產徵收的稅收	13,399	48,625	9,768
4100 對不動產徵收的經常性稅收	10,005	12,486	6,382
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	1,968	5,044	1,614
4310 遺產與繼承稅	-	1,944	1,614
4320 贈與稅	-	3,100	-
4400 對金融與資本交易徵收的稅收	1,426	31,095	1,772
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	34,285	110,326	77,889
5100 對貨品生產、銷售及移轉等徵收的稅收	31,870	103,254	69,315
5110 一般銷售額	22,400	60,162	44,922
5120 對特種貨品與勞務徵收的稅收	9,470	43,092	24,393
5121 貨物稅	8,351	31,857	18,020
5122 財政專賣利潤	-	-	-
5123 進口稅	1,049	8,907	2,266
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	70	2,328	3,751
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	-	-	356
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	2,415	7,072	8,574
5210 經常性稅收	2,393	7,072	8,410
5220 非經常性稅收	22	-	164
5300 其他	-	-	-
6000 其他稅收	413	9,642	416

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (2/4)

(1) Amount
CY 2015

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
1,809,579	609,185	4,752,410	Total Tax Revenues
649,989	214,818	2,331,132	1000 Taxes on income, profits and capital gains
525,768	168,873	1,926,140	1100 Individuals
456,704	163,291	1,768,589	1110 On income and profits
69,064	5,582	157,551	1120 On capital gains
124,221	45,945	404,992	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
404,851	114,067	1,124,028	2000 Social security contributions
194,121	-	-	3000 Taxes on payroll and workforce
43,852	76,638	489,953	4000 Taxes on property
32,444	58,257	456,554	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
-	4,442	25,622	4300 Estate, inheritance and gift taxes
-	4,442	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
11,408	13,789	-	4400 Taxes on financial and capital transactions
-	150	-	4500 Other non-recurrent taxes on property
-	-	7,777	4600 Other recurrent taxes on property
515,410	203,662	807,297	5000 Taxes on goods and services
496,658	196,568	681,483	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
382,712	129,293	367,217	5110 General taxes
113,946	67,275	314,266	5120 Taxes on specific goods and services
91,588	47,284	154,718	5121 Excises
5,001	-	-	5122 Profits of fiscal monopolies
6,243	3,227	38,123	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
10,587	13,620	21,411	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
527	3,144	100,014	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
18,752	7,094	125,814	5200 Taxes on use of goods , or on permission to use goods or perform activities
18,752	7,094	103,558	5210 Recurrent taxes
-	-	22,256	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
1,356	-	-	6000 Other taxes

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (3/4)

(2)結構比
CY 2015

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	49.2	56.7	47.9
1100 個人	27.5	41.5	36.9
1110 所得、利潤	22.2	41.5	36.9
1120 資本利得	5.3	-	-
1200 公司	21.7	15.3	9.9
1300 其他	-	-	1.1
2000 社會安全捐	-	-	15.1
3000 對工資與勞動力的徵收	-	5.0	2.0
4000 對財產徵收的稅收	12.8	10.7	11.8
4100 對不動產徵收的經常性稅收	6.6	5.8	9.6
4200 對淨財富徵收的經常性稅收	-	-	0.1
4300 遺產、繼承與贈與稅	1.5	-	0.0
4310 遺產與繼承稅	0.9	-	0.0
4320 贈與稅	0.7	-	-
4400 對金融與資本交易徵收的稅收	4.0	4.9	0.8
4500 對財產徵收的其他非經常性稅收	0.6	-	1.4
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	38.0	27.5	23.1
5100 對貨品生產、銷售及移轉等徵收的稅收	34.5	23.8	21.7
5110 一般銷售額	16.9	13.3	13.7
5120 對特種貨品與勞務徵收的稅收	17.6	10.4	8.0
5121 貨物稅	12.2	4.9	4.1
5122 財政專賣利潤	-	-	2.0
5123 進口稅	5.2	3.0	0.8
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	0.2	-	0.2
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	3.0	3.7	1.4
5210 經常性稅收	2.9	3.7	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 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (3/4)

(2) Percentage

CY 2015

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
23.5	31.2	31.8	1000 Taxes on income, profits and capital gains
18.9	26.5	26.0	1100 Individuals
18.9	26.5	26.0	1110 On income and profits
-	-	0.0	1120 On capital gains
4.6	4.7	4.7	1200 Corporations
-	-	1.1	1300 Unallocable as between 1100 and 1200
37.1	37.6	30.1	2000 Social security contributions
3.5	-	-	3000 Taxes on payroll and workforce
9.0	2.9	6.5	4000 Taxes on property
5.8	1.2	3.6	4100 Recurrent taxes on immovable property
0.5	0.2	0.0	4200 Recurrent taxes on new wealth
1.2	0.6	0.1	4300 Estate, inheritance and gift taxes
1.1	0.5	-	4310 Estate and inheritance taxes
0.2	0.1	-	4320 Gift taxes
1.4	1.0	2.4	4400 Taxes on financial and capital transactions
-	-	0.0	4500 Other non-recurrent taxes on property
-	-	0.3	4600 Other recurrent taxes on property
24.5	28.2	27.6	5000 Taxes on goods and services
23.8	26.5	24.5	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
15.7	18.8	14.2	5110 General taxes
8.1	7.7	10.3	5120 Taxes on specific goods and services
5.7	5.8	6.5	5121 Excises
-	-	1.5	5122 Profits of fiscal monopolies
0.3	0.5	0.3	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
2.2	1.5	2.0	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	1.7	1.6	5200 Taxes on use of goods , or on permission to use goods or perform activities
0.3	1.6	1.6	5210 Recurrent taxes
0.4	0.1	-	5220 Non-recurrent taxes
-	-	1.6	5300 Unallocable as between 5100 and 5200
2.5	0.0	3.9	6000 Other taxes

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (4/4)

(2)結構比
CY 2015

單位：%

OECD 稅 收 分 類	日 本 Japan	南 韓 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	31.2	30.3	27.7
1100 個人	18.9	17.2	20.5
1110 所得、利潤	18.9	14.2	20.4
1120 資本利得	-	3.0	0.1
1200 公司	12.3	13.1	7.2
1300 其他	-	-	-
2000 社會安全捐	39.4	26.6	37.8
3000 對工資與勞動力的徵收	-	0.3	-
4000 對財產徵收的稅收	8.2	12.4	3.8
4100 對不動產徵收的經常性稅收	6.1	3.2	2.5
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	7.9	0.7
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	21.0	28.0	30.5
5100 對貨品生產、銷售及移轉等徵收的稅收	19.5	26.2	27.1
5110 一般銷售額	13.7	15.3	17.6
5120 對特種貨品與勞務徵收的稅收	5.8	10.9	9.6
5121 貨物稅	5.1	8.1	7.1
5122 財政專賣利潤	-	-	-
5123 進口稅	0.6	2.3	0.9
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	1.5
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	1.8	3.4
5210 經常性稅收	1.5	1.8	3.3
5220 非經常性稅收	0.0	-	0.1
5300 其他	-	-	-
6000 其他稅收	0.3	2.4	0.2

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (4/4)

(2) Percentage

CY 2015

Unit : %

瑞 典 Sweden	英 國 United Kingdom	美 國 United States	The OECD classification of Taxes
100.0	100.0	100.0	Total Tax Revenues
35.9	35.3	49.1	1000 Taxes on income, profits and capital gains
29.1	27.7	40.5	1100 Individuals
25.2	26.8	37.2	1110 On income and profits
3.8	0.9	3.3	1120 On capital gains
6.9	7.5	8.5	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
22.4	18.7	23.7	2000 Social security contributions
10.7	-	-	3000 Taxes on payroll and workforce
2.4	12.6	10.3	4000 Taxes on property
1.8	9.6	9.6	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
-	0.7	0.5	4300 Estate, inheritance and gift taxes
-	0.7	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
0.6	2.3	-	4400 Taxes on financial and capital transactions
-	0.0	-	4500 Other non-recurrent taxes on property
-	-	0.2	4600 Other recurrent taxes on property
28.5	33.4	17.0	5000 Taxes on goods and services
27.4	32.3	14.3	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.1	21.2	7.7	5110 General taxes
6.3	11.0	6.6	5120 Taxes on specific goods and services
5.1	7.8	3.3	5121 Excises
0.3	-	-	5122 Profits of fiscal monopolies
0.3	0.5	0.8	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
0.6	2.2	0.5	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	2.6	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.2	2.2	5210 Recurrent taxes
-	-	0.5	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
0.1	-	-	6000 Other taxes

表3-12. 關稅實徵毛額 (1/5)

單位：新臺幣千元

貨 物 類 別	99年 CY 2010	100年 CY 2011
毛 收 總 計 數	91,591,655	98,825,523
01 活動物；動物產品	7,039,205	7,251,480
01 活動物	9,190	10,547
02 肉及食用雜碎	2,592,151	2,649,979
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	3,253,344	3,285,146
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	1,035,535	1,096,805
05 未列名動物產品	148,985	209,003
02 植物產品	5,286,993	4,858,897
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉	33,730	35,188
07 食用蔬菜及部分根菜與塊莖菜類	765,170	754,527
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	2,488,507	2,105,614
09 咖啡、茶、馬黛茶及香料	368,682	397,114
10 穀類	576,307	640,567
11 製粉工業產品；麥芽；澱粉；菊糖；麵筋	656,074	504,994
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	329,461	344,166
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	64,033	70,423
14 編結用植物性材料；未列名植物產品	5,029	6,304
03 動植物油脂及其分解物；調製食用油脂；動植物蠟	162,900	203,766
15 動植物油脂及其分解物；調製食用油脂；動植物蠟	162,900	203,766
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品	12,998,239	12,970,391
16 肉、魚或甲殼、軟體或其他水產無脊椎動物等之調製品	524,925	447,664
17 糖及糖果	992,919	999,475
18 可可及可可製品	312,918	353,091
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	1,565,994	1,530,859

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 3-12. Gross Amount of Customs Duties (1/5)

Unit : NT\$ 1,000

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 * CY 2015	105年 CY 2016	106年 CY 2017
97,312,433	99,791,049	110,155,836	114,386,243	117,845,887	118,342,598
7,175,487	7,263,399	8,269,674	5,820,588	8,566,816	9,556,952
15,108	13,227	12,104	8,344	14,236	12,400
2,626,935	2,610,907	3,197,548	1,888,215	2,607,905	3,313,421
3,391,677	3,188,286	4,143,614	3,361,218	4,720,202	4,752,502
956,723	1,261,101	736,466	437,918	1,034,836	1,307,212
185,044	189,878	179,942	124,893	189,637	171,417
5,973,183	6,323,356	6,799,508	4,884,922	7,996,465	8,622,893
33,591	37,858	56,262	40,551	51,517	46,849
931,166	964,932	982,754	764,675	1,898,162	2,131,618
2,601,489	2,815,880	3,006,800	2,436,027	3,447,150	3,661,085
402,359	416,686	468,742	291,364	482,932	530,165
935,364	938,464	934,466	514,748	716,709	801,897
659,077	709,030	686,765	424,847	678,505	644,695
338,720	357,502	581,472	366,461	592,066	660,044
65,495	77,940	75,464	41,546	74,733	76,513
5,922	5,064	6,783	4,703	54,691	70,027
192,235	186,756	214,009	117,600	218,704	240,457
192,235	186,756	214,009	117,600	218,704	240,457
13,348,094	14,214,387	14,937,653	11,155,781	16,833,073	13,333,442
507,411	514,746	612,454	415,982	749,875	819,526
1,098,478	913,459	1,009,266	610,147	1,084,420	1,049,179
343,992	333,970	427,254	256,792	362,300	339,441
1,568,588	1,918,101	2,030,495	1,250,701	2,267,494	2,173,427

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3-12. 關稅實徵毛額 (2/5)

單位：新臺幣千元

貨 物 類 別	99年 CY 2010	100年 CY 2011
20 蔬菜、果實、堅果或植物其他部份之調製品	1,330,257	1,439,340
21 雜項調製食品	3,027,152	2,791,127
22 飲料、酒類及醋	718,896	836,382
23 食品工業產製過程之殘渣及廢品；調製動物飼料	83,585	98,068
24 菸（包括菸葉及菸類）及菸葉代用品	4,441,593	4,474,385
05 礦產品	1,737,394	1,706,365
25 鹽；硫磺；泥土及石料；石膏料；石灰及水泥	70,332	57,801
26 礦石、熔渣及礦灰	573	297
27 礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟	1,666,489	1,648,267
06 化學或有關工業產品	8,067,715	8,487,362
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	956,001	883,650
29 有機化學產品	2,136,043	2,357,809
30 醫藥品	28,692	34,117
31 肥料	551	633
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	1,318,379	1,312,854
33 精油及樹脂狀物質；香水、化妝品或盥洗用品	387,003	438,013
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	614,107	663,680
35 蛋白狀物質；改質澱粉；膠；酵素	498,076	546,474
36 炸藥；煙火品；火柴；引火合金；可燃製品	4,365	6,687
37 感光或電影用品	109,711	116,529
38 雜項化學產品	2,014,787	2,126,916
07 塑膠及其製品；橡膠及其製品	6,662,707	7,331,880
39 塑膠及其製品	4,995,987	5,450,470

Table 3-12. Gross Amount of Customs Duties (2/5)

Unit : NT\$ 1,000

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017
1,430,399	1,488,455	1,634,068	1,090,325	1,974,933	1,912,003
2,970,761	3,433,156	3,483,719	2,264,900	4,654,788	4,439,947
943,681	966,470	1,044,553	877,224	1,139,957	1,169,318
96,289	118,352	113,528	85,248	111,657	117,034
4,388,495	4,527,678	4,582,316	4,304,462	4,487,649	1,313,567
1,151,420	1,037,884	1,752,731	641,260	745,085	1,453,861
52,700	44,155	45,733	28,939	29,908	24,858
218	167	196	97	-	31
1,098,502	993,562	1,706,802	612,224	715,177	1,428,972
7,831,066	7,681,954	7,779,682	4,742,733	6,975,134	7,048,944
749,225	722,012	752,160	433,971	744,460	791,236
2,222,349	2,125,746	2,078,856	1,013,168	1,637,716	1,785,018
33,218	35,670	54,382	33,570	32,219	22,520
792	533	1,088	1,795	-	41
1,104,457	1,086,898	1,110,874	683,704	1,043,339	996,354
402,291	454,593	505,993	466,398	200,782	207,698
600,188	587,869	610,981	410,154	581,845	592,048
491,643	513,755	493,812	295,612	446,239	478,769
7,925	8,144	13,506	5,491	15,810	9,614
119,260	121,468	111,072	72,675	84,075	61,198
2,099,718	2,025,266	2,046,958	1,326,195	2,188,649	2,104,448
7,210,953	6,825,919	7,267,684	8,686,306	6,652,677	7,111,418
5,234,720	4,976,794	5,262,359	4,765,719	4,940,495	5,219,787

表3-12. 關稅實徵毛額 (3/5)

單位：新臺幣千元

貨 物 類 別	99年 CY 2010	100年 CY 2011
40 橡膠及其膠品	1,666,720	1,881,410
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）	930,757	1,248,419
41 生皮（毛皮除外）及皮革	36,585	42,035
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	884,134	1,194,182
43 毛皮與人造毛皮及其製品	10,038	12,202
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	615,669	505,098
44 木及木製品；木炭	599,560	489,218
45 軟木及軟木製品	2,245	2,140
46 草及其他編結材料之編結品；編籃及柳條編結品	13,864	13,740
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	150,368	150,027
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	947	2,192
48 紙及紙板；紙漿、紙或紙板之製品	81,726	85,376
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	67,695	62,459
11 紡織品及紡織製品	4,905,031	5,664,156
50 絲	12,830	12,378
51 羊毛，動物粗細毛；馬毛紗及其梭織物	22,794	28,109
52 棉花	234,399	202,242
53 其他植物紡織纖維；紙紗及紙紗梭織物	4,003	3,683
54 人造纖維絲；人造紡織材料之扁條及類似品	272,047	238,935
55 人造纖維棉	179,692	191,210
56 填充用材料、氈呢、不織布；特種紗；撚線、繩、索、纜及其製品	298,009	312,108
57 地毯及其他紡織材料覆地物	89,478	96,772
58 特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	53,707	58,919
59 浸漬、塗佈、被覆或黏合之紡織物；工業用紡織物	249,809	227,788

Table 3-12. Gross Amount of Customs Duties (3/5)

Unit : NT\$ 1,000

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017
1,976,233	1,849,125	2,005,325	3,920,587	1,712,182	1,891,631
1,376,454	1,213,482	1,283,430	1,762,974	1,340,227	1,314,212
47,267	61,342	76,638	35,906	34,597	31,897
1,319,285	1,143,291	1,198,383	1,720,407	1,296,798	1,274,178
9,902	8,849	8,409	6,661	8,832	8,137
488,542	528,247	541,234	551,317	482,349	431,830
472,647	510,955	523,883	520,186	463,609	414,285
2,178	2,174	2,006	2,999	1,629	1,806
13,717	15,118	15,345	28,132	17,111	15,739
164,189	159,362	187,844	303,446	285	292
768	1,206	1,276	696	-	-
89,636	91,118	111,964	200,078	244	213
73,785	67,038	74,604	102,672	41	79
5,943,452	6,145,508	6,965,751	8,048,596	8,363,577	7,844,046
10,341	10,019	8,748	7,002	6,786	6,600
23,734	20,009	20,401	9,531	14,443	11,314
160,289	152,192	137,388	88,543	131,742	136,164
3,419	4,665	6,043	2,683	2,903	2,493
205,843	215,372	235,189	165,912	224,143	233,358
161,280	154,999	178,976	98,663	142,505	150,174
260,960	260,583	276,922	191,610	273,991	250,518
88,878	94,850	106,029	80,798	102,213	96,166
58,745	61,106	70,609	53,228	70,176	79,892
216,058	201,427	209,142	145,609	242,380	261,717

表3-12. 關稅實徵毛額 (4/5)

單位：新臺幣千元

貨 物 類 別	99年 CY 2010	100年 CY 2011
60 針織品或鉤針織品	67,489	79,069
61 針織或鉤針織之衣著及服飾附屬品	1,447,379	1,835,823
62 非針織及非鉤針織之衣著及服飾附屬品	1,604,557	1,938,853
63 其他製成紡織品；組合品；舊衣著及舊紡織品；破布	368,838	438,267
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	1,009,816	1,139,956
64 鞋靴、綁腿及類似品；此類物品之零件	905,241	1,019,546
65 帽類及其零件	66,756	79,444
66 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	30,182	33,727
67 已整理之羽毛、羽絨及其製品；人造花；人髮製品	7,637	7,239
13 石料、膠泥、水泥、石棉、雲母或類似材料之製品；陶瓷產品； 玻璃及玻璃器	2,206,395	2,494,301
68 石料、膠泥、水泥、石棉、雲母或類似材料之製品	636,305	676,365
69 陶瓷產品	941,994	1,026,188
70 玻璃及玻璃器	628,096	791,748
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	127,800	175,611
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	127,800	175,611
15 卑金屬及卑金屬製品	4,539,426	5,128,929
72 鋼鐵	15,782	13,810
73 鋼鐵製品	1,789,295	2,300,599
74 銅及其製品	723,425	756,085
75 鎳及其製品	11,055	8,331
76 鋁及其製品	860,670	857,175
78 鉛及其製品	3,462	3,222
79 鋅及其製品	16,020	26,119
80 錫及其製品	4,162	5,458

Table 3-12. Gross Amount of Customs Duties (4/5)

Unit : NT\$ 1,000

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017
64,764	73,830	90,227	58,907	101,075	97,207
2,206,439	2,300,601	2,719,897	3,362,223	3,190,530	2,967,859
2,056,997	2,155,426	2,385,349	3,029,774	3,124,690	2,833,110
425,705	440,429	520,831	754,113	736,000	717,474
1,175,715	1,275,096	1,568,839	1,708,569	1,862,489	1,745,831
1,051,490	1,125,816	1,387,426	1,454,303	1,705,370	1,589,356
72,468	103,833	130,118	179,930	92,433	97,616
41,812	37,764	43,294	47,108	57,997	52,652
9,945	7,683	8,001	27,228	6,689	6,207
2,373,934	2,624,297	2,912,270	2,390,366	2,974,069	3,039,512
644,753	680,226	781,069	594,794	723,388	741,138
987,561	1,168,101	1,270,322	1,023,387	1,271,745	1,280,138
741,620	775,970	860,879	772,185	978,936	1,018,236
177,277	198,377	219,105	517,175	49	193
177,277	198,377	219,105	517,175	49	193
5,015,132	4,664,581	4,935,598	10,400,582	4,067,017	4,170,017
11,219	14,973	16,934	9,449	30	9,688
2,418,770	2,138,545	2,303,292	7,360,714	1,512,060	1,516,545
618,290	570,053	614,737	387,356	553,530	675,644
6,979	7,215	8,607	6,154	4,722	5,661
842,502	840,737	815,216	601,721	749,836	753,391
3,273	2,418	3,101	1,795	1,087	973
25,261	27,054	27,518	17,785	25,920	31,820
5,025	6,790	4,931	2,150	1,522	1,221

表3-12. 關稅實徵毛額 (5/5)

單位：新臺幣千元

貨 物 類 別	99年 CY 2010	100年 CY 2011
81 其他卑金屬；瓷金；及其製品	49,700	57,235
82 卑金屬製工具、器具、利器、匙、叉及其零件	706,642	764,863
83 雜項卑金屬製品	359,213	336,032
16 機器及機械用具；電機設備；及其零件；錄音機及聲音重放機， 電視影像、聲音記錄機及重放機，上述各物之零件及附件	15,840,541	16,690,321
84 核子反應器、鍋爐、機器及機械用具；及其零件	9,226,877	9,732,322
85 電機與設備及其零件；錄音機及聲音重放機；電視影像、聲音記 錄機及重放機；以及上述各物之零件及附件	6,613,664	6,957,999
17 車輛、航空器、船舶及有關運輸設備	4,131,357	18,589,358
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	719,097	208,238
87 鐵路及電車道車輛以外之車輛及其零件與附件	3,404,731	18,365,432
88 航空器、太空船及其零件	218	249
89 船舶及浮動構造體	7,311	15,439
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	1,602,190	1,696,227
90 光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具 ；上述物品之零件及附件	1,039,258	1,043,893
91 鐘、錶及其零件	456,440	536,497
92 樂器；與其零件及附件	106,492	115,837
19 武器與彈藥；及其零件與附件	3,195	2,706
93 武器與彈藥；及其零件與附件	3,195	2,706
20 雜項製品	898,885	972,429
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	395,016	455,518
95 玩具、遊戲品與運動用品；及其零件與附件	191,525	181,686
96 雜項製品	312,344	335,225
21 藝術品、收藏品及古董	12,675,072	1,557,844
97 藝術品、收藏品及古董	1,213	1,717
98 關稅配額之貨品	12,673,859	1,556,127

Table 3-12. Gross Amount of Customs Duties (5/5)

Unit : NT\$ 1,000

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	106年 CY 2017
46,391	41,283	50,193	30,030	26,130	31,342
711,788	655,672	689,253	1,010,066	779,895	755,663
325,634	359,841	401,816	973,362	412,285	388,069
15,819,044	15,120,653	16,715,048	17,595,344	15,856,000	16,147,327
9,103,922	8,781,306	9,596,425	9,043,228	8,910,143	9,488,192
6,715,122	6,339,347	7,118,623	8,552,116	6,945,857	6,659,135
18,998,245	21,200,872	24,203,589	30,064,336	31,590,349	33,234,492
295,350	575,434	174,553	127,032	204,316	145,133
18,693,334	20,612,233	24,015,895	29,924,053	31,367,469	33,064,104
519	1,817	837	1,718	44	274
9,042	11,388	12,304	11,533	18,520	24,981
1,719,103	1,768,680	2,066,187	2,827,508	1,912,147	1,648,123
1,030,212	1,086,200	1,309,930	1,813,822	1,133,938	962,945
572,248	568,103	633,890	910,245	652,969	574,634
116,643	114,377	122,367	103,441	125,240	110,544
3,593	3,624	4,988	9,187	4,648	6,022
3,593	3,624	4,988	9,187	4,648	6,022
949,108	1,081,890	1,197,855	1,940,508	1,072,351	1,007,130
451,983	493,074	549,328	1,065,738	468,244	454,389
192,976	221,741	255,099	398,915	189,370	187,850
304,149	367,075	393,428	475,855	414,737	364,891
226,207	272,725	333,157	217,145	332,376	385,604
1,249	1,358	1,837	2,968	136	341
224,958	271,367	331,320	214,177	332,240	385,263

表3-13. 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
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
104年 2015	6,141,647	2,493,231,513	320,052,826	5,732,242,243	97,472,182	109,287,781	4,334,881,917	262,352,068
NET=0(萬元) (NT\$10,000)	2,261,154	0	0	832,542,068	24,781,263	10,702,664	645,713,813	71,991,616
0~52	2,614,454	520,784,631	26,037,903	1,908,069,800	29,014,378	24,979,899	1,599,262,074	87,371,763
52~117	775,095	600,144,982	38,685,683	1,152,943,099	17,389,497	22,580,142	925,676,827	46,313,224
117~235	339,091	543,046,336	51,212,621	838,705,020	12,059,791	22,132,340	632,973,295	31,017,995
235~440	106,575	329,271,229	47,796,848	436,058,482	5,432,973	13,898,535	296,997,111	14,440,121
440~500	10,227	47,851,895	8,886,583	59,105,916	657,282	1,816,010	37,758,921	1,734,280
500~1,000	25,310	167,998,363	38,613,621	198,542,919	1,737,860	6,204,518	113,672,335	5,134,573
1,000以上	9,741	284,134,077	108,819,567	306,274,939	6,399,138	6,973,673	82,827,541	4,348,496

資料來源：財政部財政資訊中心。

Table 3-13. 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
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
121,154,122	18,675,510	6,542,069	687,648,173	7,746,422	62,970,117	1,423,022	22,088,860	7,518,603
15,534,948	2,192,096	851,993	51,990,654	172,671	5,903,077	194,162	2,513,111	1,400,958
31,040,084	4,334,528	2,300,028	109,222,421	485,371	15,564,792	375,341	4,119,121	1,922,002
23,741,903	3,252,315	1,406,490	97,575,679	671,393	10,760,670	250,086	3,324,873	1,350,654
21,754,403	2,945,648	1,041,567	100,249,900	1,022,323	9,837,554	243,789	3,426,415	1,348,676
13,838,370	2,114,152	571,300	77,008,220	1,230,691	7,785,107	163,189	2,578,713	872,887
1,951,561	314,557	72,636	12,770,628	259,712	1,308,158	23,688	438,483	117,251
6,955,592	1,368,909	226,579	54,247,748	1,465,213	5,322,331	83,372	2,123,889	331,292
6,337,261	2,153,305	71,476	184,582,923	2,439,048	6,488,428	89,395	3,564,255	174,883

Source : Fiscal Information Agency, Ministry of Finance.

