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中華民國 97 年
財政統計年報

YEARBOOK OF FINANCIAL STATISTICS
REPUBLIC OF CHINA, 2008

財政部統計處編印 98 年 7 月

中華民國 97
財政統計年報

YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA

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Department of Statistics, Ministry of Finance, July 2009

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編製說明

- 一、本部主管全國財政，業務涵蓋國庫、賦稅、關務及國產四大領域。本年報謹就四大領域之施政成果，以統計數字呈現，並輔以簡要提要分析。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「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> 財政統計項下。
- 三、為利多元應用，本年報同步提供網路電子書，並將重要之財政統計規劃網路動態簡易查詢，敬請多加利用。
- 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、因尾數四捨五入關係，統計表細項合計與總數略有差異。
- 六、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。
- 七、本年報所用符號代表意義如下：
 - 表示無數值
 - … 表示數值不明或尚未產生資料
 - 0 表示數值不及半單位
 - p 表示初步統計數值

Introductory Notes

1. The Ministry of Finance is charged with the administration of the national finances. Its areas of work are in relation to the administration of national treasury, taxation, customs and national property. In this yearbook, the administrative achievements in the four major fields appear with statistics and prefatory notes. In order to reveal the long-term trends and the structural changes in government revenues and expenditures, net revenues and expenditures are compiled using the reports of the government budgets.
2. As of 2009, the compilation of the “Yearbook of Tax Statistics 2008” ceased and the content was combined with the “Yearbook of Financial Statistics 2008” and certain detailed statistical taxation tables such as : Tax Revenues by Month, by Region, and Tax Rates are only available on the website <http://www.mof.gov.tw> under Financial Statistics.
3. The e-book version of this Yearbook is also provided on the website. Preparation is in progress on the creation of online inquiry for important financial statistics.
4. The commencement, conclusion, and description of the fiscal year are as follows, prior to 2000, commencing on July 1 of the previous year and concluding on June 30 of the current year. The period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000 (i.e., FY2000). The years that follow fiscal 2001 are identical to the calendar year.
5. Certain of the details may not add up to the total due to rounding up of the figures.
6. In the case that the figures in this yearbook differ from those published earlier, the revised figures shall prevail.
7. The following symbols are used :
 - None
 - ... Figure not available
 - 0 Less than a half unit
 - p Preliminary figure

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壹、提要分析

I. Prefatory Notes

一、財政收支

(一)各級政府歲入歲出淨額概況

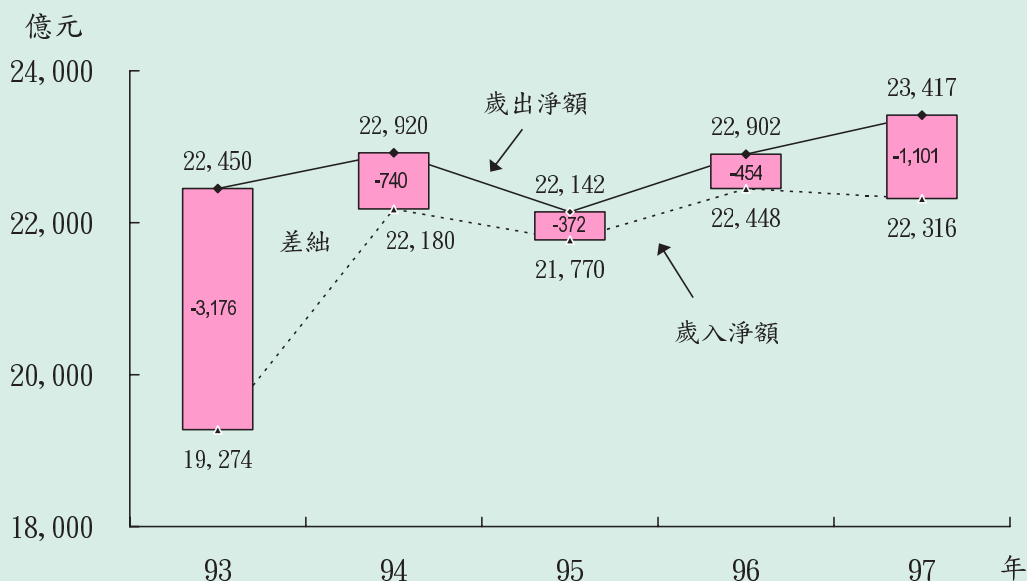
97年各級政府歲入淨額2兆2,316億元，較96年減少132億元(-0.6%)，其中稅課收入增加247億元，營業盈餘及事業收入減少269億元，財產收入減少62億元；歲入淨額占GDP之比率為18.1%，較96年上升0.3個百分點。97年各級政府歲出淨額2兆3,417億元，較96年增加515億元(+2.2%)，其中以經濟發展支出增加484億元最多，主要係賡續擴大公共建設各項計畫之推動；歲出淨額占GDP之比率為19.0%，較96年上升0.9個百分點。收支相抵，97年各級政府歲入歲出淨額差絀1,101億元，較96年擴大，占GDP之比率為0.9%。

表1 各級政府歲入歲出淨額及餘絀

單位：億元；%

	歲入淨額			歲出淨額			餘 絀	
	金額	年增率	占GDP 比率	金額	年增率	占GDP 比率	金額	占GDP 比率
93年	19,274	-1.1	17.4	22,450	1.3	20.3	-3,176	-2.9
94年	22,180	15.0	19.4	22,920	2.1	20.0	-740	-0.6
95年	21,770	-1.8	18.3	22,142	-3.4	18.6	-372	-0.3
96年	22,448	3.1	17.8	22,902	3.4	18.1	-454	-0.4
97年	22,316	-0.6	18.1	23,417	2.2	19.0	-1,101	-0.9

圖1 各級政府歲入歲出淨額及餘絀



97 年各級政府經常門收入淨額 2 兆 1,812 億元，經常門支出淨額 1 兆 8,102 億元，收支相抵後賸餘 3,710 億元，此賸餘即為政府之儲蓄，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，97 年為 17.0%，較 96 年下降 0.7 個百分點。

表 2 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%
93 年	18,453	17,037	1,416	7.7
94 年	21,081	17,295	3,786	18.0
95 年	20,940	17,541	3,399	16.2
96 年	21,890	18,015	3,875	17.7
97 年	21,812	18,102	3,710	17.0

(二)各級政府融資概況

97 年各級政府歲入歲出淨額收支相抵，差短 1,101 億元有待彌平，另基於契約義務，各級政府 97 年應償還債本 1,869 億元，合計融資需求 2,970 億元，分別以發行公債收入 108 億元、賒借收入 2,479 億元及移用以前年度歲計賸餘 522 億元因應。

表 3 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)			
	歲入歲出 淨額差短	債務還本	合 計	合 計	發行公債	賒借收入	移 用 歲計賸餘
93 年	3,176	1,166	4,342	4,575	2,100	2,449	26
94 年	740	1,251	1,991	3,168	1,276	1,839	53
95 年	372	1,476	1,848	2,230	358	1,850	22
96 年	454	1,205	1,659	1,880	0	1,833	47
97 年	1,101	1,869	2,970	3,109	108	2,479	522

(三)各級政府歲入歲出淨額結構

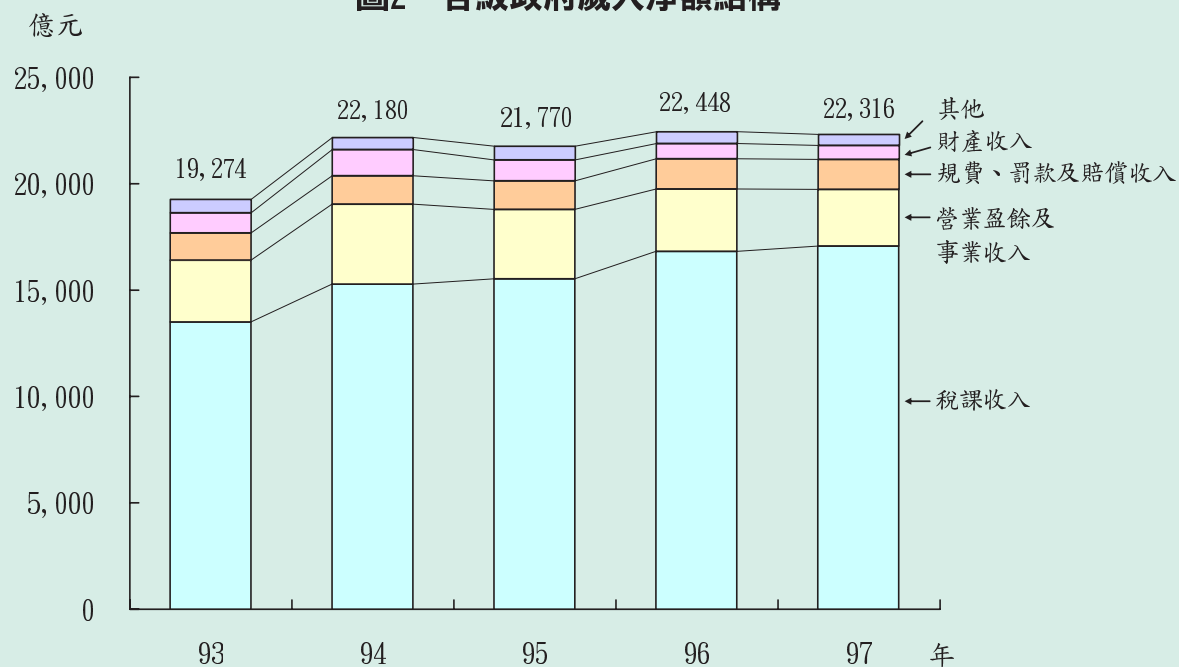
97年各級政府歲入淨額2兆2,316億元，其來源以稅課收入為最大宗，計1兆7,106億元，占76.7%，其餘依次為營業盈餘及事業收入2,649億元，占11.9%，規費、罰款及賠償收入1,410億元，占6.3%，財產收入647億元，占2.9%，其他收入504億元，占2.2%；與96年比較，以營業盈餘及事業收入所占比重減少1.1個百分點最多，主要係中央銀行盈餘繳庫減少所致。

表4 各級政府歲入淨額結構

單位：%

	合 計	稅課收入	營業盈餘及 事業收入	規費、罰款 及賠償收入	財產收入	其他
93 年	100.0	70.2	15.0	6.6	4.9	3.3
94 年	100.0	69.0	16.9	6.0	5.6	2.5
95 年	100.0	71.5	15.0	6.2	4.5	2.8
96 年	100.0	75.1	13.0	6.3	3.2	2.4
97 年	100.0	76.7	11.9	6.3	2.9	2.2

圖2 各級政府歲入淨額結構



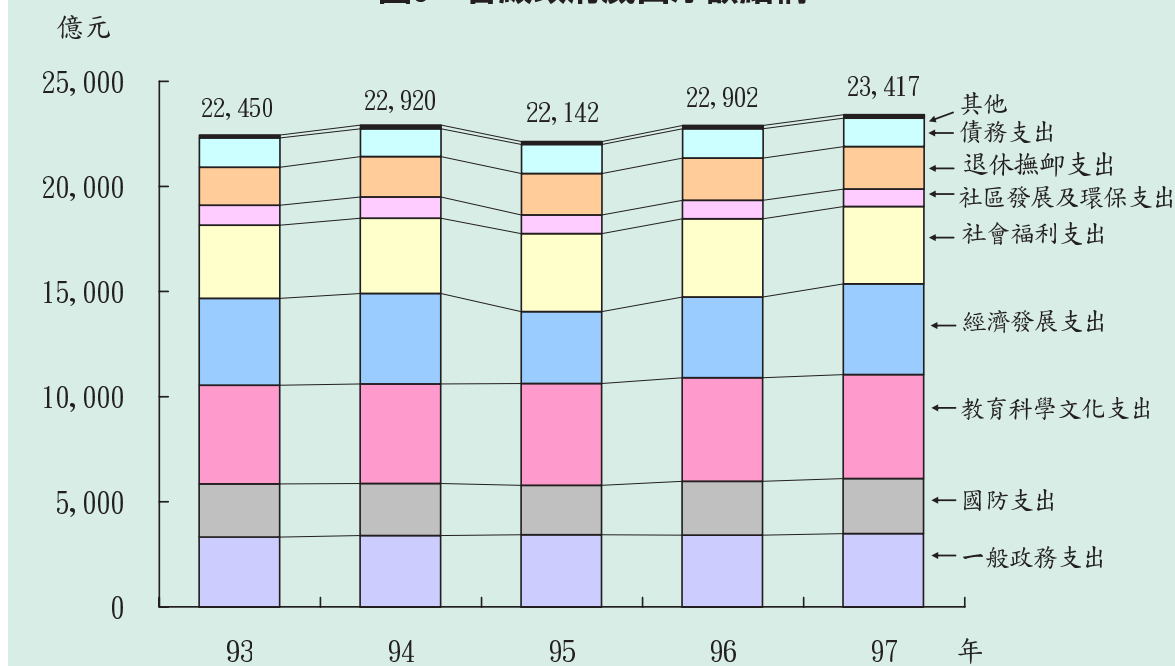
97 年各級政府歲出淨額 2 兆 3,417 億元，其中以教育科學文化支出 4,948 億元，占 21.1% 為最高，經濟發展支出 4,317 億元，占 18.4% 居次，社會福利支出 3,678 億元，占 15.7% 居第三，一般政務支出 3,504 億元，占 15.0% 居第四，國防支出 2,622 億元，占 11.2% 居第五，其他支出合計 4,348 億元，占 18.6%；與 96 年比較，以經濟發展支出所占比重增加 1.7 個百分點最多，主要係為加強地方公共建設及提振經濟成長所致。

表 5 各級政府歲出淨額結構

單位：%

	合 計	一般 政務 支出	國防 支出	教育科 學文化 支 出	經濟 發展 支出	社會 福利 支出	社區發 展及環 保支出	退休 撫卹 支出	債務 支出	其他
93 年	100.0	14.9	11.3	20.9	18.4	15.5	4.2	8.0	6.2	0.6
94 年	100.0	14.9	10.8	20.6	18.8	15.6	4.4	8.4	5.8	0.7
95 年	100.0	15.6	10.6	21.9	15.4	16.7	4.0	8.9	6.2	0.7
96 年	100.0	15.0	11.2	21.5	16.7	16.3	3.8	8.8	6.1	0.6
97 年	100.0	15.0	11.2	21.1	18.4	15.7	3.5	8.6	5.8	0.7

圖3 各級政府歲出淨額結構



二、公庫收支及債務

(一)各級公庫收支淨額

公庫收支為各級政府所屬公庫對現金收納支撥之運作，與一般習稱以預決算為基礎之政府收支有異。決算收支採用權責發生基礎，係基於預算控制、審計及管理需要，將各項政府收支歸入其權責發生之預算年度。公庫收支則以收付之實現日期為準，可以顯示政府財力盈虛、功能活動、資源分配狀況，供為資金調度運用。

97 年各級公庫收支，初步統計收入毛額為 2 兆 8,254 億元，支出毛額為 2 兆 8,665 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部分後，收入淨額為 2 兆 5,017 億元，支出淨額為 2 兆 5,428 億元，收支相抵差短 411 億元。截至 97 年底止各級公庫初步差短數為 2,558 億元，其中國庫差短 2,258 億元。

表 6 各級公庫收支淨額

單位：億元；%

收 入	96 年		97 年(p)		支 出	96 年		97 年(p)	
	金額	結構比	金額	結構比		金額	結構比	金額	結構比
合 計	24,501	100.0	25,017	100.0	合 計	24,112	100.0	25,428	100.0
稅課收入	16,870	68.9	16,993	67.9	一般政務支出	5,944	24.6	6,052	23.8
規費及罰款賠償收入	1,381	5.6	1,384	5.5	教育科學文化支出	5,173	21.5	5,498	21.6
營業盈餘及事業收入	2,959	12.1	2,594	10.4	經濟發展支出	3,240	13.4	3,586	14.1
經常門其他收入	910	3.7	931	3.7	社會安全支出	6,961	28.9	6,789	26.7
財產售價、收回及作價	593	2.4	502	2.0	其他支出	1,608	6.7	1,640	6.5
融資性庫款收入	1,788	7.3	2,613	10.5	融資性庫款支出	1,186	4.9	1,863	7.3

說明：p 為初步統計數。

各級公庫收入淨額 2 兆 5,017 億元，其中稅課收入 1 兆 6,993 億元，營業盈餘及事業收入 2,594 億元，規費及罰款賠償收入 1,384 億元，經常門其他收入 931 億元，財產售價、收回及作價收入 502 億元，融資性庫款收入(公債及賒借收入)2,613 億元。各級公庫支出淨額 2 兆 5,428 億元，其中一般政務支出 6,052 億元(含國防支出及警政支出)，教育科學文化支出 5,498 億元，經濟發展支出 3,586 億元，社會安全支出 6,789 億元(社會福利支出 3,826 億元、社區發展及環境保護支出 924 億元、退休撫卹支出 2,039 億元)，其他支出 1,640 億元(含債務付息支出)，融資性庫款支出(債務還本)1,863 億元。

由各級公庫收支淨額結構比觀之，97 年收入中仍以稅課收入占 67.9%為最高，較 96 年下降 1 個百分點，營業盈餘及事業收入占 10.4%居次，下降 1.7 個百分點，規費及罰款賠償收入占 5.5%，下降 0.1 個百分點，財產售價、收回及作價收入占 2.0%，下降 0.4 個百分點，融資性庫款收入(公債及賒借收入)占 10.5%，上升 3.2 個百分點。支出方面，社會安全支出占 26.7%居首，較 96 年下降 2.2 個百分點，一般政務支出占 23.8%，下降 0.8 個百分點，教育科學文化支出占 21.6%，上升 0.1 個百分點，經濟發展支出占 14.1%，上升 0.7 個百分點，而融資性庫款支出(債務還本)占 7.3%，上升 2.4 個百分點。

(二)國庫收支淨額

97 年國庫收入淨額 1 兆 7,692 億元，較 96 年 1 兆 7,098 億元，增加 594 億元。支出淨額為 1 兆 6,385 億元，較 96 年 1 兆 5,347 億元，亦增加 1,038 億元。收支相抵結餘 1,307 億元，加計移轉性支出 1,819 億元，截至 97 年底止差短數由 96 年底 1,746 億元增為 2,258 億元。

97 年國庫收支淨額結構，收入以稅課收入占 70.1%最高，較 96 年下降 0.4 個百分點，營業盈餘及事業收入占 14.0%，下降 2.2 個百分點，財產售價、收回及作價收入占 2.4%，下降 0.5 個百分點；支出以社會安全支出占 27.3%居首位，教育科學文化支出及經濟發展支出各占 17.3%次之，國防支出占 16.2%。

圖4 國庫收入淨額及其結構

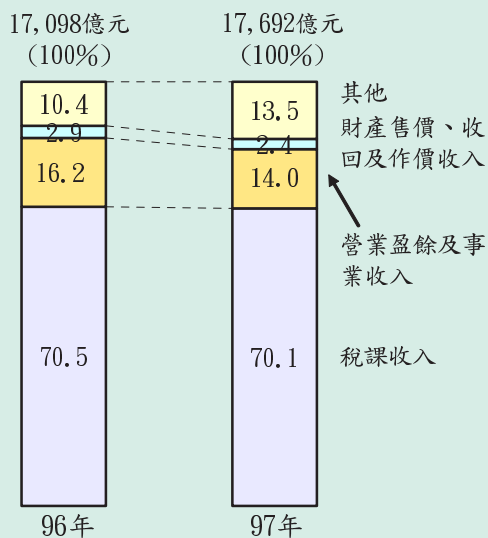
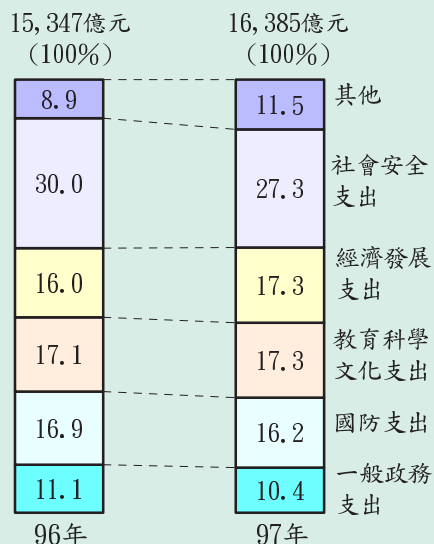


圖5 國庫支出淨額及其結構



(三)各級政府債務餘額

為維護國家財政之健全，支應國家發展需要，並規範各級政府公共債務，政府自 85 年起制定「公共債務法」，依據 91 年 2 月 6 日修正公布之公共債務法，債務未償餘額自 91 年起扣除自償性之乙類債務，並加計營業基金、信託基金外之特種基金所舉借之非自償性債務。

表7 各級政府債務未償餘額

單位：億元；%

	合 計	占前 3 年 GNP 平均數 比率	中央政府	占前 3 年 GNP 平均數 比率	地方政府	占前 3 年 GNP 平均數 比率
93年底	38,785	37.0	33,622	32.1	5,163	4.9
94年底	41,012	37.5	35,502	32.4	5,510	5.1
95年底	41,872	36.9	36,236	31.9	5,636	5.0
96年底	43,024	36.4	37,207	31.5	5,817	4.9
97年底	43,808	35.6	37,850	30.7	5,958	4.9

說明：93 年至 96 年為決算審定數，97 年為決算數。

依據「公共債務法」第 4 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，所舉借之一年以上公共債務未償餘額，不得超過前 3 年國民生產毛額（GNP）平均數 48.0%，其中中央政府為 40%，地方政府為 8%。截至 97 年底止，各級政府在其總預算及特別預算內，所舉借之 1 年以上非自償性債務未償餘額為 4 兆 3,808 億元，占前 3 年國民生產毛額（GNP）平均數比率為 35.6%，未超過法定比率。其中中央政府債務未償餘額為 3 兆 7,850 億元，占 30.7%，亦未超過法定比率 40%。

(四)中央政府債務

1. 債務之舉借

中央政府債務發行，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，97 年為廣續辦理擴大公共建設投資計畫特別預算，舉借 1,195 億

元(含保留數)、石門水庫及其集水區整治計畫特別預算，舉借 98 億元(含保留數)，共計 1,293 億元，依法律全數不列入債限管制，不受公共債務法政府當年度舉借額度，不得超過歲出 15%之規定限制，惟舉借數仍需納入債務未償餘額中。

表8 中央政府債務之舉借、還本及未償餘額

單位：億元；%

	舉 借 數				總預算 還本	未償餘額 (年底數)	歲出※
	合 計	列 入 債 限	占歲出 比率※	不列入 債 限			
93年	2,935	2,300	14.1	635	561	33,622	16,276
94年	2,516	1,444	8.9	1,072	641	35,502	16,277
95年	1,386	640	4.0	745	650	36,236	15,933
96年	1,031	—	—	1,031	60	37,207	16,284
97年	1,293	—	—	1,293	650	37,850	17,117

說明：1. 96年(含)以前為決算審定數，97年為決算數。

2. 債務還本數不含中央政府債務基金編列之償還數。

3. ※表示歲出僅含列入債限部分。

2. 債務基金及債務還本

中央政府設置債務基金主要功能為加強債務之管理，提高財務運用之效能，紓解債務之壓力，透過舉新債還舊債，節省政府債務付息支出，使每年債務償付平滑化，以改善政府債務結構。

97年中央政府債務基金為償還舊債發行4,782億元，其中償還未到期債務500億元、償還已到期債務4,282億元，加計總預算撥入強制還本650億元，用以償還已到期及未到期之債務共計5,432億元，利息支付計1,170億元。

表 9 中央政府債務基金

單位：億元

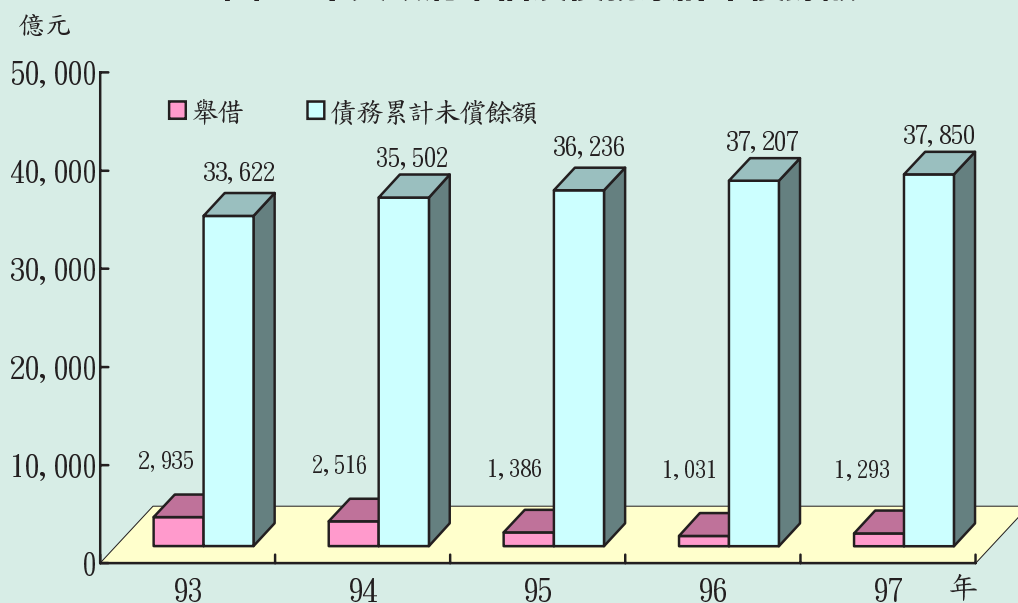
	合 計	償還未到期債務	償還已到期債務	
			短期借款	公債及 中長期借款
93年	5,720	2,140	—	3,580
94年	3,420	404	—	3,016
95年	4,600	887	—	3,713
96年	4,563	950	400	3,213
97年	4,782	500	700	3,582

說明：96年(含)以前為決算審定數，97年為決算數。

3. 債務未償餘額

截至 97 年底止，中央政府債務未償餘額計 3 兆 7,850 億元（決算數），較 96 年 3 兆 7,207 億元，增加 643 億元，占前 3 年國民生產毛額（GNP）平均數比率為 30.7%，符合「公共債務法」第 4 條之規定。

圖6 中央政府舉借及債務累計未償餘額



說明：96年(含)以前為決算審定數，97年為決算數。

三、賦稅

(一)賦稅收入

97 年全國賦稅收入實徵淨額為 1 兆 7,604 億元，與 96 年比較，增加 265 億元(+1.5%)。其中以所得稅增加 1,048 億元，係因結算申報自繳及暫繳稅款增加所致；證券交易稅減少 383 億元，係因受國際金融風暴衝擊引發全球股市重挫所致；貨物稅減少 223 億元，係因油氣類貨物稅稅率調降及車市銷售不振所致；土地稅減少 176 億元，係因房地產景氣下滑所致。

表 10 全國賦稅收入

單位：億元；%

	合 計		所得稅	營業稅	貨物稅	證券 交易稅	關稅	土地稅	其他
		年增率							
93 年	13,873	10.7	4,559	2,335	1,596	841	789	1,339	2,414
94 年	15,674	13.0	6,258	2,375	1,684	682	824	1,354	2,497
95 年	16,008	2.1	6,462	2,369	1,592	900	796	1,312	2,577
96 年	17,339	8.3	7,302	2,461	1,490	1,289	819	1,337	2,641
97 年	17,604	1.5	8,350	2,440	1,267	906	804	1,161	2,676

(二)賦稅結構

就各稅目別變動觀察，所得稅所占比率由 93 年 32.9%遞升至 97 年 47.4%，增加 14.5 個百分點，居各稅目之首，且所占比重呈逐年上升趨勢；營業稅由 16.8%降為 13.9%；其餘依序為：貨物稅由 11.5%降為 7.2%、土地稅由 9.7%降為 6.6%、證券交易稅由 6.1%降為 5.1%、關稅由 5.7%降為 4.6%。

表 11 全國賦稅收入結構比

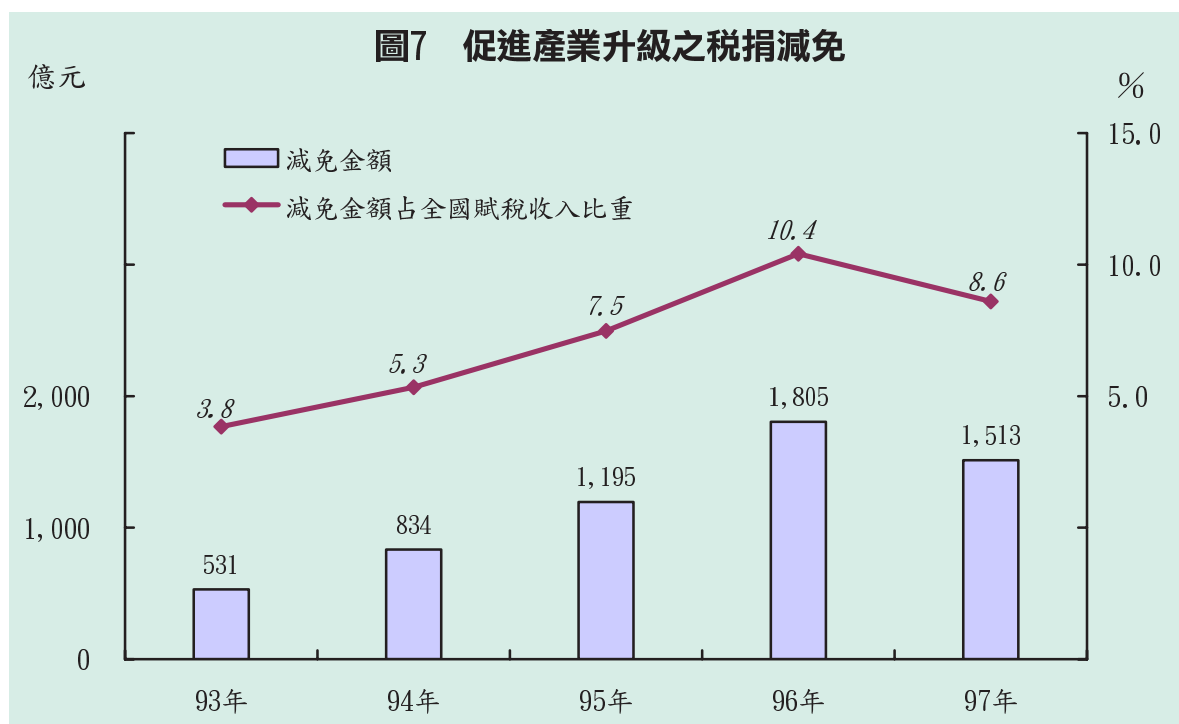
單位：%

	合 計	所得稅	營業稅	貨物稅	證券 交易稅	關稅	土地稅	其他
93 年	100.0	32.9	16.8	11.5	6.1	5.7	9.7	17.3
94 年	100.0	39.9	15.2	10.7	4.4	5.3	8.6	15.9
95 年	100.0	40.4	14.8	9.9	5.6	5.0	8.2	16.1
96 年	100.0	42.1	14.2	8.6	7.4	4.7	7.7	15.3
97 年	100.0	47.4	13.9	7.2	5.1	4.6	6.6	15.2

如按性質分，97 年直接稅為 1 兆 1,454 億元，較 96 年增加 4.7%，間接稅為 6,150 億元，較 96 年減少 3.8%；直接稅所占比重，由 93 年 55.8%逐年升高為 65.1%，而間接稅由 44.2%相對降為 34.9%。

(二)促進產業升級之稅捐減免

為獎勵民間投資促進產業升級，健全經濟發展，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。統計結果顯示，97 年核定稅捐減免額計為 1,513 億元，占全國賦稅收入實徵淨額 8.6%，如與 96 年比較減少 1.8%。促進產業升級條例將在 98 年底屆滿。



四、關務

關務工作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，並充裕政府財政；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。此外，為因應我國社會經濟發展，創造有利企業營運空間，積極推動無障礙通關環境以增進我國競爭力。另為維護社會大眾安全，防堵不法毒品及危險物品流入，加強查緝防範走私。相關之關務統計摘要分析如下：

(一)進出口貿易概況

97 年出口 2,556 億美元，較 96 年增加 3.6%，進口 2,404 億美元，增加 9.7%，出超 152 億美元，較 96 年減少 122 億美元(-44.6%)。綜觀 97 年經貿情勢，1 至 8 月雖全球經濟持續受到美國次級房貸後續效應影響與國際能源價格飆漲之威脅而走緩，但受惠於中國、印度及東協六國等亞洲國家仍保持穩定成長，我出、進口總值迭創新高；惟 9 月起受雷曼兄弟事件引爆全球金融海嘯襲擊，各國消費需求低迷，國際油價及農工原物料價格下滑，全球經濟陷於衰退，貿易活動急速緊縮，我國進出口亦面臨前所未有之嚴重衝擊，97 年 12 月出口負成長 41.9%，進口負成長 44.6%，顯見百年罕見之金融風暴已明顯衝擊我國貿易動能。

表 12 進出口貿易值及年增率

單位：億美元；%

	出 口		進 口		出(入)超	
	金 額	年增率	金 額	年增率	金 額	年增率
93 年	1,824	21.1	1,688	31.8	136	-39.7
94 年	1,984	8.8	1,826	8.2	158	16.2
95 年	2,240	12.9	2,027	11.0	213	34.8
96 年	2,467	10.1	2,193	8.2	274	28.6
97 年	2,556	3.6	2,404	9.7	152	-44.6

(二)海關業務概況

近年來隨著國內經濟發展趨勢，海關不斷進行關務改革，除陸續推動貨物通關自動化、快遞貨物快速通關等措施縮短通關時程、提升通關效益外，並積極鬆綁法規、推動關貿港單一窗口及國際關務合作。97年第4季由於金融海嘯重創全球景氣，國內外需求疲弱，我出口亦大幅衰退，全年通關業務量年增率除進口報單份數增加2.3%外，其他項目均衰退，分別為：出口報單份數減3.2%、貨櫃進口數量減3.0%、貨櫃出口數量減2.1%、入境輪船艘數減4.6%、出境輪船艘數減4.0%、入境飛機架次減9.0%、出境飛機架次減8.9%、入境旅客人數減2.7%、出境旅客人數減4.5%。

表 13 海關業務概況

			93 年	94 年	95 年	96 年	97 年
報單份數	進 口	千份	8,240	9,138	9,723	10,729	10,979
		年增率(%)	11.7	10.9	6.4	10.3	2.3
	出 口	千份	9,225	9,830	9,521	9,382	9,080
		年增率(%)	6.1	6.6	-3.1	-1.5	-3.2
貨櫃數量	進 口	千個	4,057	4,690	4,083	4,332	4,201
		年增率(%)	9.9	15.6	-12.9	6.1	-3.0
	出 口	千個	4,056	3,874	3,797	4,022	3,937
		年增率(%)	9.3	-4.5	-2.0	5.9	-2.1
輪船艘數	入 境	艘數	27,180	26,169	26,918	26,362	25,142
		年增率(%)	-1.4	-3.7	2.9	-2.1	-4.6
	出 境	艘數	27,544	26,428	25,209	24,387	23,422
		年增率(%)	-1.7	-4.1	-4.6	-3.3	-4.0
飛機架次	入 境	架次	86,787	89,562	93,050	95,441	86,876
		年增率(%)	19.7	3.2	3.9	2.6	-9.0
	出 境	架次	86,847	89,601	93,109	95,326	86,881
		年增率(%)	19.6	3.2	3.9	2.4	-8.9
旅客人數	入 境	千人	10,663	11,510	11,959	12,582	12,245
		年增率(%)	31.5	7.9	3.9	5.2	-2.7
	出 境	千人	10,658	11,521	12,148	12,830	12,249
		年增率(%)	31.4	8.1	5.4	5.6	-4.5

(三)關稅稅則之修正與關稅負擔率分析

「海關進口稅則」部分稅則修正案，已於 98 年 1 月 1 日生效實施，主要係配合「世界關務組織」(簡稱 WCO) 公布實施之「國際商品統一分類制度，簡稱 HS」2007 年版本進行稅則轉換，以及將現行汽油、航空燃油、煤油及其他柴油等 4 項油品之關稅稅率均調降為免稅。為使我國貨品分類及貿易統計基礎與世界接軌，並促進我國相關產業發展，提升國際競爭力，爰財政部依照 HS2007 年版本修正我國海關進口稅則。

關稅負擔率係指關稅收入對進口金額之比率。從近年資料觀察，由於協定關稅減讓，大幅降低關稅稅率及修正減免項目，另因進口貨品價值結構改變，關稅負擔率由 93 年 1.4% 降至 97 年 1.1%。

表 14 關稅負擔率

單位：億元；%

	關稅收入	進口金額	關稅負擔率
93年	789	56,567	1.4
94年	824	58,772	1.4
95年	796	66,043	1.2
96年	819	72,118	1.1
97年	804	75,511	1.1

(四)外銷品沖退稅件數、金額分析

表 15 外銷品沖退稅件數及金額

單位：億元；件

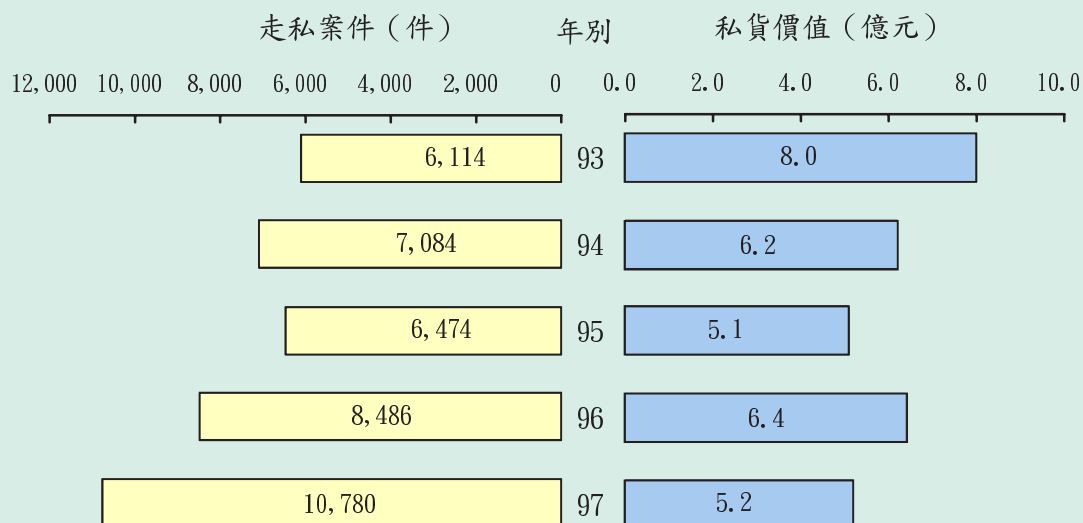
	沖退稅件數	沖退稅金額
93年	93,169	32
94年	57,693	17
95年	48,997	17
96年	50,250	18
97年	49,206	21

為促進外銷事業之發展，政府制定外銷退稅辦法。實施之初，沖退稅件數曾不斷大幅增加，惟近年以來，因進口稅率陸續調降及退稅制度逐步取消，沖退稅申請案件呈減緩趨勢，97 年沖退稅件數為 49,206 件，沖退稅金額為 21 億元。以貨品類別分，以第十五類「卑金屬及卑金屬製品」沖退稅金額 6 億元，占 30.0% 最高，第十六類「機器及機械用具；電器設備及其零件」4 億元，占 21.2% 次之。

(五)緝私案件之分析

海關為嚴防走私漏稅，防止危害社會之物品流入國內，加強查緝以維持稅課及國家安全。94 年 1 月修正緝私條例，提高處罰上限防範走私，其後陸續落實風險管理，強化篩選機制，加強情資交流，97 年查緝走私案件計 10,780 件，較 96 年增加 27.0 %；緝獲私貨價值 5.2 億元，較 96 年減少 18.0%，其中 87.1% 為海關自行緝獲，12.9 % 為治安機關移交海關處理。

圖 8 緝私案件及私貨價值



五、國有財產

(一)國有財產總值

近年來國有財產局積極制定及研修相關法規，除了有效處理國有財產之接管、登記，加強國有非公用不動產之管理、處理及運用外，更為活化及促進國家資產有效利用，已於 97 年訂定「強化國有財產管理及運用效益方案」，督促各機關積極活化運用國有公用財產。97 年底國有財產總值為 7 兆 6,617 億元，較 96 年底 7 兆 4,652 億元，增加 1,965 億元（+2.6%）。

1. 按使用性質別分

(1)公用財產部分：97 年底國有公用財產總值共計為 6 兆 7,664 億元，占國有財產總值 88.3%，較 96 年底 6 兆 5,501 億元，增加 2,163 億元（+3.3%）。

其中：

①公務用財產：97 年底為 3 兆 8,566 億元，占國有財產總值 50.3%居首，較 96 年底 3 兆 7,346 億元，增加 1,220 億元（+3.3%）。

②公共用財產：97 年底為 1 兆 576 億元，占國有財產總值 13.8%居第三，較 96 年底 1 兆 93 億元，增加 483 億元（+4.8%）。

③事業用財產：97 年底為 1 兆 8,522 億元，占國有財產總值 24.2%居次，較 96 年底 1 兆 8,062 億元，增加 460 億元（+2.5%）。

(2)非公用財產部分：97 年底國有非公用財產總值共計為 8,953 億元，占國有財產總值 11.7%，較 96 年底 9,151 億元，減少 198 億元（-2.2%）。

表 16 國有財產總值

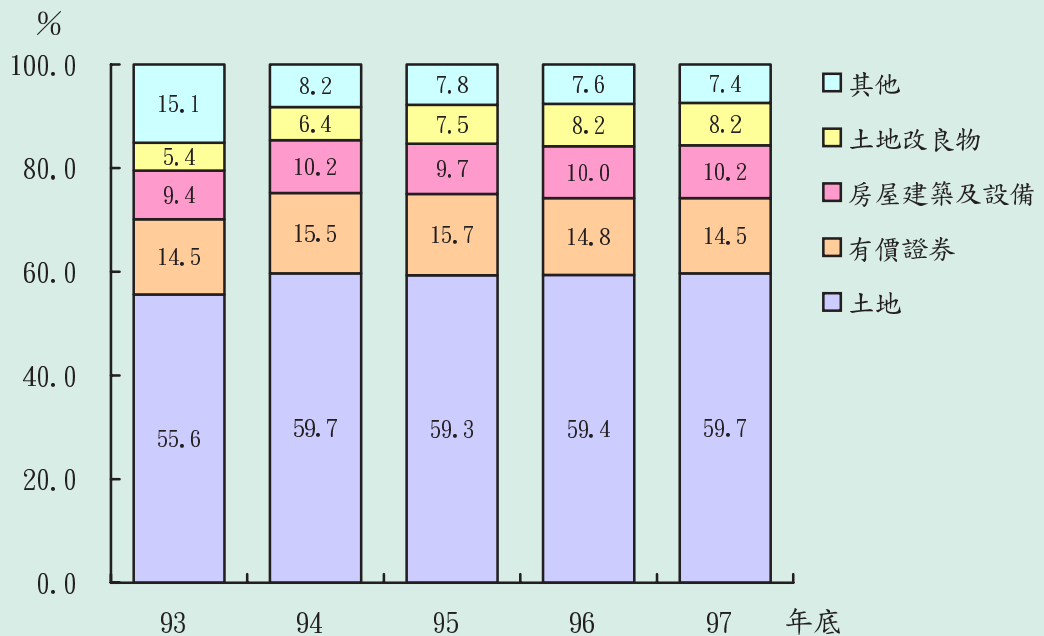
單位：億元；%

	總 計			公 用 財 產								非公用財產	
				合 計		公務用		公共用		事業用			
	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	金額	結構比	
93 年底	71,325	100.0	62,599	87.8	34,065	47.8	9,561	13.4	18,973	26.6	8,726	12.2	
94 年底	66,232	100.0	57,374	86.6	30,240	45.7	8,958	13.5	18,176	27.4	8,858	13.4	
95 年底	72,465	100.0	63,544	87.7	35,957	49.6	9,329	12.9	18,258	25.2	8,921	12.3	
96 年底	74,652	100.0	65,501	87.7	37,346	50.0	10,093	13.5	18,062	24.2	9,151	12.3	
97 年底	76,617	100.0	67,664	88.3	38,566	50.3	10,576	13.8	18,522	24.2	8,953	11.7	

2. 按財產種類別分

- (1)土地：國有財產種類中以土地所占比率最大，97 年底為 4 兆 5,725 億元，占國有財產總值 59.7%，較 96 年底 4 兆 4,313 億元，增加 1,412 億元(+3.2%)。
- (2)有價證券：97 年底為 1 兆 1,100 億元，占國有財產總值 14.5%居次，較 96 年底 1 兆 1,074 億元，增加 26 億元(+0.2%)。
- (3)房屋建築及設備：97 年底為 7,806 億元，占國有財產總值 10.2%居第三，較 96 年底 7,453 億元，增加 353 億元(+4.7%)。
- (4)其他部分：依序為土地改良物 6,333 億元(占 8.2%)、機械設備 2,660 億元(占 3.5%)、交通及運輸設備 2,081 億元(占 2.7%)、雜項設備、權利及其他 912 億元(占 1.2%)。

圖9 國有財產種類價值結構



(二)國有非公用土地管理及處理概況

近年國有財產局為建立完整正確之國有機關用地資料，賡續執行「國有機關用地清查計畫」；為配合國土復育及環保政策，推動「恢復國有非公用土地原有風貌計畫」；在促進地方產業發展方面，與各級政府機關以合作或委託辦理國有土地改良利用；此外，亦加強辦理國有非公用土地出租、設定地上權、占用地處理及補償金追收等管理相關業務。

以下就國有非公用財產中最大宗之土地價值(占 98.7%)，區分管理及處理兩大類

加以說明：

1. 管理：97 年底國有非公用土地管理總值為 8,834 億元，較 96 年底 9,041 億元，減少 207 億元（-2.3%）。其中以保留 4,794 億元為最多，占 54.3%，其次為出租 1,109 億元，占 12.6%，再次為待勘查 983 億元，占 11.1%。其餘依序為占用 943 億元，占 10.7%、閒置 532 億元，占 6.0%；其他部分 473 億元，占 5.4%，係包括委託管理 299 億元、委託經營 52 億元、借用 35 億元、待處理 34 億元、設定地上權 29 億元及改良利用 24 億元等。

表 17 國有非公用土地管理概況

單位：億元；%

	合 計		保留		出租		待勘查		占用		閒置		其他	
		結構比		結構比		結構比		結構比		結構比		結構比		結構比
93 年底	8,611	100.0	4,752	55.2	1,039	12.1	718	8.3	1,227	14.3	512	5.9	363	4.2
94 年底	8,747	100.0	4,916	56.2	1,092	12.5	698	8.0	1,027	11.7	566	6.5	448	5.1
95 年底	8,808	100.0	4,899	55.6	1,050	11.9	858	9.8	994	11.3	565	6.4	442	5.0
96 年底	9,041	100.0	4,995	55.3	1,134	12.5	990	11.0	951	10.5	517	5.7	454	5.0
97 年底	8,834	100.0	4,794	54.3	1,109	12.5	983	11.1	943	10.7	532	6.0	473	5.4

2. 處理：97 年國有非公用土地處理總值為 686 億元，較 96 年 684 億元，增加 2 億元（+0.3%）。其中以出售 287 億元為最多，占 41.8%，其次為無償撥用 240 億元，占 30.5%，再次為註銷產籍 84 億元，占 12.3%。

表 18 國有非公用土地處理概況

單位：億元；%

	合 計		無償撥用		有償撥用		出售		註銷產籍		放領	
		結構比		結構比		結構比		結構比		結構比		結構比
93 年	877	100.0	260	29.6	191	21.8	379	43.2	47	5.4	0	0.0
94 年	686	100.0	226	32.9	35	5.1	391	57.0	34	5.0	0	0.0
95 年	755	100.0	164	21.7	51	6.8	367	48.6	173	22.9	0	0.0
96 年	684	100.0	141	20.6	57	8.3	274	40.1	212	31.0	0	0.0
97 年	686	100.0	240	35.0	75	10.9	287	41.8	84	12.3	0	0.0

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)按經常門及資本門別分

單位：新台幣百萬元；%

會計年度	歲 入 淨 額 Net Revenues						歲 出 淨 額			
	總計 Grand Total		經常門 Currnet		資本門 Capital		總計 Grand Total		經常門 Currnet	
	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	%
74年度	542,603	100.0	531,075	97.9	11,527	2.1	546,338	100.0	382,713	70.1
75年度	584,838	100.0	566,944	96.9	17,895	3.1	616,718	100.0	434,112	70.4
76年度	650,203	100.0	629,488	96.8	20,715	3.2	641,911	100.0	443,239	69.0
77年度	765,439	100.0	737,872	96.4	27,567	3.6	726,468	100.0	485,901	66.9
78年度	921,575	100.0	890,664	96.6	30,911	3.4	1,207,351	100.0	577,967	47.9
79年度	1,092,401	100.0	1,053,410	96.4	38,991	3.6	1,097,518	100.0	702,812	64.0
80年度	1,049,931	100.0	997,536	95.0	52,395	5.0	1,275,613	100.0	823,188	64.5
81年度	1,257,568	100.0	1,218,653	96.9	38,915	3.1	1,561,930	100.0	919,058	58.8
82年度	1,416,334	100.0	1,352,986	95.5	63,348	4.5	1,756,306	100.0	1,025,405	58.4
83年度	1,502,754	100.0	1,441,922	96.0	60,832	4.0	1,826,367	100.0	1,163,298	63.7
84年度	1,559,429	100.0	1,522,624	97.6	36,805	2.4	1,910,066	100.0	1,328,425	69.5
85年度	1,604,184	100.0	1,550,943	96.7	53,241	3.3	1,843,786	100.0	1,383,725	75.0
86年度	1,704,759	100.0	1,629,420	95.6	75,338	4.4	1,878,764	100.0	1,463,449	77.9
87年度	2,053,458	100.0	1,960,620	95.5	92,838	4.5	1,992,593	100.0	1,545,052	77.5
88年度	2,004,394	100.0	1,867,081	93.1	137,313	6.9	2,050,004	100.0	1,554,405	75.8
89年度	2,784,863	100.0	2,679,563	96.2	105,299	3.8	3,140,936	100.0	2,529,683	80.5
90年	1,896,841	100.0	1,809,035	95.4	87,805	4.6	2,271,755	100.0	1,771,630	78.0
91年	1,787,919	100.0	1,706,602	95.5	81,317	4.5	2,144,994	100.0	1,649,952	76.9
92年	1,948,847	100.0	1,834,654	94.1	114,193	5.9	2,216,514	100.0	1,683,569	76.0
93年	1,927,400	100.0	1,845,279	95.7	82,121	4.3	2,245,047	100.0	1,703,657	75.9
94年	2,218,039	100.0	2,108,064	95.0	109,976	5.0	2,291,999	100.0	1,729,489	75.5
95年	2,177,018	100.0	2,094,023	96.2	82,995	3.8	2,214,226	100.0	1,754,091	79.2
96年	2,244,758	100.0	2,189,035	97.5	55,724	2.5	2,290,169	100.0	1,801,511	78.7
97年	2,231,580	100.0	2,181,195	97.7	50,385	2.3	2,341,678	100.0	1,810,210	77.3
98年 *	2,324,145	100.0	...	...	...	...	2,760,131	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97年為決算數。
2. 歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。
3. 歲出淨額不包括債務還本支出。
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) by Current & Capital

Unit : NT\$ Million ; %

Net Expenditures		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	
163,625	29.9	-3,735	-0.7	148,362	27.9	-152,098	-93.0	1985
182,606	29.6	-31,880	-5.5	132,831	23.4	-164,711	-90.2	1986
198,672	31.0	8,292	1.3	186,249	29.6	-177,957	-89.6	1987
240,567	33.1	38,971	5.1	251,971	34.1	-213,001	-88.5	1988
629,384	52.1	-285,775	-31.0	312,697	35.1	-598,473	-95.1	1989
394,706	36.0	-5,116	-0.5	350,599	33.3	-355,715	-90.1	1990
452,425	35.5	-225,682	-21.5	174,348	17.5	-400,030	-88.4	1991
642,872	41.2	-304,362	-24.2	299,595	24.6	-603,957	-93.9	1992
730,902	41.6	-339,972	-24.0	327,581	24.2	-667,553	-91.3	1993
663,069	36.3	-323,613	-21.5	278,624	19.3	-602,237	-90.8	1994
581,641	30.5	-350,637	-22.5	194,199	12.8	-544,836	-93.7	1995
460,061	25.0	-239,602	-14.9	167,218	10.8	-406,820	-88.4	1996
415,315	22.1	-174,005	-10.2	165,972	10.2	-339,976	-81.9	1997
447,542	22.5	60,865	3.0	415,568	21.2	-354,704	-79.3	1998
495,598	24.2	-45,609	-2.3	312,676	16.7	-358,286	-72.3	1999
611,253	19.5	-356,074	-12.8	149,880	5.6	-505,954	-82.8	2000
500,125	22.0	-374,915	-19.8	37,405	2.1	-412,320	-82.4	CY 2001
495,042	23.1	-357,075	-20.0	56,651	3.3	-413,726	-83.6	CY 2002
532,946	24.0	-267,667	-13.7	151,085	8.2	-418,752	-78.6	CY 2003
541,390	24.1	-317,647	-16.5	141,622	7.7	-459,269	-84.8	CY 2004
562,510	24.5	-73,960	-3.3	378,575	18.0	-452,534	-80.4	CY 2005
460,134	20.8	-37,208	-1.7	339,932	16.2	-377,140	-82.0	CY 2006
488,658	21.3	-45,411	-2.0	387,523	17.7	-432,934	-88.6	CY 2007
531,468	22.7	-110,098	-4.9	370,985	17.0	-481,083	-90.5	CY 2008
...	...	-435,986	-18.8	...	...	...	...	CY 2009 *

Source : Ministry of Audit、 All levels of government.

Explanation : 1.Prior to 2003, the figures are final audit accounts; 2003 to 2008, the figures are final accounts.

2.Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

3.Net Expenditures exclude the principal 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(續1完)

(2)按政府融資別分

單位：新台幣百萬元

會計年度	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	餘 絀 Surplus / Deficit	政 府			
				淨 收 入 Net Borrowing		發行公債收入 Government Bonds	
				金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
74年度	542,603	546,338	-3,735	16,046	100.0	24,088	150.1
75年度	584,838	616,718	-31,880	35,423	100.0	28,800	81.3
76年度	650,203	641,911	8,292	37,416	100.0	48,339	129.2
77年度	765,439	726,468	38,971	61,730	100.0	76,540	124.0
78年度	921,575	1,207,351	-285,775	428,755	100.0	117,397	27.4
79年度	1,092,401	1,097,518	-5,116	41,510	100.0	15,831	38.1
80年度	1,049,931	1,275,613	-225,682	247,743	100.0	145,003	58.5
81年度	1,257,568	1,561,930	-304,362	319,047	100.0	312,903	98.1
82年度	1,416,334	1,756,306	-339,972	375,047	100.0	340,886	90.9
83年度	1,502,754	1,826,367	-323,613	334,367	100.0	108,327	32.4
84年度	1,559,429	1,910,066	-350,637	378,445	100.0	75,104	19.8
85年度	1,604,184	1,843,786	-239,602	257,682	100.0	115,769	44.9
86年度	1,704,759	1,878,764	-174,005	181,318	100.0	136,265	75.2
87年度	2,053,458	1,992,593	60,865	59,827	100.0	59,904	100.1
88年度	2,004,394	2,050,004	-45,609	45,900	100.0	77,558	169.0
89年度	2,784,863	3,140,936	-356,074	376,319	100.0	482,119	128.1
90年	1,896,841	2,271,755	-374,915	293,575	100.0	332,948	113.4
91年	1,787,919	2,144,994	-357,075	308,550	100.0	203,193	65.9
92年	1,948,847	2,216,514	-267,667	368,621	100.0	136,737	37.1
93年	1,927,400	2,245,047	-317,647	340,909	100.0	210,018	61.6
94年	2,218,039	2,291,999	-73,960	191,731	100.0	127,578	66.5
95年	2,177,018	2,214,226	-37,208	75,463	100.0	35,842	47.5
96年	2,244,758	2,290,169	-45,411	67,569	100.0	—	—
97年	2,231,580	2,341,678	-110,098	123,967	100.0	10,756	8.7
98年 *	2,324,145	2,760,131	-435,986	...	...	...	...

Table 1-1. Net Government Revenues、Expenditures and
Financing of All Levels (Cont.1 End)
(2) by Financing

Unit : NT\$ Million

融 資 Financing						FY
賒 借 收 入 Borrowing		移用以前年度歲計賸餘 Surplus of Previous Fiscal year		債務還本支出 Principal Repayment		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
7,102	44.3	2,246	14.0	17,391	108.4	1985
7,441	21.0	15,125	42.7	15,943	45.0	1986
8,457	22.6	844	2.3	20,224	54.1	1987
9,504	15.4	1,147	1.9	25,461	41.2	1988
313,138	73.0	30,422	7.1	32,203	7.5	1989
72,855	175.5	22,053	53.1	69,229	166.8	1990
136,605	55.1	107,147	43.2	141,012	56.9	1991
89,133	27.9	51,197	16.0	134,186	42.1	1992
99,609	26.6	37,540	10.0	102,988	27.5	1993
231,135	69.1	82,280	24.6	87,375	26.1	1994
389,432	102.9	78,771	20.8	164,863	43.6	1995
249,676	96.9	54,348	21.1	162,111	62.9	1996
199,991	110.3	33,049	18.2	187,988	103.7	1997
176,262	294.6	35,726	59.7	212,065	354.5	1998
112,444	245.0	23,739	51.7	167,842	365.7	1999
87,332	23.2	37,634	10.0	230,766	61.3	2000
99,180	33.8	15,862	5.4	154,415	52.6	CY 2001
126,616	41.0	64,852	21.0	86,111	27.9	CY 2002
268,950	73.0	47,668	12.9	84,733	23.0	CY 2003
244,867	71.8	2,626	0.8	116,602	34.2	CY 2004
183,933	95.9	5,278	2.8	125,058	65.2	CY 2005
184,969	245.1	2,227	3.0	147,574	195.6	CY 2006
183,288	271.3	4,732	7.0	120,450	178.3	CY 2007
247,873	200.0	52,201	42.1	186,862	150.7	CY 2008
...	...	...	...	...	...	CY 2009 *

表1-2. 各級政府歲入淨額－按來源別分
(1)金 額

單位：新台幣千元

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	規費收入 Fees	罰款及賠償 收 入 Revenues from Fines & Indemnities
74年度	542,602,615	353,108,561	41,737,600	16,267,014	11,496,888
75年度	584,838,113	356,975,144	44,824,480	16,859,385	12,018,375
76年度	650,202,641	415,317,821	46,137,040	18,917,342	10,841,471
77年度	765,439,044	511,636,590	46,409,086	22,087,330	8,179,090
78年度	921,575,298	629,752,658	47,665,652	24,862,876	9,769,789
79年度	1,092,401,322	794,812,186	52,921,212	25,363,830	11,466,550
80年度	1,049,930,814	748,508,035	60,112,553	23,845,936	13,815,010
81年度	1,257,568,462	909,110,456	58,513,425	34,402,615	18,756,896
82年度	1,416,334,233	983,386,722	62,109,464	51,122,710	21,760,324
83年度	1,502,754,406	1,062,777,886	64,703,174	44,193,855	25,383,346
84年度	1,559,428,922	1,170,855,609	61,408,387	58,912,540	28,391,358
85年度	1,604,184,019	1,141,837,977	55,958,566	59,938,742	31,918,303
86年度	1,704,758,733	1,213,273,925	58,178,758	65,894,063	32,557,195
87年度	2,053,458,063	1,339,604,699	57,447,798	68,945,989	38,139,906
88年度	2,004,394,362	1,299,740,070	55,321,872	67,179,040	38,704,939
89年度	2,784,862,529	1,852,451,498	77,315,841	112,252,324	59,703,956
90年	1,896,840,574	1,200,277,598	57,563,011	76,931,520	41,995,671
91年	1,787,918,681	1,190,873,947	346,450	125,261,286	44,835,295
92年	1,948,847,371	1,220,116,161	—	76,451,783	42,054,650
93年	1,927,399,732	1,353,409,510	—	85,329,611	42,328,314
94年	2,218,039,419	1,531,296,588	—	88,815,546	43,253,520
95年	2,177,017,797	1,556,651,634	—	91,135,343	42,488,416
96年	2,244,758,463	1,685,875,406	—	96,578,928	44,646,395
97年	2,231,580,207	1,710,617,299	—	94,302,313	46,689,872
98年 *	2,324,145,000	1,735,827,000	—	143,835,000	

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97年為決算數。

2. 歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。

附 註：* 係預算數。

Table 1-2. Net Government Revenues of All Levels—by Source

(1) Amount

Unit : NT\$ 1,000

營業盈餘及 事業收入	財產孳息 收入	資本收回及 售價收入	捐獻及贈與 收入	其 他	FY
Surplus of Public Enterprises & Public Utilities	Revenues from profits of Public Properties	Capitals from Sales of Properties & Recalled Capital	Revenues from Donations & Contributions	Others	
76,779,147	2,070,121	11,527,219	565,002	29,051,063	1985
99,646,053	2,435,549	17,894,519	363,680	33,820,928	1986
102,626,239	2,134,711	20,715,020	470,111	33,042,886	1987
111,726,779	3,024,396	27,566,765	476,144	34,332,864	1988
128,210,459	3,886,376	30,911,135	441,999	46,074,354	1989
121,417,926	3,916,259	38,991,158	583,550	42,928,651	1990
94,834,985	5,949,312	52,394,886	619,532	49,850,565	1991
141,045,078	7,582,361	38,915,369	1,015,500	48,226,762	1992
166,470,993	17,290,383	63,348,427	1,050,825	49,794,385	1993
184,913,921	11,853,949	60,832,232	424,665	47,671,378	1994
141,955,910	14,824,481	36,805,093	768,755	45,506,789	1995
181,093,681	16,346,043	53,240,646	874,970	62,975,091	1996
180,797,232	19,569,755	75,338,309	1,492,155	57,657,341	1997
361,574,141	41,483,451	92,837,992	1,643,508	51,780,579	1998
324,850,999	25,415,706	137,312,883	1,508,467	54,360,386	1999
458,419,867	26,554,737	105,299,186	2,749,100	90,116,020	2000
346,581,447	20,319,289	87,762,224	3,748,203	61,661,611	CY 2001
260,869,289	12,943,006	81,316,541	2,053,167	69,419,700	CY 2002
417,620,743	12,610,572	114,192,218	4,943,581	60,857,663	CY 2003
289,973,788	11,833,445	82,120,671	5,329,402	57,074,991	CY 2004
375,663,228	12,828,697	109,975,329	5,716,327	50,490,184	CY 2005
325,938,642	14,413,915	82,994,309	6,946,880	56,448,658	CY 2006
291,798,866	15,102,519	55,723,935	7,844,517	47,187,897	CY 2007
264,907,219	14,265,146	50,385,184	8,862,119	41,551,055	CY 2008
267,337,000	70,968,000		106,178,000		CY 2009 *

Source : Ministry of Audit, All levels of government.

Explanation : 1. Prior to 2003, the figures are final audit accounts; 2003 to 2008, the figures are final accounts.

2. Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

Note : * The figures are budget accounts.

