

■ 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