表3-14. 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		101年 CY 2012			
		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	1,038,944	45,458,881,200	1,803,348,896	303,685,572
	新北市 New Taipei City	184,506	7,921,826,681	229,403,211	38,491,204
	臺北市 Taipei City	230,811	16,463,466,483	616,733,749	104,386,309
	桃園市 Taoyuan City	78,544	4,276,443,526	173,414,309	29,248,394
	臺中市 Taichung City	147,069	3,186,965,243	172,002,363	28,790,765
	臺南市 Tainan City	61,047	1,923,182,258	73,101,646	12,218,945
	高雄市 Kaohsiung City	125,078	3,373,624,129	143,016,142	23,997,287
	宜蘭縣 Yilan County	13,832	175,174,249	6,816,525	1,105,522
	新竹縣 Hsinchu County	16,952	1,136,545,067	69,650,803	11,790,731
	苗栗縣 Miaoli County	16,864	826,338,949	17,561,074	2,935,810
	彰化縣 Changhua County	49,380	1,242,485,819	52,895,592	8,824,300
	南投縣 Nantou County	13,747	184,287,603	10,030,447	1,654,035
	雲林縣 Yunlin County	15,595	1,293,741,417	27,285,037	4,592,557
	嘉義縣 Chiayi County	10,766	186,425,791	7,928,321	1,310,353
	屏東縣 Pingtung County	16,740	266,619,102	10,452,328	1,714,809
	臺東縣 Taitung County	4,699	35,656,118	2,020,674	324,823
	花蓮縣 Hualien County	9,730	117,828,054	10,852,188	1,807,817
	澎湖縣 Penghu County	2,235	12,819,607	756,482	119,943
	基隆市 Keelung City	10,460	207,990,907	5,278,330	860,915
	新竹市 Hsinchu City	18,891	2,479,989,574	167,663,749	28,450,251
	嘉義市 Chiayi City	9,850	114,290,896	4,615,089	750,183
	金門縣 Kinmen County	1,834	29,839,763	1,707,679	283,833
	連江縣 Lienchiang County	314	3,339,964	163,158	26,787

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。
 3. 本表資料包括未辦理結(決)算申報等核定案件。

Table 3-14. 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		102年 CY 2013 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
599,900	62,162,265	1,037,607	49,100,332,991	1,952,804,418	329,114,464	606,624	61,916,996
117,571	5,981,873	185,853	8,121,269,104	262,111,161	44,039,328	118,792	10,525,209
175,310	21,838,561	230,683	19,803,775,750	610,496,866	103,324,880	175,246	20,975,406
47,047	6,570,809	79,872	4,161,689,314	168,669,304	28,438,224	48,514	5,166,509
75,797	5,776,223	141,727	3,212,449,165	179,454,876	30,062,646	77,073	3,934,952
27,427	3,279,847	59,734	1,859,007,499	81,089,379	13,590,216	28,581	2,201,758
70,754	3,611,537	126,016	3,381,215,771	146,949,329	24,672,535	70,731	2,366,638
4,713	122,227	13,702	182,839,872	7,195,330	1,173,581	4,801	132,035
9,029	2,981,619	17,543	1,106,449,628	72,060,441	12,201,549	9,396	2,588,640
6,449	711,928	16,883	806,580,308	21,343,066	3,578,245	6,489	401,950
22,446	1,848,459	49,674	1,303,993,800	77,145,245	12,948,190	22,850	1,833,649
4,409	192,998	13,791	206,455,804	10,786,724	1,785,337	4,501	183,512
5,912	1,791,698	15,674	1,318,351,472	52,171,451	8,822,585	5,954	1,050,819
4,001	95,900	11,010	190,487,761	9,102,366	1,512,102	4,159	116,147
5,491	194,056	17,347	268,151,236	10,686,652	1,756,874	5,645	118,938
1,067	29,232	4,765	34,638,367	2,011,420	326,555	1,095	39,724
2,820	36,022	9,830	129,274,307	12,132,318	2,024,650	2,910	43,700
549	1,587	2,241	12,961,799	777,995	123,519	561	2,546
5,200	144,666	10,383	191,872,965	5,352,414	872,648	5,193	110,506
9,506	6,908,249	18,720	2,660,098,764	216,532,198	36,757,164	9,541	10,073,735
3,592	39,188	9,843	114,475,760	4,754,009	774,477	3,695	46,594
708	5,481	1,977	31,306,679	1,830,481	304,444	785	3,908
102	105	339	2,987,866	151,393	24,716	112	121

Source : National Taxation Bureaus of the 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.

3.Figures in this table include verified cases of taxpayers who fail to file an annual income tax return, current final report on total business income.

表3-14. 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		103年 CY 2014			
		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	1,056,961	52,231,977,280	2,273,027,292	378,673,593
新北市	New Taipei City	188,704	8,453,615,763	328,827,404	55,371,800
臺北市	Taipei City	235,628	21,172,120,421	743,736,468	125,094,204
桃園市	Taoyuan City	82,359	4,361,471,358	189,290,951	31,940,260
臺中市	Taichung City	144,976	3,333,268,406	208,438,972	34,989,990
臺南市	Tainan City	61,335	1,951,499,206	96,064,529	16,131,551
高雄市	Kaohsiung City	127,529	3,909,484,148	180,115,887	26,332,196
宜蘭縣	Yilan County	14,044	188,253,106	8,006,269	1,312,081
新竹縣	Hsinchu County	18,305	1,253,386,499	83,199,339	14,089,892
苗栗縣	Miaoli County	16,832	869,916,207	33,616,353	5,665,452
彰化縣	Changhua County	49,692	1,271,413,526	55,915,309	9,341,595
南投縣	Nantou County	13,972	215,493,917	12,662,333	2,104,347
雲林縣	Yunlin County	15,696	1,309,602,117	21,037,732	3,528,968
嘉義縣	Chiayi County	11,372	198,443,287	9,649,705	1,604,329
屏東縣	Pingtung County	17,302	282,639,069	12,686,133	2,096,573
臺東縣	Taitung County	4,845	40,756,470	2,432,010	397,649
花蓮縣	Hualien County	9,926	116,346,757	12,067,620	2,012,890
澎湖縣	Penghu County	2,309	13,341,242	847,001	135,619
基隆市	Keelung City	10,392	202,356,432	4,850,385	787,507
新竹市	Hsinchu City	19,081	2,937,209,130	262,990,355	44,655,971
嘉義市	Chiayi City	10,190	117,855,072	4,777,231	779,657
金門縣	Kinmen County	2,116	30,538,075	1,667,253	277,010
連江縣	Lienchiang County	356	2,967,072	148,053	24,052

Table 3-14. Sources of Profit-seeking Enterprise Income Tax (2/2)

Unit : Case ; NT\$ 1,000

		104年 CY 2015					
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本 稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家 數 No. of Cases	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	營業收入淨額 Net Sales	核定課稅 所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家 數 No. of Cases	核定應納稅額 Tax Payable of Verified
619,818	59,336,722	1,074,163	40,701,781,602	1,939,894,735	318,369,506	635,848	53,745,183
120,211	10,652,507	186,817	4,554,436,123	230,572,426	37,900,147	120,137	6,494,292
179,093	16,711,088	240,558	18,032,409,748	686,327,028	114,768,079	183,315	21,114,399
49,958	3,429,295	84,102	3,140,597,306	168,671,729	27,906,365	51,912	5,075,009
79,632	2,918,450	148,759	3,041,699,317	193,805,071	31,502,914	82,515	3,762,473
29,204	3,189,911	62,489	1,840,413,155	106,400,836	17,226,205	30,495	2,723,027
72,046	4,448,359	130,788	3,551,262,022	166,786,165	26,072,180	74,255	5,294,940
5,029	150,435	14,413	185,566,257	9,307,100	1,359,757	5,194	158,555
9,840	1,663,518	18,863	957,122,470	72,249,227	12,107,042	10,302	1,472,066
6,631	843,599	17,157	349,459,561	19,740,726	3,148,747	6,784	355,111
23,271	1,491,900	50,276	1,183,556,513	88,975,722	14,438,939	23,874	2,732,121
4,631	130,183	14,088	197,687,046	13,539,913	2,119,102	4,750	226,587
6,213	331,853	16,060	934,086,045	72,474,340	12,086,602	6,422	272,763
4,348	80,794	11,591	189,436,475	10,608,291	1,648,733	4,561	93,022
5,699	142,842	17,794	272,537,212	13,279,500	2,011,832	5,976	224,701
1,152	19,042	4,857	42,957,444	2,536,662	352,119	1,199	25,949
2,567	49,832	10,044	134,510,912	12,429,801	1,956,534	3,133	62,095
590	3,802	2,372	13,852,306	917,161	118,262	618	2,279
5,213	52,158	10,740	95,769,304	6,360,422	953,258	5,284	120,092
9,697	12,988,312	19,351	1,836,712,147	57,489,834	9,591,270	10,003	3,475,335
3,834	36,288	10,376	113,915,684	5,173,298	755,271	3,998	51,793
840	2,550	2,297	30,868,028	2,108,831	325,596	981	8,545
119	4	371	2,926,527	140,652	20,552	140	29

表3-15. 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	
				徵稅 Taxation	免稅 Exemption
99年	2010	145,772	105,398	3,077	101,919
100年	2011	152,915	116,042	3,541	112,029
101年	2012	154,251	123,417	3,875	118,684
102年	2013	155,908	125,033	4,619	119,956
103年	2014	163,929	132,865	5,269	126,778
104年	2015	163,858	135,330	5,856	128,840
105年	2016	172,405	141,197	6,578	133,582
106年	2017	171,242	146,731	7,197	139,041
新北市	New Taipei City	23,525	19,623	1,089	18,378
臺北市	Taipei City	17,467	18,697	2,353	16,087
桃園市	Taoyuan City	12,620	11,189	551	10,615
臺中市	Taichung City	16,904	13,724	807	12,971
臺南市	Tainan City	14,996	12,723	484	12,203
高雄市	Kaohsiung City	21,368	16,975	553	16,394
宜蘭縣	Yilan County	4,007	3,570	141	3,395
新竹縣	Hsinchu County	3,641	3,219	111	3,058
苗栗縣	Miaoli County	4,971	4,093	129	3,946
彰化縣	Changhua County	10,461	8,383	222	8,103
南投縣	Nantou County	4,890	3,944	89	3,863
雲林縣	Yunlin County	7,324	5,692	87	5,646
嘉義縣	Chiayi County	5,541	4,695	44	4,629
屏東縣	Pingtung County	8,613	7,670	120	7,587
臺東縣	Taitung County	2,379	1,849	21	1,842
花蓮縣	Hualien County	3,290	2,970	59	2,947
澎湖縣	Penghu County	847	741	13	723
基隆市	Keelung City	2,914	2,355	52	2,294
新竹市	Hsinchu City	2,661	2,290	158	2,150
嘉義市	Chiayi City	1,991	1,616	83	1,531
金門縣	Kinmen County	768	659	31	624
連江縣	Lienchiang County	64	54	-	55

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. 本表資料係以最新一次核定案件為準，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 3-15. Sources of Estate Tax (1/2)

(1) Sources of Estate Tax

Unit : Person ; Case ; NT\$ 1,000

核定徵免案件 Cases Verified for Taxation and Exemption		核定徵稅案件 Cases Verified for Taxation		
核定案件 遺產總額 Gross Inheritance Amount of Verified Cases	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
561,401,320	9,003,835	252,414,149	178,234,780	74,179,369
570,006,761	6,752,531	237,181,582	140,561,377	96,620,205
577,574,620	8,419,857	225,981,980	136,183,108	89,798,872
614,545,924	512,735	250,232,402	141,240,725	108,991,677
688,945,318	2,745,398	278,494,112	150,426,846	128,067,266
758,986,520	376,260	325,242,230	174,627,569	150,614,661
926,543,560	411,589	455,134,748	197,685,647	257,449,101
942,020,074	297,863	452,249,417	205,869,350	246,380,067
141,487,921	44,394	77,021,477	28,745,731	48,275,746
257,746,292	186,319	191,982,068	74,783,016	117,199,052
70,868,165	-	30,606,148	18,168,274	12,437,874
94,623,707	40,182	43,199,909	21,213,341	21,986,568
64,649,682	1,000	23,201,256	13,031,043	10,170,213
77,649,366	11,594	28,713,572	13,870,969	14,842,603
21,738,618	3,710	6,794,493	4,226,662	2,567,831
16,974,803	-	5,336,291	3,554,621	1,781,670
21,024,863	5,000	5,375,430	3,594,219	1,781,211
42,033,281	5,664	10,543,294	6,365,418	4,177,876
16,434,263	-	3,034,054	2,083,679	950,375
23,598,624	-	3,429,687	2,150,771	1,278,916
15,393,197	-	1,470,916	1,015,592	455,324
22,638,884	-	4,382,171	3,045,884	1,336,287
4,692,699	-	740,342	523,011	217,331
10,466,350	-	2,597,982	1,569,835	1,028,147
2,285,659	-	277,786	211,942	65,844
7,605,533	-	2,288,117	1,218,671	1,069,446
15,796,018	-	7,000,308	3,829,582	3,170,726
8,265,320	-	2,999,413	1,771,209	1,228,204
5,920,712	-	1,254,703	895,880	358,823
126,117	-	-	-	-

Source : National Taxation Bureaus of the 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3-15. 遺產稅稅源 (2/2)

(2)按課稅級距別分

106年

單位：件；新臺幣千元

適用年度 課稅級距別 稅率	實徵件數 Number of Cases Levied	實徵案件遺產總額 Gross Estate Amount of Levied Cases
總計	8,306	515,726,071
106年5月12日起(合計)	1,703	45,847,954
50,000,000(元)以下 10%	1,670	42,588,561
50,000,001~100,000,000 15%	29	2,643,250
超過100,000,000 20%	4	616,142
98年1月23日至106年5月11日 (單一稅率) 10%	6,580	466,873,499
98年1月22日以前(合計)	23	3,004,619
670,000(元)以下 2%	-	-
670,001~1,670,000 4%	-	-
1,670,001~3,340,000 7%	-	-
3,340,001~5,010,000 11%	1	34,259
5,010,001~6,680,000 15%	-	-
6,680,001~11,130,000 20%	1	33,453
11,130,001~16,700,000 26%	3	76,818
16,700,001~44,530,000 33%	7	483,977
44,530,001~111,320,000 41%	6	703,108
超過111,320,000 50%	5	1,673,004

Table 3-15. Sources of Estate Tax (2/2)

(2) by Tax Brackets

CY 2017

Unit : Case ; NT\$ 1,000

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	Applying Period Tax Brackets Rate
291,309,179	21,186,102	Grand Total
15,100,100	1,534,210	Since May,12,2017(Total)
12,674,674	1,261,695	50,000,000 or under (NT\$) 10%
1,885,263	193,280	50,000,001 ~ 100,000,000 15%
540,163	79,235	over 100,000,000 20%
274,269,002	19,287,127	Between Jan.,23,2009 and May,11,2017 (Single tax rate) 10%
1,940,078	364,766	Prior to Jan.,23,2009 (Total)
-	-	670,000 or under (NT\$) 2%
-	-	670,001 ~ 1,670,000 4%
-	-	1,670,001 ~ 3,340,000 7%
4,099	1	3,340,001 ~ 5,010,000 11%
-	-	5,010,001 ~ 6,680,000 15%
10,105	65	6,680,001 ~ 11,130,000 20%
38,797	2,600	11,130,001 ~ 16,700,000 26%
232,129	12,629	16,700,001 ~ 44,530,000 33%
536,377	40,120	44,530,001 ~ 111,320,000 41%
1,118,570	309,351	over 111,320,000 50%

表3-16. 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
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
106年 2017	192,481	17,386	181,938
新北市 New Taipei City	26,561	2,780	24,377
臺北市 Taipei City	29,737	3,949	26,528
桃園市 Taoyuan City	15,402	1,298	14,417
臺中市 Taichung City	21,100	2,413	20,416
臺南市 Tainan City	18,022	1,219	17,763
高雄市 Kaohsiung City	19,496	1,537	18,482
宜蘭縣 Yilan County	3,834	356	3,551
新竹縣 Hsinchu County	5,025	402	4,723
苗栗縣 Miaoli County	4,577	342	4,456
彰化縣 Changhua County	10,449	796	10,208
南投縣 Nantou County	4,535	322	4,554
雲林縣 Yunlin County	6,317	365	6,076
嘉義縣 Chiayi County	5,068	211	4,895
屏東縣 Pingtung County	7,402	354	7,219
臺東縣 Taitung County	2,440	115	2,408
花蓮縣 Hualien County	3,166	167	3,142
澎湖縣 Penghu County	816	32	776
基隆市 Keelung City	1,829	131	1,738
新竹市 Hsinchu City	3,271	343	2,968
嘉義市 Chiayi City	2,206	187	2,063
金門縣 Kinmen County	1,073	65	1,025
連江縣 Lienchiang County	155	2	153

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 3-16. 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
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
329,089,835	43,814,303	285,275,532
35,306,280	7,549,765	27,756,515
193,238,720	10,585,990	182,652,730
11,475,250	3,205,394	8,269,856
28,082,952	5,896,839	22,186,113
10,702,880	2,995,697	7,707,183
17,433,068	3,546,787	13,886,281
2,393,825	915,940	1,477,885
2,153,685	986,983	1,166,702
3,048,121	846,387	2,201,734
12,221,597	1,851,952	10,369,645
1,893,780	755,686	1,138,094
2,229,977	837,397	1,392,580
857,485	496,261	361,224
2,033,822	820,696	1,213,126
357,221	267,651	89,570
638,354	407,039	231,315
111,669	77,612	34,057
618,182	303,433	314,749
2,503,661	849,962	1,653,699
1,532,727	434,876	1,097,851
254,034	179,578	74,456
2,545	2,378	167

Source : National Taxation Bureaus of the 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3-16. 贈與稅稅源 (2/2)

(2)按課稅級距別分

106年

單位：件；新臺幣千元

適用年度 課稅級距別 稅率	實徵件數 No. of Cases Levied	實徵案件贈與總額 Gross Gift Amount of Levied Cases
總計	16,420	342,802,483
106年5月12日起(合計)	6,373	50,854,322
25,000,000(元)以下 10%	6,227	33,467,954
25,000,001~50,000,000 15%	109	3,013,342
超過50,000,000 20%	37	14,373,025
98年1月23日至106年5月11日 (單一稅率) 10%	10,000	290,084,746
98年1月22日以前(合計)	47	1,863,416
670,000(元)以下 4%	1	1,700
670,001~1,890,000 6%	3	6,949
1,890,001~3,120,000 9%	9	34,833
3,120,001~4,340,000 12%	2	12,065
4,340,001~5,570,000 16%	1	5,909
5,570,001~8,020,000 21%	6	47,023
8,020,001~15,580,000 27%	6	76,789
15,580,001~32,280,000 34%	4	159,463
32,280,001~50,090,000 42%	7	314,565
超過50,090,000 50%	8	1,204,119

Table 3-16. Sources of Gift Tax (2/2)

(2) by Tax Brackets

CY 2017

Unit : Case ; NT\$ 1,000

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	Applying Period Tax Brackets Rate
302,482,845	29,899,264	Grand Total
35,819,416	2,450,583	Since May,12,2017(Total)
18,824,684	1,873,041	25,000,000 or under (NT\$) 10%
2,791,621	289,829	25,000,001 ~ 50,000,000 15%
14,203,111	287,713	over 50,000,000 20%
264,941,484	27,371,111	Between Jan.,23,2009 and May,11,2017 (Single tax rate) 10%
1,721,944	77,570	Prior to Jan.,23,2009 (Total)
590	1	670,000 or under 4%
3,619	97	670,001 ~ 1,890,000 6%
24,054	468	1,890,001 ~ 3,120,000 9%
8,166	36	3,120,001 ~ 4,340,000 12%
4,799	55	4,340,001 ~ 5,570,000 16%
40,363	1,305	5,570,001 ~ 8,020,000 21%
70,129	5,531	8,020,001 ~ 15,580,000 27%
93,817	3,095	15,580,001 ~ 32,280,000 34%
289,968	16,216	32,280,001 ~ 50,090,000 42%
1,186,439	50,765	over 50,090,000 50%

表3-17. 貨物稅稅源 (1/3)

年別及地區別		油 氣 類			
		Oil / Gas			
CY & Region		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.)
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
106年	2017	29	19,633,820	-	1,128,083
新北市	New Taipei City	2	5,791	-	202,964
臺北市	Taipei City	-	-	-	-
桃園市	Taoyuan City	4	7,333,135	-	162,706
臺中市	Taichung City	-	-	-	-
臺南市	Tainan City	1	589	-	-
高雄市	Kaohsiung City	7	8,822,560	-	260,406
宜蘭縣	Yilan County	-	-	-	-
新竹縣	Hsinchu County	1	2,616	-	-
苗栗縣	Miaoli County	4	16,753	-	39,674
彰化縣	Changhua County	1	977	-	-
南投縣	Nantou County	-	-	-	-
雲林縣	Yunlin County	7	3,387,028	-	462,333
嘉義縣	Chiayi County	-	-	-	-
屏東縣	Pingtung County	1	5,504	-	-
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	58,867	-	-
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：1. 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。

2. 本表之家數統計係不包括已辦理停、歇業之貨物稅稅籍廠商。

Table 3-17. 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)
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
477	1,321,098	21	9,092,509	26	9,456,367	288	295,148,921
62	41,500	-	-	-	-	27	144,023
3	5	-	-	-	-	-	-
89	236,413	1	140,486	1	58,312	41	101,488,549
47	6,249	-	-	4	326,639	19	64,170,928
43	10,616	-	-	-	-	33	40,244,912
59	366,562	-	-	6	1,183,835	32	7,760,843
12	139	-	-	6	2,746,120	17	4,436,839
20	507,922	3	2,045,387	1	273,795	10	156,566
23	55,754	-	-	-	-	3	1,234,198
39	53,535	12	5,285,789	3	889,435	15	32,314,930
4	1,046	1	433,816	-	-	17	4,897,789
9	457	4	1,187,031	-	-	15	15,180,342
17	4,802	-	-	1	47,141	21	21,289,561
19	34,128	-	-	-	-	22	1,807,803
2	15	-	-	-	-	3	1,321
9	7	-	-	4	3,931,090	6	1,095
-	-	-	-	-	-	-	-
3	279	-	-	-	-	2	-
9	897	-	-	-	-	2	19,218
8	772	-	-	-	-	1	4
-	-	-	-	-	-	2	-
-	-	-	-	-	-	-	-

Source : National Taxation Bureaus of the Ministry of Finance.

