

# 目 錄

編製說明 .....	(1)
------------	-----

## 提要分析及專載

財政、關務、國產與促參概況分析 .....	(5)
-----------------------	-----

專載：106 年稅收徵起情形分析 .....	(24)
------------------------	------

## 統計表

### 一、財政收支

表 1-1 各級政府歲入歲出及融資淨額 .....	2
---------------------------	---

表 1-2 各級政府歲入淨額-按來源別分 .....	6
----------------------------	---

表 1-3 各級政府歲出淨額-按政事別分 .....	10
----------------------------	----

表 1-4 各級政府歲入淨額-按政府別分 .....	18
----------------------------	----

表 1-5 各級政府歲出淨額-按政府別分 .....	20
----------------------------	----

表 1-6 各級政府歲入歲出淨額占GDP及GNI之比率 .....	22
-----------------------------------	----

表 1-7 中央政府歲入歲出及融資毛額(不含特別預/決算) .....	24
-------------------------------------	----

表 1-8 中央政府歲入毛額-按來源別分(不含特別預/決算) .....	28
--------------------------------------	----

表 1-9 中央政府歲出毛額-按政事別分(不含特別預/決算) .....	32
--------------------------------------	----

表 1-10 各國一般政府賦稅收入占歲入比重 .....	34
------------------------------	----

表 1-11 各國一般政府賦稅收入占歲出比重 .....	36
------------------------------	----

### 二、公庫收支及政府債務

表 2-1 各級公庫收入淨額 .....	40
----------------------	----

表 2-2 各級公庫支出淨額 .....	44
----------------------	----

表 2-3 各級政府公共債務概況 .....	48
------------------------	----

表 2-4 各級政府債務未償餘額 .....	50
------------------------	----

表 2-5 中央政府債務未償餘額占GDP之比率 .....	52
-------------------------------	----

表 2-6 中央政府債務舉借 .....	53
----------------------	----

表 2-7 中央政府債務償還 .....	54
----------------------	----

表 2-8 中央政府公債發行及償還 .....	56
-------------------------	----

表 2-9 中央政府公債實況彙總 .....	58
------------------------	----

### 三、賦稅

#### (一)賦稅收入

表 3-1 全國賦稅實徵淨額-按稅目別分.....	66
表 3-2 全國賦稅實徵淨額-按政府別分.....	72
表 3-3 全國賦稅實徵淨額-按機關別分.....	74
表 3-4 全國賦稅實徵淨額-按地區別分.....	80
表 3-5 全國賦稅實徵淨額-按直接稅與間接稅別分.....	86
表 3-6 全國賦稅實徵淨額-按OECD稅收分類分 .....	88
表 3-7 全國賦稅實徵淨額與預算數之比較.....	92
表 3-8 貨物稅實徵淨額-按貨品別分.....	94
表 3-9 賦稅收入指標 .....	96
表 3-10 各國賦稅負擔率 .....	100
表 3-11 各國賦稅收入-按OECD稅收分類分 .....	102

#### (二)稅源

表 3-12 關稅實徵毛額.....	110
表 3-13 綜合所得稅結算申報-按淨所得級距別分.....	120
表 3-14 營利事業所得稅結算申報.....	122
表 3-15 遺產稅稅源 .....	126
表 3-16 贈與稅稅源 .....	130
表 3-17 貨物稅稅源 .....	134
表 3-18 營業稅稅源 .....	140
表 3-19 使用牌照稅稅源.....	148
表 3-20 地價稅稅源 .....	150
表 3-21 土地增值稅稅源.....	154
表 3-22 房屋稅稅源 .....	160
表 3-23 娛樂稅稅源 .....	170
表 3-24 契稅稅源.....	172

#### (三)稅捐減免及稽徵

表 3-25 外銷品沖退稅金額 .....	174
-----------------------	-----

表 3-26 促進產業升級條例減免稅額.....	175
表 3-27 產業創新條例減免稅額.....	180
表 3-28 查(核)定開徵數、未徵數情形.....	184
表 3-29 違章漏稅案件處理及財務罰鍰執行情形.....	192
表 3-30 各稅實徵淨額及其徵課費用.....	200

#### 四、關務

表 4-1 進出口貿易值-按新臺幣計算.....	216
表 4-2 進出口貿易值-按美元計算.....	217
表 4-3 海關業務統計.....	218
表 4-4 外銷品沖退稅金額-按稅則分類分.....	220
表 4-5 海關緝私案件及私貨價值.....	222
表 4-6 關稅進口稅率修正及調整.....	224

#### 五、國有財產

表 5-1 國有財產總值-按使用性質別分.....	226
表 5-2 國有財產總值-按財產種類別分.....	228
表 5-3 國有非公用財產處理概況.....	232
表 5-4 國有非公用土地管理概況.....	234

#### 六、民間參與公共建設

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

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

# CONTENTS

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

## Summary of Financial Statistics and Special Article

Summary of Financial Statistics .....	(5)
Special Article : Tax Revenues in 2017 .....	(24)