表1-2. 各級政府歲入淨額—按來源別分(續1完)
(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	規費收入 Fees	罰款及賠償 收 入 Revenues from Fines & Indemnities
74年度	100.0	65.1	7.7	3.0	2.1
75年度	100.0	61.0	7.7	2.9	2.1
76年度	100.0	63.9	7.1	2.9	1.7
77年度	100.0	66.8	6.1	2.9	1.1
78年度	100.0	68.3	5.2	2.7	1.1
79年度	100.0	72.8	4.8	2.3	1.0
80年度	100.0	71.3	5.7	2.3	1.3
81年度	100.0	72.3	4.7	2.7	1.5
82年度	100.0	69.4	4.4	3.6	1.5
83年度	100.0	70.7	4.3	2.9	1.7
84年度	100.0	75.1	3.9	3.8	1.8
85年度	100.0	71.2	3.5	3.7	2.0
86年度	100.0	71.2	3.4	3.9	1.9
87年度	100.0	65.2	2.8	3.4	1.9
88年度	100.0	64.8	2.8	3.4	1.9
89年度	100.0	66.5	2.8	4.0	2.1
90年	100.0	63.3	3.0	4.1	2.2
91年	100.0	66.6	0.0	7.0	2.5
92年	100.0	62.6	—	3.9	2.2
93年	100.0	70.2	—	4.4	2.2
94年	100.0	69.0	—	4.0	2.0
95年	100.0	71.5	—	4.2	2.0
96年	100.0	75.1	—	4.3	2.0
97年	100.0	76.7	—	4.2	2.1
98年 *	100.0	74.7	—	6.2	

Table 1-2. Net Government Revenues of All Levels—by Source (Cont. 1 End)
(2) Percentage

Unit : %

營業盈餘及 事業收入	財產孳息 收入	資本收回及 售價收入	捐獻及贈與 收入	其 他	FY
Surplus of Public Enterprises & Public Utilities	Revenues from profits of Public Properties	Capitals from Sales of Properties & Recalled Capital	Revenues from Donations & Contributions	Others	
14.2	0.4	2.1	0.1	5.4	1985
17.0	0.4	3.1	0.1	5.8	1986
15.8	0.3	3.2	0.1	5.1	1987
14.6	0.4	3.6	0.1	4.5	1988
13.9	0.4	3.4	0.0	5.0	1989
11.1	0.4	3.6	0.1	3.9	1990
9.0	0.6	5.0	0.1	4.7	1991
11.2	0.6	3.1	0.1	3.8	1992
11.8	1.2	4.5	0.1	3.5	1993
12.3	0.8	4.0	0.0	3.2	1994
9.1	1.0	2.4	0.0	2.9	1995
11.3	1.0	3.3	0.1	3.9	1996
10.6	1.1	4.4	0.1	3.4	1997
17.6	2.0	4.5	0.1	2.5	1998
16.2	1.3	6.9	0.1	2.7	1999
16.5	1.0	3.8	0.1	3.2	2000
18.3	1.1	4.6	0.2	3.3	CY 2001
14.6	0.7	4.5	0.1	3.9	CY 2002
21.4	0.6	5.9	0.3	3.1	CY 2003
15.0	0.6	4.3	0.3	3.0	CY 2004
16.9	0.6	5.0	0.3	2.3	CY 2005
15.0	0.7	3.8	0.3	2.6	CY 2006
13.0	0.7	2.5	0.3	2.1	CY 2007
11.9	0.6	2.3	0.4	1.9	CY 2008
11.5	3.1		4.6		CY 2009 *

表1-3. 各級政府歲出淨額—按政事別分

(1)金 額

單位：新台幣千元

會計年度	總 計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for National Defense	教 育 科 學 文 化 Expenditures for Education Science		
				合 計 Total	教育支出 Education	科學支出 Science
74年度	546,337,833	61,968,012	135,242,585	111,522,051	...	...
75年度	616,717,846	70,076,529	153,587,770	129,018,453	...	...
76年度	641,910,820	72,073,513	148,798,300	133,700,061	...	...
77年度	726,468,366	80,222,307	160,374,536	147,182,528	...	...
78年度(1)	1,207,350,774	97,298,843	187,907,780	205,000,812	...	...
79年度	1,097,517,620	125,786,116	210,974,301	227,271,390	...	...
80年度	1,275,612,966	153,277,555	227,099,170	288,076,713	204,697,110	45,678,509
81年度	1,561,930,419	198,347,532	239,397,750	324,834,496	260,857,835	45,094,216
82年度	1,756,306,405	208,961,440	253,510,856	350,350,636	282,419,012	44,142,594
83年度	1,826,367,353	216,068,756	321,821,071	382,197,378	313,143,923	43,001,734
84年度	1,910,066,033	222,402,786	269,959,596	357,487,107	287,895,764	43,990,589
85年度	1,843,786,165	243,973,347	284,925,872	374,401,210	297,999,459	50,453,333
86年度	1,878,763,513	244,756,745	291,919,522	375,822,384	296,075,771	51,689,179
87年度	1,992,593,487	257,264,520	312,285,876	411,513,339	326,163,029	55,076,952
88年度	2,050,003,571	279,112,624	286,571,397	429,126,802	333,217,766	60,649,587
89年度	3,140,936,188	468,033,171	357,757,242	655,109,375	517,069,882	93,190,557
90年	2,271,755,089	328,736,317	247,596,630	430,077,788	326,657,881	67,846,600
91年	2,144,993,677	325,814,942	225,243,316	437,755,693	339,731,333	69,838,992
92年	2,216,514,388	331,884,833	237,945,728	464,185,814	329,976,803	95,097,142
93年	2,245,046,575	334,797,223	253,018,886	469,544,210	341,396,488	92,022,729
94年	2,291,999,146	341,873,740	247,472,367	473,242,782	347,705,858	93,907,549
95年	2,214,225,610	345,237,340	234,698,581	484,827,465	358,296,679	91,591,938
96年	2,290,169,058	343,950,300	255,853,615	492,624,765	362,618,086	96,214,492
97年	2,341,678,422	350,444,113	262,150,486	494,762,524	362,246,288	95,121,796
98年 *	2,760,131,000	379,072,000	308,234,000	619,988,000	...	...

資料來源：審計部暨各級政府。

說明：91年（含）以前為決算審定數；92至97年為決算數。

附註：* 係預算數。

(1)政事別科目自78年度起數度修正，所列77年及以前年度資料中，經濟發展支出項下係指修正前經濟建設及交通支出、事業基金及投資支出二科目之和；自79年度起，社區發展及環境保護支出、退休撫卹支出均自社會福利支出劃出單獨列示。

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

Unit : NT\$ 1,000

支 出 & Culture	經 濟 發 展 支 出 Expenditures for Economic Development					FY
文 化 支 出	合 計	農 業 支 出	工 業 支 出	交 通 支 出	其 他 經 濟 服 務 支 出	
Culture	Total	Agriculture	Industry	Transportation & Communication	Other Economic Service	
...	138,021,357	...	...	...	...	1985
...	154,534,271	...	...	...	...	1986
...	171,363,968	...	...	...	...	1987
...	192,405,725	...	...	...	...	1988
...	541,384,677	...	...	...	...	1989 (1)
...	302,280,978	...	...	...	...	1990
37,701,094	322,087,225	69,533,949	28,024,490	185,715,276	38,813,510	1991
18,882,445	461,820,660	196,127,272	76,753,332	108,383,334	80,556,722	1992
23,789,030	545,650,731	71,604,248	128,415,516	257,712,650	87,918,317	1993
26,051,721	468,080,258	129,709,888	54,617,296	216,267,494	67,485,580	1994
25,600,754	438,151,793	89,798,540	36,028,060	264,186,155	48,139,038	1995
25,948,418	329,134,666	86,219,699	24,728,502	168,164,969	50,021,496	1996
28,057,434	295,035,356	103,823,237	18,415,768	132,232,818	40,563,533	1997
30,273,358	335,012,037	109,785,707	20,675,979	141,243,177	63,307,174	1998
35,259,449	351,102,571	98,947,434	21,040,941	185,600,679	45,513,517	1999
44,848,936	474,894,665	140,334,855	49,436,535	218,688,201	66,435,074	2000
35,573,307	398,792,298	128,098,837	23,180,271	201,420,962	46,092,228	CY 2001
28,185,368	405,256,604	110,932,362	17,695,018	192,982,966	83,646,258	CY 2002
39,111,869	400,910,367	121,044,268	25,972,403	194,449,568	59,444,128	CY 2003
36,124,993	412,869,722	138,459,513	22,070,959	202,347,968	49,991,282	CY 2004
31,629,375	430,475,604	144,983,653	23,357,582	214,577,721	47,556,648	CY 2005
34,938,848	341,944,135	95,926,332	19,172,090	185,087,342	41,758,371	CY 2006
33,792,187	383,297,576	106,788,333	16,004,160	218,338,059	42,167,024	CY 2007
37,394,440	431,725,650	112,739,822	34,201,217	234,157,525	50,627,086	CY 2008
...	554,387,000	...	...	...	...	CY 2009 *

Source : Ministry of Audit, All levels of government.

Explanation : Prior to 2003, the figures are final audit accounts; 2003 to 2008, the figures are final accounts.

Note : * The figures are budget accounts.

(1) The expenditure items have been reclassified since FY 1989. Before FY 1989 the data under "Economic Development" is combined the items of "Economic Construction & Communication" & "fun & Investment on Enterprises". Since FY 1990. Expenditure for Community Development & Environment Protection" and "Pension & Survivors' Benefits" are divided from the expenditure for "Social Welfare".

表1-3. 各級政府歲出淨額—按政事別分(續1)

(1)金 額

單位：新台幣千元

會計年度	社 會 福 利 支 出 (2) 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	Benefit Service	Education	Medical care
74年度	34,279,484	...	...	...	...	...
75年度	40,591,479	...	...	...	...	...
76年度	37,085,134	...	...	...	...	...
77年度	55,169,160	...	...	...	...	...
78年度(1)	65,488,382	...	...	...	...	...
79年度	96,207,023	...	...	...	...	...
80年度	117,771,908	33,378,237	13,581,114	46,373,817	2,851,351	21,587,389
81年度	135,040,121	46,765,305	6,333,501	53,780,006	2,800,759	25,360,550
82年度	145,758,829	47,640,393	9,607,098	57,838,334	3,254,224	27,418,780
83年度	158,523,241	50,490,710	9,745,276	65,957,161	3,545,353	28,784,741
84年度	231,765,959	94,748,863	20,967,654	83,448,718	3,312,578	29,288,146
85年度	290,002,141	125,545,340	30,221,953	100,833,486	4,368,643	29,032,719
86年度	294,982,386	114,479,778	36,000,330	111,140,605	4,980,913	28,380,760
87年度	282,766,789	116,843,162	24,999,736	110,149,276	3,466,247	27,308,368
88年度	280,452,253	111,787,882	23,603,337	114,610,225	3,631,358	26,819,451
89年度	531,808,684	214,917,147	94,368,148	179,132,616	3,271,125	40,119,648
90年	396,980,708	201,574,123	39,016,143	126,861,977	2,899,722	26,628,743
91年	323,614,630	153,353,051	19,649,324	120,266,451	2,613,172	27,732,632
92年	346,911,365	169,893,108	18,179,791	120,560,600	4,084,280	34,193,586
93年	347,557,298	153,324,069	19,572,230	138,847,875	2,673,369	33,139,755
94年	357,762,268	162,221,618	20,658,490	144,470,532	2,505,544	27,906,084
95年	370,302,873	163,151,663	20,295,051	153,396,153	2,615,018	30,844,988
96年	372,202,180	162,548,204	23,245,160	151,322,244	2,479,923	32,606,649
97年	367,790,968	147,635,236	25,414,203	158,072,300	2,252,153	34,417,076
98年 *	414,573,000	...	...	...	...	...

附註：(2)本表社會福利、社區發展及環境保護、退休撫卹等科目原係指合併列示之支出，為便於參用予以追溯劃分至70年度。其中退休撫卹支出係由各級政府提供，並已將教職員退撫支出計入，教育科學文化支出項下相關經費同時剔除；至於社會福利、社區發展及環境保護支出之劃分，係依照近年趨勢，設定二者為72%與28%之比，但後者占政府支出總額使不少於2.1%，且各年度增加率介於5~20%之間。

(3)不包括債務還本支出。

Table 1-3. Net Government Expenditures of All Levels
—by Administrative Affair (Cont.1)
(1) Amount

Unit : NT\$ 1,000

社區發展及環境保護支出 (2) Expenditures for Community Development & Environmental protection			退休撫恤支出 (2)	債務支出 (3)	雜項支出	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Protection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	
14,001,480	...	...	40,462,210	6,031,789	4,808,865	1985
15,785,575	...	...	42,888,311	5,394,101	4,841,357	1986
18,265,813	...	...	47,724,184	6,988,774	5,911,073	1987
21,882,739	...	...	55,242,402	8,000,490	5,988,480	1988
26,103,761	...	...	61,982,583	10,701,208	11,482,728	1989 (1)
31,248,194	...	...	76,245,588	16,755,409	10,748,621	1990
33,089,405	8,199,618	24,889,787	88,320,429	33,398,450	12,492,111	1991
63,041,974	16,414,338	46,627,636	94,974,892	33,936,270	10,536,724	1992
72,162,750	18,676,812	53,485,938	102,076,160	63,893,884	13,941,119	1993
81,543,082	22,968,344	58,574,738	111,237,222	75,179,093	11,717,252	1994
65,308,700	17,077,372	48,231,328	118,121,466	194,890,438	11,978,188	1995
68,035,315	18,785,115	49,250,200	137,117,578	106,061,008	10,135,028	1996
68,614,425	16,838,375	51,776,050	179,722,760	115,630,059	12,279,876	1997
74,850,497	16,801,309	58,049,188	187,673,352	115,895,991	15,331,086	1998
90,310,238	34,320,408	55,989,830	180,581,725	140,910,319	11,835,642	1999
106,102,196	36,884,909	69,217,287	265,079,307	270,251,762	11,899,786	2000
109,597,063	63,359,501	46,237,562	175,722,182	171,565,232	12,686,871	CY 2001
71,702,031	20,541,578	51,160,453	170,988,093	170,966,391	13,651,977	CY 2002
90,060,978	31,534,747	58,526,231	173,222,747	159,666,642	11,725,914	CY 2003
95,008,485	38,711,995	56,296,490	179,665,178	139,331,407	13,254,166	CY 2004
100,703,928	38,428,927	62,275,001	191,530,723	132,639,396	16,298,338	CY 2005
88,849,473	25,653,026	63,196,447	196,962,845	138,330,878	13,072,020	CY 2006
87,282,092	24,520,014	62,762,078	200,677,374	139,379,732	14,901,425	CY 2007
82,037,382	13,513,106	68,524,276	202,210,334	134,696,605	15,860,360	CY 2008
77,370,000	...	...	218,291,000	149,466,000	38,750,000	CY 2009 *

Note : (2)The expenditures for Social welfare, Community development & environmental protection, Pension & survivors' benefits are divided from FY 1981 to FY 1989. And the item of expenditures for Education science & culture have been adjusted in the same period.
(3)Principal repayment are excluded.

表1-3. 各級政府歲出淨額—按政事別分(續2)

(2)結構比

單位：%

會計年度	總 計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for National Defense	教 育 科 學 文 化 Expenditures for Education Science		
				合 計 Total	教育支出 Education	科學支出 Science
74年度	100.0	11.3	24.8	20.4	...	...
75年度	100.0	11.4	24.9	20.9	...	...
76年度	100.0	11.2	23.2	20.8	...	...
77年度	100.0	11.0	22.1	20.3	...	...
78年度(1)	100.0	8.1	15.6	17.0	...	...
79年度	100.0	11.5	19.2	20.7	...	...
80年度	100.0	12.0	17.8	22.6	16.0	3.6
81年度	100.0	12.7	15.3	20.8	16.7	2.9
82年度	100.0	11.9	14.4	19.9	16.1	2.5
83年度	100.0	11.8	17.6	20.9	17.1	2.4
84年度	100.0	11.6	14.1	18.7	15.1	2.3
85年度	100.0	13.2	15.5	20.3	16.2	2.7
86年度	100.0	13.0	15.5	20.0	15.8	2.8
87年度	100.0	12.9	15.7	20.7	16.4	2.8
88年度	100.0	13.6	14.0	20.9	16.3	3.0
89年度	100.0	14.9	11.4	20.9	16.5	3.0
90年	100.0	14.5	10.9	18.9	14.4	3.0
91年	100.0	15.2	10.5	20.4	15.8	3.3
92年	100.0	15.0	10.7	20.9	14.9	4.3
93年	100.0	14.9	11.3	20.9	15.2	4.1
94年	100.0	14.9	10.8	20.6	15.2	4.1
95年	100.0	15.6	10.6	21.9	16.2	4.1
96年	100.0	15.0	11.2	21.5	15.8	4.2
97年	100.0	15.0	11.2	21.1	15.5	4.1
98年 *	100.0	13.7	11.2	22.5	...	...

Table 1-3. Net Government Expenditures of All Levels
—by Administrative Affair (Cont.2)
(2) Percentage

Unit : %

支 出 & Culture	經 濟 發 展 支 出 Expenditures for Economic Development					FY
文 化 支 出 Culture	合 計 Total	農 業 支 出 Agriculture	工 業 支 出 Industry	交 通 支 出 Transportation & Communication	其 他 經 濟 服 務 支 出 Other Economic Service	
...	25.3	...	...	...	...	1985
...	25.1	...	...	...	...	1986
...	26.7	...	...	...	...	1987
...	26.5	...	...	...	...	1988
...	44.8	...	...	...	...	1989 (1)
...	27.5	...	...	...	...	1990
3.0	25.2	5.5	2.2	14.6	3.0	1991
1.2	29.6	12.6	4.9	6.9	5.2	1992
1.4	31.1	4.1	7.3	14.7	5.0	1993
1.4	25.6	7.1	3.0	11.8	3.7	1994
1.3	22.9	4.7	1.9	13.8	2.5	1995
1.4	17.9	4.7	1.3	9.1	2.7	1996
1.5	15.7	5.5	1.0	7.0	2.2	1997
1.5	16.8	5.5	1.0	7.1	3.2	1998
1.7	17.1	4.8	1.0	9.1	2.2	1999
1.4	15.1	4.5	1.6	7.0	2.1	2000
1.6	17.6	5.6	1.0	8.9	2.0	CY 2001
1.3	18.9	5.2	0.8	9.0	3.9	CY 2002
1.8	18.1	5.5	1.2	8.8	2.7	CY 2003
1.6	18.4	6.2	1.0	9.0	2.2	CY 2004
1.4	18.8	6.3	1.0	9.4	2.1	CY 2005
1.6	15.4	4.3	0.9	8.4	1.9	CY 2006
1.5	16.7	4.7	0.7	9.5	1.8	CY 2007
1.6	18.4	4.8	1.5	10.0	2.2	CY 2008
...	20.1	...	...	...	...	CY 2009 *

表1-3. 各級政府歲出淨額—按政事別分(續3完)

(2)結構比

單位：%

會計年度	社 會 福 利 支 出 (2) 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	Benefit Service	Education	Medical care
74年度	6.3	...	...	...	...	...
75年度	6.6	...	...	...	...	...
76年度	5.8	...	...	...	...	...
77年度	7.6	...	...	...	...	...
78年度(1)	5.4	...	...	...	...	...
79年度	8.8	...	...	...	...	...
80年度	9.2	2.6	1.1	3.6	0.2	1.7
81年度	8.6	3.0	0.4	3.4	0.2	1.6
82年度	8.3	2.7	0.5	3.3	0.2	1.6
83年度	8.7	2.8	0.5	3.6	0.2	1.6
84年度	12.1	5.0	1.1	4.4	0.2	1.5
85年度	15.7	6.8	1.6	5.5	0.2	1.6
86年度	15.7	6.1	1.9	5.9	0.3	1.5
87年度	14.2	5.9	1.3	5.5	0.2	1.4
88年度	13.7	5.5	1.2	5.6	0.2	1.3
89年度	16.9	6.8	3.0	5.7	0.1	1.3
90年	17.5	8.9	1.7	5.6	0.1	1.2
91年	15.1	7.1	0.9	5.6	0.1	1.3
92年	15.7	7.7	0.8	5.4	0.2	1.5
93年	15.5	6.8	0.9	6.2	0.1	1.5
94年	15.6	7.1	0.9	6.3	0.1	1.2
95年	16.7	7.4	0.9	6.9	0.1	1.4
96年	16.3	7.1	1.0	6.6	0.1	1.4
97年	15.7	6.3	1.1	6.8	0.1	1.5
98年 *	15.0	...	...	...	...	...

Table 1-3. Net Government Expenditures of All Levels
—by Administrative Affair (Cont.3 End)
(2) Percentage

Unit : %

社區發展及環境保護支出 (2) Expenditures for Community Development & Environmental protection			退休撫恤支出 (2)	債務支出 (3)	雜項支出	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Protection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	
2.6	...	...	7.4	1.1	0.9	1985
2.6	...	...	7.0	0.9	0.8	1986
2.8	...	...	7.4	1.1	0.9	1987
3.0	...	...	7.6	1.1	0.8	1988
2.2	...	...	5.1	0.9	1.0	1989 (1)
2.8	...	...	6.9	1.5	1.0	1990
2.6	0.6	2.0	6.9	2.6	1.0	1991
4.0	1.1	3.0	6.1	2.2	0.7	1992
4.1	1.1	3.0	5.8	3.6	0.8	1993
4.5	1.3	3.2	6.1	4.1	0.6	1994
3.4	0.9	2.5	6.2	10.2	0.6	1995
3.7	1.0	2.7	7.4	5.8	0.5	1996
3.7	0.9	2.8	9.6	6.2	0.7	1997
3.8	0.8	2.9	9.4	5.8	0.8	1998
4.4	1.7	2.7	8.8	6.9	0.6	1999
3.4	1.2	2.2	8.4	8.6	0.4	2000
4.8	2.8	2.0	7.7	7.6	0.6	CY 2001
3.3	1.0	2.4	8.0	8.0	0.6	CY 2002
4.1	1.4	2.6	7.8	7.2	0.5	CY 2003
4.2	1.7	2.5	8.0	6.2	0.6	CY 2004
4.4	1.7	2.7	8.4	5.8	0.7	CY 2005
4.0	1.2	2.9	8.9	6.2	0.6	CY 2006
3.8	1.1	2.7	8.8	6.1	0.7	CY 2007
3.5	0.6	2.9	8.6	5.8	0.7	CY 2008
2.8	...	...	7.9	5.4	1.4	CY 2009 *

表1-4. 各級政府歲入淨額－按政府別分

單位：新台幣千元

會計年度	總 計		中 央 政 府		台 北 市 政 府		高 雄 市
	Grand Total		Central Government		Taipei City Government		Kaohsiung City
	金 額	結構比	金 額	結構比	金 額	結構比	金 額
	Amount	%	Amount	%	Amount	%	Amount
74年度	542,602,615	100.0	330,592,401	60.9	52,569,865	9.7	16,012,899
75年度	584,838,113	100.0	360,703,077	61.7	56,405,798	9.6	17,272,177
76年度	650,202,641	100.0	398,707,255	61.3	61,038,417	9.4	19,764,128
77年度	765,439,044	100.0	467,852,488	61.1	73,601,066	9.6	23,626,176
78年度	921,575,298	100.0	567,555,874	61.6	91,913,987	10.0	26,931,762
79年度	1,092,401,322	100.0	686,714,809	62.9	94,286,143	8.6	38,031,480
80年度	1,049,930,814	100.0	633,964,960	60.4	104,662,951	10.0	27,794,170
81年度	1,257,568,462	100.0	683,576,003	54.4	122,496,403	9.7	39,205,795
82年度	1,416,334,233	100.0	800,857,888	56.5	120,449,007	8.5	42,572,443
83年度	1,502,754,406	100.0	855,266,454	56.9	126,939,416	8.4	45,075,066
84年度	1,559,428,922	100.0	879,192,677	56.4	124,531,924	8.0	47,692,624
85年度	1,604,184,019	100.0	935,934,756	58.3	125,940,692	7.9	47,921,099
86年度	1,704,758,733	100.0	967,497,293	56.8	146,655,185	8.6	50,753,040
87年度	2,053,458,063	100.0	1,185,721,980	57.7	176,972,256	8.6	51,562,450
88年度	2,004,394,362	100.0	1,248,345,458	62.3	155,850,214	7.8	49,465,156
89年度	2,784,862,529	100.0	2,046,435,773	73.5	222,120,916	8.0	70,477,971
90年	1,896,840,574	100.0	1,417,731,845	74.7	125,455,419	6.6	44,800,805
91年	1,787,918,681	100.0	1,310,436,322	73.3	125,057,414	7.0	47,026,933
92年	1,948,847,371	100.0	1,435,284,645	73.6	138,430,986	7.1	47,419,463
93年	1,927,399,732	100.0	1,365,269,785	70.8	144,020,148	7.5	50,946,447
94年	2,218,039,419	100.0	1,616,369,320	72.9	156,194,895	7.0	54,465,020
95年	2,177,017,797	100.0	1,590,934,296	73.1	151,103,997	6.9	54,286,619
96年	2,244,758,463	100.0	1,636,049,742	72.9	160,590,408	7.2	56,827,410
97年	2,231,580,207	100.0	1,648,767,679	73.9	127,699,439	5.7	42,021,841
98年 *	2,324,145,000	100.0	1,675,107,000	72.1	124,108,000	5.3	44,181,000

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97年為決算數。

2. 歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。

附 註：* 係預算數。

Table 1-4. Net Government Revenues of All Levels—by Government

Unit : NT\$ 1,000

政府 Government	台灣省政府 Taiwan Provincial Government		縣市政府 County and City Government		鄉鎮市公所 Township Offices		FY
結構比 結構比	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
%	Amount	%	Amount	%	Amount	%	
3.0	68,538,183	12.6	57,654,211	10.6	17,235,056	3.2	1985
3.0	75,505,521	12.9	58,116,100	9.9	16,835,440	2.9	1986
3.0	78,124,192	12.0	73,067,504	11.2	19,501,145	3.0	1987
3.1	89,604,170	11.7	88,935,199	11.6	21,819,945	2.9	1988
2.9	117,270,683	12.7	83,248,583	9.0	34,654,409	3.8	1989
3.5	114,829,989	10.5	130,691,419	12.0	27,847,482	2.5	1990
2.6	137,244,578	13.1	121,096,782	11.5	25,167,373	2.4	1991
3.1	169,337,682	13.5	207,997,707	16.5	34,954,872	2.8	1992
3.0	190,630,582	13.5	221,384,960	15.6	40,439,353	2.9	1993
3.0	203,956,025	13.6	227,400,062	15.1	44,117,383	2.9	1994
3.1	223,890,168	14.4	232,020,543	14.9	52,100,986	3.3	1995
3.0	226,952,583	14.1	213,932,740	13.3	53,502,149	3.3	1996
3.0	258,901,016	15.2	226,620,164	13.3	54,332,035	3.2	1997
2.5	353,091,803	17.2	230,445,174	11.2	55,664,400	2.7	1998
2.5	275,075,414	13.7	220,129,471	11.0	55,528,649	2.8	1999
2.5	—	—	335,658,658	12.1	110,169,211	4.0	2000
2.4	—	—	218,460,691	11.5	90,391,814	4.8	CY 2001
2.6	—	—	229,966,476	12.9	75,431,536	4.2	CY 2002
2.4	—	—	244,530,250	12.5	83,182,027	4.3	CY 2003
2.6	—	—	270,811,375	14.1	96,351,977	5.0	CY 2004
2.5	—	—	292,654,981	13.2	98,355,203	4.4	CY 2005
2.5	—	—	282,593,207	13.0	98,099,678	4.5	CY 2006
2.5	—	—	299,197,563	13.3	92,093,340	4.1	CY 2007
1.9	—	—	312,887,745	14.0	100,203,503	4.5	CY 2008
1.9	—	—	480,749,000		20.7		CY 2009 *

Source : Ministry of Audit, All levels of government.

Explanation : 1. Prior to 2003, the figures are final audit accounts; 2003 to 2008, the figures are final accounts.

2. Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

Note : * The figures are budget accounts.

表1-5. 各級政府歲出淨額－按政府別分

單位：新台幣千元

會計年度	總 計		中 央 政 府		台 北 市 政 府		高 雄 市
	Grand Total		Central Government		Taipei City Government		Kaohsiung City
	金 額	結構比	金 額	結構比	金 額	結構比	金 額
	Amount	%	Amount	%	Amount	%	Amount
74年度	546,337,833	100.0	315,509,781	57.7	51,106,772	9.4	15,832,922
75年度	616,717,846	100.0	365,270,383	59.2	56,398,188	9.1	17,522,177
76年度	641,910,820	100.0	376,303,322	58.6	59,332,836	9.2	18,123,116
77年度	726,468,366	100.0	420,652,603	57.9	64,412,675	8.9	22,301,583
78年度	1,207,350,774	100.0	505,507,874	41.9	143,431,550	11.9	63,103,726
79年度	1,097,517,620	100.0	578,584,452	52.7	74,337,647	6.8	38,688,604
80年度	1,275,612,966	100.0	679,501,708	53.3	142,953,246	11.2	33,026,569
81年度	1,561,930,419	100.0	888,590,305	56.9	120,084,840	7.7	35,722,438
82年度	1,756,306,405	100.0	1,009,039,281	57.5	137,733,253	7.8	43,040,228
83年度	1,826,367,353	100.0	921,588,392	50.5	188,514,111	10.3	43,640,341
84年度	1,910,066,033	100.0	1,029,314,366	53.9	138,422,504	7.2	50,110,431
85年度	1,843,786,165	100.0	933,296,904	50.6	161,791,598	8.8	53,103,120
86年度	1,878,763,513	100.0	960,255,313	51.1	151,933,360	8.1	54,269,568
87年度	1,992,593,487	100.0	1,016,628,434	51.0	162,588,602	8.2	58,237,338
88年度	2,050,003,571	100.0	1,169,428,698	57.0	154,098,300	7.5	58,675,671
89年度	3,140,936,188	100.0	2,077,018,084	66.1	252,524,140	8.0	84,404,757
90年	2,271,755,089	100.0	1,481,185,969	65.2	174,780,301	7.7	62,279,522
91年	2,144,993,677	100.0	1,379,934,453	64.3	164,661,227	7.7	70,013,614
92年	2,216,514,388	100.0	1,440,336,797	65.0	162,573,921	7.3	68,965,094
93年	2,245,046,575	100.0	1,432,113,815	63.8	142,225,305	6.3	76,387,019
94年	2,291,999,146	100.0	1,454,235,695	63.4	141,780,260	6.2	77,285,467
95年	2,214,225,610	100.0	1,392,978,009	62.9	152,711,976	6.9	71,008,865
96年	2,290,169,058	100.0	1,442,511,786	63.0	160,498,194	7.0	79,957,053
97年	2,341,678,422	100.0	1,436,804,900	61.4	154,149,367	6.6	81,399,896
98年 *	2,760,131,000	100.0	1,732,517,000	62.8	169,098,000	6.1	84,587,000

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97年為決算數。

2. 歲出淨額不包括債務還本支出。

附註：* 係預算數。

Table 1-5. Net Government Expenditures of All Levels—by Government

Unit : NT\$ 1,000

政府 Government	台灣省政府 Taiwan Provincial Government		縣市政府 County and City Government		鄉鎮市公所 Township Offices		FY
結構比	金額	結構比	金額	結構比	金額	結構比	
%	Amount	%	Amount	%	Amount	%	
2.9	68,294,084	12.5	75,812,258	13.9	19,782,016	3.6	1985
2.8	79,886,012	13.0	77,826,714	12.6	19,814,372	3.2	1986
2.8	84,015,721	13.1	82,689,977	12.9	21,445,848	3.3	1987
3.1	95,860,547	13.2	99,218,830	13.7	24,022,128	3.3	1988
5.2	178,058,809	14.7	152,637,122	12.6	164,611,693	13.6	1989
3.5	186,024,384	16.9	146,947,347	13.4	72,935,186	6.6	1990
2.6	185,643,836	14.6	169,473,906	13.3	65,013,701	5.1	1991
2.3	225,015,303	14.4	230,653,292	14.8	61,864,241	4.0	1992
2.5	226,298,288	12.9	251,524,682	14.3	88,670,673	5.0	1993
2.4	294,485,416	16.1	289,144,593	15.8	88,994,500	4.9	1994
2.6	344,924,314	18.1	277,321,460	14.5	69,972,958	3.7	1995
2.9	341,996,634	18.5	280,029,230	15.2	73,568,679	4.0	1996
2.9	347,873,252	18.5	285,043,599	15.2	79,388,421	4.2	1997
2.9	372,805,881	18.7	299,469,604	15.0	82,863,628	4.2	1998
2.9	295,417,272	14.4	295,166,708	14.4	77,216,922	3.8	1999
2.7	—	—	548,665,068	17.5	178,324,139	5.7	2000
2.7	—	—	430,932,624	19.0	122,576,673	5.4	CY 2001
3.3	—	—	414,426,443	19.3	115,957,940	5.4	CY 2002
3.1	—	—	430,817,146	19.4	113,821,430	5.1	CY 2003
3.4	—	—	475,109,989	21.2	119,210,447	5.3	CY 2004
3.4	—	—	502,918,631	21.9	115,779,093	5.1	CY 2005
3.2	—	—	492,800,155	22.3	104,726,605	4.7	CY 2006
3.5	—	—	502,971,305	22.0	104,230,720	4.6	CY 2007
3.5	—	—	551,646,954	23.6	117,677,305	5.0	CY 2008
3.1	—	—	773,929,000	28.0			CY 2009 *

Source : Ministry of Audit, All levels of government.

Explanation : 1. Prior to 2003, the figures are final audit accounts; 2003 to 2008, the figures are final accounts.

2. Net Expenditures exclude the principal repayment.

Note : * The figures are budget accounts.

表1-6. 各級政府歲入歲出淨額占GDP及GNP之比率

單位：新台幣百萬元；%

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	餘(+) 絀(-) (3)=(1)-(2) Surplus (+) / Deficit (-)	國民生產毛額 GNP	國內生產毛額 GDP
74年度	542,603	546,338	-3,735	2,501,371	2,464,158
75年度	584,838	616,718	-31,880	2,736,526	2,681,260
76年度	650,203	641,911	8,292	3,192,398	3,118,897
77年度	765,439	726,468	38,971	3,511,589	3,433,509
78年度	921,575	1,207,351	-285,775	3,886,094	3,811,856
79年度	1,092,401	1,097,518	-5,116	4,332,688	4,223,155
80年度	1,049,931	1,275,613	-225,682	4,760,011	4,653,732
81年度	1,257,568	1,561,930	-304,362	5,347,389	5,228,582
82年度	1,416,334	1,756,306	-339,972	5,914,252	5,787,817
83年度	1,502,754	1,826,367	-323,613	6,484,688	6,381,891
84年度	1,559,429	1,910,066	-350,637	7,063,335	6,953,956
85年度	1,604,184	1,843,786	-239,602	7,703,495	7,585,056
86年度	1,704,759	1,878,764	-174,005	8,357,154	8,257,827
87年度	2,053,458	1,992,593	60,865	9,046,892	8,972,189
88年度	2,004,394	2,050,004	-45,609	9,547,003	9,473,275
89年度	2,784,863	3,140,936	-356,074	15,109,063	14,918,798
90年	1,896,841	2,271,755	-374,915	10,054,207	9,862,183
91年	1,787,919	2,144,994	-357,075	10,535,848	10,293,346
92年	1,948,847	2,216,514	-267,667	10,848,447	10,519,574
93年	1,927,400	2,245,047	-317,647	11,437,647	11,065,548
94年	2,218,039	2,291,999	-73,960	11,745,593	11,454,727
95年	2,177,018	2,214,226	-37,208	12,229,296	11,917,597
96年	2,244,758	2,290,169	-45,411	12,968,534	12,635,768
97年	2,231,580	2,341,678	-110,098	12,672,967	12,340,923
98年 *	2,324,145	2,760,131	-435,986	12,438,098	12,102,112

資料來源：1. 審計部暨各級政府。
2. 國民（內）生產毛額為行政院主計處98年5月發布之資料。

說明：91年（含）以前為決算審定數；92至97年為決算數。

附註：(1)歲入淨額，不包括公債及賒借收入、移用以前年度歲計賸餘。

(2)歲出淨額，不包括債務還本支出。

* (1)(2)(3)係預算數。

Table 1-6. Net Government Revenues and Expenditures of All Levels as a Percentage of GNP and GDP

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		餘(+) 絀(-) Surplus (+) / Deficit (-)		FY
對國民生產 毛額比率 % to GNP	對國內生產 毛額比率 % to GDP	對國民生產 毛額比率 % to GNP	對國內生產 毛額比率 % to GDP	對國民生產 毛額比率 % to GNP	對國內生產 毛額比率 % to GDP	
21.7	22.0	21.8	22.2	-0.1	-0.2	1985
21.4	21.8	22.5	23.0	-1.2	-1.2	1986
20.4	20.8	20.1	20.6	0.3	0.3	1987
21.8	22.3	20.7	21.2	1.1	1.1	1988
23.7	24.2	31.1	31.7	-7.4	-7.5	1989
25.2	25.9	25.3	26.0	-0.1	-0.1	1990
22.1	22.6	26.8	27.4	-4.7	-4.8	1991
23.5	24.1	29.2	29.9	-5.7	-5.8	1992
23.9	24.5	29.7	30.3	-5.7	-5.9	1993
23.2	23.5	28.2	28.6	-5.0	-5.1	1994
22.1	22.4	27.0	27.5	-5.0	-5.0	1995
20.8	21.1	23.9	24.3	-3.1	-3.2	1996
20.4	20.6	22.5	22.8	-2.1	-2.1	1997
22.7	22.9	22.0	22.2	0.7	0.7	1998
21.0	21.2	21.5	21.6	-0.5	-0.5	1999
18.4	18.7	20.8	21.1	-2.4	-2.4	2000
18.9	19.2	22.6	23.0	-3.7	-3.8	CY 2001
17.0	17.4	20.4	20.8	-3.4	-3.5	CY 2002
18.0	18.5	20.4	21.1	-2.5	-2.5	CY 2003
16.9	17.4	19.6	20.3	-2.8	-2.9	CY 2004
18.9	19.4	19.5	20.0	-0.6	-0.6	CY 2005
17.8	18.3	18.1	18.6	-0.3	-0.3	CY 2006
17.3	17.8	17.7	18.1	-0.4	-0.4	CY 2007
17.6	18.1	18.5	19.0	-0.9	-0.9	CY 2008
18.7	19.2	22.2	22.8	-3.5	-3.6	CY 2009 *

Source : 1.Ministry of Audit, All levels of government.
2.GNP and GDP data are from DGBAS May ,2009.

Explanation : Prior to 2003, the figures are final audit accounts; 2003 to 2008, the figures are final accounts.

Note : (1)Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

(2)Net Expenditures exclude the principal repayment.

* The figures (1)(2)(3) are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額

(不含特別預/決算)

單位：新台幣千元

會計年度	歲 入					
	總 計 Grand Total	經 資 門 併 計 Real Revenues			融 資 調 度	
		合 計 Total	經 常 門 Current	資 本 門 Capital	合 計 Total	公債收入 Government Bonds
74年度	361,987,189	343,987,188	338,121,531	5,865,657	18,000,000	18,000,000
75年度	405,720,522	375,055,340	362,022,884	13,032,456	30,665,182	25,000,000
76年度	451,036,141	411,036,141	399,871,741	11,164,400	40,000,000	40,000,000
77年度	539,753,224	480,228,697	467,494,673	12,734,024	59,524,527	59,500,000
78年度	613,376,464	562,225,704	545,748,921	16,476,783	51,150,760	50,000,000
79年度	707,906,089	707,070,306	688,187,698	18,882,608	835,783	—
80年度	804,558,136	654,979,092	614,644,233	40,334,859	149,579,044	99,500,000
81年度	945,224,853	705,799,083	683,565,905	22,233,178	239,425,770	238,658,011
82年度	1,031,130,572	834,217,264	798,802,174	35,415,090	196,913,308	162,804,227
83年度	1,024,255,479	900,530,998	866,409,667	34,121,331	123,724,481	108,175,298
84年度	1,012,520,781	937,416,688	913,356,857	24,059,831	75,104,093	75,104,093
85年度	1,092,525,675	996,756,957	962,759,913	33,997,044	95,768,718	95,768,718
86年度	1,151,761,733	1,025,206,768	1,002,984,031	22,222,737	126,554,965	117,264,925
87年度	1,301,428,217	1,251,524,371	1,200,854,252	50,670,119	49,903,846	49,903,846
88年度	1,285,206,960	1,228,648,578	1,147,149,920	81,498,658	56,558,382	56,558,382
89年度	2,030,845,213	2,030,845,213	1,958,110,160	72,735,053	—	—
90年	1,417,169,004	1,417,169,004	1,347,303,153	69,865,851	—	—
91年	1,304,667,028	1,304,667,028	1,237,968,289	66,698,739	—	—
92年	1,320,923,875	1,320,923,875	1,262,156,558	58,767,317	—	—
93年	1,368,162,403	1,368,162,403	1,303,371,417	64,790,986	—	—
94年	1,464,506,162	1,464,506,162	1,419,510,930	44,995,232	—	—
95年	1,546,372,421	1,546,372,421	1,495,832,769	50,539,652	—	—
96年	1,635,461,617	1,635,461,617	1,592,283,976	43,177,641	—	—
97年	1,640,297,350	1,640,297,350	1,607,281,356	33,015,994	—	—
98年 *	1,675,106,930	1,675,106,930	1,633,746,244	41,360,686	—	—

資料來源：審計部暨行政院主計處。

說明：1. 96年（含）以前為決算審定數；97年為決算數。

2. 自89年度（含）起歲入不包括公債及賒借收入、移用以前年度歲計賸餘；歲出不包括債務還本支出。

附註：* 係預算數。

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

Unit : NT\$ 1,000

Revenues		歲 出 Expenditures				FY
Financing		總 計	Real Expenditures			
賒借收入	移用以前年 度歲計賸餘		經 資 門 併 計	合 計	經 常 門	
Borrowing	Surplus of Previous Fiscal year	Grand Total	Total	Current	Capital	
—	—	353,870,547	342,656,986	266,610,299	76,046,687	1985
—	5,665,182	405,720,522	397,170,828	305,282,391	91,888,437	1986
—	—	418,961,653	407,065,864	304,720,137	102,345,727	1987
24,527	—	470,255,444	453,375,037	337,091,501	116,283,536	1988
1,150,760	—	549,199,999	527,272,026	401,201,674	126,070,352	1989
835,783	—	673,201,386	637,230,277	477,599,332	159,630,945	1990
148,784	49,930,260	804,558,136	759,222,606	549,474,174	209,748,432	1991
—	767,759	945,224,853	907,642,046	624,578,859	283,063,187	1992
—	34,109,081	1,031,130,572	978,548,122	693,068,922	285,479,200	1993
—	15,549,183	1,024,255,479	972,833,146	704,151,161	268,681,985	1994
—	—	996,698,256	965,720,429	738,769,511	226,950,918	1995
—	—	1,085,076,670	1,004,892,457	808,270,231	196,622,226	1996
—	9,290,040	1,151,761,733	1,051,372,275	876,502,718	174,869,557	1997
—	—	1,187,011,103	1,083,106,870	897,012,466	186,094,404	1998
—	—	1,281,995,962	1,163,989,101	915,792,327	248,196,774	1999
—	—	2,230,145,252	2,230,145,252	1,795,483,589	434,661,663	2000
—	—	1,559,700,282	1,559,700,282	1,236,729,851	322,970,431	CY 2001
—	—	1,551,942,823	1,551,942,823	1,183,361,970	368,580,853	CY 2002
—	—	1,618,129,557	1,618,129,557	1,230,497,162	387,632,395	CY 2003
—	—	1,564,799,228	1,564,799,228	1,235,664,956	329,134,272	CY 2004
—	—	1,566,968,198	1,566,968,198	1,232,275,458	334,692,740	CY 2005
—	—	1,529,815,124	1,529,815,124	1,251,539,041	278,276,083	CY 2006
—	—	1,552,030,777	1,552,030,777	1,279,434,559	272,596,218	CY 2007
—	—	1,620,804,335	1,620,804,335	1,353,016,088	267,788,247	CY 2008
—	—	1,809,667,004	1,809,667,004	1,476,880,450	332,786,554	CY 2009

Source : Ministry of Audit、DGBAS.

Explanation : 1. Prior to 2008, the figures are final audit accounts; 2008, the figures are final accounts.

2. Since FY 2000 Revenues exclude the government bonds, borrowing and surplus of previous fiscal years ; Expenditures exclude the principal repayment.

Note : * The figures are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額(續1完)

(不含特別預/決算)

單位：新台幣千元

會計年度	Expenditures		歲入歲出餘絀	經資門併計餘絀	經常門餘絀
	融資調度	Financing			
	債務還本				
	Principal Repayment		Annual Surplus / Deficit	Real Surplus / Deficit	Current Surplus / Deficit
74年度	11,213,561		8,116,642	1,330,202	71,511,232
75年度	8,549,694		—	-22,115,488	56,740,493
76年度	11,895,789		32,074,488	3,970,277	95,151,604
77年度	16,880,407		69,497,780	26,853,660	130,403,172
78年度	21,927,973		64,176,465	34,953,678	144,547,247
79年度	35,971,109		34,704,703	69,840,029	210,588,366
80年度	45,335,530		—	-104,243,514	65,170,059
81年度	37,582,807		—	-201,842,963	58,987,046
82年度	52,582,450		—	-144,330,858	105,733,252
83年度	51,422,333		—	-72,302,148	162,258,506
84年度	30,977,827		15,822,525	-28,303,741	174,587,346
85年度	80,184,213		7,449,005	-8,135,500	154,489,682
86年度	100,389,458		—	-26,165,507	126,481,313
87年度	103,904,232		114,417,114	168,417,501	303,841,786
88年度	118,006,861		3,210,998	64,659,477	231,357,593
89年度	—		-199,300,039	-199,300,039	162,626,571
90年	—		-142,531,278	-142,531,278	110,573,302
91年	—		-247,275,795	-247,275,795	54,606,319
92年	—		-297,205,682	-297,205,682	31,659,396
93年	—		-196,636,825	-196,636,825	67,706,461
94年	—		-102,462,036	-102,462,036	187,235,472
95年	—		16,557,297	16,557,297	244,293,728
96年	—		83,430,840	83,430,840	312,849,417
97年	—		19,493,015	19,493,015	254,265,268
98年 *	—		-134,560,074	-134,560,074	156,865,794

Table 1-7. Central Government Gross Revenues、Expenditures
and Financing (Cont.1 End)
(Special Budget /Final Accounts are excluded)

Unit : NT\$ 1,000

融 資 調 度 Financing					FY
淨 收 入 Net Borrowing	公債收入 Government Bonds	賒借收入 Borrowing	移用以前年 度歲計賸餘 Surplus of Previous Fiscal year	債務還本 Principal Repayment	
6,786,439	18,000,000	—	—	11,213,561	1985
22,115,488	25,000,000	—	5,665,182	8,549,694	1986
28,104,211	40,000,000	—	—	11,895,789	1987
42,644,120	59,500,000	24,527	—	16,880,407	1988
29,222,787	50,000,000	1,150,760	—	21,927,973	1989
-35,135,326	—	835,783	—	35,971,109	1990
104,243,514	99,500,000	148,784	49,930,260	45,335,530	1991
201,842,963	238,658,011	—	767,759	37,582,807	1992
144,330,858	162,804,227	—	34,109,081	52,582,450	1993
72,302,148	108,175,298	—	15,549,183	51,422,333	1994
44,126,266	75,104,093	—	—	30,977,827	1995
15,584,505	95,768,718	—	—	80,184,213	1996
26,165,507	117,264,925	—	9,290,040	100,389,458	1997
-54,000,386	49,903,846	—	—	103,904,232	1998
-61,448,479	56,558,382	—	—	118,006,861	1999
272,736,690	466,118,685	—	—	193,381,995	2000
153,605,193	213,842,114	62,000,000	—	122,236,921	CY 2001
247,275,795	174,454,173	70,000,000	58,276,365	55,454,743	CY 2002
297,205,682	171,746,061	129,056,936	42,902,685	46,500,000	CY 2003
197,418,284	168,518,284	85,000,000	—	56,100,000	CY 2004
103,227,502	107,400,696	59,900,000	—	64,073,194	CY 2005
-1,064,476	29,910,784	34,024,740	—	65,000,000	CY 2006
-6,000,000	—	—	—	6,000,000	CY 2007
-19,493,016	—	—	45,506,984	65,000,000	CY 2008
134,560,074	100,000,000	65,000,000	34,560,074	65,000,000	CY 2009 *

表1-8. 中央政府歲入毛額—按來源別分
(不含特別預/決算)

單位：新台幣千元

會計年度	總 計 Grand Total	稅 課 收 入		
		合 計 Total	所 得 稅 Income Tax	關 稅 Customs Duties
74年度	361,987,189	211,639,736	75,888,571	66,873,026
75年度	405,720,522	208,581,372	79,440,381	63,838,386
76年度	451,036,141	240,565,456	91,338,646	76,267,153
77年度	539,753,224	301,598,559	123,122,396	78,582,859
78年度	613,376,464	381,988,873	157,063,043	89,387,037
79年度	707,906,089	527,340,241	225,752,211	81,879,616
80年度	804,558,136	470,301,917	193,742,763	79,269,295
81年度	945,224,853	503,781,753	216,150,459	88,429,283
82年度	1,031,130,572	557,106,954	237,618,241	99,928,304
83年度	1,024,255,479	615,552,129	266,020,141	102,940,698
84年度	1,012,520,781	705,724,770	319,383,860	115,366,387
85年度	1,092,525,675	706,107,966	343,550,020	104,805,585
86年度	1,151,761,733	749,059,020	352,890,477	103,405,990
87年度	1,301,428,217	858,799,169	398,390,232	114,330,914
88年度	1,285,206,960	772,881,090	432,388,876	103,044,621
89年度	2,030,845,213	1,280,657,269	549,533,864	156,815,025
90年	1,417,169,004	841,480,131	430,772,693	92,557,766
91年	1,304,667,028	820,051,115	353,645,119	85,900,543
92年	1,320,923,875	828,550,686	369,978,231	82,782,764
93年	1,368,162,403	916,620,956	410,322,393	78,884,589
94年	1,464,506,162	1,067,719,854	563,226,303	82,373,668
95年	1,546,372,421	1,094,282,130	581,595,974	79,566,925
96年	1,635,461,617	1,208,698,505	657,143,834	81,859,070
97年	1,640,297,350	1,242,941,809	751,489,538	80,425,705
98年 *	1,675,106,930	1,267,135,000	719,974,000	84,000,000

資料來源：審計部暨行政院主計處。

說明：1. 96年（含）以前為決算審定數；97年為決算數。

2. 自89年度（含）起歲入不包括公債及賒借收入、移用以前年度歲計賸餘。

附註：* 係預算數。

**88年度（含）以前含賒借收入。

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

Unit : NT\$ 1,000

Revenues from Taxes				FY
貨物稅 Commodity Tax	營業稅 Business Tax	證券交易稅 Security Transaction Tax	其他 Others	
54,573,404	—	580,827	13,723,908	1985
49,526,184	—	2,784	15,773,637	1986
51,804,638	—	2,659,791	18,495,228	1987
66,104,918	—	13,631,759	20,156,627	1988
79,869,502	—	30,218,532	25,450,759	1989
85,060,733	—	106,727,239	27,920,442	1990
85,823,145	—	77,004,963	34,461,751	1991
113,470,312	—	42,316,258	43,415,441	1992
136,498,979	—	27,926,655	55,134,775	1993
143,791,447	—	39,422,439	63,377,404	1994
156,757,276	—	49,223,392	64,993,855	1995
154,673,473	—	33,920,306	69,158,582	1996
146,444,927	—	79,118,234	67,199,392	1997
150,363,093	—	119,683,379	76,031,551	1998
145,497,149	—	84,677,346	7,273,098	1999
197,482,279	198,538,481	160,292,244	17,995,376	2000
120,494,886	124,668,740	63,899,313	9,086,733	CY 2001
129,277,332	131,417,788	76,794,435	43,015,898	CY 2002
131,410,358	120,882,873	69,283,205	54,213,255	CY 2003
143,679,264	142,877,393	84,148,343	56,708,974	CY 2004
151,569,813	145,369,079	68,203,677	56,977,314	CY 2005
143,281,330	145,001,962	89,954,386	54,881,553	CY 2006
134,133,050	150,635,664	128,894,627	56,032,260	CY 2007
113,993,650	149,303,994	90,630,291	57,098,631	CY 2008
128,565,000	158,596,000	122,000,000	54,000,000	CY 2009 *

Source : Ministry of Audit, DGBAS.

Explanation : 1. Prior to 2008, the figures are final audit accounts; 2008, the figures are final accounts.

2. Since FY 2000 Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

Note : * The figures are budget accounts.

**Others, in this table, include the borrowing prior to FY 2000.

表1-8. 中央政府歲入毛額—按來源別分(續1完)
(不含特別預/決算)

單位：新台幣千元

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 Fees	信託管理收入 Revenues from Trust Account	財產收入 Revenues from Properties
74年度	27,139,442	7,255,792	10,970,786	1,163,821	6,936,204
75年度	29,135,912	7,856,364	11,561,042	1,812,138	14,206,332
76年度	29,989,076	6,196,252	12,992,689	2,143,566	12,120,880
77年度	30,165,906	3,967,212	15,111,733	2,215,958	14,542,542
78年度	30,982,674	4,219,258	17,040,702	1,655,281	18,394,726
79年度	35,399,788	4,914,741	17,100,815	—	20,238,037
80年度	38,072,160	5,258,731	8,042,293	—	43,578,628
81年度	38,033,726	7,927,772	8,659,931	—	25,699,920
82年度	40,371,151	9,063,960	12,077,078	—	48,765,134
83年度	42,057,063	11,221,865	9,966,867	—	41,745,003
84年度	39,915,452	13,259,424	11,722,729	—	31,423,038
85年度	36,373,068	13,438,167	18,495,779	—	40,638,939
86年度	37,816,193	12,575,503	20,151,650	—	31,143,061
87年度	37,341,069	13,758,171	21,127,890	—	60,536,875
88年度	35,959,217	11,710,833	17,362,073	—	91,879,245
89年度	77,315,841	35,356,212	67,633,227	—	88,471,883
90年	57,563,011	23,573,950	48,918,921	—	80,880,003
91年	346,450	24,179,687	99,133,948	—	73,895,648
92年	—	23,186,612	50,063,025	—	65,762,238
93年	—	20,620,137	55,313,577	—	70,408,377
94年	—	22,654,467	56,384,601	—	52,587,575
95年	—	21,665,693	57,298,603	—	58,538,286
96年	—	23,562,296	57,534,493	—	51,294,341
97年	—	27,362,837	55,755,969	—	40,037,554
98年 *	—	22,355,765	59,259,120	—	51,507,583

Table 1-8. Central Government Gross Revenues—by Source (Cont1. End)
(Special Budget /Final Accounts are excluded)

Unit : NT\$ 1,000

營業盈餘及 事業收入	其他收入 **	公債收入	移用以前年度 歲計賸餘	FY
Surplus of Public Enterprises	Others	Government Debts	Surplus of Previous Fiscal year	
70,838,144	8,043,264	18,000,000	—	1985
92,531,290	9,370,890	25,000,000	5,665,182	1986
96,021,176	11,007,046	40,000,000	—	1987
101,104,868	11,546,446	59,500,000	—	1988
95,393,637	13,701,313	50,000,000	—	1989
85,605,304	17,307,163	—	—	1990
74,762,550	15,111,597	99,500,000	49,930,260	1991
102,842,084	18,853,897	238,658,011	767,759	1992
146,344,308	20,488,679	162,804,227	34,109,081	1993
155,342,262	24,645,809	108,175,298	15,549,183	1994
113,850,905	21,520,370	75,104,093	—	1995
151,588,836	30,114,202	95,768,718	—	1996
149,501,506	24,959,835	117,264,925	9,290,040	1997
239,923,989	20,037,208	49,903,846	—	1998
284,119,112	14,737,008	56,558,382	—	1999
442,412,201	38,998,580	—	—	2000
335,787,991	28,964,997	—	—	CY 2001
250,637,702	36,422,478	—	—	CY 2002
326,485,075	26,876,239	—	—	CY 2003
282,133,229	23,066,127	—	—	CY 2004
243,420,594	21,739,072	—	—	CY 2005
289,075,508	25,512,202	—	—	CY 2006
271,467,217	22,904,765	—	—	CY 2007
253,483,100	20,716,081	—	—	CY 2008
253,161,597	21,687,865	—	—	CY 2009 *

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：新台幣千元

會計年度	總 計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for Nation Defense	教育科學文化支出 Expenditures for Eductaion, Science & Culture	經濟發展支出 Expenditures for Economic Development
74年度	353,870,547	25,256,933	135,155,347	40,608,857	64,431,000
75年度	405,720,522	28,926,248	153,516,531	49,879,615	76,360,414
76年度	418,961,653	30,216,604	148,798,300	53,333,149	84,060,302
77年度	470,255,444	33,705,071	160,347,733	59,114,896	85,815,551
78年度	549,199,999	45,963,525	187,907,780	75,740,330	91,059,497
79年度	673,201,386	58,447,833	210,974,301	101,013,917	107,519,856
80年度	804,558,136	74,433,300	227,099,170	120,511,434	148,976,716
81年度	945,224,853	106,455,106	239,397,749	147,785,206	175,906,290
82年度	1,031,130,572	98,540,668	253,510,856	156,911,273	187,112,692
83年度	1,024,255,479	94,414,164	242,489,537	158,586,464	172,019,059
84年度	996,698,256	93,135,184	234,073,250	156,582,044	137,059,340
85年度	1,085,076,670	104,737,388	244,124,802	166,634,020	124,173,512
86年度	1,151,761,733	108,017,937	253,416,981	174,929,183	113,739,407
87年度	1,187,011,103	112,717,244	257,125,340	184,816,483	126,478,451
88年度	1,281,995,962	134,569,048	263,165,941	202,668,980	172,551,613
89年度	2,230,145,252	234,928,513	343,281,758	367,635,144	356,417,879
90年	1,559,700,282	166,960,188	237,741,947	257,151,597	277,074,613
91年	1,551,942,823	162,254,986	225,243,316	267,008,039	291,166,264
92年	1,618,129,557	167,334,620	227,740,317	300,177,957	295,524,197
93年	1,564,799,228	164,131,318	248,909,814	302,056,966	248,877,651
94年	1,566,968,199	165,484,946	248,547,122	301,465,703	246,996,415
95年	1,529,815,121	167,341,987	237,093,395	303,110,466	196,961,426
96年	1,552,030,777	168,172,532	256,690,060	308,682,712	193,285,117
97年	1,620,804,335	170,842,594	282,427,244	310,444,198	205,276,997
98年 *	1,809,667,004	178,269,819	308,234,009	341,723,379	261,332,033

資料來源：審計部暨行政院主計處。

說明：1. 96年（含）以前為決算審定數；97年為決算數。

2. 公務人員調整待遇或加發獎金支出，66年度以前係指併列其他支出項下，67年度起按其支出功能歸屬各該政事科目項下。

3. 自89年度（含）起歲出不包括債務還本支出。

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 Socials 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 Pension & Survivors Benefits	債務支出 Obligations	補助支出 Expenditures for Aid	其他支出 Others	FY
	58,998,801		15,936,765	11,872,357	1,610,487	1985
	68,059,927		12,282,850	15,018,667	1,676,270	1986
	72,338,359		17,159,916	11,337,410	1,717,613	1987
	88,760,421		23,151,115	17,518,268	1,842,389	1988
42,154,652	7,175,492	50,830,001	30,384,193	12,253,551	5,730,978	1989
56,914,541	10,371,754	63,133,562	45,234,935	14,419,317	5,171,370	1990
65,826,575	11,998,807	72,956,298	52,189,894	26,146,209	4,419,733	1991
84,576,475	18,557,864	84,866,835	52,487,320	30,526,430	4,665,578	1992
89,834,167	26,539,831	88,522,961	92,264,048	33,202,398	4,691,678	1993
91,045,775	29,205,075	93,356,239	106,729,813	31,933,234	4,476,119	1994
134,181,819	24,820,271	95,947,363	87,714,876	29,443,211	3,740,898	1995
143,737,355	19,833,804	108,599,637	141,365,665	28,823,690	3,046,797	1996
150,020,499	15,245,942	139,521,346	159,259,182	34,525,945	3,085,311	1997
150,151,921	15,758,124	139,831,636	167,417,176	29,662,599	3,052,129	1998
157,587,864	19,259,668	129,271,817	198,268,554	1,773,373	2,879,104	1999
411,022,531	39,627,295	195,395,108	249,584,169	25,979,841	6,273,014	2000
293,348,938	22,308,984	121,966,985	151,241,783	27,671,677	4,233,570	CY 2001
262,241,197	23,432,740	124,288,056	152,239,748	37,909,129	6,159,348	CY 2002
284,364,678	28,679,627	125,413,847	144,633,773	39,957,102	4,303,439	CY 2003
279,849,374	24,780,700	123,116,640	127,055,046	40,677,115	5,344,604	CY 2004
285,690,811	25,217,184	130,537,418	117,869,748	39,461,202	5,697,650	CY 2005
303,325,489	20,406,321	134,662,524	125,200,177	37,597,947	4,115,389	CY 2006
305,129,196	19,400,776	134,590,094	123,996,768	37,022,567	5,060,955	CY 2007
299,700,457	13,478,252	133,727,014	117,434,882	82,338,871	5,133,826	CY 2008
324,786,004	22,620,407	136,840,571	128,472,571	93,896,696	13,491,515	CY 2009 *

Source : Ministry of Audit, DGBAS.

Explanation : 1. Prior to 2008, the figures are final audit accounts; 2008, the figures are final accounts.

2. Annual supplementary pay for wages & salaries are classified according to administration branch function since FY 1978.

3. Since FY 2000 Expenditures exclude the principal repayment.

Note : * The figures are budget accounts.

二、公庫收支及債務

Part II . Revenues and Expenditures of Treasury and Debts

表2-1. 各級公庫收入淨額

單位：新台幣千元

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 Monopoly	工程受益費 收入 Special Assessment	罰款及賠償 收入 Revenues from Fines & Indemnities
83年度	1,731,948,206	1,437,748,011	1,036,735,284	62,605,955	836,527	25,044,049
84年度	1,817,991,912	1,526,081,846	1,164,840,806	63,973,202	655,565	27,481,986
85年度	1,734,608,727	1,525,316,885	1,133,426,738	52,925,062	611,490	31,582,624
86年度	2,065,542,510	1,623,932,038	1,200,482,375	55,497,406	508,849	30,787,054
87年度	2,324,153,032	1,879,124,909	1,322,859,397	61,569,913	-5,548	37,419,497
88年度	2,057,858,236	1,783,887,626	1,293,266,017	53,073,862	299,948	35,166,855
89年度	3,239,741,847	2,500,169,966	1,828,897,230	87,214,933	226,258	57,513,673
90年	2,461,057,893	1,667,503,115	1,180,925,092	51,700,000	147,889	39,871,385
91年	2,173,940,227	1,747,165,699	1,177,269,947	6,209,461	94,575	41,905,939
92年	2,237,194,154	1,800,391,123	1,201,345,125	—	280,621	39,070,293
93年	2,322,901,175	1,817,810,437	1,329,017,139	—	132,925	38,872,213
94年	2,646,734,242	2,118,473,982	1,500,889,872	—	126,038	38,666,011
95年	2,413,725,856	2,095,184,414	1,540,775,598	—	161,036	39,178,829
96年	2,450,072,592	2,211,989,058	1,686,958,922	—	92,110	42,383,311
97年 r	2,502,138,580	2,190,715,826	1,699,427,209	—	64,493	44,906,670
國庫	1,769,234,821	1,606,842,569	1,239,488,883	—	—	26,867,298
台北市庫	141,852,543	141,310,656	104,688,298	—	—	3,942,691
高雄市庫	59,496,382	39,079,807	32,459,361	—	—	1,420,616
台灣省各縣市庫	440,512,314	314,394,574	254,422,778	—	1,076	12,459,753
台灣省各鄉鎮市庫	91,042,520	89,088,220	68,367,889	—	63,417	216,312

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份後之淨額。
 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收入列計。

附註：r為修正數，於98年11月修正。

Table 2-1. Net Revenues of Treasury

Unit : NT\$ 1,000

常				門		FY & Treasury
規費收入	Current					
	Revenue from Properties			營業盈餘及事業收入		
	小計	財產孳息收入 Revenues from Profit of Public Property	廢舊物資售價 Value Increment of Properties	小計	營業基金 盈餘繳庫 Surplus Remittance of Public Enterprises	
Fees	Subtotal			Subtotal		
43,805,880	24,741,608	24,741,608	—	183,842,690	140,173,948	1994
50,089,786	17,114,554	17,114,554	—	145,904,846	107,184,314	1995
60,021,135	17,812,291	17,812,291	—	150,497,057	123,533,388	1996
66,199,941	20,818,261	20,818,261	—	170,951,994	138,669,800	1997
68,861,816	41,551,814	41,551,814	—	254,170,667	192,208,241	1998
64,726,265	21,821,166	21,821,166	—	248,832,047	225,343,963	1999
113,190,310	27,190,276	27,190,276	—	271,663,879	165,617,817	2000
76,649,048	20,674,406	20,674,406	—	230,723,354	171,851,724	CY 2001
124,748,507	12,992,325	12,992,325	—	306,904,284	215,103,041	CY 2002
76,357,424	20,647,943	19,614,448	1,033,495	374,393,773	213,470,821	CY 2003
85,552,319	14,393,911	13,322,131	1,071,780	314,043,861	280,713,242	CY 2004
88,808,706	12,761,001	11,604,283	1,156,718	418,581,682	244,547,054	CY 2005
90,904,656	14,277,900	13,002,821	1,275,079	317,690,876	227,785,388	CY 2006
95,761,987	14,712,702	13,350,042	1,362,660	295,918,333	230,565,811	CY 2007
93,516,529	13,489,153	11,826,174	1,662,979	259,432,718	198,795,834	CY 2008 r
55,325,573	6,843,534	6,207,712	635,822	247,146,798	197,983,261	National Treasury
11,754,769	2,125,597	1,471,618	653,979	4,175,532	647,214	Taipei City Treasury
4,651,084	228,272	228,272	—	148,560	5,594	Kaohsiung City Treasury
13,901,599	1,973,970	1,781,288	192,682	6,704,128	159,508	County & City Treasuries
7,883,504	2,317,780	2,137,284	180,496	1,257,700	257	Township Treasuries

Source : National Treasury Agency, Ministry of Finance and Finance Collection of All Levels of Government.

Explanation : 1.Net Revenues of Treasury represent sum of all receipts by Treasuries according to the existing laws from all level governments current-fiscal-year's general budgets, previous-fiscal-year's general budgets, special budgets & extra-budgets, 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 have been comprised in others revenues.

Note : "r" indicates revised figures, which have been revised in Nov,2009.