Explanation : 1. 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.

2. The number of factories in the table exclude those have filed for suspension or termination of operation.

表3-17. 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	完稅量	家數	完稅量
		No. of Factory	Tax Quantity (箱) (Box)	No. of Factory	Tax Quantity (台) (Set)
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
106年	2017	3	1,939,937	278	2,984,329
新北市	New Taipei City	-	-	115	1,104,573
臺北市	Taipei City	-	-	2	251
桃園市	Taoyuan City	1	-	82	1,606,417
臺中市	Taichung City	1	821,208	20	16,276
臺南市	Tainan City	-	-	18	143,535
高雄市	Kaohsiung City	-	-	15	3,150
宜蘭縣	Yilan County	-	-	-	-
新竹縣	Hsinchu County	-	-	8	-
苗栗縣	Miaoli County	-	-	1	67,887
彰化縣	Changhua County	1	1,118,729	5	31,397
南投縣	Nantou County	-	-	-	180
雲林縣	Yunlin County	-	-	-	-
嘉義縣	Chiayi County	-	-	1	-
屏東縣	Pingtung County	-	-	2	41
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	4,983
嘉義市	Chiayi City	-	-	2	5,639
金門縣	Kinmen County	-	-	-	-
連江縣	Lienchiang County	-	-	-	-

表3-17. 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)
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	-	-
106年	2017	29	80,046	-	-
新北市	New Taipei City	13	18,357	-	-
臺北市	Taipei City	-	-	-	-
桃園市	Taoyuan City	9	49,801	-	-
臺中市	Taichung City	1	4,754	-	-
臺南市	Tainan City	-	-	-	-
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	1	6,954	-	-
南投縣	Nantou County	-	180	-	-
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 3-17. 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	2,800	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
5	3,244	101	47,610	12	14,560
2	-	52	34,717	5	2,695
-	-	1	251	-	-
1	-	21	476	1	130
-	2	15	8,611	1	135
-	-	3	353	3	11,600
-	-	2	-	-	-
-	-	-	-	-	-
-	-	2	-	-	-
-	-	-	-	-	-
-	-	2	785	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1	20	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1	-	1	-	1	-
-	-	-	-	1	-
1	3,242	1	2,397	-	-
-	-	-	-	-	-
-	-	-	-	-	-

表3-18. 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		總計	農、林、 漁、牧業	礦業及土石 採取業	製 造 業
End of CY & Region		Grand Total	Agriculture, Forestry, Fishing & Animal Husbandry	Mining and Quarrying	Manufacturing
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
106年底	2017	1,404,338	11,241	1,027	143,717
新北市	New Taipei City	219,571	388	97	32,714
臺北市	Taipei City	228,533	463	74	8,092
桃園市	Taoyuan City	112,426	552	66	12,472
臺中市	Taichung City	186,470	515	86	29,564
臺南市	Tainan City	109,291	449	34	12,865
高雄市	Kaohsiung City	161,076	3,637	109	10,209
宜蘭縣	Yilan County	27,182	1,180	90	2,192
新竹縣	Hsinchu County	27,494	212	33	2,970
苗栗縣	Miaoli County	26,101	220	65	2,656
彰化縣	Changhua County	70,483	785	19	17,028
南投縣	Nantou County	24,810	482	44	1,808
雲林縣	Yunlin County	30,376	460	29	2,268
嘉義縣	Chiayi County	20,663	389	14	1,964
屏東縣	Pingtung County	38,567	644	33	1,624
臺東縣	Taitung County	12,869	309	51	340
花蓮縣	Hualien County	20,163	315	142	655
澎湖縣	Penghu County	6,147	29	7	218
基隆市	Keelung City	18,236	30	5	690
新竹市	Hsinchu City	26,244	71	19	2,403
嘉義市	Chiayi City	17,341	63	4	775
金門縣	Kinmen County	19,325	38	6	184
連江縣	Lienchiang County	970	10	-	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 3-18. 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
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
1,162	7,238	118,411	668,332	31,489	146,466	20,168
97	931	22,668	101,322	6,415	16,792	3,432
148	568	11,502	114,330	5,584	21,234	9,151
66	804	11,253	53,060	2,457	10,801	986
113	888	15,207	84,431	3,293	17,787	2,173
106	600	7,703	51,900	1,277	14,138	759
100	1,157	14,593	78,329	4,894	18,235	1,400
12	115	3,146	11,543	680	3,647	156
33	150	3,092	11,813	401	3,103	314
30	197	3,032	11,888	410	3,083	158
110	414	4,976	30,308	972	5,598	285
16	129	2,335	11,866	456	3,543	142
108	250	3,255	16,117	521	2,819	116
66	186	2,230	9,917	647	2,254	54
71	321	3,394	18,753	549	6,206	154
11	60	900	5,928	130	2,759	51
12	103	2,080	9,176	374	3,855	109
1	15	486	2,795	238	1,136	41
5	124	2,060	8,112	1,228	2,671	152
26	131	2,376	11,701	351	3,206	354
25	67	1,165	8,567	329	2,536	131
5	24	837	16,189	191	796	42
1	4	121	287	92	267	8

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3-18. 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
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
106年底	2017	32,522	35,072	46,245	29,705
新北市	New Taipei City	4,411	5,144	7,412	4,040
臺北市	Taipei City	13,337	8,312	15,882	5,214
桃園市	Taoyuan City	1,958	2,992	3,017	2,885
臺中市	Taichung City	3,297	5,088	6,121	3,957
臺南市	Tainan City	1,945	2,452	2,663	2,121
高雄市	Kaohsiung City	3,008	3,192	4,062	3,650
宜蘭縣	Yilan County	206	748	571	548
新竹縣	Hsinchu County	629	926	811	520
苗栗縣	Miaoli County	228	598	415	542
彰化縣	Changhua County	881	1,117	1,025	912
南投縣	Nantou County	201	384	450	481
雲林縣	Yunlin County	281	521	486	400
嘉義縣	Chiayi County	174	226	266	440
屏東縣	Pingtung County	343	598	598	843
臺東縣	Taitung County	98	227	212	403
花蓮縣	Hualien County	168	490	345	519
澎湖縣	Penghu County	36	154	61	487
基隆市	Keelung City	180	254	422	391
新竹市	Hsinchu City	815	874	845	680
嘉義市	Chiayi City	271	554	439	418
金門縣	Kinmen County	51	220	120	212
連江縣	Lienchiang County	4	1	22	42

Table 3-18. 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
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
12	2,950	976	25,985	80,714	906
2	376	104	3,820	9,293	113
3	908	225	4,008	9,386	112
2	176	52	2,267	6,526	34
2	374	122	2,862	10,569	21
1	182	76	1,893	7,943	184
-	346	151	2,685	11,138	181
-	30	35	516	1,723	44
-	57	23	607	1,800	-
-	31	14	582	1,910	42
1	60	30	1,261	4,688	13
-	35	10	786	1,642	-
-	36	14	642	2,051	2
-	13	6	394	1,423	-
-	86	39	1,077	3,190	44
-	25	13	501	784	67
-	32	23	537	1,183	45
1	13	1	126	300	2
-	21	12	389	1,490	-
-	106	13	506	1,767	-
-	33	11	367	1,584	2
-	9	2	121	278	-
-	1	-	38	46	-

表3-18. 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
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
106年	2017	40,305,446,644	54,286,944	43,619,806	14,496,662,664
新北市	New Taipei City	4,716,854,376	3,169,812	2,535,984	1,580,986,761
臺北市	Taipei City	12,506,883,629	14,181,731	***	1,579,101,942
桃園市	Taoyuan City	3,551,126,313	2,735,998	1,315,938	1,561,213,270
臺中市	Taichung City	3,991,522,761	2,646,903	***	1,607,129,746
臺南市	Tainan City	2,296,627,827	6,197,247	***	1,108,684,783
高雄市	Kaohsiung City	4,514,887,582	9,182,979	4,852,031	1,976,133,754
宜蘭縣	Yilan County	271,529,476	775,265	2,299,111	93,668,051
新竹縣	Hsinchu County	1,098,561,619	743,877	1,612,410	605,131,122
苗栗縣	Miaoli County	814,662,224	570,970	1,974,464	517,580,075
彰化縣	Changhua County	1,379,329,034	2,942,186	***	815,203,315
南投縣	Nantou County	282,610,987	1,591,831	1,889,232	123,703,269
雲林縣	Yunlin County	1,270,764,401	1,372,249	851,964	990,842,473
嘉義縣	Chiayi County	298,125,911	2,449,475	126,420	140,222,531
屏東縣	Pingtung County	401,179,030	3,763,778	1,807,771	113,726,455
臺東縣	Taitung County	72,996,771	654,619	1,031,512	3,326,515
花蓮縣	Hualien County	181,342,305	430,453	3,318,920	29,535,504
澎湖縣	Penghu County	31,891,144	168,363	327,607	717,571
基隆市	Keelung City	171,335,170	207,666	4,213,820	22,842,914
新竹市	Hsinchu City	2,179,349,788	200,122	175,748	1,587,332,525
嘉義市	Chiayi City	210,147,622	189,023	***	25,153,478
金門縣	Kinmen County	58,683,873	105,622	***	13,901,271
連江縣	Lienchiang County	5,034,800	6,775	-	525,338

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 3-18. 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
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
842,714,834	207,819,503	2,146,522,032	14,386,822,618	1,228,365,001	662,860,473	1,095,838,033
***	16,463,217	332,722,213	1,975,333,453	120,508,995	65,758,876	92,472,091
76,657,755	40,160,051	614,509,222	5,530,399,660	556,830,911	211,633,300	771,467,502
97,173,481	32,525,168	173,145,650	1,173,770,904	201,822,402	56,026,577	14,524,422
106,751,107	23,797,529	266,862,747	1,416,522,937	59,495,279	77,597,411	49,021,699
95,339,312	13,395,880	103,954,514	751,828,216	25,682,976	41,150,360	20,154,647
156,343,949	41,964,228	259,568,003	1,539,832,264	129,060,917	66,899,529	40,970,209
396,343	1,460,489	30,453,180	93,491,405	9,172,383	12,750,215	4,007,845
10,649,423	3,959,768	42,893,746	251,806,095	10,071,540	13,594,023	23,113,328
48,617,988	2,099,673	29,071,935	151,375,343	5,921,096	7,849,703	5,229,587
37,023,410	8,097,341	47,517,999	373,146,179	13,541,656	15,084,783	9,936,818
12,318,055	1,347,090	16,726,034	85,024,913	4,709,459	12,686,283	4,422,302
24,837,322	5,126,983	50,159,912	147,544,834	12,092,741	6,698,719	4,901,286
8,552,238	3,525,279	20,699,166	89,194,619	10,890,663	5,563,011	875,669
13,305,502	5,367,666	28,160,651	181,687,609	4,585,429	16,098,927	5,828,930
2,395,970	385,179	8,057,031	35,535,032	3,573,905	7,692,900	1,974,652
23,963,405	1,024,781	18,270,806	68,249,170	5,147,313	11,210,664	3,665,810
***	134,956	5,226,200	14,469,564	2,821,908	2,735,343	904,377
9,699,459	1,532,310	15,900,688	54,721,816	34,294,178	5,955,270	5,957,605
63,767,707	3,896,915	57,583,402	314,576,107	7,659,867	14,798,143	29,065,243
8,095,952	1,290,392	15,989,421	114,031,933	5,698,167	8,932,550	6,334,124
***	229,375	7,703,466	22,997,903	3,831,660	1,811,968	834,324
***	35,233	1,346,045	1,282,664	951,555	331,917	175,565

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3-18. 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
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
106年	2017	2,244,712,056	1,171,116,212	718,963,031	581,979,651
新北市	New Taipei City	104,264,764	203,558,257	83,952,432	43,648,367
臺北市	Taipei City	1,753,204,469	470,397,614	368,135,390	380,747,213
桃園市	Taoyuan City	58,249,380	73,876,587	42,835,665	28,579,927
臺中市	Taichung City	96,049,537	164,929,934	41,025,083	35,451,855
臺南市	Tainan City	39,805,660	42,947,328	13,051,517	14,095,880
高雄市	Kaohsiung City	79,306,106	94,822,436	28,119,083	35,639,962
宜蘭縣	Yilan County	7,810,630	6,125,535	1,870,243	2,165,908
新竹縣	Hsinchu County	10,237,187	25,513,225	82,332,039	7,376,392
苗栗縣	Miaoli County	6,853,923	7,074,550	2,788,314	3,356,890
彰化縣	Changhua County	18,386,962	17,631,225	4,199,919	5,274,151
南投縣	Nantou County	6,419,508	3,597,095	1,298,427	1,562,623
雲林縣	Yunlin County	8,764,295	6,629,910	1,435,770	2,470,385
嘉義縣	Chiayi County	5,329,945	2,241,383	1,818,415	3,264,745
屏東縣	Pingtung County	9,104,266	4,603,844	2,089,566	2,478,733
臺東縣	Taitung County	2,409,230	2,006,179	680,682	991,601
花蓮縣	Hualien County	5,231,659	4,662,909	1,296,368	1,734,660
澎湖縣	Penghu County	790,765	***	79,400	864,990
基隆市	Keelung City	5,267,593	4,559,905	1,400,849	1,554,142
新竹市	Hsinchu City	18,732,579	25,731,045	38,299,578	8,020,716
嘉義市	Chiayi City	7,952,330	6,764,427	1,781,974	1,912,317
金門縣	Kinmen County	530,090	2,534,193	406,169	741,993
連江縣	Lienchiang County	11,176	***	66,149	46,201

Table 3-18. 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
***	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
2,631,699	16,837,619	28,682,054	93,916,456	245,101,567	35,994,393
***	1,433,961	***	11,881,949	25,892,181	4,206,661
***	6,776,994	4,910,712	34,401,142	81,972,186	3,484,814
***	2,016,367	***	6,280,471	21,114,159	***
***	2,239,373	1,558,338	9,186,786	24,865,376	***
***	793,759	435,296	4,744,422	12,064,663	1,568,121
-	1,868,449	17,533,717	7,218,115	24,767,349	804,500
-	65,228	33,806	1,692,277	3,129,757	161,805
-	146,964	***	2,869,490	6,168,056	***
-	77,611	59,691	1,393,095	4,054,312	18,713,004
***	201,740	362,505	1,496,922	8,365,671	***
-	60,416	28,978	2,247,359	2,772,617	205,495
-	106,931	***	1,702,955	4,435,568	***
-	***	***	742,970	2,533,477	73,065
-	237,909	82,323	2,661,471	5,164,826	423,374
-	41,475	22,959	414,644	1,144,003	658,685
-	82,406	171,908	1,241,870	1,655,585	448,115
***	15,336	***	187,190	447,451	***
-	42,955	31,355	836,729	2,212,221	103,697
-	416,515	***	1,558,892	7,252,605	***
-	186,336	31,826	975,227	4,691,771	***
-	***	***	142,408	352,758	22,292
-	***	-	40,074	44,975	1,073

表3-19. 使用牌照稅稅源

單位：件

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
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
106年	2017	8,177,007	141,167	6,597,178	137,405
新北市	New Taipei City	1,062,064	19,655	856,082	19,655
臺北市	Taipei City	955,379	16,610	802,690	16,206
桃園市	Taoyuan City	787,728	10,633	649,164	10,394
臺中市	Taichung City	1,094,374	15,988	900,823	15,604
臺南市	Tainan City	674,435	11,067	544,393	10,854
高雄市	Kaohsiung City	954,408	15,109	762,676	14,745
宜蘭縣	Yilan County	151,435	3,606	119,513	3,517
新竹縣	Hsinchu County	223,847	2,385	186,713	2,340
苗栗縣	Miaoli County	215,305	3,714	174,963	3,608
彰化縣	Changhua County	502,392	7,568	394,335	7,435
南投縣	Nantou County	215,881	3,878	166,672	3,765
雲林縣	Yunlin County	257,352	5,698	190,899	5,563
嘉義縣	Chiayi County	190,077	3,915	142,254	3,836
屏東縣	Pingtung County	300,963	5,243	226,713	5,011
臺東縣	Taitung County	82,370	1,770	60,732	1,639
花蓮縣	Hualien County	128,235	2,738	99,394	2,616
澎湖縣	Penghu County	9,234	3,839	8,153	3,192
基隆市	Keelung City	97,137	1,988	79,621	1,988
新竹市	Hsinchu City	164,398	2,001	140,647	1,939
嘉義市	Chiayi City	92,695	1,829	75,286	1,765
金門縣	Kinmen County	15,757	1,746	14,117	1,578
連江縣	Lienchiang County	1,541	187	1,338	155

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. 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 Vehicle License Tax

Unit : Case

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
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
36,074	712	1,242,274	2,850	301,481	200
2,268	-	129,451	-	74,263	-
9,559	158	103,195	217	39,935	29
2,460	66	108,262	165	27,842	8
4,847	126	158,158	225	30,546	33
2,721	27	106,466	182	20,855	4
4,943	47	153,496	302	33,293	15
386	13	27,348	70	4,188	6
854	5	29,018	40	7,262	-
732	-	33,725	104	5,885	2
1,795	34	95,566	99	10,696	-
371	1	44,083	108	4,755	4
857	21	60,051	114	5,545	-
319	-	43,372	77	4,132	2
589	23	63,701	202	9,960	7
161	12	19,255	117	2,222	2
692	8	24,425	111	3,724	3
17	77	609	513	455	57
108	-	11,191	-	6,217	-
1,344	38	16,150	23	6,257	1
1,032	35	13,926	29	2,451	-
11	13	712	129	917	26
8	8	114	23	81	1

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.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3-20. 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
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
106年	2017	8,201,253	184,039	8,766,415,832	93,477,314
新北市	New Taipei City	1,520,728	17,233	1,438,024,363	14,304,004
臺北市	Taipei City	894,347	4,977	3,006,897,174	29,221,409
桃園市	Taoyuan City	795,681	17,999	726,609,722	8,310,925
臺中市	Taichung City	934,682	22,164	721,457,838	8,740,446
臺南市	Tainan City	665,557	18,837	497,130,518	5,506,036
高雄市	Kaohsiung City	943,498	20,857	1,053,385,149	12,809,307
宜蘭縣	Yilan County	170,334	5,498	92,918,341	1,019,667
新竹縣	Hsinchu County	191,800	6,456	109,382,913	1,267,114
苗栗縣	Miaoli County	197,198	7,558	117,928,978	1,352,489
彰化縣	Changhua County	417,958	14,279	193,415,456	2,148,878
南投縣	Nantou County	160,098	6,028	62,097,789	683,632
雲林縣	Yunlin County	227,289	9,380	138,289,037	1,495,257
嘉義縣	Chiayi County	181,943	6,626	59,801,262	712,435
屏東縣	Pingtung County	261,471	9,520	111,798,369	1,340,778
臺東縣	Taitung County	66,151	3,034	19,371,142	251,513
花蓮縣	Hualien County	102,756	5,462	54,384,768	670,163
澎湖縣	Penghu County	34,910	1,083	7,216,580	82,567
基隆市	Keelung City	140,050	2,270	84,406,873	956,735
新竹市	Hsinchu City	166,541	2,294	178,828,427	1,756,752
嘉義市	Chiayi City	104,775	1,552	90,419,574	815,059
金門縣	Kinmen County	19,868	829	2,048,226	26,177
連江縣	Lienchiang County	3,618	103	603,331	5,969

資料來源：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 3-20. 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
3,516,789	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
3,419,716	123,051	4,970,310,975	80,658,025	4,749,140	29,244	3,064,228,219	6,128,246
512,445	11,205	788,148,372	12,314,696	1,002,586	3,082	544,235,519	1,088,424
236,307	2,635	1,608,977,467	25,869,714	653,022	2,131	1,309,086,635	2,618,144
305,151	10,183	387,800,547	6,546,007	486,728	2,737	197,058,767	394,095
424,895	16,257	492,932,860	7,952,359	506,279	3,673	180,156,132	360,290
283,341	12,002	293,192,679	4,743,231	378,688	3,351	154,121,996	308,227
289,724	12,160	573,236,976	10,756,527	651,438	3,759	333,191,773	666,356
88,328	3,605	62,517,970	913,882	81,350	951	23,921,861	47,840
94,220	4,334	64,501,581	1,045,250	97,024	780	27,811,496	55,619
101,871	5,296	69,729,917	1,150,681	94,711	1,059	34,143,010	68,282
260,279	11,063	132,828,933	1,922,638	156,492	1,674	46,197,072	92,389
97,983	4,692	40,556,403	605,493	61,056	698	16,306,800	32,611
144,834	5,408	74,134,778	1,074,341	81,739	1,018	26,818,666	53,634
124,324	4,767	37,428,149	602,066	56,791	701	13,601,350	27,200
148,679	6,783	65,943,719	1,112,681	112,039	1,324	27,942,916	55,881
48,510	2,692	15,284,422	238,777	17,409	238	3,330,661	6,661
60,020	4,418	37,508,483	606,613	42,375	458	12,777,914	25,554
25,894	937	5,261,168	77,184	8,935	101	1,710,803	3,421
54,994	1,303	54,388,989	824,303	84,640	331	19,915,831	39,828
53,734	1,496	111,342,879	1,571,683	112,408	682	59,838,125	119,671
42,670	944	52,337,449	699,975	61,510	478	31,882,053	63,762
18,154	778	1,723,041	24,310	1,662	15	144,104	288
3,359	93	534,194	5,613	258	3	34,738	69