## Statistical Tables

### Part I .Government Revenues and Expenditures

Tab.1-1 Net Government Revenues, Expenditures and Financing of All Levels .....	2
Tab.1-2 Net Government Revenues of All Levels - by Source .....	6
Tab.1-3 Net Government Expenditures of All Levels - by Administrative Affair .....	10
Tab.1-4 Net Government Revenues of All Levels - by Government .....	18
Tab.1-5 Net Government Expenditures of All Levels - by Government .....	20
Tab.1-6 Net Government Revenues and Expenditures of All Levels as a Percentage of GDP and GNI .....	22
Tab.1-7 Central Government Gross Revenues, Expenditures and Financing (Special Budget /Final Accounts are excluded).....	24
Tab.1-8 Central Government Gross Revenues - by Source (Special Budget/Final Accounts are excluded).....	28
Tab.1-9 Central Government Gross Expenditures - by Administrative Affair (Special Budget /Final Accounts are excluded).....	32
Tab.1-10 Total Tax Revenues as a Percentage of General Government Revenues of Key Countries .....	34
Tab.1-11 Total Tax Revenues as a Percentage of General Government Expenditures of Key Countries .....	36

### Part II. Revenues and Expenditures of Treasury and Debts

Tab.2-1 Net Revenues of Treasury .....	40
Tab.2-2 Net Expenditures of Treasury.....	44
Tab.2-3 Public Debt of All Levels of Government .....	48
Tab.2-4 Outstanding Debt of All Levels of Government .....	50
Tab.2-5 Outstanding Central Government Debt as a Percentage of GDP.....	52

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

## Part III. Taxes

### A. Tax Revenue

Tab.3-1 Total Net Tax Revenues - by Item of Tax .....	66
Tab.3-2 Total Net Tax Revenues - by Government Sector.....	72
Tab.3-3 Total Net Tax Revenues - by Agency.....	74
Tab.3-4 Total Net Tax Revenues - by Region .....	80
Tab.3-5 Total Net Tax Revenues - by Direct and Indirect Taxes .....	86
Tab.3-6 Total Net Tax Revenues - by OECD classification of Taxes .....	88
Tab.3-7 Total Net Tax Revenues and Budget Amount .....	92
Tab.3-8 Net Revenues of Commodity Tax - by Commodity .....	94
Tab.3-9 Tax Revenues Index .....	96
Tab.3-10 Total Tax Revenues as a Percentage of GDP of Key Countries.....	100
Tab.3-11 Total Tax Revenues of Key Countries - by OECD classification of Taxes .....	102

### B. Tax Source

Tab.3-12 Gross Amount of Customs Duties.....	110
Tab.3-13 Filing Case of Individual Income Tax - by classification of Net Income.....	120
Tab.3-14 Sources of Profit-seeking Enterprise Income Tax.....	122
Tab.3-15 Sources of Estate Tax .....	126
Tab.3-16 Sources of Gift Tax .....	130
Tab.3-17 Sources of Commodity Tax .....	134
Tab.3-18 Sources of Business Tax .....	140
Tab.3-19 Sources of Vehicle License Tax.....	148
Tab.3-20 Sources of Land Value Tax.....	150
Tab.3-21 Sources of Land Value Increment Tax .....	154
Tab.3-22 Sources of House Tax .....	160

Tab.3-23 Sources of Amusement Tax .....	170
Tab.3-24 Sources of Deed Tax .....	172

### C. Tax Reductions

Tab.3-25 Amount of Tax Offsetting and Refund for Export Products .....	174
Tab.3-26 Tax Reductions Due to Implementation of Statute for Upgrading Industries .....	175
Tab.3-27 Tax Reductions Due to Implementation of Statute for Industrial Innovation .....	180
Tab.3-28 The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected .....	184
Tab.3-29 Tax Execution of Cases of Tax Omission and Punitive Fines .....	192
Tab.3-30 Cost of Tax Collections - All Taxes .....	200

### Part IV. Customs

Tab.4-1 External Trade - Counted in N.T. Dollars .....	216
Tab.4-2 External Trade - Counted in U.S. Dollars .....	217
Tab.4-3 Statistics for Customs .....	218
Tab.4-4 Amount of Tax Offsetting and Refund for Export Products - by Tariff Classification..	220
Tab.4-5 Cases of Seized Smuggled Goods and Values .....	222
Tab.4-6 Amendments and Adjustment of Import Tariff Rates .....	224

### Part V. National Property

Tab.5-1 National Property - by Usage .....	226
Tab.5-2 National Property - by Category .....	228
Tab.5-3 The General Situation of Dealing with National Property in Non-public Use .....	232
Tab.5-4 The General Situation of Land Supervision with National Property in Non-public Use .....	234

### Part VI. Private Participation in Infrastructure

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

<b>Glossary</b> .....	265
-----------------------	-----