表2-1. 各級公庫收入淨額(續1完)

單位：新台幣千元

會計年度 及 庫別	經 常 門 Current			資		
	Surplus of Public Enterprises & Public Utilities		捐獻及贈與 收 入 Receipts from Donations & Contribution	其他收入 Others	合 計 Total	財 產 小 計 Subtotal
	非營業基金 賸餘繳庫 Rest Remittance of Non-profit Funds	投資收益 Gain on Investment				
83年度	43,668,742		639,854	59,496,164	294,200,195	38,203,340
84年度	38,720,532		798,784	55,222,317	291,910,066	46,648,188
85年度	26,963,669		1,349,434	77,091,054	209,291,842	36,802,097
86年度	32,282,194		1,027,283	77,658,875	441,610,472	48,739,581
87年度	61,962,426		1,096,145	91,601,208	445,028,123	52,513,356
88年度	23,488,084		1,757,257	64,944,209	273,970,610	37,008,636
89年度	106,046,062		2,757,087	111,516,320	57,362,546	57,362,546
90年	58,871,630		3,471,126	63,340,815	35,120,496	35,120,496
91年	91,801,243		1,438,147	75,602,514	82,592,264	82,592,264
92年	64,111,198	96,811,754	2,192,610	86,103,334	88,396,788	88,396,788
93年	13,011,359	20,319,260	2,391,919	33,406,150	56,868,115	56,868,115
94年	55,489,202	118,545,426	2,776,022	55,864,650	185,290,370	185,290,370
95年	26,950,494	62,954,994	3,217,733	88,977,786	80,222,004	80,222,004
96年	37,828,640	27,523,882	4,072,661	72,089,032	59,327,307	59,327,307
97年	28,250,398	32,386,486	4,468,989	75,410,065	50,178,901	50,178,901
國庫	18,678,452	30,485,085	3,292	31,167,191	41,954,011	41,954,011
台北市庫	1,739,129	1,789,189	832	14,622,937	540,831	540,831
高雄市庫	119,674	23,292	—	171,914	1,133,315	1,133,315
台灣省 各縣市庫	6,456,312	88,308	797,203	24,134,067	5,314,940	5,314,940
台灣省各 鄉鎮市庫	1,256,831	612	3,667,662	5,313,956	1,235,804	1,235,804

Table 2-1. Net Revenues of Treasury (Cont.1 End)

Unit : NT\$ 1,000

本 Capital			門			融資性 庫款收入 (公債及 賒借收入) Treasury Financing Receipt (Government Bonds & Borrowing)	FY & Treasury
收 入 Revenues from Properties			賒借收入	公債收入	其他收入		
財產售價 Sales of Public Properties	財產收回 Return of Properties	財產作價 Properties	Borrowing	Government Bonds	Others		
28,594,955	9,605,740	2,645	97,186,491	158,810,364	—	—	1994
23,025,321	21,922,867	1,700,000	123,388,422	121,873,456	—	—	1995
31,794,974	2,911,253	2,095,870	25,431,141	142,474,274	4,584,330	—	1996
33,487,646	13,292,805	1,959,130	106,274,226	279,594,211	7,002,454	—	1997
30,885,737	21,488,953	138,666	229,111,109	159,365,562	4,038,096	—	1998
32,810,191	3,713,559	484,886	138,777,117	98,184,857	—	—	1999
37,167,071	19,470,776	724,699	—	—	—	682,209,335	2000
22,362,530	7,008,001	5,749,965	—	—	—	758,434,282	CY 2001
26,993,678	17,996,802	37,601,784	—	—	—	344,182,264	CY 2002
25,876,636	59,141,024	3,379,128	—	—	—	348,406,243	CY 2003
49,274,985	1,959,881	5,633,249	—	—	—	448,222,623	CY 2004
155,467,279	27,173,434	2,649,657	—	—	—	342,969,890	CY 2005
68,338,744	9,129,721	2,753,539	—	—	—	238,319,438	CY 2006
49,004,186	8,198,530	2,124,591	—	—	—	178,756,227	CY 2007
45,779,884	3,566,579	832,438	—	—	—	261,243,853	CY 2008 r
39,394,926	1,746,647	812,438	—	—	—	120,438,241	National Treasury
540,831	—	—	—	—	—	1,056	Taipei City Treasury
133,315	1,000,000	—	—	—	—	19,283,260	Kaohsiung City Treasury
4,651,468	643,472	20,000	—	—	—	120,802,800	County & City Treasuries
1,059,344	176,460	—	—	—	—	718,496	Township Treasuries

表2-2. 各級公庫支出淨額

單位：新台幣千元

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
83年度	1,743,902,987	1,055,123,800	416,138,168	268,874,488	89,825,736
84年度	1,799,159,129	1,176,367,728	420,503,699	319,265,108	85,944,280
85年度	1,938,480,305	1,274,801,251	451,611,700	320,455,920	84,988,894
86年度	2,104,508,101	1,390,756,672	461,261,637	336,306,688	112,158,174
87年度	2,107,340,043	1,410,640,470	486,736,234	359,615,874	97,613,046
88年度	2,235,331,777	1,485,249,859	519,243,362	379,172,356	118,898,172
89年度	3,369,005,563	2,492,285,469	736,652,400	552,558,409	255,331,144
90年	2,609,742,263	1,770,598,719	519,310,709	391,422,317	161,344,520
91年	2,321,075,230	1,760,983,482	510,136,369	399,683,963	208,617,370
92年	2,252,613,376	1,770,196,931	519,608,258	415,159,393	202,790,139
93年	2,357,663,621	1,844,805,347	541,143,688	436,382,793	221,204,576
94年	2,503,963,797	1,942,424,837	539,200,349	429,445,657	219,284,042
95年	2,362,796,244	1,820,488,419	534,329,855	435,031,703	189,891,511
96年	2,411,213,473	1,883,781,638	551,007,212	452,067,722	206,143,449
97年 r	2,543,315,939	1,914,481,557	562,647,858	462,124,693	217,287,095
國庫	1,638,548,227	1,266,729,455	406,926,187	222,641,868	187,655,514
台北市庫	158,979,095	114,979,964	20,530,033	46,551,566	8,272,309
高雄市庫	71,044,525	55,926,684	11,258,387	17,889,651	2,254,107
台灣省 各縣市庫	586,488,649	412,953,554	101,601,466	171,892,724	11,740,507
台灣省各 鄉鎮市庫	88,255,443	63,891,900	22,331,785	3,148,884	7,364,658

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份後之淨額。
 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，均併入雜項支出列計。

附註：1. *一般政務支出含國防支出及警政支出。
 2. r為修正數，於98年11月修正。

Table 2-2. Net Expenditures of Treasury

Unit : NT\$ 1,000

常 門		Current			FY & Treasury
社會福利支出	社區發展及環境保護支出	退休撫卹支出	債務支出	其他支出	
Expenditures for Social Welfare	Expenditures for Community Development & Environmental Protection	Expenditures for Pension & Survivors Benefits	Obligation	Others	
	194,355,958		74,548,880	11,380,570	1994
	253,881,496		84,186,760	12,586,385	1995
	313,643,223		91,145,870	12,955,644	1996
	369,846,653		98,959,162	12,224,358	1997
	344,636,256		109,027,973	13,011,087	1998
	334,026,847		121,489,726	12,419,396	1999
	638,057,844		289,205,160	20,480,512	2000
	501,882,008		172,119,088	24,520,077	CY 2001
	432,670,534		174,412,767	35,462,479	CY 2002
338,011,353	43,782,540	72,657,919	159,525,671	18,661,658	CY 2003
334,038,070	44,221,460	80,414,760	139,404,882	47,995,118	CY 2004
356,467,548	47,105,264	191,004,338	133,182,549	26,735,090	CY 2005
368,482,436	40,942,135	93,532,838	138,679,243	19,598,698	CY 2006
374,362,050	43,356,772	99,631,809	139,756,442	17,456,182	CY 2007
372,828,942	45,874,340	103,179,662	134,660,502	15,878,465	CY 2008 r
278,562,319	12,733,024	34,472,409	117,434,882	6,303,252	National Treasury
21,215,318	7,791,885	4,378,246	4,439,994	1,800,613	Taipei City Treasury
9,569,931	3,546,933	7,300,745	3,560,360	546,570	Kaohsiung City Treasury
50,874,619	9,940,518	52,376,757	9,069,999	5,456,964	County & City Treasuries
12,606,755	11,861,980	4,651,505	155,267	1,771,066	Township Treasuries

Source : National Treasury Agency, Ministry of Finance and Finance Collection of All Levels of Government.

Explanation : 1.Net Expenditures of Treasury represent sum of all outlays by Treasuries according to the existing laws for all level governments current-fiscal-year's general budgets, previous-fiscal-year's general budgets, special budgets & extra-budgets, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.
 2.Net Expenditures of Treasury has been compiled on cash basis, as the amount disbursed by Treasury Agencies or the checks drawn by Payment Bureaus.
 3.Extra-budgets has been comprised in others.

Note : 1.* Expenditures for General Administration included Expenditures for National Defense and Caution Politics.

2."r" indicates revised figures, which have been revised in Nov,2009.

表2-2. 各級公庫支出淨額(續1完)

單位：新台幣千元

會計年度 及 庫別	資本支出				
	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
83年度	688,779,187	48,254,018	75,982,395	325,067,721	
84年度	622,791,401	42,067,801	56,894,247	299,382,671	
85年度	663,679,054	36,344,588	69,266,331	268,058,865	
86年度	713,751,429	40,882,881	58,006,107	300,662,595	
87年度	696,699,573	38,212,484	53,780,856	252,501,529	
88年度	750,081,918	39,780,541	63,505,716	288,636,696	
89年度	599,012,574	45,877,294	59,387,893	256,262,023	
90年	685,101,408	331,779,862	33,098,146	162,378,960	
91年	474,293,486	29,899,053	55,329,096	230,128,378	
92年	397,855,997	31,672,204	65,829,353	145,323,275	12,448,882
93年	396,627,390	32,037,880	56,167,253	138,526,393	44,537,511
94年	436,910,271	32,695,510	61,929,058	178,713,776	10,210,944
95年	392,721,452	34,632,453	61,919,039	110,295,147	9,035,514
96年	408,875,303	43,357,861	65,270,985	117,870,841	8,167,443
97年	442,537,665	42,711,784	87,690,878	141,506,718	9,933,540
國庫	306,818,772	29,805,885	60,619,238	95,593,482	1,900,302
台北市庫	37,399,131	1,707,818	8,251,866	7,727,839	657,093
高雄市庫	8,757,841	704,592	89,988	4,182,374	76,552
台灣省 各縣市庫	66,548,649	8,657,682	17,534,067	19,858,565	6,514,657
台灣省各 鄉鎮市庫	23,013,272	1,835,807	1,195,719	14,144,458	784,936

Table 2-2. Net Expenditures of Treasury (Cont.1 End)

Unit : NT\$ 1,000

門				融資性庫款支出 (債務還本)	FY & Treasury
社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligation	其他支出 Others	Treasury Financing Payment of General Budget	
149,430,095		88,350,341	1,694,617	—	1994
149,469,466		73,598,705	1,378,511	—	1995
151,350,766		137,477,651	1,180,853	—	1996
157,466,777		154,975,332	1,757,737	—	1997
172,155,961		178,220,936	1,827,807	—	1998
176,123,889		161,846,396	20,188,680	—	1999
235,284,765		—	2,200,599	277,707,520	2000
156,213,025		—	1,631,415	154,042,136	CY 2001
156,836,185		—	2,100,774	85,798,262	CY 2002
41,500,106	99,321,687	—	1,760,490	84,560,448	CY 2003
26,616,833	98,211,033	—	530,487	116,230,884	CY 2004
153,001,941	8,041	—	351,001	124,628,689	CY 2005
72,178,942	103,995,264	—	665,093	149,586,373	CY 2006
69,772,403	100,846,000	—	3,589,770	118,556,532	CY 2007
46,561,879	100,781,998	—	13,350,868	186,296,717	CY 2008 r
18,032,366	100,781,998	—	85,501	65,000,000	National Treasury
17,963,424	—	—	1,091,091	6,600,000	Taipei City Treasury
2,267,118	—	—	1,437,217	6,360,000	Kaohsiung City Treasury
5,148,114	—	—	8,835,564	106,986,446	County & City Treasuries
3,150,857	—	—	1,901,495	1,350,271	Township Treasuries

表2-3. 國庫收入毛額

(1)按來源別分

單位：新台幣千元

會計年度	總 計 Grand Total	稅 課 收 入 Revenues from Taxes	獨占及專賣收入 Monopoly Revenue	營 業 盈 餘 及 事 業 收 入 Surplus of Public Enterprise & Public Utilities	融資性庫款 收 入 (公債及賒借收入) Treasury Financing Receipt (Government Bonds & Borrowing)
78年度	665,060,000	385,398,479	46,065,906	97,232,921	50,265,078
79年度	722,333,476	527,747,607	35,387,674	95,154,295	—
80年度	727,364,034	469,970,802	37,176,202	75,119,751	76,303,596
81年度	993,815,331	502,815,636	37,112,882	105,322,567	208,158,011
82年度	1,074,592,901	554,566,035	41,601,827	128,694,176	218,182,297
83年度	1,062,449,444	615,013,963	40,710,238	153,990,269	108,175,298
84年度	1,089,521,043	706,320,598	41,582,581	123,192,928	75,104,093
85年度	1,089,940,361	703,191,817	33,117,386	122,753,118	56,768,718
86年度	1,297,135,553	746,643,591	35,373,068	147,060,502	153,886,500
87年度	1,344,636,647	848,690,372	41,301,192	200,624,473	49,903,846
88年度	1,179,650,115	777,659,918	34,641,069	205,882,269	86,184,857
89年度	2,398,481,786	1,272,519,511	87,214,933	255,805,329	562,809,542
90年	1,922,065,578	838,086,090	51,700,000	223,122,223	662,544,325
91年	1,609,787,003	816,717,637	6,209,461	297,976,902	245,704,761
92年	1,634,875,007	823,740,113	—	365,325,423	258,403,074
93年	1,695,225,323	912,533,166	—	303,913,875	324,808,838
94年	1,983,403,033	1,062,757,537	—	386,471,470	248,577,861
95年	1,705,586,952	1,091,250,375	—	303,866,650	124,845,681
96年	1,709,813,614	1,206,229,556	—	276,420,172	65,000,000
97年	1,769,234,821	1,239,488,883	—	247,146,798	120,438,241

資料來源：財政部國庫署。

說明：自88年度(含)起特別預算中各項收入併入各來源別項下。

Table 2-3. Gross Revenues of National Treasury
(1) by Source

Unit : NT\$ 1,000

財 產 收 入	規 費 收 入	罰 款 及 賠 償 收 入	捐 獻 及 贈 與 收 入	特 別 預 算 收 入	其 他 收 入	FY
Revenues from Properties	Fees	Revenues from Fines & Indemnities	Revenues from Donations & Contributions	Revenues from Special Budget	Others	
18,290,325	16,980,120	4,167,927	10,000	29,300,000	17,349,244	1989
18,202,255	17,256,725	4,892,385	5,000	4,456,265	19,231,270	1990
34,069,858	8,083,005	5,222,414	10,001	2,781,555	18,626,851	1991
34,329,485	8,788,826	7,880,190	72,882	67,443,631	21,891,218	1992
25,778,691	11,991,948	9,071,784	11,567	57,316,350	27,378,226	1993
40,780,007	10,061,939	11,173,551	753	50,635,066	31,908,360	1994
42,163,907	11,689,775	13,099,689	655	46,769,363	29,597,454	1995
30,702,704	18,601,471	13,253,667	1,396	75,705,556	35,844,527	1996
39,921,755	20,160,783	12,287,838	6,786	106,740,982	35,053,748	1997
45,139,898	21,154,934	13,127,815	492	99,461,716	25,231,909	1998
26,352,775	17,377,061	11,017,864	3,407	—	20,530,894	1999
55,449,279	68,975,847	34,467,494	495	—	61,239,357	2000
38,812,015	48,971,348	22,360,612	572	—	36,468,395	CY 2001
77,933,512	99,119,598	23,368,065	251	—	42,756,817	CY 2002
86,184,487	50,057,160	20,557,280	267	—	30,607,203	CY 2003
51,794,495	55,284,084	19,787,677	44,175	—	27,059,014	CY 2004
183,879,047	56,342,788	20,615,027	23	—	24,759,278	CY 2005
79,788,942	57,321,278	21,454,494	30,033	—	27,029,498	CY 2006
57,222,762	57,276,863	22,984,770	44	—	24,679,447	CY 2007
48,797,545	55,325,573	26,867,298	3,292	—	31,167,191	CY 2008

Source : National Treasury Agency, Ministry of Finance.

Explanation : Revenues of Special budget were classified by Administrative Affair since FY 1999.

表2-3. 國庫收入毛額(續1完)
(2)按國際貨幣基金分類分

單位：新台幣千元

項 目	91年 CY 2002		92年 CY 2003		93年 CY 2004		94年 CY 2005	
	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	1,609,787,003	100.0	1,634,875,007	100.0	1,695,225,323	100.0	1,983,403,033	100.0
經常收入	1,293,076,103	80.3	1,295,471,486	79.2	1,325,508,695	78.2	1,557,961,982	78.5
賦稅收入	822,927,098	51.1	823,740,113	50.4	912,533,166	53.8	1,062,757,537	53.6
所得稅	353,645,119	22.0	369,978,231	22.6	410,322,393	24.2	563,226,303	28.4
營利事業所得稅	149,183,005	9.3	192,314,593	11.8	216,979,951	12.8	296,421,354	14.9
綜合所得稅	204,462,114	12.7	177,663,638	10.9	193,342,443	11.4	266,804,948	13.5
財產稅	83,516,377	5.2	78,857,596	4.8	98,096,779	5.8	79,863,516	4.0
遺產及贈與稅	3,857,916	0.2	4,768,687	0.3	5,676,057	0.3	5,318,167	0.3
財產移轉稅(1)	79,658,461	4.9	74,088,909	4.5	92,420,722	5.5	74,545,349	3.8
貨物及勞務稅	299,855,019	18.6	292,111,336	17.9	325,225,607	19.2	337,293,413	17.0
一般營業稅	131,417,788	8.2	120,882,873	7.4	142,877,393	8.4	145,369,079	7.3
選擇性貨物稅(2)	162,227,771	10.1	171,228,462	10.5	182,348,213	10.8	191,924,334	9.7
獨占事業利益(3)	6,209,461	0.4	—	—	—	—	—	—
國際貿易稅(4)	85,900,543	5.3	82,782,764	5.1	78,884,589	4.7	82,373,668	4.2
其他稅課收入	10,039	0.0	10,187	0.0	3,799	0.0	638	0.0
非賦稅收入	470,149,005	29.2	471,731,373	28.9	412,975,529	24.4	495,204,444	25.0
財產收益	304,904,274	18.9	370,509,463	22.7	310,800,579	18.3	393,487,328	19.8
公營事業收入(5)	297,976,902	18.5	365,325,423	22.3	303,913,875	17.9	386,471,470	19.5
其他(6)	6,927,372	0.4	5,184,040	0.3	6,886,705	0.4	7,015,857	0.4
管理費、規費收入	99,119,598	6.2	50,057,160	3.1	55,284,084	3.3	56,342,788	2.8
罰款及賠償收入	23,368,065	1.5	20,557,280	1.3	19,787,677	1.2	20,615,027	1.0
其他非稅課收入 (含預算外收入)	42,757,068	2.7	30,607,470	1.9	27,103,189	1.6	24,759,302	1.2
資本收入(7)	71,006,139	4.4	81,000,447	5.0	44,907,790	2.6	176,863,189	8.9
融資收入 (公債及賒借收入)	245,704,761	15.3	258,403,074	15.8	324,808,838	19.2	248,577,861	12.5

附註：(1)係指證券交易稅及期貨交易稅。
(2)係指貨物稅及菸酒稅。
(3)係指公賣利益收入。
(4)包括關稅、關稅帶徵防衛捐及臨時稅。
(5)係指營業盈餘及事業收入。
(6)係指財產孳息收入。
(7)係指財產收回及售價收入，公債及賒借收入視為融資收入不計在內。

Table 2-3. Gross Revenues of National Treasury (Cont.1 End)
(2) by International Monetary Fund Classification

Unit : NT\$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		Item
金 額 Amount	結構比 %	金 額 Amount	結構比 %	金 額 Amount	結構比 %	
1,705,586,952	100.0	1,709,813,614	100.0	1,769,234,821	100.0	Grand Total
1,508,832,638	88.5	1,595,196,665	93.3	1,606,320,812	90.8	Current Revenues
1,091,250,375	64.0	1,206,229,556	70.5	1,239,488,883	70.1	Tax Revenues
581,595,974	34.1	657,143,834	38.4	751,489,538	42.5	Taxes on Net Income & Profits
280,698,802	16.5	344,370,142	20.1	400,720,356	22.6	Company, Corporate of Enterprise
300,897,172	17.6	312,773,692	18.3	350,769,182	19.8	Individuals
100,970,430	5.9	142,125,507	8.3	104,670,934	5.9	Taxes on Property
6,943,559	0.4	7,473,046	0.4	7,349,129	0.4	Death & Gift Taxes
94,026,872	5.5	134,652,461	7.9	97,321,805	5.5	Property Transfers(1)
329,116,888	19.3	325,100,866	19.0	302,902,685	17.1	Taxes on Goods & Services
145,001,962	8.5	150,635,664	8.8	149,303,994	8.4	General Sales, Turnover, or Value-added Taxes
184,114,926	10.8	174,465,201	10.2	153,598,691	8.7	Selective Excises on Goods
—	—	—	—	—	—	Profits of Fiscal Monopoly(3)
79,566,925	4.7	81,859,070	4.8	80,425,705	4.5	Taxes on International Trade & Transactions(4)
158	0.0	279	0.0	21	0.0	Other Taxes
417,582,263	24.5	388,967,110	22.7	366,831,929	20.7	Nontax Revenues
311,746,960	18.3	284,025,985	16.6	253,468,575	14.3	Property Income
303,866,650	17.8	276,420,172	16.2	247,146,798	14.0	Form Nonfinancial Public Enterprises & Public Financial Institutions(5)
7,880,309	0.5	7,605,813	0.4	6,321,777	0.4	Others(6)
57,321,278	3.4	57,276,863	3.3	55,325,573	3.1	Administrative Fees & Charge & Nonindustrial Sales
21,454,494	1.3	22,984,770	1.3	26,867,298	1.5	Fines & Forfeits
27,059,531	1.6	24,679,491	1.4	31,170,482	1.8	Other Nontax Revenues
71,908,633	4.2	49,616,949	2.9	42,475,768	2.4	Capital Revenues(7)
124,845,681	7.3	65,000,000	3.8	120,438,241	6.8	Financing (Government Bonds & Borrowing)

Note : (1)Is Securities & Futures Transactions Tax.
(2)Is Commodity & Tobacco and wine Tax.
(3)Is Revenues from Monopoly.
(4)Includes Customs Duties. Defence Surtax & Temporary Tax on Customs Duties..
(5)Is Surplus of Public Enterprises & Public utilities.
(6)Is Revenues from profits of public property.
(7)Includes proceeds from Sales of properties & Recalled Capital.

表2-4. 國庫支出毛額

(1)按政事別分

單位：新台幣千元

會計年度	總 計 Grand Total	一般政務支出 * Expenditures for General Administration	教 育 科 學 文 化 支 出 Expenditures for Eductaion , Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Socials Welfare
78年度	554,780,565	220,968,920	68,335,164	66,872,680	
79年度	676,568,547	263,456,201	89,599,288	72,169,465	
80年度	802,607,325	302,239,713	110,101,208	86,916,121	
81年度	1,104,597,364	351,792,932	120,402,749	115,159,012	
82年度	1,105,764,237	350,288,804	147,177,859	145,446,266	
83年度	1,066,872,730	341,504,024	143,626,209	107,382,987	
84年度	1,074,833,303	329,623,068	144,867,031	69,639,242	
85年度	1,156,746,571	348,542,562	155,285,875	71,545,462	
86年度	1,274,235,737	357,952,907	148,372,279	58,972,497	
87年度	1,285,750,338	373,939,943	160,457,437	56,291,954	
88年度	1,331,323,565	384,540,196	198,019,886	198,477,254	157,677,093
89年度	2,492,495,839	564,023,421	346,502,306	353,309,394	403,130,018
90年	2,009,097,890	682,164,912	253,232,297	245,015,714	292,946,190
91年	1,714,140,118	389,110,481	276,537,025	361,171,447	265,020,952
92年	1,666,665,609	400,066,832	298,464,938	284,168,720	285,392,726
93年	1,706,126,693	417,799,373	308,259,102	302,904,926	292,984,090
94年	1,834,032,931	404,680,178	301,373,328	330,969,114	285,844,692
95年	1,671,590,060	402,427,957	311,109,047	239,971,712	303,614,924
96年	1,679,739,741	428,050,798	324,403,462	272,244,659	305,837,928
97年	1,820,480,998	435,281,324	340,928,581	306,994,626	300,096,418

資料來源：財政部國庫署。

說明：1. 其他支出含債務付息。

2. 自88年度(含)起特別預算中各項支出併入各政事別項下。

附註：*一般政務支出含國防支出及警政支出。

Table 2-4. Gross Expenditures of National Treasury
(1) by Administrative Affair

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 Expenditures for Pension & Survivors Benefits	特別預算支出 Expenditures of Special Budget	其 他 支 出 Others	融資性庫款支出 (債務還本) Treasury Financing Payment (Debt)	FY
93,605,994		19,308,815	63,761,020	21,927,973	1989
117,302,318		16,266,157	81,877,371	35,897,747	1990
147,509,891		-3,152,205	113,609,511	45,383,086	1991
174,607,073		150,957,609	152,577,483	39,100,502	1992
198,852,711		67,007,545	144,408,601	52,582,450	1993
203,781,898		44,240,907	174,914,372	51,422,333	1994
240,969,212		66,181,507	192,575,416	30,977,827	1995
269,721,860		59,567,987	171,898,611	80,184,214	1996
294,807,521		118,994,966	194,746,107	100,389,459	1997
293,637,500		86,901,274	210,617,998	103,904,232	1998
18,963,746	129,599,316	—	125,839,210	118,206,863	1999
34,957,865	195,602,212	—	354,930,214	240,040,410	2000
29,296,942	122,259,875	—	261,925,041	122,256,921	CY 2001
29,106,703	124,592,562	—	213,136,207	55,464,743	CY 2002
34,586,650	126,069,491	—	191,416,250	46,500,000	CY 2003
31,782,824	123,329,111	—	172,967,267	56,100,000	CY 2004
138,906,152	127,821,915	—	180,364,358	64,073,194	CY 2005
46,009,229	134,749,591	—	168,707,600	65,000,000	CY 2006
41,043,515	134,636,148	—	167,523,231	6,000,000	CY 2007
30,763,137	135,254,407	—	206,162,506	65,000,000	CY 2008

Source : National Treasury Agency, Ministry of Finance.

Explanation : 1. The item of Others includes the Figures of Interest Payments.

2. Expenditures of Special budget were classified by Source since FY 1999.

Note : *Expenditures for General Administration included Expenditures for National Defense and Caution Politics.

表2-4. 國庫支出毛額(續1)

(2)按國際貨幣基金職能別分類分

單位：新台幣千元

項 目	91年 CY 2002		92年 CY 2003		93年 CY 2004		94年 CY 2005	
	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	1,714,140,118	100.0	1,666,665,609	100.0	1,706,126,693	100.0	1,834,032,931	100.0
一般公共事務	115,826,015	6.8	128,412,082	7.7	134,840,325	7.9	138,192,931	7.5
防 衛	237,005,208	13.8	240,623,172	14.4	261,472,679	15.3	249,778,240	13.6
公共秩序與安全	74,093,315	4.3	74,345,649	4.5	72,458,182	4.2	71,597,669	3.9
教 育	190,749,090	11.1	196,100,651	11.8	197,892,442	11.6	192,505,166	10.5
保 健	17,447,340	1.0	18,242,015	1.1	29,630,643	1.7	17,559,098	1.0
社會安全與福利	373,403,693	21.8	395,215,948	23.7	389,934,904	22.9	397,915,353	21.7
住宅及社區服務	29,156,075	1.7	34,640,474	2.1	31,853,185	1.9	138,992,365	7.6
娛樂、文化與宗教	16,804,377	1.0	21,304,076	1.3	21,289,064	1.2	18,993,971	1.0
燃 料 與 能 源	671,537	0.0	351,992	0.0	352,454	0.0	342,808	0.0
農、林、漁、牧業	101,890,093	5.9	98,379,397	5.9	107,125,713	6.3	137,410,936	7.5
礦業(燃料除外)、 製造業及營造業	29,537,649	1.7	36,513,802	2.2	35,302,605	2.1	37,817,690	2.1
運 輸 及 通 信	156,312,881	9.1	126,349,554	7.6	123,313,983	7.2	141,998,960	7.7
其他經濟服務	102,641,897	6.0	58,270,547	3.5	71,593,247	4.2	46,490,191	2.5
其 他 支 出	213,136,207	12.4	191,416,250	11.5	172,967,267	10.1	180,364,358	9.8
政府融資支出	55,464,743	3.2	46,500,000	2.8	56,100,000	3.3	64,073,194	3.5

說明：本表係依據國庫各工作計畫支出之功能，參照國際貨幣基金所規定政府支出之分類彙編而成。

Table 2-4. Gross Expenditures of National Treasury (Cont.1)
(2) by International Monetary Fund Functional Classification

Unit : NT\$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		Item
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
1,671,590,060	100.0	1,679,739,741	100.0	1,820,480,998	100.0	Grand Total
135,027,432	8.1	146,476,679	8.7	146,776,659	8.1	General Public Services
244,646,309	14.6	267,741,230	15.9	271,440,676	14.9	Defense
76,294,864	4.6	73,486,010	4.4	76,844,336	4.2	Public Order and Safety
202,494,543	12.1	210,007,314	12.5	215,498,888	11.8	Education
22,173,763	1.3	25,111,644	1.5	25,921,912	1.4	Health
418,635,764	25.0	418,556,312	24.9	412,479,339	22.7	Social Security and Welfare
46,046,428	2.8	41,112,538	2.4	30,832,601	1.7	Housing and Community Amenity
19,737,391	1.2	21,082,156	1.3	31,217,510	1.7	Recreational, Cultural, and Religious
345,086	0.0	348,935	0.0	359,329	0.0	Fuel and Energy
72,073,591	4.3	82,240,248	4.9	95,480,976	5.2	Agriculture, Forestry, Fishing and Hunting
35,162,558	2.1	32,709,925	1.9	50,223,554	2.8	Mining and Mineral Resource (Other Than Fuels), Manufacturing and Construction
119,314,452	7.1	141,628,374	8.4	136,796,898	7.5	Transportation and Communication
45,930,279	2.7	45,715,145	2.7	55,445,815	3.0	Other Economic Affairs and Services
168,707,600	10.1	167,523,231	10.0	206,162,506	11.3	Others
65,000,000	3.9	6,000,000	0.4	65,000,000	3.6	Financing (Debt Repayment)

Explanation : This table has been compiled according to the expenditure functions of all programs & projects of National Treasury, with reference to the government expenditure classification recommended by International Monetary Fund.

表2-4. 國庫支出毛額(續2完)
Table 2-4. Gross Expenditures of National Treasury (Cont.2 End)

(3)按國際貨幣基金經濟性分類分

(3) by International Monetary Fund Economic Classification

單位：新台幣千元

Unit：NT\$ 1,000

項 目	94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		Item
	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	1,834,032,931	100.0	1,671,590,060	100.0	1,679,739,741	100.0	1,820,480,998	100.0	Grand Total
購置勞務 及 貨 品	689,406,253	37.6	683,318,787	40.9	822,326,431	49.0	928,728,844	51.0	Expenditure on Goods & Services
工資與薪津	419,626,233	22.9	423,838,828	25.4	316,904,132	18.9	285,118,153	15.7	Wages & Salaries
其他勞務 及 貨 品	269,780,020	14.7	259,479,959	15.5	505,422,298	30.1	643,610,691	35.4	Other Purchases of Goods & Services
利 息	117,458,558	6.4	124,835,404	7.5	102,971,287	6.1	97,589,075	5.4	Interest Payments
補 助 金	381,735,234	20.8	386,968,744	23.1	344,578,052	20.5	383,052,698	21.0	Subsidies
對下級政府 補 助	123,928,296	6.8	122,575,044	7.3	122,793,808	7.3	90,874,460	5.0	Current Transfers to Other Levels of National Government
資產之取得	222,228,246	12.1	115,112,831	6.9	122,932,207	7.3	106,509,020	5.9	Acquisition of Capital Assets
土 地	14,797,865	0.8	8,335,166	0.5	6,808,234	0.4	7,797,995	0.4	Land
固定資產 及 權 利	207,430,381	11.3	106,777,665	6.4	116,123,973	6.9	98,711,025	5.4	Fixed Capital Assets & Intangible-Assets
資本移轉	235,203,151	12.8	173,779,249	10.4	158,137,956	9.4	148,726,901	8.2	Capital Transfers
對下級政府	79,615,062	4.3	72,915,139	4.4	75,524,934	4.5	67,608,179	3.7	To Other Levels of National Government
對公營金融 事 業	—	—	—	—	—	—	—	—	To Financial Institutions
對公營非金 融 事 業	12,489,772	0.7	7,081,596	0.4	6,877,885	0.4	4,682,219	0.3	To Nonfinancial Public Enterprises
對其他部門	143,098,316	7.8	93,782,515	5.6	75,735,137	4.5	76,436,503	4.2	To Others
債務還本	64,073,194	3.5	65,000,000	3.9	6,000,000	0.4	65,000,000	3.6	Public Debt Repayment

表2-5. 國庫收支毛額—按國際貨幣基金分類分
Table 2-5. Gross Revenues and Expenditures of National Treasury
—by International Monetary Fund

單位：新台幣千元

Unit: NT\$ 1,000

項 目	91年 CY 2002	92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	Item
上年度結存	-240,950,092	-345,303,207	-377,093,808	-387,995,178	-238,625,077	-204,628,184	-174,554,311	Balance from last Year
經常門收入	1,293,076,103	1,295,471,486	1,325,508,695	1,557,961,982	1,508,832,638	1,595,196,665	1,606,320,812	Current Revenues
賦稅	822,927,098	823,740,113	912,533,166	1,062,757,537	1,091,250,375	1,206,229,556	1,239,488,883	Taxation
非賦稅	470,149,005	471,731,373	412,975,529	495,204,444	417,582,263	388,967,110	366,831,929	Non-Taxation
經常門支出	1,250,590,244	1,247,310,111	1,269,654,727	1,257,211,555	1,255,031,239	1,300,676,322	1,369,806,484	Current Expenditures
經常門餘絀	42,485,859	48,161,375	55,853,968	300,750,427	253,801,399	294,520,343	236,514,328	Current Surplus/Deficit
資本收入	71,006,139	81,000,447	44,907,790	176,863,189	71,908,633	49,616,949	42,475,768	Capital Revenues
資本支出	408,095,132	372,855,498	380,371,966	512,748,182	351,558,821	373,063,419	385,674,515	Capital Expenditures
資本餘絀	-337,088,992	-291,855,051	-335,464,176	-335,884,993	-279,650,188	-323,446,470	-343,198,746	Capital Surplus/Deficit
總收支餘絀	-294,603,133	-243,693,675	-279,610,207	-35,134,566	-25,848,789	-28,926,127	-106,684,418	Grand Surplus/Deficit
融資狀況								Financing
公債及賒借收入	245,704,761	258,403,074	324,808,838	248,577,861	124,845,681	65,000,000	120,438,241	Government Bonds & Borrowing
債務還本支出	55,454,743	46,500,000	56,100,000	64,073,194	65,000,000	6,000,000	65,000,000	Principle Repayment Expenditures
存款之增減	-104,353,116	-31,790,601	-10,901,370	149,370,101	33,996,893	30,073,873	-51,246,177	Deposits
本年度結存	-345,303,207	-377,093,808	-387,995,178	-238,625,077	-204,628,184	-174,554,311	-225,800,488	Balance of this Year

資料來源：財政部國庫署。

Source: National Treasury Agency, Ministry of Finance.

說明：1. 資本收入僅含財產售價及收回，公債及賒借收入視為融資收入不予計入。

2. 債務還本支出視為融資支出，不計入資本支出。

3. 存款之增(+)減(-)表示國庫賸餘之累積或移用。

Explanation: 1. The capital gain merely covers asset liquidation and recall, and neither government bonds nor financial gains are included as they are treated as lending receipts.

2. Liability redemption expenditures is recorded as financial expenditures, and is excluded from capital expenditures.

3. The debit and credit preceding the deposits indicate cumulative treasury addition or appropriation.

表2-6. 實施集中支付支用單位數、支付淨額及可支用庫款餘額

金額單位：新台幣千元

會計年度		支 用 單 位 數 Spending Agency			支付淨額 Net Disbursement	可 支 用 庫 款 餘 額 Disposable Fund in Treasury					
		總 計	付 款 單 位 數	撥 款 單 位 數		總 計		年度預算分配數		以前年度歲出 應 付 款 Payable	
						Grand Total		Budeget Allocated Current Year		Previous year	
FY	Grand Total	by Evi- dence	by Appro- priation	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %		
78年度	1989	1,347	1,337	10	1,237,316,657	330,978,421	100.0	89,133,538	26.9	37,427,280	11.3
79年度	1990	1,383	1,364	19	1,255,904,874	231,717,214	100.0	107,831,115	46.5	37,105,078	16.0
80年度	1991	1,398	1,380	18	1,390,378,552	261,609,263	100.0	118,695,939	45.4	35,852,891	13.7
81年度	1992	1,464	1,446	18	1,845,846,993	482,515,982	100.0	129,545,355	26.8	41,280,792	8.6
82年度	1993	1,482	1,473	9	2,041,643,736	335,111,965	100.0	148,744,176	44.4	51,494,719	15.4
83年度	1994	1,482	1,473	9	1,818,504,204	462,240,481	100.0	154,457,489	33.4	62,915,170	13.6
84年度	1995	1,491	1,483	8	1,800,799,879	328,521,513	100.0	121,471,075	37.0	98,592,080	30.0
85年度	1996	1,534	1,533	1	1,985,059,526	406,793,056	100.0	146,246,268	36.0	74,446,838	18.3
86年度	1997	1,541	1,540	1	2,173,710,778	442,674,392	100.0	139,671,116	31.6	64,358,000	14.5
87年度	1998	1,560	1,559	1	2,254,463,043	467,964,474	100.0	132,727,623	28.4	59,963,302	12.8
88年度	1999	1,530	1,529	1	2,330,867,863	547,696,757	100.0	115,929,848	21.2	47,324,812	8.6
89年度	2000	1,603	1,603	—	3,862,558,384	720,493,093	100.0	204,084,110	28.3	40,801,575	5.7
90年	CY 2001	1,568	1,568	—	2,482,210,935	673,436,210	100.0	163,016,084	24.2	58,343,878	8.7
91年	CY 2002	1,559	1,559	—	2,788,913,477	621,142,711	100.0	99,088,854	16.0	46,856,486	7.5
92年	CY 2003	1,516	1,516	—	2,865,249,367	614,721,422	100.0	100,989,719	16.4	31,082,119	5.1
93年	CY 2004	1,509	1,509	—	3,065,631,070	675,827,647	100.0	72,921,552	10.8	28,620,086	4.2
94年	CY 2005	1,526	1,526	—	3,070,924,082	627,733,149	100.0	87,622,659	14.0	23,775,349	3.8
95年	CY 2006	1,523	1,523	—	2,931,016,614	583,040,127	100.0	95,912,734	16.5	29,106,828	5.0
96年	CY 2007	1,513	1,513	—	2,931,730,087	572,429,067	100.0	112,196,308	19.6	32,632,272	5.7
97年	CY 2008	1,454	1,454	—	3,112,638,539	657,942,144	100.0	148,675,637	22.6	22,064,291	3.4
財政部台北區支付處 Tapipei Disbursement Office, Ministry of Finance		779	779	—	2,595,251,421	498,568,107	100.0	127,568,284	25.6	14,838,748	3.0
台北市集中支付處 Taipei City Payment Office		401	401	—	274,429,643	132,959,673	100.0	15,455,061	11.6	3,750,887	2.8
高雄市集中支付處 Kaohsiung City Payment Office		274	274	—	242,957,475	26,414,364	100.0	5,652,292	21.4	3,474,656	13.2

資料來源：財政部台北區支付處、台北市及高雄市集中支付處。

說明：自88年7月起，因台灣省政府組織及業務精簡，原台灣省政府財政廳支付處併入財政部台北區支付處。

Table 2-6. Number of Spending Agencies, Net Disbursements and Disposable Funds in Treasury

Unit : NT\$ 1,000

可 支 用 庫 款 餘 額 Disposable Fund in Treasury													
融資性支出 Financial Expenditures		墊 付 款 Advance		預 撥 經 費 Appropriation		特 別 預 算 Special Budget		保 管 款 Earmarked		特 種 基 金 Special Funds		其 他 Others	
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 %	金 額 Amount	結 構 比 %
—	—	667,096	0.2	-228,974	-0.1	69,341,583	21.0	17,216,014	5.2	3,557,741	1.1	113,864,143	34.4
—	—	16,291,907	7.0	228,974	0.1	50,870,546	22.0	15,421,093	6.7	3,968,501	1.7	—	—
—	—	-624,195	-0.2	-42,970	-0.0	47,939,537	18.3	17,574,168	6.7	3,710,791	1.4	38,503,102	14.7
—	—	450,231	0.1	8,757	0.0	126,936,598	26.3	26,670,825	5.5	4,254,074	0.9	153,369,350	31.8
—	—	33,794,943	10.1	34,902	0.0	68,031,368	20.3	28,132,770	8.4	4,879,087	1.5	—	—
—	—	31,677,378	6.9	312,672	0.1	146,009,324	31.6	37,821,081	8.2	4,511,027	1.0	24,536,340	5.3
—	—	35,565,965	10.8	-52,569	-0.0	23,041,820	7.0	42,449,219	12.9	7,453,923	2.3	—	—
—	—	20,711,301	5.1	52,569	0.0	70,423,082	17.3	55,450,988	13.6	20,552,360	5.1	18,909,650	4.6
—	—	47,704,054	10.8	-366,766	-0.1	89,561,399	20.2	56,845,722	12.8	30,116,324	6.8	14,784,543	3.3
—	—	35,114,582	7.5	—	—	128,187,346	27.4	77,174,872	16.5	34,796,749	7.4	—	—
—	—	36,734,230	6.7	—	—	169,248,140	30.9	73,517,482	13.4	26,585,801	4.9	78,356,444	14.3
—	—	2,366,488	0.3	—	—	176,103,861	24.4	76,286,023	10.6	71,965,186	10.0	148,885,850	20.7
—	—	3,494,660	0.5	—	—	82,732,476	12.3	105,444,279	15.7	77,947,340	11.6	182,457,493	27.1
43,580,831	7.0	1,568,411	0.3	—	—	64,120,982	10.3	134,194,955	21.6	71,064,183	11.4	160,668,009	25.9
—	—	4,688,710	0.8	—	—	30,376,051	4.9	132,063,543	21.5	85,993,960	14.0	229,527,320	37.3
—	—	43,003,586	6.4	—	—	36,178,297	5.4	132,678,559	19.6	123,558,843	18.3	238,866,724	35.3
—	—	43,533,507	6.9	—	—	66,521,720	10.6	111,494,311	17.8	133,241,353	21.2	161,544,250	25.7
—	—	35,544,890	6.1	—	—	99,980,984	17.1	107,538,416	18.4	120,177,550	20.6	94,778,725	16.3
—	—	31,223,306	5.5	—	—	114,821,344	20.1	101,303,671	17.7	115,738,022	20.2	64,514,144	11.3
—	—	33,494,773	5.1	—	—	117,427,939	17.8	92,188,979	14.0	113,410,247	17.2	130,680,278	19.9
—	—	—	—	—	—	89,280,834	17.9	79,636,159	16.0	56,563,804	11.3	130,680,278	26.2
—	—	31,936,169	24.0	—	—	22,365,486	16.8	7,533,257	5.7	51,918,813	39.0	—	—
—	—	1,558,604	5.9	—	—	5,781,619	21.9	5,019,563	19.0	4,927,630	18.7	—	—

Source : Taipei Disbursement Office, Ministry of Finance, Taipei and Kaohsiung City Payment Office.

Explanation : Since July 1999, Because of the down-sized Taiwan Provincial Gov't the Finance Dept Payment Bureau of Taiwan Provincial Gov't was merged in the Taipei Payment Bureau of M.O.F.

表2-7. 實施集中支付簽發支票張數及金額

會計年度 FY		張數 (張) Number of Drawing Check (No.)							
		總計 Grand Total		存入金融機構存款帳戶 Draft Transfer		受款人自領 Payee		郵寄支票 Mail Draft	
		張數 No.	結構比%	張數 (筆數) No.	結構比%	張數 No.	結構比%	張數 No.	結構比%
78年度	1989	1,461,208	100.0	235,087	16.1	255,082	17.5	787,380	53.9
79年度	1990	1,440,301	100.0	158,918	11.0	267,845	18.6	831,105	57.7
80年度	1991	1,494,973	100.0	122,896	8.2	270,814	18.1	909,490	60.8
81年度	1992	1,522,418	100.0	95,261	6.3	293,136	19.3	940,446	61.8
82年度	1993	1,534,546	100.0	80,474	5.2	281,323	18.3	971,921	63.3
83年度	1994	1,417,765	100.0	58,718	4.1	272,396	19.2	889,049	62.7
84年度	1995	1,341,321	100.0	57,205	4.3	263,786	19.7	822,512	61.3
85年度	1996	1,335,247	100.0	72,800	5.5	282,211	21.1	772,561	57.9
86年度	1997	1,260,654	100.0	52,800	4.2	277,182	22.0	720,863	57.2
87年度	1998	1,197,648	100.0	33,627	2.8	261,524	21.8	696,800	58.2
88年度	1999	1,078,051	100.0	20,679 (889,841)	1.9	249,686	23.2	606,645	56.3
89年度	2000	1,109,033	100.0	19,757 (1,662,115)	1.8	228,674	20.6	575,885	51.9
90年	CY 2001	625,582	100.0	11,124 (1,501,547)	1.8	121,122	19.4	310,506	49.6
91年	CY 2002	532,135	100.0	7,593 (1,510,161)	1.4	108,385	20.4	248,047	46.6
92年	CY 2003	475,222	100.0	6,044 (1,601,131)	1.3	96,975	20.4	220,697	46.4
93年	CY 2004	445,331	100.0	5,227 (1,681,492)	1.2	91,670	20.6	208,353	46.8
94年	CY 2005	376,011	100.0	6,284 (1,828,117)	1.7	70,634	18.8	173,336	46.1
95年	CY 2006	282,933	100.0	6,033 (2,000,113)	2.1	26,309	9.3	119,488	42.2
96年	CY 2007	230,822	100.0	6,262 (2,185,927)	2.7	21,264	9.2	93,506	40.5
97年	CY 2008	206,982	100.0	6,468 (2,377,822)	3.1	12,068	5.8	88,564	42.8
財政部台北區支付處 Taipei Disbursement Office, Ministry of Finance		159,790	100.0	5,944 (1,383,043)	3.7	118	0.1	87,658	54.9
台北市集中支付處 Taipei City Payment Office		11,296	100.0	3 (776,052)	0.0	10,693	94.7	600	5.3
高雄市集中支付處 Kaohsiung City Payment Office		35,896	100.0	521 (218,727)	1.5	1,257	3.5	306	0.9

資料來源：財政部台北區支付處、台北市及高雄市集中支付處。

說明：1. 自88年7月起，因台灣省政府組織及業務精簡，原台灣省政府財政廳支付處併入財政部台北區支付處。
2. 括弧數為直接以跨行通匯作業方式存入受款人帳戶。

Table 2-7. Number and Amount of Drawn Check by Disbursement

		金額 (新台幣千元) Amount (NT\$ 1,000)									
指定人員 領取轉發 Specified Payee		總計 Grand Total		存入金融機構 存款帳戶 Draft Transfer		受款人自領 Payee		郵寄支票 Mail Draft		指定人員 領取轉發 Specified Payee	
張數 No.	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%
183,659	12.6	1,250,424,740	100.0	1,041,341,649	83.3	43,480,192	3.5	121,180,675	9.7	44,422,224	3.6
182,433	12.7	1,269,074,534	100.0	965,894,166	76.1	91,623,885	7.2	148,278,653	11.7	63,277,830	5.0
191,773	12.8	1,416,042,475	100.0	1,084,713,696	76.6	82,151,507	5.8	193,819,396	13.7	55,357,876	3.9
193,575	12.7	1,914,154,364	100.0	1,460,761,552	76.3	126,050,928	6.6	244,641,932	12.8	82,699,952	4.3
200,828	13.1	2,066,559,593	100.0	1,642,645,238	79.5	113,033,201	5.5	230,240,869	11.1	80,640,285	3.9
197,602	13.9	1,842,024,345	100.0	1,444,469,795	78.4	115,021,386	6.2	214,964,348	11.7	67,568,816	3.7
197,818	14.7	1,826,255,650	100.0	1,454,963,814	79.7	110,758,220	6.1	191,566,426	10.5	68,967,190	3.8
207,675	15.6	2,014,829,368	100.0	1,632,335,658	81.0	133,327,274	6.6	178,966,392	8.9	70,200,044	3.5
209,809	16.6	2,233,045,324	100.0	1,855,270,775	83.1	122,119,335	5.5	177,917,099	8.0	77,738,115	3.5
205,697	17.2	2,419,707,832	100.0	2,034,197,053	84.1	107,371,967	4.4	191,482,187	7.9	86,656,625	3.6
201,041	18.6	2,492,740,608	100.0	2,078,404,335	83.4	136,689,008	5.5	193,817,508	7.8	83,829,757	3.4
284,717	25.7	4,152,143,561	100.0	3,700,789,241	89.1	70,552,022	1.7	254,779,680	6.1	126,022,618	3.0
182,830	29.2	2,773,528,341	100.0	2,520,760,646	90.9	41,482,207	1.5	127,609,802	4.6	83,675,686	3.0
168,110	31.6	2,838,107,566	100.0	2,528,143,355	89.1	26,524,893	0.9	122,433,811	4.3	161,005,507	5.7
151,506	31.9	2,906,506,583	100.0	2,596,430,013	89.3	65,555,873	2.3	117,408,508	4.0	127,112,189	4.4
140,081	31.5	3,131,090,225	100.0	2,813,968,441	89.9	59,783,393	1.9	132,725,977	4.2	124,612,414	4.0
125,757	33.4	3,140,378,128	100.0	2,905,965,238	92.5	33,328,675	1.1	90,659,142	2.9	110,425,073	3.5
131,103	46.3	2,987,054,305	100.0	2,790,972,542	93.4	21,011,353	0.7	72,534,520	2.4	102,535,890	3.4
109,790	47.6	2,997,630,823	100.0	2,811,760,428	93.8	12,083,319	0.4	59,619,000	2.0	114,168,076	3.8
99,882	48.3	3,200,635,985	100.0	3,029,914,589	94.7	5,376,670	0.2	47,623,831	1.5	117,720,895	3.7
66,070	41.3	2,640,033,518	100.0	2,535,834,340	96.1	2,755,998	0.1	47,484,121	1.8	53,959,059	2.0
—	—	317,095,457	100.0	314,626,149	99.2	2,366,521	0.7	102,787	0.0	—	—
33,812	94.2	243,507,010	100.0	179,454,100	73.7	254,151	0.1	36,923	0.0	63,761,836	26.2

Source : Taipei Disbursement Office, Ministry of Finance, Taipei and Kaohsiung City Payment Office.

Explanation : 1.Since July 1999, Because of the down-sized Taiwan Provincial Gov't the Finance Dept Payment Bureau of Taiwan Provincial Gov't was merged in the Taipei Payment Bureau of M.O.F.

2.The figure in parentheses is the number that is deposited into the receipt's account via inter-bank remittance transfer.

表2-8. 各級政府債務累計未償餘額（一年以上非自償性債務）

Table 2-8. Outstanding Debt of All Levels of Government
(Non Self-redeeming Debt with Maturity of One Year and Above)

單位：新台幣百萬元；%

Unit: NT\$ Millions; %

會計 年度底	總 計	中央政府	台北市 政 府	高雄市 政 府	省政府	各縣市 政 府	各鄉鎮 市公所	占前3年度 GNP平均 數(%)	End of FY
	Grand Total	Central Government	Taipei City Government	Kaohsiung City Government	Provincial Government	County & City Governments	Township Offices	% of Average GNP of the last three FYs	
85年度	1,826,900	1,114,400	130,200	41,100	495,400	31,900	13,900	28.2	1996
86年度	1,975,189	1,182,597	113,883	45,333	582,188	38,026	13,162	27.9	1997
87年度	2,079,880	1,230,711	108,260	49,293	637,419	42,041	12,156	27.0	1998
88年度	2,227,397	1,217,551	109,959	57,374	768,940	61,749	11,824	26.6	1999
89年度	2,585,504	2,327,140	113,527	71,157	—	63,881	9,799	28.0	2000
90年	3,025,053	2,735,904	124,164	76,360	—	78,857	9,768	31.1	CY 2001
91年	3,148,036	2,831,680	119,259	89,382	—	98,968	8,747	31.5	CY 2002
92年	3,452,695	3,065,365	136,970	94,427	—	147,323	8,610	33.7	CY 2003
93年	3,878,474	3,362,165	197,624	107,827	—	201,387	9,471	37.0	CY 2004
94年	4,101,228	3,550,179	189,948	121,047	—	231,642	8,412	37.5	CY 2005
95年	4,187,211	3,623,563	184,218	119,779	—	251,868	7,783	36.9	CY 2006
96年	4,302,376	3,720,693	170,468	136,571	—	267,837	6,807	36.4	CY 2007
97年	4,380,832	3,785,037	167,164	142,992	—	279,831	5,808	35.6	CY 2008
98年 *	4,793,558	4,150,004	167,617	153,257	—	314,148	8,532	38.0	CY 2009 *

資料來源：財政部國庫署。

Source: National Treasury Agency, Ministry of Finance.

說明：1. 92年（含）以前為實際數，93年至96年為決算審定數，97年為決算數。

2. 國民生產毛額（GNP）為行政院主計處98年5月發布之資料。

Explanation: 1. The figures for 2003 and before are actual figures; figures for 2004 to 2007 are final audit accounts; figures for 2008 are final accounts.

2. GNP data from DGBAS May, 2009.

附註：* 係預算數。

Note: * The figures are budget accounts.

表2-9. 中央政府債務累計未償餘額占GDP及GNP之比率

Table 2-9. Outstanding Central Government Debt as a percentage of GDP and GNP

單位：新台幣百萬元；%
Unit：NT\$ Millions；%

會計年度底	債務累計未償餘額 (僅含內債)	占當年度GDP 之比率	債務累計未償餘額 (內債+外債)	占前3年度GNP 平均數之比率	End of FY
	Outstanding Debt (Domestic Debt)	% of Outstanding Debt to GDP	Outstanding Debt (Domestic Debt & External Debt)	% of Average GNP of the last three FYs	
76年度	88,250	2.8	89,621	3.6	1987
77年度	138,425	4.0	139,489	5.0	1988
78年度	190,082	5.0	191,018	6.1	1989
79年度	198,843	4.7	201,165	5.7	1990
80年度	264,726	5.7	266,879	6.8	1991
81年度	565,082	10.8	566,819	13.1	1992
82年度	797,108	13.8	798,561	16.6	1993
83年度	913,686	14.3	914,944	17.1	1994
84年度	1,100,743	15.8	1,101,869	18.6	1995
85年度	1,223,895	16.1	1,224,888	18.9	1996
86年度	1,381,310	16.7	1,382,171	19.5	1997
87年度	1,368,674	15.3	1,369,402	17.8	1998
88年度	1,312,256	13.9	1,312,852	15.7	1999
89年度	2,450,138	24.4	2,450,535	26.5	2000
90年	2,759,121	28.0	2,759,386	28.3	CY 2001
91年	2,849,272	27.7	2,849,404	28.5	CY 2002
92年	3,124,741	29.7	3,124,741	30.5	CY 2003
93年	3,362,165	30.4	3,362,165	32.1	CY 2004
94年	3,550,179	31.0	3,550,179	32.4	CY 2005
95年	3,623,563	30.4	3,623,563	31.9	CY 2006
96年	3,720,693	29.4	3,720,693	31.5	CY 2007
97年	3,785,037	30.7	3,785,037	30.7	CY 2008
98年 *	4,150,004	34.3	4,150,004	32.9	CY 2009 *

資料來源：財政部國庫署，行政院主計處。

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

說明：1. 96年（含）以前為決算審定數，97年為決算數。

2. 國民（內）生產毛額為行政院主計處98年5月發布之資料。

Explanation：1. The figures for 2007 and before are final audit accounts; figures for 2008 are final accounts.

2. GNP、GDP data from DGBAS May, 2009.

附註：* 係預算數。

Note：* The figures are budget accounts.

表2-10. 中央政府債務舉借及償還

單位：新台幣百萬元；%

會計年度	債務舉借（總預算及特別預算） Issuance of Central Government Debt (Total budge and Special budget)				歲出※ (列入債限部分) Total Expenditures (Included in Debt Cap)	歲出 Total Expenditures
	總計 Grand Total	列入債限 Included in Debt Cap	占歲出※ 之比率 % of Total Expenditures	不列入債限 Excluded from Debt Cap		
81年度	339,231	339,231	30.9	—	1,096,968	1,057,918
82年度	284,779	284,779	24.2	—	1,179,165	1,126,583
83年度	174,078	174,078	15.8	—	1,098,333	1,046,911
84年度	230,407	230,407	19.9	—	1,155,113	1,124,135
85年度	214,202	214,202	17.8	—	1,204,279	1,124,084
86年度	263,919	263,919	19.4	—	1,359,867	1,259,441
87年度	97,355	97,355	7.8	—	1,243,179	1,139,265
88年度	66,366	66,366	4.8	—	1,371,354	1,253,326
89年度	467,920	387,920	15.3	80,000	2,538,669	2,325,141
90年	355,075	277,000	16.2	78,075	1,709,755	1,664,773
91年	245,000	245,000	15.5	—	1,578,560	1,579,166
92年	321,800	237,900	15.1	83,900	1,577,246	1,656,635
93年	293,523	230,000	14.1	63,523	1,627,619	1,644,212
94年	251,639	144,400	8.9	107,239	1,627,654	1,684,495
95年	138,564	64,025	4.0	74,539	1,593,296	1,639,388
96年	103,133	—	—	103,133	1,628,351	1,646,587
97年	129,344	—	—	129,344	1,711,717	1,755,526
98年 *	429,966	165,000	9.1	264,966	1,809,667	2,064,946

資料來源：財政部國庫署、審計部、行政院主計處。

說明：1. 96年（含）以前為決算審定數，97年為決算數。
2. 債務還本數不含中央政府債務基金編列之償還數。

附註：1. * 係預算數。
2. ※ 表示歲出僅含列入債限部分，90年以前含債務還本。

Table 2-10. Issuance of Central Government Debt and Amortization

Unit : NT\$ Millions ; %

債務償還 (總預算) Debt Amortization (Total Budget)						FY
總計 Grand Total		還本 Principal Repayment		付息支出 Interest Payment		
金額 Amount	占歲出之比率 % of Expenditures	金額 Amount	占歲出之比率 % of Expenditures	金額 Amount	占歲出之比率 % of Expenditures	
52,383	5.0	37,583	3.6	14,800	1.4	1992
92,093	8.2	52,582	4.7	39,511	3.5	1993
106,543	10.2	51,422	4.9	55,121	5.3	1994
87,595	7.8	30,978	2.8	56,617	5.0	1995
141,211	12.6	80,184	7.1	61,027	5.4	1996
159,062	12.6	100,389	8.0	58,673	4.7	1997
167,238	14.7	103,904	9.1	63,334	5.6	1998
197,958	15.8	118,007	9.4	79,951	6.4	1999
442,387	19.0	193,382	8.3	249,005	10.7	2000
273,261	16.4	122,237	7.3	151,024	9.1	CY 2001
207,388	13.1	55,455	3.5	151,933	9.6	CY 2002
190,878	11.5	46,500	2.8	144,378	8.7	CY 2003
182,732	11.1	56,100	3.4	126,632	7.7	CY 2004
181,531	10.8	64,073	3.8	117,458	7.0	CY 2005
189,835	11.6	65,000	4.0	124,835	7.6	CY 2006
129,625	7.9	6,001	0.4	123,624	7.5	CY 2007
182,022	10.4	65,000	3.7	117,022	6.7	CY 2008
192,962	9.3	65,000	3.1	127,962	6.2	CY 2009 *

Source : National Treasury Agency, Ministry of Finance, Ministry of Audit and DGBAS.

Explanation : 1. 2007 and before are final audit accounts; figures for 2008 are final accounts.

2. The figures for Principal Repayment exclude the repayment amount listed in the Central Government Debt Service Fund.

Note : 1.* The figures are budget accounts.

2.※ Total expenditures refer to expenditures listed in the debt cap portion, before 2001 include Principal Repayment.

表2-11. 中央政府公債發行及償還

單位：新台幣千元

會 計 年 度	實 銷 數 Issues	實 負 利 息 Interest
73年度	5,000,000	1,963,750
74年度	18,000,000	5,589,633
75年度	25,000,000	6,133,834
76年度	40,000,000	8,050,100
77年度	65,500,000	13,872,101
78年度	69,000,000	21,952,682
79年度	—	—
80年度	100,000,000	38,606,452
81年度	204,500,000	93,300,000
82年度	235,000,000	111,575,000
83年度	143,000,000	97,742,500
84年度	120,000,000	88,135,000
85年度	130,000,000	88,611,650
86年度	245,000,000	195,670,000
87年度	150,000,000	103,312,500
88年度 *	86,900,000	76,920,000
89年度 *	542,920,000	392,387,500
90年 *	400,000,000	294,887,500
91年	426,200,000	119,437,500
92年	454,750,000	81,268,125
93年	465,000,000	146,962,750
94年	445,000,000	91,475,000
95年	440,000,000	82,125,000
96年	364,900,300	77,085,120
97年	410,000,000	111,218,750

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 2-11. 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		
7,370,000	4,251,625	34,490,000	1984
10,870,000	3,440,880	41,620,000	1985
8,245,000	4,275,433	58,375,000	1986
11,625,000	5,190,320	86,750,000	1987
16,625,000	6,204,197	135,625,000	1988
21,625,000	8,909,055	183,000,000	1989
35,625,000	11,570,271	147,375,000	1990
45,125,000	9,087,575	202,250,000	1991
38,875,000	19,387,356	367,875,000	1992
52,375,000	35,526,352	550,500,000	1993
57,500,000	50,502,276	636,000,000	1994
31,250,000	57,618,181	724,750,000	1995
69,750,000	67,110,498	785,000,000	1996
90,750,000	60,946,273	939,250,000	1997
101,250,000	68,626,902	988,000,000	1998
110,000,000	74,779,150	964,900,000	1999 *
160,000,000	117,462,250	1,347,820,000	2000 *
73,000,000	86,012,250	1,674,820,000	CY 2001 *
75,000,000	96,779,125	1,931,020,000	CY 2002
75,000,000	105,159,125	2,310,770,000	CY 2003
240,000,000	102,026,313	2,535,770,000	CY 2004
159,750,000	101,511,000	2,821,020,000	CY 2005
215,000,000	117,698,500	3,046,020,000	CY 2006
221,200,000	105,492,250	3,189,720,300	CY 2007
210,000,000	105,066,506	3,389,720,300	CY 2008

Source : Central Bank of the Republic of China (Taiwan) and Nation Treasury Agency, Ministry of Finance.

Explanation : 1.The figures are based on actual transactions, since 2002 the Second Category Public Bonds have been excluded.

2.The figure of Principals Repayment includes Debt Service Funds.

Note : * Figures of NT\$36 billion in FY 1999, NT\$23.5 billion in FY 2000, NT\$37 billion in 2001 Construction Bonds Category B, Communication Construction Fund are excluded.

表2-12. 中央政府公債實況彙總
(截至97年12月底止)

單位：新台幣千元

項 目	實 銷 數 Issues	利 息 Interests	償 還 數 Amounts Paid	
			本 金 Principals	利 息 Interest
中華民國四十八年短期公債	400,000	108,279	399,948	108,253
中華民國四十九年短期公債	400,000	105,557	399,952	105,534
中華民國五十年短期公債	500,000	168,000	499,977	167,988
中華民國五十一年短期公債	600,000	189,000	599,973	188,981
中華民國五十三年公債	800,000	216,000	799,967	215,992
中華民國五十四年公債	1,200,000	374,400	1,199,956	374,381
中華民國五十五年公債	1,600,000	499,200	1,599,941	499,181
中華民國五十五年度愛國公債	500,000	148,237	497,910	147,174
中華民國五十六年度公債	2,300,000	712,800	2,299,916	712,747
中華民國五十六年度愛國公債	500,000	145,980	498,630	145,286
中華民國五十七年度公債	2,400,000	840,000	2,399,613	839,869
中華民國五十七年度愛國公債	600,000	176,670	596,391	175,193
中華民國五十八年度公債	2,100,000	735,371	2,099,769	735,149
中華民國五十九年度公債	2,500,000	890,470	2,499,300	889,934
中華民國六十年度公債	2,800,000	1,334,056	2,799,164	1,333,220
中華民國六十一年度公債	1,400,000	681,583	1,399,667	681,020
中華民國六十二年度公債	2,000,000	1,007,970	1,999,012	1,007,052
中央政府興建臺灣區高速公路第一期建設公債	1,500,000	843,990	1,499,645	843,561
中央政府建設公債甲種第1-11期債票	17,100,000	6,828,000	17,098,266	6,827,433
中央政府建設公債七十年度甲種第1期債票	3,000,000	1,087,500	2,999,250	1,087,404
中央政府建設公債七十一年度甲種第1-3期債票	12,000,000	4,800,000	11,999,500	4,799,745
中央政府建設公債七十二年度甲種第1-4期債票	20,000,000	7,218,750	19,999,875	7,218,697
中央政府建設公債七十三年度甲種第1-2期債票	5,000,000	1,963,750	4,999,625	1,963,645
中央政府建設公債七十四年度甲種第1-9期債票	18,000,000	5,589,632	17,998,125	5,589,190
中央政府建設公債七十五年度甲種第1-4期債票	25,000,000	6,133,833	24,997,950	6,133,391
中央政府建設公債七十六年度甲種第1-2期債票	40,000,000	8,050,099	39,988,913	8,048,776
中央政府建設公債七十七年度甲種第1-3期債票	59,500,000	11,974,572	59,493,088	11,972,929
中央政府興建台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	67,992,613	48,189,512
中央政府建設公債七十八年度甲種第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 2-12. Summary of Central Government Government Bonds
(At the end of Dec. 31, 2008)

Unit : NT\$ 1,000

剩餘基金收回數 Amounts not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principals	利息 Interest	本金 Principals	利息 Interest	
52	26	—	—	1959 Short-term Bonds
48	23	—	—	1960 Short-term Bonds
23	12	—	—	1961 Short-term Bonds
27	19	—	—	1962 Short-term Bonds
33	8	—	—	FY 1964 Bonds
44	19	—	—	FY 1965 Bonds
59	19	—	—	FY 1966 Bonds
2,090	1,063	—	—	FY 1966 Patriotic Bonds
84	53	—	—	FY 1967 Bonds
1,370	694	—	—	FY 1967 Patriotic Bonds
387	131	—	—	FY 1968 Bonds
3,609	1,477	—	—	FY 1968 Patriotic Bonds
231	222	—	—	FY 1969 Bonds
700	536	—	—	FY 1970 Bonds
836	836	—	—	FY 1971 Bonds
333	563	—	—	FY 1972 Bonds
988	918	—	—	FY 1973 Bonds
355	429	—	—	Construction Bonds Freeway 1st stage
1,734	567	—	—	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-4nd issues FY 1983 Central Gov't
375	105	—	—	Construction Bonds Category A, 1st-2nd issues FY 1984 Central Gov't
1,875	442	—	—	Construction Bonds Category A, 1st-9nd issues FY 1985 Central Gov't
2,050	442	—	—	Construction Bonds Category A, 1st-4nd issues FY 1986 Central Gov't
11,087	1,323	—	—	Construction Bonds Category A, 1st-2nd issues FY 1987 Central Gov't
6,912	1,643	—	—	Construction Bonds Category A, 1st-3rd issues FY 1988 Central Gov't
7,387	3,146	20,000,000	10,487,500	Construction Bonds north Second Freeway B, 1st-4nd issues
1,612	243	—	—	Construction Bonds Category A, 1st-2nd issues FY 1989 Central Gov't

Source : National Treasury Agency, Ministry of Finance.