Source : Tax collection units 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3-20. 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
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
106年	2017	3,803	123	13,433,678	26,867	8,249	29,350	588,383,108
新北市	New Taipei City	1,197	20	2,328,204	4,656	954	2,514	69,089,283
臺北市	Taipei City	2,176	11	7,490,164	14,980	24	92	57,628,670
桃園市	Taoyuan City	35	7	266,191	532	1,839	4,899	130,346,633
臺中市	Taichung City	54	10	387,150	774	962	1,910	34,783,564
臺南市	Tainan City	65	7	180,273	361	1,196	3,203	39,101,606
高雄市	Kaohsiung City	74	13	1,332,867	2,666	962	4,572	127,504,328
宜蘭縣	Yilan County	13	2	17,466	35	179	891	4,785,901
新竹縣	Hsinchu County	16	3	93,544	187	236	1,317	16,050,151
苗栗縣	Miaoli County	15	5	207,629	415	160	1,162	12,505,089
彰化縣	Changhua County	22	4	80,351	161	422	1,461	11,959,009
南投縣	Nantou County	13	3	33,515	67	252	570	3,563,831
雲林縣	Yunlin County	14	13	179,586	359	252	2,901	35,996,988
嘉義縣	Chiayi County	12	8	66,767	134	281	1,090	7,701,499
屏東縣	Pingtung County	31	2	65,199	130	229	1,341	16,251,691
臺東縣	Taitung County	9	1	15,720	31	24	77	400,487
花蓮縣	Hualien County	14	3	71,098	142	117	552	3,422,633
澎湖縣	Penghu County	6	1	24,127	48	23	39	147,759
基隆市	Keelung City	8	3	133,580	267	34	551	8,131,668
新竹市	Hsinchu City	18	3	234,350	469	58	95	5,112,818
嘉義市	Chiayi City	8	4	225,733	451	27	81	3,756,313
金門縣	Kinmen County	3	-	165	0	17	27	123,207
連江縣	Lienchiang County	-	-	-	-	1	5	19,979

Table 3-20. 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			
	查定稅額 Assessment Tax	戶數 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
4,361,375	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	-	-	-	-
5,883,830	20,345	2,271	130,059,851	780,345	-	-	-	-
690,893	3,546	412	34,222,985	205,335	-	-	-	-
576,287	2,818	108	23,714,239	142,284	-	-	-	-
1,303,466	1,928	173	11,137,585	66,824	-	-	-	-
347,836	2,492	314	13,198,133	79,187	-	-	-	-
391,016	2,267	274	10,533,964	63,202	-	-	-	-
1,275,043	1,300	353	18,119,205	108,714	-	-	-	-
47,859	464	49	1,675,144	10,051	-	-	-	-
160,501	304	22	926,142	5,557	-	-	-	-
125,051	441	36	1,343,334	8,060	-	-	-	-
119,590	743	77	2,350,091	14,100	-	-	-	-
35,638	794	65	1,637,240	9,823	-	-	-	-
359,970	450	40	1,159,018	6,954	-	-	-	-
77,015	535	60	1,003,497	6,020	-	-	-	-
162,517	493	70	1,594,844	9,569	-	-	-	-
4,005	199	26	339,852	2,039	-	-	-	-
34,226	230	31	604,640	3,628	-	-	-	-
1,478	52	5	72,723	436	-	-	-	-
81,317	374	82	1,836,806	11,020	-	-	-	-
51,128	323	18	2,300,255	13,801	-	-	-	-
37,563	560	45	2,218,026	13,308	-	-	-	-
1,232	32	9	57,708	346	-	-	-	-
200	-	2	14,419	87	-	-	-	-

表3-21. 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
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
106年	2017	1,078,802	260,945,672	1,703,495,797	904,356,771
買 賣	Sale	645,055	60,355,572	1,001,345,695	593,453,607
贈 與	Gift	123,357	20,904,400	110,782,807	69,120,611
交 換	Exchange	4,449	587,040	6,410,661	3,849,535
典 權	Pledge	2	330	11,703	11,715
合併分割	Partition & Merger	15,937	941,762	7,930,147	2,643,986
法院拍賣	Court Auction	30,784	8,964,652	34,794,088	22,048,644
政府徵收	Land Requisitioned by the Government	809	126,962	187,590	84,035
照價收買	Purchase as Priced	38,036	10,809,160	107,249,436	41,111,141
最低級距稅率	Lowest Tax Rate	-	-	-	-
公設保留地移轉	Transfer of Land Reserved for Public Facilities	70,542	2,193,932	86,844,388	22,278,946
公有土地出售	Public Land Sold	9,232	4,350,583	104,660,180	21,008,755
各級政府受贈或贈與	Land Bestowed by or to any Level of Government	8,701	934,644	30,362,766	9,507,912
財團法人(免稅)受贈	Land Bestowed to NPJP	93	281,905	309,274	112,006
領回(免稅)抵價地	Retransfer Compensated Land	-	-	-	-
農地(免稅)移轉	Transfer of Agricultural Land	128,431	149,862,829	211,932,379	119,009,800
其他私有土地免稅	Others	3,374	631,900	674,685	116,077

資料來源：各縣市稽徵單位。

Table 3-21. 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
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
12,558,738	809,861,743	210,606,859	5,019,019	229,441	21,324,264	3,612,996	95,370,372
10,444,106	406,114,505	90,526,132	3,708,999	33,090	6,304,882	2,872,617	81,495,110
1,541,345	41,777,606	11,553,818	469,827	453	1,398,550	384,296	9,360,186
239,510	2,435,058	621,052	52,344	287	53,760	22,649	545,341
-	-	-	-	-	-	-	-
39,406	5,355,541	1,720,895	7,424	-	207,604	5,148	209,648
289,140	15,164,110	4,067,227	190,481	43,716	419,325	138,471	3,694,530
-	108,088	32,610	-	-	4,081	-	20
3,660	66,903,129	19,874,098	129,913	2,328	2,311,022	132,318	65,302
-	-	-	-	-	-	-	-
1,089	64,994,727	20,121,362	11,823	138	2,994,051	22,464	-
68	83,899,658	27,462,479	233,706	-	4,237,112	31,754	-
-	21,769,325	6,542,104	-	-	954,854	1,041	-
-	199,738	58,045	-	-	4,717	99	-
-	-	-	-	-	-	-	-
414	100,581,366	27,855,103	214,503	1,171	2,401,736	2,140	234
-	558,894	171,932	-	148,256	32,571	-	-

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

表3-21. 土地增值稅稅源 (2/3)
(2)按稅率別分

106年

單位：筆；平方公尺；新臺幣千元

稅 率 別 Tax Rate	筆 數 Plots	面 積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declared Value After Adjustment
總 計 Grand Total	1,078,802	260,945,672	1,703,495,797	904,356,771
自用住宅用地(稅率10%) Self-use Residence Land (10% Tax Rate)	69,894	3,056,718	159,174,538	63,333,118
一般用地 Regular Land	532,543	47,204,238	787,385,716	420,317,497
稅 率20% 20% Tax Rate	362,877	28,585,080	472,040,731	350,455,100
稅 率30% 30% Tax Rate	60,102	4,314,166	107,680,357	45,762,280
稅 率40% 40% Tax Rate	109,564	14,304,993	207,664,628	24,100,117
免稅地 Exempt Land	476,365	210,684,716	756,935,544	420,706,155
公有土地 Public Land	8,423	4,287,103	103,991,649	20,372,448
私有土地 Private Land	467,942	206,397,613	652,943,895	400,333,707

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 3-21. Sources of Land Value Increment Tax (2/3)
(2) by Tax Rate

CY 2017

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

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
12,558,738	809,861,743	210,606,859	5,019,019	229,441	21,324,264	3,612,996	95,370,372
80,506	95,760,913	9,576,061	68,246	3,490	33,828	420,476	9,072,627
8,557,428	358,511,318	93,792,601	4,350,402	73,604	7,616,607	2,992,000	86,297,746
1,175,971	120,410,199	24,135,905	143,265	15,946	1,220	562,638	23,393,752
600,442	61,317,635	13,763,488	162,153	4,112	56,416	468,558	13,106,367
6,781,014	176,783,485	55,893,208	4,044,984	53,546	7,558,970	1,960,804	49,797,627
3,920,805	355,589,511	107,238,196	600,371	152,347	13,673,829	200,520	-
60	83,863,760	27,478,559	233,706	-	4,241,056	29,981	-
3,920,745	271,725,751	79,759,637	366,665	152,347	9,432,773	170,539	-

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3-21. 土地增值稅稅源 (3/3)
(3)按地區別分

106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	1,078,802	260,945,672	1,703,495,797	904,356,771
新 北 市	New Taipei City	162,382	15,490,459	303,865,944	153,078,595
臺 北 市	Taipei City	71,049	1,986,735	281,709,632	151,960,124
桃 園 市	Taoyuan City	123,111	18,906,126	178,942,542	82,011,822
臺 中 市	Taichung City	130,000	16,492,432	213,992,925	105,667,370
臺 南 市	Tainan City	111,691	30,027,626	143,336,545	86,630,067
高 雄 市	Kaohsiung City	108,111	17,258,616	173,912,304	95,942,181
宜 蘭 縣	Yilan County	24,392	7,687,421	37,684,963	16,032,129
新 竹 縣	Hsinchu County	41,865	17,741,841	53,610,330	26,942,081
苗 栗 縣	Miaoli County	39,390	17,847,230	33,026,766	19,919,600
彰 化 縣	Changhua County	58,442	16,351,422	65,150,100	41,034,333
南 投 縣	Nantou County	25,426	17,461,456	22,431,164	14,079,877
雲 林 縣	Yunlin County	35,922	18,425,811	42,469,539	29,232,492
嘉 義 縣	Chiayi County	27,682	17,365,533	30,267,900	15,682,234
屏 東 縣	Pingtung County	36,798	23,426,531	34,756,700	20,881,857
臺 東 縣	Taitung County	8,549	9,051,388	7,769,061	4,507,125
花 蓮 縣	Hualien County	12,777	10,181,202	17,807,599	8,006,001
澎 湖 縣	Penghu County	4,220	637,544	2,633,502	1,160,912
基 隆 市	Keelung City	18,348	718,868	10,121,367	5,851,243
新 竹 市	Hsinchu City	23,821	1,461,897	27,788,216	13,710,450
嘉 義 市	Chiayi City	10,366	1,003,808	16,387,913	10,887,960
金 門 縣	Kinmen County	3,886	1,387,246	5,770,892	1,110,242
連 江 縣	Lienchiang County	574	34,481	59,893	28,074

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 3-21. Sources of Land Value Increment Tax (3/3)
(3) by Region

CY 2017

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

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
12,558,738	809,861,743	210,606,859	5,019,019	229,441	21,324,264	3,612,996	95,370,372
3,839,513	150,016,783	38,130,895	965,873	229,441	3,460,705	724,170	19,901,398
1,461,131	131,041,097	29,631,748	279,226	-	3,024,892	797,583	16,097,535
560,099	96,975,428	25,881,517	238,343	-	2,102,698	386,073	10,745,807
2,061,977	107,284,802	28,299,897	1,115,259	-	2,760,271	448,553	13,817,949
1,179,704	60,301,066	16,202,987	500,145	-	1,518,909	215,826	6,854,625
1,720,690	79,656,201	21,710,491	1,089,722	-	4,480,217	410,341	9,294,819
186,606	21,554,968	5,821,191	146,269	-	483,747	58,699	2,063,729
237,633	26,748,420	7,021,015	144,923	-	501,035	100,554	2,690,787
50,738	13,330,249	3,407,163	57,134	-	285,062	55,495	1,441,061
611,960	25,228,511	7,408,585	167,091	-	568,762	80,781	2,514,635
45,171	8,865,802	2,361,722	14,422	-	202,412	27,411	906,451
26,220	15,820,387	4,543,949	69,331	-	307,720	50,039	1,377,870
5,764	15,296,394	4,922,551	64,466	-	227,704	30,138	783,320
255,654	14,394,298	3,815,476	67,223	-	347,686	50,902	1,658,802
19,866	3,309,091	863,791	4,958	-	73,947	9,928	293,605
11,186	9,860,192	2,641,417	6,529	-	152,467	27,839	881,013
321	1,502,319	414,179	471	-	35,364	4,591	248,309
39	4,315,612	1,042,074	427	-	103,422	25,580	732,208
277,302	13,948,379	3,537,274	35,133	-	371,092	83,978	1,809,238
5,097	5,712,406	1,400,039	46,765	-	158,116	22,709	743,331
2,066	4,666,733	1,539,318	5,310	-	157,931	1,805	505,746
-	32,607	9,580	-	-	105	-	8,132

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3-22. 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
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
106年6月底	End of June 2017	10,280,163	2,139,005,285	6,001,820,513	254,897
新 北 市	New Taipei City	1,821,997	284,999,703	998,541,209	49,594
臺 北 市	Taipei City	1,160,099	217,697,793	1,052,150,372	37,972
桃 園 市	Taoyuan City	941,161	237,714,288	627,582,626	23,803
臺 中 市	Taichung City	1,200,488	291,590,246	746,697,210	36,961
臺 南 市	Tainan City	814,521	191,502,079	497,114,928	20,422
高 雄 市	Kaohsiung City	1,197,874	245,033,669	762,810,919	30,801
宜 蘭 縣	Yilan County	215,641	44,566,313	100,816,572	3,741
新 竹 縣	Hsinchu County	237,553	61,568,678	165,522,998	4,876
苗 栗 縣	Miaoli County	233,828	53,599,724	102,097,983	3,225
彰 化 縣	Changhua County	527,866	121,683,651	199,178,623	13,147
南 投 縣	Nantou County	206,952	43,706,366	74,587,073	5,108
雲 林 縣	Yunlin County	309,220	65,785,925	132,038,594	4,454
嘉 義 縣	Chiayi County	235,865	45,988,133	71,622,412	4,977
屏 東 縣	Pingtung County	348,861	73,727,817	119,771,863	6,276
臺 東 縣	Taitung County	104,709	17,994,785	24,419,063	1,343
花 蓮 縣	Hualien County	148,009	28,126,748	45,592,761	2,402
澎 湖 縣	Penghu County	37,408	7,023,358	9,959,366	177
基 隆 市	Keelung City	188,586	29,791,926	68,921,495	825
新 竹 市	Hsinchu City	196,833	47,687,276	140,439,234	3,074
嘉 義 市	Chiayi City	125,793	23,405,011	54,090,124	1,588
金 門 縣	Kinmen County	23,420	5,229,782	6,916,367	130
連 江 縣	Lienchiang County	3,479	582,013	948,720	1

資料來源：各縣市稽徵單位。

說 明：1.自95年(含)起，冷氣機、升降機、充氣屋、油槽等歸類至其他項。
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 3-22. 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
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
217,010,775	1,183,486,776	6,545,231	1,311,813,467	4,209,748,773	1,934,692	342,723,188	370,829,423
20,321,484	175,443,358	1,545,284	224,650,909	780,380,769	132,903	20,467,633	21,435,209
26,699,986	372,798,658	967,523	173,582,480	658,921,741	107,409	12,726,607	15,748,494
29,740,131	99,043,149	651,465	145,950,425	459,804,867	197,249	40,839,315	46,783,207
33,580,330	143,224,594	790,344	181,118,439	534,954,374	223,059	44,597,519	44,731,697
24,019,517	106,441,430	444,050	102,408,292	332,032,313	171,757	32,265,974	34,803,071
27,604,010	130,046,175	792,440	153,964,328	559,687,532	246,213	38,890,732	41,886,036
2,333,648	8,548,438	95,850	21,820,374	72,654,671	76,283	14,277,880	14,468,706
5,419,546	17,695,532	146,451	40,121,069	132,123,300	52,179	9,975,969	10,921,970
4,214,530	13,803,901	101,087	25,984,533	66,660,386	69,553	13,912,589	14,976,713
14,619,046	32,129,273	196,253	50,492,059	113,848,357	139,159	26,317,026	30,447,296
3,257,477	9,398,275	75,622	20,594,251	48,238,576	54,275	9,802,026	10,867,832
6,658,435	21,163,875	85,821	23,235,347	55,051,979	88,068	14,900,354	17,106,773
5,141,605	12,597,715	55,310	14,631,285	37,051,688	69,763	11,465,539	13,951,772
5,154,477	11,825,183	118,107	31,212,946	76,123,547	121,388	21,227,114	22,964,765
565,812	1,321,134	29,262	7,801,391	16,553,580	32,757	5,478,960	4,567,540
1,647,179	4,383,180	64,493	15,647,855	33,985,905	41,713	5,964,034	5,153,538
121,221	263,380	11,755	3,554,701	7,997,966	14,971	2,258,130	1,511,078
567,442	2,651,263	148,797	23,774,745	61,043,946	21,094	3,223,459	3,482,209
3,966,739	16,137,320	142,681	33,494,070	114,285,034	37,576	7,686,125	8,230,229
1,115,781	3,817,382	70,820	15,067,236	43,594,379	26,475	4,139,729	4,699,239
262,161	752,909	9,687	2,262,238	3,888,685	10,684	2,287,473	2,069,803
217	654	2,129	444,494	865,177	164	19,003	22,245

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

Explanation : 1. Since 2006, other items include air conditioner, elevator, etc.

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3-22. 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
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
106年6月底	End of June 2017	209,970	20,074,001	5,320,976	662,631
新 北 市	New Taipei City	4,231	364,103	122,135	48,009
臺 北 市	Taipei City	8,799	562,713	363,753	28,672
桃 園 市	Taoyuan City	828	241,778	95,345	24,919
臺 中 市	Taichung City	7,618	911,163	306,004	46,843
臺 南 市	Tainan City	42,848	4,534,235	1,030,761	54,557
高 雄 市	Kaohsiung City	6,913	634,170	262,613	58,915
宜 蘭 縣	Yilan County	7,307	684,746	194,992	20,497
新 竹 縣	Hsinchu County	1,065	171,462	80,795	13,590
苗 栗 縣	Miaoli County	15,718	1,583,005	288,238	23,496
彰 化 縣	Changhua County	7,421	720,331	214,749	106,508
南 投 縣	Nantou County	8,099	802,064	206,979	22,137
雲 林 縣	Yunlin County	7,751	880,221	257,750	77,279
嘉 義 縣	Chiayi County	43,648	4,110,411	871,220	21,738
屏 東 縣	Pingtung County	2,131	517,760	190,006	59,532
臺 東 縣	Taitung County	8,269	606,254	123,703	17,969
花 蓮 縣	Hualien County	17,011	1,349,522	261,440	14,334
澎 湖 縣	Penghu County	66	6,891	1,592	1,404
基 隆 市	Keelung City	1,587	94,303	30,882	11,945
新 竹 市	Hsinchu City	989	74,945	26,433	6,953
嘉 義 市	Chiayi City	17,604	1,213,522	387,099	989
金 門 縣	Kinmen County	7	5,579	2,257	2,345
連 江 縣	Lienchiang County	60	4,823	2,234	-

Table 3-22. 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
67,994,576	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
69,350,279	29,285,063	12,208	1,145,351	172,079	1,505	151,428	53,976
4,504,840	2,399,114	114	9,196	2,232	20	2,029	1,422
2,481,230	2,260,883	441	25,770	15,721	47	4,894	4,055
2,575,290	1,078,538	3	132	61	12	4,059	3,015
4,286,144	1,766,442	1	25	5	6	7,701	10,550
7,014,736	3,041,187	-	-	-	7	899	667
5,014,850	1,968,074	1,009	86,599	21,572	34	2,912	2,155
1,930,373	735,584	322	25,149	4,591	22	1,363	608
1,344,628	386,127	-	-	-	6	670	449
2,317,300	729,502	2	53	8	1	120	20
12,238,248	4,985,501	-	-	-	-	-	-
2,035,490	772,191	-	-	-	14	838	286
10,333,067	3,901,001	-	-	-	7	2,032	1,183
2,453,801	976,954	1	299	199	1	530	673
6,026,993	2,323,014	749	56,248	10,064	36	2,694	753
1,583,105	613,701	22	1,670	481	1,239	109,790	24,980
1,223,944	465,141	-	-	-	33	8,354	1,957
140,912	32,103	8,561	847,937	78,762	7	750	291
949,314	522,865	5	494	103	4	305	221
565,416	219,599	1	149	45	-	-	-
87,004	46,151	-	-	-	1	118	97
243,596	61,393	-	-	-	8	1,369	593
-	-	977	91,631	38,235	-	-	-

表3-22. 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
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
106年6月底	End of June 2017	326,725	150,095,543	165,927,169	180,087
新 北 市	New Taipei City	27,804	13,484,873	18,604,706	13,350
臺 北 市	Taipei City	7,671	1,515,077	2,030,981	1,372
桃 園 市	Taoyuan City	23,315	15,635,907	20,607,333	19,373
臺 中 市	Taichung City	54,568	22,961,388	21,425,282	39,291
臺 南 市	Tainan City	45,939	18,910,606	19,644,988	5,449
高 雄 市	Kaohsiung City	26,696	16,247,977	20,760,439	27,239
宜 蘭 縣	Yilan County	7,765	3,183,584	4,181,659	3,484
新 竹 縣	Hsinchu County	4,943	2,899,614	4,236,452	14,097
苗 栗 縣	Miaoli County	9,921	4,596,911	5,409,149	9,413
彰 化 縣	Changhua County	27,639	14,710,893	17,428,815	12,151
南 投 縣	Nantou County	16,275	5,187,658	5,036,849	20,009
雲 林 縣	Yunlin County	14,404	7,824,377	7,242,230	3,635
嘉 義 縣	Chiayi County	11,871	6,362,057	6,083,547	8
屏 東 縣	Pingtung County	20,366	8,035,022	6,213,692	9,197
臺 東 縣	Taitung County	7,193	1,530,718	1,201,638	100
花 蓮 縣	Hualien County	5,855	2,184,259	1,331,884	9
澎 湖 縣	Penghu County	459	92,816	72,766	-
基 隆 市	Keelung City	4,089	1,164,075	1,189,504	229
新 竹 市	Hsinchu City	3,864	1,756,574	1,529,348	1,676
嘉 義 市	Chiayi City	5,383	1,622,061	1,535,010	4
金 門 縣	Kinmen County	558	167,277	140,723	1
連 江 縣	Lienchiang County	147	21,819	20,173	-

Table 3-22. 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
17,742,346	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
17,193,725	825,226	150,760	9,445,581	425,492	1,457	1,946	35,745,559
1,154,194	58,630	667	40,079	4,411	21	364	89,223
91,052	5,460	193	7,984	626	-	-	-
2,709,621	134,253	171	16,572	1,917	23	1,059	30,942
4,014,216	189,862	1,777	113,324	8,135	20	-	80,265
423,765	23,154	29,484	1,923,931	92,267	8	123	5,091
2,158,167	103,325	6,861	429,924	22,357	753	-	8,050,644
290,983	13,544	358	18,214	379	12	-	13,400
1,611,090	75,598	342	24,630	1,246	4	-	1,529
895,176	33,950	1,378	95,506	2,645	34	-	193,469
914,783	50,932	25,577	1,671,264	69,684	11	-	4,016
1,679,925	53,617	5,412	346,638	12,375	1	-	92
297,006	13,240	27,274	1,655,086	64,934	527	-	27,235,629
585	121	28,544	1,822,019	87,749	4	-	775
784,979	57,249	11,064	709,584	32,513	15	-	31,077
7,641	1,156	6,548	309,443	9,744	7	-	1,407
883	84	2,154	100,717	3,987	5	-	5,645
-	-	-	-	-	8	-	1,429
17,248	494	11	541	9	-	-	-
142,161	10,521	17	698	61	2	400	644
159	32	2,927	159,399	10,451	2	-	285
90	5	-	-	-	-	-	-
-	-	1	27	3	-	-	-

表3-22. 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
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
106年6月底	End of June 2017	10,280,163	2,139,005,285	6,001,820,513
新 北 市	New Taipei City	1,821,997	284,999,703	998,541,209
臺 北 市	Taipei City	1,160,099	217,697,793	1,052,150,372
桃 園 市	Taoyuan City	941,161	237,714,288	627,582,626
臺 中 市	Taichung City	1,200,488	291,590,246	746,697,210
臺 南 市	Tainan City	814,521	191,502,079	497,114,928
高 雄 市	Kaohsiung City	1,197,874	245,033,669	762,810,919
宜 蘭 縣	Yilan County	215,641	44,566,313	100,816,572
新 竹 縣	Hsinchu County	237,553	61,568,678	165,522,998
苗 栗 縣	Miaoli County	233,828	53,599,724	102,097,983
彰 化 縣	Changhua County	527,866	121,683,651	199,178,623
南 投 縣	Nantou County	206,952	43,706,366	74,587,073
雲 林 縣	Yunlin County	309,220	65,785,925	132,038,594
嘉 義 縣	Chiayi County	235,865	45,988,133	71,622,412
屏 東 縣	Pingtung County	348,861	73,727,817	119,771,863
臺 東 縣	Taitung County	104,709	17,994,785	24,419,063
花 蓮 縣	Hualien County	148,009	28,126,748	45,592,761
澎 湖 縣	Penghu County	37,408	7,023,358	9,959,366
基 隆 市	Keelung City	188,586	29,791,926	68,921,495
新 竹 市	Hsinchu City	196,833	47,687,276	140,439,234
嘉 義 市	Chiayi City	125,793	23,405,011	54,090,124
金 門 縣	Kinmen County	23,420	5,229,782	6,916,367
連 江 縣	Lienchiang County	3,479	582,013	948,720

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 3-22. Sources of House Tax (4/5)
(2) by Usage of House

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
8,325,225	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	725,202	286,188,704	894,395,146
8,934,121	1,250,608,466	3,105,622,045	729,920	293,049,253	908,862,479
9,039,990	1,272,749,199	3,291,134,886	745,038	300,851,908	951,360,977
1,591,161	180,488,770	636,491,901	158,635	43,131,779	129,069,592
925,043	96,612,931	419,465,841	154,095	34,805,785	278,776,749
836,673	130,113,230	333,113,686	54,881	38,246,233	91,683,370
1,049,421	167,807,436	400,625,872	94,981	46,448,647	104,958,377
727,459	117,259,247	276,245,557	47,802	26,123,599	75,100,470
1,080,355	151,435,478	450,336,009	66,070	32,820,333	105,574,332
195,302	30,650,152	63,274,690	10,371	4,350,472	11,009,661
215,517	39,740,397	106,777,592	10,067	6,781,963	17,420,106
214,377	35,813,702	59,052,504	10,066	5,787,341	12,093,538
469,476	74,565,664	118,280,081	37,744	21,375,926	33,809,784
187,445	28,468,941	43,969,497	8,833	4,315,815	8,574,163
278,001	38,396,854	55,766,471	12,919	5,197,998	12,332,037
215,130	28,142,393	40,041,858	9,010	4,425,032	7,037,148
316,891	48,876,389	69,293,590	16,465	7,148,774	18,429,128
92,445	13,392,385	15,542,931	8,022	1,899,800	3,705,205
132,735	18,225,893	26,615,232	8,775	3,379,364	5,701,342
33,194	4,805,604	5,641,597	2,553	692,133	1,532,298
168,724	17,859,349	41,791,135	12,052	3,870,605	6,895,813
176,494	30,616,822	89,802,510	10,932	6,934,535	20,516,239
112,628	15,730,679	34,457,027	7,060	2,519,554	6,162,648
18,680	3,398,993	4,005,634	3,359	534,092	887,506
2,839	347,892	543,672	346	62,129	91,472

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3-22. 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
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	435,890	414,337,952	1,269,313,730
105年6月底	End of June 2016	439,846	423,711,326	1,334,162,296
106年6月底	End of June 2017	449,131	455,654,215	1,414,604,065
新 北 市	New Taipei City	65,871	55,946,078	217,387,463
臺 北 市	Taipei City	77,433	85,328,566	336,288,657
桃 園 市	Taoyuan City	42,420	48,563,039	145,431,389
臺 中 市	Taichung City	51,771	63,649,146	203,881,823
臺 南 市	Tainan City	34,309	32,376,023	89,132,005
高 雄 市	Kaohsiung City	44,697	43,862,955	157,503,253
宜 蘭 縣	Yilan County	8,806	7,206,552	20,734,271
新 竹 縣	Hsinchu County	10,538	9,591,183	27,846,579
苗 栗 縣	Miaoli County	7,795	7,718,687	19,522,469
彰 化 縣	Changhua County	18,400	18,626,966	32,113,981
南 投 縣	Nantou County	10,064	9,531,263	19,184,482
雲 林 縣	Yunlin County	15,871	16,572,343	26,276,822
嘉 義 縣	Chiayi County	10,704	10,191,715	17,032,657
屏 東 縣	Pingtung County	14,725	15,140,370	25,379,551
臺 東 縣	Taitung County	4,070	2,505,329	4,859,672
花 蓮 縣	Hualien County	5,893	5,571,172	11,207,065
澎 湖 縣	Penghu County	1,606	1,479,216	2,729,661
基 隆 市	Keelung City	7,566	7,699,896	19,367,671
新 竹 市	Hsinchu City	9,084	7,935,202	23,707,770
嘉 義 市	Chiayi City	5,941	4,910,078	13,029,594
金 門 縣	Kinmen County	1,305	1,101,150	1,710,516
連 江 縣	Lienchiang County	262	147,286	276,712

Table 3-22. Sources of House Tax (5/5)
(2) by Usage of House

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
4,738	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	39,875	106,195,574	293,564,495
5,539	799,613	17,882,684	39,243	106,793,666	296,324,105
6,673	948,295	21,061,669	39,331	108,801,667	323,658,916
2,204	323,370	5,053,949	4,126	5,109,707	10,538,303
3,178	447,779	15,665,278	350	502,731	1,953,845
38	9,095	43,755	7,149	20,782,691	57,310,425
92	14,845	34,032	4,223	13,670,171	37,197,107
512	58,118	119,603	4,439	15,685,092	56,517,294
96	11,820	31,102	6,656	16,903,083	49,366,223
4	480	1,410	1,158	2,358,658	5,796,541
-	-	-	1,431	5,455,135	13,478,721
321	37,130	52,156	1,269	4,242,864	11,377,316
6	1,840	2,761	2,240	7,113,256	14,972,016
49	10,008	13,979	561	1,380,339	2,844,952
14	3,871	4,385	2,415	5,614,860	37,658,880
63	10,296	15,075	958	3,218,697	7,495,674
50	10,041	7,361	730	2,552,244	6,662,233
-	49	62	172	197,221	311,193
11	5,544	9,307	595	944,774	2,059,815
-	-	-	55	46,405	55,811
33	3,735	7,086	211	358,342	859,791
-	-	-	323	2,200,717	6,412,715
-	-	-	164	244,700	440,854
2	276	368	74	195,272	312,343
-	-	-	32	24,707	36,864

表3-23. 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、 舞廳(場) Music Halls、 Dance Halls	高爾夫球場 Golf Course	高爾夫球 練習場 Driving Range
99年底	2010	16,454	172	106	69	125
100年底	2011	16,055	163	110	71	125
101年底	2012	15,699	152	93	72	125
102年底	2013	15,149	149	100	73	120
103年底	2014	14,796	138	86	70	112
104年底	2015	14,741	142	86	71	105
105年底	2016	14,728	146	82	71	107
106年底	2017	16,785	148	76	70	101
新北市	New Taipei City	2,122	24	3	13	15
臺北市	Taipei City	1,883	38	23	-	12
桃園市	Taoyuan City	1,373	7	10	14	15
臺中市	Taichung City	1,861	17	19	6	10
臺南市	Tainan City	1,344	9	5	7	7
高雄市	Kaohsiung City	1,827	20	8	7	9
宜蘭縣	Yilan County	377	4	1	2	3
新竹縣	Hsinchu County	419	1	-	9	4
苗栗縣	Miaoli County	425	3	1	3	2
彰化縣	Changhua County	925	3	1	2	5
南投縣	Nantou County	659	2	-	3	1
雲林縣	Yunlin County	446	2	-	-	3
嘉義縣	Chiayi County	242	-	-	2	4
屏東縣	Pingtung County	831	2	1	1	2
臺東縣	Taitung County	387	1	-	-	1
花蓮縣	Hualien County	449	1	-	1	-
澎湖縣	Penghu County	63	1	-	-	-
基隆市	Keelung City	474	2	2	-	1
新竹市	Hsinchu City	338	6	1	-	6
嘉義市	Chiayi City	269	3	1	-	1
金門縣	Kinmen County	48	2	-	-	-
連江縣	Lienchiang County	23	-	-	-	-

資料來源：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 3-23. Sources of Amusement Tax

Unit : Unit

Number of Amusement Place						
電子遊戲機	有娛樂節目之餐飲	視聽視唱	網 咖	遊樂園	臨時公演	其 他
Arcade	Entertainment Restaurants	MTV、KTV	Internet Cafe	Amusement Park	Temp.Public Shows	Others
3,092	67	8,172	1,724	72	194	2,661
2,610	82	7,874	1,700	80	316	2,924
2,486	96	7,528	1,563	80	340	3,164
2,307	100	7,241	1,380	74	376	3,229
2,149	114	6,985	1,190	74	368	3,510
2,001	115	6,772	995	96	399	3,959
1,947	120	6,254	887	117	511	4,486
1,839	121	6,229	753	138	651	6,659
46	2	684	89	36	25	1,185
62	46	885	74	20	289	434
85	7	539	69	3	24	600
184	18	539	70	3	67	928
370	11	437	42	5	38	413
218	19	793	87	15	93	558
57	2	158	10	21	13	106
11	1	105	12	4	7	265
42	-	135	6	3	9	221
115	1	281	35	11	9	462
44	-	187	13	8	5	396
91	1	165	12	1	7	164
6	-	105	12	1	6	106
203	1	239	104	3	15	260
36	1	245	38	1	3	61
40	7	189	20	2	5	184
7	-	38	3	-	1	13
70	-	296	17	-	4	82
57	3	84	11	1	11	158
79	1	93	18	-	19	54
16	-	25	-	-	1	4
-	-	7	11	-	-	5

Source : Tax collection units 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3-24. 契稅稅源

單位：件；新臺幣千元

年別及地區別		總計		買賣契		典權契	
		Grand Total		Sale		Mortgage	
CY & Region		件數	契價	件數	契價	件數	契價
		Cases	Deed Value	Cases	Deed Value	Cases	Deed Value
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
106年	2017	345,777	227,154,742	287,360	205,023,921	3	5,652
新北市	New Taipei City	64,894	50,165,852	54,606	45,114,227	-	-
臺北市	Taipei City	33,465	28,339,512	25,328	23,640,584	1	34
桃園市	Taoyuan City	43,026	27,930,107	38,029	25,905,348	-	-
臺中市	Taichung City	48,548	27,721,446	41,794	25,629,090	-	-
臺南市	Tainan City	25,539	18,580,331	21,348	17,292,072	-	-
高雄市	Kaohsiung City	44,623	30,472,789	38,318	28,286,842	2	5,618
宜蘭縣	Yilan County	6,454	4,043,693	5,138	3,568,036	-	-
新竹縣	Hsinchu County	10,825	8,147,589	9,592	7,721,842	-	-
苗栗縣	Miaoli County	7,368	4,836,101	5,984	4,517,388	-	-
彰化縣	Changhua County	10,517	4,154,828	7,659	3,370,252	-	-
南投縣	Nantou County	4,429	1,635,487	3,178	1,274,495	-	-
雲林縣	Yunlin County	5,861	2,789,906	4,338	2,369,958	-	-
嘉義縣	Chiayi County	4,855	2,487,174	3,644	2,203,816	-	-
屏東縣	Pingtung County	7,590	2,704,300	5,547	2,218,792	-	-
臺東縣	Taitung County	2,234	575,530	1,491	441,502	-	-
花蓮縣	Hualien County	4,568	1,463,668	3,528	1,209,006	-	-
澎湖縣	Penghu County	771	257,728	539	225,109	-	-
基隆市	Keelung City	7,558	2,473,959	6,568	2,279,814	-	-
新竹市	Hsinchu City	7,534	5,683,986	6,577	5,354,553	-	-
嘉義市	Chiayi City	4,223	2,503,488	3,453	2,250,327	-	-
金門縣	Kinmen County	849	171,715	678	141,745	-	-
連江縣	Lienchiang County	46	15,551	23	9,124	-	-

資料來源：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 3-24. 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	
件數 Cases	契價 Deed Value	件數 Cases	契價 Deed Value	件數 Cases	契價 Deed Value	件數 Cases	契價 Deed Value
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	-	-
3,277	5,874,834	54,983	16,151,664	152	98,651	2	20
1,278	2,370,998	9,010	2,680,627	-	-	-	-
814	2,373,479	7,285	2,317,342	36	8,059	1	13
312	476,077	4,685	1,548,683	-	-	-	-
178	66,289	6,547	2,010,919	29	15,148	-	-
50	12,031	4,122	1,272,352	19	3,877	-	-
218	273,223	6,081	1,906,310	4	796	-	-
113	114,390	1,201	361,193	2	73	-	-
27	8,005	1,191	414,276	15	3,467	-	-
14	6,046	1,368	312,499	2	168	-	-
64	24,986	2,791	754,769	3	4,821	-	-
12	6,069	1,239	354,923	-	-	-	-
44	37,142	1,478	382,786	1	21	-	-
29	66,235	1,181	217,115	1	8	-	-
20	6,220	2,009	477,493	14	1,794	-	-
6	631	735	133,310	2	88	-	-
7	615	1,029	253,242	3	799	1	7
4	867	227	31,747	1	5	-	-
22	3,837	965	190,244	3	65	-	-
35	24,802	911	290,042	11	14,590	-	-
17	1,835	747	206,453	6	44,873	-	-
13	1,057	158	28,913	-	-	-	-
-	-	23	6,428	-	-	-	-

Source : Tax collection units 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3-25. 外銷品沖退稅金額

Table 3-25. Amount of Tax Offsetting 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
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
106年	3,305,570	3,207,591	97,979	-	2017

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 the 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 "Amount of Tax Offsetting and Refund for Export Products—by Tariff Classification", due to the inclusion of data on refunds of commodity tax on export goods from various district national tax administrations.

表3-26. 促進產業升級條例減免稅額 (1/3)
Table 3-26. 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 %
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	-	-	-	-	-	-
106年 2017	43,067,840	100.0	43,067,840	100.0	-	-	-	-	-	-
財政部所屬機關 Ministry of Finance	43,067,840	100.0	43,067,840	100.0	-	-	-	-	-	-
臺北國稅局 National Taxation Bureau of Taipei	1,549,910	100.0	1,549,910	100.0	-	-	-	-	-	-
北區國稅局 National Taxation Bureau of the Northern Area	31,678,790	100.0	31,678,790	100.0	-	-	-	-	-	-
中區國稅局 National Taxation Bureau of the Central Area	5,544,499	100.0	5,544,499	100.0	-	-	-	-	-	-
南區國稅局 National Taxation Bureau of the Southern Area	661,925	100.0	661,925	100.0	-	-	-	-	-	-
高雄國稅局 National Taxation Bureau of Kaohsiung	3,632,716	100.0	3,632,716	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 the Ministry of Finance and tax collection units 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 has been included since 2002.

2.The description of the year in this table refers to the year the data was verified.

表3-26. 促進產業升級條例減免稅額 (2/3)

106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>物流配送銷中心免稅。</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>

表3-26. 促進產業升級條例減免稅額 (3/3)

106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 修正前第十六條 修正前第十七條 第十九條之一		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。 股東投資取得股票緩課所得稅。 1. 創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。 2. 員工紅利轉增資取得之股票緩課所得稅。 員工紅利轉作增資，取得新股以面額課徵所得稅。
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3-27. 產業創新條例減免稅額 (1/3)
Table 3-27. 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	核定減免 所得額* Income Reduction of Verified*	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	-	5,735,101	5,287,187	447,914
102年 2013	948	68,591,132	-	7,414,843	3,666,816	3,748,027
103年 2014	766	84,001,374	-	9,544,222	4,328,850	5,215,372
104年 2015	734	92,752,114	-	8,649,992	3,791,571	4,858,421
105年 2016	719	120,419,883	-	11,247,294	4,638,655	6,608,639
106年 2017	793	130,282,347	-	14,507,580	5,643,119	8,864,461
財政部所屬機關 Ministry of Finance	793	130,282,347	-	14,507,580	5,643,119	8,864,461
臺北國稅局 National Taxation Bureau of Taipei	248	17,149,599	-	2,241,578	1,590,638	650,940
北區國稅局 National Taxation Bureau of the Northern Area	370	98,760,555	-	10,704,096	3,379,793	7,324,303
中區國稅局 National Taxation Bureau of the Central Area	61	8,272,565	-	744,729	297,730	446,999
南區國稅局 National Taxation Bureau of the Southern Area	46	2,627,258	-	386,099	97,177	288,922
高雄國稅局 National Taxation Bureau of Kaohsiung	68	3,472,370	-	431,078	277,781	153,297

資料來源：財政部所屬各機關。

Source：Various agencies of the 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 was verified.

附註：*因應產業創新條例修法，新增研究發展支出加倍減除課稅所得額。

Note：Due to the amendment of Statute for Industrial Innovation, up to 200 percent of taxpayer's R&D expenditures may be deducted from the amount of taxable income.

表3-27. 產業創新條例減免稅額 (2/3)
Table 3-27. 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

Unit：Case；NT\$ 1,000

106年 CY 2017

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	核定減免 所得額* Income Reduction of Verified*	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	793	130,282,347	-	14,507,580	5,643,119	8,864,461
新 北 市 New Taipei City	142	11,512,311	-	1,439,696	1,212,911	226,785
臺 北 市 Taipei City	248	17,149,599	-	2,241,578	1,590,638	650,940
桃 園 市 Taoyuan City	89	8,086,831	-	1,049,508	508,433	541,075
臺 中 市 Taichung City	39	1,658,110	-	222,889	191,360	31,529
臺 南 市 Tainan City	43	2,619,029	-	385,368	96,446	288,922
高 雄 市 Kaohsiung City	68	3,472,370	-	431,078	277,781	153,297
宜 蘭 縣 Yilan County	-	-	-	-	-	-
新 竹 縣 Hsinchu County	60	13,562,227	-	1,099,962	733,939	366,023
苗 栗 縣 Miaoli County	7	5,881,192	-	411,851	2,057	409,794
彰 化 縣 Changhua County	10	194,644	-	29,197	23,521	5,676
南 投 縣 Nantou County	2	236,170	-	35,425	35,425	-
雲 林 縣 Yunlin County	3	302,449	-	45,367	45,367	-
嘉 義 縣 Chiayi County	1	-	-	-	-	-
屏 東 縣 Pingtung County	2	8,229	-	731	731	-
臺 東 縣 Taitung County	-	-	-	-	-	-
花 蓮 縣 Hualien County	-	-	-	-	-	-
澎 湖 縣 Penghu County	-	-	-	-	-	-
基 隆 市 Keelung City	5	75,597	-	8,227	7,119	1,108
新 竹 市 Hsinchu City	74	65,523,589	-	7,106,703	917,391	6,189,312
嘉 義 市 Chiayi City	-	-	-	-	-	-
金 門 縣 Kinmen County	-	-	-	-	-	-
連 江 縣 Lienchiang County	-	-	-	-	-	-

表3-27. 產業創新條例減免稅額 (3/3)

(3)按行業別分

106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	核定減免所得額*
	Number of Cases	R&D Expense	Income Reduction of Verified*
總計	793	130,282,347	-
A 農、林、漁、牧、業	4	79,789	-
C 製造業	619	115,344,425	-
18化學材料製造業	35	1,153,651	-
22塑膠製品製造業	17	824,899	-
26電子零組件製造業	208	85,986,202	-
27電腦、電子產品及光學製品製造業	99	20,428,815	-
29機械設備製造業	61	1,635,442	-
30汽車及其零件製造業	24	1,824,851	-
31其他運輸工具製造業	12	570,514	-
F 營造業	2	11,407	-
G 批發及零售業	66	1,530,312	-
45-46批發業	56	1,106,072	-
47-48零售業	10	424,240	-
I 住宿及餐飲業	1	13,140	-
J 資訊及通訊傳播業	34	1,534,366	-
62電腦系統設計服務業	21	785,350	-
K 金融及保險業	1	37,499	-
L 不動產業	2	145,504	-
M 專業、科學及技術服務業	59	11,504,475	-
71建築、工程服務及技術檢測、分析服務業	42	11,328,669	-
N 支援服務業	5	81,431	-

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。

附註：*因應產業創新條例修法，新增研究發展支出加倍減除課稅所得額。

Table 3-27. Tax Reductions Due to Implementation of
Statute for Industrial Innovation (3/3)
(3) by Industrial Classification

CY 2017

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			
14,507,580	5,643,119	8,864,461	Total
11,588	10,965	623	A Agriculture, Forestry, Fishing and Animal Husbandry
13,417,479	4,847,018	8,570,461	C Manufacturing
160,804	127,497	33,307	18 Chemical Material Manufacturing
123,033	9,445	113,588	22 Plastics Products Manufacturing
9,770,705	2,526,764	7,243,941	26 Electronic Parts and Components Manufacturing
2,410,162	1,545,944	864,218	27 Computers, Electronic and Optical Products Manufacturing
201,933	177,211	24,722	29 Machinery and Equipment Manufacturing
270,835	84,719	186,116	30 Motor Vehicles and Parts Manufacturing
73,207	71,672	1,535	31 Other Transport Equipment Manufacturing
1,711	1,711	-	F Construction
141,326	108,233	33,093	G Wholesale and Retail Trade
83,634	64,223	19,411	45-46 Wholesale Trade
57,692	44,010	13,682	47-48 Retail Trade
1,971	1,971	-	I Accommodation and Food Services
180,345	173,961	6,384	J Information and Communication
90,117	86,197	3,920	62 Computer Systems Design Services
5,625	-	5,625	K Financial and Insurance
21,826	21,826	-	L Real Estate
715,211	468,049	247,162	M Professional, Scientific and Technical Services
693,795	446,633	247,162	71 Architecture and Engineering Services; Technical Testing and Analysis Services
10,497	9,384	1,113	N Support Services

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

Note : Due to the amendment of Statute for Industrial Innovation, up to 200 percent of taxpayer's R&D expenditures may be deducted from the amount of taxable income.