表2-12. 中央政府公債實況彙總(續1完)

(截至97年12月底止)

單位：新台幣千元

項 目	實 銷 數 Issues	利 息 Interests	償 還 數 Amounts Paid	
			本 金 Principals	利 息 Interest
中央政府建設公債八十年度甲種第1-2期債票	75,000,000	25,200,137	74,994,363	25,198,423
中央政府建設公債八十一年度甲種第1-6期債票	204,500,000	93,300,000	204,494,000	93,293,054
中央政府建設公債八十二年度甲種第1-6期債票	215,000,000	111,775,000	214,978,700	111,767,907
中央政府重大交通建設公債甲種第1-10期債票	355,000,000	296,075,000	134,784,700	234,294,515
中央政府建設公債八十三年度甲種第1-3期債票	100,000,000	74,100,000	99,995,600	74,098,168
中央政府建設公債八十四年度甲種第1-2期債票	75,000,000	50,835,000	74,997,700	50,833,616
中央政府建設公債八十五年度甲種第1-4期債票	55,063,350	19,986,650	55,061,710	19,986,198
中央政府建設公債八十六年度甲種第1-4期債票	145,000,000	91,270,000	144,957,300	91,255,037
中央政府重大交通建設公債乙種第1-3期債票	75,000,000	79,725,000	—	59,719,399
中央政府建設公債八十七年度甲種第1-4期債票	50,000,000	17,937,500	50,000,000	17,937,500
中央政府建設公債八十八年度甲種第1-3期債票	56,900,000	43,620,000	30,000,000	28,085,250
交通建設基金建設公債乙種債票	96,500,000	99,512,500	—	40,440,000
中央政府建設公債八十九年度甲種第1-14期債票	467,920,000	329,700,000	110,000,000	213,030,000
債務基金	2,465,350,300	614,440,745	420,950,000	168,325,506
九二一震災	70,000,000	49,250,000	—	18,462,500
SARS防疫	10,000,000	750,000	10,000,000	750,000
中央政府建設公債九十年度甲種第1-8期債票	215,000,000	166,187,500	—	72,231,250
中央政府建設公債九十一年度甲種第1-11期債票	175,000,000	60,000,000	85,000,000	28,950,000
中央政府建設公債九十二年度甲種第1-10期債票	127,500,000	25,443,750	80,000,000	10,521,875
中央政府建設公債九十三年度甲種第1-9期債票	170,000,000	48,625,000	40,000,000	14,350,000
中央政府建設公債九十四年度甲種第1-8期債票	108,000,000	22,875,000	—	6,637,500
中央政府建設公債九十五年度甲種第1-7期債票	30,000,000	11,250,000	—	1,125,000
擴大公共建設投資計畫	50,000,000	19,375,000	—	1,875,000
非營業特種基金	28,250,700	3,707,904	—	741,580
總 計	5,781,684,350	2,487,164,405	2,171,868,397	1,505,629,134

Table 2-12. Summary of Central Government Government Bonds (Cont.1 End)
(At the end of Dec. 31, 2008)

Unit : NT\$ 1,000

剩餘基金收回數 Amounts not Cashed by Bond Bearers		結 欠 數 Amounts Owed		Item
本 Principals	金 Interest	本 Principals	金 Interest	
5,637	1,714	—	—	Construction Bonds Category A, 1st-2nd issues FY 1991 Central Gov't
6,000	6,946	—	—	Construction Bonds Category A, 1st-6th issues FY 1992 Central Gov't
21,300	7,093	—	—	Construction Bonds Category A, 1st-6th issues FY 1993 Central Gov't
215,300	166,735	220,000,000	61,613,750	Communication Construction Bonds Category A, 1st-10th issues Central Gov't
4,400	1,832	—	—	Construction Bonds Category A, 1st-3rd issues FY 1994 Central Gov't
2,300	1,384	—	—	Construction Bonds Category A, 1st-2nd issues FY 1995 Central Gov't
1,640	452	—	—	Construction Bonds Category A, 1st-4th issues FY 1996 Central Gov't
42,700	14,963	—	—	Construction Bonds Category A, 1st-4th issues FY 1997 Central Gov't
—	15,601	75,000,000	19,990,000	Communication Construction bonds Category B, 1st-3rd issues Central Gov't
—	—	—	—	Construction Bonds Category A, 1st-4th issues FY 1998 Central Gov't
—	—	26,900,000	15,534,750	Construction Bonds Category A, 1st-3rd issues FY 1999 Central Gov't
—	—	96,500,000	59,072,500	Construction Bonds Category B, Communication Construction Fund
—	—	357,920,000	116,670,000	Construction Bonds Category A, 1st-14th issues FY 2000 Central Gov't
—	—	2,044,400,300	446,115,239	Debt Funds
—	—	70,000,000	30,787,500	921 Quake Disaster Rebuilding
—	—	—	—	SARS Immunizing
—	—	215,000,000	93,956,250	Construction Bonds Category A, 1st-8th issues FY 2001 Central Gov't
—	—	90,000,000	31,050,000	Construction Bonds Category A, 1st-11th issues FY 2002 Central Gov't
—	—	47,500,000	14,921,875	Construction Bonds Category A, 1st-10th issues FY 2003 Central Gov't
—	—	130,000,000	34,275,000	Construction Bonds Category A, 1st-9th issues FY 2004 Central Gov't
—	—	108,000,000	16,237,500	Construction Bonds Category A, 1st-8th issues FY 2005 Central Gov't
—	—	30,000,000	10,125,000	Construction Bonds Category A, 1st-7th issues FY 2006 Central Gov't
—	—	50,000,000	17,500,000	Expansion Plan of Infrastructure investment
—	—	28,250,700	2,966,324	Nonprofit Sepcial Funds
344,953	232,083	3,609,471,000	981,303,188	Grand Total

三、賦稅

Part III. Taxes

表3-1. 全國賦稅實徵淨額—按稅目別分
(各稅不含教育捐在內)

(1)金 額

單位:新台幣千元

稅 目 別	90年 CY 2001	91年 CY 2002	92年 CY 2003	93年 CY 2004
總 計	1,257,840,609	1,225,600,850	1,252,766,218	1,387,300,291
一、稅 課 收 入	1,200,277,598	1,190,873,947	1,220,116,161	1,353,409,510
(一)國 稅	997,265,845	981,609,508	991,380,204	1,097,710,291
1. 關 稅	92,557,766	85,900,543	82,782,764	78,884,589
2. 礦 區 稅	9,289	10,039	10,187	3,799
3. 所 得 稅	478,636,373	392,939,078	411,086,972	455,913,822
(1)營利事業所得稅	233,677,981	165,758,919	213,682,897	241,088,853
(2)綜 合 所 得 稅	244,958,392	227,180,159	197,404,075	214,824,969
4. 遺 產 及 贈 與 稅	22,710,416	23,537,164	30,106,227	29,047,708
(1)遺 產 稅	19,462,211	19,417,250	24,671,271	23,162,455
(2)贈 與 稅	3,248,205	4,119,914	5,434,956	5,885,253
5. 貨 物 稅	133,883,209	143,641,480	146,011,511	159,643,630
6. 菸 酒 稅	—	41,188,051	49,772,631	48,336,188
7. 證 券 交 易 稅	63,899,313	76,794,435	69,283,205	84,148,343
8. 期 貨 交 易 稅	1,862,161	2,864,026	4,805,704	8,272,379
9. 營 業 稅	203,707,318	214,734,692	197,521,003	233,459,833
(二)直轄市及縣(市)稅	202,986,604	209,241,080	228,718,070	255,690,593
10. 土 地 稅	93,182,039	98,069,452	111,802,984	133,893,333
(1)田 賦	—	—	—	—
(2)地 價 稅	50,920,369	50,169,374	50,762,035	52,617,195
(3)土 地 增 值 稅	42,261,670	47,900,078	61,040,949	81,276,138
11. 房 屋 稅	48,055,633	46,463,784	48,012,750	49,323,149
12. 使 用 牌 照 稅	44,687,556	45,885,799	47,764,976	49,904,368
13. 契 稅	8,492,646	10,261,814	11,600,349	12,936,962
14. 印 花 稅	7,035,817	6,911,442	7,785,901	7,770,687
15. 娛 樂 稅	1,532,913	1,648,789	1,751,110	1,862,094
(三)教 育 捐	25,149	23,359	17,887	8,626
二、公 賣 利 益	57,563,011	346,450	—	—
三、金融保險業營業稅	—	26,082,669	22,433,266	24,229,514
四、健康福利捐	—	8,297,784	10,216,791	9,661,267

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：1. 公賣利益自91年1月1日(含)起停徵。

2. 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。

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

(1) Amount

Unit : NT\$ 1,000

94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	Item of Tax
1,567,396,363	1,600,803,894	1,733,894,782	1,760,438,282	Grand Total
1,531,297,226	1,556,651,792	1,685,875,406	1,710,617,299	Taxes
1,269,562,886	1,295,680,319	1,420,741,449	1,461,840,358	National Taxes
82,373,668	79,566,925	81,859,070	80,425,705	Customs Duties
638	158	279	21	Mining Concession Tax
625,807,052	646,217,799	730,159,866	834,988,400	Income Tax
329,357,079	311,887,576	382,633,510	445,244,861	Business Income Tax
296,449,973	334,330,223	347,526,356	389,743,539	Individual Income Tax
30,450,904	28,693,738	28,481,129	28,977,696	Estate and Gift Tax
24,109,673	23,516,468	21,779,848	23,871,158	Estate Tax
6,341,231	5,177,270	6,701,281	5,106,538	Gift Tax
168,410,908	159,201,482	149,036,726	126,659,613	Commodity Tax
50,443,151	51,041,996	50,415,193	49,506,301	Tobacco and Alcohol Tax
68,203,675	89,954,385	128,894,627	90,630,291	Securities Transactions Tax
6,341,673	4,072,486	5,757,834	6,691,514	Futures Transactions Tax
237,531,217	236,931,350	246,136,725	243,960,817	Business Tax
261,724,809	260,963,574	265,128,923	248,771,541	Municipality & County (City) Taxes
135,370,017	131,207,704	133,691,191	116,082,367	Land Tax
—	—	—	—	Agricultural Land Tax
53,705,856	54,660,359	59,008,809	59,126,928	Land Value Tax
81,664,161	76,547,345	74,682,382	56,955,439	Land Value Increment Tax
50,876,888	52,493,513	53,882,845	55,343,250	House Tax
51,863,060	52,548,499	53,271,422	53,254,944	Vehicle License Tax
13,178,008	14,013,856	13,636,896	12,696,095	Deed Tax
8,458,054	8,713,667	8,837,312	9,649,862	Stamp Tax
1,978,782	1,986,335	1,809,257	1,745,023	Amusement Tax
9,531	7,899	5,034	5,400	Education Surtax
—	—	—	—	Monopoly Revenues
25,712,124	26,643,871	28,130,888	29,706,001	Financial Enterprises
10,387,013	17,508,231	19,888,488	20,114,982	Business Tax
				Health and Welfare Surcharge on Tobacco

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

Explanation : 1. Since Jan. 1, 2002, the Monopoly Revenues has been abolished.

2. Since Dec. 31, 2003, the Mining Concession Tax has been changed to Mining Royalty, and excluded from the National Taxes.

表3-1. 全國賦稅實徵淨額—按稅目別分(續1)

(各稅不含教育捐在內)

(2)年 增 率

稅 目 別	90年 CY 2001	91年 CY 2002	92年 CY 2003	93年 CY 2004
總 計	-6.7	-2.6	2.2	10.7
一、稅 課 收 入	-7.4	-0.8	2.5	10.9
(一)國 稅	-5.3	-1.6	1.0	10.7
1.關 稅	-12.3	-7.2	-3.6	-4.7
2.礦 區 稅	0.3	8.1	1.5	-62.7
3.所 得 稅	6.4	-17.9	4.6	10.9
(1)營利事業所得稅	9.6	-29.1	28.9	12.8
(2)綜 合 所 得 稅	3.5	-7.3	-13.1	8.8
4.遺 產 及 贈 與 稅	-14.5	3.6	27.9	-3.5
(1)遺 產 稅	-11.4	-0.2	27.1	-6.1
(2)贈 與 稅	-29.0	26.8	31.9	8.3
5.貨 物 稅	-10.0	7.3	1.6	9.3
6.菸 酒 稅	—	—	20.8	-2.9
7.證 券 交 易 稅	-41.0	20.2	-9.8	21.5
8.期 貨 交 易 稅	10.1	53.8	67.8	72.1
9.營 業 稅	-4.0	5.4	-8.0	18.2
(二)直轄市及縣(市)稅	-16.5	3.1	9.3	11.8
10.土 地 稅	-29.9	5.2	14.0	19.8
(1)田 賦	—	—	—	—
(2)地 價 稅	-4.7	-1.5	1.2	3.7
(3)土 地 增 值 稅	-46.9	13.3	27.4	33.2
11.房 屋 稅	2.5	-3.3	3.3	2.7
12.使 用 牌 照 稅	1.7	2.7	4.1	4.5
13.契 稅	-17.1	20.8	13.0	11.5
14.印 花 稅	-7.2	-1.8	12.7	-0.2
15.娛 樂 稅	0.3	7.6	6.2	6.3
(三)教 育 捐	-51.6	-7.1	-23.4	-51.8
二、公 賣 利 益	9.6	-99.4	—	—
三、金融保險業營業稅	—	—	-14.0	8.0
四、健康福利捐	—	—	23.1	-5.4

Table 3-1. Total Net Tax Revenues—by Item of Tax (Cont.1)

(Education Surtax are excluded)

(2) Annual Growth Rate

94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	Item of Tax
13.0	2.1	8.3	1.5	Grand Total
13.1	1.7	8.3	1.5	Taxes
15.7	2.1	9.7	2.9	National Taxes
4.4	-3.4	2.9	-1.8	Customs Duties
-83.2	-75.2	76.6	-92.5	Mining Concession Tax
37.3	3.3	13.0	14.4	Income Tax
36.6	-5.3	22.7	16.4	Business Income Tax
38.0	12.8	3.9	12.1	Individual Income Tax
4.8	-5.8	-0.7	1.7	Estate and Gift Tax
4.1	-2.5	-7.4	9.6	Estate Tax
7.7	-18.4	29.4	-23.8	Gift Tax
5.5	-5.5	-6.4	-15.0	Commodity Tax
4.4	1.2	-1.2	-1.8	Tobacco and Alcohol Tax
-18.9	31.9	43.3	-29.7	Securities Transactions Tax
-23.3	-35.8	41.4	16.2	Futures Transactions Tax
1.7	-0.3	3.9	-0.9	Business Tax
2.4	-0.3	1.6	-6.2	Municipality & County (City) Taxes
1.1	-3.1	1.9	-13.2	Land Tax
—	—	—	—	Agricultural Land Tax
2.1	1.8	8.0	0.2	Land Value Tax
0.5	-6.3	-2.4	-23.7	Land Value Increment Tax
3.2	3.2	2.6	2.7	House Tax
3.9	1.3	1.4	-0.0	Vehicle License Tax
1.9	6.3	-2.7	-6.9	Deed Tax
8.8	3.0	1.4	9.2	Stamp Tax
6.3	0.4	-8.9	-3.6	Amusement Tax
10.5	-17.1	-36.3	7.3	Education Surtax
—	—	—	—	Monopoly Revenues
6.1	3.6	5.6	5.6	Financial Enterprises
7.5	68.6	13.6	1.1	Business Tax
				Health and Welfare Surcharge on Tobacco

表3-1. 全國賦稅實徵淨額—按稅目別分(續2完)

(各稅不含教育捐在內)

(3)結 構 比

稅 目 別	90年 CY 2001	91年 CY 2002	92年 CY 2003	93年 CY 2004
總 計	100.0	100.0	100.0	100.0
一、稅 課 收 入	95.4	97.2	97.4	97.6
(一)國 稅	79.3	80.1	79.1	79.1
1.關 稅	7.4	7.0	6.6	5.7
2.礦 區 稅	0.0	0.0	0.0	0.0
3.所 得 稅	38.1	32.1	32.8	32.9
(1)營利事業所得稅	18.6	13.5	17.1	17.4
(2)綜 合 所 得 稅	19.5	18.5	15.8	15.5
4.遺 產 及 贈 與 稅	1.8	1.9	2.4	2.1
(1)遺 產 稅	1.5	1.6	2.0	1.7
(2)贈 與 稅	0.3	0.3	0.4	0.4
5.貨 物 稅	10.6	11.7	11.7	11.5
6.菸 酒 稅	—	3.4	4.0	3.5
7.證 券 交 易 稅	5.1	6.3	5.5	6.1
8.期 貨 交 易 稅	0.1	0.2	0.4	0.6
9.營 業 稅	16.2	17.5	15.8	16.8
(二)直轄市及縣(市)稅	16.1	17.1	18.3	18.4
10.土 地 稅	7.4	8.0	8.9	9.7
(1)田 賦	—	—	—	—
(2)地 價 稅	4.0	4.1	4.1	3.8
(3)土 地 增 值 稅	3.4	3.9	4.9	5.9
11.房 屋 稅	3.8	3.8	3.8	3.6
12.使 用 牌 照 稅	3.6	3.7	3.8	3.6
13.契 稅	0.7	0.8	0.9	0.9
14.印 花 稅	0.6	0.6	0.6	0.6
15.娛 樂 稅	0.1	0.1	0.1	0.1
(三)教 育 捐	0.0	0.0	0.0	0.0
二、公 賣 利 益	4.6	0.0	—	—
三、金融保險業營業稅	—	2.1	1.8	1.7
四、健康福利捐	—	0.7	0.8	0.7

Table 3-1. Total Net Tax Revenues—by Item of Tax (Cont.2 End)

(Education Surtax are excluded)

(3) Percentage

94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
97.7	97.2	97.2	97.2	Taxes
81.0	80.9	81.9	83.0	National Taxes
5.3	5.0	4.7	4.6	Customs Duties
0.0	0.0	0.0	0.0	Mining Concession Tax
39.9	40.4	42.1	47.4	Income Tax
21.0	19.5	22.1	25.3	Business Income Tax
18.9	20.9	20.0	22.1	Individual Income Tax
1.9	1.8	1.6	1.6	Estate and Gift Tax
1.5	1.5	1.3	1.4	Estate Tax
0.4	0.3	0.4	0.3	Gift Tax
10.7	9.9	8.6	7.2	Commodity Tax
3.2	3.2	2.9	2.8	Tobacco and Alcohol Tax
4.4	5.6	7.4	5.1	Securities Transactions Tax
0.4	0.3	0.3	0.4	Futures Transactions Tax
15.2	14.8	14.2	13.9	Business Tax
16.7	16.3	15.3	14.1	Municipality & County (City) Taxes
8.6	8.2	7.7	6.6	Land Tax
—	—	—	—	Agricultural Land Tax
3.4	3.4	3.4	3.4	Land Value Tax
5.2	4.8	4.3	3.2	Land Value Increment Tax
3.2	3.3	3.1	3.1	House Tax
3.3	3.3	3.1	3.0	Vehicle License Tax
0.8	0.9	0.8	0.7	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	0.0	Education Surtax
—	—	—	—	Monopoly Revenues
1.6	1.7	1.6	1.7	Financial Enterprises
0.7	1.1	1.1	1.1	Business Tax
				Health and Welfare Surcharge on Tobacco

表3-2. 全國賦稅實徵淨額－按機關別分

單位：新台幣千元

機 關 別	90年 CY 2001		91年 CY 2002		92年 CY 2003		93年 CY 2004	
	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	1,257,840,609	100.0	1,225,600,850	100.0	1,252,766,218	100.0	1,387,300,291	100.0
一、財政部所屬機關	1,054,819,567	83.9	1,016,326,372	82.9	1,024,020,074	81.7	1,131,597,273	81.6
台北市國稅局	396,161,825	31.5	298,024,148	24.3	295,650,694	23.6	323,232,397	23.3
台灣省北區國稅局	222,076,542	17.7	311,454,251	25.4	327,956,726	26.2	372,447,667	26.8
台灣省中區國稅局	116,089,219	9.2	137,375,823	11.2	136,253,490	10.9	147,267,121	10.6
台灣省南區國稅局	67,569,272	5.4	62,552,341	5.1	55,974,733	4.5	57,549,210	4.1
高雄市國稅局	102,801,932	8.2	120,672,816	9.8	125,401,667	10.0	152,216,289	11.0
關稅總局	92,557,766	7.4	85,900,543	7.0	82,782,764	6.6	78,884,589	5.7
台灣省菸酒公賣局	57,563,011	4.6	346,450	0.0	—	—	—	—
二、經濟部礦務局	9,289	0.0	10,039	0.0	10,187	0.0	3,799	0.0
三、台北市稅捐稽徵處	46,095,140	3.7	45,628,762	3.7	52,007,761	4.2	57,860,878	4.2
四、高雄市稅捐稽徵處	17,586,318	1.4	16,529,629	1.3	17,356,458	1.4	19,576,692	1.4
五、台灣省各稽徵機關	139,176,868	11.1	146,979,372	12.0	159,214,996	12.7	178,105,473	12.8
北 縣	32,635,525	2.6	33,170,913	2.7	36,844,469	2.9	40,395,981	2.9
宜蘭縣	2,865,120	0.2	2,968,633	0.2	3,363,166	0.3	3,784,325	0.3
桃園縣	17,414,872	1.4	18,563,339	1.5	21,445,121	1.7	25,191,974	1.8
新竹縣	3,896,767	0.3	3,895,161	0.3	4,181,758	0.3	4,831,547	0.3
苗栗縣	3,566,844	0.3	4,139,692	0.3	3,976,442	0.3	4,438,250	0.3
台中縣	10,605,431	0.8	11,284,309	0.9	11,980,689	1.0	13,744,150	1.0
彰化縣	8,034,385	0.6	8,337,651	0.7	8,782,411	0.7	9,808,736	0.7
南投縣	2,823,586	0.2	3,172,141	0.3	3,211,655	0.3	3,585,705	0.3
雲林縣	3,898,989	0.3	4,130,098	0.3	4,402,128	0.4	4,819,651	0.3
嘉義縣	2,522,153	0.2	2,740,317	0.2	2,861,731	0.2	2,921,620	0.2
台南縣	7,486,844	0.6	7,674,693	0.6	8,504,399	0.7	9,538,187	0.7
高雄縣	8,533,639	0.7	9,184,547	0.7	10,288,129	0.8	11,354,509	0.8
屏東縣	4,546,344	0.4	4,788,279	0.4	4,944,585	0.4	5,583,432	0.4
台東縣	1,036,443	0.1	1,064,792	0.1	1,118,458	0.1	1,187,622	0.1
花蓮縣	1,943,319	0.2	2,127,154	0.2	2,280,357	0.2	2,453,932	0.2
澎湖縣	278,730	0.0	246,826	0.0	275,666	0.0	275,715	0.0
基隆市	2,703,206	0.2	3,251,718	0.3	2,671,321	0.2	2,788,095	0.2
新竹市	4,226,118	0.3	4,338,930	0.4	4,222,204	0.3	5,386,780	0.4
台中市	10,777,387	0.9	11,506,077	0.9	12,626,238	1.0	13,566,980	1.0
嘉義市	2,378,123	0.2	2,602,406	0.2	2,815,385	0.2	3,224,443	0.2
台南市	7,003,043	0.6	7,791,696	0.6	8,418,684	0.7	9,223,839	0.7
六、福建省各稽徵機關	153,427	0.0	126,676	0.0	156,742	0.0	156,176	0.0
金門縣	137,309	0.0	112,972	0.0	141,347	0.0	137,405	0.0
連江縣	16,118	0.0	13,704	0.0	15,395	0.0	18,771	0.0

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-2. Total Net Tax Revenues—by Agency

Unit : NT\$ 1,000

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		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%	
1,567,396,363	100.0	1,600,803,894	100.0	1,733,894,782	100.0	1,760,438,282	100.0	Grand Total
1,305,661,385	83.3	1,339,832,263	83.7	1,468,760,546	84.7	1,511,661,320	85.9	Ministry of Finance
405,981,749	25.9	411,001,055	25.7	590,624,099	34.1	619,623,005	35.2	Taipei National Tax Administration
414,314,021	26.4	434,115,442	27.1	392,348,479	22.6	393,313,491	22.3	National Tax Administration of Northern Taiwan Province
160,416,333	10.2	170,668,319	10.7	180,311,001	10.4	187,242,331	10.6	National Tax Administration of Central Taiwan Province
67,858,097	4.3	64,721,771	4.0	103,506,295	6.0	98,636,574	5.6	National Tax Administration of Southern Taiwan Province
174,717,517	11.1	179,758,751	11.2	120,111,602	6.9	132,420,214	7.5	Kaohsiung National Tax Administration
82,373,668	5.3	79,566,925	5.0	81,859,070	4.7	80,425,705	4.6	Directorate General of Customs
—	—	—	—	—	—	—	—	Bureau of Taiwan Province Tobacco & Wine Monopoly
638	0.0	158	0.0	279	0.0	21	0.0	Bureau of Mines, Ministry of Economic Affairs
60,332,240	3.8	59,333,787	3.7	61,695,799	3.6	56,570,534	3.2	Revenue Service Office, Taipei City
20,660,392	1.3	20,302,615	1.3	20,119,381	1.2	18,817,889	1.1	Revenue Service Office, Kaohsiung City
180,586,302	11.5	181,168,699	11.3	183,122,703	10.6	173,206,775	9.8	Revenue Service Office, Taiwan Province
40,376,142	2.6	40,759,058	2.5	42,919,226	2.5	39,840,433	2.3	Taipei County
3,757,540	0.2	4,121,463	0.3	3,929,761	0.2	3,515,526	0.2	Yilan County
25,277,208	1.6	24,861,064	1.6	24,815,294	1.4	24,295,008	1.4	Taoyuan County
5,231,222	0.3	4,601,068	0.3	5,251,618	0.3	4,982,439	0.3	Hsinchu County
4,588,729	0.3	4,721,705	0.3	5,009,833	0.3	5,117,287	0.3	Miaoli County
13,222,679	0.8	13,467,210	0.8	13,818,178	0.8	13,609,532	0.8	Taichung County
10,595,198	0.7	9,848,060	0.6	9,838,046	0.6	9,503,505	0.5	Changhua County
3,820,756	0.2	3,583,572	0.2	3,459,721	0.2	3,294,255	0.2	Nantou County
4,800,617	0.3	4,774,749	0.3	5,495,278	0.3	5,013,061	0.3	Yunlin County
2,974,786	0.2	2,919,610	0.2	3,041,468	0.2	2,904,677	0.2	Chiayi County
10,549,708	0.7	10,714,726	0.7	9,875,235	0.6	9,068,524	0.5	Tainan County
11,328,289	0.7	11,418,780	0.7	10,743,605	0.6	9,900,804	0.6	Kaohsiung County
5,235,469	0.3	5,102,326	0.3	4,849,542	0.3	4,831,567	0.3	Pingtung County
1,275,128	0.1	1,199,113	0.1	1,161,509	0.1	1,174,254	0.1	Taitung County
2,332,471	0.1	2,474,415	0.2	2,209,284	0.1	2,161,492	0.1	Hualin County
282,495	0.0	315,956	0.0	305,833	0.0	305,512	0.0	Penghu County
3,105,550	0.2	3,011,344	0.2	3,130,676	0.2	2,648,518	0.2	Keelung City
4,995,641	0.3	5,354,619	0.3	5,855,150	0.3	5,003,732	0.3	Hsinchu City
13,767,026	0.9	16,182,737	1.0	16,743,020	1.0	15,904,727	0.9	Taichung City
3,129,794	0.2	2,874,758	0.2	2,592,110	0.1	2,625,427	0.1	Chiayi City
9,939,854	0.6	8,862,366	0.6	8,078,316	0.5	7,506,495	0.4	Tainan City
155,406	0.0	166,372	0.0	196,074	0.0	181,743	0.0	Revenue Service Office, Fukien Province
137,666	0.0	150,076	0.0	178,855	0.0	164,509	0.0	Kinmen County
17,740	0.0	16,296	0.0	17,219	0.0	17,234	0.0	Lienchiang County

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

表3-2. 全國賦稅實徵淨額—按機關別分(續1)

機 關 別	民國97年					
	總 計	稅				
		合 計	關 稅	礦 區 稅	營利事業 所 得 稅 Business Income Tax	課 from 綜合所得稅 Individual Income Tax
	Grand Total	Total	Customs Duties	Mining Concession Tax		
總 計	1,760,438,282	1,710,617,299	80,425,705	21	445,244,861	389,743,539
一、財政部所屬機關	1,511,661,320	1,461,840,337	80,425,705	—	445,244,861	389,743,539
台北市國稅局	619,623,005	599,460,745	—	—	169,608,212	206,733,238
台灣省北區國稅局	393,313,491	376,416,021	—	—	128,641,407	109,217,568
台灣省中區國稅局	187,242,331	182,354,801	—	—	71,319,789	30,027,468
台灣省南區國稅局	98,636,574	94,632,676	—	—	34,495,877	20,084,151
高雄市國稅局	132,420,214	128,550,389	—	—	41,179,576	23,681,114
關稅總局	80,425,705	80,425,705	80,425,705	—	—	—
台灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	21	21	—	21	—	—
三、台北市稅捐稽徵處	56,570,534	56,570,534	—	—	—	—
四、高雄市稅捐稽徵處	18,817,889	18,817,889	—	—	—	—
五、台灣省各稽徵機關	173,206,775	173,206,775	—	—	—	—
台北縣	39,840,433	39,840,433	—	—	—	—
宜蘭縣	3,515,526	3,515,526	—	—	—	—
桃園縣	24,295,008	24,295,008	—	—	—	—
新竹縣	4,982,439	4,982,439	—	—	—	—
苗栗縣	5,117,287	5,117,287	—	—	—	—
台中縣	13,609,532	13,609,532	—	—	—	—
彰化縣	9,503,505	9,503,505	—	—	—	—
南投縣	3,294,255	3,294,255	—	—	—	—
雲林縣	5,013,061	5,013,061	—	—	—	—
嘉義縣	2,904,677	2,904,677	—	—	—	—
台南縣	9,068,524	9,068,524	—	—	—	—
高雄縣	9,900,804	9,900,804	—	—	—	—
屏東縣	4,831,567	4,831,567	—	—	—	—
台東縣	1,174,254	1,174,254	—	—	—	—
花蓮縣	2,161,492	2,161,492	—	—	—	—
澎湖縣	305,512	305,512	—	—	—	—
基隆市	2,648,518	2,648,518	—	—	—	—
新竹市	5,003,732	5,003,732	—	—	—	—
台中市	15,904,727	15,904,727	—	—	—	—
嘉義市	2,625,427	2,625,427	—	—	—	—
台南市	7,506,495	7,506,495	—	—	—	—
六、福建省各稽徵機關	181,743	181,743	—	—	—	—
金門縣	164,509	164,509	—	—	—	—
連江縣	17,234	17,234	—	—	—	—

單位:新台幣千元

Table 3-2. Total Net Tax Revenues—by Agency (Cont.1)

CY 2008

Unit : NT\$ 1,000

收 入 Tax					Agency
遺產及贈與稅 Estate and Gift Tax	貨 物 稅 Commodity Tax	菸 酒 稅 Tobacco and Alcohol Tax	證券交易稅 Securities Transactions Tax	期貨交易稅 Futures Transactions Tax	
28,977,696	126,659,613	49,506,301	90,630,291	6,691,514	Grand Total
28,977,696	126,659,613	49,506,301	90,630,291	6,691,514	Ministry of Finance
14,921,934	4,701	24,224	53,171,594	6,020,801	Taipei National Tax Administration
5,499,185	59,069,823	27,275,003	15,854,145	110,193	National Tax Administration of Northern Taiwan Province
3,622,169	25,543,837	10,286,918	9,752,156	279,298	National Tax Administration of Central Taiwan Province
3,181,659	3,699,361	8,331,223	6,979,168	48,467	National Tax Administration of Southern Taiwan Province
1,752,749	38,341,891	3,588,933	4,873,228	232,755	Kaohsiung National Tax Administration
—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	Bureau of Taiwan Province Tobacco & Wine Monopoly
—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
—	—	—	—	—	Revenue Service Office, Taipei City
—	—	—	—	—	Revenue Service Office, Kaohsiung City
—	—	—	—	—	Revenue Service Office, Taiwan Province
—	—	—	—	—	Taipei County
—	—	—	—	—	Yilan County
—	—	—	—	—	Taoyuan County
—	—	—	—	—	Hsinchu County
—	—	—	—	—	Miaoli County
—	—	—	—	—	Taichung County
—	—	—	—	—	Changhua County
—	—	—	—	—	Nantou County
—	—	—	—	—	Yunlin County
—	—	—	—	—	Chiayi County
—	—	—	—	—	Tainan County
—	—	—	—	—	Kaohsiung County
—	—	—	—	—	Pingtung County
—	—	—	—	—	Taitung County
—	—	—	—	—	Hualin County
—	—	—	—	—	Penghu County
—	—	—	—	—	Keelung City
—	—	—	—	—	Hsinchu City
—	—	—	—	—	Taichung City
—	—	—	—	—	Chiayi City
—	—	—	—	—	Tainan City
—	—	—	—	—	Revenue Service Office, Fukien Province
—	—	—	—	—	Kinmen County
—	—	—	—	—	Lienchiang County

表3-2. 全國賦稅實徵淨額—按機關別分(續2完)

機 關 別	民國97年					
	課 收					
	Revenues from Tax					
機 關 別	營 業 稅 *	地 價 稅	土地增值稅	房 屋 稅	使用牌照稅	契 稅
	Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax	Deed Tax
總 計	243,960,817	59,126,928	56,955,439	55,343,250	53,254,944	12,696,095
一、財政部所屬機關	243,960,817	—	—	—	—	—
台北市國稅局	148,976,041	—	—	—	—	—
台灣省北區國稅局	30,748,697	—	—	—	—	—
台灣省中區國稅局	31,523,166	—	—	—	—	—
台灣省南區國稅局	17,812,770	—	—	—	—	—
高雄市國稅局	14,900,143	—	—	—	—	—
關稅總局	—	—	—	—	—	—
台灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、台北市稅捐稽徵處	—	19,188,394	13,549,409	10,140,620	6,536,438	2,369,087
四、高雄市稅捐稽徵處	—	5,670,597	2,567,038	5,112,780	3,462,219	1,264,769
五、台灣省各稽徵機關	—	34,240,458	40,790,865	40,037,343	43,216,802	9,056,070
台 北 縣	—	8,706,180	11,480,620	8,238,462	7,500,511	2,703,978
宜 蘭 縣	—	545,586	941,311	796,077	949,099	168,263
桃 園 縣	—	4,584,977	6,609,222	5,794,449	5,142,590	1,302,587
新 竹 縣	—	927,813	1,014,303	1,013,625	1,376,532	370,680
苗 栗 縣	—	1,157,999	1,272,928	959,087	1,425,479	158,605
台 中 縣	—	2,457,599	3,347,340	2,878,259	4,125,827	486,015
彰 化 縣	—	1,668,803	1,763,830	2,314,430	3,213,334	297,751
南 投 縣	—	525,188	534,261	712,941	1,310,400	105,391
雲 林 縣	—	1,030,322	709,534	1,399,545	1,581,193	134,137
嘉 義 縣	—	509,471	401,159	698,624	1,149,045	88,104
台 南 縣	—	1,542,157	1,949,207	2,434,079	2,549,567	329,323
高 雄 縣	—	2,154,201	1,891,843	2,460,369	2,772,252	375,413
屏 東 縣	—	847,611	851,888	1,087,963	1,732,721	170,910
台 東 縣	—	175,968	245,018	239,530	432,260	38,881
花 蓮 縣	—	361,199	426,100	460,600	724,551	97,684
澎 湖 縣	—	77,942	84,036	82,469	34,227	16,096
基 隆 市	—	719,694	299,366	705,918	684,969	158,447
新 竹 市	—	1,299,016	684,775	1,198,803	1,099,332	309,744
台 中 市	—	2,373,206	4,641,559	3,968,096	3,056,107	1,197,035
嘉 義 市	—	674,643	493,180	592,779	637,095	121,045
台 南 市	—	1,900,883	1,149,385	2,001,238	1,719,711	425,981
六、福建省各稽徵機關	—	27,479	48,127	52,507	39,485	6,169
金 門 縣	—	23,344	46,216	47,385	34,840	6,014
連 江 縣	—	4,135	1,911	5,122	4,645	155

附註：*自91年1月（含）起金融保險業營業稅分離單獨列示。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.2 End)

CY 2008			Unit : NT\$ 1,000		
入			金融保險業 營業稅	健康福利捐	Agency
印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育臨時捐 Temporary Surtax for Education	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	
9,649,862	1,745,023	5,400	29,706,001	20,114,982	Grand Total
—	—	—	29,706,001	20,114,982	Ministry of Finance
—	—	—	20,162,260	—	Taipei National Tax Administration
—	—	—	4,012,105	12,885,365	National Tax Administration of Northern Taiwan Province
—	—	—	2,486,525	2,401,005	National Tax Administration of Central Taiwan Province
—	—	—	1,630,435	2,373,463	National Tax Administration of Southern Taiwan Province
—	—	—	1,414,676	2,455,149	Kaohsiung National Tax Administration
—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	Bureau of Taiwan Province Tobacco & Wine Monopoly
—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
4,573,341	212,489	756	—	—	Revenue Service Office, Taipei City
592,997	147,489	—	—	—	Revenue Service Office, Kaohsiung City
4,477,054	1,383,539	4,644	—	—	Revenue Service Office, Taiwan Province
965,182	245,239	261	—	—	Taipei County
92,544	22,642	4	—	—	Yilan County
578,910	282,083	190	—	—	Taoyuan County
195,441	84,029	16	—	—	Hsinchu County
102,721	39,360	1,108	—	—	Miaoli County
258,769	55,520	203	—	—	Taichung County
181,309	63,836	212	—	—	Changhua County
69,474	36,600	—	—	—	Nantou County
119,092	39,258	-20	—	—	Yunlin County
48,254	10,020	—	—	—	Chiayi County
194,120	70,068	3	—	—	Tainan County
190,532	54,712	1,482	—	—	Kaohsiung County
97,570	42,805	99	—	—	Pingtung County
31,476	11,109	12	—	—	Taitung County
60,076	31,282	—	—	—	Hualin County
8,160	2,582	—	—	—	Penghu County
55,964	24,150	10	—	—	Keelung City
380,249	31,748	65	—	—	Hsinchu City
532,765	135,106	853	—	—	Taichung City
69,525	37,140	20	—	—	Chiayi City
244,921	64,250	126	—	—	Tainan City
6,470	1,506	—	—	—	Revenue Service Office, Fukien Province
5,424	1,286	—	—	—	Kinmen County
1,046	220	—	—	—	Lienchiang County

Note : *Since Jan. 2002, the Financial Enterprises Business Tax has been listed separately.

表3-3. 全國賦稅實徵淨額－按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	1,257,840,609	100.0	1,225,600,850	100.0	1,252,766,218	100.0
台北市	Taipei City	442,256,965	35.2	343,652,910	28.0	347,658,455	27.8
高雄市	Kaohsiung City	120,388,250	9.6	137,202,445	11.2	142,758,125	11.4
台灣省	Taiwan Province	544,576,522	43.3	655,808,514	53.5	674,946,810	53.9
台北縣	Taipei County	105,424,237	8.4	96,604,685	7.9	99,271,493	7.9
宜蘭縣	Yilan County	8,626,137	0.7	9,512,401	0.8	9,511,464	0.8
桃園縣	Taoyuan County	91,167,561	7.2	151,846,765	12.4	160,663,523	12.8
新竹縣	Hsinchu County	24,693,488	2.0	18,248,799	1.5	13,818,583	1.1
苗栗縣	Miaoli County	17,486,400	1.4	17,394,405	1.4	17,892,223	1.4
台中縣	Taichung County	36,724,743	2.9	59,717,950	4.9	65,700,859	5.2
彰化縣	Changhua County	25,090,671	2.0	23,167,587	1.9	20,350,572	1.6
南投縣	Nantou County	7,898,532	0.6	8,243,593	0.7	6,982,909	0.6
雲林縣	Yunlin County	29,247,216	2.3	33,422,696	2.7	35,279,301	2.8
嘉義縣	Chiayi County	5,836,353	0.5	6,387,288	0.5	6,139,167	0.5
台南縣	Tainan County	22,605,045	1.8	22,105,407	1.8	22,058,012	1.8
高雄縣	Kaohsiung County	26,730,611	2.1	22,266,298	1.8	21,279,319	1.7
屏東縣	Pingtung County	11,020,172	0.9	14,205,907	1.2	15,815,134	1.3
台東縣	Taitung County	2,557,939	0.2	2,497,150	0.2	2,377,914	0.2
花蓮縣	Hualien County	7,131,706	0.6	8,549,419	0.7	8,874,033	0.7
澎湖縣	Penghu County	652,198	0.1	632,737	0.1	648,273	0.1
基隆市	Keelung City	23,360,692	1.9	71,726,279	5.9	90,385,116	7.2
新竹市	Hsinchu City	27,022,269	2.1	20,728,478	1.7	15,987,775	1.3
台中市	Taichung City	39,348,279	3.1	37,999,560	3.1	35,027,189	2.8
嘉義市	Chiayi City	8,209,873	0.7	8,123,767	0.7	7,230,020	0.6
台南市	Tainan City	23,742,400	1.9	22,427,343	1.8	19,653,931	1.6
福建省	Fuchien Province	488,806	0.0	2,679,949	0.2	4,609,877	0.4
金門縣	Kinmen County	410,513	0.0	2,504,838	0.2	4,280,663	0.3
連江縣	Lienchiang County	78,293	0.0	175,111	0.0	329,214	0.0
其 他	Others	150,130,066	11.9	86,257,032	7.0	82,792,951	6.6

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：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。

Table 3-3. Total Net Tax Revenues—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
1,387,300,291	100.0	1,567,396,363	100.0	1,600,803,894	100.0	1,733,894,782	100.0	1,760,438,282	100.0
381,093,275	27.5	466,313,989	29.8	470,334,842	29.4	652,319,898	37.6	676,193,539	38.4
171,792,981	12.4	195,377,909	12.5	200,061,366	12.5	140,230,983	8.1	151,238,103	8.6
751,029,519	54.1	818,717,489	52.2	845,660,165	52.8	853,849,363	49.2	847,158,272	48.1
107,334,425	7.7	118,654,527	7.6	125,359,296	7.8	161,433,559	9.3	163,620,877	9.3
10,464,678	0.8	10,789,528	0.7	11,736,177	0.7	10,703,956	0.6	9,774,966	0.6
187,849,934	13.5	196,790,459	12.6	197,440,401	12.3	149,604,685	8.6	138,315,507	7.9
16,599,913	1.2	22,378,384	1.4	21,360,821	1.3	34,909,688	2.0	36,977,868	2.1
18,866,001	1.4	22,055,824	1.4	19,817,366	1.2	22,567,716	1.3	21,939,934	1.2
74,682,271	5.4	86,353,203	5.5	92,247,352	5.8	57,042,749	3.3	54,870,630	3.1
22,656,016	1.6	25,277,846	1.6	22,699,954	1.4	31,617,855	1.8	31,276,253	1.8
7,534,749	0.5	7,739,234	0.5	7,627,816	0.5	8,447,899	0.5	8,136,849	0.5
35,298,291	2.5	28,003,837	1.8	33,342,854	2.1	59,134,526	3.4	68,713,577	3.9
6,502,489	0.5	7,356,358	0.5	6,993,216	0.4	7,945,242	0.5	7,279,202	0.4
21,545,621	1.6	25,818,438	1.6	24,693,316	1.5	39,038,269	2.3	39,156,162	2.2
23,544,235	1.7	27,220,880	1.7	23,881,778	1.5	39,088,436	2.3	35,109,623	2.0
17,646,164	1.3	18,601,114	1.2	18,669,775	1.2	20,242,665	1.2	19,406,997	1.1
2,460,556	0.2	2,624,497	0.2	2,552,436	0.2	2,520,464	0.1	2,393,368	0.1
9,228,220	0.7	8,858,205	0.6	9,229,592	0.6	8,922,520	0.5	8,514,621	0.5
672,552	0.0	692,906	0.0	760,528	0.0	741,380	0.0	876,971	0.0
101,669,390	7.3	107,151,179	6.8	114,235,146	7.1	46,226,568	2.7	44,729,021	2.5
19,793,789	1.4	30,310,249	1.9	34,922,974	2.2	63,219,397	3.6	68,586,880	3.9
38,193,265	2.8	41,781,394	2.7	47,511,010	3.0	55,864,332	3.2	54,747,455	3.1
7,921,023	0.6	7,458,928	0.5	7,611,321	0.5	8,026,228	0.5	7,346,984	0.4
20,565,937	1.5	22,800,499	1.5	22,967,036	1.4	26,551,229	1.5	25,384,527	1.4
4,496,128	0.3	4,612,670	0.3	5,180,438	0.3	5,635,189	0.3	5,422,642	0.3
4,040,119	0.3	4,259,095	0.3	4,818,230	0.3	5,374,085	0.3	5,156,307	0.3
456,009	0.0	353,575	0.0	362,208	0.0	261,104	0.0	266,335	0.0
78,888,388	5.7	82,374,306	5.3	79,567,083	5.0	81,859,349	4.7	80,425,726	4.6

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

Explanation : Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

表3-3. 全國賦稅實徵淨額—按地區別分(續1)

民國97年

單位:新台幣千元

地 區 別 Region		總 計 Grand Total	稅			
			合 計 Total	關 稅 Customs Duties	礦 區 稅 Mining Concession Tax	營利事業 所 得 稅 Business Income Tax
總 計	Grand Total	1,760,438,282	1,710,617,299	80,425,705	21	445,244,861
台北市	Taipei City	676,193,539	656,031,279	—	—	169,608,212
高雄市	Kaohsiung City	151,238,103	147,368,278	—	—	41,179,576
台灣省	Taiwan Province	847,158,272	821,369,723	—	—	234,333,673
台北縣	Taipei County	163,620,877	158,926,600	—	—	52,312,527
宜蘭縣	Yilan County	9,774,966	9,630,914	—	—	1,139,155
桃園縣	Taoyuan County	138,315,507	135,704,853	—	—	31,444,542
新竹縣	Hsinchu County	36,977,868	36,815,459	—	—	13,923,806
苗栗縣	Miaoli County	21,939,934	21,813,275	—	—	4,628,065
台中縣	Taichung County	54,870,630	52,057,011	—	—	15,781,472
彰化縣	Changhua County	31,276,253	30,966,134	—	—	12,939,517
南投縣	Nantou County	8,136,849	8,014,321	—	—	1,883,682
雲林縣	Yunlin County	68,713,577	68,564,421	—	—	22,095,899
嘉義縣	Chiayi County	7,279,202	7,230,571	—	—	1,544,101
台南縣	Tainan County	39,156,162	38,878,279	—	—	14,375,778
高雄縣	Kaohsiung County	35,109,623	34,865,222	—	—	10,093,026
屏東縣	Pingtung County	19,406,997	16,854,448	—	—	1,692,505
台東縣	Taitung County	2,393,368	2,353,488	—	—	194,252
花蓮縣	Hualien County	8,514,621	8,440,150	—	—	920,334
澎湖縣	Penghu County	876,971	876,868	—	—	109,953
基隆市	Keelung City	44,729,021	36,161,550	—	—	2,268,662
新竹市	Hsinchu City	68,586,880	67,943,093	—	—	26,508,981
台中市	Taichung City	54,747,455	53,382,006	—	—	13,991,154
嘉義市	Chiayi City	7,346,984	7,181,651	—	—	872,838
台南市	Tainan City	25,384,527	24,709,409	—	—	5,613,424
福建省	Fuchien Province	5,422,642	5,422,293	—	—	123,400
金門縣	Kinmen County	5,156,307	5,156,015	—	—	96,251
連江縣	Lienchiang County	266,335	266,278	—	—	27,149
其 他	Others	80,425,726	80,425,726	80,425,705	21	—

Table 3-3. Total Net Tax Revenues—by Region (Cont.1)

CY 2008

Unit : NT\$ 1,000

課 收 入 Revenues from Tax					
綜合所得稅 Individual Income Tax	遺產及贈與稅 Estate and Gift Tax	貨 物 稅 Commodity Tax	菸 酒 稅 Tobacco and Alcohol Tax	證券交易稅 Securities Transactions Tax	期貨交易稅 Futures Transactions Tax
389,743,539	28,977,696	126,659,613	49,506,301	90,630,291	6,691,514
206,733,238	14,921,934	4,701	24,224	53,171,594	6,020,801
23,681,114	1,752,749	38,341,891	3,588,933	4,873,228	232,755
159,039,048	12,298,003	88,313,016	41,513,292	32,546,900	437,958
33,842,668	2,997,905	1,660,466	3,352,378	8,040,124	29,925
811,643	210,176	1,305,783	253,820	741,104	—
24,727,495	1,559,870	38,972,455	2,868,494	3,510,387	24,846
9,729,604	187,586	4,646,466	56,410	772,507	—
2,962,859	254,712	2,816,234	4,054,061	672,725	1,336
5,710,378	1,224,003	5,930,757	5,145,341	1,765,891	—
5,867,680	713,510	1,052,090	22,335	1,803,891	—
1,145,146	114,307	52,648	456,330	397,293	314
2,814,533	250,729	15,455,947	69,159	1,151,176	—
902,679	70,305	247,135	568,511	169,812	—
5,996,238	509,243	522,481	4,548,407	1,071,527	5,333
4,403,084	534,367	538,572	17,988	1,073,955	2,144
1,700,378	195,372	2,300,589	3,191,624	774,939	2,826
420,681	47,514	141	3,711	153,660	—
1,067,567	72,753	1,452,750	355,500	330,107	—
222,702	160,071	384	486	54,422	—
2,007,381	150,046	10,991,160	16,008,549	470,303	345
36,741,071	315,839	40,738	—	1,951,044	55,077
11,526,872	1,064,908	236,161	539,692	3,961,180	277,648
1,364,865	168,804	70,869	—	1,340,575	788
5,073,524	1,495,983	19,190	496	2,340,278	37,376
290,139	5,010	5	4,379,852	38,569	—
228,464	4,986	—	4,243,078	38,363	—
61,675	24	5	136,774	206	—
—	—	—	—	—	—

表3-3. 全國賦稅實徵淨額—按地區別分(續2完)

		民國97年					單位:新台幣千元	
地 區 別 Region		稅 課 Revenues from						
		營 業 稅 *	地 價 稅	土地增值稅	房 屋 稅	使用牌照稅		
		Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax		
總 計	Grand Total	243,960,817	59,126,928	56,955,439	55,343,250	53,254,944		
台北市	Taipei City	148,976,041	19,188,394	13,549,409	10,140,620	6,536,438		
高雄市	Kaohsiung City	14,900,143	5,670,597	2,567,038	5,112,780	3,462,219		
台灣省	Taiwan Province	79,681,058	34,240,458	40,790,865	40,037,343	43,216,802		
台北縣	Taipei County	16,850,174	8,706,180	11,480,620	8,238,462	7,500,511		
宜蘭縣	Yilan County	1,653,707	545,586	941,311	796,077	949,099		
桃園縣	Taoyuan County	8,301,756	4,584,977	6,609,222	5,794,449	5,142,590		
新竹縣	Hsinchu County	2,516,641	927,813	1,014,303	1,013,625	1,376,532		
苗栗縣	Miaoli County	1,305,996	1,157,999	1,272,928	959,087	1,425,479		
台中縣	Taichung County	2,889,637	2,457,599	3,347,340	2,878,259	4,125,827		
彰化縣	Changhua County	-936,394	1,668,803	1,763,830	2,314,430	3,213,334		
南投縣	Nantou County	670,346	525,188	534,261	712,941	1,310,400		
雲林縣	Yunlin County	21,713,917	1,030,322	709,534	1,399,545	1,581,193		
嘉義縣	Chiayi County	823,351	509,471	401,159	698,624	1,149,045		
台南縣	Tainan County	2,780,748	1,542,157	1,949,207	2,434,079	2,549,567		
高雄縣	Kaohsiung County	8,301,282	2,154,201	1,891,843	2,460,369	2,772,252		
屏東縣	Pingtung County	2,164,648	847,611	851,888	1,087,963	1,732,721		
台東縣	Taitung County	359,275	175,968	245,018	239,530	432,260		
花蓮縣	Hualien County	2,079,647	361,199	426,100	460,600	724,551		
澎湖縣	Penghu County	23,338	77,942	84,036	82,469	34,227		
基隆市	Keelung City	1,616,586	719,694	299,366	705,918	684,969		
新竹市	Hsinchu City	-2,673,389	1,299,016	684,775	1,198,803	1,099,332		
台中市	Taichung City	5,879,664	2,373,206	4,641,559	3,968,096	3,056,107		
嘉義市	Chiayi City	737,485	674,643	493,180	592,779	637,095		
台南市	Tainan City	2,622,643	1,900,883	1,149,385	2,001,238	1,719,711		
福建省	Fuchien Province	403,575	27,479	48,127	52,507	39,485		
金門縣	Kinmen County	380,364	23,344	46,216	47,385	34,840		
連江縣	Lienchiang County	23,211	4,135	1,911	5,122	4,645		
其 他	Others	—	—	—	—	—		

附註：*自91年1月（含）起金融保險業營業稅分離單獨列示。自96年1月（含）起海關代徵營業稅改依進口營業人所屬地區國稅局劃歸至各縣市。

Table 3-3. Total Net Tax Revenues—by Region (Cont.2 End)

CY 2008				Unit : NT\$ 1,000	
收入				金融保險業 營業稅	健康福利捐
契稅	印花稅	娛樂稅	教育臨時捐	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco
Deed Tax	Stamp Tax	Amusement Tax	Temporary Surtax for Education		
12,696,095	9,649,862	1,745,023	5,400	29,706,001	20,114,982
2,369,087	4,573,341	212,489	756	20,162,260	—
1,264,769	592,997	147,489	—	1,414,676	2,455,149
9,056,070	4,477,054	1,383,539	4,644	8,128,716	17,659,833
2,703,978	965,182	245,239	261	1,859,881	2,834,396
168,263	92,544	22,642	4	144,052	—
1,302,587	578,910	282,083	190	1,008,343	1,602,311
370,680	195,441	84,029	16	162,409	—
158,605	102,721	39,360	1,108	124,734	1,925
486,015	258,769	55,520	203	414,539	2,399,080
297,751	181,309	63,836	212	310,119	—
105,391	69,474	36,600	—	122,528	—
134,137	119,092	39,258	-20	149,156	—
88,104	48,254	10,020	—	48,631	—
329,323	194,120	70,068	3	277,883	—
375,413	190,532	54,712	1,482	244,401	—
170,910	97,570	42,805	99	179,086	2,373,463
38,881	31,476	11,109	12	39,880	—
97,684	60,076	31,282	—	74,471	—
16,096	8,160	2,582	—	103	—
158,447	55,964	24,150	10	118,813	8,448,658
309,744	380,249	31,748	65	643,787	—
1,197,035	532,765	135,106	853	1,365,449	—
121,045	69,525	37,140	20	165,333	—
425,981	244,921	64,250	126	675,118	—
6,169	6,470	1,506	—	349	—
6,014	5,424	1,286	—	292	—
155	1,046	220	—	57	—
—	—	—	—	—	—

Note : *Since Jan. 2002, the Financial Enterprises Business Tax has been listed separately. Since Jan. 2007, based on the place of business of the importer, the Business Tax on the imported goods has been distributed to each region.

表3-4. 全國賦稅實徵淨額—按直接稅與間接稅別分

單位：新台幣千元

年 別 及 地 區 別 CY & Region		總 計 Grand Total	
		金 額 Amount	結 構 比 % 比
90年	2001	1,257,840,609	100.0
91年	2002	1,225,600,850	100.0
92年	2003	1,252,766,218	100.0
93年	2004	1,387,300,291	100.0
94年	2005	1,567,396,363	100.0
95年	2006	1,600,803,894	100.0
96年	2007	1,733,894,782	100.0
97年	2008	1,760,438,282	100.0
台北市	Taipei City	676,193,539	100.0
高雄市	Kaohsiung City	151,238,103	100.0
台灣省	Taiwan Province	847,158,272	100.0
台北縣	Taipei County	163,620,877	100.0
宜蘭縣	Yilan County	9,774,966	100.0
桃園縣	Taoyuan County	138,315,507	100.0
新竹縣	Hsinchu County	36,977,868	100.0
苗栗縣	Miaoli County	21,939,934	100.0
台中縣	Taichung County	54,870,630	100.0
彰化縣	Changhua County	31,276,253	100.0
南投縣	Nantou County	8,136,849	100.0
雲林縣	Yunlin County	68,713,577	100.0
嘉義縣	Chiayi County	7,279,202	100.0
台南縣	Tainan County	39,156,162	100.0
高雄縣	Kaohsiung County	35,109,623	100.0
屏東縣	Pingtung County	19,406,997	100.0
台東縣	Taitung County	2,393,368	100.0
花蓮縣	Hualien County	8,514,621	100.0
澎湖縣	Penghu County	876,971	100.0
基隆市	Keelung City	44,729,021	100.0
新竹市	Hsinchu City	68,586,880	100.0
台中市	Taichung City	54,747,455	100.0
嘉義市	Chiayi City	7,346,984	100.0
台南市	Tainan City	25,384,527	100.0
福建省	Fuchien Province	5,422,642	100.0
金門縣	Kinmen County	5,156,307	100.0
連江縣	Lienchiang County	266,335	100.0
其 他	Others	80,425,726	100.0

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：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。

Table 3-4. Total Net Tax Revenues—by Direct and Indirect Taxes

Unit : NT\$ 1,000

直接稅 Direct Taxes			間接稅 Indirect Taxes		
金額 Amount	結構比 %		金額 Amount	結構比 %	
716,871,675	57.0		540,968,934	43.0	
650,961,904	53.1		574,638,946	46.9	
686,724,819	54.8		566,041,399	45.2	
773,547,249	55.8		613,753,042	44.2	
930,237,773	59.3		637,158,590	40.7	
966,661,098	60.4		634,142,796	39.6	
1,094,508,325	63.1		639,386,457	36.9	
1,145,414,813	65.1		615,023,469	34.9	
495,704,025	73.3		180,489,514	26.7	
86,334,606	57.1		64,903,497	42.9	
562,784,761	66.4		284,373,511	33.6	
128,352,627	78.4		35,268,250	21.6	
5,353,319	54.8		4,421,647	45.2	
79,558,507	57.5		58,757,000	42.5	
27,939,940	75.6		9,037,928	24.4	
12,069,424	55.0		9,870,510	45.0	
33,651,160	61.3		21,219,470	38.7	
27,369,600	87.5		3,906,653	12.5	
5,418,523	66.6		2,718,326	33.4	
29,585,855	43.1		39,127,722	56.9	
4,384,255	60.2		2,894,947	39.8	
28,212,888	72.1		10,943,274	27.9	
22,989,884	65.5		12,119,739	34.5	
7,324,484	37.7		12,082,513	62.3	
1,515,516	63.3		877,852	36.7	
3,736,344	43.9		4,778,277	56.1	
807,691	92.1		69,280	7.9	
6,780,171	15.2		37,948,850	84.8	
69,064,398	100.7		-477,518	-0.7	
43,002,440	78.5		11,745,015	21.5	
5,629,537	76.6		1,717,447	23.4	
20,038,198	78.9		5,346,329	21.1	
591,400	10.9		4,831,242	89.1	
491,023	9.5		4,665,284	90.5	
100,377	37.7		165,958	62.3	
21	0.0		80,425,705	100.0	

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

Explanation : Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

表3-5. 全國賦稅實徵淨額—按OECD稅收分類

(1)金 額

單位:新台幣千元

OECD 稅 收 分 類		92年 CY 2003	93年 CY 2004	94年 CY 2005
總 計		1,252,766,218	1,387,300,291	1,567,396,363
1000	對所得、利潤與資本利得的稅收	472,127,921	537,189,960	707,471,213
1100	個人	258,445,024	296,101,107	378,114,134
1110	所得、利潤	197,404,075	214,824,969	296,449,973
1120	資本利得	61,040,949	81,276,138	81,664,161
1130	樂透、博奕	—	—	—
1200	公司	213,682,897	241,088,853	329,357,079
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	222,372,612	244,124,177	231,223,976
4100	對不動產徵收的經常性稅收	98,791,393	101,948,136	104,591,737
4200	對淨財富徵收的經常性稅收	—	—	—
4300	遺產、繼承與贈與稅	30,106,227	29,047,708	30,450,904
4310	遺產與繼承稅	24,671,271	23,162,455	24,109,673
4320	贈與稅	5,434,956	5,885,253	6,341,231
4400	對金融與資本交易徵收的稅收	81,874,810	100,191,409	83,003,402
4500	對財產徵收的其他非經常性稅收	11,600,182	12,936,924	13,177,933
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	558,265,685	605,986,154	628,701,174
5100	對貨品生產、銷售及移轉等徵收的稅收	508,737,966	554,215,021	574,858,081
5110	一般銷售額	219,954,269	257,689,347	263,243,341
5120	對特種貨品與勞務徵收的稅收	288,783,697	296,525,674	311,614,740
5121	貨物稅	206,000,933	217,641,085	229,241,072
5122	財政專賣利潤	—	—	—
5123	進口稅	82,782,764	78,884,589	82,373,668
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	—	—	—
5130	其他	—	—	—
5200	對貨品使用及行為課徵的稅收	49,527,719	51,771,133	53,843,093
5210	經常性稅收	47,764,976	49,904,368	51,863,060
5220	非經常性稅收	1,762,743	1,866,765	1,980,033
5300	其他	—	—	—
6000	其他稅收	—	—	—

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：各稅含所附徵之教育捐。

Table 3-5. Total Net Tax Revenues—by OECD classification of Taxes

(1) Amount

Unit : NT\$ 1,000

95年 CY 2006	96年 CY 2007	97年 CY 2008	The OECD classification of Taxes
1,600,803,894	1,733,894,782	1,760,438,282	Total Tax Revenues
722,765,144	804,842,248	891,943,839	1000 Taxes on income, profits and capital gains
410,877,568	422,208,738	446,698,978	1100 Individuals
334,330,223	347,526,356	389,743,539	1110 Income/ profits
76,547,345	74,682,382	56,955,439	1120 Capital gains
—	—	—	1130 Lotteries/gambling
311,887,576	382,633,510	445,244,861	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
—	—	—	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
252,609,463	298,503,110	263,120,815	4000 Taxes on property
107,161,358	112,895,388	114,475,405	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent net wealth taxes
28,693,738	28,481,129	28,977,696	4300 Estate, inheritance and gift taxes
23,516,468	21,779,848	23,871,158	4310 Estate and inheritance taxes
5,177,270	6,701,281	5,106,538	4320 Gift taxes
102,740,538	143,489,773	106,971,667	4400 Taxes on financial and capital transactions
14,013,829	13,636,820	12,696,047	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
625,429,287	630,549,424	605,373,628	5000 Taxes on goods and services
570,893,855	575,467,090	550,373,419	5100 Taxes on production, sale and transfer of goods and services
263,575,221	274,267,613	273,666,818	5110 General sales taxes
307,318,634	301,199,477	276,706,601	5120 Taxes on specific goods and services
227,751,709	219,340,407	196,280,896	5121 Excises
—	—	—	5122 Profits of fiscal monopolies
79,566,925	81,859,070	80,425,705	5123 Customs / import duties
—	—	—	5124 On exports
—	—	—	5125 On investment goods
—	—	—	5126 On specific services
—	—	—	5127 Other taxes on international trade and transactions
—	—	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
54,535,432	55,082,334	55,000,209	5200 Taxes on use of goods , or on permission to use goods or perform activities
52,548,499	53,271,422	53,254,944	5210 Recurrent taxes
1,986,933	1,810,912	1,745,265	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
—	—	—	6000 Other taxes

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

Explanation : Taxes include Education Surtax.