表3-28. 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		實 徵 數		減 免 註 銷 數	
	Opening Collection for Assessed (Verified)		Tax Collected		Cancelled	
	(1)		(2)		(3)	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
105年	32,170	666,341,341	29,209	437,039,263	291	36,884,264
106年	32,942	688,841,987	29,773	451,315,137	298	43,111,416
本 年 度 合 計	30,019	498,147,264	28,695	429,111,410	299	36,377,144
國 營 利 事 業 所 得 稅	1,800	113,504,817	1,626	77,179,145	54	16,861,861
綜 合 所 得 稅	78	27,808,907	60	17,490,157	2	2,854,516
遺 產 及 贈 與 稅	629	14,297,211	528	8,917,599	47	2,802,888
營 業 稅	30	61,917,559	27	44,786,783	1	10,697,523
貨 物 稅	1,062	8,821,415	1,010	5,755,814	4	444,415
菸 酒 稅	0	213,770	0	67,345	0	452
證 券 交 易 稅	0	99,605	0	8,060	0	2,460
期 貨 交 易 稅	0	222	0	222	-	-
特 種 貨 物 及 勞 務 稅	-	-	-	-	-	-
直 轄 市 及 縣 (市) 稅	0	346,126	0	153,165	0	59,608
地 價 稅	27,945	376,126,032	26,915	349,423,171	240	18,856,572
土 地 增 值 稅	8,355	96,278,150	7,918	92,131,477	16	1,398,029
房 屋 稅	651	109,000,280	592	92,401,146	43	13,840,512
使 用 牌 照 稅	8,907	77,035,187	8,795	76,283,003	29	288,363
契 稅	8,544	66,761,153	8,257	63,217,263	65	2,256,276
印 花 稅	358	13,397,945	338	12,639,160	14	544,518
娛 樂 稅	942	10,175,874	838	9,645,295	70	391,693
特 別 及 臨 時 稅 課	187	1,664,479	175	1,577,668	2	63,625
罰 鍰	2	1,812,964	2	1,528,159	0	73,556
以 前 年 度 合 計	274	8,516,416	154	2,509,093	5	658,711
國 營 利 事 業 所 得 稅	2,923	190,694,723	1,078	22,203,727	-1	6,734,272
綜 合 所 得 稅	578	107,203,808	250	12,858,331	2	3,033,576
遺 產 及 贈 與 稅	163	51,386,041	97	3,192,453	0	1,056,139
營 業 稅	222	17,938,425	94	1,495,069	1	690,242
貨 物 稅	5	17,417,363	4	6,678,624	0	568,681
菸 酒 稅	185	18,454,287	53	1,406,503	0	687,740
證 券 交 易 稅	0	405,453	0	18,649	0	-5,527
期 貨 交 易 稅	1	860,702	0	4,616	0	212
特 種 貨 物 及 勞 務 稅	0	-	0	0	-	-
直 轄 市 及 縣 (市) 稅	2	741,520	1	62,417	0	36,089
地 價 稅	1,971	17,524,771	761	7,528,682	-4	859,265
土 地 增 值 稅	823	5,649,973	381	3,183,343	0	66,920
房 屋 稅	17	5,853,412	13	2,382,409	2	860,691
使 用 牌 照 稅	195	1,423,980	99	600,969	-2	-29,103
契 稅	842	3,987,259	220	895,737	-0	49,516
印 花 稅	6	223,465	5	180,201	1	32,806
娛 樂 稅	30	128,918	35	250,209	-5	-124,039
特 別 及 臨 時 稅 課	58	220,588	8	18,885	0	1,275
罰 鍰	0	37,177	0	16,929	0	1,200
以 前 年 度 合 計	374	65,966,143	67	1,816,713	1	2,841,431

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。

附 註：*本表自106年起，配合本部104年9月25日台財稅字第10400634010號令發布，調整部分表格內容。

Table 3-28. 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

逾徵收期間數		*逾執行期間數		逾核課期間數		未徵數餘額		CY
Overdue (4)		*Exceeded Compulsory Execution Period (5)		Excess Assessment (6)		Balance of Tax Not Collected (7)= (1)-(2)-(3)-(4)-(5)-(6)		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
15	222,162	-	-	40	103,581	2,614	192,092,071	2016
11	201,946	2	1,030,703	39	92,508	2,820	193,090,277	2017
-	-	-	-	0	2,228	1,025	32,656,482	Current Year
-	-	-	-	0	37	120	19,463,774	National Taxes
-	-	-	-	-	-	17	7,464,235	Profit-seeking Enterprise Income Tax
-	-	-	-	0	37	54	2,576,688	Individual Income Tax
-	-	-	-	-	-	1	6,433,253	Estate and Gift Tax
-	-	-	-	-	-	48	2,621,186	Business Tax
-	-	-	-	-	-	0	145,974	Commodity Tax
-	-	-	-	-	-	0	89,085	Tobacco and Alcohol Tax
-	-	-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	0	133,354	Specifically Selected Goods and Services Tax
-	-	-	-	0	2,188	790	7,844,101	Municipality & County (City) Taxes
-	-	-	-	0	417	420	2,748,227	Land Value Tax
-	-	-	-	-	-	16	2,758,622	Land Value Increment Tax
-	-	-	-	0	99	83	463,721	House Tax
-	-	-	-	0	1,672	222	1,285,943	Vehicle License Tax
-	-	-	-	-	-	6	214,267	Deed Tax
-	-	-	-	-	-	33	138,885	Stamp Tax
-	-	-	-	-	-	10	23,186	Amusement Tax
-	-	-	-	-	-	0	211,249	Special and Provisional Tax Levies
-	-	-	-	0	3	115	5,348,608	Fine
11	201,946	2	1,030,703	38	90,281	1,796	160,433,794	Previous Year
1	84,611	1	587,874	0	291	325	90,639,125	National Taxes
0	72,706	0	297,836	0	60	66	46,766,847	Profit-seeking Enterprise Income Tax
1	2,378	0	143,831	0	35	126	15,606,870	Individual Income Tax
-	-	0	54,884	-	-	1	10,115,174	Estate and Gift Tax
0	9,526	0	88,248	0	196	131	16,262,073	Business Tax
-	-	0	2,435	-	-	0	389,895	Commodity Tax
0	1	0	641	-	-	0	855,233	Tobacco and Alcohol Tax
0	-	-	-	-	-	0	17	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	1	643,014	Specifically Selected Goods and Services Tax
10	24,052	1	90,821	38	87,327	1,165	8,934,623	Municipality & County (City) Taxes
5	4,234	0	50,645	35	75,218	403	2,269,614	Land Value Tax
-	-	0	5,668	-	-	2	2,604,644	Land Value Increment Tax
2	17,680	0	33,485	1	2,934	96	798,016	House Tax
3	2,228	0	115	3	9,102	616	3,030,561	Vehicle License Tax
-	-	0	12	0	49	0	10,397	Deed Tax
-	-	-	-	0	0	0	2,748	Stamp Tax
0	-89	0	895	0	24	49	199,597	Amusement Tax
-	-	-	-	-	-	0	19,047	Special and Provisional Tax Levies
0	93,283	0	352,007	0	2,663	306	60,860,046	Fine

Source : Various agencies of the Ministry of Finance and tax collection units 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's 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 overdue and not yet levied.

Note : *Since 2017, the content of this table have been revised in accord with the enactment of administrative rule No.10400634010 on Sept. 25, 2015.

表3-28. 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	未 徵 數 餘 額					
	繳款書未送達未徵數		未逾限繳日未徵數		行政救濟未徵數	
	Have Not Been Served the Payment Notice		Have Not Exceeded the Deadline of Payment		Administrative Remedies	
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
105年	444	2,923,355	215	14,410,174	5	26,897,479
106年	405	2,772,063	243	9,654,964	4	26,467,625
本 年 度 合 計	315	1,941,484	231	8,229,608	2	9,449,920
國 營 利 事 業 所 得 稅	2	92,384	13	4,305,705	1	7,272,046
綜 合 所 得 稅	0	22,781	1	607,534	0	3,465,944
遺 產 及 贈 與 稅	0	10,674	5	531,840	0	809,463
營 業 稅	0	117	1	3,036,590	0	2,351,247
營 貨 物 稅	1	57,692	6	120,763	0	438,457
菸 酒 稅	-	-	0	3,601	0	118,010
證 券 交 易 稅	-	-	-	-	0	48,562
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	-	-	-	-
直 轄 市 及 縣 (市) 稅	0	1,120	0	5,377	0	40,363
地 價 稅	311	1,818,934	204	3,553,549	1	557,137
土 地 增 值 稅	278	948,317	103	1,028,292	0	322,429
房 屋 稅	5	728,832	11	1,998,200	0	21,731
使 用 牌 照 稅	8	29,779	14	79,946	0	34,273
契 稅	14	56,651	41	113,532	0	228
印 花 稅	1	25,682	5	184,995	0	2,509
娛 樂 稅	4	22,626	29	115,753	-	-
特 別 及 臨 時 稅 課	2	6,147	1	2,668	-	-
罰 鍰	0	900	0	30,163	0	175,968
以 前 年 度 合 計	2	30,165	14	370,354	1	1,620,736
國 營 利 事 業 所 得 稅	90	830,579	12	1,425,356	2	17,017,706
綜 合 所 得 稅	0	5,285	0	264,311	1	10,852,233
遺 產 及 贈 與 稅	0	632	0	124,251	0	6,343,296
營 業 稅	0	688	0	44,498	0	3,036,981
營 貨 物 稅	0	-	0	75,081	0	1,024,295
菸 酒 稅	0	3,965	0	17,063	0	418,166
證 券 交 易 稅	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	0	3,105	0	29,494
直 轄 市 及 縣 (市) 稅	90	824,166	12	645,234	0	235,356
地 價 稅	80	166,474	6	19,345	0	177,532
土 地 增 值 稅	1	627,886	1	583,616	0	53,139
房 屋 稅	2	8,030	1	27,696	0	4,208
使 用 牌 照 稅	6	19,828	4	14,486	0	413
契 稅	0	109	0	66	0	5
印 花 稅	0	1,684	-	-	-	-
娛 樂 稅	0	154	0	25	0	60
特 別 及 臨 時 稅 課	-	-	-	-	-	-
罰 鍰	0	1,128	0	515,811	1	5,930,117

Table 3-28. 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		特殊原因未徵數		欠稅數		送達未逾滯納期		
Pay by Stages		Special Reason		Tax in Arrears		Delivery of Notice Not Yet Exceeded Delinquency Period		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
2	1,617,454	162	253,910	1,787	145,989,699	40	2,062,028	2016
2	1,722,836	161	272,163	2,006	152,200,625	39	1,812,334	2017
1	973,723	23	23,247	453	12,038,501	37	1,581,547	Current Year
1	854,690	0	771	104	6,938,178	11	1,045,733	National Taxes
1	524,085	0	26	14	2,843,866	1	286,309	Profit-seeking Enterprise Income Tax
0	47,576	0	675	48	1,176,460	5	193,697	Individual Income Tax
0	283,029	-	-	0	762,271	0	402,848	Estate and Gift Tax
-	-	0	70	41	2,004,203	6	109,637	Business Tax
-	-	-	-	0	24,362	0	5,114	Commodity Tax
-	-	-	-	0	40,523	0	24,528	Tobacco and Alcohol Tax
-	-	-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	0	86,493	0	23,598	Specifically Selected Goods and Services Tax
0	103,564	21	22,128	253	1,788,788	15	117,678	Municipality & County (City) Taxes
0	103,264	17	20,047	21	325,878	1	43,294	Land Value Tax
-	-	-	-	0	9,860	0	5,496	Land Value Increment Tax
0	109	2	557	60	319,056	2	10,509	House Tax
0	191	1	1,511	165	1,113,829	11	56,293	Vehicle License Tax
-	-	-	-	0	1,081	0	480	Deed Tax
-	-	-	-	0	507	0	282	Stamp Tax
-	-	0	13	6	14,359	1	1,318	Amusement Tax
-	-	-	-	0	4,218	0	7	Special and Provisional Tax Levies
0	15,469	2	348	96	3,311,535	10	418,135	Fine
0	749,113	138	248,916	1,553	140,162,124	2	230,787	Previous Year
0	681,121	1	11,196	323	78,824,979	0	189,967	National Taxes
0	123,452	0	2,505	65	40,172,712	0	25,591	Profit-seeking Enterprise Income Tax
0	74,872	0	3,397	125	12,446,434	0	32,710	Individual Income Tax
0	482,443	0	3,121	1	8,530,234	0	131,445	Estate and Gift Tax
-	-	0	1,710	131	15,821,169	0	221	Business Tax
-	-	-	-	0	389,895	-	-	Commodity Tax
-	-	-	-	0	854,920	-	-	Tobacco and Alcohol Tax
-	-	-	-	0	17	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
0	354	0	463	0	609,597	-	-	Specifically Selected Goods and Services Tax
0	2,791	135	232,298	929	6,994,779	2	6,361	Municipality & County (City) Taxes
0	2,786	121	220,016	196	1,683,461	1	1,919	Land Value Tax
-	-	-	-	0	1,340,003	0	162	Land Value Increment Tax
-	-	6	1,839	86	756,242	0	382	House Tax
0	5	7	10,289	598	2,985,540	1	3,897	Vehicle License Tax
-	-	-	-	0	10,217	-	-	Deed Tax
-	-	0	3	0	1,062	-	-	Stamp Tax
-	-	0	151	49	199,207	0	1	Amusement Tax
-	-	-	-	0	19,047	-	-	Special and Provisional Tax Levies
0	65,201	3	5,422	302	54,342,366	0	34,460	Fine

表3-28. 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					
	待移送執行		移送執行未結		*取得執行憑證數	
	Pending for Compulsory Execution		Pending Case Under Compulsory Execution		未逾徵收期間 Not Yet Exceeded Collection Period	
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
105年	40	1,617,372	589	97,258,802	1,117	44,881,356
106年	44	1,999,743	701	97,337,272	780	12,960,284
本 年 度 合 計	39	1,432,367	353	8,803,653	25	220,909
國 營 利 事 業 所 得 稅	8	995,761	82	4,816,064	3	80,612
綜 合 所 得 稅	4	464,759	9	2,048,621	1	44,176
遺 產 及 贈 與 稅	2	79,854	41	895,777	1	7,133
營 業 稅	0	281,353	0	78,069	-	-
貨 物 稅	2	161,997	31	1,703,258	2	29,303
菸 酒 稅	-	-	0	19,248	-	-
證 券 交 易 稅	-	-	0	15,994	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	0	7,798	0	55,096	-	-
直 轄 市 及 縣 (市) 稅	24	295,521	203	1,314,486	11	61,087
地 價 稅	12	226,735	8	55,779	0	69
土 地 增 值 稅	0	158	0	4,206	-	-
房 屋 稅	3	16,666	54	289,915	1	1,967
使 用 牌 照 稅	9	50,700	136	948,968	9	57,852
契 稅	-	-	0	601	-	-
印 花 稅	0	188	0	37	-	-
娛 樂 稅	1	1,070	5	10,773	1	1,199
特 別 及 臨 時 稅 課	0	4	0	4,207	-	-
罰 鍰	7	141,085	68	2,673,104	11	79,210
以 前 年 度 合 計	5	567,375	348	88,533,619	756	12,739,375
國 營 利 事 業 所 得 稅	0	466,356	89	51,829,649	124	5,947,283
綜 合 所 得 稅	0	59,289	26	25,239,336	16	3,458,857
遺 產 及 贈 與 稅	0	54,358	31	9,131,807	53	929,437
營 業 稅	0	338,376	0	6,159,837	0	28,870
貨 物 稅	0	14,164	32	9,727,571	54	1,471,817
菸 酒 稅	0	170	0	328,410	0	270
證 券 交 易 稅	-	-	0	691,399	0	4,149
期 貨 交 易 稅	-	-	0	11	0	1
特 種 貨 物 及 勞 務 稅	-	-	0	-	-	-
直 轄 市 及 縣 (市) 稅	5	18,764	212	551,278	0	53,882
地 價 稅	3	12,311	79	3,123,767	431	2,000,605
土 地 增 值 稅	0	33	0	1,184,925	83	267,444
房 屋 稅	0	33	0	1,027,289	0	21,139
使 用 牌 照 稅	0	1,263	31	339,272	35	140,233
契 稅	1	4,869	97	533,640	287	1,465,934
印 花 稅	-	-	0	734	0	789
娛 樂 稅	0	4	0	329	0	438
特 別 及 臨 時 稅 課	0	283	5	26,893	27	96,953
罰 鍰	-	-	0	10,685	0	7,675
罰 鍰	0	82,255	46	33,580,203	201	4,791,487

Table 3-28. 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						
*Execution Certificate		移送執行結(銷)案		無法執行欠稅數		
已逾徵收期間惟未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period		Case Closed Under Compulsory Execution		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	2,586	0	167,555	2016
442	37,910,423	0	7,755	0	172,815	2017
-	-	0	26	0	0	Current Year
-	-	0	8	-	-	National Taxes
-	-	-	-	-	-	Profit-seeking Enterprise Income Tax
-	-	0	-	-	-	Individual Income Tax
-	-	-	-	-	-	Estate and Gift Tax
-	-	0	8	-	-	Business Tax
-	-	-	-	-	-	Commodity Tax
-	-	-	-	-	-	Tobacco and Alcohol Tax
-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	Specifically Selected Goods and Services Tax
-	-	0	16	0	0	Municipality & County (City) Taxes
-	-	0	0	0	0	Land Value Tax
-	-	-	-	-	-	Land Value Increment Tax
-	-	-	-	-	-	House Tax
-	-	0	16	-	-	Vehicle License Tax
-	-	-	-	-	-	Deed Tax
-	-	-	-	-	-	Stamp Tax
-	-	-	-	-	-	Amusement Tax
-	-	-	-	-	-	Special and Provisional Tax Levies
-	-	0	1	-	-	Fine
442	37,910,423	0	7,730	0	172,814	Previous Year
110	20,382,884	0	6,733	0	2,106	National Taxes
23	11,388,787	0	852	0	-	Profit-seeking Enterprise Income Tax
41	2,293,709	0	4,412	0	0	Individual Income Tax
0	1,870,664	0	-	0	1,043	Estate and Gift Tax
46	4,604,930	0	1,404	0	1,062	Business Tax
0	61,046	-	-	-	-	Commodity Tax
0	159,372	-	-	-	-	Tobacco and Alcohol Tax
0	6	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
0	4,371	0	65	-	-	Specifically Selected Goods and Services Tax
278	1,833,387	0	117	0	11,778	Municipality & County (City) Taxes
29	205,057	0	56	0	11,749	Land Value Tax
0	291,379	-	-	-	-	Land Value Increment Tax
20	275,086	0	4	0	3	House Tax
211	977,116	0	56	0	27	Vehicle License Tax
0	8,695	-	-	-	-	Deed Tax
0	291	-	-	-	-	Stamp Tax
17	75,076	0	0	0	0	Amusement Tax
0	688	-	-	-	-	Special and Provisional Tax Levies
54	15,694,151	0	879	0	158,930	Fine

表3-28. 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
105年	1,787	145,989,699	424	11,834,226	1,363	134,155,472
106年	2,006	152,200,625	453	12,038,501	1,553	140,162,124
財政部所屬機關	493	139,262,381	116	9,822,338	377	129,440,043
臺北國稅局	78	53,662,681	17	3,377,711	61	50,284,970
北區國稅局	203	39,607,967	47	2,734,103	156	36,873,864
中區國稅局	95	23,223,384	25	2,188,927	71	21,034,457
南區國稅局	57	8,937,736	14	705,785	44	8,231,951
高雄國稅局	59	13,830,612	13	815,813	46	13,014,800
直轄市及縣(市)稽徵機關	1,513	12,938,244	337	2,216,163	1,176	10,722,081
新 北 市	248	2,960,020	45	352,115	203	2,607,905
臺 北 市	94	1,658,227	24	231,654	70	1,426,572
桃 園 市	136	1,061,485	30	206,630	106	854,855
臺 中 市	145	943,148	39	251,591	106	691,558
臺 南 市	138	784,520	30	177,585	108	606,935
高 雄 市	177	1,513,885	32	224,816	145	1,289,069
宜 蘭 縣	21	105,990	7	39,545	14	66,445
新 竹 縣	38	302,078	9	57,193	29	244,885
苗 栗 縣	36	341,100	7	59,988	30	281,111
彰 化 縣	81	582,697	19	94,850	62	487,848
南 投 縣	52	342,940	11	60,882	41	282,058
雲 林 縣	76	399,513	15	78,261	62	321,252
嘉 義 縣	57	283,655	11	54,701	46	228,954
屏 東 縣	80	429,277	23	101,379	57	327,899
臺 東 縣	28	136,866	8	37,209	20	99,657
花 蓮 縣	32	189,761	10	53,455	22	136,307
澎 湖 縣	3	13,174	1	2,786	3	10,388
基 隆 市	27	137,775	6	42,997	21	94,778
新 竹 市	23	615,814	6	58,448	17	557,366
嘉 義 市	18	112,154	4	21,762	14	90,392
金 門 縣	3	22,392	1	7,656	2	14,736
連 江 縣	0	1,771	0	660	0	1,111

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-28. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (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	
1,462	91,222,661	347	8,772,722	1,115	82,449,939	2016
1,608	94,546,724	357	8,726,967	1,252	85,819,758	2017
427	85,763,157	104	6,938,178	323	78,824,979	MOF Subordinative National Tax Admin.
63	34,591,091	15	2,372,696	48	32,218,395	National Taxation Bureau of Taipei
177	24,817,859	42	2,064,441	134	22,753,419	National Taxation Bureau of the Northern Area
85	12,458,892	23	1,362,897	62	11,095,995	National Taxation Bureau of the Central Area
51	5,636,748	12	549,682	39	5,087,066	National Taxation Bureau of the Southern Area
51	8,258,566	12	588,463	40	7,670,104	National Taxation Bureau of Kaohsiung
1,182	8,783,567	253	1,788,788	929	6,994,779	Revenue Service Office
190	1,820,721	35	310,344	154	1,510,377	New Taipei City
78	1,385,987	21	209,729	57	1,176,257	Taipei City
104	749,440	23	174,155	80	575,286	Taoyuan City
107	626,285	27	183,750	80	442,535	Taichung City
102	506,346	20	129,598	81	376,748	Tainan City
149	1,094,600	28	188,714	121	905,886	Kaohsiung City
17	78,399	6	33,275	11	45,124	Yilan County
29	203,028	6	45,738	23	157,289	Hsinchu County
31	270,671	5	52,500	25	218,171	Miaoli County
65	432,353	15	73,848	50	358,505	Changhua County
41	239,314	9	49,301	33	190,013	Nantou County
62	253,966	11	56,613	51	197,352	Yunlin County
43	173,919	7	34,911	36	139,007	Chiayi County
60	262,129	14	67,642	46	194,488	Pingtung County
21	93,221	6	27,429	16	65,792	Taitung County
25	129,163	7	39,615	18	89,549	Hualin County
3	7,889	0	1,892	2	5,997	Penghu County
21	97,830	4	35,763	16	62,066	Keelung City
17	257,145	4	48,705	13	208,440	Hsinchu City
14	79,660	3	17,467	11	62,193	Chiayi City
3	19,753	1	7,161	2	12,592	Kinmen County
0	1,748	0	637	0	1,111	Lienchiang County

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

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (1/4)

(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	
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
106年	5,917	382,592	388,509	47,349	72,550	264,674	8,200,478	3,936
營利事業所得稅	68	7,472	7,540	145	65	7,293	1,245,924	37
綜 合 所 得 稅	37	60,174	60,211	403	1,975	57,733	1,553,695	100
遺 產 稅	13	248	261	12	4	232	203,291	13
贈 與 稅	18	223	241	15	-	218	182,816	8
貨 物 稅	6	122	128	4	3	119	302,776	2
證 券 交 易 稅	2	38	40	2	-	24	760	14
期 貨 交 易 稅	-	1	1	-	-	1	77	-
菸 酒 稅	13	79	92	3	-	86	47,643	3
特種貨物及勞務稅	54	339	393	23	55	271	262,968	44
營 業 稅	50	45,310	45,360	2,433	21,116	21,777	3,586,859	34
土 地 稅	-	42	42	3	17	20	19,606	2
房 屋 稅	8	426	434	1	276	144	11,440	13
使 用 牌 照 稅	5,642	267,796	273,438	44,300	48,894	176,590	777,162	3,654
契 稅	-	3	3	1	1	1	15	-
印 花 稅	4	137	141	3	27	109	4,196	2
娛 樂 稅	2	182	184	1	117	56	1,250	10

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (1/4)

(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
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
127,834	2,892,409	167,188	6,656,449	295,022	9,548,858	2017
5,517	538,232	2,044	940,391	7,561	1,478,623	Profit-seeking Enterprise Income Tax
43,468	901,143	11,532	873,616	55,000	1,774,759	Individual Income Tax
211	108,300	26	173,203	237	281,503	Estate Tax
258	111,741	36	279,099	294	390,840	Gift Tax
121	66,129	17	196,970	138	263,099	Commodity Tax
18	651	-	-	18	651	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
126	2,756	36	217,811	162	220,567	Tobacco and Alcohol Tax
571	115,089	184	210,822	755	325,911	Specifically Selected Goods and Services Tax
16,636	900,129	4,433	2,794,250	21,069	3,694,379	Business Tax
5	3,020	2	2,423	7	5,443	Land Tax
134	10,757	5	493	139	11,250	House Tax
60,617	129,268	148,797	958,656	209,414	1,087,924	Vehicle License Tax
1	22	1	5	2	27	Deed Tax
88	3,629	8	26	96	3,655	Stamp Tax
63	1,543	67	8,684	130	10,227	Amusement Tax

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

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (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
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
106年	4,610	3,421,725	49,190	1,201,825	83,811	4,001,946
營利事業所得稅	204	284,457	614	141,104	1,106	577,929
綜合所得稅	2,152	430,395	6,346	217,561	3,246	230,347
遺產稅	42	193,684	20	49,243	7	10,355
贈與稅	38	87,181	19	37,574	13	98,786
貨物稅	5	6,817	6	96,903	10	28,069
證券交易稅	-	-	-	6	-	-
期貨交易稅	-	-	-	-	-	-
菸酒稅	4	6,543	13	8,080	16	19,723
特種貨物及勞務稅	39	47,274	82	59,052	28	35,788
營業稅	443	2,283,749	1,671	388,443	1,839	2,328,787
土地稅	1	9,999	-	2,891	3	23,245
房屋稅	2	10	9	556	2	271
使用牌照稅	1,674	8,549	40,378	197,686	77,464	634,953
契稅	-	-	5	142	-	-
印花稅	-	-	10	260	3	13
娛樂稅	6	63,067	17	2,324	74	13,680

說明：更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額。

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (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
3,533	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
529	142,211	133,530	5,345,982	162,221	47,885,502	2017
12	5,731	1,732	724,764	6,814	5,756,106	Profit-seeking Enterprise Income Tax
52	6,521	9,644	454,429	17,301	5,137,508	Individual Income Tax
2	7,683	29	67,281	168	2,119,535	Estate Tax
1	5,311	33	141,671	174	2,257,584	Gift Tax
-	-	16	124,972	51	736,904	Commodity Tax
-	-	-	6	5	756	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	29	27,803	190	1,604,871	Tobacco and Alcohol Tax
3	5,253	113	100,093	497	696,120	Specifically Selected Goods and Services Tax
27	45,864	3,537	2,763,094	15,439	27,511,541	Business Tax
-	-	3	26,136	7	832,786	Land Tax
-	-	11	827	13	2,138	House Tax
431	3,684	118,273	836,323	121,269	1,061,019	Vehicle License Tax
-	-	5	142	4	133	Deed Tax
-	-	13	273	34	24,919	Stamp Tax
1	62,164	92	78,168	255	143,582	Amusement Tax

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled 、 items to be cancelled due to overdue of assessment period or collection period.