表3-5. 全國賦稅實徵淨額—按OECD稅收分類(續1完)

(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
1130	樂透、博奕	
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	田賦、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、印花稅
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、金融保險業營業稅
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、鹽稅
5122	財政專賣利潤	公賣利益
5123	進口稅	關稅、進口商港建設費
5124	出口稅	出口商港建設費
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	
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	礦區稅、屠宰稅、娛樂稅、筵席稅
5300	其他	
6000	其他稅收	

Table 3-5. Total Net Tax Revenues—by OECD classification
of Taxes (Cont.1 End)
(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 Income/ profits	Individual Income Tax
1120 Capital gains	Land Value Increment Tax
1130 Lotteries/gambling	
1200 Corporations	Business 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	Agricultural Land Tax, Land Value Tax, House Tax
4200 Recurrent net wealth taxes	
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 Transactions Tax, Futures Transactions Tax, Stamp 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 and transfer of goods and services	
5110 General sales 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, Salt Tax
5122 Profits of fiscal monopolies	Monopoly Revenues
5123 Customs / import duties	Customs Duties, Harbor Construction Dues of Import
5124 On exports	Harbor Construction Dues of Export
5125 On investment goods	
5126 On specific services	
5127 Other taxes on international trade and transactions	
5128 Other taxes on specific goods and services	
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	Mining concession Tax, Slaughter Tax, Amusement Tax, Feast Tax
5300 Unallocable as between 5100 and 5200	
6000 Other taxes	

表3-6. 全國賦稅實徵淨額與預算數之比較

單位：新台幣千元；%

稅目別	94年 CY 2005			95年 CY 2006		
	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	1,567,396,363	1,379,668,777	113.6	1,600,803,894	1,471,263,943	108.8
一、稅課收入	1,531,297,226	1,358,522,277	112.7	1,556,651,792	1,436,732,943	108.3
（一）國稅	1,269,562,886	1,120,761,556	113.3	1,295,680,319	1,186,044,869	109.2
1. 關稅	82,373,668	82,000,000	100.5	79,566,925	84,200,000	94.5
2. 礦區稅	638	—	—	158	—	—
3. 所得稅	625,807,052	483,417,778	129.5	646,217,799	537,507,777	120.2
（1）營利事業所得稅	329,357,079	242,955,556	135.6	311,887,576	276,348,888	112.9
（2）綜合所得稅	296,449,973	240,462,222	123.3	334,330,223	261,158,889	128.0
4. 遺產及贈與稅	30,450,904	31,900,000	95.5	28,693,738	31,120,000	92.2
（1）遺產稅	24,109,673	25,520,000	94.5	23,516,468	24,740,000	95.1
（2）贈與稅	6,341,231	6,380,000	99.4	5,177,270	6,380,000	81.1
5. 貨物稅	168,410,908	158,977,778	105.9	159,201,482	162,555,556	97.9
6. 菸酒稅	50,443,151	49,200,000	102.5	51,041,996	50,000,000	102.1
7. 證券交易稅	68,203,675	95,730,000	71.2	89,954,385	88,905,000	101.2
8. 期貨交易稅	6,341,673	8,500,000	74.6	4,072,486	8,500,000	47.9
9. 營業稅	237,531,217	211,036,000	112.6	236,931,350	223,256,536	106.1
（二）直轄市及縣(市)稅	261,724,809	237,760,721	110.1	260,963,574	250,688,074	104.1
10. 土地稅	135,370,017	118,257,983	114.5	131,207,704	126,648,202	103.6
（1）田賦	—	—	—	—	—	—
（2）地價稅	53,705,856	51,218,997	104.9	54,660,359	52,555,552	104.0
（3）土地增值稅	81,664,161	67,038,986	121.8	76,547,345	74,092,650	103.3
11. 房屋稅	50,876,888	49,379,742	103.0	52,493,513	50,588,605	103.8
12. 使用牌照稅	51,863,060	49,892,060	104.0	52,548,499	52,720,260	99.7
13. 契稅	13,178,008	11,030,295	119.5	14,013,856	10,973,535	127.7
14. 印花稅	8,458,054	7,453,668	113.5	8,713,667	7,960,005	109.5
15. 娛樂稅	1,978,782	1,746,973	113.3	1,986,335	1,797,467	110.5
（三）教育捐	9,531	—	—	7,899	—	—
二、公賣利益	—	—	—	—	—	—
三、金融保險業營業稅	25,712,124	11,215,500	229.3	26,643,871	24,600,000	108.3
四、健康福利捐	10,387,013	9,931,000	104.6	17,508,231	9,931,000	176.3

資料來源：財政部所屬各機關及各縣市稽徵單位。

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

Unit : NT\$ 1,000 ; %

96年 CY 2007			97年 CY 2008			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	
1,733,894,782	1,614,809,794	107.4	1,760,438,282	1,740,882,786	101.1	Grand Total
1,685,875,406	1,569,485,794	107.4	1,710,617,299	1,696,407,786	100.8	Taxes
1,420,741,449	1,316,029,257	108.0	1,461,840,358	1,441,464,493	101.4	National Taxes
81,859,070	87,600,000	93.4	80,425,705	83,500,000	96.3	Customs Duties
279	—	—	21	—	—	Mining Concession Tax
730,159,866	653,227,779	111.8	834,988,400	752,064,414	111.0	Income Tax
382,633,510	343,894,445	111.3	445,244,861	386,758,859	115.1	Business Income Tax
347,526,356	309,333,334	112.3	389,743,539	365,305,555	106.7	Individual Income Tax
28,481,129	27,954,000	101.9	28,977,696	16,514,000	175.5	Estate and Gift Tax
21,779,848	22,364,000	97.4	23,871,158	13,210,000	180.7	Estate Tax
6,701,281	5,590,000	119.9	5,106,538	3,304,000	154.6	Gift Tax
149,036,726	164,000,000	90.9	126,659,613	151,495,556	83.6	Commodity Tax
50,415,193	51,000,000	98.9	49,506,301	53,375,000	92.8	Tobacco and Alcohol Tax
128,894,627	85,120,000	151.4	90,630,291	121,700,000	74.5	Securities Transactions Tax
5,757,834	6,768,000	85.1	6,691,514	4,675,000	143.1	Futures Transactions Tax
246,136,725	240,359,478	102.4	243,960,817	258,140,523	94.5	Business Tax
265,128,923	253,456,537	104.6	248,771,541	254,943,293	97.6	Municipality & County (City) Taxes
133,691,191	125,267,015	106.7	116,082,367	125,427,226	92.5	Land Tax
—	—	—	—	—	—	Agricultural Land Tax
59,008,809	53,877,514	109.5	59,126,928	55,645,207	106.3	Land Value Tax
74,682,382	71,389,501	104.6	56,955,439	69,782,019	81.6	Land Value Increment Tax
53,882,845	51,875,405	103.9	55,343,250	53,172,737	104.1	House Tax
53,271,422	54,215,383	98.3	53,254,944	53,697,922	99.2	Vehicle License Tax
13,636,896	11,821,828	115.4	12,696,095	12,452,916	102.0	Deed Tax
8,837,312	8,507,235	103.9	9,649,862	8,489,631	113.7	Stamp Tax
1,809,257	1,769,671	102.2	1,745,023	1,702,861	102.5	Amusement Tax
5,034	—	—	5,400	—	—	Education Surtax
—	—	—	—	—	—	Monopoly Revenues
28,130,888	25,800,000	109.0	29,706,001	27,000,000	110.0	Financial Enterprises Business Tax
19,888,488	19,524,000	101.9	20,114,982	17,475,000	115.1	Health and Welfare Surcharge on Tobacco

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

表3-7. 貨物稅實徵淨額—按貨品別分

單位：新台幣千元

貨 品 別 Commodity		90年 CY 2001	91年 CY 2002	92年 CY 2003
總 計	Grand Total	133,883,209	143,641,480	146,011,511
油 氣 類	Oil & Gas	80,773,980	86,775,163	85,145,667
車 輛 類	Vehicles	36,100,367	40,046,973	44,606,711
汽 車	Motor Vehicles	33,513,982	37,284,951	41,242,410
機 車	Motor Cycles	2,586,385	2,762,022	3,364,301
橡 膠 輪 胎	Rubber Tires and Tubes	1,193,919	1,255,631	1,300,566
水 泥	Cement	5,517,712	5,950,251	5,087,103
飲 料 品	Beverages	2,963,127	3,095,991	3,234,084
平 板 玻 璃	Glass Plates & Sheets	295,749	261,959	367,861
電 器 類	Electric Appliances	7,038,355	6,255,512	6,269,519
電 冰 箱	Refrigerators	953,002	880,120	942,491
電 視 機	Television Sets	1,375,019	1,298,799	1,065,678
冷 暖 氣 機	Air Conditioners	3,175,349	2,663,048	2,945,715
除 濕 機	Dehumidifiers	140,621	58,889	67,557
錄 影 機	Video Tape Recorders	601,883	543,844	480,606
電 唱 機	Record Players	2,169	1,003	19,184
錄 音 機	Tape Recorders	258,837	276,656	259,418
音 響 組 合	Sound System	419,385	409,220	356,281
電 烤 箱	Electric Ovens	112,090	123,933	132,589

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-7. Net Revenues of Commodity Tax—by Commodity

Unit: NT\$1,000

93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
159,643,630	168,410,908	159,201,482	149,036,726	126,659,613
89,695,426	87,624,835	93,256,776	87,673,324	75,828,510
53,072,883	64,013,223	49,182,877	45,232,193	35,200,408
49,337,534	59,741,827	45,357,052	41,251,139	30,414,896
3,735,349	4,271,396	3,825,825	3,981,054	4,785,512
1,400,376	1,501,281	1,496,144	1,528,146	1,689,668
5,108,520	5,199,246	5,199,978	4,436,458	3,985,962
3,188,030	3,182,030	3,137,668	3,068,153	3,077,513
316,667	344,474	346,382	414,448	421,332
6,861,728	6,545,819	6,581,657	6,684,004	6,456,220
1,550,281	1,654,530	1,929,089	2,070,046	2,100,633
1,159,681	1,064,092	1,038,172	1,006,246	966,164
2,774,691	2,533,374	2,572,830	2,623,455	2,483,321
124,943	124,349	122,665	102,106	120,544
546,205	477,332	401,224	376,194	313,285
38,715	18,150	13,217	5,789	6,745
180,309	70,549	40,920	37,778	27,739
363,191	446,544	325,238	319,684	293,955
123,712	156,899	138,302	142,706	143,834

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

表3-8. 賦稅收入指標

單位：新台幣百萬元；%

會計年度	國民生產毛額 GNP(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 (十二月底) Population (End of Current Year) 千人 Thousand Persons
	金額 Amount	年增率 Annual Growth Rate	金額 Amount	年增率 Annual Growth Rate	金額 Amount	年增率 Annual Growth Rate	
73年度	2,290,997	13.0	2,281,558	12.7	506,224	3.3	18,733
74年度	2,501,371	9.2	2,464,158	8.0	546,338	7.9	19,013
75年度	2,736,526	9.4	2,681,260	8.8	616,718	12.9	19,258
76年度	3,192,398	16.7	3,118,897	16.3	641,911	4.1	19,455
77年度	3,511,589	10.0	3,433,509	10.1	726,468	13.2	19,673
78年度	3,886,094	10.7	3,811,856	11.0	1,207,351	66.2	19,904
79年度	4,332,688	11.5	4,223,155	10.8	1,097,518	-9.1	20,107
80年度	4,760,011	9.9	4,653,732	10.2	1,275,613	16.2	20,353
81年度	5,347,389	12.3	5,228,582	12.4	1,561,930	22.4	20,557
82年度	5,914,252	10.6	5,787,817	10.7	1,756,306	12.4	20,803
83年度	6,484,688	9.6	6,381,891	10.3	1,826,367	4.0	20,995
84年度	7,063,335	8.9	6,953,956	9.0	1,910,066	4.6	21,178
85年度	7,703,495	9.1	7,585,056	9.1	1,843,786	-3.5	21,357
86年度	8,357,154	8.5	8,257,827	8.9	1,878,764	1.9	21,525
87年度	9,046,892	8.3	8,972,189	8.7	1,992,593	6.1	21,743
88年度	9,547,003	5.5	9,473,275	5.6	2,050,004	2.9	21,929
89年度	15,109,063	58.3	14,918,798	57.5	3,140,936	53.2	22,092
90年	10,054,207	-33.5	9,862,183	-33.9	2,271,755	-27.7	22,340
91年	10,535,848	4.8	10,293,346	4.4	2,144,994	-5.6	22,457
92年	10,848,447	3.0	10,519,574	2.2	2,216,514	3.3	22,554
93年	11,437,647	5.4	11,065,548	5.2	2,245,047	1.3	22,640
94年	11,745,593	2.7	11,454,727	3.5	2,291,999	2.1	22,723
95年	12,229,296	4.1	11,917,597	4.0	2,214,226	-3.4	22,815
96年	12,968,534	6.0	12,635,768	6.0	2,290,169	3.4	22,902
97年	12,672,967	-2.3	12,340,923	-2.3	2,341,678	2.2	22,994

資料來源：1. 財政部所屬各機關及各縣市稽徵單位。

2. 國民（內）生產毛額為行政院主計處98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.*自90年（含）起人口數為6月底資料。

2. ※自91年（含）起此比率之賦稅收入不含金融保險業營業稅及健康福利捐值。

Table 3-8. Tax Revenues Index

Units : NT\$Million ; %

賦 稅 收 入 Tax Revenues								FY
金 額 Amount	年 增 率 Annual Growth Rate	占國民生產 毛額之比率 Tax Revenues / GNP	占國內生產 毛額之比率 Tax Revenues / GDP	占各級政府歲 出淨額之比率 Tax Revenues / General Gov. Net Exp.	與人口數 之比較 Tax Revenues / Population 新台幣元/人 NT\$ / person	稅 收 彈 性 Tax Elastic		
						占 GNP	占 GDP	
383,364	12.0	16.7	16.8	75.7	20,465	0.9	0.9	1984
394,846	3.0	15.8	16.0	72.3	20,767	0.3	0.4	1985
401,800	1.8	14.7	15.0	65.2	20,864	0.2	0.2	1986
461,455	14.8	14.5	14.8	71.9	23,719	0.9	0.9	1987
558,046	20.9	15.9	16.3	76.8	28,366	2.1	2.1	1988
677,418	21.4	17.4	17.8	56.1	34,034	2.0	1.9	1989
847,733	25.1	19.6	20.1	77.2	42,161	2.2	2.3	1990
808,621	-4.6	17.0	17.4	63.4	39,730	-0.5	-0.5	1991
967,624	19.7	18.1	18.5	62.0	47,070	1.6	1.6	1992
1,045,496	8.0	17.7	18.1	59.5	50,257	0.8	0.8	1993
1,127,481	7.8	17.4	17.7	61.7	53,702	0.8	0.8	1994
1,232,264	9.3	17.4	17.7	64.5	58,186	1.0	1.0	1995
1,197,797	-2.8	15.5	15.8	65.0	56,084	-0.3	-0.3	1996
1,271,453	6.1	15.2	15.4	67.7	59,069	0.7	0.7	1997
1,397,052	9.9	15.4	15.6	70.1	64,253	1.2	1.1	1998
1,355,062	-3.0	14.2	14.3	66.1	61,793	-0.5	-0.5	1999
1,929,767	42.4	12.8	12.9	61.4	87,351	0.7	0.7	2000
1,257,841	-34.8	12.5	12.8	55.4	56,304	-1.0	-1.0	CY 2001
1,225,601	-2.6	11.6	11.9	※ 55.5	54,575	-0.5	-0.6	CY 2002
1,252,766	2.2	11.5	11.9	55.0	55,545	0.7	1.0	CY 2003
1,387,300	10.7	12.1	12.5	60.3	61,277	2.0	2.1	CY 2004
1,567,396	13.0	13.3	13.7	66.8	68,978	4.8	3.7	CY 2005
1,600,804	2.1	13.1	13.4	70.3	70,165	0.5	0.5	CY 2006
1,733,895	8.3	13.4	13.7	73.6	75,709	1.4	1.4	CY 2007
1,760,438	1.5	13.9	14.3	73.1	76,561	0.7	0.7	CY 2008

Source : 1. Various agencies of Ministry of Finance and tax collection of each county/city government.

2. GNP and GDP data are from DGBAS May, 2009.

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

Note : 1. *The Population data refers to end-of-June figures since 2001.

2. ※Starting from 2002, tax revenues ratio excludes Financial Enterprises Business Tax & Health and Welfare Surcharge on Tobacco.

表3-8. 賦稅收入指標(續1完)

單位：%

會計年度	主要稅收占國民生產毛額之百分比 Major Tax Revenues/GNP					
	關稅 Customs Duties	營利事業所得稅 Business Income Tax	綜合所得稅 Individual Income Tax	貨物稅 Commodity Tax	營業稅 Business Tax	土地稅 Land Tax
73年度	3.0	1.5	1.5	2.4	1.3	2.1
74年度	2.7	1.5	1.6	2.2	1.2	1.8
75年度	2.3	1.4	1.5	1.8	1.4	1.7
76年度	2.4	1.4	1.5	1.6	1.9	2.0
77年度	2.2	1.7	1.8	1.9	2.1	2.6
78年度	2.3	2.1	2.0	2.1	2.0	3.2
79年度	1.9	2.5	2.7	2.0	2.6	2.4
80年度	1.7	1.7	2.3	1.8	2.6	2.6
81年度	1.7	1.8	2.2	2.1	2.7	4.1
82年度	1.7	1.8	2.2	2.3	2.9	3.8
83年度	1.6	1.8	2.3	2.2	3.0	3.2
84年度	1.6	2.1	2.4	2.2	3.0	2.7
85年度	1.4	1.9	2.5	2.0	2.8	2.1
86年度	1.2	1.8	2.5	1.8	2.7	2.1
87年度	1.3	1.8	2.6	1.7	2.7	1.9
88年度	1.1	2.0	2.5	1.5	2.6	1.6
89年度	1.0	2.0	2.0	1.5	2.1	1.4
90年	0.9	2.3	2.4	1.3	2.0	0.9
91年	0.8	1.6	2.2	1.4	2.0	0.9
92年	0.8	2.0	1.8	1.3	1.8	1.0
93年	0.7	2.1	1.9	1.4	2.0	1.2
94年	0.7	2.8	2.5	1.4	2.0	1.2
95年	0.7	2.6	2.7	1.3	1.9	1.1
96年	0.6	3.0	2.7	1.1	1.9	1.0
97年	0.6	3.5	3.1	1.0	1.9	0.9

Table 3-8. Tax Revenues Index (Cont.1 End)

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 Business Income Tax	綜合所得稅 Individual Income Tax	貨物稅 Commodity Tax	營業稅 Business Tax	土地稅 Land Tax	
3.0	1.5	1.5	2.4	1.3	2.1	1984
2.7	1.5	1.6	2.2	1.2	1.9	1985
2.4	1.4	1.6	1.8	1.5	1.8	1986
2.4	1.4	1.5	1.7	2.0	2.1	1987
2.3	1.8	1.8	1.9	2.1	2.6	1988
2.3	2.1	2.0	2.1	2.0	3.3	1989
1.9	2.6	2.7	2.0	2.6	2.5	1990
1.7	1.8	2.4	1.8	2.6	2.6	1991
1.7	1.9	2.3	2.2	2.8	4.2	1992
1.7	1.8	2.3	2.4	2.9	3.8	1993
1.6	1.8	2.4	2.3	3.1	3.2	1994
1.7	2.1	2.5	2.3	3.1	2.8	1995
1.4	2.0	2.6	2.0	2.9	2.1	1996
1.3	1.8	2.5	1.8	2.7	2.1	1997
1.3	1.8	2.6	1.7	2.7	1.9	1998
1.1	2.1	2.5	1.5	2.7	1.6	1999
1.1	2.1	2.0	1.5	2.2	1.4	2000
0.9	2.4	2.5	1.4	2.1	0.9	CY 2001
0.8	1.6	2.2	1.4	2.1	1.0	CY 2002
0.8	2.0	1.9	1.4	1.9	1.1	CY 2003
0.7	2.2	1.9	1.4	2.1	1.2	CY 2004
0.7	2.9	2.6	1.5	2.1	1.2	CY 2005
0.7	2.6	2.8	1.3	2.0	1.1	CY 2006
0.6	3.0	2.8	1.2	1.9	1.1	CY 2007
0.7	3.6	3.2	1.0	2.0	0.9	CY 2008

表3-9. 各國賦稅負擔率
(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	14.2	21.0	33.9	31.1	25.7	30.0	34.1	31.6	15.5	25.5
1970	17.2	21.5	33.9	33.9	30.9	38.4	34.1	31.5	17.4	25.7
1975	17.3	25.8	36.7	39.5	32.0	38.4	35.4	34.3	16.9	25.4
1980	19.2	26.7	39.0	41.3	31.0	43.0	40.1	36.4	18.8	29.7
1985	17.3	28.3	40.9	44.4	32.5	46.1	42.8	36.1	25.5	33.6
1990	22.7	28.5	39.6	42.0	35.9	46.5	42.0	34.8	26.2	37.8
1995	21.6	28.8	41.2	43.6	35.6	48.8	42.9	37.2	28.9	40.1
1996	21.2	29.4	42.5	44.0	35.9	49.2	44.1	36.5	35.9	41.8
1997	20.5	29.2	43.9	44.5	36.7	48.9	44.4	36.2	30.3	43.2
1998	20.7	30.0	44.0	45.2	36.7	49.3	44.2	36.4	32.0	41.7
1999	19.4	30.5	43.6	45.2	36.4	50.1	45.1	37.1	32.9	42.5
2000	18.1	31.1	42.6	44.9	35.6	49.4	44.4	37.2	34.1	42.3
2001	18.3	29.6	44.6	44.9	34.8	48.4	44.0	36.1	33.0	42.0
2002	17.3	30.5	43.6	45.0	33.7	47.8	43.4	35.4	33.3	41.4
2003	17.5	30.6	43.3	44.6	33.7	48.0	43.2	35.5	32.2	41.8
2004	17.9	31.1	42.8	44.8	33.7	49.0	43.5	34.8	31.2	41.0
2005	19.6	30.8	42.1	44.8	33.4	50.7	43.9	34.8	31.3	40.9
2006	19.7	30.6	41.7	44.5	33.3	49.1	44.2	35.6	31.3	42.1
2007	19.7	...	...	...	...	...	...	...	...	...
2008	...	...	...	...	...	...	...	...	...	...

資料來源：1. 新加坡：新加坡統計年鑑（2008年版）。
2. 其他各國資料錄自 OECD 'Revenue Statistics'（2008年版）。

說明：我國資料為占GDP（行政院主計處98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. **新加坡資料未含社會安全捐。

Table 3-9. Total Tax Revenues as a percentage of GDP of Key Countries
(Including 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
26.2	18.2	—	32.8	29.6	—	14.7	35.0	17.5	30.4	24.7
27.4	19.6	—	35.4	34.5	—	15.9	38.2	19.8	37.0	27.0
30.0	20.9	15.1	41.2	39.2	—	18.4	41.6	24.5	35.3	25.6
29.6	25.4	17.2	43.4	42.4	—	22.6	46.9	25.3	35.2	26.4
28.2	27.4	16.4	42.4	42.6	17.4	27.6	47.3	25.5	37.6	25.6
30.9	29.1	18.9	42.9	41.0	15.8	32.5	52.2	25.8	36.1	27.3
31.2	26.8	19.4	41.5	40.9	16.4	32.1	47.5	27.7	34.5	27.9
32.3	26.8	20.0	40.9	40.8	16.8	31.9	49.4	28.1	34.4	28.3
32.2	27.2	21.0	40.9	41.5	17.2	32.9	50.6	27.6	34.9	28.7
34.5	26.8	21.1	39.1	42.4	16.1	33.2	51.0	28.5	36.0	29.3
36.9	26.3	21.5	40.1	42.7	15.4	34.1	51.4	28.7	36.4	29.4
37.2	27.0	23.6	39.7	42.6	15.8	34.2	51.8	30.0	37.1	29.9
35.4	27.3	24.1	38.2	42.9	16.4	33.8	49.8	29.5	36.8	28.8
35.3	26.2	24.4	37.5	43.1	13.6	34.2	47.9	29.9	35.2	26.5
36.7	25.7	25.3	36.9	42.3	12.8	34.2	48.3	29.2	35.0	25.9
38.0	26.3	24.6	37.3	43.3	12.3	34.6	48.7	28.8	35.4	26.1
40.7	27.4	25.5	38.8	43.5	12.6	35.8	49.5	29.2	36.3	27.3
41.5	27.9	26.8	39.3	43.9	13.2	36.6	49.1	29.6	37.1	28.0
...	...	...	...	...	14.8	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source : 1.The data of Singapore is derived from the Statistics Yearbook of Singapore (2008 Edition).

2.Other Countries are derived from 'Revenue Statistics of OECD' (2008 Edition).

Explanation : The data of R.O.C is Percentage of GDP (data from DGBAS May, 2009).

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 Singapore exclude Social Security Surtax.

(不含社會安全捐)

單位：%

[illegible]

(Excluding Social Security Contributions)

Unit : %

[illegible]

表3-10. 關稅實徵毛額

單位:新台幣千元

貨 物 類 別	90年 CY 2001	91年 CY 2002
毛 收 總 計 數	95,360,447	89,115,274
01 活動物；動物產品	5,771,451	4,944,539
01 活動物	8,832	14,680
02 肉及食用雜碎	2,129,607	2,062,603
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	2,470,544	2,095,778
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	1,044,549	702,089
05 未列名動物產品	117,919	69,389
02 植物產品	6,329,336	5,061,759
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用物	44,299	35,907
07 食用蔬菜及部分根菜與塊莖菜類	961,322	747,420
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	3,605,921	2,913,094
09 咖啡、茶、馬黛茶及香料	252,082	209,202
10 穀類	498,892	447,123
11 製粉工業產品；麥芽；澱粉；土木香粉（菊芋粉）；麵筋	525,424	338,158
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	386,125	332,381
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	48,742	32,614
14 編結用植物性材料；未列名植物產品	6,529	5,860
03 動植物油脂及其分解物；調製食用油脂；動植物蠟	268,126	182,006
15 動植物油脂及其分解物；調製食用油脂；動植物蠟	268,126	182,006
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品	6,557,868	8,821,873
16 肉、魚、或甲殼、軟體或其他水產無脊椎動物等之調製品	226,352	211,665
17 糖及糖果	1,072,637	451,415
18 可可及可可製品	212,744	192,223
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	1,487,488	1,272,078

資料來源：財政部關稅總局。

說明：本表數字未扣除退稅數。

Table 3-10. Gross Amount of Customs Duties

Unit: NT\$1,000

92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
87,275,410	81,983,395	84,212,153	81,469,195	83,866,798	82,544,530
4,396,002	3,820,443	4,615,412	4,482,550	4,787,844	5,839,663
15,532	16,437	14,377	8,512	9,264	8,509
1,813,267	1,302,094	1,919,156	1,869,028	1,762,495	2,150,244
1,866,337	1,776,806	1,791,167	1,739,623	1,980,508	2,859,113
631,796	687,215	748,383	739,095	938,128	695,172
69,070	37,891	142,329	126,292	97,449	126,625
4,167,322	4,212,396	4,943,900	4,596,666	5,307,211	5,150,635
33,710	40,634	42,180	36,813	38,998	37,049
613,871	652,925	859,563	828,200	1,072,536	1,017,612
2,139,368	2,058,632	2,524,671	2,249,654	2,513,303	2,336,290
192,622	210,745	207,488	251,120	270,631	291,971
517,400	545,755	564,734	496,022	588,225	538,958
341,169	350,274	403,850	392,058	474,208	547,489
282,173	306,189	291,883	297,149	295,372	321,079
40,900	41,449	41,557	40,140	48,402	54,713
6,109	5,793	7,974	5,510	5,536	5,474
205,276	222,304	196,656	139,064	186,960	221,912
205,276	222,304	196,656	139,064	186,960	221,912
10,493,136	10,707,650	12,203,739	12,681,202	12,480,946	13,022,726
258,672	276,264	357,201	349,303	380,364	486,765
617,825	576,485	822,623	979,377	738,890	843,648
207,696	200,027	227,076	220,333	197,975	230,884
1,372,761	1,465,300	1,504,239	1,406,931	1,519,807	1,427,074

Source : Directorate General of Customs, Ministry of Finance.

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

表3-10. 關稅實徵毛額(續1)

單位:新台幣千元

貨 物 類 別	90年 CY 2001	91年 CY 2002
20 蔬菜、果實、堅果或植物其他部分之調製品	1,121,522	1,008,683
21 雜項調製食品	2,017,086	1,456,855
22 飲料、酒類及醋	75,758	451,186
23 食品工業產製過程之殘渣及廢品、調製動物飼料	81,973	41,118
24 菸（包括菸葉及菸類）及菸葉代用品	262,308	3,736,650
05 礦產品	9,002,156	1,991,404
25 鹽；硫磺；土及石料；塗牆料，石灰及水泥	21,455	69,878
26 礦石、溶渣及礦灰	122	224
27 礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟	8,980,579	1,921,302
06 化學或有關工業產品	9,637,877	9,961,691
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或無機化合物	680,789	736,137
29 有機化學產品	1,506,747	1,527,632
30 醫藥品	1,974,712	2,173,411
31 肥料	91,246	78,956
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	1,105,030	1,141,887
33 精油及樣脂狀物質；香水、化粧品或盥洗用品	1,512,779	1,497,688
34 肥皂，有機界面活性劑，洗滌劑，潤滑劑，人造蠟；調製蠟，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	660,060	654,866
35 蛋白狀物質；改質澱粉；膠；酵素	279,298	261,703
36 炸藥；火品；火柴；引火合金；可燃製品	9,172	5,323
37 感光或電影用品	334,666	331,863
38 雜項化學產品	1,483,378	1,552,225
07 塑膠及其製品；橡膠及其製品	4,423,376	4,399,628
39 塑膠及其製品	3,150,292	3,181,911

Table 3-10. Gross Amount of Customs Duties (Cont.1)

Unit:NT\$1,000

92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
925,572	1,003,310	1,038,775	1,069,181	1,115,924	1,173,135
1,714,720	1,956,688	2,134,353	2,353,266	2,365,896	2,531,628
543,514	560,048	573,900	639,592	702,759	731,039
48,839	66,542	67,834	67,802	69,650	68,749
4,803,537	4,602,986	5,477,738	5,595,417	5,389,681	5,529,804
790,207	464,867	429,206	1,154,864	1,833,475	1,945,582
70,269	27,645	26,477	44,771	66,061	66,253
209	118	138	69	379	1,197
719,729	437,104	402,591	1,110,024	1,767,035	1,878,132
8,447,978	6,721,162	6,466,391	6,716,314	7,038,648	7,580,196
765,584	862,876	800,401	792,245	821,782	996,287
1,529,383	1,646,894	1,648,695	1,831,837	1,984,744	2,159,070
1,192,749	36,678	22,233	21,555	27,680	25,747
69,075	54,761	43,635	16,649	316	828
1,156,071	1,238,418	1,115,628	1,180,426	1,183,481	1,200,417
968,423	220,266	259,413	280,686	305,775	306,381
569,369	448,563	424,536	435,896	449,384	505,702
286,291	318,475	323,074	348,013	369,225	413,866
6,436	3,942	5,173	3,368	2,819	4,554
280,880	172,320	156,330	132,968	123,904	100,631
1,623,717	1,717,969	1,667,273	1,672,671	1,769,538	1,866,713
4,687,915	5,448,741	5,601,225	5,874,289	6,115,115	6,162,786
3,467,212	4,177,555	4,310,388	4,501,347	4,716,854	4,603,536

表3-10. 關稅實徵毛額(續2)

單位:新台幣千元

貨 物 類 別	90年 CY 2001	91年 CY 2002
40 橡膠及其製品	1,273,084	1,217,717
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）	741,664	763,214
41 生皮（毛皮除外）及皮革	65,200	68,982
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	670,866	692,797
43 毛皮與人造毛皮及其製品	5,598	1,435
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	632,546	665,025
44 木及木製品，木炭	613,574	644,637
45 軟木及軟木製品	3,312	3,405
46 草及其他編結材料之編結品；編籃及柳條編結品	15,660	16,983
10 木漿或其他纖維質材料之紙漿，紙或紙板之廢料及碎料；紙及紙板及其製品	1,593,182	1,365,248
47 木漿或其他纖維質材料之紙漿，紙或紙板之廢料及碎料	68,095	49,628
48 紙及紙板；紙漿、紙或紙板之製品	1,458,541	1,247,370
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	66,546	68,250
11 紡織品及紡織製品	5,470,472	4,918,989
50 絲	17,089	15,974
51 羊毛、動物粗細毛、馬毛紗及其梭織物	37,422	39,382
52 棉花	273,566	341,190
53 其他植物紡織纖維；紙紗及紙紗梭織物	11,452	8,709
54 人造纖維絲	292,954	283,973
55 人造纖維棉	352,465	359,635
56 填充用材料、氈呢、不織布；特種紗；撚線、繩索、纜及其製品	170,289	203,111
57 地毯及其他紡織材料覆地物	87,754	71,589
58 特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	90,661	81,451
59 浸漬、塗布、被覆或黏合之紡織物；工業用紡織物	189,798	208,296

Table 3-10. Gross Amount of Customs Duties (Cont.2)

Unit:NT\$1,000

92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
1,220,703	1,271,186	1,290,837	1,372,942	1,398,261	1,559,250
808,393	945,403	940,880	800,554	942,241	960,737
80,276	73,839	62,839	51,667	51,279	48,090
725,285	863,976	871,260	742,619	885,738	904,391
2,832	7,588	6,781	6,268	5,224	8,256
663,196	585,374	564,272	546,345	623,833	562,816
644,649	566,313	545,251	530,146	606,258	545,850
2,548	2,189	2,074	1,990	2,066	2,557
15,999	16,872	16,947	14,209	15,509	14,409
860,510	120,811	104,700	117,592	136,864	133,768
31,185	1,075	114	40	57	694
773,798	82,177	62,564	64,600	77,687	70,940
55,527	37,559	42,022	52,952	59,120	62,134
5,017,065	5,453,417	5,392,745	5,309,862	5,012,705	4,965,978
13,270	13,297	12,106	14,998	14,859	13,618
37,041	47,040	47,708	36,738	29,697	27,987
291,940	339,192	272,939	239,672	242,212	194,467
7,488	5,697	6,012	5,738	6,170	4,135
284,904	294,240	256,737	259,480	263,744	240,806
284,687	278,053	225,190	183,272	185,573	180,001
235,731	221,700	219,075	223,603	255,342	269,844
76,681	82,109	87,435	78,465	81,353	86,196
84,856	82,021	74,157	73,941	63,475	66,181
228,706	248,422	248,525	247,795	274,827	251,923

表3-10. 關稅實徵毛額(續3)

單位:新台幣千元

貨 物 類 別	90年 CY 2001	91年 CY 2002
60 針織品或鉤針織品	84,178	88,968
61 針織或鉤針織之衣著及服飾附屬品	1,546,746	1,285,748
62 非針織或非鉤針織之衣著及服飾附屬品	2,074,161	1,669,098
63 其他製成紡織品；組合品；不堪用衣著及不堪用紡織品；破布	241,937	261,865
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	491,109	545,702
64 鞋靴、綁腿及類似品；此類物品之零件	425,552	482,627
65 帽類及其零件	32,350	33,171
66 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	26,229	22,655
67 已整理之羽毛、羽絨及其製品、人造花、人髮製品	6,978	7,249
13 石料、膠泥、水泥、石棉、雲母或類似材料之製品；陶瓷產品；玻璃及玻璃器	1,664,353	1,552,613
68 石料、膠泥、水泥、石棉、雲母或類似材料之製品	503,460	477,223
69 陶瓷產品	666,657	618,506
70 玻璃及玻璃器	494,236	456,884
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	50,059	40,090
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	50,059	40,090
15 卑金屬及卑金屬製品	7,397,651	7,875,038
72 鋼鐵	2,738,369	3,263,201
73 鋼鐵製品	2,107,384	2,027,630
74 銅及其製品	617,429	544,468
75 鎳及其製品	121,543	112,809
76 鋁及其製品	884,754	1,017,826
78 鉛及其製品	2,146	3,873
79 鋅及其製品	16,445	12,805
80 錫及其製品	10,857	7,814

Table 3-10. Gross Amount of Customs Duties (Cont.3)

Unit:NT\$1,000

92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
96,734	105,109	85,677	99,617	89,113	73,500
1,210,193	1,383,580	1,408,450	1,449,662	1,428,298	1,458,044
1,646,354	2,004,868	2,064,831	2,033,279	1,696,757	1,726,052
518,480	348,089	383,903	363,602	381,285	373,224
622,247	767,071	934,010	978,197	886,026	973,503
554,208	690,032	847,938	885,275	795,880	867,876
42,493	46,727	52,794	60,454	53,342	67,195
19,567	23,977	27,383	27,084	31,613	31,666
5,979	6,335	5,895	5,384	5,191	6,766
1,632,844	1,841,216	1,796,437	1,856,266	2,057,093	2,034,347
480,093	525,790	507,261	547,406	581,378	578,105
656,245	796,647	793,186	790,229	922,160	902,673
496,506	518,779	495,990	518,631	553,555	553,569
50,324	61,275	62,540	61,888	62,709	86,938
50,324	61,275	62,540	61,888	62,709	86,938
6,836,879	4,700,185	4,705,405	4,866,138	5,209,042	5,102,287
2,492,996	347,419	126,568	51,482	21,382	22,321
1,762,506	1,602,433	1,764,591	1,803,125	1,980,360	1,857,335
532,348	685,282	611,018	755,063	812,837	816,622
87,281	7,785	2,485	3,281	3,478	4,849
961,971	907,000	1,016,336	1,102,161	1,072,286	1,104,655
2,594	2,479	1,854	1,399	20,736	33,496
11,731	14,837	15,609	25,722	25,791	17,567
4,381	1,662	2,136	1,921	2,144	2,367

表3-10. 關稅實徵毛額(續4完)

單位:新台幣千元

貨 物 類 別	90年 CY 2001	91年 CY 2002
81 其他卑金屬；瓷金；及其製品	59,264	50,521
82 卑金屬製工具、器具、利器、匙、叉及卑金屬零件	565,307	580,256
83 雜項卑金屬製品	274,153	253,835
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，上述各物件之零件及附件	17,492,674	16,393,936
84 電子反應器、鍋爐、機器及機械用具；及其零件	9,180,279	9,266,558
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	8,312,395	7,127,378
17 車輛、航空器、船舶及有關運輸設備	13,836,479	7,370,930
86 鐵路或電車道機車、車輛及其零件；鐵路或電車道軌固定設備及 配件與零件；各種機械（包括電動一機械）交通信號設備	142,124	134,371
87 鐵路或電車道車輛以外之車輛及其零件、附件	13,688,402	7,225,563
88 航空器、太空船及其零件	358	2,212
89 船舶及浮動構造體	5,595	8,784
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	2,424,637	2,335,840
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	1,820,017	1,723,012
91 鐘、錶及其零件	468,204	489,373
92 樂器與其零件及附件	136,416	123,455
19 武器與彈藥及其零件與附件	1,892	1,730
93 武器與彈藥及其零件與附件	1,892	1,730
20 雜項製品	1,558,536	1,496,217
94 家具、寢具、褥、褥支持物、軟墊及類似充填家具；未列明之燈 具及照明配件；照明標誌、照明名牌及類似品；組合式建築物	764,408	665,670
95 玩具、遊戲品與運動用品及其零件與附件	520,457	553,250
96 雜項藝品	273,671	277,297
21 藝術品、珍藏品及古董	15,003	8,427,802
97 藝術品、珍藏品及古董	409	579
98 特殊處理物品	14,594	8,427,223

Table 3-10. Gross Amount of Customs Duties (Cont.4 End)

Unit:NT\$1,000

92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
41,725	16,153	22,319	22,048	26,325	45,116
659,507	780,903	733,381	723,937	854,983	840,758
279,839	334,232	409,108	375,999	388,720	357,201
17,415,825	16,146,003	15,482,997	14,611,142	15,055,689	14,899,566
10,286,382	9,548,408	9,035,815	8,427,947	8,642,263	8,523,291
7,129,443	6,597,595	6,447,182	6,183,195	6,413,426	6,376,275
7,077,021	6,756,000	6,691,375	4,580,195	3,583,409	3,087,396
202,356	144,820	204,627	227,500	293,963	133,452
6,865,667	6,606,791	6,479,674	4,346,308	3,283,087	2,946,683
508	209	799	252	300	305
8,490	4,180	6,275	6,135	6,059	6,956
2,144,654	1,489,150	1,430,830	1,456,060	1,666,273	1,604,110
1,618,206	996,834	897,422	947,899	1,079,773	994,840
398,086	356,218	424,491	404,904	465,578	489,005
128,362	136,098	108,917	103,257	120,922	120,265
2,916	3,125	2,064	1,807	1,646	2,668
2,916	3,125	2,064	1,807	1,646	2,668
1,211,122	839,759	805,918	817,361	808,607	830,587
545,459	377,669	347,915	357,797	327,926	372,127
400,220	178,522	187,435	177,612	188,681	174,283
265,443	283,568	270,568	281,952	292,000	284,177
9,744,578	10,677,043	10,841,451	9,820,839	10,070,462	7,376,329
464	10,671,811	467	1,592	303	810
9,744,114	5,232	10,840,984	9,819,247	10,070,159	7,375,519

表3-11. 綜合所得稅結算申報—按淨所得級距別分

單位：件、新台幣千元

年別及 所得級距 CY & Classification	申報戶數 No. of Declared	核定 所得淨額 Net Income Amount of Verified	核定 應納稅額 Income Tax Amount of Verified	稿 費 收 入 額 Revenues from Publishing Article	各 類			
					合 計 Total	營利所得 Business- Income	執 行 業務所得 Professional Service Income	薪資所得 Wages Income
90年 2001	4,972,786	1,732,163,227	221,366,501	7,934,495	3,993,377,739	81,108,167	66,190,742	2,830,589,024
91年 2002	4,950,581	1,548,996,817	186,104,944	7,824,592	3,732,997,150	82,591,306	55,991,856	2,766,914,616
92年 2003	4,980,795	1,607,369,288	193,069,800	7,807,940	3,762,748,789	95,560,018	60,392,639	2,846,676,925
93年 2004	5,135,554	1,875,839,459	246,145,194	8,282,803	3,987,586,981	78,513,851	66,871,027	3,023,604,948
94年 2005	5,182,450	2,034,540,232	278,621,627	8,414,819	4,201,538,641	80,747,992	72,961,906	3,097,973,787
95年 2006	5,242,969	1,993,622,490	276,748,611	8,463,985	4,298,720,200	83,195,011	73,705,697	3,151,500,729
NET=0(萬元) (NT\$10,000)	1,516,097	0	0	1,091,382	489,198,730	17,215,144	5,362,116	363,194,266
0-37	2,306,528	352,216,650	21,246,136	1,957,482	1,302,745,188	21,921,213	13,443,304	1,072,084,244
37-99	960,326	575,877,738	47,182,040	1,973,234	1,098,111,614	17,845,739	16,483,759	867,368,791
99-198	317,795	432,186,180	50,128,693	1,671,766	653,593,208	11,477,707	14,503,194	478,384,075
198-372	102,271	265,241,283	43,618,623	1,166,672	346,973,352	6,005,823	11,029,196	226,517,980
372-500	17,883	76,100,845	16,478,521	281,131	91,678,105	1,572,735	3,582,954	51,933,712
500-1000	15,365	102,165,747	28,034,905	254,593	116,357,280	2,055,266	5,276,675	52,601,275
1000以上	6,704	189,834,047	70,059,693	67,725	200,062,723	5,101,384	4,024,499	39,416,386

資料來源：財政部財稅資料中心。

Table 3-11. Filing Case of Individual Income Tax—
by classification of Net Income

Unit : Case, NT\$ 1,000

所 得 金 額 Category								
利息所得 Interest Income	租賃及權 利金所得 Royalty Income	自力耕作 所 Self- Undertaking Income	財 產 交 易 所 得 Property Transactions	機 會 中 獎 所 得 Prizes or Awards Won Income	股利所得 Dividend	其他所得 Others	稿費所得 Income from Publishing Article	未 能 歸類所得 N. E. S.
489,448,789	84,570,783	—	5,276,204	1,858,394	362,718,953	25,230,955	1,508,555	44,877,173
340,252,487	81,074,564	—	6,553,391	1,938,044	298,567,242	27,685,376	1,428,784	69,999,484
232,562,138	81,476,658	—	7,363,412	2,285,113	342,883,097	27,773,485	1,431,758	64,343,546
203,870,457	84,610,094	—	9,481,671	2,658,961	411,643,091	35,014,112	1,506,956	69,811,813
225,943,507	89,682,376	—	10,104,644	2,901,761	512,920,583	46,154,178	1,513,532	60,634,375
273,688,370	93,792,217	—	11,075,798	3,044,814	513,818,093	53,287,956	1,511,855	40,099,660
57,693,221	8,962,931	—	1,449,822	351,421	26,927,547	3,810,629	104,582	4,127,051
86,126,379	20,312,181	—	3,120,680	939,739	63,886,006	11,043,096	291,363	9,576,983
66,359,947	21,866,060	—	2,699,027	918,891	82,937,961	11,632,405	355,449	9,643,585
36,037,256	17,694,907	—	1,690,496	523,956	77,695,699	8,819,849	315,956	6,450,113
16,734,163	11,895,053	—	1,022,593	233,841	63,462,771	6,375,444	269,359	3,427,129
3,786,516	3,622,918	—	279,104	37,067	23,484,707	2,336,683	71,012	970,697
3,943,015	4,840,920	—	414,239	29,132	41,787,781	3,892,969	80,911	1,435,097
3,007,873	4,597,247	—	399,837	10,767	133,635,621	5,376,881	23,223	4,469,005

Source : Financial Data Center, Ministry of Finance.

表3-12. 營利事業所得稅結算申報

單位:新台幣千元

地 區 別 Region	92年 CY 2003				
	本 稅 Business 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	850,370	55,542,137,887	1,117,130,410	275,020,417	
台北市 Taipei City	197,959	40,707,798,482	465,115,524	115,605,791	
高雄市 Kaohsiung City	62,835	1,398,007,009	57,739,637	14,092,333	
台灣省 Taiwan Province	588,406	13,428,007,292	593,905,078	145,236,485	
台北縣 Taipei County	144,888	3,626,043,444	129,265,699	31,635,009	
宜蘭縣 Yilan County	10,816	111,853,546	3,648,080	846,178	
桃園縣 Taoyuan County	64,647	2,014,459,941	82,587,533	20,315,052	
新竹縣 Hsinchu County	11,033	627,262,283	33,713,507	8,364,923	
苗栗縣 Miaoli County	13,498	273,989,479	15,414,698	3,780,419	
台中縣 Taichung County	67,065	931,616,196	40,051,652	9,605,281	
彰化縣 Changhua County	45,663	744,776,656	38,591,063	9,358,207	
南投縣 Nantou County	11,217	147,810,428	4,972,639	1,180,336	
雲林縣 Yunlin County	10,959	423,777,841	30,054,102	7,441,894	
嘉義縣 Chiayi County	9,058	114,743,185	5,755,610	1,386,265	
台南縣 Tainan County	28,107	826,955,159	31,675,625	7,749,344	
高雄縣 Kaohsiung County	32,474	738,497,633	32,156,392	7,854,276	
屏東縣 Pingtung County	13,054	136,937,086	5,375,496	1,270,599	
台東縣 Taitung County	3,907	24,502,716	821,713	185,632	
花蓮縣 Hualien County	8,084	83,443,867	7,133,330	1,732,654	
澎湖縣 Penghu County	1,647	8,862,506	443,442	100,378	
基隆市 Keelung City	9,498	150,584,530	7,020,318	1,707,316	
新竹市 Hsinchu City	14,928	1,019,549,948	74,552,321	18,557,230	
台中市 Taichung City	55,315	930,459,200	33,789,412	8,146,565	
嘉義市 Chiayi City	8,614	85,045,666	2,577,130	595,789	
台南市 Tainan City	23,934	406,835,980	14,305,319	3,423,139	
福建省 Fuchien Province	1,170	8,325,104	370,170	85,809	
金門縣 Kinmen County	1,004	6,521,072	247,532	56,167	
連江縣 Lienchiang County	166	1,804,032	122,638	29,642	

資料來源：財政部所屬各區國稅局。

說 明：「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。

Table 3-12. Sources of Business Income Tax

Unit : NT\$ 1,000

		93年 CY 2004					
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本 稅 Business 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
488,051	32,405,201	818,324	43,567,597,003	1,594,077,108	394,045,203	459,255	31,718,158
138,185	17,403,052	182,810	25,471,181,765	596,818,858	148,502,787	124,284	16,382,232
35,795	1,095,460	61,574	1,992,981,092	149,061,961	36,905,965	34,390	1,191,617
313,616	13,905,406	572,608	16,085,103,130	847,189,522	208,392,528	300,106	14,142,953
96,153	3,783,900	139,995	4,260,481,570	152,134,810	37,315,915	92,772	2,788,783
4,016	79,198	10,499	124,195,716	4,381,108	1,026,803	3,860	50,172
38,362	2,507,049	62,469	2,379,100,656	122,599,902	30,296,232	36,471	1,805,079
5,467	969,852	11,631	804,050,424	46,513,246	11,559,184	5,656	1,887,069
5,405	138,980	12,402	405,922,278	17,775,241	4,367,650	5,140	442,967
33,232	546,289	62,258	1,107,060,853	51,120,163	12,354,070	30,169	662,815
21,184	447,410	43,145	872,170,914	57,703,796	14,127,158	19,379	806,036
3,998	58,488	10,438	124,139,114	6,029,770	1,440,939	3,686	100,538
4,262	243,399	11,496	571,696,352	63,263,496	15,741,812	4,547	512,105
3,446	51,416	9,392	133,288,672	6,355,433	1,534,104	3,407	66,844
13,141	842,185	27,516	935,100,742	43,860,077	10,785,785	12,458	484,467
17,050	840,325	32,331	904,921,889	47,577,914	11,698,175	16,507	886,511
4,340	79,483	13,972	162,951,164	7,085,834	1,693,567	4,559	97,836
1,112	4,959	3,878	28,798,236	1,158,366	268,645	1,092	7,606
2,501	27,757	8,619	90,816,359	6,259,277	1,511,946	2,642	108,207
389	1,582	1,676	8,656,778	437,318	98,481	401	3,415
4,580	72,883	9,213	174,820,244	10,627,821	2,608,053	4,435	65,029
7,550	2,190,152	14,642	1,400,482,649	142,637,014	35,574,583	7,375	1,946,785
31,866	640,939	53,016	1,039,206,861	40,031,915	9,691,169	30,021	843,107
3,656	21,337	8,813	95,686,749	3,166,219	740,627	3,564	29,523
11,906	357,823	25,207	461,554,910	16,470,803	3,957,628	11,965	548,060
455	1,283	1,332	18,331,016	1,006,767	243,923	475	1,356
407	1,261	1,143	16,897,195	919,088	223,084	426	1,302
48	22	189	1,433,821	87,679	20,839	49	54

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : The column of Business Income Tax is based on current year, the column of Settlement of the Surtax on Undistributed Earnings is based on last year.

表3-12. 營利事業所得稅結算申報(續1完)

單位:新台幣千元

地 區 別 Region		94年 CY 2005			
		本 稅 Business 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	817,994	33,049,735,823	1,127,041,295	277,096,740
台北市	Taipei City	181,192	17,374,750,403	397,419,341	98,662,472
高雄市	Kaohsiung City	61,312	1,182,070,196	45,376,504	10,970,500
台灣省	Taiwan Province	574,037	14,473,189,487	683,214,629	167,214,877
台北縣	Taipei County	143,880	3,520,292,234	120,581,140	29,379,622
宜蘭縣	Yilan County	10,795	130,473,644	4,302,552	1,003,445
桃園縣	Taoyuan County	60,900	2,034,096,896	82,395,149	20,219,717
新竹縣	Hsinchu County	11,979	604,660,130	32,730,036	8,107,371
苗栗縣	Miaoli County	12,223	416,302,291	17,677,882	4,340,069
台中縣	Taichung County	60,493	1,189,923,838	58,727,287	14,237,402
彰化縣	Changhua County	42,265	921,688,525	46,571,215	11,333,479
南投縣	Nantou County	10,743	175,597,042	7,291,374	1,752,578
雲林縣	Yunlin County	11,377	680,041,961	74,000,014	18,421,502
嘉義縣	Chiayi County	8,995	128,770,632	5,069,001	1,210,200
台南縣	Tainan County	27,908	892,802,989	34,968,983	8,553,147
高雄縣	Kaohsiung County	31,880	828,795,628	33,591,244	8,190,421
屏東縣	Pingtung County	14,575	162,812,577	7,047,619	1,679,417
台東縣	Taitung County	3,806	25,879,983	908,694	205,851
花蓮縣	Hualien County	9,586	88,573,752	6,978,203	1,689,894
澎湖縣	Penghu County	1,680	9,065,198	467,883	105,816
基隆市	Keelung City	9,362	172,753,231	6,652,837	1,611,892
新竹市	Hsinchu City	14,006	872,212,132	82,768,612	20,605,488
台中市	Taichung City	53,866	1,043,452,072	41,716,839	10,095,797
嘉義市	Chiayi City	8,908	97,480,288	3,083,300	717,245
台南市	Tainan City	24,810	477,514,444	15,684,765	3,754,526
福建省	Fuchien Province	1,453	19,725,737	1,030,821	248,891
金門縣	Kinmen County	1,241	18,387,749	948,135	229,567
連江縣	Lienchiang County	212	1,337,987	82,686	19,323

Table 3-12. Sources of Business Income Tax (Cont.1 End)

Unit : NT\$ 1,000

		95年 CY 2006					
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本 稅 Business 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
454,593	36,214,416	716,807	35,195,575,645	946,291,969	232,479,358	373,108	24,449,075
122,611	15,603,903	178,200	21,731,251,431	364,190,524	90,353,032	123,976	11,903,838
33,838	1,156,476	61,395	1,101,747,304	48,850,221	11,834,458	34,580	557,397
297,666	19,452,266	475,714	12,342,907,739	532,200,763	130,038,304	214,041	11,987,375
94,775	3,016,282	147,532	4,377,721,941	146,034,054	35,707,497	98,109	3,593,864
3,854	53,078	11,593	132,697,790	4,384,788	1,020,511	3,898	33,415
35,282	2,862,192	63,592	2,256,406,268	86,637,462	21,262,886	37,413	1,868,611
5,789	909,017	12,738	590,563,937	33,479,316	8,291,080	6,170	699,599
4,894	375,260	6,428	23,277,036	1,373,665	297,156	70	706
28,866	986,973	27,788	123,778,435	7,302,206	1,607,495	260	315
18,489	773,979	20,727	93,779,504	5,378,890	1,181,319	126	45
3,725	134,899	6,382	22,603,513	1,332,924	286,582	70	8
4,392	1,526,450	6,316	29,243,381	1,598,779	351,701	12	0
3,289	73,576	8,955	141,687,913	6,789,510	1,637,595	3,389	48,181
11,962	1,013,033	27,658	1,246,491,376	48,056,662	11,818,951	12,226	1,491,556
15,790	1,166,770	31,345	1,027,337,302	46,476,143	11,402,573	15,676	533,141
4,448	114,446	13,732	180,343,039	7,289,312	1,736,867	4,366	72,368
1,022	14,732	3,798	27,411,057	1,001,597	227,976	1,045	875
2,806	158,578	10,292	81,143,845	3,589,665	841,387	2,644	22,805
396	1,082	1,699	9,177,579	464,270	104,743	389	325
4,520	85,681	9,671	88,646,818	3,763,738	887,976	4,669	44,317
7,086	4,278,948	14,005	1,200,125,444	103,423,410	25,767,568	7,239	2,471,881
30,650	1,051,199	17,840	62,792,990	3,534,296	758,879	265	195
3,518	83,524	8,782	99,149,532	2,943,149	681,044	3,466	46,591
12,113	772,566	24,841	528,529,038	17,346,928	4,166,520	12,539	1,058,579
478	1,771	1,498	19,669,171	1,050,461	253,564	511	465
420	1,686	1,264	18,205,792	964,792	233,592	445	458
58	86	234	1,463,379	85,668	19,972	66	7

表3-13. 遺產稅稅源
(1)遺產稅稅源

金額單位:新台幣千元

年 別 及 地 區 別 CY & Region		死亡人數 No. of Persons Death	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免
				徵稅 Taxation	免稅 Exemption	核定案件 遺產總額 Gross Inheritance Amount of Verified Cases
90年	2001	131,358	78,547	4,758	70,201	—
91年	2002	133,864	74,621	5,037	75,499	506,110,012
92年	2003	136,494	81,076	4,340	77,550	406,806,758
93年	2004	139,498	82,042	5,101	82,660	438,023,747
94年	2005	145,069	85,279	6,287	85,238	499,439,462
95年	2006	142,480	88,170	4,684	86,504	480,327,849
96年	2007	146,213	94,729	4,708	93,049	461,965,553
97年	2008	148,287	96,751	5,438	95,697	508,518,744
台北市	Taipei City	16,778	12,781	1,541	11,737	130,454,636
高雄市	Kaohsiung City	8,956	5,657	233	5,510	21,625,562
台灣省	Taiwan Province	122,041	77,902	3,657	78,031	355,299,451
台北縣	Taipei County	18,656	12,081	721	11,885	66,820,961
宜蘭縣	Yilan County	3,639	2,392	96	2,352	10,245,070
桃園縣	Taoyuan County	9,980	6,777	463	6,653	34,828,057
新竹縣	Hsinchu County	3,387	2,241	91	2,229	9,606,453
苗栗縣	Miaoli County	4,408	2,861	116	2,958	13,212,923
台中縣	Taichung County	8,993	5,479	353	5,526	29,375,476
彰化縣	Changhua County	8,984	5,604	235	5,548	25,912,916
南投縣	Nantou County	4,395	2,724	79	2,777	10,333,499
雲林縣	Yunlin County	6,613	4,156	95	4,182	16,428,902
嘉義縣	Chiayi County	5,055	3,064	50	3,208	9,872,431
台南縣	Tainan County	8,825	5,605	254	5,680	28,039,703
高雄縣	Kaohsiung County	8,540	5,248	220	5,233	24,426,394
屏東縣	Pingtung County	7,758	4,780	90	4,914	13,381,465
台東縣	Taitung County	2,240	1,479	6	1,521	2,506,150
花蓮縣	Hualien County	3,289	2,178	26	2,207	4,531,498
澎湖縣	Penghu County	790	554	8	550	986,364
基隆市	Keelung City	2,725	1,565	39	1,571	3,761,941
新竹市	Hsinchu City	2,288	1,596	120	1,532	7,787,747
台中市	Taichung City	5,250	3,478	311	3,409	21,110,453
嘉義市	Chiayi City	1,684	1,209	103	1,219	6,671,582
台南市	Tainan City	4,542	2,831	181	2,877	15,459,466
福建省	Fuchien Province	512	411	7	419	1,139,095
金門縣	Kinmen County	462	373	7	381	1,099,650
連江縣	Lienchiang County	50	38	—	38	39,445

資料來源：財政部所屬各區國稅局。

說明：自91年（含）起含福建省資料。

Table 3-13. Sources of Estate Tax

(1) Sources of Estate Tax

Unit : NT\$ 1,000

案件 Cases Verified for Taxation and Exemption			核定徵稅案件 Cases Verified for Taxation		
農業用地免稅總額 Total Exemption for Farmland	公共設施保留地免稅總額 Total Exemption for Land Reserved for Public Facilities	捐贈財團法人不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate	法定扣除額及免稅額 Deduction or Allowance	應課稅遺產淨額 Net Amount of Taxable Estate
—	—	—	233,098,358	111,703,388	121,394,970
57,060,728	34,836,979	351,645	226,763,562	119,616,399	107,147,163
35,231,897	25,976,308	74,130	167,585,481	93,363,415	74,222,066
39,954,203	32,001,899	372,135	220,289,681	67,811,302	152,478,379
36,350,298	30,037,437	156,328	253,824,914	132,445,156	121,379,758
32,990,263	30,519,257	422,170	224,927,317	122,540,156	102,387,161
32,936,457	27,110,151	1,347,192	193,517,195	116,599,886	76,917,309
36,547,856	24,391,170	3,445,396	224,503,233	134,666,330	89,836,903
6,656,826	8,890,530	3,148,742	90,548,613	41,679,902	48,868,711
1,338,078	817,722	13,999	8,317,884	4,597,109	3,720,775
28,543,663	14,650,908	282,655	125,399,037	88,225,825	37,173,212
5,152,948	4,387,720	15,631	33,491,994	21,521,325	11,970,669
1,142,108	311,890	—	2,808,420	2,188,465	619,955
4,685,406	2,465,980	13	15,433,347	11,445,260	3,988,087
1,145,313	351,170	—	2,459,399	2,066,283	393,116
1,371,515	355,566	800	2,906,064	2,298,705	607,359
3,101,203	815,528	102,295	9,410,155	7,016,483	2,393,672
1,810,786	390,745	608	6,056,381	4,467,076	1,589,305
723,271	363,083	—	2,595,982	1,836,153	759,829
904,612	233,810	—	2,549,085	1,733,707	815,378
508,664	210,706	—	1,322,390	1,152,006	170,384
2,097,741	946,680	4,100	8,656,914	6,172,401	2,484,513
2,152,935	844,501	142,538	8,555,309	5,541,483	3,013,826
826,213	228,734	3,170	2,416,716	1,794,639	622,077
62,011	38,132	—	205,988	101,211	104,777
174,464	128,297	—	490,104	358,116	131,988
—	33,192	—	103,675	102,233	1,442
85,672	84,441	—	1,115,131	781,841	333,290
494,744	440,351	—	3,597,949	2,806,137	791,812
1,018,827	872,348	5,000	11,024,643	7,301,007	3,723,636
355,390	309,799	—	3,230,352	2,211,271	1,019,081
729,840	838,235	8,500	6,969,039	5,330,023	1,639,016
9,289	32,010	—	237,699	163,494	74,205
9,289	32,010	—	237,699	163,494	74,205
—	—	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : The data of Fuchien Province is included since 2002.

表3-13. 遺產稅稅源(續1完)

(2)按課稅級距別分

民國97年

金額單位:新台幣千元

級 距 別 Classification	稅 率 Rate	實徵件數 Number of Cases Levied
總 計 Total		5,579
670,000(元)以下 670,000 or under (NT\$)	2%	565
670,001~1,670,000	4%	635
1,670,001~3,340,000	7%	751
3,340,001~5,010,000	11%	566
5,010,001~6,680,000	15%	434
6,680,001~11,130,000	20%	739
11,130,001~16,700,000	26%	495
16,700,001~44,530,000	33%	856
44,530,001~111,320,000	41%	389
超過111,320,000 over 111,320,001	50%	149

Table 3-13. Sources of Estate Tax (Cont.1 End)

(2) by Classification

CY 2008

Unit : NT\$ 1,000

實徵案件遺產總額	實徵案件遺產淨額	遺產稅實徵淨額
Gross Estate Amount of Levied Cases	Net Estate Amount of Levied Cases	Net Estate tax Revenues
263,050,304	117,303,171	23,871,158
8,883,915	169,234	3,536
10,178,288	654,498	17,931
14,004,831	1,675,430	69,685
12,033,813	2,176,370	121,873
10,590,730	2,401,669	169,772
18,884,991	5,816,508	568,209
17,181,887	6,244,919	822,940
43,592,276	20,862,149	3,595,811
42,427,892	25,268,243	5,140,996
85,271,682	52,034,152	13,360,406

表3-14. 贈與稅稅源

(1)贈與稅稅源

金額單位:新台幣千元

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
91年 2002	189,621	30,920	168,574
92年 2003	225,495	35,691	192,825
93年 2004	203,673	37,942	177,005
94年 2005	199,284	34,979	173,064
95年 2006	188,704	27,597	165,167
96年 2007	192,763	30,487	166,060
97年 2008	187,499	29,560	162,732
台北市 Taipei City	29,132	5,241	24,076
高雄市 Kaohsiung City	9,999	1,444	8,594
台灣省 Taiwan Province	147,616	22,817	129,361
台北縣 Taipei County	23,967	4,639	19,818
宜蘭縣 Yilan County	4,119	547	3,690
桃園縣 Taoyuan County	14,099	2,656	11,735
新竹縣 Hsinchu County	4,692	715	4,009
苗栗縣 Miaoli County	5,084	739	4,673
台中縣 Taichung County	11,802	2,142	10,052
彰化縣 Changhua County	10,609	1,474	9,412
南投縣 Nantou County	4,910	590	4,454
雲林縣 Yunlin County	7,489	885	6,771
嘉義縣 Chiayi County	4,899	499	4,599
台南縣 Tainan County	9,824	1,056	9,143
高雄縣 Kaohsiung County	8,970	1,201	8,120
屏東縣 Pingtung County	7,063	903	6,327
台東縣 Taitung County	2,349	184	2,255
花蓮縣 Hualien County	3,131	362	2,845
澎湖縣 Penghu County	852	56	791
基隆市 Keelung City	1,796	221	1,578
新竹市 Hsinchu City	3,584	694	2,949
台中市 Taichung City	9,313	1,923	7,620
嘉義市 Chiayi City	2,311	349	2,063
台南市 Tainan City	6,753	982	6,457
福建省 Fuchien Province	752	58	701
金門縣 Kinmen County	692	54	646
連江縣 Lienchiang County	60	4	55

資料來源：財政部所屬各區國稅局。

說明：自91年（含）起含福建省資料。

Table 3-14. Sources of Gift Tax
(1) Sources of Gift Tax

Unit : 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
77,348,973	38,375,379	38,973,594
92,583,094	44,932,195	47,650,899
120,147,982	71,031,581	49,116,401
115,777,595	70,023,060	45,754,535
80,589,175	38,662,617	41,926,558
87,523,267	41,787,931	45,735,336
82,389,259	40,946,031	41,443,228
18,020,932	6,744,455	11,276,477
9,841,960	7,025,660	2,816,300
54,355,060	27,107,658	27,247,402
12,676,538	5,622,602	7,053,936
1,172,528	635,353	537,175
6,098,430	3,197,005	2,901,425
1,499,311	848,647	650,664
1,449,366	861,186	588,180
5,172,291	2,568,787	2,603,504
3,111,524	1,710,305	1,401,219
1,175,979	716,245	459,734
1,581,839	1,004,165	577,674
1,264,654	578,703	685,951
2,367,865	1,215,346	1,152,519
2,907,637	1,421,745	1,485,892
1,702,611	1,036,888	665,723
333,736	216,058	117,678
726,045	407,761	318,284
102,625	68,420	34,205
388,948	254,129	134,819
1,582,354	819,576	762,778
5,507,135	2,385,298	3,121,837
770,068	406,439	363,629
2,763,576	1,133,000	1,630,576
171,307	68,258	103,049
166,162	63,653	102,509
5,145	4,605	540

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : The data of Fuchien Province is included since 2002.