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (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	
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
106年	5,917	382,592	388,509	47,349	72,550	264,674	8,200,478	3,936
財政部所屬機關	261	114,006	114,267	3,040	23,218	87,754	7,386,809	255
臺北國稅局	-	28,117	28,117	2,021	5,182	20,913	2,990,927	1
北區國稅局	54	37,925	37,979	222	8,443	29,259	1,953,240	55
中區國稅局	92	22,821	22,913	433	4,817	17,551	1,383,343	112
南區國稅局	115	16,114	16,229	263	4,653	11,226	488,383	87
高雄國稅局	-	9,029	9,029	101	123	8,805	570,916	-
直轄市及縣(市) 稽徵機關	5,656	268,586	274,242	44,309	49,332	176,920	813,669	3,681
新 北 市	348	42,394	42,742	16,500	2,079	24,065	102,594	98
臺 北 市	118	17,559	17,677	204	4,732	12,692	64,583	49
桃 園 市	7	22,937	22,944	5,301	1,845	14,323	60,311	1,475
臺 中 市	-	33,206	33,206	872	8,395	23,939	125,194	-
臺 南 市	399	24,860	25,259	874	7,916	16,231	78,893	238
高 雄 市	4	15,280	15,284	4,852	1,102	9,330	62,618	-
宜 蘭 縣	-	3,557	3,557	-	8	3,549	14,395	-
新 竹 縣	26	7,394	7,420	442	642	6,323	23,124	13
苗 栗 縣	410	10,588	10,998	4,907	576	4,928	23,628	587
彰 化 縣	48	7,288	7,336	184	824	6,326	35,457	2
南 投 縣	-	7,004	7,004	861	407	5,589	21,985	147
雲 林 縣	24	8,796	8,820	1,899	433	6,473	35,867	15
嘉 義 縣	-	14,000	14,000	562	5,659	7,779	33,835	-
屏 東 縣	418	25,786	26,204	251	9,772	16,000	52,517	181
臺 東 縣	1	7,338	7,339	259	2,752	4,328	15,936	-
花 蓮 縣	35	8,723	8,758	1,220	1,451	6,086	25,259	1
澎 湖 縣	1	481	482	8	142	332	1,490	-
基 隆 市	3,243	3,786	7,029	3,310	287	3,426	12,205	6
新 竹 市	2	4,473	4,475	873	185	3,317	16,012	100
嘉 義 市	545	2,922	3,467	928	125	1,671	6,355	743
金 門 縣	27	214	241	2	-	213	1,411	26

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (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
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
127,834	2,892,409	167,188	6,656,449	295,022	9,548,858	2017
66,926	2,744,170	18,308	5,686,162	85,234	8,430,332	MOF Subordinative National Tax Admin.
6,360	530,029	3,777	1,800,349	10,137	2,330,378	National Taxation Bureau of Taipei
23,768	820,695	7,496	1,527,722	31,264	2,348,417	National Taxation Bureau of the Northern Area
16,441	852,982	2,736	1,158,047	19,177	2,011,029	National Taxation Bureau of the Central Area
11,520	277,345	1,884	551,053	13,404	828,398	National Taxation Bureau of the Southern Area
8,837	263,119	2,415	648,991	11,252	912,110	National Taxation Bureau of Kaohsiung
60,908	148,239	148,880	970,287	209,788	1,118,526	Revenue Service Office
5,044	4,039	29,498	226,624	34,542	230,663	New Taipei City
1,346	1,248	5,394	60,358	6,740	61,606	Taipei City
6,426	16,435	14,897	85,178	21,323	101,613	Taoyuan City
10,201	37,103	18,359	108,093	28,560	145,196	Taichung City
6,422	22,274	12,809	69,110	19,231	91,384	Tainan City
6,557	21,690	9,659	114,895	16,216	136,585	Kaohsiung City
902	788	2,248	11,906	3,150	12,694	Yilan County
1,365	1,352	3,736	14,519	5,101	15,871	Hsinchu County
685	859	911	6,057	1,596	6,916	Miaoli County
2,685	9,946	6,182	37,421	8,867	47,367	Changhua County
4,100	11,469	4,939	27,257	9,039	38,726	Nantou County
1,789	4,977	6,635	53,357	8,424	58,334	Yunlin County
3,816	10,440	5,505	27,917	9,321	38,357	Chiayi County
3,827	1,537	11,501	45,078	15,328	46,615	Pingtung County
1,273	566	3,893	17,628	5,166	18,194	Taitung County
1,602	1,250	3,986	19,875	5,588	21,125	Hualien County
102	156	300	1,642	402	1,798	Penghu County
1,223	472	4,063	18,755	5,286	19,227	Keelung City
940	1,121	2,685	16,366	3,625	17,487	Hsinchu City
504	233	1,500	6,745	2,004	6,978	Chiayi City
99	284	180	1,506	279	1,790	Kinmen County

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

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

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (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
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
106年	4,610	3,421,725	49,190	1,201,825	83,811	4,001,946
財政部所屬機關	2,927	3,340,100	8,771	997,966	6,265	3,329,784
臺北國稅局	488	376,958	1,857	214,600	1,464	1,058,931
北區國稅局	1,342	2,485,425	3,254	344,357	2,226	802,159
中區國稅局	403	284,577	1,362	252,965	863	479,918
南區國稅局	205	50,883	1,016	79,947	610	160,867
高雄國稅局	489	142,257	1,282	106,097	1,102	827,909
直轄市及縣(市) 稽徵機關	1,683	81,625	40,419	203,859	77,546	672,162
新 北 市	44	287	4,805	27,784	16,853	153,338
臺 北 市	11	158	1,677	12,953	3,184	58,151
桃 園 市	136	63,385	5,620	24,631	8,231	58,526
臺 中 市	903	14,666	5,553	25,024	7,189	56,754
臺 南 市	208	2,464	4,717	20,915	13,297	98,124
高 雄 市	159	1,822	1,802	17,618	6,987	103,346
宜 蘭 縣	14	90	684	3,008	784	5,148
新 竹 縣	20	32	1,128	3,833	1,095	4,873
苗 栗 縣	10	69	93	509	87	537
彰 化 縣	92	287	2,443	12,491	2,882	16,885
南 投 縣	242	1,065	2,051	10,453	2,276	13,590
雲 林 縣	4	39	1,376	7,857	3,316	33,728
嘉 義 縣	27	337	1,247	5,538	1,777	8,996
屏 東 縣	11	675	2,532	10,488	3,476	19,497
臺 東 縣	5	6	1,174	4,450	1,441	8,200
花 蓮 縣	-219	-3,798	1,099	4,302	1,170	8,371
澎 湖 縣	-	-	82	334	146	1,262
基 隆 市	4	18	968	3,491	1,696	10,645
新 竹 市	12	23	865	6,143	610	3,985
嘉 義 市	-	-	473	1,766	973	7,174
金 門 縣	-	-	30	271	76	1,032

說明：更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額。

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (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
3,533	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
529	142,211	133,530	5,345,982	162,221	47,885,502	2017
97	76,363	15,133	4,404,113	40,639	45,820,925	MOF Subordinative National Tax Admin.
15	6,678	3,336	1,280,209	15,347	20,772,167	National Taxation Bureau of Taipei
40	38,415	5,520	1,184,931	12,717	10,401,186	National Taxation Bureau of the Northern Area
16	20,369	2,241	753,252	5,339	7,821,137	National Taxation Bureau of the Central Area
6	630	1,632	241,444	3,009	2,644,948	National Taxation Bureau of the Southern Area
20	10,271	2,404	944,277	4,227	4,181,487	National Taxation Bureau of Kaohsiung
432	65,848	118,397	941,869	121,582	2,064,577	Revenue Service Office
31	355	21,689	181,477	31,839	839,639	New Taipei City
110	1,128	4,971	72,232	7,140	124,356	Taipei City
34	62,327	13,885	145,484	6,287	33,075	Taoyuan City
52	324	12,794	82,102	11,431	228,844	Taichung City
15	70	18,029	119,109	8,141	45,007	Tainan City
28	566	8,817	121,530	11,189	154,895	Kaohsiung City
1	10	1,469	8,166	1,797	11,097	Yilan County
1	-	2,224	8,706	3,448	29,983	Hsinchu County
-	-	180	1,046	725	4,992	Miaoli County
52	263	5,377	29,639	5,438	47,685	Changhua County
32	228	4,359	24,271	3,561	26,555	Nantou County
10	121	4,702	41,706	4,629	40,943	Yunlin County
6	8	3,030	14,542	5,168	41,220	Chiayi County
41	338	6,049	30,323	7,335	39,818	Pingtung County
1	-	2,616	12,650	3,152	19,414	Taitung County
14	66	2,283	12,739	3,257	16,977	Hualien County
3	42	231	1,638	242	1,318	Penghu County
-	-	2,664	14,136	3,110	18,325	Keelung City
-	-	1,475	10,128	2,398	330,965	Hsinchu City
1	2	1,447	8,942	1,124	7,901	Chiayi City
-	-	106	1,303	171	1,568	Kinmen County

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled 、 items to be cancelled due to overdue of assessment period or collection period.

表3-30. 各稅實徵淨額及其徵課費用 (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 %
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
106年	2,136,289,158	100.0	20,322,651	1.0	14,262,696	0.7	6,059,955	0.3	986,412,046	100.0	6,671,291	0.7

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。

6. 各稅舍所附徵之教育捐。

Table 3-30. 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		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% %	
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
4,550,585	0.5	2,120,706	0.2	503,312,206	100.0	2,323,195	0.5	1,762,861	0.4	560,334	0.1	CY 2017

Source : Various agencies of the Ministry of Finance and tax collection units 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 was 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.

6. Taxes include Education Surtax.

表3-30. 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 %
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
106年	483,099,840	100.0	4,348,096	0.9	2,787,724	0.6	1,560,372	0.3	51,085,366	100.0	965,457	1.9

附註：*遺產及贈與稅自106年起包括撥入長照基金之稅款。

Table 3-30. 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 %	
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
633,166	1.2	332,291	0.7	178,467,404	100.0	160,242	0.1	108,148	0.1	52,094	0.0	CY 2017

Note : *Since 2017, estate and gift tax include revenues for long-term care services development fund.

表3-30. 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 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 %
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
106年	89,967,010	100.0	117,007	0.1	100,022	0.1	16,985	0.0	4,190,423	100.0	21,805	0.5

附註：*本表菸酒稅含健康福利捐，並自106年起包括撥入長照基金之稅款。

Table 3-30. 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% %	
-	-	-	-	-	-	-	-	-	-	-	-	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
12,146	0.3	9,659	0.2	82,413,220	100.0	163,539	0.2	99,614	0.1	63,925	0.1	CY 2017

Note : *In this table, tobacco and alcohol tax includes health and welfare surcharge on tobacco and since 2017, it also includes revenues for long-term care services development fund.

表3-30. 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 %
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
106年	2,316,766	100.0	103,509	4.5	77,843	3.4	25,666	1.1	384,978,061	100.0	4,574,888	1.2

說明：特種貨物及勞務稅自100年6月起開徵。

附註：*本表之營業稅含金融業營業稅。

Table 3-30. Cost of Tax Collections - All Taxes (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 %	
3,741,357	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
3,233,982	0.8	1,340,906	0.3	188,638,208	100.0	3,283,118	1.7	2,322,540	1.2	960,578	0.5	CY 2017

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

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

表3-30. 各稅實徵淨額及其徵課費用 (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 %
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
106年	94,776,475	100.0	1,912,611	2.0	1,344,289	1.4	568,322	0.6	93,861,733	100.0	1,370,507	1.5

Table 3-30. 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		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%	
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
978,251	1.0	392,256	0.4	76,723,727	100.0	1,838,154	2.4	1,328,575	1.7	509,579	0.7	CY 2017

表3-30. 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 合計	
			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%
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
106年	64,076,999	100.0	1,397,853	2.2	1,063,964	1.7	333,889	0.5	12,789,419	100.0	452,974	3.5

Table 3-30. 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		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% %	
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
322,537	2.5	130,437	1.0	11,099,530	100.0	288,887	2.6	208,970	1.9	79,917	0.7	CY 2017

表3-30. 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%
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
106年	1,595,772	100.0	258,488	16.2	182,379	11.4	76,109	4.8

Table 3-30. 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% %	
-	-	-	-	-	-	-	-	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
1,535,207	100.0	25,439	1.7	18,225	1.2	7,214	0.5	CY 2017

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
106年	9,658,687	6.9	8,873,437	785,250	7,896,446	6.3	7,872,998	23,448	1,762,242	2017

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
106年	317,249	13.2	291,455	25,794	259,266	12.4	258,497	769	57,983	2017

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	
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	9,137,946	10.9	9,830,103	6.6	3,336,406	-17.8	3,874,109	-4.5	26,169	-3.7
95年	9,722,708	6.4	9,521,398	-3.1	3,867,701	15.9	3,796,662	-2.0	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
106年	40,759,790	44.1	13,682,865	0.9	4,520,134	-1.4	4,378,484	-2.7	22,993	-4.0

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	
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
25,764	-0.7	141,640	-8.3	142,086	-7.9	26,344,811	4.8	26,364,131	4.9	2017

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 Taiwan 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	102年 CY 2013			103年 CY 2014		
	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	2,586,959	96,214	2,490,745	2,905,934	69,165	2,836,769
第一類：活動物；動物產品	167,830	5,528	162,302	163,357	2,135	161,222
第二類：植物產品	128,312	31,142	97,170	118,721	29,165	89,556
第三類：動植物油脂及其分解物；調製食用油脂；動植物蠟	11,052	-	11,052	16,962	-	16,962
第四類：調製食品；飲料；酒類及醋；菸類及已製菸類代用品	136,695	-	136,695	231,579	-	231,579
第五類：礦產品	456,560	-	456,560	106,011	-	106,011
第六類：化學或有關工業產品	73,005	-	73,005	121,319	-	121,319
第七類：塑膠及其製品；橡膠及其製品	207,231	11,352	195,879	364,147	5,982	358,165
第八類：生皮、皮革、毛皮及其製品；鞍具及鞍具；旅行用物品、手袋及其類似容器；動物腸線製品（蠶腸線除外）	12,845	-	12,845	28,713	-	28,713
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	1,673	-	1,673	2,080	-	2,080
第十類：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	-	-	-	-	-	-
第十一類：紡織品及紡織製品	95,423	462	94,961	131,302	348	130,954
第十二類：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	706	-	706	176	-	176
第十三類：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	123,405	-	123,405	154,119	-	154,119
第十四類：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	-	-	-	-	-	-
第十五類：卑金屬及卑金屬製品	497,164	11,416	485,748	477,850	4,153	473,697
第十六類：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	468,039	20,990	447,049	761,495	18,943	742,552
第十七類：車輛、航空器、船舶及有關運輸設備	157,100	15,324	141,776	172,629	8,439	164,190
第十八類：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	43,545	-	43,545	46,695	-	46,695
第十九類：武器與彈藥；及其零件與附件	-	-	-	-	-	-
第二十類：雜項製品	6,374	-	6,374	8,779	-	8,779
第二十一類：藝術品、收藏品及古董	-	-	-	-	-	-
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

104年 CY 2015			105年 CY 2016			106年 CY 2017			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	
3,001,485	38,505	2,962,980	2,708,533	31,541	2,676,992	3,269,647	28,343	3,241,305	Grand Total
166,122	-	166,122	141,378	-	141,378	223,754	-	223,754	Sec. I
127,381	6,893	120,488	112,693	79	112,614	119,644	-	119,644	Sec. II
14,296	-	14,296	14,737	-	14,737	17,633	-	17,633	Sec. III
215,482	-	215,482	208,203	-	208,203	192,922	-	192,922	Sec. IV
6,345	-	6,345	19,515	-	19,515	279,293	-	279,293	Sec. V
145,383	-	145,383	162,572	-	162,572	195,872	-	195,872	Sec. VI
366,960	3,699	363,261	353,553	4,293	349,260	448,351	3,993	444,358	Sec. VII
23,664	-	23,664	4,831	-	4,831	5,655	-	5,655	Sec. VIII
832	-	832	2,958	-	2,958	1,861	-	1,861	Sec. IX
-	-	-	-	-	-	-	-	-	Sec. X
151,184	368	150,816	156,282	350	155,932	177,551	621	176,930	Sec. X I
271	-	271	300	-	300	508	-	508	Sec. X II
184,251	-	184,251	142,158	-	142,158	163,523	-	163,523	Sec. X III
-	-	-	-	-	-	-	-	-	Sec. X IV
466,709	211	466,498	442,815	-	442,815	474,033	-	474,033	Sec. X V
831,203	14,744	816,459	611,208	10,572	600,636	590,987	12,324	578,663	Sec. X VI
199,752	12,590	187,162	244,716	16,247	228,469	309,602	11,406	298,196	Sec. X VII
92,526	-	92,526	77,375	-	77,375	50,099	-	50,099	Sec. X VIII
-	-	-	-	-	-	-	-	-	Sec. X IX
9,124	-	9,124	13,237	-	13,237	18,333	-	18,333	Sec. X X
-	-	-	-	-	-	-	-	-	Sec. X X I
-	-	-	2	-	2	28	-	28	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 Cases 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 %
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
106年	12,245	100.0	11,810	96.4	435	3.6

資料來源：財政部關務署。

Table 4-5. Cases of Seized Smuggled Goods and Values

Unit : Case ; NT\$ 1,000

私 貨 價 值 Values of Goods 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 %	
1,337,901	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
668,911	100.0	660,134	98.7	8,778	1.3	2017

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 to Import Tariff Rates

年 別	減 稅 No. of Items Reduced	免 稅 No. of Items Exempted	修 正 No. of Items Amended	CY
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	2	9	2015
105年	164	6	219	2016
106年	16	52	42	2017

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	CY
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	2	8	2016
106年	-	-	2017

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
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	1.1	8,473,624	4,410,164
106年	9,626,654	2.2	8,672,177	4,532,111

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		
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
2,078,434	2,061,632	954,477	CY 2017

Source : National Property Administration, Ministry of Finance.

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

2.Since 2016, figures include the depreciation of property (land improvement, buildings, machinery, transportation, and miscellaneous).

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
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	1.1	8,473,624	949,644	5,390,257	4,458,082	932,175	969,006
106年	9,626,654	2.2	8,672,177	954,477	5,430,967	4,494,767	936,200	1,005,043

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 Improvement		房屋建築及設備 Buildings			機 械 及 設 備 Machinery			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	
-	-	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
1,005,043	-	701,294	696,655	4,639	132,172	131,976	196	CY 2017

Source : National Property Administration, Ministry of Finance.

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

2.Since 2016, figures include the depreciation of property (land improvement, buildings, machinery, transportation, and miscellaneous).

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 Transportation			雜 項 設 備 Miscellaneous			有 價
	小 計	公用財產	非公用 財 產	小 計	公用財產	非公用 財 產	小 計
	Subtotal	Public Use Property	Non-public Use Property	Subtotal	Public Use Property	Non-public Use Property	Subtotal
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
106年	187,452	187,220	232	100,503	100,502	1	2,033,885

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	
910,497	4,159	7,934	6,012	1,922	167,188	167,188	-	
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
2,022,224	11,661	35,338	33,790	1,548	-	-	-	CY 2017

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
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
106年	-	41,080	-	13,613	-	10,478
土 地	12,748	37,373	5,424	11,083	272	10,392
房 屋	736	3,121	323	2,530	10	86
其 他	-	585	-	-	-	-

資料來源：財政部國有財產署。

說 明：1. 依據「台灣省政府功能業務與組織調整暫行條例」，89年度底(含)起含原省有財產。
 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	
-	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
-	13,237	-	3,750	-	-	-	2	CY 2017
498	12,294	6,527	3,603	-	-	26	2	Land
296	429	107	76	-	-	-	-	Building
-	514	-	71	-	-	-	-	Others

Source : National Property Administration, Ministry of Finance.

Explanation : 1. According to the "Provisional Statute for the Reorganization of Taiwan Provincial Government", Taiwan Provincial Government Property is included since 2000.

2. If a piece of land or one unit of house has more than two property sources or management divisions, or if there is a non-common user in one same management division, a separate recording shall be made for management purpose.

3. Since 2004, includes figures from the item "Other".

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
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
106年	219,108	936,200	25,505	65,669	1,430	3,838

資料來源：財政部國有財產署。

說 明：依據「台灣省政府功能業務與組織調整暫行條例」，89年度底(含)起含原省有財產。

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	
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
19,117	84,407	72,205	468,434	24,332	88,133	72,119	158,030	CY 2017

Source : National Property Administration, Ministry of Finance.

Explanation : According to the "Provisional Statute for the Reorganization of Taiwan Provincial Government", Taiwan Provincial Government Property is included since 2000.