表3-14. 贈與稅稅源(續1完)

(2)按課稅級距別分

民國97年

金額單位:新台幣千元

級 距 別 Classification	稅 率 Rate	實徵件數 No. of Cases Levied
總計 Total		30,416
670,000(元)以下 670,000 or under	4%	17,583
670,001~1,890,000	6%	7,278
1,890,001~3,120,000	9%	2,307
3,120,001~4,340,000	12%	1,124
4,340,001~5,570,000	16%	586
5,570,001~8,020,000	21%	596
8,020,001~15,580,000	27%	539
15,580,001~32,280,000	34%	249
32,280,001~50,090,000	42%	69
超過50,090,000 over 50,090,001	50%	85

Table 3-14. Sources of Gift Tax (Cont.1 End)
(2) by Classification
CY 2008

Unit : NT\$ 1,000

實徵案件贈與總額 Gross Gift Amount of Levied Cases	實徵案件贈與淨額 Net Gift Amount of Levied Cases	贈與稅實徵淨額 Net Gift tax Revenues
87,893,087	49,993,678	5,106,538
24,392,357	4,174,263	168,760
17,011,541	8,239,180	394,964
8,424,558	5,341,460	319,276
5,292,000	3,885,399	282,368
3,448,936	2,682,075	227,644
4,586,162	3,697,223	391,977
6,424,186	5,346,257	744,179
6,211,218	4,936,916	815,365
2,419,300	2,287,098	376,618
9,682,829	9,403,808	1,385,386

表3-15. 貨物稅稅源

年 別 及 地 區 別 CY & Region		油 氣 類 Oil / Gas			
		家 數 No. of Factory	油類完稅量 Oil Tax Quantity (公秉) (Kilo Liter)	天然氣完稅量 Natural gas Tax Quantity (千立方公尺) (Thousand qucubic meters)	液化石油氣完稅量 Liquefied Petroleum gas Tax Quantity (公噸) (M.T.)
90年	2001	15	26,482,259	5,267,778	1,286,525
91年	2002	14	25,397,481	—	1,191,461
92年	2003	20	25,065,722	—	1,211,870
93年	2004	15	26,044,529	—	1,297,513
94年	2005	18	26,176,855	—	1,253,461
95年	2006	17	26,327,581	—	1,179,207
96年	2007	16	23,885,961	—	1,090,533
97年	2008	21	22,534,817	—	1,035,249
台北市	Taipei City	—	—	—	—
高雄市	Kaohsiung City	3	12,058,690	—	469,692
台灣省	Taiwan Province	18	10,476,127	—	565,557
台北縣	Taipei County	—	—	—	—
宜蘭縣	Yilan County	—	—	—	—
桃園縣	Taoyuan County	5	6,877,514	—	96,018
新竹縣	Hsinchu County	—	—	—	—
苗栗縣	Miaoli County	2	1,792	—	5,875
台中縣	Taichung County	—	—	—	108
彰化縣	Changhua County	—	—	—	—
南投縣	Nantou County	—	—	—	—
雲林縣	Yunlin County	5	3,239,647	—	416,985
嘉義縣	Chiayi County	—	—	—	—
台南縣	Tainan County	—	—	—	—
高雄縣	Kaohsiung County	3	269,433	—	46,571
屏東縣	Pingtung County	—	—	—	—
台東縣	Taitung County	—	—	—	—
花蓮縣	Hualien County	—	—	—	—
澎湖縣	Penghu County	—	—	—	—
基隆市	Keelung City	—	—	—	—
新竹市	Hsinchu City	—	—	—	—
台中市	Taichung City	—	—	—	—
嘉義市	Chiayi City	3	87,741	—	—
台南市	Tainan City	—	—	—	—

資料來源：財政部所屬各區國稅局。

Table 3-15. Sources of Commodity Tax

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 (公斤) (Kg)	家 數 No. of Factory	完 稅 量 Tax Quantity (公斤) (Kg)	家 數 No. of Factory	完 稅 量 Tax Quantity (公斤) (Kg)
555	925,120	37	6,401,990	34	14,855,420	246	360,626,977
472	874,017	23	7,730,739	21	14,367,992	248	394,597,970
505	1,500,390	21	7,461,939	20	14,629,967	233	375,046,604
464	1,219,048	19	7,750,310	23	13,716,065	249	369,690,741
401	1,288,559	20	8,079,910	22	15,464,335	262	377,698,589
350	1,101,453	20	7,836,509	22	15,277,447	223	366,666,745
304	1,074,451	21	8,016,684	23	13,098,025	231	350,893,777
331	1,074,751	20	7,409,673	26	11,200,670	252	343,976,182
3	207	1	15,614	—	—	2	68,748
26	302,371	—	—	4	400,149	4	39,312
302	772,173	19	7,394,059	22	10,800,521	246	343,868,122
32	10,663	—	—	—	—	13	114,926
3	93	—	—	5	3,377,692	8	6,924,485
51	151,667	2	765,703	1	115,983	30	112,265,593
9	523,926	3	2,191,688	1	957,404	4	61,673
10	22,141	—	—	—	—	4	3,596,006
25	3,132	—	—	2	292,652	13	22,097,827
30	11,079	10	3,942,326	4	1,008,438	21	41,724,587
5	1,000	1	455,383	—	—	20	4,432,585
5	266	3	38,959	—	—	17	13,840,308
18	2,432	—	—	1	103,365	18	18,997,579
29	2,079	—	—	—	—	35	62,843,784
29	2,157	—	—	4	529,890	22	23,204,387
20	21,988	—	—	—	—	12	5,857,812
3	62	—	—	—	—	3	6,055
3	137	—	—	4	4,415,097	6	139,903
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
3	198	—	—	—	—	1	80
10	15,683	—	—	—	—	10	27,447,011
8	274	—	—	—	—	1	1,964
9	3,196	—	—	—	—	8	311,557

Source : Various District National Tax Administrations of Ministry of Finance.

表3-15. 貨物稅稅源(續1)

年 別 及 地 區 別 CY & Region		平 板 玻 璃 Flat-glass		合 計 Total	
		家 數 No. of Factory	完 稅 量 Tax Quantity (箱) (Box)	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)
90年	2001	5	1,993,266	388	4,251,465
91年	2002	3	2,165,119	371	4,701,108
92年	2003	15	2,350,137	332	5,127,392
93年	2004	3	2,830,260	274	4,923,535
94年	2005	2	2,786,914	271	4,557,562
95年	2006	3	2,706,412	225	4,273,891
96年	2007	3	3,181,478	203	3,662,032
97年	2008	3	2,875,096	195	2,870,244
台北市	Taipei City	—	—	6	86
高雄市	Kaohsiung City	—	—	12	1,063
台灣省	Taiwan Province	3	2,875,096	177	2,869,095
台北縣	Taipei County	—	—	55	1,116,504
宜蘭縣	Yilan County	—	—	—	—
桃園縣	Taoyuan County	—	—	49	1,441,771
新竹縣	Hsinchu County	—	—	6	3,282
苗栗縣	Miaoli County	—	—	—	—
台中縣	Taichung County	1	1,756,033	13	57,250
彰化縣	Changhua County	1	963,843	9	37,366
南投縣	Nantou County	—	—	—	47
雲林縣	Yunlin County	—	—	—	244
嘉義縣	Chiayi County	—	—	1	5
台南縣	Tainan County	—	—	16	159,018
高雄縣	Kaohsiung County	—	—	7	10,034
屏東縣	Pingtung County	—	—	2	123
台東縣	Taitung County	—	—	—	—
花蓮縣	Hualien County	—	—	—	—
澎湖縣	Penghu County	—	—	—	—
基隆市	Keelung City	—	—	—	—
新竹市	Hsinchu City	1	155,220	2	18,100
台中市	Taichung City	—	—	10	22,395
嘉義市	Chiayi City	—	—	2	2,656
台南市	Tainan City	—	—	5	300

Table 3-15. Sources of Commodity Tax (Cont.1)

電 器 類 Electric appliances							
電 冰 箱 Refrigerators		電 視 機 Television Sets		冷 暖 氣 機 Air Conditioners		除 濕 機 Dehumidifiers	
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)	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)
17	304,076	40	856,621	93	1,491,307	18	223,890
13	379,410	39	926,934	86	1,538,089	16	106,187
13	417,003	43	982,611	85	1,779,033	16	138,304
11	380,115	36	829,572	67	1,914,015	15	147,948
10	406,957	42	734,450	82	1,869,563	17	356,284
8	414,227	39	698,081	70	1,943,214	12	309,243
9	376,811	26	449,920	64	1,913,960	13	230,010
7	316,119	18	187,091	73	1,663,964	13	196,086
—	—	1	4	—	—	—	—
—	—	1	—	5	1,063	—	—
7	316,119	16	187,087	68	1,662,901	13	196,086
3	182,065	7	63,912	16	375,604	4	91,025
—	—	—	—	—	—	—	—
2	134,052	4	98,934	32	1,131,949	5	45,700
—	—	1	2,477	3	774	1	2
—	—	—	—	—	—	—	—
—	—	—	800	—	—	2	39,591
—	—	—	2,563	2	368	1	19,763
—	—	—	—	—	—	—	5
—	—	—	—	—	244	—	—
—	—	—	—	—	—	—	—
—	—	2	301	7	143,803	—	—
—	—	—	—	7	10,034	—	—
1	1	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	2	18,100	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
1	1	—	—	1	125	—	—

表3-15. 貨物稅稅源(續2完)

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)
90年	2001	49	798,341	1	161
91年	2002	49	1,012,462	—	—
92年	2003	53	1,035,796	—	—
93年	2004	48	965,457	—	—
94年	2005	37	693,388	—	—
95年	2006	23	638,357	—	—
96年	2007	27	568,752	—	—
97年	2008	23	457,841	—	—
台北市	Taipei City	1	—	—	—
高雄市	Kaohsiung City	2	—	—	—
台灣省	Taiwan Province	20	457,841	—	—
台北縣	Taipei County	7	389,824	—	—
宜蘭縣	Yilan County	—	—	—	—
桃園縣	Taoyuan County	3	28,874	—	—
新竹縣	Hsinchu County	1	29	—	—
苗栗縣	Miaoli County	—	—	—	—
台中縣	Taichung County	—	10,296	—	—
彰化縣	Changhua County	2	12,572	—	—
南投縣	Nantou County	—	42	—	—
雲林縣	Yunlin County	—	—	—	—
嘉義縣	Chiayi County	1	5	—	—
台南縣	Tainan County	1	1,017	—	—
高雄縣	Kaohsiung County	—	—	—	—
屏東縣	Pingtung County	—	—	—	—
台東縣	Taitung County	—	—	—	—
花蓮縣	Hualien County	—	—	—	—
澎湖縣	Penghu County	—	—	—	—
基隆市	Keelung City	—	—	—	—
新竹市	Hsinchu City	—	—	—	—
台中市	Taichung City	4	15,038	—	—
嘉義市	Chiayi City	—	—	—	—
台南市	Tainan City	1	144	—	—

Table 3-15. Sources of Commodity Tax (Cont.2 End)

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)
10	178,979	133	127,199	27	270,891
8	383,154	134	129,791	26	225,081
6	382,981	95	169,815	21	221,849
5	285,542	81	199,416	11	201,470
5	227,890	69	139,068	9	129,962
4	189,393	64	60,038	5	21,338
4	24,646	57	84,547	3	13,386
3	2,167	53	33,321	5	13,655
—	—	4	82	—	—
—	—	4	—	—	—
3	2,167	45	33,239	5	13,655
1	74	17	14,000	—	—
—	—	—	—	—	—
—	—	2	2,133	1	129
—	—	—	—	—	—
—	—	—	—	—	—
—	—	11	6,563	—	—
—	—	4	2,100	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	2	371	4	13,526
—	—	—	—	—	—
—	—	1	122	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	6	7,357	—	—
1	2,066	1	590	—	—
1	27	1	3	—	—

表3-16. 營業稅稅源
(1)營利事業營業家數—按行業別分

單位：家

年 底 別 及 地 區 別 End of CY & Region	總 計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採 取 業 Mining & Quarrying	製 造 業 Manufacturing
92年底 2003	1,108,629	15,237	1,268	131,923
93年底 2004	1,141,167	15,285	1,277	132,475
94年底 2005	1,180,235	14,578	1,291	131,970
95年底 2006	1,189,878	12,616	1,317	130,685
96年底 2007	1,187,929	12,631	1,339	128,964
台北市 Taipei City	196,736	251	91	6,159
高雄市 Kaohsiung City	89,410	4,818	40	2,800
台灣省 Taiwan Province	890,799	7,525	1,199	119,802
台北縣 Taipei County	184,590	1,435	76	27,611
宜蘭縣 Yilan County	24,937	2,308	197	1,996
桃園縣 Taoyuan County	86,319	408	62	10,474
新竹縣 Hsinchu County	20,504	88	50	2,394
苗栗縣 Miaoli County	23,844	122	101	2,854
台中縣 Taichung County	81,640	191	81	23,547
彰化縣 Changhua County	63,373	278	27	16,387
南投縣 Nantou County	22,319	205	61	1,584
雲林縣 Yunlin County	26,274	193	42	1,612
嘉義縣 Chiayi County	18,695	103	11	1,933
台南縣 Tainan County	47,737	227	25	7,554
高雄縣 Kaohsiung County	53,225	537	68	5,071
屏東縣 Pingtung County	33,702	679	42	1,616
台東縣 Taitung County	10,695	95	82	195
花蓮縣 Hualien County	17,617	201	213	543
澎湖縣 Penghu County	5,582	18	11	267
基隆市 Keelung City	17,004	31	10	573
新竹市 Hsinchu City	22,016	228	13	2,377
台中市 Taichung City	67,834	57	15	5,727
嘉義市 Chiayi City	16,264	37	4	961
台南市 Tainan City	46,628	84	8	4,526
福建省 Fuchien Province	10,984	37	9	203
金門縣 Kinmen County	10,145	34	9	175
連江縣 Lienchiang County	839	3	—	28

資料來源：財稅資料中心。

說明：自92年（含）起改採「中華民國稅務行業標準分類（第5次修訂）」。

Table 3-16. Sources of Business Tax
(1) Number of Business Units—by Industries

Unit : Unit

水電燃氣業 Electricity, Gas & Water	營 造 業 Construction	批發及零售業 Trade	住宿及餐飲業 Accommodation and Eating-Drinking Places	運輸、倉儲及通信業 Transportation, Storage and Communication
688	70,544	588,791	75,372	33,110
663	74,012	605,914	81,831	31,469
649	80,281	624,940	91,306	31,483
643	84,797	624,882	95,443	31,211
655	86,466	620,689	98,326	30,871
64	8,926	112,233	15,342	5,659
54	6,972	47,027	8,532	3,646
531	70,133	452,792	73,884	21,293
80	16,058	94,180	10,741	6,072
14	1,900	11,962	2,081	745
43	7,427	45,469	6,368	1,928
12	2,224	9,664	1,955	329
23	2,346	11,639	2,382	469
35	6,424	33,937	5,261	1,561
37	3,534	29,245	4,007	868
16	1,906	11,879	2,402	478
21	2,562	15,381	1,776	630
11	1,801	9,992	1,452	684
33	3,371	24,235	4,112	719
34	5,093	28,209	4,999	1,249
75	2,447	18,491	3,478	771
11	609	6,078	1,640	169
15	1,679	9,325	2,420	368
3	322	3,091	680	356
13	1,540	8,545	2,174	1,262
11	1,791	10,644	2,188	327
27	4,242	36,506	6,129	1,182
7	897	9,100	1,708	492
10	1,960	25,220	5,931	634
6	435	8,637	568	273
4	344	8,381	410	172
2	91	256	158	101

Source : Financial Data Center, Ministry of Finance.

Explanation : Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

表3-16. 營業稅稅源(續1)
(1)營利事業營業家數—按行業別分

單位:家

年 底 別 及 地 區 別 End of CY & Region		金融及保險業 Finance and Insurance	不動產及租賃業 Real Estate and Rental and Leasing	專業、科學及技術服務業 Professional, Scientific and Technical Services	教育服務業 Educational Services
92年底	2003	16,308	21,413	40,182	189
93年底	2004	17,326	23,287	41,761	253
94年底	2005	17,970	24,825	43,022	297
95年底	2006	18,347	25,981	42,807	366
96年底	2007	18,981	26,631	43,046	460
台北市	Taipei City	7,638	5,344	16,431	116
高雄市	Kaohsiung City	1,648	1,832	2,829	71
台灣省	Taiwan Province	9,670	19,376	23,677	273
台北縣	Taipei County	2,103	3,871	6,619	59
宜蘭縣	Yilan County	132	676	486	4
桃園縣	Taoyuan County	995	2,288	2,607	23
新竹縣	Hsinchu County	284	627	566	4
苗栗縣	Miaoli County	170	519	416	2
台中縣	Taichung County	616	1,424	1,499	18
彰化縣	Changhua County	603	890	974	21
南投縣	Nantou County	167	726	394	6
雲林縣	Yunlin County	223	442	377	3
嘉義縣	Chiayi County	89	334	213	1
台南縣	Tainan County	459	791	817	12
高雄縣	Kaohsiung County	406	804	835	11
屏東縣	Pingtung County	265	577	505	7
台東縣	Taitung County	88	321	202	3
花蓮縣	Hualien County	132	477	325	2
澎湖縣	Penghu County	35	205	45	2
基隆市	Keelung City	129	312	453	2
新竹市	Hsinchu City	506	574	830	10
台中市	Taichung City	1,231	2,135	3,774	48
嘉義市	Chiayi City	223	442	432	6
台南市	Tainan City	814	941	1,308	29
福建省	Fuchien Province	25	79	109	—
金門縣	Kinmen County	23	69	96	—
連江縣	Lienchiang County	2	10	13	—

Table 3-16. Sources of Business Tax (Cont.1)

(1) Number of Business Units—by Industries

Unit : Unit

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activities Not Adequately Defined
350	23,873	73,864	26	15,491
364	25,154	77,791	27	12,278
362	25,960	84,102	23	7,176
360	28,389	86,462	25	5,547
368	25,741	88,150	22	4,589
104	5,617	11,096	5	1,660
46	1,783	7,311	—	1
216	18,146	69,341	17	2,924
42	3,169	10,201	4	2,269
8	465	1,953	—	10
12	1,488	6,563	2	162
9	413	1,885	—	—
5	554	2,238	—	4
6	1,168	5,819	2	51
19	1,110	5,120	2	251
17	632	1,835	1	10
2	614	2,387	—	9
5	353	1,707	—	6
15	1,218	4,138	3	8
9	1,439	4,448	—	13
7	1,253	3,470	1	18
5	294	898	—	5
7	456	1,453	—	1
1	144	395	1	6
4	377	1,576	—	3
5	429	2,027	1	55
19	1,388	5,324	—	30
6	403	1,544	—	2
13	779	4,360	—	11
2	195	402	—	4
2	112	314	—	—
—	83	88	—	4

表3-16. 營業稅稅源(續2)
(1)營利事業營業家數—按行業別分

單位:家

年 底 別 及 地 區 別 End of CY & Region	總 計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採 取 業 Mining and Quarrying	製 造 業 Manufacturing
97年底 2008	1,178,882	12,098	1,322	129,956
台北市 Taipei City	194,788	239	95	6,290
高雄市 Kaohsiung City	88,915	4,709	41	3,446
台灣省 Taiwan Province	886,397	7,121	1,175	120,015
台北縣 Taipei County	183,697	1,406	67	27,211
宜蘭縣 Yilan County	24,399	2,203	200	2,058
桃園縣 Taoyuan County	86,520	387	65	10,535
新竹縣 Hsinchu County	20,694	81	49	2,452
苗栗縣 Miaoli County	23,464	122	94	2,841
台中縣 Taichung County	81,631	185	75	23,366
彰化縣 Changhua County	62,998	294	29	16,290
南投縣 Nantou County	22,048	216	52	1,646
雲林縣 Yunlin County	26,132	175	45	1,715
嘉義縣 Chiayi County	18,631	112	10	1,956
台南縣 Tainan County	47,372	227	26	7,640
高雄縣 Kaohsiung County	53,065	356	69	5,307
屏東縣 Pingtung County	33,244	655	44	1,680
台東縣 Taitung County	10,645	111	75	231
花蓮縣 Hualien County	17,388	167	211	586
澎湖縣 Penghu County	5,619	21	10	260
基隆市 Keelung City	16,689	28	12	650
新竹市 Hsinchu City	21,936	224	13	2,388
台中市 Taichung City	68,049	40	20	5,731
嘉義市 Chiayi City	15,757	30	2	939
台南市 Tainan City	46,419	81	7	4,533
福建省 Fuchien Province	8,782	29	11	205
金門縣 Kinmen County	7,956	27	11	178
連江縣 Lienchiang County	826	2	—	27

說明：自97年（含）起改採「中華民國稅務行業標準分類（第6次修訂）」。

Table 3-16. Sources of Business Tax (Cont.2)

(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 Services	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 Services	資訊及通訊 傳播業 Information and Communication
370	6,585	84,563	616,187	30,426	99,722	14,352
55	643	8,815	111,600	5,309	15,379	6,482
20	467	6,368	46,571	3,612	8,539	708
292	5,459	68,933	451,497	21,255	75,265	7,131
60	895	16,263	95,476	6,627	10,909	2,349
13	92	1,885	11,615	709	2,111	120
25	666	7,374	45,579	1,931	6,403	736
7	153	2,196	9,756	338	1,962	170
11	195	2,303	11,387	424	2,387	136
26	533	6,273	34,001	1,539	5,488	427
24	360	3,410	29,315	823	4,112	287
11	125	1,872	11,684	445	2,420	108
8	235	2,449	15,192	586	1,863	117
5	174	1,732	9,942	695	1,477	54
22	284	3,215	23,885	711	4,285	233
19	507	4,768	27,890	1,218	5,252	208
9	278	2,394	18,161	760	3,547	153
6	60	612	5,988	141	1,659	82
10	101	1,632	9,083	330	2,481	94
1	18	328	3,086	317	713	35
8	96	1,501	8,430	1,281	2,076	119
4	156	1,735	10,628	326	2,204	293
11	250	4,213	36,596	1,096	6,201	956
5	55	861	8,757	411	1,721	119
7	226	1,917	25,046	547	5,994	335
3	16	447	6,519	250	539	31
2	14	361	6,253	158	379	23
1	2	86	266	92	160	8

Explanation : Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續3)
(1)營利事業營業家數—按行業別分

單位:家

年 底 別 及 地 區 別 End of CY & Region		金融及保險業 Finance and Insurance	不動產業 Real Estate	專業、科學及 技術服務業 Professional, Scientific and Technical Services	支援服務業 Support Services
97年底	2008	22,163	18,563	32,605	24,978
台北市	Taipei City	9,490	4,791	11,351	4,050
高雄市	Kaohsiung City	1,820	1,444	2,342	1,944
台灣省	Taiwan Province	10,823	12,292	18,827	18,830
台北縣	Taipei County	2,474	2,825	4,929	3,081
宜蘭縣	Yilan County	142	337	442	537
桃園縣	Taoyuan County	1,157	1,543	2,054	2,249
新竹縣	Hsinchu County	327	433	457	532
苗栗縣	Miaoli County	181	311	339	573
台中縣	Taichung County	672	850	1,293	1,546
彰化縣	Changhua County	638	533	798	857
南投縣	Nantou County	174	244	363	695
雲林縣	Yunlin County	234	252	313	457
嘉義縣	Chiayi County	90	114	224	443
台南縣	Tainan County	494	408	638	986
高雄縣	Kaohsiung County	438	439	686	976
屏東縣	Pingtung County	267	334	474	677
台東縣	Taitung County	84	104	131	357
花蓮縣	Hualien County	134	236	277	537
澎湖縣	Penghu County	36	59	38	259
基隆市	Keelung City	140	164	322	374
新竹市	Hsinchu City	577	429	566	579
台中市	Taichung City	1,473	1,751	2,944	1,760
嘉義市	Chiayi City	227	280	340	422
台南市	Tainan City	864	646	1,199	933
福建省	Fuchien Province	30	36	85	154
金門縣	Kinmen County	28	36	72	110
連江縣	Lienchiang County	2	—	13	44

Table 3-16. Sources of Business Tax (Cont.3)

(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 Services	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能 歸類之行業 Activities Not Adequately Defined
23	622	337	20,365	63,645	—
4	170	105	2,642	7,278	—
—	83	41	1,454	5,306	—
19	369	190	16,090	50,814	—
4	83	38	2,475	6,525	—
—	8	5	435	1,487	—
2	36	15	1,397	4,366	—
—	7	7	415	1,352	—
1	3	1	528	1,627	—
2	25	8	1,018	4,304	—
2	24	15	1,029	4,158	—
1	12	15	593	1,372	—
—	6	4	619	1,862	—
—	4	2	344	1,253	—
3	12	9	1,098	3,196	—
1	21	6	1,366	3,538	—
1	11	7	1,136	2,656	—
—	6	4	287	707	—
—	3	6	415	1,085	—
1	3	1	118	315	—
—	1	5	332	1,150	—
1	13	7	379	1,414	—
—	52	19	1,064	3,872	—
—	5	5	354	1,224	—
—	34	11	688	3,351	—
—	—	1	179	247	—
—	—	1	103	200	—
—	—	—	76	47	—

表3-16. 營業稅稅源(續4)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年 別 及 地 區 別 CY & Region		總 計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採 取 業 Mining & Quarrying	製 造 業 Manufacturing
92年	2003	27,365,282,945	27,289,752	38,530,992	9,011,219,794
93年	2004	32,002,921,345	33,510,776	44,850,301	11,056,296,930
94年	2005	34,334,324,939	34,082,046	51,989,986	11,195,077,511
95年	2006	34,604,714,544	32,848,308	53,702,085	12,045,201,510
96年	2007	36,066,701,872	33,761,329	53,931,272	13,300,433,420
台北市	Taipei City	12,694,160,402	3,979,719	4,837,905	1,801,563,052
高雄市	Kaohsiung City	2,360,143,263	5,366,732	801,062	970,242,310
台灣省	Taiwan Province	20,977,392,717	24,355,710	47,100,135	10,519,220,469
台北縣	Taipei County	4,077,630,403	1,009,753	4,345,688	1,494,789,138
宜蘭縣	Yilan County	213,198,753	1,020,586	6,136,216	56,658,834
桃園縣	Taoyuan County	3,062,974,192	875,234	1,743,760	1,480,544,601
新竹縣	Hsinchu County	874,978,861	337,321	1,060,510	573,357,572
苗栗縣	Miaoli County	512,173,024	6,085,591	2,634,915	260,182,457
台中縣	Taichung County	1,474,485,289	1,067,550	3,398,955	887,210,309
彰化縣	Changhua County	1,133,195,246	1,488,576	250,397	675,298,479
南投縣	Nantou County	227,470,354	1,327,937	1,109,930	97,998,981
雲林縣	Yunlin County	1,403,313,837	667,167	840,932	1,191,196,378
嘉義縣	Chiayi County	237,479,961	728,188	836,789	126,117,740
台南縣	Tainan County	1,609,785,990	5,833,128	191,188	1,113,741,606
高雄縣	Kaohsiung County	1,475,664,308	697,259	6,275,701	846,460,216
屏東縣	Pingtung County	292,437,119	1,218,600	852,470	81,192,352
台東縣	Taitung County	51,810,044	390,072	996,269	2,914,600
花蓮縣	Hualien County	150,396,687	505,738	6,133,509	19,732,910
澎湖縣	Penghu County	21,974,676	197,798	3,194,517	349,579
基隆市	Keelung City	173,817,138	117,201	5,913,327	28,699,934
新竹市	Hsinchu City	1,610,819,341	80,035	226,417	1,134,422,177
台中市	Taichung City	1,501,560,417	444,831	823,101	245,868,800
嘉義市	Chiayi City	190,988,827	67,574	53,184	26,534,571
台南市	Tainan City	681,238,250	195,571	82,361	175,949,234
福建省	Fuchien Province	35,005,489	59,167	1,192,170	9,407,589
金門縣	Kinmen County	31,085,824	52,765	1,192,170	8,953,295
連江縣	Lienchiang County	3,919,664	6,402	—	454,294

資料來源：財稅資料中心。

說明：自92年（含）起改採「中華民國稅務行業標準分類（第5次修訂）」。

Table 3-16. Sources of Business Tax (Cont.4)

(2) Amount of Business Sales—by Industries

Unit : NT\$ 1,000

水電燃氣業	營 造 業	批發及零售業	住宿及餐飲業	運輸、倉儲及通信業
Electricity, Gas & Water	Construction	Trade	Accommodation and Eating-Drinking Places	Transportation, Storage and Communication
382,005,634	1,388,659,487	10,050,797,466	234,844,755	1,225,409,253
452,235,723	1,679,119,494	11,726,783,042	274,528,787	1,169,078,378
489,002,925	1,768,238,398	12,348,128,323	298,706,859	1,335,422,502
567,878,995	1,790,149,318	12,055,690,905	321,757,622	1,279,394,390
622,580,283	1,843,747,437	12,536,304,736	323,756,844	1,275,813,408
73,469,352	581,929,751	5,214,627,269	112,514,946	654,641,610
33,665,728	160,768,540	833,389,118	26,318,248	123,681,609
514,548,450	1,096,696,043	6,474,841,621	184,173,921	494,260,702
37,895,448	289,812,800	1,649,486,683	29,640,690	113,135,794
580,551	28,040,422	84,317,720	5,312,099	11,713,471
78,562,554	137,007,220	1,027,056,798	24,748,915	98,826,043
10,322,962	31,335,827	167,480,569	4,775,505	6,240,573
38,727,745	23,519,447	146,204,147	3,512,121	9,459,477
5,386,462	78,463,670	376,062,374	10,339,755	31,540,628
27,510,177	34,692,897	315,324,603	6,194,650	18,298,466
11,041,861	15,888,737	67,084,725	5,890,447	7,334,248
21,427,615	36,325,163	110,366,084	2,665,601	14,068,290
7,954,697	14,568,653	65,746,176	2,073,820	5,081,151
23,303,838	53,547,844	332,236,473	6,965,732	11,564,875
55,759,369	73,572,051	406,039,195	6,410,167	26,525,248
10,431,058	22,389,457	130,573,757	6,931,829	8,437,696
2,223,178	5,923,172	23,809,402	3,047,836	5,101,462
20,587,478	14,675,887	56,450,831	6,562,926	8,111,604
983,066	2,759,857	8,271,915	1,149,481	2,162,474
9,371,610	13,413,159	49,737,449	3,760,178	45,328,099
45,329,329	45,732,618	240,443,361	8,589,022	14,888,343
63,746,099	126,557,429	782,243,703	26,728,317	37,100,827
7,531,281	14,332,508	100,328,744	6,145,211	9,334,787
35,872,071	34,137,224	335,576,911	12,729,620	10,007,148
896,754	4,353,103	13,446,728	749,729	3,229,487
709,790	3,277,229	12,545,106	597,203	2,253,148
186,964	1,075,874	901,622	152,525	976,339

Source : Financial Data Center, Ministry of Finance.

Explanation : Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

表3-16. 營業稅稅源(續5)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年 別 及 地 區 別		金融及保險業	不動產及租賃業	專業、科學及 技術服務業	教育服務業
CY & Region		Finance and Insurance	Real Estate and Rental and Leasing	Professional, Scientific and Technical Services	Educational Services
92年	2003	1,978,633,870	526,030,883	802,558,958	2,410,952
93年	2004	2,627,232,786	603,904,678	864,941,130	2,720,807
94年	2005	4,161,351,173	684,384,909	873,496,402	4,114,440
95年	2006	3,781,602,519	798,582,290	909,385,106	4,026,402
96年	2007	3,313,677,618	891,282,626	965,511,917	4,196,081
台北市	Taipei City	2,769,877,140	430,411,274	646,620,987	1,568,195
高雄市	Kaohsiung City	79,052,922	58,742,173	22,125,625	433,830
台灣省	Taiwan Province	464,379,363	401,788,554	296,560,526	2,193,758
台北縣	Taipei County	103,810,814	117,868,693	85,557,879	571,807
宜蘭縣	Yilan County	8,008,819	4,188,846	1,451,781	14,411
桃園縣	Taoyuan County	54,943,356	54,629,817	39,549,844	493,618
新竹縣	Hsinchu County	8,168,417	13,147,328	47,321,554	1,581
苗栗縣	Miaoli County	7,120,099	5,348,497	1,342,141	15,812
台中縣	Taichung County	23,978,621	20,705,404	8,477,159	96,624
彰化縣	Changhua County	20,750,597	9,976,131	3,429,772	111,467
南投縣	Nantou County	8,547,655	3,487,578	1,120,421	31,537
雲林縣	Yunlin County	10,588,334	4,385,943	1,402,516	10,099
嘉義縣	Chiayi County	4,621,328	2,815,132	640,394	662
台南縣	Tainan County	16,479,232	13,038,756	11,406,059	86,382
高雄縣	Kaohsiung County	14,973,841	11,833,410	2,938,225	112,277
屏東縣	Pingtung County	10,803,829	3,830,040	1,248,600	24,949
台東縣	Taitung County	3,120,048	1,590,641	444,220	20,193
花蓮縣	Hualien County	6,423,055	5,083,083	1,073,249	5,542
澎湖縣	Penghu County	1,277,799	693,317	65,472	603
基隆市	Keelung City	7,737,244	3,025,236	1,394,873	1,181
新竹市	Hsinchu City	34,540,942	24,628,081	47,758,048	185,178
台中市	Taichung City	72,981,672	80,396,870	31,402,482	230,045
嘉義市	Chiayi City	9,804,261	5,741,227	3,018,171	38,955
台南市	Tainan City	35,699,403	15,374,524	5,517,667	140,835
福建省	Fuchien Province	368,194	340,624	204,778	298
金門縣	Kinmen County	355,360	336,379	191,178	298
連江縣	Lienchiang County	12,833	4,245	13,600	—

Table 3-16. Sources of Business Tax (Cont.5)

(2) Amount of Business Sales—by Industries

Unit : NT\$ 1,000

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activities Not Adequately Defined
8,769,919	250,279,894	413,363,520	269,584	1,024,208,233
6,215,542	271,662,905	565,289,795	367,172	624,183,098
5,141,175	268,311,485	470,432,946	601,150	345,842,711
2,387,354	259,799,821	488,602,417	3,640,939	210,064,564
2,544,538	267,314,397	453,518,992	629,946	177,697,028
1,479,771	165,781,447	147,247,678	16,020	83,594,284
75,672	13,390,040	31,423,401	—	666,254
987,099	87,925,541	274,311,088	613,926	93,435,810
152,632	22,366,921	58,298,062	545,909	68,341,691
4,701	751,905	4,856,436	1,000	140,956
31,753	9,726,439	45,232,956	10,754	8,990,529
33,773	2,500,084	8,855,390	—	39,894
3,321	2,059,169	5,770,589	—	187,497
180,455	5,319,441	20,410,343	30,299	1,817,240
25,752	2,511,271	14,098,758	1,549	3,231,706
13,668	2,055,817	3,853,766	12	683,034
1,723	3,074,305	5,893,928	—	399,760
3,991	1,173,011	4,959,816	—	158,413
9,769	4,342,689	16,717,406	8,343	312,672
254,373	4,517,742	17,242,962	—	2,052,271
8,043	3,216,625	8,670,715	—	2,607,097
20,128	624,741	1,431,683	—	152,399
57,702	1,935,416	3,032,982	—	24,777
—	365,952	475,818	16,060	10,966
5,142	1,552,203	3,728,434	—	31,868
25,337	2,985,061	10,464,256	—	521,137
74,493	9,927,539	22,315,523	—	718,685
6,526	2,148,969	3,690,659	—	2,212,200
73,816	4,770,241	14,310,605	—	801,018
1,996	217,368	536,824	—	679
1,996	152,259	467,160	—	487
—	65,108	69,665	—	192

表3-16. 營業稅稅源(續6)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年 別 及 地 區 別 CY & Region		總 計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採 取 業 Mining and Quarrying	製 造 業 Manufacturing
97年	2008	35,409,928,840	30,436,081	59,117,232	13,111,205,927
台北市	Taipei City	11,893,018,820	4,281,812	4,712,556	1,761,783,958
高雄市	Kaohsiung City	2,406,659,546	5,402,035	708,620	950,308,098
台灣省	Taiwan Province	21,072,392,202	20,675,396	52,300,962	10,386,781,720
台北縣	Taipei County	3,965,031,010	1,124,234	3,692,678	1,408,394,100
宜蘭縣	Yilan County	222,042,396	1,090,413	6,120,525	63,299,937
桃園縣	Taoyuan County	2,998,712,613	781,425	1,564,050	1,375,760,791
新竹縣	Hsinchu County	884,540,804	235,381	1,420,659	503,365,455
苗栗縣	Miaoli County	512,287,300	4,062,789	2,785,200	268,798,923
台中縣	Taichung County	1,558,537,871	986,230	4,043,171	946,513,504
彰化縣	Changhua County	1,142,719,885	1,578,312	286,298	680,089,044
南投縣	Nantou County	218,602,962	1,060,947	1,138,636	92,540,778
雲林縣	Yunlin County	1,581,019,639	620,801	856,943	1,359,428,070
嘉義縣	Chiayi County	241,768,609	871,497	214,589	124,916,615
台南縣	Tainan County	1,626,014,841	4,653,076	290,439	1,113,326,641
高雄縣	Kaohsiung County	1,454,179,918	638,429	6,502,887	800,602,629
屏東縣	Pingtung County	295,721,366	1,176,885	1,857,758	81,860,949
台東縣	Taitung County	52,320,322	354,897	1,092,318	2,887,185
花蓮縣	Hualien County	147,731,587	511,341	6,779,167	18,650,805
澎湖縣	Penghu County	24,897,493	60,110	5,589,721	350,461
基隆市	Keelung City	178,745,194	108,583	6,389,335	28,300,230
新竹市	Hsinchu City	1,581,955,831	89,242	270,468	1,063,443,316
台中市	Taichung City	1,523,512,781	377,406	1,325,082	247,007,300
嘉義市	Chiayi City	187,491,634	71,728	35,352	26,778,912
台南市	Tainan City	674,558,147	221,669	45,687	180,466,074
福建省	Fuchien Province	37,858,272	76,838	1,395,094	12,332,152
金門縣	Kinmen County	34,027,292	69,495	1,395,094	11,974,542
連江縣	Lienchiang County	3,830,980	7,343	—	357,610

說明：自97年(含)起改採「中華民國稅務行業標準分類(第6次修訂)」。

Table 3-16. Sources of Business Tax (Cont.6)

(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 Services	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 Services	資訊及通訊 傳播業 Information and Communication
656,148,109	168,801,807	1,868,470,971	12,438,393,116	1,003,176,107	335,643,759	782,818,881
73,944,014	29,850,607	616,997,815	5,016,085,514	498,872,100	113,907,458	530,563,529
32,460,558	16,775,916	158,391,810	870,446,892	110,564,486	27,172,959	27,782,568
548,853,367	121,972,115	1,088,559,683	6,539,812,617	390,731,742	193,783,254	223,710,330
37,281,739	24,189,784	287,415,366	1,636,226,531	84,383,957	31,410,738	73,693,111
255,381	861,694	27,358,584	87,630,424	8,505,905	5,670,242	2,924,473
83,085,622	22,783,789	137,635,129	1,073,614,399	95,707,464	26,858,683	10,125,364
10,953,064	4,043,286	35,596,303	177,761,674	7,723,469	4,908,173	13,169,881
45,171,366	2,129,434	21,889,830	133,850,242	5,070,740	3,811,635	5,310,820
3,954,739	9,410,493	78,791,299	399,557,499	32,518,447	10,464,139	5,790,051
29,799,124	6,708,480	33,731,018	319,617,285	9,793,543	6,636,476	10,344,580
10,239,365	1,265,012	15,978,170	66,507,556	3,796,438	6,036,727	4,140,258
22,893,926	2,803,768	36,725,745	118,148,975	8,941,125	2,821,043	4,794,993
9,140,765	1,941,065	13,941,443	68,863,797	4,270,089	2,230,422	1,909,206
26,018,167	7,003,123	54,039,858	340,958,240	12,547,994	7,753,232	7,130,981
63,880,228	15,683,019	68,662,030	415,550,398	19,506,112	7,072,193	9,120,303
10,260,711	4,027,373	21,466,427	133,734,999	3,880,468	7,750,775	5,621,270
2,046,420	360,516	5,509,515	23,914,468	3,748,413	3,311,363	2,061,445
21,016,467	857,448	13,942,531	56,749,653	5,434,961	6,731,993	3,123,583
923,396	143,307	3,234,958	8,295,377	1,489,516	1,291,755	872,546
9,111,168	1,295,219	12,818,180	50,838,152	41,278,829	3,881,624	5,698,500
48,315,099	3,421,790	43,097,115	224,805,684	7,421,922	8,444,630	22,232,240
67,694,626	6,413,726	129,971,494	777,411,626	21,245,074	28,430,224	26,753,735
8,719,990	771,897	12,738,272	101,227,882	4,627,914	6,773,845	5,006,748
38,092,003	5,857,893	34,016,416	324,547,756	8,839,362	11,493,344	3,886,242
890,171	203,168	4,521,664	12,048,092	3,007,778	780,088	762,455
708,787	172,462	3,634,014	11,115,624	2,237,175	624,999	577,472
181,384	30,706	887,650	932,468	770,603	155,089	184,983

Explanation : Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續7完)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年 別 及 地 區 別 CY & Region		金融及保險業 Finance and Insurance	不動產業 Real Estate	專業、科學及 技術服務業 Professional, Scientific and Technical Services	支援服務業 Support Services
97年	2008	2,851,984,543	802,226,843	572,844,892	242,931,639
台北市	Taipei City	2,307,007,892	369,824,749	343,269,801	120,068,130
高雄市	Kaohsiung City	77,492,610	47,731,016	17,183,512	19,399,394
台灣省	Taiwan Province	467,057,647	384,406,794	212,221,682	103,031,157
台北縣	Taipei County	108,034,991	127,024,084	49,249,308	22,515,867
宜蘭縣	Yilan County	8,272,500	2,936,122	1,489,695	1,788,027
桃園縣	Taoyuan County	54,934,779	41,230,373	35,801,380	14,948,728
新竹縣	Hsinchu County	8,905,502	10,469,381	42,839,755	3,930,948
苗栗縣	Miaoli County	6,510,801	4,636,326	1,146,293	2,574,953
台中縣	Taichung County	24,086,348	17,552,914	6,728,554	5,580,302
彰化縣	Changhua County	19,729,123	8,448,503	2,769,318	3,825,971
南投縣	Nantou County	7,849,407	1,560,798	956,595	1,532,032
雲林縣	Yunlin County	10,051,991	4,240,608	778,303	1,679,784
嘉義縣	Chiayi County	4,895,996	2,759,506	528,221	1,446,915
台南縣	Tainan County	15,964,856	10,461,709	3,956,037	6,677,086
高雄縣	Kaohsiung County	15,302,465	8,328,408	2,843,660	3,673,103
屏東縣	Pingtung County	10,829,628	2,875,585	1,334,944	1,653,365
台東縣	Taitung County	3,195,396	1,062,355	332,833	687,161
花蓮縣	Hualien County	6,419,742	2,344,509	905,354	1,672,116
澎湖縣	Penghu County	1,024,082	712,241	38,769	371,869
基隆市	Keelung City	8,201,401	2,027,031	962,383	1,763,860
新竹市	Hsinchu City	34,248,286	25,291,287	30,024,702	8,032,321
台中市	Taichung City	74,095,821	93,494,231	22,441,179	10,838,805
嘉義市	Chiayi City	9,529,375	4,306,396	1,945,945	1,498,800
台南市	Tainan City	34,975,158	12,644,430	5,148,455	6,339,143
福建省	Fuchien Province	426,394	264,284	169,896	432,958
金門縣	Kinmen County	415,786	264,284	153,077	390,707
連江縣	Lienchiang County	10,608	—	16,819	42,252

Table 3-16. Sources of Business Tax (Cont.7 End)

(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 Services	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能 歸類之行業 Activities Not Adequately Defined
1,112,181	5,242,490	2,814,551	69,021,712	170,775,843	236,762,154
145,327	1,589,180	1,719,302	21,643,889	51,144,248	25,606,939
—	525,211	83,010	5,252,354	10,340,903	28,637,594
966,854	3,128,099	1,011,117	41,981,481	109,056,395	182,349,790
605,210	877,478	138,328	6,957,756	17,970,436	43,845,314
—	17,617	2,388	695,816	3,042,133	80,519
5,576	745,880	33,840	4,828,598	12,659,720	5,607,022
—	7,542	33,089	1,793,640	2,977,448	54,406,154
143,321	21,945	1,815	1,156,355	2,829,527	384,985
25,164	105,456	252,040	2,227,584	9,112,325	837,612
1,456	127,862	14,476	1,449,226	7,067,990	701,802
12	38,538	17,654	1,293,659	2,180,632	469,749
—	15,812	3,415	2,382,484	2,601,753	1,230,100
—	5,204	1,131	569,865	3,118,261	144,023
7,638	102,477	4,721	2,204,714	8,290,317	4,623,536
158,359	197,747	261,934	2,857,452	7,557,833	5,780,731
—	56,048	9,044	2,120,995	4,394,365	809,776
—	18,400	16,859	356,507	1,339,744	24,527
—	13,503	61,674	1,062,362	1,371,155	83,223
16,940	629	—	154,115	314,320	13,382
—	1,672	8,194	703,030	1,946,666	3,411,137
2,362	238,034	22,857	1,316,774	4,212,584	57,025,118
816	283,893	59,462	4,845,681	9,777,478	1,045,123
—	42,539	1,495	1,222,343	2,052,358	139,843
—	209,826	66,702	1,782,525	4,239,350	1,686,113
—	—	1,123	143,988	234,298	167,831
—	—	1,123	84,348	199,850	8,454
—	—	—	59,640	34,448	159,377

表3-17. 使用牌照稅稅源—機動車輛

單位：輛

年 別 及 地 區 別 CY & Region		總 計 Grand Total		小 客 車 Small Passenger Vehicles	
		應 稅 Taxable	免 稅 Exempt	應 稅 Taxable	免 稅 Exempt
90年	2001	5,920,286	121,389	4,930,460	115,236
91年	2002	6,083,132	146,759	5,079,281	138,399
92年	2003	6,300,828	155,082	5,241,986	146,735
93年	2004	6,602,459	172,508	5,497,073	160,784
94年	2005	6,847,620	179,323	5,690,980	167,003
95年	2006	6,713,626	141,190	5,536,549	131,151
96年	2007	6,784,329	144,135	5,594,250	133,593
97年	2008	6,738,854	161,197	5,534,283	148,529
台北市	Taipei City	746,054	16,177	644,206	15,696
高雄市	Kaohsiung City	435,456	6,782	366,358	6,739
台灣省	Taiwan Province	5,552,395	117,449	4,519,235	113,015
台北縣	Taipei County	877,779	10,938	743,545	10,101
宜蘭縣	Yilan County	129,605	3,698	102,562	3,698
桃園縣	Taoyuan County	638,439	8,194	534,955	7,921
新竹縣	Hsinchu County	172,993	2,808	145,415	2,751
苗栗縣	Miaoli County	189,443	3,585	155,610	3,480
台中縣	Taichung County	538,944	8,185	432,376	8,006
彰化縣	Changhua County	409,250	7,083	317,764	6,910
南投縣	Nantou County	180,862	3,940	140,454	3,833
雲林縣	Yunlin County	219,918	5,940	166,134	5,758
嘉義縣	Chiayi County	157,321	4,094	117,971	4,036
台南縣	Tainan County	345,128	9,323	278,684	9,301
高雄縣	Kaohsiung County	366,091	6,621	291,499	6,452
屏東縣	Pingtung County	246,356	5,221	189,981	5,221
台東縣	Taitung County	63,886	1,822	47,063	1,716
花蓮縣	Hualien County	104,729	2,588	81,846	2,429
澎湖縣	Penghu County	4,620	2,683	4,157	2,223
基隆市	Keelung City	87,741	1,875	75,006	1,838
新竹市	Hsinchu City	135,338	1,706	116,553	1,684
台中市	Taichung City	378,790	4,837	322,313	4,720
嘉義市	Chiayi City	79,649	1,672	64,817	1,605
台南市	Tainan City	225,513	20,636	190,530	19,332
福建省	Fuchien Province	4,949	20,789	4,484	13,079
金門縣	Kinmen County	4,441	14,858	3,981	11,836
連江縣	Lienchiang County	508	5,931	503	1,243

資料來源：各縣市稽徵單位。

- 說明：
1. 本表之免稅資料，係指當年度申請免稅之件數。
 2. 小客車、大客車、貨車均分為自用與營業用，自用全年開徵1次，營業用分兩期開徵。
 3. 貨車內含農村拼裝車，曳引車。
 4. 自91年（含）起含福建省資料。

Table 3-17. Sources of Vehicle License Tax — Motor Vehicles

Unit : Set

大 客 車 Large Passenger Vehicles		貨 車 Trucks		機 器 腳 踏 車 Motorcycles	
應 稅 Taxable	免 稅 Exempt	應 稅 Taxable	免 稅 Exempt	應 稅 Taxable	免 稅 Exempt
23,280	2,432	964,148	3,548	2,398	173
23,818	2,906	976,154	5,277	3,879	177
23,089	2,189	1,026,372	5,284	9,381	874
26,265	3,221	1,063,614	3,384	15,507	5,119
32,032	2,067	1,102,219	4,529	22,389	5,724
26,866	1,360	1,120,157	3,368	30,054	5,311
28,044	1,350	1,137,644	4,885	24,391	4,307
27,770	1,925	1,129,747	6,312	47,054	4,431
6,582	257	87,197	220	8,069	4
2,250	—	63,971	43	2,877	—
18,913	1,320	978,210	3,070	36,037	44
1,357	577	121,966	260	10,911	—
248	—	26,243	—	552	—
2,054	65	97,141	208	4,289	—
529	—	25,846	57	1,203	—
581	7	32,344	98	908	—
2,029	30	101,583	149	2,956	—
1,744	35	88,082	136	1,660	2
272	7	39,433	100	703	—
792	5	52,395	177	597	—
311	—	38,563	58	476	—
914	—	64,014	22	1,516	—
1,545	2	71,338	167	1,709	—
440	—	54,676	—	1,259	—
120	3	16,366	103	337	—
530	18	21,826	141	527	—
7	42	428	395	28	23
110	15	11,853	21	772	1
1,177	3	16,340	19	1,268	—
1,663	23	52,283	94	2,531	—
822	40	13,606	27	404	—
1,668	448	31,884	838	1,431	18
25	348	369	2,979	71	4,383
25	306	369	2,647	66	69
—	42	—	332	5	4,314

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

Explanation : 1.The data of Exemption in this table refer to cases filed for tax exemption in current year..

2.Small Passenger Vehicles, Large Passenger Vehicles and Trucks are divided into two categories according to their purposes : personal use and business use. The tax on vehicles for personal use is levied once on an annual basis, while the tax levied on vehicles for business purpose is levied twice separately.

3.Trucks includes flat-bodied trucks and trailers used for agricultural purposes.

4.The data of Fuchien Province have been included since 2002.

表3-18. 地價稅稅源

面積單位：公頃
金額單位：新台幣千元

年別及地區別 CY & Region		總計 Grand Total			
		戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
90年	2001	6,231,954	132,497	4,853,478,557	51,389,185
91年	2002	6,372,305	135,495	4,872,114,367	51,470,125
92年	2003	6,466,524	138,551	4,899,069,192	51,283,192
93年	2004	6,607,108	139,393	4,949,158,135	52,488,762
94年	2005	6,741,100	142,864	4,999,795,947	53,354,199
95年	2006	6,858,770	148,306	5,096,379,762	53,602,525
96年	2007	7,053,843	153,879	5,539,406,649	58,485,705
97年	2008	7,180,631	155,299	5,536,191,432	57,734,619
台北市	Taipei City	822,864	4,861	1,906,412,829	18,691,961
高雄市	Kaohsiung City	497,579	6,899	495,708,592	5,621,935
台灣省	Taiwan Province	5,840,088	142,684	3,131,804,432	33,392,117
台北縣	Taipei County	1,326,421	15,869	849,856,804	8,542,667
宜蘭縣	Yilan County	139,293	4,251	52,301,156	555,696
桃園縣	Taoyuan County	657,738	15,693	397,584,269	4,584,588
新竹縣	Hsinchu County	144,721	5,669	86,408,750	990,512
苗栗縣	Miaoli County	157,760	6,083	69,843,102	769,545
台中縣	Taichung County	436,197	12,752	199,464,171	2,097,289
彰化縣	Changhua County	362,366	11,205	153,561,886	1,661,198
南投縣	Nantou County	136,934	4,872	48,390,598	529,189
雲林縣	Yunlin County	186,559	7,004	101,738,525	1,051,538
嘉義縣	Chiayi County	154,138	5,177	44,981,128	499,394
台南縣	Tainan County	345,139	11,827	140,466,468	1,563,810
高雄縣	Kaohsiung County	381,348	11,149	190,514,274	2,121,901
屏東縣	Pingtung County	222,789	7,816	82,195,917	847,289
台東縣	Taitung County	57,472	2,563	13,759,971	175,928
花蓮縣	Hualien County	90,999	4,424	32,017,478	378,126
澎湖縣	Penghu County	29,676	993	6,917,013	78,636
基隆市	Keelung City	121,587	2,389	65,060,665	744,184
新竹市	Hsinchu City	132,614	2,073	127,836,047	1,308,900
台中市	Taichung City	402,529	5,707	205,224,492	2,390,032
嘉義市	Chiayi City	97,140	1,421	74,972,162	663,091
台南市	Tainan City	256,668	3,747	188,709,556	1,838,604
福建省	Fuchien Province	20,100	855	2,265,579	28,606
金門縣	Kinmen County	17,041	765	1,843,368	24,344
連江縣	Lienchiang County	3,059	90	422,211	4,262

資料來源：各縣市稽徵單位。

說明：1. 台灣省自用住宅用地內含勞工宿舍用地。
2. 自91年(含)起含福建省資料。

Table 3-18. Sources of Land Value Tax

Unit: Hectare
NT\$ 1,000

一 般 用 地 Regular Land				自 用 住 宅 用 地 Self-use Residence Land			
戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查 定 稅 額 Assessment Tax	戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查 定 稅 額 Assessment Tax
4,008,438	87,963	2,915,914,751	44,177,871	2,201,508	18,381	1,480,123,767	2,960,219
4,089,655	89,468	2,905,516,136	44,200,094	2,260,370	18,911	1,509,798,235	3,019,494
3,442,675	90,515	2,892,075,863	43,878,246	3,000,407	19,321	1,540,566,608	3,081,001
3,488,570	91,458	2,922,488,170	45,056,722	3,095,076	19,875	1,563,247,736	3,126,359
3,517,753	94,215	2,936,134,746	45,887,878	3,199,421	20,524	1,603,134,369	3,206,115
3,536,025	97,437	2,996,268,964	46,025,822	3,287,347	21,090	1,633,965,386	3,267,785
3,488,537	102,515	3,263,579,016	50,299,295	3,527,156	21,849	1,772,533,664	3,544,909
3,509,683	102,926	3,219,260,877	49,419,670	3,629,943	22,498	1,806,504,557	3,612,849
220,640	2,674	1,050,235,782	16,548,032	584,638	1,971	791,411,494	1,582,796
235,258	3,482	272,526,643	4,689,719	261,225	1,497	157,336,422	314,659
3,033,900	95,962	1,894,560,075	28,155,287	2,783,919	19,021	857,620,714	1,715,122
529,393	10,416	490,076,309	7,238,429	792,413	2,482	274,403,870	548,772
79,152	2,932	34,360,846	483,428	59,604	584	12,828,808	25,655
326,790	9,065	223,050,765	3,646,523	328,360	1,930	98,414,247	196,814
79,994	3,764	51,215,349	803,373	64,171	541	20,068,291	40,134
86,001	4,063	39,497,246	640,892	71,222	776	21,243,887	42,485
249,151	9,430	132,762,944	1,807,120	184,916	1,686	45,345,347	90,683
245,861	8,652	106,078,724	1,473,601	115,494	1,159	35,020,630	70,037
85,893	3,683	30,962,712	464,182	50,103	546	13,039,598	26,077
119,128	3,614	52,194,090	736,705	66,782	771	21,909,871	43,817
106,920	3,711	27,977,398	420,746	46,565	531	10,938,937	21,876
201,239	7,949	87,405,439	1,313,328	141,655	1,532	33,296,358	66,587
169,414	6,497	97,790,027	1,657,352	210,462	1,665	53,601,398	107,194
127,568	5,203	46,313,155	664,404	94,607	1,022	21,446,404	42,889
44,246	2,291	11,062,823	166,604	12,932	169	2,063,362	4,126
56,723	3,454	22,181,107	336,042	33,977	357	6,802,330	13,603
22,138	857	5,153,360	73,603	7,457	72	1,516,230	3,032
59,477	1,544	44,305,154	656,457	62,020	251	14,367,037	28,731
52,837	1,399	85,083,718	1,176,838	79,416	536	35,860,180	71,717
246,164	4,232	148,550,540	2,210,415	155,363	910	46,670,682	93,335
42,815	855	43,814,942	563,194	53,640	420	25,192,056	50,382
102,996	2,351	114,723,427	1,622,051	152,760	1,081	63,591,191	127,176
19,885	808	1,938,377	26,632	161	9	135,927	272
16,882	724	1,558,092	22,583	106	7	110,174	220
3,003	84	380,285	4,049	55	2	25,753	52

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

Explanation : 1. Self-used residence lands of Taiwan Province include land used for dormitory of labourers.

2. The data of Fuchien Province have been included since 2002.

表3-18. 地價稅稅源(續1完)

面積單位：公 頃
金額單位：新台幣千元

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(戶) No. of Houses	面 積 Area	地 價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面 積 Area	地 價 Land Value
90年	2001	24	11	1,922,183	3,844	9,041	24,543	378,537,636
91年	2002	24	11	2,136,077	4,272	9,222	25,478	379,571,243
92年	2003	409	144	5,241,000	10,484	9,423	26,915	386,338,598
93年	2004	442	136	5,149,450	10,302	9,130	26,194	386,437,937
94年	2005	499	138	5,495,024	10,992	9,169	26,156	379,796,566
95年	2006	595	131	5,435,444	10,872	9,658	27,790	383,449,160
96年	2007	701	137	6,077,804	12,156	9,781	27,440	411,514,193
97年	2008	799	135	6,078,300	12,157	9,922	27,791	415,954,166
台北市	Taipei City	410	4	2,128,763	4,257	618	117	45,264,373
高雄市	Kaohsiung City	20	8	754,640	1,509	281	1,792	56,375,617
台灣省	Taiwan Province	369	123	3,194,897	6,391	9,002	25,852	314,175,346
台北縣	Taipei County	45	20	1,021,093	2,042	1,305	2,596	61,823,017
宜蘭縣	Yilan County	10	2	15,170	30	194	688	4,001,155
桃園縣	Taoyuan County	36	7	131,859	264	1,636	4,593	71,265,802
新竹縣	Hsinchu County	16	3	108,064	216	301	1,341	14,171,702
苗栗縣	Miaoli County	15	6	180,153	360	222	1,208	8,069,420
台中縣	Taichung County	21	9	163,930	328	759	1,516	18,001,770
彰化縣	Changhua County	14	5	91,365	183	518	1,339	10,787,696
南投縣	Nantou County	8	3	18,955	38	321	586	3,169,068
雲林縣	Yunlin County	16	14	240,579	481	283	2,576	26,542,837
嘉義縣	Chiayi County	13	10	65,844	132	315	882	5,161,560
台南縣	Tainan County	32	12	140,898	282	909	2,195	16,467,785
高雄縣	Kaohsiung County	40	6	264,803	530	944	2,618	30,919,256
屏東縣	Pingtung County	32	2	31,856	64	272	1,539	13,363,680
台東縣	Taitung County	10	2	18,064	36	38	80	366,890
花蓮縣	Hualien County	16	7	83,724	167	136	588	2,653,107
澎湖縣	Penghu County	3	1	22,412	45	33	57	151,487
基隆市	Keelung City	5	4	146,815	294	37	551	5,313,144
新竹市	Hsinchu City	13	3	128,407	257	64	116	4,876,429
台中市	Taichung City	13	2	103,523	207	323	479	6,669,097
嘉義市	Chiayi City	5	4	182,774	366	34	88	3,613,832
台南市	Tainan City	6	1	34,609	69	358	216	6,786,612
福建省	Fuchien Province	—	—	—	—	21	30	138,830
金門縣	Kinmen County	—	—	—	—	20	26	122,657
連江縣	Lienchiang County	—	—	—	—	1	4	16,173

Table 3-18. Sources of Land Value Tax (Cont.1 End)

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(戶) No. of Houses	面 積 Area	地 價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面 積 Area	地 價 Land Value	查定稅額 Assessment Tax
3,785,376	12,943	1,599	76,980,220	461,875	—	—	—	—
3,795,715	13,034	1,627	75,092,676	450,550	—	—	—	—
3,864,384	13,610	1,656	74,847,123	449,077	—	—	—	—
3,864,377	13,890	1,730	71,834,842	431,002	—	—	—	—
3,797,811	14,258	1,831	75,235,242	451,403	—	—	—	—
3,834,490	25,145	1,858	77,260,808	463,556	—	—	—	—
4,115,141	27,668	1,938	85,701,972	514,204	—	—	—	—
4,159,591	30,284	1,949	88,393,532	530,352	—	—	—	—
452,643	16,558	95	17,372,417	104,233	—	—	—	—
563,756	795	120	8,715,270	52,292	—	—	—	—
3,141,804	12,898	1,726	62,253,400	373,513	—	—	—	—
618,230	3,265	355	22,532,515	135,194	—	—	—	—
40,012	333	45	1,095,177	6,571	—	—	—	—
712,658	916	98	4,721,596	28,329	—	—	—	—
141,717	239	20	845,344	5,072	—	—	—	—
80,694	300	30	852,396	5,114	—	—	—	—
180,018	1,350	111	3,190,180	19,140	—	—	—	—
107,877	479	50	1,583,471	9,500	—	—	—	—
31,691	609	54	1,200,265	7,201	—	—	—	—
265,428	350	29	851,148	5,107	—	—	—	—
51,616	325	43	837,389	5,024	—	—	—	—
164,678	1,304	139	3,155,988	18,935	—	—	—	—
309,193	488	363	7,938,790	47,632	—	—	—	—
133,687	310	50	1,040,822	6,245	—	—	—	—
3,669	246	21	248,832	1,493	—	—	—	—
26,531	147	18	297,210	1,783	—	—	—	—
1,515	45	6	73,524	441	—	—	—	—
53,131	48	39	928,515	5,571	—	—	—	—
48,764	284	19	1,887,313	11,324	—	—	—	—
66,691	666	84	3,230,650	19,384	—	—	—	—
36,138	646	54	2,168,558	13,011	—	—	—	—
67,866	548	98	3,573,717	21,442	—	—	—	—
1,388	33	8	52,445	314	—	—	—	—
1,227	33	8	52,445	314	—	—	—	—
161	—	—	—	—	—	—	—	—

表3-19. 土地增值稅稅源

(1)按移轉原因別分

面積單位：平方公尺
金額單位：新台幣千元

年 別 及 地 區 別			筆 數	面 積	移轉現值	調整後原地價
CY & Region			Plots	Area	Present Value of Transfer	Original Declred Value After Adjustment
90年	2001	小 計 Subtotal	708,631	342,067,849	1,071,379,687	530,651,804
		台北市 Taipei City	62,959	4,655,852	252,507,098	126,739,318
		高雄市 Kaohsiung City	28,468	1,548,760	43,975,165	27,441,089
		台灣省 Taiwan Province	617,204	335,863,237	774,897,424	376,471,397
91年	2002	小 計 Subtotal	924,581	344,211,992	1,408,022,583	751,726,038
		台北市 Taipei City	89,447	5,245,670	338,188,033	167,958,746
		高雄市 Kaohsiung City	41,383	2,139,636	71,442,479	39,031,561
		台灣省 Taiwan Province	791,709	336,048,615	998,031,955	544,629,184
92年	2003	小 計 Subtotal	1,093,971	401,406,303	1,798,951,363	997,338,635
		台北市 Taipei City	124,206	7,500,898	475,692,440	237,347,214
		高雄市 Kaohsiung City	47,622	3,047,004	91,816,576	54,126,151
		台灣省 Taiwan Province	919,884	389,931,459	1,230,822,491	705,643,628
93年	2004	小 計 Subtotal	1,193,728	414,931,986	1,998,459,479	1,194,536,086
		台北市 Taipei City	130,387	8,124,215	489,425,596	262,757,015
		高雄市 Kaohsiung City	53,612	3,700,903	110,209,788	67,708,865
		台灣省 Taiwan Province	1,007,431	402,169,055	1,398,232,414	863,837,537
94年	2005	小 計 Subtotal	1,224,463	383,481,675	1,867,326,590	1,226,808,843
		台北市 Taipei City	132,593	6,837,837	465,562,997	286,530,211
		高雄市 Kaohsiung City	51,571	3,514,013	105,977,694	65,881,715
		台灣省 Taiwan Province	1,037,862	372,262,871	1,295,079,316	874,104,824
95年	2006	小 計 Subtotal	1,222,277	395,762,069	1,832,613,377	1,266,944,710
		台北市 Taipei City	137,910	6,105,693	452,335,486	311,509,340
		高雄市 Kaohsiung City	51,051	2,917,752	96,044,626	65,808,962
		台灣省 Taiwan Province	1,030,631	385,584,162	1,283,245,052	889,252,847
96年	2007	小 計 Subtotal	1,251,057	424,978,595	1,844,164,465	1,250,657,720
		台北市 Taipei City	133,614	5,988,314	449,354,075	309,302,178
		高雄市 Kaohsiung City	49,780	2,658,254	87,825,046	61,355,692
		台灣省 Taiwan Province	1,064,253	414,954,321	1,305,591,430	879,384,507
		福建省 Fuchien Province	3,410	1,377,706	1,393,914	615,343

資料來源：各縣市稽徵單位。

說 明：自91年（含）起含福建省資料。

Table 3-19. Sources of Land Value Increment Tax
(1) by Transfer ReasonUnit: Area 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
6,839,501	534,079,776	48,422,794	1,450,379	—	46,803	1,526,604	45,399,008
120,871	125,646,909	10,869,947	197,762	—	—	387,120	10,285,065
736,256	15,797,820	3,572,772	206,286	—	40	139,086	3,227,360
5,982,374	392,635,047	33,980,075	1,046,331	—	46,763	1,000,398	31,886,583
14,441,249	642,322,071	105,515,499	2,505,573	2,170	16,672,448	1,910,638	53,733,139
339,850	169,889,437	12,124,291	481,524	—	—	499,618	11,143,149
2,649,571	29,761,347	3,309,534	350,496	—	4,674	113,537	2,840,827
11,451,828	442,417,718	90,056,042	1,673,553	—	16,667,774	1,297,483	39,725,701
—	253,569	25,632	—	2,170	—	—	23,462
22,046,778	818,379,972	152,688,604	3,520,453	1,430	436,014	2,726,251	74,939,624
802,674	237,542,552	18,893,504	1,043,278	—	1,929	804,591	17,043,706
3,646,536	34,043,889	4,302,951	516,150	—	1,207	159,936	3,625,658
17,597,568	546,395,317	129,458,148	1,961,025	—	432,878	1,761,724	54,237,689
—	398,214	34,001	—	1,430	—	—	32,571
25,710,957	824,736,578	169,327,243	4,297,032	2,976	54,096	4,521,002	112,018,325
1,229,670	225,438,911	32,789,855	1,420,352	—	—	1,495,956	29,873,547
3,346,456	39,154,467	5,671,914	793,848	—	—	223,429	4,654,637
21,134,831	559,784,188	130,828,907	2,082,832	—	54,096	2,801,617	77,456,550
—	359,012	36,567	—	2,976	—	—	33,591
21,406,189	663,631,598	146,413,895	3,909,272	508	183,065	3,442,839	88,414,030
1,675,612	177,357,174	25,564,553	1,262,136	—	17	1,111,589	23,190,811
2,735,932	37,360,047	6,102,066	587,735	—	—	247,181	5,267,150
16,994,645	448,499,887	114,714,510	2,059,401	—	183,048	2,084,069	59,923,811
—	414,490	32,766	—	508	—	—	32,258
22,109,866	582,284,753	137,996,554	3,838,516	78,879	3,593	3,007,115	77,885,757
4,241,536	136,584,610	20,497,584	1,319,626	—	60	908,315	18,269,583
2,037,788	30,562,191	8,631,882	565,262	—	—	259,812	4,708,684
15,830,542	414,523,300	108,823,537	1,953,628	78,879	3,533	1,838,988	54,863,939
—	614,652	43,551	—	—	—	—	43,551
18,883,633	609,964,561	149,314,739	3,344,426	151,487	2,414	2,826,471	75,815,402
2,264,726	137,787,171	22,179,717	1,001,410	—	1,540	946,091	20,230,676
1,459,284	27,614,927	7,803,102	474,960	—	—	198,032	4,119,845
15,159,623	443,773,667	119,101,302	1,867,641	151,487	874	1,682,348	51,396,696
—	788,796	230,618	415	—	—	—	68,185

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

Explanation : The data of Fuchien Province have been included since 2002.