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 Outsourced		委 託 管 理 Entrusted	
	面 積 Area	價 值 Value	面 積 Area	價 值 Value	面 積 Area	價 值 Value
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
106年	89	3,693	243	1,573	3,379	26,463

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	
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
-	-	4	3	26	11,693	658	24,263	CY 2017

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	1,564	1,340,222	1,309,520
91年	8	1,900	625
92年	36	68,600	62,469
93年	82	144,400	130,652
94年	152	70,800	62,621
95年	185	69,600	68,309
96年	123	37,200	37,206
97年	70	18,000	18,002
98年	79	53,000	53,002
99年	73	224,100	224,066
100年	78	40,100	40,114
101年	99	143,700	143,680
102年	103	77,500	77,452
103年	130	120,100	120,067
104年	138	113,500	113,538
105年	94	60,600	60,596
106年	114	97,122	97,122

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 Reduced Government Expenditures during the Contract Period	契約期間增加 政府財政收入 Increase in Government Revenue during the Contract Period	創造就業機會 Job Creation	
1,535,411	772,253	241,872	Grand Total
210	90	290	2002
33,443	4,626	19,928	2003
268,610	51,429	15,302	2004
58,026	23,701	19,130	2005
77,621	107,261	14,465	2006
25,536	84,203	7,864	2007
19,681	29,829	8,455	2008
86,223	59,807	16,850	2009
85,762	26,648	5,603	2010
21,799	13,456	6,828	2011
41,060	72,180	15,263	2012
58,238	27,594	13,595	2013
375,198	120,503	23,404	2014
41,823	82,821	49,817	2015
306,659	50,733	11,343	2016
35,522	17,372	13,735	2017

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	106年 CY 2017			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	114	100.0	97,122	100.0
新建-營運-移轉 (BOT)	8	7.0	29,070	29.9
營運-移轉 (OT)	52	45.6	5,300	5.5
增、改、修建-營運-移轉 (ROT)	6	5.3	1,281	1.3
新建-擁有-營運 (BOO)	1	0.9	882	0.9
新建-移轉-營運 (BTO)	-	-	-	-
其他經主管機關核定之方式 (促參法第8條第1項第7款)	-	-	-	-
其他	47	41.2	60,589	62.4
設定地上權	21	18.4	33,307	34.3
非設定地上權	26	22.8	27,282	28.1

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 ~ 106年 CY 2002 ~ 2017				Private Participation
件 數 No.	結構比 %	金 額		
		Amount	結構比 %	
1,564	100.0	1,309,520	100.0	Grand Total
127	8.1	579,999	44.3	Build-Operate-Transfer, BOT
821	52.5	21,715	1.7	Operate-Transfer, OT
234	15.0	21,799	1.7	Rehabilitate-Operate-Transfer, ROT
40	2.6	88,462	6.8	Build-Own-Operate, BOO
5	0.3	3,946	0.3	Build-Transfer-Operate, BTO
8	0.5	70,113	5.4	Other Modes Approved by the Competent Authority (Promotion of Private Participation Act Article 8 a, Paragraph 7)
329	21.0	523,485	40.0	Others
48	3.1	182,330	13.9	Creation of Superficies
281	18.0	341,155	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	106年 CY 2017			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	114	100.0	97,122	100.0
交通建設	20	17.5	20,057	20.7
環境污染防治設施	1	0.9	657	0.7
污水下水道	-	-	-	-
自來水設施	-	-	-	-
水利設施	-	-	-	-
衛生醫療設施	3	2.6	12,596	13.0
社會福利設施	1	0.9	12	0.0
勞工福利設施	-	-	-	-
文教設施	22	19.3	427	0.4
觀光遊憩重大設施	12	10.5	7,075	7.3
電業設施	1	0.9	218	0.2
公用氣體燃料設施	-	-	-	-
運動設施	12	10.5	513	0.5
公園綠地設施	2	1.8	2	0.0
重大工業設施	-	-	-	-
重大商業設施	3	2.6	5,069	5.2
重大科技設施	2	1.8	12,017	12.4
新市鎮開發	-	-	-	-
農業設施	3	2.6	368	0.4
其他	32	28.1	38,111	39.2

資料來源：財政部推動促參司。

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

Unit : Case ; NT\$ Million

91 ~ 106年 CY 2002 ~ 2017				Infrastructure Project
件 數 No.	結構比 %	金 額		
		Amount	結構比 %	
1,564	100.0	1,309,520	100.0	Grand Total
520	33.2	496,678	37.9	Transportation Facilities
20	1.3	6,976	0.5	Environmental Pollution Prevention Facilities
11	0.7	78,834	6.0	Sewerage
1	0.1	1,005	0.1	Water Supply Facilities
4	0.3	1,762	0.1	Water Conservancy Facilities
156	10.0	51,415	3.9	Sanitation and Medical Facilities
35	2.2	20,102	1.5	Social Welfare Facilities
10	0.6	405	0.0	Labor Welfare Facilities
345	22.1	44,154	3.4	Cultural and Educational Facilities
121	7.7	103,622	7.9	Tourist Attractions and Lodgings
12	0.8	23,408	1.8	Power Facilities
1	0.1	2,436	0.2	Public Gas and Fuel Supply Facilities
90	5.8	31,680	2.4	Sports Facilities
38	2.4	9,610	0.7	Parks and Green Spaces Facilities
21	1.3	61,849	4.7	Major Industrial Facilities
45	2.9	128,423	9.8	Major Commercial Facilities
4	0.3	12,020	0.9	Major Hi-tech Facilities
-	-	-	-	Development of New Town
46	2.9	13,276	1.0	Agricultural Facilities
84	5.4	221,864	16.9	Others

Source : Promotion of Private Participation, Ministry of Finance.

表6-4. 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	106年 CY 2017			
	件 數		金 額	
	No.	結構比 %	Amount	結構比 %
總 計	114	100.0	97,122	100.0
中央部會	52	45.6	36,441	37.5
內政部	1	0.9	2	0.0
國防部	-	-	-	-
財政部	14	12.3	3,787	3.9
教育部	6	5.3	172	0.2
經濟部	2	1.8	4,022	4.1
交通部	25	21.9	27,954	28.8
文化部	-	-	-	-
僑務委員會	-	-	-	-
人事行政總處	-	-	-	-
衛生福利部	-	-	-	-
退輔會	1	0.9	343	0.4
國立故宮博物院	-	-	-	-
科技部	-	-	-	-
農委會	3	2.6	161	0.2
勞動部	-	-	-	-
環保署	-	-	-	-
客委會	-	-	-	-
原民會	-	-	-	-
地方政府	62	54.4	60,681	62.5
臺灣省	-	-	-	-
臺北市	11	9.6	29,986	30.9
新北市	15	13.2	1,862	1.9
臺中市	11	9.6	2,955	3.0
臺南市	3	2.6	2,744	2.8
高雄市	3	2.6	14,321	14.7
桃園市	1	0.9	5	0.0
宜蘭縣	3	2.6	1,238	1.3
新竹縣	-	-	-	-
苗栗縣	-	-	-	-
彰化縣	-	-	-	-
南投縣	1	0.9	3,255	3.4
雲林縣	3	2.6	72	0.1
嘉義縣	2	1.8	428	0.4
屏東縣	-	-	-	-
臺東縣	1	0.9	223	0.2
花蓮縣	-	-	-	-
澎湖縣	1	0.9	243	0.3
基隆市	2	1.8	78	0.1
新竹市	4	3.5	3,259	3.4
嘉義市	1	0.9	12	0.0
金門縣	-	-	-	-
連江縣	-	-	-	-

資料來源：財政部推動促參司。

Table 6-4. Private Participation in Infrastructure Cases - by Agency in Charge

Unit : Case ; NT\$ Million

91 ~ 106年 CY 2002 ~ 2017				Agency in Charge
件 數		金 額		
No.	結構比 %	Amount	結構比 %	
1,564	100.0	1,309,520	100.0	Grand Total
677	43.3	631,213	48.2	Central Ministries
20	1.3	7,710	0.6	Ministry of the Interior
51	3.3	2,354	0.2	Ministry of National Defense
19	1.2	25,297	1.9	Ministry of Finance
132	8.4	10,345	0.8	Ministry of Education
34	2.2	69,145	5.3	Ministry of Economic Affairs
243	15.5	485,695	37.1	Ministry of Transportation and Communications
33	2.1	3,370	0.3	Ministry of Culture
2	0.1	97	0.0	OCAC
1	0.1	243	0.0	DGPA
71	4.5	6,347	0.5	Ministry of Health and Welfare
30	1.9	3,281	0.3	Veterans Affairs Council
2	0.1	9,017	0.7	National Palace Museum
3	0.2	16	0.0	Ministry of Science and Technology
25	1.6	7,935	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	Council of Indigenous Peoples
887	56.7	678,307	51.8	Local Government
1	0.1	0	0.0	Taiwan Province
141	9.0	249,195	19.0	Taipei City
382	24.4	116,812	8.9	New Taipei City
49	3.1	16,268	1.2	Taichung City
37	2.4	34,829	2.7	Tainan City
50	3.2	89,607	6.8	Kaohsiung City
33	2.1	59,020	4.5	Taoyuan City
27	1.7	23,030	1.8	Yilan County
12	0.8	13,710	1.0	Hsinchu County
15	1.0	22,845	1.7	Miaoli County
25	1.6	4,741	0.4	Changhua County
8	0.5	13,563	1.0	Nantou County
16	1.0	2,275	0.2	Yunlin County
4	0.3	1,854	0.1	Chiayi County
8	0.5	4,281	0.3	Pingtung County
9	0.6	3,761	0.3	Taitung County
4	0.3	1,262	0.1	Hualien County
6	0.4	4,039	0.3	Penghu County
17	1.1	2,020	0.2	Keelung City
12	0.8	8,798	0.7	Hsinchu City
26	1.7	222	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

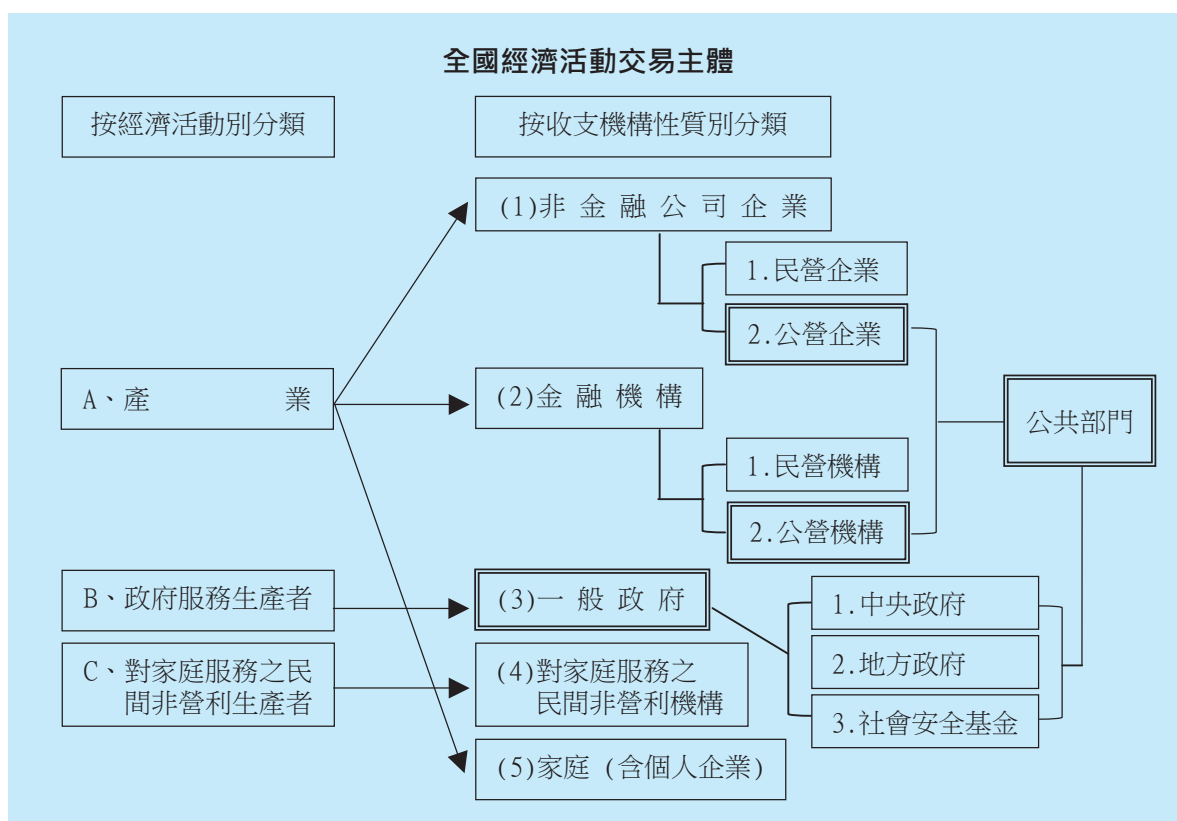
(一)有關收支範圍方面：

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製總預算，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依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。92 年起，資料範圍為本年度實際執行數(實現數與應收/應付數)，加計以前年度歲入歲出轉入數中保留數之實際執行數。

(五)有關預算執行與決算方面：

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

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

(六)其他：

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

- (1) 政府徵收賦稅、規費及因實施管制所發生之收入，或其他有強制性之收入(但法律另有規定者不在此限)。

- (2) 政府動用公款、處分公有財物或投資行為。
- (3) 政府大宗動產、不動產之買賣或交換。
- (4) 政府增加債務(但國庫券及短期借款不在此限)。
3. 餘絀：歲入與歲出之差額稱餘絀，正數為賸餘，負數為短絀(或差短、赤字)。
4. 會計年度：為便於管理分析政府之歲入歲出所訂定之起訖期間，一般均以 1 年為期，我國預算法對於政府會計年度之規定曾修正變動數次(請參閱(二)之 1. 總預算)，自 90 年度起與曆年完全相同。
5. 歲入按來源別：為政府歲入分類之一種，依預算法規定歲入必須按來源別科目分類，以便整理彙編及審議與監督。中央政府歲入來源別計分稅課收入等 11 大類(詳預算書)，財政統計為便於閱覽，除將重要科目單獨列示外，其餘科目則合併為一項，稱為其他。財政統計與預算科目對照如次：

財政統計科目	預算科目
稅課收入	稅課收入
獨占及專賣收入	獨占及專賣收入
工程受益費收入	工程受益費收入
罰款及賠償收入	罰金罰鍰及怠金、沒入及沒收財物、賠償收入
規費收入	行政規費收入、司法規費收入、使用規費收入
財產收入	財產孳息、財產售價、財產作價、投資收回、廢舊物資售價
營業盈餘及事業收入	營業基金盈餘繳庫、非營業特種基金賸餘繳庫、投資收益
協助收入	地方政府協助收入
捐獻及贈與收入	捐獻收入、贈與收入
其他	學雜費收入、雜項收入

6. 歲出按政事別：為政府歲出分類之一，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，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 年度起省市市政府亦開始發行建設公債，中央政府於 65 年度將以往實際發行至 62 年度止之年度公債改為中央政府建設公債，嗣後均稱中央政府建設公債，並自 81 年度起分甲、乙兩類，甲類公債指支應非自償之建設資金，乙類公債指支應自償之建設資金。
2. 借款：指各級政府以契約形式向國內外所借之長、短期款項。
3. 政府債務：指政府為籌措收支差絀之財源，而對政府以外部門洽借之直接債務，截至某一時點之累計結欠數。不包括其附屬事業舉借之債務，政府擔保之或有債務，及政府內部互欠債務。根據政府總決算平衡表內，負債科目中之應付債款部分，包括銀行借墊款、內債及外債（即直接外債）稱為政府債務。而不包括暫收款、保管款、代收款、預收款、歲出應付款等項。至於國庫券亦屬政府之短期債務，但其目的並非全為調節國庫收支，且未列入預決算。故如包括國庫券債務，應稱廣義之政府債務。
4. 公債依存度：指公債收入占政府歲出之比率，用以衡量政府財政支出依賴公債收入之程度。
5. 公債餘額：政府以發行證券方式向民間承借之直接債務，截至某一時點尚未償還之數額。公債餘額僅指本金而言，利息不計在內，除非宣告逕轉為本金。

三、賦稅

(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。另配合長期照顧服務法，遺贈稅及菸酒稅之菸稅，分別自 106 年 5 月 12 日、106 年 6 月 12 日起調整稅率及稅額，並將調整後增加之稅款撥入該特種基金作為長期照顧服務支出使用。

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，106 年 5 月及 6 月調整後增加之遺贈稅及菸稅，皆屬特種基金用途，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、遺產及贈與稅、證券交易稅、期貨交易稅、土地稅(含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。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，但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。
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 類 21 項公共建設，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

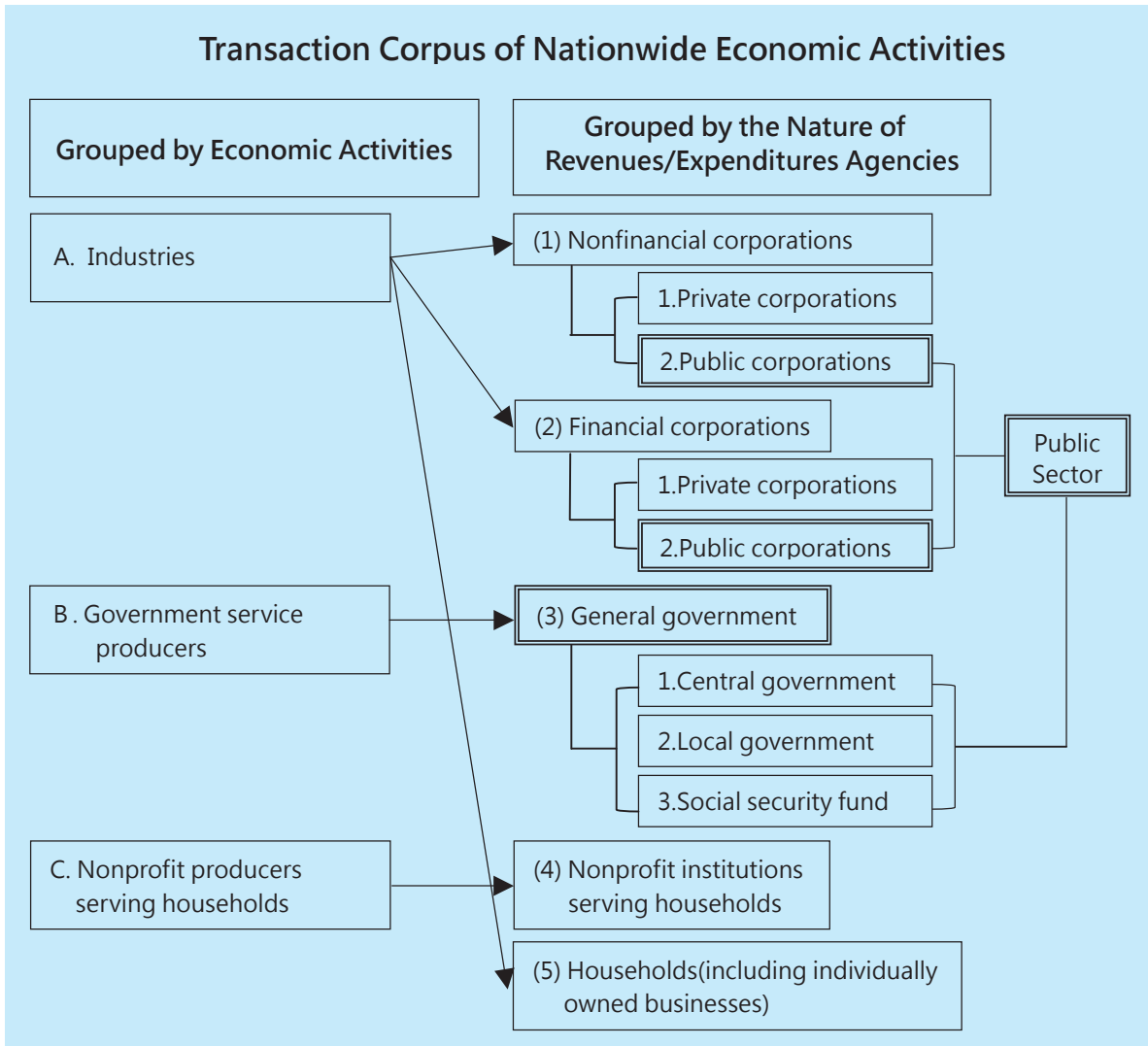
1. Scope of revenues/expenditures:

The term "government revenues/expenditures" includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by the government at 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 by the government at 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 Budget Act 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 following diagram.

The entries to the right in the following 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 Budget Act, the general budget includes annual fiscal year revenues/expenditures, liability accrument, and the appropriation of previous fiscal surplus and liability repayment 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 comprises the sum of revenues and expenditures of each government unit as well as the budget for

all subsidiary units 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 the 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 Budget Act, 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 Budget Act, 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.

The 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 budgets that span over two fiscal years or more in the non-final audit year, which are compiled on the basis of actual realization of revenue/expenditure.
- (6)Final audit 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 and, on the other, 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 at all levels: The sum of revenues/expenditures by government at all levels(including general budget, special budget) is 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. From 2003, the data range is the actual number of executions for the current year (realized number and accounts receivable/payable), plus the actual number of executions for the encumbrance transferred from the previous year's revenues and 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, and 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 the case that 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. Other:

(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 Act beginning from the second half of 1999 and for fiscal 2000, revenues pertain to all types of revenues received by the government in a fiscal year, but excludes liabilities accrued and previous fiscal year surplus allocated. Expenditures pertain 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 Act, 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 government of bulk chattels and real estate.

(2.4) Accrual 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 Act 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 the Budget Act 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	Property earnings, sale of properties, property value assessment, recalled capital, sale of waste materials
Revenues and surplus from 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 Act. 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, 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, transportation & 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. These expenditures are grouped by functions similar to the groupings for administrative classifications, and are 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. Referring to the economic classification of the International Monetary Fund and in support of the newly introduced national accounting government ledger classification, Taiwan added an integrated public agency budget expenditures classification schedule for grouping by function and by economics to the budget compilation directions, focusing on expenditures. For the classification subcategories and their specific ranges, please refer to the central budget compilation directions 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	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 receiving and disbursing notes, securities and other financial instruments by the treasury, which acts as the agency on behalf of the government. 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 the government treasury at each level and expenditures is taken based on checks cashed by commissioned agencies of the government treasury at each level or through a centralized disbursement agency.
2. Extra budget revenues/expenditures: This indicates, 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 going 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 loans, 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. 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 be issued; 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 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 as well as internal debt and 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. In accordance with the Long-Term Care Services Act, the tax revenues from raising the estate and gift tax rates, tobacco and alcohol tax amount in May 12, 2017 and June 12, 2017, respectively, shall be appropriated for the long-term care service development fund and used for long-term care services

- (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, the specifically selected goods and services tax which was imposed in June 2011 and the tax revenues from raising the estate and gift tax rates, tobacco and alcohol tax amount in May and June 2017 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, estate and gift tax, securities transactions tax, futures transactions tax, land tax - consisting of land value 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. In addition, 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. However, 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.
- (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 could be offset or refunded including import duties, commodity taxes and business tax.
2. Smuggling cases and values: The search and seizure of smuggling of import or export goods is handled by 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; by patrol with vessel of the high seas or inner harbor, the number of cases seized and its values are recorded.

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. Properties not belonging to private or local government shall also be deemed national properties unless otherwise provided by

law.

- (1)By the provision of law: This refers to the state acquiring its property right by other law.
- (2)At the exercise of government sovereignty: This refers to the state taking over, confiscating and expropriating property right by exercising 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 into two groups: structural improvement and agricultural improvement. The former refers to buildings or related engineering works attached to the land and the improvements made to the agricultural products, plants, hydrology, or soil 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 appraisal 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 detailed 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 appraisal 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 utilization or management of the following state properties is determined by other relevant regulations.

(5.1)Military materials and equipment.

(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. National property is divided into public use and non-public use property:

(1)Public use property: Public use property includes 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 only referred to its shares.

(2)Non-public use property: All national properties aside from public use properties that may provide revenue or benefit or for disposal.

F. Private Participation in Infrastructure

1. Act for Promotion of Private Participation in Infrastructure Projects:

In order to improve 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 PPIP Act). This Act was amended on December 30, 2015. There were 14 categories with 21 types of public infrastructure including transportation facilities and common conduits, environmental pollution prevention facilities, sewerage, water supply and water conservancy facilities, sanitation and medical facilities, social and

labor welfare facilities, cultural and educational facilities, tourist attractions and lodgings, power facilities and public gas and fuel supply facilities, sports facilities, parks and green spaces facilities, industrial, commercial and hi-tech facilities, the development of new towns, agricultural facilities, Government office building, 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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