表3-19. 土地增值稅稅源(續1)

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

年 別 及 地 區 別	CY & Region	筆 數	面 積	移轉現值	調整後原地價
類 別	Item	Plots	Area	Present Value of Transfer	Original Declred Value After Adjustment
97年 2008	小 計 Subtotal	1,172,467	386,147,953	1,647,713,193	1,179,942,324
總 計	台北市 Taipei City	134,635	5,131,119	418,194,495	299,218,322
Grand Total	高雄市 Kaohsiung City	48,312	2,560,803	84,681,609	60,029,833
	台灣省 Taiwan Province	985,389	376,809,910	1,143,721,280	820,216,094
	福建省 Fuchien Province	4,131	1,646,121	1,115,809	478,075
買 賣	小 計 Subtotal	759,801	125,530,619	1,050,658,761	828,478,302
Sale	台北市 Taipei City	103,579	2,757,368	315,411,443	254,367,354
	高雄市 Kaohsiung City	38,750	1,727,349	60,689,495	49,376,658
	台灣省 Taiwan Province	616,284	120,647,428	674,192,226	524,650,423
	福建省 Fuchien Province	1,188	398,474	365,597	83,867
贈 與	小 計 Subtotal	93,157	39,555,218	71,594,746	63,447,845
Gift	台北市 Taipei City	7,469	181,193	7,984,908	6,196,160
	高雄市 Kaohsiung City	2,415	73,050	2,383,923	2,123,624
	台灣省 Taiwan Province	82,722	39,194,413	61,125,944	55,071,794
	福建省 Fuchien Province	551	106,562	99,971	56,267
交 換	小 計 Subtotal	3,304	1,117,849	8,362,325	6,200,045
Exchange	台北市 Taipei City	210	11,302	802,856	660,737
	高雄市 Kaohsiung City	48	2,264	61,280	42,944
	台灣省 Taiwan Province	3,020	1,101,093	7,482,672	5,495,249
	福建省 Fuchien Province	26	3,190	15,517	1,115
典 權	小 計 Subtotal	18	3,767	34,088	31,632
Dien Right	台北市 Taipei City	13	400	31,895	29,812
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	5	3,367	2,193	1,820
	福建省 Fuchien Province	—	—	—	—
合併分割	小 計 Subtotal	8,850	232,162	2,858,621	2,169,868
Partition Merger	台北市 Taipei City	39	21	30,552	28,401
	高雄市 Kaohsiung City	127	3,353	327,227	349,798
	台灣省 Taiwan Province	8,636	108,906	2,497,969	1,789,566
	福建省 Fuchien Province	48	119,882	2,873	2,103
法院拍賣	小 計 Subtotal	52,126	27,187,174	62,732,755	48,227,594
Court Auctioned	台北市 Taipei City	1,886	140,166	8,978,102	5,196,065
	高雄市 Kaohsiung City	3,168	236,792	3,794,151	3,215,160
	台灣省 Taiwan Province	46,971	26,774,453	49,943,630	39,809,918
	福建省 Fuchien Province	101	35,763	16,872	6,451
政府徵收	小 計 Subtotal	3,568	728,810	1,015,604	417,116
Land Requisitioned by the Government	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	3,500	706,009	998,911	391,771
	福建省 Fuchien Province	68	22,801	16,693	25,345

Table 3-19. Sources of Land Value Increment Tax (Cont.1)
(1) by Transfer ReasonUnit: Area square of Meter
NT\$1,000

改良土地費用	漲價總數額	查定稅額	重劃減徵	徵收減徵	其他減免	增繳地價稅	應納稅額
Land Improvement Cost	Gross Amount of Land Value Increment	Assessment Tax	Reduction for Consolidation	Land Requisitioned Exempt	Other Reduction	Supplemental Payment of Land Value Tax	Tax Payable
20,531,816	497,941,355	116,437,394	2,187,058	1,559,827	160,156	755,443	60,658,223
1,266,847	117,709,326	16,157,946	428,429	—	50	611,854	15,117,613
2,252,176	26,184,776	7,693,336	396,782	—	31	141,022	2,809,853
17,012,793	353,340,608	92,373,311	1,361,847	1,559,827	160,075	2,567	42,684,617
—	706,645	212,801	—	—	—	—	46,140
17,333,692	226,614,184	55,139,354	1,819,801	1,140,888	156,766	653,433	50,125,725
933,779	60,110,310	13,728,248	364,037	—	50	534,540	12,829,621
2,169,765	11,856,023	2,714,358	311,168	—	24	116,519	2,268,891
14,230,148	154,545,288	38,667,577	1,144,596	1,140,888	156,692	2,374	34,998,595
—	102,563	29,171	—	—	—	—	28,618
1,638,926	10,423,001	3,159,977	120,345	137,191	5	28,789	2,813,946
80,197	1,708,551	539,128	32,582	—	—	23,834	482,712
77,750	379,602	107,772	18,246	—	—	4,950	84,574
1,480,979	8,289,133	2,499,628	69,517	137,191	5	5	2,233,352
—	45,715	13,449	—	—	—	—	13,308
904,283	1,500,263	390,897	5,187	57,991	71	1,032	325,777
28,008	114,111	31,342	1,816	—	—	827	28,699
97	19,279	4,324	205	—	—	205	3,914
876,178	1,366,304	355,077	3,166	57,991	71	—	293,010
—	569	154	—	—	—	—	154
—	2,456	677	1	—	—	4	672
—	2,083	590	—	—	—	4	586
—	—	—	—	—	—	—	—
—	373	87	1	—	—	—	86
—	—	—	—	—	—	—	—
9,575	842,754	292,060	3,514	1,420	—	84	162,290
—	2,151	982	—	—	—	42	940
—	8,198	2,418	4	—	—	38	2,376
9,575	831,520	288,428	3,510	1,420	—	4	158,742
—	885	232	—	—	—	—	232
507,456	22,232,555	6,777,514	123,533	199,503	2,430	25,984	6,389,015
102,009	3,680,028	1,198,123	19,807	—	—	22,081	1,156,235
—	1,054,787	234,241	110	—	7	3,897	230,225
405,447	17,487,292	5,341,923	103,616	199,503	2,423	6	4,999,328
—	10,448	3,227	—	—	—	—	3,227
—	726,649	250,397	2	223	512	—	1,464
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	684,703	250,379	2	223	512	—	1,464
—	41,946	18	—	—	—	—	—

表3-19. 土地增值稅稅源(續2)

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別	Region	筆 數	面 積	移轉現值	調整後原地價
類 別	Item	Plots	Area	Present Value of Transfer	Original Declred Value After Adjustment
照價收買 Purchase on the Assessed Present Value	小 計 Subtotal	35,588	16,270,025	59,545,450	25,405,007
	台北市 Taipei City	1	3	486	444
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	35,587	16,270,022	59,544,964	25,404,563
	福建省 Fuchien Province	—	—	—	—
最低級距稅率 Lowest Rate	小 計 Subtotal	10	875	7,031	1,017
	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	—	—	—	—
	福建省 Fuchien Province	10	875	7,031	1,017
公設保留地移轉 Transfer of land reserved for public facilities	小 計 Subtotal	69,151	3,356,308	90,723,070	28,672,038
	台北市 Taipei City	12,131	332,409	23,430,696	7,370,923
	高雄市 Kaohsiung City	1,245	110,865	6,258,258	1,256,930
	台灣省 Taiwan Province	55,438	2,872,517	60,960,573	20,031,670
	福建省 Fuchien Province	337	40,517	73,543	12,515
公有土地出售 Public Land Sold	小 計 Subtotal	10,632	4,689,890	63,291,134	11,679,875
	台北市 Taipei City	1,500	102,994	25,626,472	1,277,117
	高雄市 Kaohsiung City	535	84,509	3,045,031	315,290
	台灣省 Taiwan Province	8,538	4,488,094	34,575,294	10,085,629
	福建省 Fuchien Province	59	14,293	44,337	1,839
各級政府受贈或贈與 Land bestowed by or to any level of Government	小 計 Subtotal	7,976	630,394	18,563,550	5,572,873
	台北市 Taipei City	143	4,909	974,246	130,160
	高雄市 Kaohsiung City	79	120,983	1,758,336	147,586
	台灣省 Taiwan Province	7,754	504,502	15,830,968	5,295,127
	福建省 Fuchien Province	—	—	—	—
財團法人(免稅)受贈 Land Bestowed to NpJp	小 計 Subtotal	210	57,487	100,037	27,742
	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	39	9,513	45,804	7,297
	福建省 Fuchien Province	171	47,974	54,233	20,445
領回(免稅)抵價地 Retransfer Compensated Land	小 計 Subtotal	9	1,611	41	16
	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	9	1,611	41	16
	福建省 Fuchien Province	—	—	—	—
農地(免稅)移轉 Transfer of Agricultural Land	小 計 Subtotal	117,584	164,924,895	186,480,191	142,480,751
	台北市 Taipei City	2,016	1,274,498	9,999,242	10,091,820
	高雄市 Kaohsiung City	65	58,090	357,068	290,948
	台灣省 Taiwan Province	114,472	162,963,482	175,916,709	132,059,948
	福建省 Fuchien Province	1,031	628,825	207,172	38,035
其他私有土地免稅 Others	小 計 Subtotal	10,483	1,860,869	31,745,789	17,130,603
	台北市 Taipei City	5,648	325,856	24,923,597	13,869,329
	高雄市 Kaohsiung City	1,880	143,548	6,006,840	2,910,895
	台灣省 Taiwan Province	2,414	1,164,500	603,382	121,303
	福建省 Fuchien Province	541	226,965	211,970	229,076

Table 3-19. Sources of Land Value Increment Tax (Cont.2)
(1) by Transfer ReasonUnit: Area 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
3,514	35,398,359	9,462,947	23,215	22,611	372	178	8
—	42	8	—	—	—	—	8
—	—	—	—	—	—	—	—
3,514	35,398,317	9,462,939	23,215	22,611	372	178	—
—	—	—	—	—	—	—	—
—	6,013	601	—	—	—	—	641
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	40
—	6,013	601	—	—	—	—	601
1,988	62,789,527	13,307,581	17,341	—	—	192	—
958	16,058,815	—	—	—	—	—	—
3	5,064,373	1,849,578	3,117	—	—	192	—
1,027	41,605,222	11,438,228	14,224	—	—	—	—
—	61,117	19,775	—	—	—	—	—
—	52,031,581	7,042,139	—	—	—	—	—
—	24,349,355	—	—	—	—	—	—
—	2,782,599	1,047,271	—	—	—	—	—
—	24,856,968	5,979,287	—	—	—	—	—
—	42,659	15,581	—	—	—	—	—
962	13,217,466	3,823,730	—	—	—	—	—
—	844,086	—	—	—	—	—	—
—	1,613,526	612,280	—	—	—	—	—
962	10,728,228	3,211,450	—	—	—	—	—
—	31,626	—	—	—	—	—	—
—	40,937	22,927	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	38,517	12,204	—	—	—	—	—
—	2,420	10,723	—	—	—	—	—
—	24	6	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	24	6	—	—	—	—	—
—	—	—	—	—	—	—	—
4,963	57,365,589	14,843,403	—	—	—	—	—
—	-92,578	—	—	—	—	—	—
—	71,230	14,788	—	—	—	—	—
4,963	57,026,259	14,708,746	—	—	—	—	—
—	360,678	119,869	—	—	—	—	—
126,457	14,749,997	1,923,184	74,119	—	—	45,747	838,685
121,896	10,932,372	659,525	10,187	—	—	30,526	618,812
4,561	3,335,159	1,106,306	63,932	—	—	15,221	219,873
—	482,460	157,352	—	—	—	—	—
—	6	1	—	—	—	—	—

表3-19. 土地增值稅稅源(續3完)

(2)按稅率別分

面積單位:平方公尺
金額單位:新台幣千元

年別及地區別 CY & Region			筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
類	別	Item				
97年 總計	2008 Grand Total	小計 Subtotal	1,172,467	386,147,953	1,647,713,193	1,179,942,324
		台北市 Taipei City	134,635	5,131,119	418,194,495	299,218,322
		高雄市 Kaohsiung City	48,312	2,560,803	84,681,609	60,029,833
		台灣省 Taiwan Province	985,389	376,809,910	1,143,721,280	820,216,094
		福建省 Fuchien Province	4,131	1,646,121	1,115,809	478,075
自用住宅用地 (稅率10%) Self-use Residence Land		小計 Subtotal	51,275	2,873,764	83,427,203	27,285,861
		台北市 Taipei City	9,305	234,212	32,218,488	12,222,302
		高雄市 Kaohsiung City	3,370	131,675	5,579,811	1,661,689
		台灣省 Taiwan Province	38,590	2,507,002	45,621,873	13,400,852
		福建省 Fuchien Province	10	875	7,031	1,018
Regular Land 一般用地	合計 Total	小計 Subtotal	429,124	51,422,571	624,644,673	398,787,991
		台北市 Taipei City	72,372	1,695,992	223,265,968	168,694,019
		高雄市 Kaohsiung City	14,768	858,709	25,666,083	14,080,040
		台灣省 Taiwan Province	340,660	48,554,896	375,446,226	215,901,938
		福建省 Fuchien Province	1,324	312,974	266,396	111,994
	稅率 20%	小計 Subtotal	306,368	28,256,667	431,914,628	368,958,086
		台北市 Taipei City	61,112	1,309,872	183,239,175	162,237,442
		高雄市 Kaohsiung City	11,381	569,518	15,160,864	12,850,915
		台灣省 Taiwan Province	233,336	26,203,772	233,397,228	193,779,904
		福建省 Fuchien Province	539	173,505	117,361	89,825
	稅率 30%	小計 Subtotal	23,517	3,960,356	31,554,254	12,835,546
		台北市 Taipei City	2,103	52,680	6,481,930	2,717,366
		高雄市 Kaohsiung City	1,074	45,572	1,798,774	727,250
		台灣省 Taiwan Province	20,232	3,847,126	23,253,761	9,382,644
		福建省 Fuchien Province	108	14,978	19,789	8,286
	稅率 40%	小計 Subtotal	99,239	19,205,548	161,175,791	16,994,359
		台北市 Taipei City	9,157	333,440	33,544,863	3,739,211
		高雄市 Kaohsiung City	2,313	243,619	8,706,445	501,875
		台灣省 Taiwan Province	87,092	18,503,998	118,795,237	12,739,390
		福建省 Fuchien Province	677	124,491	129,246	13,883
Exempt Land 免稅地	合計 Total	小計 Subtotal	692,068	331,851,618	939,641,317	753,868,472
		台北市 Taipei City	52,958	3,200,915	162,710,039	118,302,001
		高雄市 Kaohsiung City	30,174	1,570,419	53,435,715	44,288,104
		台灣省 Taiwan Province	606,139	325,748,012	722,653,181	590,913,304
		福建省 Fuchien Province	2,797	1,332,272	842,382	365,063
	公有土地 Public Land	小計 Subtotal	10,725	4,718,145	63,360,771	11,742,663
		台北市 Taipei City	1,500	102,994	25,626,472	1,277,117
		高雄市 Kaohsiung City	537	84,621	3,050,218	317,982
		台灣省 Taiwan Province	8,561	4,493,434	34,623,050	10,120,381
		福建省 Fuchien Province	127	37,096	61,031	27,183
	私有土地 Private Land	小計 Subtotal	681,343	327,133,473	876,280,546	742,125,809
		台北市 Taipei City	51,458	3,097,921	137,083,567	117,024,884
		高雄市 Kaohsiung City	29,637	1,485,798	50,385,497	43,970,122
		台灣省 Taiwan Province	597,578	321,254,578	688,030,131	580,792,923
		福建省 Fuchien Province	2,670	1,295,176	781,351	337,880

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 3-19. Sources of Land Value Increment Tax (Cont.3 End)
(2) by Tax RateUnit: Area 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
20,531,816	497,941,355	116,437,394	2,187,058	1,559,827	160,156	755,443	60,658,223
1,266,847	117,709,326	16,157,946	428,429	—	50	611,854	15,117,613
2,252,176	26,184,776	7,693,336	396,782	—	31	141,022	2,809,853
17,012,793	353,340,608	92,373,311	1,361,847	1,559,827	160,075	2,567	42,684,617
—	706,645	212,801	—	—	—	—	46,140
87,850	56,053,501	5,601,687	223,098	105,497	153,913	114,583	5,276,210
10,506	19,985,680	1,997,887	30,501	—	22	95,456	1,871,908
21,359	3,896,763	389,606	8,071	—	—	18,703	358,574
55,985	32,165,045	3,213,593	184,526	105,497	153,891	424	3,045,127
—	6,013	601	—	—	—	—	601
14,187,740	211,667,421	59,712,907	1,960,842	1,454,330	6,243	640,379	55,381,428
1,066,968	53,504,981	14,160,059	397,928	—	28	516,398	13,245,705
1,196,969	10,389,076	2,972,861	385,593	—	31	121,838	2,450,694
11,923,803	147,618,961	42,389,898	1,177,321	1,454,330	6,184	2,143	39,639,490
—	154,403	190,089	—	—	—	—	45,539
4,660,039	58,294,984	11,712,718	149,473	65,192	1,487	95,043	11,377,466
154,366	20,847,367	4,174,874	54,174	—	3	86,086	4,034,611
82,816	2,227,134	447,171	4,381	—	8	8,801	430,325
4,422,857	35,192,953	7,085,136	90,918	65,192	1,476	156	6,906,993
—	27,530	5,537	—	—	—	—	5,537
992,659	17,726,045	4,005,637	143,419	40,336	324	47,289	3,766,162
45,157	3,719,407	836,863	59,020	—	—	37,444	740,399
42,492	1,029,032	233,586	3,718	—	6	9,842	217,242
905,010	12,966,097	2,932,572	80,681	40,336	318	3	2,805,905
—	11,509	2,616	—	—	—	—	2,616
8,535,042	135,646,392	43,994,552	1,667,950	1,348,802	4,432	498,047	40,237,800
867,445	28,938,207	9,148,322	284,734	—	25	392,868	8,470,695
1,071,661	7,132,910	2,292,104	377,494	—	17	103,195	1,803,127
6,595,936	99,459,911	32,372,190	1,005,722	1,348,802	4,390	1,984	29,926,592
—	115,364	181,936	—	—	—	—	37,386
6,256,226	230,220,433	51,122,800	3,118	—	—	481	585
189,373	44,218,665	—	—	—	—	—	—
1,033,848	11,898,937	4,330,869	3,118	—	—	481	585
5,033,005	173,556,602	46,769,820	—	—	—	—	—
—	546,229	22,111	—	—	—	—	—
—	52,089,917	7,047,136	—	—	—	—	—
—	24,349,355	—	—	—	—	—	—
—	2,785,112	1,048,257	—	—	—	—	—
—	24,870,845	5,983,280	—	—	—	—	—
—	84,605	15,599	—	—	—	—	—
6,256,226	178,130,516	44,075,664	3,118	—	—	481	585
189,373	19,869,310	—	—	—	—	—	—
1,033,848	9,113,825	3,282,612	3,118	—	—	481	585
5,033,005	148,685,757	40,786,540	—	—	—	—	—
—	461,624	6,512	—	—	—	—	—

Explanation : 1. Since February 2005, the Land Value Increment Tax have been adjusted and lowered to 20%、30%、40%.

2. Two tax payable conditions in the tax-exempted land :

(1) In the case of a partition of a jointly owned land without compensation, the party whose right was increased shall pay for the tax of the party whose right was reduced.

(2) In the case where several jointly owned agricultural lands apply for partition based on the Agriculture Development Act, Such agricultural land transfer is exempted from land value incremental tax. However, there is exception to some part of the land.

表3-20. 房屋稅稅源

(1)按房屋構造別分

面積單位：平方公尺
金額單位：新台幣千元

年 底 別 及 地 區 別			總 計			鋼 骨
End of Year & Region			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
90年7月底 End of July 2001	小計	Subtotal	8,318,183	1,417,486,242	3,475,969,335	81,096
	應稅	Taxable	6,607,057	1,096,507,631	2,937,445,306	78,346
	免稅	Exempt	1,711,126	320,978,611	538,524,029	2,750
91年7月底 End of July 2002	小計	Subtotal	8,424,157	1,459,821,799	3,564,137,556	90,571
	應稅	Taxable	6,700,061	1,126,546,089	3,002,871,007	87,221
	免稅	Exempt	1,724,096	333,275,710	561,266,549	3,350
92年7月底 End of July 2003	小計	Subtotal	8,499,296	1,493,259,584	3,640,937,663	103,432
	應稅	Taxable	6,776,249	1,150,693,647	3,058,378,372	99,409
	免稅	Exempt	1,723,047	342,565,937	582,559,291	4,023
93年7月底 End of July 2004	小計	Subtotal	8,587,440	1,531,036,557	3,724,192,987	111,795
	應稅	Taxable	6,862,859	1,177,582,965	3,119,678,924	107,445
	免稅	Exempt	1,724,581	353,453,592	604,514,063	4,350
94年7月底 End of July 2005	小計	Subtotal	8,694,147	1,568,451,113	3,791,815,610	118,121
	應稅	Taxable	6,965,926	1,205,487,004	3,168,626,653	113,340
	免稅	Exempt	1,728,221	362,964,109	623,188,957	4,781
95年7月底 End of July 2006	小計	Subtotal	8,844,144	1,635,694,508	4,058,735,815	124,059
	應稅	Taxable	7,109,000	1,255,254,580	3,308,346,846	116,842
	免稅	Exempt	1,735,144	380,439,928	750,388,969	7,217
96年7月底 End of July 2007	小計	Subtotal	9,074,233	1,683,641,723	4,198,288,235	134,953
	應稅	Taxable	7,291,478	1,290,049,934	3,430,195,862	128,655
	免稅	Exempt	1,782,755	393,591,789	768,092,373	6,298
97年7月底 End of July 2008	小計	Subtotal	9,206,204	1,948,429,979	4,531,630,733	148,748
	應稅	Taxable	7,421,152	1,341,286,863	3,718,985,206	141,627
	免稅	Exempt	1,785,052	607,143,116	812,645,527	7,121
台 北 市 Taipei City	小計	Subtotal	1,048,370	166,570,266	698,391,251	22,462
	應稅	Taxable	929,921	122,278,906	543,883,693	21,388
	免稅	Exempt	118,449	44,291,360	154,507,558	1,074
高 雄 市 Kaohsiung City	小計	Subtotal	608,039	111,159,788	456,129,676	10,220
	應稅	Taxable	536,176	87,161,115	382,549,946	10,008
	免稅	Exempt	71,863	23,998,673	73,579,730	212
台 灣 省 Taiwan Province	小計	Subtotal	7,532,406	1,666,820,178	3,372,275,120	116,041
	應稅	Taxable	5,941,226	1,128,908,835	2,788,804,902	110,214
	免稅	Exempt	1,591,180	537,911,343	583,470,218	5,827

資料來源：各縣市稽徵單位。

說 明：1. 自91年（含）起含福建省資料。

2. 自95年（含）起，冷氣機、升降機、充氣屋、油槽等歸類至其他項。

Table 3-20. Sources of House Tax
(1) by House StructureUnit: Square of Meter
NT\$1,000

混凝土造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete		鋼筋混凝土加強磚造 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
46,463,129	232,386,609	4,770,814	821,254,777	2,596,902,361	1,983,078	351,843,584	500,286,600
38,524,020	207,432,457	4,587,129	667,775,123	2,172,944,873	1,689,888	305,772,589	447,505,530
7,939,109	24,954,152	183,685	153,479,654	423,957,488	293,190	46,070,995	52,781,070
53,832,783	263,359,643	4,848,044	847,150,801	2,650,984,152	1,995,620	357,059,293	500,953,970
44,212,584	233,698,907	4,659,279	686,402,649	2,210,475,310	1,697,807	310,114,210	447,749,816
9,620,199	29,660,736	188,765	160,748,152	440,508,842	297,813	46,945,083	53,204,154
62,970,705	308,009,052	4,920,073	868,257,444	2,678,302,772	1,998,421	359,565,487	498,738,189
51,129,309	271,313,319	4,724,685	701,167,332	2,223,820,494	1,694,540	311,647,939	445,122,091
11,841,396	36,695,733	195,388	167,090,112	454,482,278	303,881	47,917,548	53,616,098
71,150,846	345,695,299	5,073,736	910,652,192	2,766,352,727	1,935,677	345,335,695	455,761,427
57,655,980	304,314,072	4,868,742	733,516,838	2,290,126,738	1,627,363	298,635,164	407,164,701
13,494,866	41,381,227	204,994	177,135,354	476,225,989	308,314	46,700,531	48,596,726
78,136,046	368,098,155	5,189,135	938,794,453	2,823,797,622	1,936,223	346,568,051	450,599,184
63,427,852	324,090,452	4,971,886	754,461,450	2,331,816,670	1,619,935	298,637,117	401,590,178
14,708,194	44,007,703	217,249	184,333,003	491,980,952	316,288	47,930,934	49,009,006
94,973,488	461,552,018	5,147,449	933,698,943	2,860,042,805	1,802,822	318,764,559	418,742,432
77,610,839	378,779,123	4,920,421	740,263,208	2,302,169,847	1,495,139	273,023,117	369,394,637
17,362,649	82,772,895	227,028	193,435,735	557,872,958	307,683	45,741,442	49,347,795
104,947,378	498,030,677	5,507,226	1,001,348,755	3,061,347,926	1,907,718	336,128,945	426,285,968
85,737,480	410,929,284	5,264,253	796,597,508	2,469,875,120	1,582,933	288,199,938	378,801,307
19,209,898	87,101,393	242,973	204,751,247	591,472,806	324,785	47,929,007	47,484,661
118,877,601	570,174,047	5,643,906	1,248,915,321	3,321,126,773	1,908,286	338,179,696	423,828,558
97,455,987	471,223,659	5,388,050	832,887,292	2,696,895,955	1,573,676	289,099,556	375,931,611
21,421,614	98,950,388	255,856	416,028,029	624,230,818	334,610	49,080,140	47,896,947
16,494,165	147,589,955	878,927	132,727,762	528,517,394	102,673	12,970,414	18,273,764
10,880,205	110,997,812	822,878	99,324,359	415,963,328	71,687	9,985,018	14,547,129
5,613,960	36,592,143	56,049	33,403,403	112,554,066	30,986	2,985,396	3,726,635
7,392,333	54,773,813	462,504	79,976,314	365,229,216	103,910	15,115,692	18,377,621
6,428,687	49,120,438	451,183	63,020,374	303,151,159	67,036	10,888,605	14,569,223
963,646	5,653,375	11,321	16,955,940	62,078,057	36,874	4,227,087	3,808,398
94,963,580	367,759,821	4,297,726	1,034,940,157	2,425,243,956	1,691,256	307,831,655	384,726,043
80,129,930	311,073,423	4,109,858	669,667,717	1,976,329,889	1,425,879	266,326,261	344,675,973
14,833,650	56,686,398	187,868	365,272,440	448,914,067	265,377	41,505,394	40,050,070

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

Explanation : 1.The data of Fuchien Province have been included since 2002.

2.Since 2006, the item of others includes air conditioner, elevator, etc.

表3-20. 房屋稅稅源(續1)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

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
90年7月底 End of July 2001	小計	Subtotal	246,542	22,718,107	7,033,979	687,640
	應稅	Taxable	24,804	3,248,467	2,099,146	93,648
	免稅	Exempt	221,738	19,469,640	4,934,833	593,992
91年7月底 End of July 2002	小計	Subtotal	244,377	22,729,923	7,036,876	693,925
	應稅	Taxable	24,262	3,241,357	2,103,504	94,414
	免稅	Exempt	220,115	19,488,566	4,933,372	599,511
92年7月底 End of July 2003	小計	Subtotal	246,767	22,963,637	7,095,672	684,790
	應稅	Taxable	24,497	3,260,296	2,104,390	93,703
	免稅	Exempt	222,270	19,703,341	4,991,282	591,087
93年7月底 End of July 2004	小計	Subtotal	243,893	22,755,283	6,949,700	680,999
	應稅	Taxable	23,837	3,157,248	2,009,358	92,695
	免稅	Exempt	220,056	19,598,035	4,940,342	588,304
94年7月底 End of July 2005	小計	Subtotal	239,380	22,486,468	6,843,763	673,639
	應稅	Taxable	23,291	3,101,393	1,969,175	92,003
	免稅	Exempt	216,089	19,385,075	4,874,588	581,636
95年7月底 End of July 2006	小計	Subtotal	221,353	20,673,610	6,492,136	726,701
	應稅	Taxable	22,408	2,945,029	2,119,513	146,651
	免稅	Exempt	198,945	17,728,581	4,372,623	580,050
96年7月底 End of July 2007	小計	Subtotal	225,054	20,892,757	5,811,940	661,568
	應稅	Taxable	20,184	2,399,627	1,362,625	86,323
	免稅	Exempt	204,870	18,493,130	4,449,315	575,245
97年7月底 End of July 2008	小計	Subtotal	223,385	20,839,882	5,836,314	661,304
	應稅	Taxable	19,390	2,348,025	1,416,180	85,609
	免稅	Exempt	203,995	18,491,857	4,420,134	575,695
台 北 市 Taipei City	小計	Subtotal	10,605	678,888	437,832	27,249
	應稅	Taxable	1,885	156,864	147,351	8,525
	免稅	Exempt	8,720	522,024	290,481	18,724
高 雄 市 Kaohsiung City	小計	Subtotal	6,288	375,899	143,989	15,247
	應稅	Taxable	784	65,067	41,606	2,011
	免稅	Exempt	5,504	310,832	102,383	13,236
台 灣 省 Taiwan Province	小計	Subtotal	206,426	19,774,916	5,249,335	618,130
	應稅	Taxable	16,708	2,123,780	1,225,787	74,938
	免稅	Exempt	189,718	17,651,136	4,023,548	543,192

Table 3-20. Sources of House Tax (Cont.1)
(1) by House StructureUnit: Square of Meter
NT\$1,000

石 造 (加強磚造) Brick		老 砧 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
68,490,079	34,010,102	12,735	1,241,801	233,667	1,711	168,130	66,228
15,073,501	11,927,757	713	85,014	62,391	176	20,324	16,896
53,416,578	22,082,345	12,022	1,156,787	171,276	1,535	147,806	49,332
70,445,335	34,621,997	13,236	1,304,874	260,198	1,704	164,876	62,444
15,223,745	12,054,006	713	84,451	60,759	173	19,354	16,430
55,221,590	22,567,991	12,523	1,220,423	199,439	1,531	145,522	46,014
70,069,777	34,253,574	13,115	1,296,696	259,235	1,693	164,754	60,969
15,195,534	11,936,643	712	86,137	61,442	174	19,051	15,807
54,874,243	22,316,931	12,403	1,210,559	197,793	1,519	145,703	45,162
70,352,089	34,072,206	13,051	1,291,018	261,065	1,691	164,942	60,962
15,117,078	11,814,324	694	85,222	60,299	173	19,180	16,154
55,235,011	22,257,882	12,357	1,205,796	200,766	1,518	145,762	44,808
70,326,282	33,800,022	12,926	1,280,794	250,418	1,650	163,322	60,159
15,082,230	11,706,156	654	81,028	57,121	175	19,501	16,117
55,244,052	22,093,866	12,272	1,199,766	193,297	1,475	143,821	44,042
78,122,512	49,025,094	13,028	1,260,472	234,851	1,341	131,420	63,299
24,235,050	27,729,019	605	69,151	41,833	125	28,797	33,528
53,887,462	21,296,075	12,423	1,191,321	193,018	1,216	102,623	29,771
67,264,540	30,614,292	12,664	1,197,027	198,408	1,586	156,885	59,948
12,488,426	9,557,918	483	43,317	23,174	141	21,156	22,439
54,776,114	21,056,374	12,181	1,153,710	175,234	1,445	135,729	37,509
67,594,247	30,876,137	12,604	1,192,838	199,321	1,585	156,817	222,352
12,584,447	9,809,213	504	44,802	25,903	144	21,242	185,573
55,009,800	21,066,924	12,100	1,148,036	173,418	1,441	135,575	36,779
2,470,295	2,133,593	463	35,690	21,641	21	1,982	1,569
1,049,042	1,088,430	120	7,761	5,760	8	820	797
1,421,253	1,045,163	343	27,929	15,881	13	1,162	772
1,138,712	558,439	97	6,613	2,045	25	1,775	1,313
270,006	210,214	6	415	684	3	513	668
868,706	348,225	91	6,198	1,361	22	1,262	645
63,902,668	28,155,917	11,087	1,063,504	134,740	1,532	151,910	218,895
11,250,433	8,501,806	271	27,531	13,799	130	19,190	183,683
52,652,235	19,654,111	10,816	1,035,973	120,941	1,402	132,720	35,212

表3-20. 房屋稅稅源(續2)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

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
90年7月底 End of July 2001	小計	Subtotal	155,223	73,858,859	100,129,275	218,774
	應稅	Taxable	123,759	64,195,158	92,357,307	7,177
	免稅	Exempt	31,464	9,663,701	7,771,968	211,597
91年7月底 End of July 2002	小計	Subtotal	160,942	75,921,179	101,492,600	216,509
	應稅	Taxable	127,341	65,336,523	93,145,000	7,411
	免稅	Exempt	33,601	10,584,656	8,347,600	209,098
92年7月底 End of July 2003	小計	Subtotal	165,983	77,510,628	109,091,330	209,298
	應稅	Taxable	130,484	66,359,362	100,561,899	6,666
	免稅	Exempt	35,499	11,151,266	8,529,431	202,632
93年7月底 End of July 2004	小計	Subtotal	171,149	79,501,080	109,815,360	204,716
	應稅	Taxable	133,640	67,536,617	100,617,068	6,921
	免稅	Exempt	37,509	11,964,463	9,198,292	197,795
94年7月底 End of July 2005	小計	Subtotal	176,313	81,543,522	103,500,586	199,351
	應稅	Taxable	136,914	68,871,458	94,126,527	6,397
	免稅	Exempt	39,399	12,672,064	9,374,059	192,954
95年7月底 End of July 2006	小計	Subtotal	374,513	143,144,340	186,306,218	198,163
	應稅	Taxable	314,877	124,211,227	171,554,768	14,155
	免稅	Exempt	59,636	18,933,113	14,751,450	184,008
96年7月底 End of July 2007	小計	Subtotal	258,496	121,179,215	151,314,745	187,650
	應稅	Taxable	202,982	103,206,627	138,435,011	2,145
	免稅	Exempt	55,514	17,972,588	12,879,734	185,505
97年7月底 End of July 2008	小計	Subtotal	266,235	125,019,330	155,228,650	186,669
	應稅	Taxable	207,934	106,215,326	142,012,284	1,999
	免稅	Exempt	58,301	18,804,004	13,216,366	184,670
台 北 市 Taipei City	小計	Subtotal	4,389	1,076,529	1,408,339	1,334
	應稅	Taxable	3,402	868,106	1,131,074	14
	免稅	Exempt	987	208,423	277,265	1,320
高 雄 市 Kaohsiung City	小計	Subtotal	5,941	6,956,289	13,730,767	2,143
	應稅	Taxable	4,652	6,473,439	12,981,634	19
	免稅	Exempt	1,289	482,850	749,133	2,124
台 灣 省 Taiwan Province	小計	Subtotal	255,446	116,848,270	139,967,472	183,192
	應稅	Taxable	199,531	98,754,547	127,792,046	1,966
	免稅	Exempt	55,915	18,093,723	12,175,426	181,226

Table 3-20. Sources of House Tax (Cont.2)
(1) by House StructureUnit: 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
21,616,663	4,337,787	160,570	9,831,113	582,727	—	—	—
1,505,223	2,980,116	1,417	308,212	118,833	—	—	—
20,111,440	1,357,671	159,153	9,522,901	463,894	—	—	—
21,442,522	4,718,388	159,229	9,770,213	647,288	—	—	—
1,594,129	3,384,637	1,440	317,087	182,638	—	—	—
19,848,393	1,333,751	157,789	9,453,126	464,650	—	—	—
20,907,338	4,565,475	155,724	9,553,118	561,395	—	—	—
1,532,803	3,331,229	1,379	295,884	111,058	—	—	—
19,374,535	1,234,246	154,345	9,257,234	450,337	—	—	—
20,575,299	4,681,524	150,733	9,258,113	542,717	—	—	—
1,575,280	3,452,731	1,349	284,358	103,479	—	—	—
19,000,019	1,228,793	149,384	8,973,755	439,238	—	—	—
20,086,153	4,336,860	147,409	9,066,022	528,841	—	—	—
1,521,702	3,153,661	1,331	283,273	100,596	—	—	—
18,564,451	1,183,199	146,078	8,782,749	428,245	—	—	—
20,444,500	9,288,635	155,509	10,072,856	6,063,351	79,206	14,407,808	60,924,976
1,920,134	5,370,179	3,814	627,400	4,533,555	73,963	10,320,628	46,620,844
18,524,366	3,918,456	151,695	9,445,456	1,529,796	5,243	4,087,180	14,304,132
18,071,058	880,543	152,567	9,584,908	462,849	24,751	2,870,255	23,280,939
303,809	80,401	1,112	243,255	53,676	2,267	808,791	21,054,907
17,767,249	800,142	151,455	9,341,653	409,173	22,484	2,061,464	2,226,032
17,995,028	883,025	152,136	9,568,018	459,155	1,346	91,201	22,796,401
309,787	84,419	1,079	240,578	51,873	1,140	79,821	21,348,536
17,685,241	798,606	151,057	9,327,440	407,282	206	11,380	1,447,865
101,831	5,028	247	12,710	2,136	—	—	—
2,035	378	14	4,696	1,634	—	—	—
99,796	4,650	233	8,014	502	—	—	—
145,562	13,177	1,069	50,599	4,858	595	—	3,294,438
5,521	3,608	44	8,488	1,866	430	—	2,468,846
140,041	9,569	1,025	42,111	2,992	165	—	825,592
17,747,635	864,820	150,819	9,504,682	452,158	751	91,201	19,501,963
302,231	80,433	1,021	227,394	48,373	710	79,821	18,879,690
17,445,404	784,387	149,798	9,277,288	403,785	41	11,380	622,273

表3-20. 房屋稅稅源(續3)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 Region			總 計 Grand Total			鋼 骨
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
台 北 縣 Taipei County	小 計	Subtotal	1,611,168	242,072,935	713,477,944	28,646
	應 稅	Taxable	1,456,156	193,127,531	586,187,229	28,080
	免 稅	Exempt	155,012	48,945,404	127,290,715	566
宜 蘭 縣 Yilan County	小 計	Subtotal	193,270	37,141,846	76,793,518	1,896
	應 稅	Taxable	143,219	27,978,102	63,895,268	1,665
	免 稅	Exempt	50,051	9,163,744	12,898,250	231
桃 園 縣 Taoyuan County	小 計	Subtotal	800,710	186,370,588	508,374,674	13,606
	應 稅	Taxable	718,086	153,441,184	438,674,180	13,137
	免 稅	Exempt	82,624	32,929,404	69,700,494	469
新 竹 縣 Hsinchu County	小 計	Subtotal	185,830	43,531,123	84,677,396	2,556
	應 稅	Taxable	143,830	34,051,915	70,937,738	2,362
	免 稅	Exempt	42,000	9,479,208	13,739,658	194
苗 栗 縣 Miaoli County	小 計	Subtotal	208,981	45,381,880	76,702,304	1,508
	應 稅	Taxable	148,833	35,745,533	65,844,533	1,443
	免 稅	Exempt	60,148	9,636,347	10,857,771	65
台 中 縣 Taichung County	小 計	Subtotal	550,015	323,538,503	222,077,320	9,843
	應 稅	Taxable	444,534	100,014,187	189,696,160	9,412
	免 稅	Exempt	105,481	223,524,316	32,381,160	431
彰 化 縣 Changhua County	小 計	Subtotal	470,424	99,620,505	174,061,567	7,048
	應 稅	Taxable	327,761	77,171,138	149,336,686	6,383
	免 稅	Exempt	142,663	22,449,367	24,724,881	665
南 投 縣 Nantou County	小 計	Subtotal	193,566	37,485,152	64,379,250	3,221
	應 稅	Taxable	121,114	25,460,521	49,420,278	3,029
	免 稅	Exempt	72,452	12,024,631	14,958,972	192
雲 林 縣 Yunlin County	小 計	Subtotal	289,741	58,060,281	115,883,701	2,612
	應 稅	Taxable	160,513	37,541,237	92,495,325	2,270
	免 稅	Exempt	129,228	20,519,044	23,388,376	342
嘉 義 縣 Chiayi County	小 計	Subtotal	222,697	38,892,574	61,524,021	2,579
	應 稅	Taxable	115,230	24,819,517	48,526,399	2,249
	免 稅	Exempt	107,467	14,073,057	12,997,622	330
台 南 縣 Tainan County	小 計	Subtotal	438,315	100,496,784	189,518,642	7,774
	應 稅	Taxable	302,214	75,019,735	158,527,247	6,929
	免 稅	Exempt	136,101	25,477,049	30,991,395	845
高 雄 縣 Kaohsiung County	小 計	Subtotal	482,212	94,882,675	193,493,029	8,783
	應 稅	Taxable	377,631	76,279,586	165,963,877	8,525
	免 稅	Exempt	104,581	18,603,089	27,529,152	258

Table 3-20. Sources of House Tax (Cont.3)

(1) by House Structure

Unit: Square of Meter
NT\$1,000

混凝土造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete		鋼筋混凝土加強磚造 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
11,401,152	71,489,282	1,361,783	194,521,295	601,664,834	131,961	20,418,276	23,957,643
7,654,440	51,103,109	1,306,126	158,439,070	500,287,137	91,079	16,104,332	19,840,669
3,746,712	20,386,173	55,657	36,082,225	101,377,697	40,882	4,313,944	4,116,974
1,129,673	3,740,832	74,237	15,834,853	49,656,153	76,327	14,069,930	17,874,764
931,970	3,222,279	71,412	12,488,141	40,714,731	62,698	11,867,687	15,690,480
197,703	518,553	2,825	3,346,712	8,941,422	13,629	2,202,243	2,184,284
16,263,437	61,636,387	526,231	109,746,210	368,509,636	193,880	39,954,667	54,040,520
14,451,872	56,554,245	504,264	87,656,581	308,250,488	179,214	37,495,806	51,491,329
1,811,565	5,082,142	21,967	22,089,629	60,259,148	14,666	2,458,861	2,549,191
2,640,669	6,875,330	98,311	25,368,961	61,909,804	51,173	9,830,189	11,420,756
2,425,445	6,435,832	93,484	20,321,242	50,135,076	43,657	8,805,915	10,498,049
215,224	439,498	4,827	5,047,719	11,774,728	7,516	1,024,274	922,707
2,123,294	6,156,503	78,870	19,991,872	46,518,003	68,091	13,873,697	17,295,953
1,700,999	4,942,661	75,062	16,768,937	39,118,756	61,858	12,727,129	16,121,575
422,295	1,213,842	3,808	3,222,935	7,399,247	6,233	1,146,568	1,174,378
8,272,720	24,034,868	265,345	261,428,139	144,352,255	161,067	32,675,310	38,642,744
7,429,043	21,679,363	255,956	50,363,596	119,184,161	144,734	28,918,452	35,661,378
843,677	2,355,505	9,389	211,064,543	25,168,094	16,333	3,756,858	2,981,366
6,462,358	16,582,336	170,982	42,498,881	103,650,793	136,863	25,633,982	33,996,657
5,782,014	15,243,427	167,410	36,315,279	88,225,231	120,633	23,220,517	31,294,773
680,344	1,338,909	3,572	6,183,602	15,425,562	16,230	2,413,465	2,701,884
2,010,785	6,319,829	66,724	17,072,815	41,311,952	52,857	9,563,610	11,961,654
1,376,537	3,964,368	63,813	13,125,730	31,703,853	44,191	7,989,638	10,475,145
634,248	2,355,461	2,911	3,947,085	9,608,099	8,666	1,573,972	1,486,509
6,772,489	24,692,023	71,926	19,442,636	49,363,422	86,613	14,490,303	19,311,182
5,361,806	19,295,587	68,038	15,199,946	38,815,531	75,670	12,880,093	17,472,560
1,410,683	5,396,436	3,888	4,242,690	10,547,891	10,943	1,610,210	1,838,622
2,078,192	5,706,097	46,302	11,926,505	31,952,565	68,424	11,122,974	15,726,811
1,825,545	5,250,492	42,290	9,034,768	24,082,789	59,416	9,585,254	13,839,288
252,647	455,605	4,012	2,891,737	7,869,776	9,008	1,537,720	1,887,523
9,181,682	28,055,854	179,203	44,362,151	115,467,896	102,865	20,278,697	25,902,511
8,100,796	25,589,281	172,727	36,592,560	94,612,219	93,652	17,698,298	23,059,368
1,080,886	2,466,573	6,476	7,769,591	20,855,677	9,213	2,580,399	2,843,143
7,735,064	22,327,327	238,281	47,892,320	122,325,105	141,175	23,407,548	29,574,729
7,226,368	20,757,309	233,584	39,813,661	101,575,046	117,680	20,213,073	26,543,609
508,696	1,570,018	4,697	8,078,659	20,750,059	23,495	3,194,475	3,031,120

表3-20. 房屋稅稅源(續4)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 Region			木 造 Wood			磚
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
台 北 縣 Taipei County	小 計	Subtotal	4,509	394,800	140,621	49,631
	應 稅	Taxable	504	115,427	67,512	11,799
	免 稅	Exempt	4,005	279,373	73,109	37,832
宜 蘭 縣 Yilan County	小 計	Subtotal	8,049	771,068	265,050	21,432
	應 稅	Taxable	665	117,449	104,675	1,890
	免 稅	Exempt	7,384	653,619	160,375	19,542
桃 園 縣 Taoyuan County	小 計	Subtotal	770	225,555	134,931	25,031
	應 稅	Taxable	312	85,051	86,073	3,187
	免 稅	Exempt	458	140,504	48,858	21,844
新 竹 縣 Hsinchu County	小 計	Subtotal	1,047	147,729	57,708	13,966
	應 稅	Taxable	178	40,463	29,171	1,020
	免 稅	Exempt	869	107,266	28,537	12,946
苗 栗 縣 Miaoli County	小 計	Subtotal	16,280	1,584,298	248,822	24,027
	應 稅	Taxable	890	125,942	79,378	2,492
	免 稅	Exempt	15,390	1,458,356	169,444	21,535
台 中 縣 Taichung County	小 計	Subtotal	5,156	660,195	189,336	40,076
	應 稅	Taxable	875	129,373	62,748	5,572
	免 稅	Exempt	4,281	530,822	126,588	34,504
彰 化 縣 Changhua County	小 計	Subtotal	5,780	589,531	183,092	99,644
	應 稅	Taxable	773	85,891	47,370	12,361
	免 稅	Exempt	5,007	503,640	135,722	87,283
南 投 縣 Nantou County	小 計	Subtotal	8,533	837,567	226,381	22,792
	應 稅	Taxable	770	151,708	101,172	2,269
	免 稅	Exempt	7,763	685,859	125,209	20,523
雲 林 縣 Yunlin County	小 計	Subtotal	7,917	860,796	264,709	77,210
	應 稅	Taxable	572	65,375	34,348	5,596
	免 稅	Exempt	7,345	795,421	230,361	71,614
嘉 義 縣 Chiayi County	小 計	Subtotal	44,319	4,056,371	894,841	21,581
	應 稅	Taxable	1,942	190,789	90,032	2,220
	免 稅	Exempt	42,377	3,865,582	804,809	19,361
台 南 縣 Tainan County	小 計	Subtotal	41,813	4,458,244	1,058,053	41,733
	應 稅	Taxable	2,144	289,831	139,886	4,987
	免 稅	Exempt	39,669	4,168,413	918,167	36,746
高 雄 縣 Kaohsiung County	小 計	Subtotal	1,816	335,636	177,938	42,605
	應 稅	Taxable	393	127,157	79,206	3,688
	免 稅	Exempt	1,423	208,479	98,732	38,917

Table 3-20. Sources of House Tax (Cont.4)
(1) by House StructureUnit: Square of Meter
NT\$1,000

石 造 (加強磚造) Brick		老 砧 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
4,641,707	2,555,615	116	8,875	2,281	14	1,400	1,094
1,711,580	1,649,368	8	1,040	708	3	431	584
2,930,127	906,247	108	7,835	1,573	11	969	510
2,008,388	830,888	339	26,127	4,236	22	1,321	480
328,584	347,571	2	108	58	1	19	7
1,679,804	483,317	337	26,019	4,178	21	1,302	473
2,610,663	1,279,013	3	132	74	11	3,864	6,063
619,126	545,844	—	—	—	7	714	3,631
1,991,537	733,169	3	132	74	4	3,150	2,432
1,357,052	391,910	—	—	—	6	670	497
182,567	102,478	—	—	—	1	54	42
1,174,485	289,432	—	—	—	5	616	455
2,331,785	812,357	1	53	10	1	120	23
441,454	309,757	—	—	—	1	29	6
1,890,331	502,600	1	53	10	—	91	17
3,456,518	1,407,529	1	25	7	2	351	160,468
843,310	553,407	—	—	—	1	140	160,400
2,613,208	854,122	1	25	7	1	211	68
11,291,632	4,914,976	—	—	—	1	46	13
1,777,522	1,092,877	—	—	—	1	46	13
9,514,110	3,822,099	—	—	—	—	—	—
2,047,911	819,343	—	—	—	13	768	304
329,988	248,540	—	—	—	—	—	—
1,717,923	570,803	—	—	—	13	768	304
9,724,510	4,284,140	—	—	—	6	887	431
775,991	523,715	—	—	—	4	468	281
8,948,519	3,760,425	—	—	—	2	419	150
2,273,303	1,044,495	1	501	476	1	530	752
305,438	219,542	1	501	476	1	530	752
1,967,865	824,953	—	—	—	—	—	—
5,741,344	2,688,171	—	—	—	7	899	762
856,034	617,495	—	—	—	3	81	153
4,885,310	2,070,676	—	—	—	4	818	609
3,710,183	1,401,390	901	78,537	20,934	3	248	135
537,547	370,545	46	6,580	4,038	1	15	15
3,172,636	1,030,845	855	71,957	16,896	2	233	120

表3-20. 房屋稅稅源(續5)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 Region			鋼 鐵 造 Metal			土
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
台 北 縣 Taipei County	小 計	Subtotal	20,100	9,461,050	13,426,939	13,679
	應 稅	Taxable	18,295	9,066,164	13,063,124	229
	免 稅	Exempt	1,805	394,886	363,815	13,450
宜 蘭 縣 Yilan County	小 計	Subtotal	6,751	2,960,093	4,405,472	3,819
	應 稅	Taxable	4,866	2,242,129	3,813,315	11
	免 稅	Exempt	1,885	717,964	592,157	3,808
桃 園 縣 Taoyuan County	小 計	Subtotal	20,584	14,664,895	22,615,746	20,409
	應 稅	Taxable	17,592	13,053,638	21,716,195	342
	免 稅	Exempt	2,992	1,611,257	899,551	20,067
新 竹 縣 Hsinchu County	小 計	Subtotal	3,890	2,513,541	3,941,923	14,529
	應 稅	Taxable	3,029	2,252,907	3,729,460	94
	免 稅	Exempt	861	260,634	212,463	14,435
苗 栗 縣 Miaoli County	小 計	Subtotal	8,920	4,439,511	5,631,415	9,836
	應 稅	Taxable	7,031	3,971,810	5,270,258	48
	免 稅	Exempt	1,889	467,701	361,157	9,788
台 中 縣 Taichung County	小 計	Subtotal	32,484	13,385,433	13,029,898	34,796
	應 稅	Taxable	27,510	12,269,963	12,292,240	438
	免 稅	Exempt	4,974	1,115,470	737,658	34,358
彰 化 縣 Changhua County	小 計	Subtotal	23,869	11,349,883	14,638,263	7,655
	應 稅	Taxable	19,922	9,959,275	13,428,529	124
	免 稅	Exempt	3,947	1,390,608	1,209,734	7,531
南 投 縣 Nantou County	小 計	Subtotal	11,143	3,682,905	3,667,862	22,493
	應 稅	Taxable	6,957	2,468,775	2,924,078	70
	免 稅	Exempt	4,186	1,214,130	743,784	22,423
雲 林 縣 Yunlin County	小 計	Subtotal	11,481	4,749,520	5,612,449	3,768
	應 稅	Taxable	8,198	3,245,318	4,426,847	13
	免 稅	Exempt	3,283	1,504,202	1,185,602	3,755
嘉 義 縣 Chiayi County	小 計	Subtotal	10,248	5,568,760	6,102,346	5
	應 稅	Taxable	7,006	3,866,346	5,041,245	—
	免 稅	Exempt	3,242	1,702,414	1,061,101	5
台 南 縣 Tainan County	小 計	Subtotal	29,767	14,066,062	16,224,609	5,617
	應 稅	Taxable	21,533	11,419,612	14,489,275	21
	免 稅	Exempt	8,234	2,646,450	1,735,334	5,596
高 雄 縣 Kaohsiung County	小 計	Subtotal	16,491	9,192,795	10,918,538	25,812
	應 稅	Taxable	13,323	8,238,798	10,206,798	144
	免 稅	Exempt	3,168	953,997	711,740	25,668

Table 3-20. Sources of House Tax (Cont.5)
(1) by House StructureUnit: 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
1,181,305	60,193	712	43,075	5,146	17	—	174,296
27,020	4,547	21	8,027	3,294	12	—	167,177
1,154,285	55,646	691	35,048	1,852	5	—	7,119
320,841	14,150	389	19,552	391	9	—	1,102
2,015	1,043	—	—	7	9	—	1,102
318,826	13,107	389	19,552	384	—	—	—
2,878,737	146,044	175	22,261	2,412	10	167	3,848
69,942	21,248	22	8,287	1,290	9	167	3,837
2,808,795	124,796	153	13,974	1,122	1	—	11
1,648,165	76,105	347	24,147	876	5	—	2,487
18,048	5,047	2	5,274	189	3	—	2,394
1,630,117	71,058	345	18,873	687	2	—	93
934,643	36,413	1,446	102,607	2,805	1	—	—
5,662	1,671	8	3,571	471	—	—	—
928,981	34,742	1,438	99,036	2,334	1	—	—
3,573,545	164,798	1,239	86,267	4,930	6	—	90,487
55,272	12,437	32	5,038	946	4	—	89,080
3,518,273	152,361	1,207	81,229	3,984	2	—	1,407
585,457	37,796	18,575	1,208,735	55,661	7	—	1,980
12,966	2,038	153	17,628	2,337	1	—	91
572,491	35,758	18,422	1,191,107	53,324	6	—	1,889
1,904,054	60,829	5,789	364,737	11,004	1	—	92
13,620	2,241	14	4,525	789	1	—	92
1,890,434	58,588	5,775	360,212	10,215	—	—	—
309,215	14,106	28,132	1,709,925	69,262	76	—	12,271,977
1,495	276	86	10,745	1,733	66	—	11,924,447
307,720	13,830	28,046	1,699,180	67,529	10	—	347,530
274	37	29,234	1,865,164	93,908	3	—	1,693
—	—	105	10,346	1,783	—	—	—
274	37	29,129	1,854,818	92,125	3	—	1,693
446,206	27,663	29,535	1,961,499	92,562	1	—	561
9,628	7,530	217	52,895	11,479	1	—	561
436,578	20,133	29,318	1,908,604	81,083	—	—	—
2,066,214	98,498	6,218	421,701	26,222	127	42,429	6,622,213
16,876	4,072	124	57,086	11,797	123	42,425	6,411,442
2,049,338	94,426	6,094	364,615	14,425	4	4	210,771

表3-20. 房屋稅稅源(續6)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別			總 計			鋼 骨
Region			戶 數	面 積	現 值	戶 數
			No. of Houses	Area	Value	No. of Houses
屏東縣 Pingtung County	小計	Subtotal	326,652	63,428,330	107,538,607	2,295
	應稅	Taxable	215,534	45,289,781	89,072,637	2,093
	免稅	Exempt	111,118	18,138,549	18,465,970	202
台東縣 Taitung County	小計	Subtotal	99,375	15,736,610	22,220,639	864
	應稅	Taxable	51,024	9,679,358	16,172,888	614
	免稅	Exempt	48,351	6,057,252	6,047,751	250
花蓮縣 Hualien County	小計	Subtotal	141,006	24,893,454	49,444,633	1,608
	應稅	Taxable	87,415	16,529,354	38,160,625	1,460
	免稅	Exempt	53,591	8,364,100	11,284,008	148
澎湖縣 Penghu County	小計	Subtotal	34,923	5,960,777	10,453,159	57
	應稅	Taxable	17,202	3,132,812	7,670,274	51
	免稅	Exempt	17,721	2,827,965	2,782,885	6
基隆市 Keelung City	小計	Subtotal	173,610	26,130,978	62,414,466	720
	應稅	Taxable	149,557	19,269,497	48,347,195	693
	免稅	Exempt	24,053	6,861,481	14,067,271	27
新竹市 Hsinchu City	小計	Subtotal	163,007	37,066,694	92,582,584	2,226
	應稅	Taxable	142,159	30,428,966	78,079,728	2,142
	免稅	Exempt	20,848	6,637,728	14,502,856	84
台中市 Taichung City	小計	Subtotal	516,375	104,396,433	335,627,440	12,932
	應稅	Taxable	460,104	79,299,136	258,354,185	12,673
	免稅	Exempt	56,271	25,097,297	77,273,255	259
嘉義市 Chiayi City	小計	Subtotal	117,794	20,457,516	50,100,352	1,032
	應稅	Taxable	89,276	15,149,705	40,438,798	984
	免稅	Exempt	28,518	5,307,811	9,661,554	48
台南市 Tainan City	小計	Subtotal	312,735	61,274,540	160,929,874	4,235
	應稅	Taxable	269,834	49,480,040	133,003,652	4,020
	免稅	Exempt	42,901	11,794,500	27,926,222	215
福建省 Fuchien Province	小計	Subtotal	17,389	3,879,747	4,834,686	25
	應稅	Taxable	13,829	2,938,007	3,746,665	17
	免稅	Exempt	3,560	941,740	1,088,021	8
金門縣 Kinmen County	小計	Subtotal	14,744	3,503,555	4,381,640	25
	應稅	Taxable	12,513	2,713,338	3,424,691	17
	免稅	Exempt	2,231	790,217	956,949	8
連江縣 Lienchiang County	小計	Subtotal	2,645	376,192	453,046	—
	應稅	Taxable	1,316	224,669	321,974	—
	免稅	Exempt	1,329	151,523	131,072	—

Table 3-20. Sources of House Tax (Cont.6)

(1) by House Structure

Unit: Square of Meter
NT\$1,000

混 凝 土 造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 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
1,795,995	4,776,678	104,953	26,416,913	69,858,871	119,102	21,179,146	25,293,551
1,477,978	4,249,509	100,457	21,405,993	58,205,399	96,721	17,489,569	21,901,113
318,017	527,169	4,496	5,010,920	11,653,472	22,381	3,689,577	3,392,438
345,886	837,038	25,406	6,248,693	14,352,390	32,493	5,305,335	5,283,462
210,827	549,334	22,495	4,400,329	10,443,339	22,518	3,938,801	4,213,552
135,059	287,704	2,911	1,848,364	3,909,051	9,975	1,366,534	1,069,910
1,207,333	4,443,798	58,682	13,220,980	36,218,323	41,477	5,766,761	6,507,428
795,235	3,193,796	53,988	9,913,086	28,702,981	26,593	3,936,918	4,852,109
412,098	1,250,002	4,694	3,307,894	7,515,342	14,884	1,829,843	1,655,319
82,158	288,281	9,227	2,631,987	7,970,816	14,772	2,118,131	1,960,895
28,968	183,062	8,605	1,749,215	5,958,350	7,877	1,241,085	1,427,598
53,190	105,219	622	882,772	2,012,466	6,895	877,046	533,297
426,049	2,357,828	135,273	20,498,537	54,496,213	19,947	3,126,751	3,928,938
324,818	1,975,823	130,965	15,606,924	42,177,103	13,685	2,273,914	3,073,436
101,231	382,005	4,308	4,891,613	12,319,110	6,262	852,837	855,502
3,261,899	13,989,321	108,527	23,770,851	67,916,351	36,803	7,466,627	8,990,364
2,959,083	12,954,163	102,896	18,915,131	55,351,918	33,255	6,888,085	8,379,439
302,816	1,035,158	5,631	4,855,720	12,564,433	3,548	578,542	610,925
7,958,399	45,656,899	407,248	78,613,429	270,879,920	62,746	11,516,668	13,394,902
6,755,759	38,349,868	381,078	58,409,421	203,090,465	51,975	9,785,553	11,923,343
1,202,640	7,307,031	26,170	20,204,008	67,789,455	10,771	1,731,115	1,471,559
674,084	2,856,707	63,165	12,572,912	39,800,547	25,667	4,087,946	5,436,450
547,724	2,282,699	60,806	9,954,279	32,243,513	21,525	3,240,469	4,482,229
126,360	574,008	2,359	2,618,633	7,557,034	4,142	847,477	954,221
3,140,262	14,936,603	207,050	40,879,217	127,068,107	66,953	11,945,107	14,224,129
2,762,703	13,297,216	194,402	33,193,828	103,451,803	57,248	10,025,673	12,434,931
377,559	1,639,387	12,648	7,685,389	23,616,304	9,705	1,919,434	1,789,198
27,523	50,458	4,749	1,271,088	2,136,207	10,447	2,261,935	2,451,130
17,165	31,986	4,131	874,842	1,451,579	9,074	1,899,672	2,139,286
10,358	18,472	618	396,246	684,628	1,373	362,263	311,844
27,523	50,458	3,356	1,019,124	1,760,736	10,306	2,247,278	2,434,140
17,165	31,986	3,074	686,141	1,164,704	9,002	1,889,594	2,126,492
10,358	18,472	282	332,983	596,032	1,304	357,684	307,648
—	—	1,393	251,964	375,471	141	14,657	16,990
—	—	1,057	188,701	286,875	72	10,078	12,794
—	—	336	63,263	88,596	69	4,579	4,196

表3-20. 房屋稅稅源(續7)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 Region			木 造 Wood			磚
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
屏東縣 Pingtung County	小計	Subtotal	2,202	415,308	153,588	60,304
	應稅	Taxable	633	68,975	42,606	5,870
	免稅	Exempt	1,569	346,333	110,982	54,434
台東縣 Taitung County	小計	Subtotal	9,273	678,847	133,669	17,438
	應稅	Taxable	541	69,816	35,505	1,808
	免稅	Exempt	8,732	609,031	98,164	15,630
花蓮縣 Hualien County	小計	Subtotal	18,273	1,421,470	302,162	14,253
	應稅	Taxable	1,310	130,680	68,018	1,420
	免稅	Exempt	16,963	1,290,790	234,144	12,833
澎湖縣 Penghu County	小計	Subtotal	75	9,979	3,560	1,441
	應稅	Taxable	13	3,489	1,789	179
	免稅	Exempt	62	6,490	1,771	1,262
基隆市 Keelung City	小計	Subtotal	2,083	123,212	44,865	12,317
	應稅	Taxable	135	14,656	8,204	2,045
	免稅	Exempt	1,948	108,556	36,661	10,272
新竹市 Hsinchu City	小計	Subtotal	1,671	107,217	31,717	8,330
	應稅	Taxable	102	15,105	5,703	1,017
	免稅	Exempt	1,569	92,112	26,014	7,313
台中市 Taichung City	小計	Subtotal	3,469	371,694	150,055	8,925
	應稅	Taxable	1,040	103,367	53,629	2,737
	免稅	Exempt	2,429	268,327	96,426	6,188
嘉義市 Chiayi City	小計	Subtotal	19,198	1,413,563	465,818	1,086
	應稅	Taxable	2,321	154,107	67,265	181
	免稅	Exempt	16,877	1,259,456	398,553	905
台南市 Tainan City	小計	Subtotal	4,193	311,836	122,419	14,308
	應稅	Taxable	595	39,129	21,497	2,600
	免稅	Exempt	3,598	272,707	100,922	11,708
福建省 Fuchien Province	小計	Subtotal	66	10,179	5,158	678
	應稅	Taxable	13	2,314	1,436	135
	免稅	Exempt	53	7,865	3,722	543
金門縣 Kinmen County	小計	Subtotal	8	5,658	3,474	678
	應稅	Taxable	2	1,631	1,002	135
	免稅	Exempt	6	4,027	2,472	543
連江縣 Lienchiang County	小計	Subtotal	58	4,521	1,684	—
	應稅	Taxable	11	683	434	—
	免稅	Exempt	47	3,838	1,250	—

Table 3-20. Sources of House Tax (Cont.7)

(1) by House Structure

Unit: Square of Meter
NT\$1,000

石 造 (加強磚造) Brick		老 砧 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
5,884,651	2,385,110	787	59,540	10,909	28	2,489	704
962,520	695,997	7	222	39	3	392	122
4,922,131	1,689,113	780	59,318	10,870	25	2,097	582
1,490,172	586,942	22	2,490	948	1,370	121,589	30,295
252,954	173,316	5	1,083	511	95	8,633	3,299
1,237,218	413,626	17	1,407	437	1,275	112,956	26,996
1,196,201	548,807	—	—	—	33	8,354	3,041
174,747	158,552	—	—	—	1	113	986
1,021,454	390,255	—	—	—	32	8,241	2,055
142,895	41,310	8,910	886,582	94,715	7	750	403
28,240	16,327	202	17,997	7,969	2	216	114
114,655	24,983	8,708	868,585	86,746	5	534	289
963,428	577,177	5	493	105	3	290	242
254,230	229,107	—	—	—	1	75	115
709,198	348,070	5	493	105	2	215	127
665,717	264,191	1	149	45	—	—	—
130,801	76,528	—	—	—	—	—	—
534,916	187,663	1	149	45	—	—	—
994,007	651,888	—	—	—	3	7,216	13,073
443,210	377,166	—	—	—	3	7,116	13,048
550,797	274,722	—	—	—	—	100	25
106,406	61,598	—	—	—	1	118	115
27,614	19,882	—	—	—	1	118	115
78,792	41,716	—	—	—	—	—	—
1,264,195	609,067	—	—	—	—	—	—
266,976	173,792	—	—	—	—	—	—
997,219	435,275	—	—	—	—	—	—
82,572	28,188	957	87,031	40,895	7	1,150	575
14,966	8,763	107	9,095	5,660	3	719	425
67,606	19,425	850	77,936	35,235	4	431	150
82,572	28,188	—	—	—	7	1,150	575
14,966	8,763	—	—	—	3	719	425
67,606	19,425	—	—	—	4	431	150
—	—	957	87,031	40,895	—	—	—
—	—	107	9,095	5,660	—	—	—
—	—	850	77,936	35,235	—	—	—

表3-20. 房屋稅稅源(續8)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 Region			鋼 鐵 造 Metal			土
			戶 數 No. of Houses	面 積 Area	現 值 Value	戶 數 No. of Houses
屏東縣 Pingtung County	小計	Subtotal	14,587	6,024,141	4,955,199	9,647
	應稅	Taxable	9,610	3,857,380	3,968,295	63
	免稅	Exempt	4,977	2,166,761	986,904	9,584
台東縣 Taitung County	小計	Subtotal	5,038	1,190,535	953,277	110
	應稅	Taxable	2,915	794,311	721,529	1
	免稅	Exempt	2,123	396,224	231,748	109
花蓮縣 Hualien County	小計	Subtotal	4,338	1,966,946	1,417,755	9
	應稅	Taxable	2,639	1,578,383	1,184,029	—
	免稅	Exempt	1,699	388,563	233,726	9
澎湖縣 Penghu County	小計	Subtotal	429	88,295	92,831	—
	應稅	Taxable	268	63,602	74,717	—
	免稅	Exempt	161	24,693	18,114	—
基隆市 Keelung City	小計	Subtotal	2,997	971,656	1,008,545	253
	應稅	Taxable	2,033	794,880	883,407	—
	免稅	Exempt	964	176,776	125,138	253
新竹市 Hsinchu City	小計	Subtotal	3,248	1,600,343	1,375,505	2,175
	應稅	Taxable	2,678	1,510,929	1,308,279	66
	免稅	Exempt	570	89,414	67,226	2,109
台中市 Taichung City	小計	Subtotal	11,510	4,002,695	4,528,917	8,219
	應稅	Taxable	9,811	3,700,156	4,287,689	298
	免稅	Exempt	1,699	302,539	241,228	7,921
嘉義市 Chiayi City	小計	Subtotal	4,457	1,383,824	1,464,589	1
	應稅	Taxable	3,418	1,221,120	1,342,578	—
	免稅	Exempt	1,039	162,704	122,011	1
台南市 Tainan City	小計	Subtotal	13,114	3,585,387	3,955,394	360
	應稅	Taxable	10,897	3,179,051	3,620,159	4
	免稅	Exempt	2,217	406,336	335,235	356
福建省 Fuchien Province	小計	Subtotal	459	138,242	122,072	—
	應稅	Taxable	349	119,234	107,530	—
	免稅	Exempt	110	19,008	14,542	—
金門縣 Kinmen County	小計	Subtotal	364	120,250	104,069	—
	應稅	Taxable	280	103,122	91,319	—
	免稅	Exempt	84	17,128	12,750	—
連江縣 Lienchiang County	小計	Subtotal	95	17,992	18,003	—
	應稅	Taxable	69	16,112	16,211	—
	免稅	Exempt	26	1,880	1,792	—

Table 3-20. Sources of House Tax (Cont.8)
(1) by House StructureUnit: 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
818,752	60,647	12,744	831,395	42,815	3	—	535
7,407	3,564	75	19,345	5,463	2	—	530
811,345	57,083	12,669	812,050	37,352	1	—	5
8,128	726	7,350	344,935	10,247	11	—	31,645
141	22	21	2,463	836	11	—	31,645
7,987	704	7,329	342,472	9,411	—	—	—
883	127	2,332	104,526	3,081	1	—	111
—	—	3	192	43	1	—	111
883	127	2,329	104,334	3,038	—	—	—
—	—	—	—	—	5	—	348
—	—	—	—	—	5	—	348
—	—	—	—	—	—	—	—
19,990	545	12	572	8	—	—	—
—	—	—	—	—	—	—	—
19,990	545	12	572	8	—	—	—
192,501	14,582	24	1,339	194	2	51	314
9,349	3,268	1	439	128	2	44	302
183,152	11,314	23	900	66	—	7	12
837,606	49,719	859	46,165	4,470	464	48,554	297,597
52,626	11,362	29	4,743	1,084	460	37,185	246,531
784,980	38,357	830	41,422	3,386	4	11,369	51,066
159	37	3,185	218,504	13,814	2	—	677
—	—	40	4,274	517	—	—	—
159	37	3,145	214,230	13,297	2	—	677
20,960	1,805	2,522	127,576	12,350	—	—	—
164	67	68	12,516	4,187	—	—	—
20,796	1,738	2,454	115,060	8,163	—	—	—
—	—	1	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	1	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	1	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	1	27	3	—	—	—

表3-20. 房屋稅稅源(續9)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

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
90年7月底 End of July 2001	{ 應 免	計 Subtotal	8,318,183	1,417,486,242	3,475,969,335
		稅 Taxable	6,607,057	1,096,507,631	2,937,445,306
		稅 Exempt	1,711,126	320,978,611	538,524,029
91年7月底 End of July 2002	{ 應 免	計 Subtotal	8,424,157	1,459,821,799	3,564,137,556
		稅 Taxable	6,700,061	1,126,546,089	3,002,871,007
		稅 Exempt	1,724,096	333,275,710	561,266,549
92年7月底 End of July 2003	{ 應 免	計 Subtotal	8,499,296	1,493,259,584	3,640,937,663
		稅 Taxable	6,776,249	1,150,693,646	3,058,378,372
		稅 Exempt	1,723,047	342,565,938	582,559,291
93年7月底 End of July 2004	{ 應 免	計 Subtotal	8,587,440	1,531,036,557	3,724,192,987
		稅 Taxable	6,862,859	1,177,582,965	3,119,678,924
		稅 Exempt	1,724,581	353,453,592	604,514,063
94年7月底 End of July 2005	{ 應 免	計 Subtotal	8,694,147	1,568,451,113	3,791,815,610
		稅 Taxable	6,965,926	1,205,487,004	3,168,626,653
		稅 Exempt	1,728,221	362,964,109	623,188,957
95年7月底 End of July 2006	{ 應 免	計 Subtotal	8,844,144	1,635,694,508	4,058,735,815
		稅 Taxable	7,109,000	1,255,254,580	3,308,346,846
		稅 Exempt	1,735,144	380,439,928	750,388,969
96年7月底 End of July 2007	{ 應 免	計 Subtotal	9,074,233	1,683,641,723	4,198,288,233
		稅 Taxable	7,291,478	1,290,049,934	3,430,195,860
		稅 Exempt	1,782,755	393,591,789	768,092,373
97年7月底 End of July 2008	{ 應 免	計 Subtotal	9,206,204	1,948,429,979	4,535,630,733
		稅 Taxable	7,421,152	1,341,286,863	3,722,985,206
		稅 Exempt	1,785,052	607,143,116	812,645,527
台 北 市 Taipei City	{ 應 免	計 Subtotal	1,048,370	166,570,266	698,391,251
		稅 Taxable	929,921	122,278,906	543,883,693
		稅 Exempt	118,449	44,291,360	154,507,558
高 雄 市 Kaohsiung City	{ 應 免	計 Subtotal	608,039	111,159,788	456,129,676
		稅 Taxable	536,176	87,161,115	382,549,946
		稅 Exempt	71,863	23,998,673	73,579,730
台 灣 省 Taiwan Province	{ 應 免	計 Subtotal	7,532,406	1,666,820,178	3,376,275,120
		稅 Taxable	5,941,226	1,128,908,835	2,792,804,902
		稅 Exempt	1,591,180	537,911,343	583,470,218

說 明：自91年(含)起含福建省資料。

Table 3-20. Sources of House Tax (Cont.9)
(2) by House UseUnit: 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
7,356,018	932,381,808	2,134,105,110	607,197	177,517,501	521,117,761
5,738,756	769,020,730	1,979,229,438	607,197	177,517,501	521,117,761
1,617,262	163,361,078	154,875,672	—	—	—
7,431,164	943,116,412	2,186,372,349	614,358	184,214,314	524,468,222
5,805,410	781,269,869	1,976,569,775	614,358	184,214,314	524,468,222
1,625,754	161,846,543	209,802,574	—	—	—
7,509,603	966,029,940	2,186,142,092	618,150	192,528,236	550,085,959
5,887,448	800,986,017	2,029,472,067	618,150	192,528,236	550,085,959
1,622,155	165,043,923	156,670,025	—	—	—
7,577,094	978,469,935	2,234,946,184	625,947	197,253,963	562,969,528
5,958,430	814,304,347	2,030,771,475	625,947	197,253,963	562,969,528
1,618,664	164,165,588	204,174,709	—	—	—
7,673,073	999,630,778	2,273,411,237	589,640	204,321,898	573,541,195
6,057,742	833,321,051	2,079,906,287	589,640	204,321,898	573,541,195
1,615,331	166,309,727	193,504,950	—	—	—
7,835,895	1,037,083,916	2,345,839,693	617,806	211,083,230	629,475,154
6,219,590	863,794,474	2,162,615,686	616,427	209,913,691	624,691,911
1,616,305	173,289,442	183,224,007	1,379	1,169,539	4,783,243
8,018,666	1,065,558,015	2,413,062,251	652,953	218,556,525	655,265,742
6,357,425	887,252,404	2,230,232,890	652,421	218,249,898	654,241,209
1,661,241	178,305,611	182,829,361	532	306,627	1,024,533
8,123,666	1,088,051,005	2,517,457,709	655,601	231,512,462	696,352,508
6,462,154	908,090,655	2,323,690,305	654,597	230,744,062	694,936,938
1,661,512	179,960,350	193,767,404	1,004	768,400	1,415,570
838,572	87,456,657	284,190,791	141,322	30,322,464	201,026,818
737,926	77,747,148	266,422,652	141,322	30,322,464	201,026,818
100,646	9,709,509	17,768,139	—	—	—
543,042	66,819,999	258,955,441	34,671	12,952,338	61,500,746
476,711	57,872,041	241,031,765	34,104	12,727,768	60,883,854
66,331	8,947,958	17,923,676	567	224,570	616,892
6,727,033	931,036,368	1,971,056,739	477,810	187,442,582	432,703,077
5,235,515	770,087,741	1,813,204,899	477,810	187,442,582	432,703,077
1,491,518	160,948,627	157,851,840	—	—	—

Explanation : The data of Fuchien Province have been included since 2002.

表3-20. 房屋稅稅源(續10)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

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
90年7月底 End of July 2001	小計	Subtotal	293,705	214,890,123	593,559,211
	應稅	Taxable	199,841	57,272,590	209,910,854
	免稅	Exempt	93,864	157,617,533	383,648,357
91年7月底 End of July 2002	小計	Subtotal	314,353	239,387,498	615,940,081
	應稅	Taxable	216,011	67,958,331	264,476,106
	免稅	Exempt	98,342	171,429,167	351,463,975
92年7月底 End of July 2003	小計	Subtotal	315,265	244,056,154	662,110,448
	應稅	Taxable	214,373	66,534,139	236,221,182
	免稅	Exempt	100,892	177,522,015	425,889,266
93年7月底 End of July 2004	小計	Subtotal	329,509	264,299,621	675,964,839
	應稅	Taxable	223,592	75,011,617	275,625,485
	免稅	Exempt	105,917	189,288,004	400,339,354
94年7月底 End of July 2005	小計	Subtotal	332,365	274,613,600	694,666,470
	應稅	Taxable	219,475	77,959,218	264,982,463
	免稅	Exempt	112,890	196,654,382	429,684,007
95年7月底 End of July 2006	小計	Subtotal	337,055	284,623,233	829,246,890
	應稅	Taxable	223,203	79,190,717	268,978,935
	免稅	Exempt	113,852	205,432,516	560,267,955
96年7月底 End of July 2007	小計	Subtotal	354,338	300,968,171	875,316,074
	應稅	Taxable	234,116	86,399,274	292,537,318
	免稅	Exempt	120,222	214,568,897	582,778,756
97年7月底 End of July 2008	小計	Subtotal	377,728	525,860,585	1,045,606,696
	應稅	Taxable	255,711	99,814,092	429,522,021
	免稅	Exempt	122,017	426,046,493	616,084,675
台 北 市 Taipei City	小計	Subtotal	66,111	48,010,126	209,828,358
	應稅	Taxable	48,308	13,428,275	73,088,939
	免稅	Exempt	17,803	34,581,851	136,739,419
高 雄 市 Kaohsiung City	小計	Subtotal	26,484	22,126,626	103,556,835
	應稅	Taxable	22,037	7,668,265	49,895,512
	免稅	Exempt	4,447	14,458,361	53,661,323
台 灣 省 Taiwan Province	小計	Subtotal	284,684	455,518,939	731,951,018
	應稅	Taxable	185,022	78,556,223	306,332,640
	免稅	Exempt	99,662	376,962,716	425,618,378

Table 3-20. Sources of House Tax (Cont.10)
(2) by House Use

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
5,647	924,930	2,349,844	55,616	91,771,880	224,837,409
5,647	924,930	2,349,844	55,616	91,771,880	224,837,409
—	—	—	—	—	—
10,360	1,822,961	3,893,185	53,922	91,280,614	233,463,719
10,360	1,822,961	3,893,185	53,922	91,280,614	233,463,719
—	—	—	—	—	—
4,912	991,566	2,418,991	51,366	89,653,688	240,180,173
4,912	991,566	2,418,991	51,366	89,653,688	240,180,173
—	—	—	—	—	—
4,668	964,130	2,282,261	50,222	90,048,908	248,030,175
4,668	964,130	2,282,261	50,222	90,048,908	248,030,175
—	—	—	—	—	—
5,709	973,848	2,428,218	93,360	88,910,989	247,768,490
5,709	973,848	2,428,218	93,360	88,910,989	247,768,490
—	—	—	—	—	—
6,568	510,165	1,221,615	46,820	102,393,964	252,952,463
3,235	386,886	1,012,449	46,545	101,968,812	251,047,865
3,333	123,279	209,166	275	425,152	1,904,598
3,617	419,114	1,170,231	44,659	98,139,898	253,473,935
3,096	373,347	1,081,321	44,420	97,775,011	252,103,122
521	45,767	88,910	239	364,887	1,370,813
4,336	478,421	1,784,678	44,873	102,527,506	274,429,142
4,048	467,106	1,770,055	44,642	102,170,948	273,065,887
288	11,315	14,623	231	356,558	1,363,255
1,948	180,937	1,015,791	417	600,082	2,329,493
1,948	180,937	1,015,791	417	600,082	2,329,493
—	—	—	—	—	—
448	25,285	59,918	3,394	9,235,540	32,056,736
161	14,059	45,334	3,163	8,878,982	30,693,481
287	11,226	14,584	231	356,558	1,363,255
1,939	272,038	708,856	40,940	92,550,251	239,855,430
1,939	272,038	708,856	40,940	92,550,251	239,855,430
—	—	—	—	—	—

表3-20. 房屋稅稅源(續11)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 Region			總 計 Grand Total		
			戶 數 No. of Houses	面 積 Area	現 值 Value
台 北 縣 Taipei County	小 計	Subtotal	1,611,168	242,072,935	713,477,944
	應 稅	Taxable	1,456,156	193,127,531	586,187,229
	免 稅	Exempt	155,012	48,945,404	127,290,715
宜 蘭 縣 Yilan County	小 計	Subtotal	193,270	37,141,846	76,793,518
	應 稅	Taxable	143,219	27,978,102	63,895,268
	免 稅	Exempt	50,051	9,163,744	12,898,250
桃 園 縣 Taoyuan County	小 計	Subtotal	800,710	186,370,588	508,374,674
	應 稅	Taxable	718,086	153,441,184	438,674,180
	免 稅	Exempt	82,624	32,929,404	69,700,494
新 竹 縣 Hsinchu County	小 計	Subtotal	185,830	43,531,123	84,677,396
	應 稅	Taxable	143,830	34,051,915	70,937,738
	免 稅	Exempt	42,000	9,479,208	13,739,658
苗 栗 縣 Miaoli County	小 計	Subtotal	208,981	45,381,880	76,702,304
	應 稅	Taxable	148,833	35,745,533	65,844,533
	免 稅	Exempt	60,148	9,636,347	10,857,771
台 中 縣 Taichung County	小 計	Subtotal	550,015	323,538,503	226,077,320
	應 稅	Taxable	444,534	100,014,187	193,696,160
	免 稅	Exempt	105,481	223,524,316	32,381,160
彰 化 縣 Changhua County	小 計	Subtotal	470,424	99,620,505	174,061,567
	應 稅	Taxable	327,761	77,171,138	149,336,686
	免 稅	Exempt	142,663	22,449,367	24,724,881
南 投 縣 Nantou County	小 計	Subtotal	193,566	37,485,152	64,379,250
	應 稅	Taxable	121,114	25,460,521	49,420,278
	免 稅	Exempt	72,452	12,024,631	14,958,972
雲 林 縣 Yunlin County	小 計	Subtotal	289,741	58,060,281	115,883,701
	應 稅	Taxable	160,513	37,541,237	92,495,325
	免 稅	Exempt	129,228	20,519,044	23,388,376
嘉 義 縣 Chiayi County	小 計	Subtotal	222,697	38,892,574	61,524,021
	應 稅	Taxable	115,230	24,819,517	48,526,399
	免 稅	Exempt	107,467	14,073,057	12,997,622
台 南 縣 Tainan County	小 計	Subtotal	438,315	100,496,784	189,518,642
	應 稅	Taxable	302,214	75,019,735	158,527,247
	免 稅	Exempt	136,101	25,477,049	30,991,395
高 雄 縣 Kaohsiung County	小 計	Subtotal	482,212	94,882,675	193,493,029
	應 稅	Taxable	377,631	76,279,586	165,963,877
	免 稅	Exempt	104,581	18,603,089	27,529,152

Table 3-20. Sources of House Tax (Cont.11)
(2) by House UseUnit: 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
1,403,371	150,229,456	441,670,616	145,452	39,598,850	107,145,374
1,257,823	129,905,408	401,228,080	145,452	39,598,850	107,145,374
145,548	20,324,048	40,442,536	—	—	—
175,562	25,742,343	43,984,155	8,714	3,192,255	6,561,978
129,624	21,055,136	40,482,927	8,714	3,192,255	6,561,978
45,938	4,687,207	3,501,228	—	—	—
712,034	107,827,117	252,118,242	44,946	25,822,603	64,509,845
638,890	96,686,916	237,830,786	44,946	25,822,603	64,509,845
73,144	11,140,201	14,287,456	—	—	—
170,306	28,154,285	51,138,845	6,836	4,061,438	8,607,135
130,998	22,610,652	45,710,578	6,836	4,061,438	8,607,135
39,308	5,543,633	5,428,267	—	—	—
191,558	31,476,153	48,206,800	8,915	4,155,563	7,638,430
133,958	25,458,995	45,169,792	8,915	4,155,563	7,638,430
57,600	6,017,158	3,037,008	—	—	—
494,972	79,430,419	143,950,024	35,746	18,964,225	30,120,915
395,426	68,785,866	137,597,220	35,746	18,964,225	30,120,915
99,546	10,644,553	6,352,804	—	—	—
418,711	65,131,146	111,551,894	35,854	15,110,311	25,239,929
283,296	52,368,262	103,624,682	35,854	15,110,311	25,239,929
135,415	12,762,884	7,927,212	—	—	—
177,380	25,849,462	40,999,644	7,043	2,866,215	5,536,874
109,906	19,474,350	37,791,571	7,043	2,866,215	5,536,874
67,474	6,375,112	3,208,073	—	—	—
264,282	34,600,356	51,823,809	11,165	4,138,675	8,894,150
142,289	24,768,000	46,845,255	11,165	4,138,675	8,894,150
121,993	9,832,356	4,978,554	—	—	—
205,359	25,497,487	37,319,277	7,723	2,699,908	4,349,308
103,523	17,217,818	33,146,908	7,723	2,699,908	4,349,308
101,836	8,279,669	4,172,369	—	—	—
393,324	60,444,660	106,666,493	23,819	12,398,933	23,765,790
266,238	47,172,161	98,164,765	23,819	12,398,933	23,765,790
127,086	13,272,499	8,501,728	—	—	—
441,204	63,608,536	121,642,649	23,027	11,158,783	20,050,762
341,834	53,302,978	112,671,995	23,027	11,158,783	20,050,762
99,370	10,305,558	8,970,654	—	—	—

表3-20. 房屋稅稅源(續12)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 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
台 北 縣 Taipei County	小 計	Subtotal	56,762	46,055,784	152,679,804
	應 稅	Taxable	47,298	17,434,428	65,831,625
	免 稅	Exempt	9,464	28,621,356	86,848,179
宜 蘭 縣 Yilan County	小 計	Subtotal	7,718	5,979,396	21,971,828
	應 稅	Taxable	3,605	1,502,859	12,574,806
	免 稅	Exempt	4,113	4,476,537	9,397,022
桃 園 縣 Taoyuan County	小 計	Subtotal	35,615	32,425,474	138,873,882
	應 稅	Taxable	26,135	10,636,271	83,460,844
	免 稅	Exempt	9,480	21,789,203	55,413,038
新 竹 縣 Hsinchu County	小 計	Subtotal	6,902	5,844,032	12,894,097
	應 稅	Taxable	4,210	1,908,457	4,582,706
	免 稅	Exempt	2,692	3,935,575	8,311,391
苗 栗 縣 Miaoli County	小 計	Subtotal	6,556	5,676,199	12,572,687
	應 稅	Taxable	4,008	2,057,010	4,751,924
	免 稅	Exempt	2,548	3,619,189	7,820,763
台 中 縣 Taichung County	小 計	Subtotal	15,417	218,056,556	36,932,637
	應 稅	Taxable	9,482	5,176,793	10,904,281
	免 稅	Exempt	5,935	212,879,763	26,028,356
彰 化 縣 Changhua County	小 計	Subtotal	13,525	13,330,089	24,891,843
	應 稅	Taxable	6,277	3,643,606	8,094,174
	免 稅	Exempt	7,248	9,686,483	16,797,669
南 投 縣 Nantou County	小 計	Subtotal	8,421	7,387,489	15,233,132
	應 稅	Taxable	3,443	1,737,970	3,482,233
	免 稅	Exempt	4,978	5,649,519	11,750,899
雲 林 縣 Yunlin County	小 計	Subtotal	12,019	12,692,587	22,512,339
	應 稅	Taxable	4,784	2,005,899	4,102,517
	免 稅	Exempt	7,235	10,686,688	18,409,822
嘉 義 縣 Chiayi County	小 計	Subtotal	8,284	7,462,723	12,484,138
	應 稅	Taxable	2,653	1,669,335	3,658,885
	免 稅	Exempt	5,631	5,793,388	8,825,253
台 南 縣 Tainan County	小 計	Subtotal	17,146	16,349,744	31,372,155
	應 稅	Taxable	8,131	4,145,194	8,882,488
	免 稅	Exempt	9,015	12,204,550	22,489,667
高 雄 縣 Kaohsiung County	小 計	Subtotal	13,373	12,794,829	28,609,008
	應 稅	Taxable	8,162	4,497,298	10,050,510
	免 稅	Exempt	5,211	8,297,531	18,558,498

Table 3-20. Sources of House Tax (Cont.12)
(2) by House UseUnit: 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
418	58,751	209,269	5,165	6,130,094	11,772,881
418	58,751	209,269	5,165	6,130,094	11,772,881
—	—	—	—	—	—
7	1,207	5,321	1,269	2,226,645	4,270,236
7	1,207	5,321	1,269	2,226,645	4,270,236
—	—	—	—	—	—
99	12,469	43,301	8,016	20,282,925	52,829,404
99	12,469	43,301	8,016	20,282,925	52,829,404
—	—	—	—	—	—
1	223	1,495	1,785	5,471,145	12,035,824
1	223	1,495	1,785	5,471,145	12,035,824
—	—	—	—	—	—
356	40,902	66,394	1,596	4,033,063	8,217,993
356	40,902	66,394	1,596	4,033,063	8,217,993
—	—	—	—	—	—
214	36,794	152,785	3,666	7,050,509	14,920,959
214	36,794	152,785	3,666	7,050,509	14,920,959
—	—	—	—	—	—
9	3,092	4,446	2,325	6,045,867	12,373,455
9	3,092	4,446	2,325	6,045,867	12,373,455
—	—	—	—	—	—
84	16,488	28,455	638	1,365,498	2,581,145
84	16,488	28,455	638	1,365,498	2,581,145
—	—	—	—	—	—
9	1,245	1,855	2,266	6,627,418	32,651,548
9	1,245	1,855	2,266	6,627,418	32,651,548
—	—	—	—	—	—
72	11,996	22,634	1,259	3,220,460	7,348,664
72	11,996	22,634	1,259	3,220,460	7,348,664
—	—	—	—	—	—
22	4,498	6,282	4,004	11,298,949	27,707,922
22	4,498	6,282	4,004	11,298,949	27,707,922
—	—	—	—	—	—
16	4,792	9,780	4,592	7,315,735	23,180,830
16	4,792	9,780	4,592	7,315,735	23,180,830
—	—	—	—	—	—

表3-20. 房屋稅稅源(續13)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 Region	總 計 Grand Total		
	戶 數 No. of Houses	面 積 Area	現 值 Value
屏東縣 Pingtung County	小計 Subtotal	326,652	63,428,330
	應稅 Taxable	215,534	45,289,781
	免稅 Exempt	111,118	18,138,549
台東縣 Taitung County	小計 Subtotal	99,375	15,736,610
	應稅 Taxable	51,024	9,679,358
	免稅 Exempt	48,351	6,057,252
花蓮縣 Hualien County	小計 Subtotal	141,006	24,893,454
	應稅 Taxable	87,415	16,529,354
	免稅 Exempt	53,591	8,364,100
澎湖縣 Penghu County	小計 Subtotal	34,923	5,960,777
	應稅 Taxable	17,202	3,132,812
	免稅 Exempt	17,721	2,827,965
基隆市 Keelung City	小計 Subtotal	173,610	26,130,978
	應稅 Taxable	149,557	19,269,497
	免稅 Exempt	24,053	6,861,481
新竹市 Hsinchu City	小計 Subtotal	163,007	37,066,694
	應稅 Taxable	142,159	30,428,966
	免稅 Exempt	20,848	6,637,728
台中市 Taichung City	小計 Subtotal	516,375	104,396,433
	應稅 Taxable	460,104	79,299,136
	免稅 Exempt	56,271	25,097,297
嘉義市 Chiayi City	小計 Subtotal	117,794	20,457,516
	應稅 Taxable	89,276	15,149,705
	免稅 Exempt	28,518	5,307,811
台南市 Tainan City	小計 Subtotal	312,735	61,274,540
	應稅 Taxable	269,834	49,480,040
	免稅 Exempt	42,901	11,794,500
福建省 Fuchien Province	小計 Subtotal	17,389	3,879,747
	應稅 Taxable	13,829	2,938,007
	免稅 Exempt	3,560	941,740
金門縣 Kinmen County	小計 Subtotal	14,744	3,503,555
	應稅 Taxable	12,513	2,713,338
	免稅 Exempt	2,231	790,217
連江縣 Lienchiang County	小計 Subtotal	2,645	376,192
	應稅 Taxable	1,316	224,669
	免稅 Exempt	1,329	151,523

Table 3-20. Sources of House Tax (Cont.13)
(2) by House UseUnit: 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
301,500	43,795,280	66,900,701	13,655	6,338,300	15,373,190
195,403	33,323,132	60,773,831	13,655	6,338,300	15,373,190
106,097	10,472,148	6,126,870	—	—	—
89,067	12,256,368	15,044,852	6,812	1,376,200	2,426,135
42,122	7,436,268	11,391,750	6,812	1,376,200	2,426,135
46,945	4,820,100	3,653,102	—	—	—
128,003	16,478,936	25,293,875	6,753	2,559,229	4,135,635
77,414	11,835,716	21,810,342	6,753	2,559,229	4,135,635
50,589	4,643,220	3,483,533	—	—	—
31,657	4,338,578	5,158,180	1,938	446,502	828,668
14,922	2,511,089	4,441,301	1,938	446,502	828,668
16,735	1,827,489	716,879	—	—	—
155,688	16,184,229	39,511,937	11,263	3,522,854	6,409,253
133,488	14,187,032	37,373,443	11,263	3,522,854	6,409,253
22,200	1,997,197	2,138,494	—	—	—
145,528	22,675,564	51,532,642	9,983	5,721,204	16,442,013
126,481	19,919,551	46,847,126	9,983	5,721,204	16,442,013
19,047	2,756,013	4,685,516	—	—	—
442,460	60,474,197	178,723,862	42,392	14,576,466	49,787,769
392,180	52,900,532	163,358,964	42,392	14,576,466	49,787,769
50,280	7,573,665	15,364,898	—	—	—
105,300	14,036,245	32,585,782	6,760	2,039,064	5,227,239
78,887	11,442,740	30,135,640	6,760	2,039,064	5,227,239
26,413	2,593,505	2,450,142	—	—	—
279,767	42,805,551	105,232,460	19,014	6,695,004	19,652,685
240,813	37,725,139	96,807,943	19,014	6,695,004	19,652,685
38,954	5,080,412	8,424,517	—	—	—
15,019	2,737,981	3,254,738	1,798	795,078	1,121,867
12,002	2,383,725	3,030,989	1,361	251,248	323,189
3,017	354,256	223,749	437	543,830	798,678
12,791	2,477,237	2,962,272	1,542	745,446	1,052,117
10,992	2,229,145	2,801,963	1,110	203,321	255,477
1,799	248,092	160,309	432	542,125	796,640
2,228	260,744	292,466	256	49,632	69,750
1,010	154,580	229,026	251	47,927	67,712
1,218	106,164	63,440	5	1,705	2,038

表3-20. 房屋稅稅源(續14完)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地 區 別 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
屏東縣 Pingtung County	小計	Subtotal	10,621	11,123,339	19,610,133
	應稅	Taxable	5,600	3,456,938	7,271,033
	免稅	Exempt	5,021	7,666,401	12,339,100
台東縣 Taitung County	小計	Subtotal	3,254	1,894,553	4,463,895
	應稅	Taxable	1,848	657,401	2,069,246
	免稅	Exempt	1,406	1,237,152	2,394,649
花蓮縣 Hualien County	小計	Subtotal	5,489	4,808,645	17,756,448
	應稅	Taxable	2,487	1,087,765	9,955,973
	免稅	Exempt	3,002	3,720,880	7,800,475
澎湖縣 Penghu County	小計	Subtotal	1,275	1,139,259	4,424,928
	應稅	Taxable	289	138,783	2,358,922
	免稅	Exempt	986	1,000,476	2,066,006
基隆市 Keelung City	小計	Subtotal	6,353	6,027,144	15,662,573
	應稅	Taxable	4,500	1,162,860	3,733,796
	免稅	Exempt	1,853	4,864,284	11,928,777
新竹市 Hsinchu City	小計	Subtotal	7,060	6,338,982	17,951,126
	應稅	Taxable	5,259	2,457,267	8,133,786
	免稅	Exempt	1,801	3,881,715	9,817,340
台中市 Taichung City	小計	Subtotal	30,638	26,294,591	97,848,196
	應稅	Taxable	24,647	8,770,959	35,939,839
	免稅	Exempt	5,991	17,523,632	61,908,357
嘉義市 Chiayi City	小計	Subtotal	5,486	4,073,722	11,790,328
	應稅	Taxable	3,381	1,359,416	4,578,916
	免稅	Exempt	2,105	2,714,306	7,211,412
台南市 Tainan City	小計	Subtotal	12,770	9,763,802	31,415,841
	應稅	Taxable	8,823	3,049,714	11,914,136
	免稅	Exempt	3,947	6,714,088	19,501,705
福建省 Fuchien Province	小計	Subtotal	449	204,894	270,485
	應稅	Taxable	344	161,329	204,930
	免稅	Exempt	105	43,565	65,555
金門縣 Kinmen County	小計	Subtotal	314	152,858	194,956
	應稅	Taxable	314	152,858	194,956
	免稅	Exempt	—	—	—
連江縣 Lienchiang County	小計	Subtotal	135	52,036	75,529
	應稅	Taxable	30	8,471	9,974
	免稅	Exempt	105	43,565	65,555

Table 3-20. Sources of House Tax (Cont.14 End)
(2) by House UseUnit: 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
111	19,450	18,401	765	2,151,961	5,636,182
111	19,450	18,401	765	2,151,961	5,636,182
—	—	—	—	—	—
16	2,279	2,132	226	207,210	283,625
16	2,279	2,132	226	207,210	283,625
—	—	—	—	—	—
19	4,862	8,054	742	1,041,782	2,250,621
19	4,862	8,054	742	1,041,782	2,250,621
—	—	—	—	—	—
1	264	84	52	36,174	41,299
1	264	84	52	36,174	41,299
—	—	—	—	—	—
29	2,957	9,585	277	393,794	821,118
29	2,957	9,585	277	393,794	821,118
—	—	—	—	—	—
—	57	75	436	2,330,887	6,656,728
—	57	75	436	2,330,887	6,656,728
—	—	—	—	—	—
39	3,289	16,034	846	3,047,890	9,251,579
39	3,289	16,034	846	3,047,890	9,251,579
—	—	—	—	—	—
—	—	—	248	308,485	497,003
—	—	—	248	308,485	497,003
—	—	—	—	—	—
417	46,423	102,474	767	1,963,760	4,526,414
417	46,423	102,474	767	1,963,760	4,526,414
—	—	—	—	—	—
1	161	113	122	141,633	187,483
—	72	74	122	141,633	187,483
1	89	39	—	—	—
—	72	74	97	127,942	172,221
—	72	74	97	127,942	172,221
—	—	—	—	—	—
1	89	39	25	13,691	15,262
—	—	—	25	13,691	15,262
1	89	39	—	—	—

表3-21. 娛樂稅稅源

單位：家數

年 底 別 及 地 區 別 End of CY & Region	娛 樂 業 家 數				
	總 計 Grand Total	電 影 The Cinemas	歌 廳 Sing Halls	撞 球 場 Billiards Halls	保齡球館 Bowling Alleys
90年底 2001	17,516	267	1	1,598	154
91年底 2002	18,812	286	4	1,313	120
92年底 2003	18,955	238	1	1,024	101
93年底 2004	19,226	232	—	882	92
94年底 2005	18,997	211	—	811	87
95年底 2006	20,291	204	—	759	90
96年底 2007	19,653	194	—	725	86
97年底 2008	18,173	186	—	1	1
台北市 Taipei City	1,781	37	—	—	—
高雄市 Kaohsiung City	1,064	17	—	—	—
台灣省 Taiwan Province	15,272	132	—	1	1
台北縣 Taipei County	2,147	39	—	—	—
宜蘭縣 Yilan County	422	10	—	—	—
桃園縣 Taoyuan County	1,345	7	—	—	—
新竹縣 Hsinchu County	357	2	—	—	—
苗栗縣 Miaoli County	516	3	—	—	—
台中縣 Taichung County	849	5	—	—	—
彰化縣 Changhua County	979	5	—	—	—
南投縣 Nantou County	693	2	—	—	—
雲林縣 Yunlin County	514	3	—	—	—
嘉義縣 Chiayi County	248	—	—	—	—
台南縣 Tainan County	1,033	1	—	—	—
高雄縣 Kaohsiung County	1,053	2	—	—	—
屏東縣 Pingtung County	1,066	1	—	—	—
台東縣 Taitung County	532	1	—	—	—
花蓮縣 Hualien County	501	2	—	—	—
澎湖縣 Penghu County	113	1	—	—	—
基隆市 Keelung City	668	20	—	1	1
新竹市 Hsinchu City	302	5	—	—	—
台中市 Taichung City	911	11	—	—	—
嘉義市 Chiayi City	367	3	—	—	—
台南市 Tainan City	656	9	—	—	—
福建省 Fuchien Province	56	—	—	—	—
金門縣 Kinmen County	56	—	—	—	—
連江縣 Lienchiang County	—	—	—	—	—

資料來源：各縣市稽徵單位。

說明：1. 自91年（含）起含福建省資料。

2. 自96年5月25日（含）起撞球場、保齡球館免徵娛樂稅。

Table 3-21. Sources of Amusement Tax

Unit : Uint

Number of Amusement Place						
高爾夫球場 Golf Clubs		舞 場 Dance Halls	電動玩具 Electric Toys	有節目餐飲業 Entertainment Restaurants	MTV 視聽業 MTV Audiovisual Services	其 他 Others
球 場 Court	練習場 Practice					
183		110	7,715	58	5,350	2,080
187		123	8,292	112	6,357	2,018
190		137	8,249	89	7,034	1,892
193		131	8,374	63	7,179	2,080
186		150	7,483	70	7,531	2,468
76	126	128	5,453	70	8,665	4,720
73	128	113	4,701	65	8,582	4,986
76	124	115	3,987	63	8,717	4,903
—	14	32	78	29	1,243	348
2	6	13	423	12	569	22
74	104	70	3,452	22	6,883	4,533
13	16	6	390	—	1,242	441
1	3	1	178	—	188	41
15	19	17	140	—	799	348
15	3	1	19	—	143	174
3	3	1	74	—	209	223
6	8	1	195	1	392	241
2	7	5	220	—	379	361
3	1	—	63	—	270	354
—	3	—	188	—	160	160
2	3	—	14	2	107	120
5	8	1	440	—	336	242
5	11	2	293	—	409	331
1	4	2	417	1	232	408
—	1	1	84	—	313	132
1	—	1	85	2	248	162
—	—	—	17	—	72	23
—	1	—	92	—	448	105
—	6	3	63	1	111	113
1	6	19	144	3	389	338
—	1	2	128	—	138	95
1	—	7	208	12	298	121
—	—	—	34	—	22	—
—	—	—	34	—	22	—
—	—	—	—	—	—	—

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

Explanation : 1.The data of Fuchien Province have been included since 2002.

2.Since May 25 2007, the billiard halls and bowling alleys have been exempted from the Amusement Tax.

表3-22. 契稅稅源

單位：新台幣千元

年 別 及 地 區 別 CY & Region		總 計 Grand Total		買 賣 契 Sale		典 權 契 Mortgage	
		納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value
90年	2001	328,948	168,866,394	293,259	136,769,176	9	3,859
91年	2002	408,280	177,358,737	371,340	164,723,214	22	17,855
92年	2003	457,352	197,338,787	416,553	184,296,319	5	2,410
93年	2004	521,936	222,513,147	482,093	208,670,053	18	5,069
94年	2005	522,267	225,166,662	482,319	212,649,849	8	9,570
95年	2006	535,546	238,113,723	495,898	225,148,607	1	444
96年	2007	501,253	231,833,687	458,676	217,610,624	6	1,443
97年	2008	454,027	215,918,314	410,837	201,834,230	1	2,507
台北市	Taipei City	76,413	42,456,786	68,220	38,933,843	—	—
高雄市	Kaohsiung City	33,390	21,564,293	31,192	20,611,253	—	—
台灣省	Taiwan Province	343,852	151,794,807	311,167	142,213,494	1	2,507
台北縣	Taipei County	110,189	45,345,044	102,215	42,967,615	—	—
宜蘭縣	Yilan County	7,767	2,824,775	6,662	2,536,891	—	—
桃園縣	Taoyuan County	40,014	21,860,952	36,266	20,653,683	—	—
新竹縣	Hsinchu County	12,941	6,270,006	12,063	6,004,816	—	—
苗栗縣	Miaoli County	7,127	2,652,020	6,148	2,368,354	—	—
台中縣	Taichung County	20,626	8,132,213	18,291	7,433,271	1	2,507
彰化縣	Changhua County	11,748	5,006,185	9,992	4,484,046	—	—
南投縣	Nantou County	5,278	1,765,409	4,398	1,518,084	—	—
雲林縣	Yunlin County	5,830	2,238,148	4,901	2,001,786	—	—
嘉義縣	Chiayi County	4,260	1,507,433	3,496	1,303,230	—	—
台南縣	Tainan County	12,956	5,509,354	11,771	5,161,161	—	—
高雄縣	Kaohsiung County	14,524	6,336,844	12,716	5,798,967	—	—
屏東縣	Pingtung County	8,432	2,856,330	7,247	2,592,148	—	—
台東縣	Taitung County	2,519	657,845	2,017	579,450	—	—
花蓮縣	Hualien County	5,624	1,632,646	4,827	1,503,163	—	—
澎湖縣	Penghu County	620	190,350	464	167,527	—	—
基隆市	Keelung City	7,598	2,647,181	6,910	2,494,830	—	—
新竹市	Hsinchu City	11,191	5,162,416	10,398	4,936,792	—	—
台中市	Taichung City	35,818	20,061,260	33,191	19,068,241	—	—
嘉義市	Chiayi City	4,516	2,023,280	4,054	1,905,277	—	—
台南市	Tainan City	14,274	7,115,116	13,140	6,734,162	—	—
福建省	Fuchien Province	372	102,428	258	75,640	—	—
金門縣	Kinmen County	353	99,422	243	73,112	—	—
連江縣	Lienchiang County	19	3,006	15	2,528	—	—

資料來源：各縣市稽徵單位。

說明：自91年（含）起含福建省資料。

Table 3-22. Sources of Deed Tax

Unit: NT\$1,000

交 換 契 Exchange		贈 與 契 Donation		分 割 契 Division		占 有 契 Staking	
納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value	納稅件數 No. of Levied	契 價 Deed Value
4,393	4,701,555	30,945	27,286,683	341	105,118	1	3
2,934	2,598,639	33,569	9,878,455	415	140,574	—	—
2,758	2,021,275	37,377	10,485,060	659	533,723	—	—
2,911	2,436,065	36,197	10,584,256	714	816,744	3	960
2,781	1,827,938	36,641	10,360,824	516	316,985	2	1,496
3,095	2,259,975	36,071	10,163,656	475	539,354	6	1,687
3,753	3,214,173	38,414	10,904,847	403	101,922	1	678
3,471	2,509,093	39,242	11,050,157	470	521,987	6	340
1,316	1,322,062	6,703	1,781,783	174	419,098	—	—
158	76,509	2,035	850,920	5	25,611	—	—
1,997	1,110,522	30,390	8,390,666	291	77,278	6	340
542	392,026	7,351	1,959,333	81	26,070	—	—
78	42,025	1,013	241,974	9	3,566	5	319
254	119,062	3,486	1,085,806	8	2,401	—	—
34	16,650	844	248,540	—	—	—	—
29	10,120	944	270,766	6	2,780	—	—
92	39,719	2,218	649,762	24	6,954	—	—
130	62,373	1,616	456,624	10	3,142	—	—
26	9,507	840	233,987	14	3,831	—	—
70	27,871	859	208,491	—	—	—	—
68	49,746	696	154,457	—	—	—	—
38	21,736	1,131	317,213	15	9,223	1	21
253	115,283	1,532	417,916	23	4,678	—	—
28	9,576	1,150	252,639	7	1,967	—	—
18	7,581	479	70,753	5	61	—	—
5	1,057	792	128,426	—	—	—	—
2	6	154	22,817	—	—	—	—
9	2,300	679	150,051	—	—	—	—
20	3,617	759	221,898	14	109	—	—
243	155,031	2,318	826,985	66	11,003	—	—
11	2,133	446	115,076	5	794	—	—
47	23,103	1,083	357,152	4	699	—	—
—	—	114	26,788	—	—	—	—
—	—	110	26,310	—	—	—	—
—	—	4	478	—	—	—	—

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

Explanation : The data of Fuchien Province have been included since 2002.

表3-23. 獎勵投資條例減免稅額
Table 3-23. Tax Reductions Due to Implementation of
Statute for Investment Encouragement

單位：新台幣千元
Unit: NT\$ 1,000

年 別 及 機 關 別 CY & Agency	總 計 Grand Total		所 得 稅 Income Tax		房 屋 稅 House Tax	
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
90年 2001	604,498	100.0	602,732	99.7	1,766	0.3
91年 2002	170,355	100.0	166,591	97.8	3,764	2.2
92年 2003	1,744	100.0	—	—	1,744	100.0
93年 2004	174,557	100.0	172,836	99.0	1,721	1.0
94年 2005	219,459	100.0	216,532	98.7	2,927	1.3
95年 2006	283,987	100.0	283,987	100.0	—	—
96年 2007	60,964	100.0	60,964	100.0	—	—
97年 2008	90,693	100.0	90,693	100.0	—	—
台灣省 Taiwan Province	19,044	100.0	19,044	100.0	—	—
國稅局 National Tax Admin.	19,044	100.0	19,044	100.0	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—
台北市 Taipei City	71,649	100.0	71,649	100.0	—	—
國稅局 National Tax Admin.	71,649	100.0	71,649	100.0	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—
高雄市 Kaohsiung City	—	—	—	—	—	—
國稅局 National Tax Admin.	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—

資料來源：財政部所屬各機關及各縣市稽徵單位。

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

表3-24. 促進產業升級條例減免稅額
Table 3-24. Tax Reductions Due to Implementation of
Statute for Upgrading Industries

單位：新台幣千元
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		所 得 稅		印 花 稅		土 地 增 值 稅		契 稅	
	金 額	結 構	金 額	結 構	金 額	結 構	金 額	結 構	金 額	結 構
	Amount	比%	Amount	比%	Amount	比%	Amount	比%	Amount	比%
90年 2001	65,308,027	100.0	61,043,570	93.5	13,154	0.0	4,176,938	6.4	74,365	0.1
91年 2002	36,263,935	100.0	34,557,584	95.3	1,654	0.0	1,692,119	4.7	12,578	0.0
92年 2003	54,910,156	100.0	54,836,663	99.9	166	0.0	63,968	0.1	9,359	0.0
93年 2004	53,139,368	100.0	52,314,562	98.4	1,713	0.0	776,312	1.5	46,781	0.1
94年 2005	83,406,303	100.0	83,299,187	99.9	88	0.0	100,252	0.1	6,776	0.0
95年 2006	119,462,825	100.0	119,356,561	99.9	—	—	106,184	0.1	80	0.0
96年 2007	180,501,472	100.0	180,433,165	100.0	271	0.0	56,941	0.0	11,095	0.0
97年 2008	151,261,020	100.0	151,228,500	100.0	—	—	32,520	0.0	—	—
台灣省 Taiwan Province	121,074,398	100.0	121,041,878	100.0	—	—	32,520	0.0	—	—
國稅局 National Tax Admin. of	121,041,878	100.0	121,041,878	100.0	—	—	—	—	—	—
稅捐處 Revenue Service Office	32,520	100.0	—	—	—	—	32,520	100.0	—	—
台北市 Taipei City	21,843,708	100.0	21,843,708	100.0	—	—	—	—	—	—
國稅局 National Tax Admin. of	21,843,708	100.0	21,843,708	100.0	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—	—	—	—	—
高雄市 Kaohsiung City	8,342,914	100.0	8,342,914	100.0	—	—	—	—	—	—
國稅局 National Tax Admin. of	8,342,914	100.0	8,342,914	100.0	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—	—	—	—	—
福建省 Fuchien Province	—	—	—	—	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—	—	—	—	—

資料來源：財政部所屬各機關及各縣市稽徵單位。

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

說明：自91年（含）起含福建省資料。

Explanation : The data of Fuchien Province have been included since 2002.

表3-24. 促進產業升級條例減免稅額(續1)

民國97年

單位:新台幣千元

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

Table 3-24. Tax Reductions Due to Implementation of
Statute for Upgrading Industries (Cont.1)

CY 2008

Unit : NT\$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當 期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配 盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
35,386	196,948,333	364,999,369	135,602,401	15,658,619
27,651	195,666,707	352,824,035	130,039,413	14,722,845
6	19,161	—	—	—
2	850	—	—	—
12,125	—	90,875,051		
3,891	—	100,226,787		
993	—	4,266,365		
406	—	686,326		
126	—	1,651,769		
49	—	16,089		
31	—	132,091		
17	—	2,319,206	66,388,782	13,320,960
9	—	43,323		
100	—	72,734		
47	—	178,673		
18	—	5,683		
2,661	—	108,601,742		
1,641	—	2,620,612		
—	—	—		
131	—	40,138,940	12,772,438	1,401,885
729	149,408,532	—	37,352,016	—
5	195,964	—	—	—
33	1,477,014	—	—	—
4,526	—	—	2,374,924	—
3	80,218	—	20,055	—
—	—	—	—	—
13	—	988,644	9,956	—
4	445,417	—	111,354	—
—	—	—	—	—
85	44,039,551	—	11,009,888	—

表3-24. 促進產業升級條例減免稅額(續2完)

民國97年

Unit : NT\$1,000

稅 目 別		促進產業 升級條例	減 免 項 目
Tax Item		Implementation of Statute for Upgrading Industries	Items of Reduction
所 得 稅	Individual Income Tax 綜 合 所 得 稅	合 計 Total	
		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。	
	Income Tax 其 他	合 計 Total	
第 八 條		1. 新興重要策略性產業股東投資抵減。 2. 重要科技事業股東投資抵減。 3. 重要投資事業股東投資抵減。 4. 創業投資事業股東投資抵減。	
修正前第十六條 修正前第十七條		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。	
第十九條之一		員工紅利轉作增資，取得新股以面額課徵所得稅。	
Land Value Increment Tax 土 地 增 值 稅	合 計 Total		
	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。	
Stamp Tax 印 花 稅	合 計 Total		
	第 十 五 條	公司經經濟部專案核准合併所減免之印花稅額。	
Deed Tax 契 稅	合 計 Total		
	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。	

Table 3-24. Tax Reductions Due to Implementation of Statute for Upgrading Industries (Cont.2 End)

CY 2008

Unit : NT\$1,000

[illegible]

表3-25. 外銷品沖退稅金額
Table 3-25. Tax Refund for Exportation Accomplished

單位：新台幣千元
Unit : N.T.\$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
73年	31,890,568	21,091,998	6,583,288	4,215,282	1984
74年	31,129,560	19,388,570	8,278,499	3,462,491	1985
75年	23,931,067	15,638,792	5,495,008	2,797,267	1986
76年	20,932,869	17,596,103	352,257	2,984,509	1987
77年	14,898,556	13,177,009	374,110	1,347,437	1988
78年	7,519,045	7,188,658	292,121	38,266	1989
79年	5,181,425	4,972,598	208,584	243	1990
80年	4,279,134	4,146,383	132,746	5	1991
81年	4,200,785	4,088,026	112,759	—	1992
82年	3,832,269	3,723,884	108,385	—	1993
83年	3,579,050	3,480,341	98,709	—	1994
84年	4,246,321	4,126,999	119,322	—	1995
85年	5,063,397	4,910,205	153,192	—	1996
86年	4,567,311	4,433,585	133,726	—	1997
87年	4,351,427	4,229,163	122,264	—	1998
88年	3,838,503	3,705,953	132,550	—	1999
89年	4,134,606	3,958,299	176,307	—	2000
90年	3,708,723	3,548,393	160,330	—	2001
91年	3,958,194	3,821,890	136,304	—	2002
92年	4,320,385	4,222,093	98,292	—	2003
93年	3,318,998	3,201,571	117,427	—	2004
94年	1,786,117	1,683,484	102,633	—	2005
95年	1,730,743	1,634,859	95,884	—	2006
96年	1,924,479	1,816,882	107,597	—	2007
97年	2,176,767	2,062,401	114,366	—	2008

資料來源：財政部關稅總局及財政部所屬各區國稅局。

Source : Directorate General of Customs, Ministry of Finance and various district national tax administrations of Ministry of Finance.

說明：本表係另含各區國稅局貨物稅沖退稅金額，故與「表4-4 外銷品沖退稅金額—按稅則分類分」所示金額有所不同。

Explanation : The figures in this table differ from those in Table 「4-4 The Amount of Tax Offsets and Refunds for Exportation—by Tariff Section」, due to the inclusion of data on refunds of commodity tax on export goods from various district national tax administrations.

(空 白 頁)

表3-26. 查(核)定開徵數、未徵數情形

(1)按稅目別分

件數單位:千件
金額單位:千元

年 別 稅 目 別	查(核)定開徵數 Opening Collection for Assessed (Verified) (1)		實 徵 數 Tax Collected (2)		減 免 註 銷 數 Cancelled (3)		逾越徵收期限數 Overdue (4)	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
95年	31,360	842,432,858	25,181	333,317,189	349	78,541,567	315	4,142,584
96年	32,004	985,943,914	25,727	467,932,657	362	67,661,117	448	6,831,302
97年	31,619	898,035,639	25,713	398,631,179	206	54,370,409	478	7,674,414
本 年 度 合 計	25,857	458,525,620	24,141	348,647,493	217	28,483,317	0	40
國 營 利 事 業 所 得 稅	2,009	179,087,328	1,687	108,097,094	69	19,644,651	0	40
營利事業所得稅	131	54,002,028	82	14,336,384	6	13,480,121	—	—
綜 合 所 得 稅	943	22,145,510	746	11,490,891	60	4,524,904	0	40
遺 產 及 贈 與 稅	37	26,458,382	35	12,242,989	0	1,074,303	—	—
貨 物 稅	7	62,897,508	7	62,733,810	0	860	—	—
菸 酒 稅	0	141,104	0	8,885	0	37	—	—
證 券 交 易 稅	0	80	0	69	—	—	—	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—
營 業 稅	891	13,442,716	817	7,284,067	3	564,425	—	—
直轄市及縣(市)稅	23,559	256,296,318	22,325	237,340,974	143	7,745,405	—	—
地 價 稅	7,316	61,580,784	6,807	55,486,772	7	2,159,350	—	—
土 地 增 值 稅	495	61,171,612	471	54,402,765	11	3,280,573	—	—
房 屋 稅	7,742	55,814,955	7,534	53,987,723	10	255,466	—	—
使 用 牌 照 稅	7,014	55,758,766	6,565	51,864,917	102	1,953,412	—	—
契 稅	461	12,848,722	448	12,490,488	7	201,383	—	—
印 花 稅	305	7,274,577	300	7,396,284	3	-159,008	—	—
娛 樂 稅	226	1,846,902	199	1,712,024	4	54,229	—	—
罰 鍰	288	23,141,974	130	3,209,425	4	1,093,261	—	—
以 前 年 度 合 計	5,763	439,510,019	1,572	49,983,686	-10	25,887,092	478	7,674,375
國 營 利 事 業 所 得 稅	1,401	250,946,769	396	34,560,359	-18	15,105,360	135	3,833,883
營利事業所得稅	277	122,121,980	86	11,363,747	-5	8,215,408	25	1,596,154
綜 合 所 得 稅	754	38,805,625	229	3,850,411	-12	1,403,454	79	1,327,308
遺 產 及 贈 與 稅	9	54,189,052	6	17,421,791	-0	3,789,558	0	25,085
貨 物 稅	1	1,204,317	0	115,444	-0	3,431	0	20,836
菸 酒 稅	1	1,348,283	0	8,313	0	9,680	—	—
證 券 交 易 稅	0	869	0	494	-0	—	0	44
期 貨 交 易 稅	—	—	—	—	—	—	—	—
營 業 稅	360	33,276,643	75	1,800,158	-1	1,683,829	31	864,455
直轄市及縣(市)稅	3,778	39,751,099	1,061	11,110,581	4	964,959	295	1,817,958
地 價 稅	1,399	13,713,297	483	4,297,640	0	432,852	68	275,547
土 地 增 值 稅	26	8,368,056	17	3,634,086	5	572,590	0	24,206
房 屋 稅	916	8,586,897	241	1,430,238	-5	-59,575	90	621,224
使 用 牌 照 稅	1,316	8,047,351	297	1,416,089	0	-31,647	124	824,567
契 稅	12	329,736	8	237,057	2	33,117	0	2,819
印 花 稅	3	71,769	2	45,618	0	8,120	0	245
娛 樂 稅	106	633,994	13	49,853	1	9,503	12	69,350
罰 鍰	583	148,812,151	115	4,312,747	4	9,816,773	48	2,022,533

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. 95年(含)以前減免註銷數包含逾核課期限數。

3. 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。

Table 3-26. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected
(1) by Tax ItemUnit: 1,000Pcs
NT\$1,000

逾核課期限數 Excess Assessment (5)		未徵數餘額 Balance of Tax Not Collected						CY Tax Item
		合 計 Total (6)=(1)-(2)-(3)-(4)-(5)		繳款書未送達未徵數 Have Not Been Served the Payment Notice		未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
—	—	5,515	426,431,518	1,254	15,216,576	144	29,942,361	2006
106	929,745	5,361	442,589,093	1,116	12,324,894	168	28,508,399	2007
93	919,424	5,129	436,440,212	923	9,001,923	181	21,581,691	2008
1	9,517	1,498	81,385,253	634	6,989,009	155	16,348,041	Current Year
0	5,618	254	51,339,925	22	1,719,726	28	11,979,231	National Taxes
0	4,559	43	26,180,963	4	714,090	5	2,484,047	Business Profit Tax
0	600	137	6,129,074	8	243,043	12	1,204,655	Individual Income Tax
—	—	2	13,141,090	0	119,080	1	7,774,317	Estate and Gift Tax
—	—	0	162,839	0	100,474	0	4,054	Commodity Tax
—	—	0	132,182	0	2,157	0	178	Tobacco and Alcohol Tax
—	—	0	11	0	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	459	71	5,593,766	11	540,882	10	511,980	Business Tax
0	1,314	1,091	11,208,625	595	4,661,807	111	2,117,028	Municipality & County (City) Taxes
0	1,044	502	3,933,618	446	1,783,759	29	592,419	Land Value Tax
—	—	13	3,488,274	7	2,255,031	6	1,017,224	Land Value Increment Tax
0	270	197	1,571,496	57	251,103	17	167,348	House Tax
0	0	347	1,940,436	75	310,599	51	186,328	Vehicle License Tax
—	—	6	156,851	1	28,724	5	119,230	Deed Tax
—	—	2	37,301	0	5,008	2	32,223	Stamp Tax
—	—	23	80,649	8	27,583	1	2,256	Amusement Tax
0	2,585	154	18,836,704	17	607,476	16	2,251,782	Fine
92	909,907	3,631	355,054,959	289	2,012,914	25	5,233,650	Previous Year
2	275,754	885	197,171,413	3	210,232	2	3,483,905	National Taxes
1	208,818	170	100,737,852	0	160,357	0	1,244,099	Business Profit Tax
1	28,724	456	32,195,727	2	27,811	1	235,225	Individual Income Tax
0	472	3	32,952,147	0	79	0	1,990,035	Estate and Gift Tax
0	455	1	1,064,151	0	6	—	—	Commodity Tax
—	—	0	1,330,290	0	498	—	—	Tobacco and Alcohol Tax
0	0	0	331	0	0	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	37,285	255	28,890,916	1	21,480	0	14,546	Business Tax
83	365,582	2,335	25,492,019	273	1,586,981	22	288,436	Municipality & County (City) Taxes
50	167,597	798	8,539,660	182	586,155	3	95,449	Land Value Tax
0	891	4	4,136,282	1	531,298	0	76,448	Land Value Increment Tax
5	21,396	585	6,573,614	20	94,639	4	27,114	House Tax
28	165,707	867	5,672,636	63	337,218	15	88,477	Vehicle License Tax
0	4,982	2	51,762	1	22,368	0	850	Deed Tax
0	0	0	17,786	0	516	—	—	Stamp Tax
1	5,008	79	500,280	5	14,788	0	98	Amusement Tax
6	268,572	410	132,391,526	13	215,700	1	1,461,310	Fine

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

Explanation : 1.The Statistics in this table are based on those available at the date of collection.

2.The cancelled figures of deductible and exempted cases before 2006 include cases which the assessment period was overdue.

3.The previous year data under column (1) refer to the assessed tax amount which is supposed to start collecting before December 31 in the previous year, is not yet over due and not yet levy.

表3-26. 查(核)定開徵數、未徵數情形(續1)

(1)按稅目別分

件數單位:千件
金額單位:千元

年 別 稅 目 別	未 徵 數 餘 額							
	行政救濟未徵數		分期繳納未徵數		特殊原因未徵數		小 計	
	Administrative Remedies		Pay by Stages		Special Reason		Subtotal	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
95年	22	105,966,455	0	1,488,242	114	599,775	3,981	273,218,109
96年	19	105,543,764	0	1,279,876	135	313,175	3,924	294,618,985
97年	17	97,395,809	0	963,921	140	220,610	3,868	307,276,257
本 年 度 合 計	7	26,728,390	0	186,840	10	3,495	691	31,129,478
國 稅	3	19,071,150	0	181,765	1	1,567	199	18,386,486
營利事業所得稅	1	13,944,909	—	—	0	81	33	9,037,835
綜 合 所 得 稅	1	1,747,191	—	—	0	810	116	2,933,375
遺產及贈與稅	0	2,452,721	0	181,765	—	—	0	2,613,207
貨 物 稅	0	5,319	—	—	—	—	0	52,992
菸 酒 稅	0	26,390	—	—	—	—	0	103,457
證 券 交 易 稅	—	—	—	—	—	—	0	11
期 貨 交 易 稅	—	—	—	—	—	—	—	—
營 業 稅	0	894,620	—	—	0	675	49	3,645,609
直轄市及縣(市)稅	2	1,132,230	—	—	9	1,743	373	3,295,816
地 價 稅	1	785,258	—	—	6	1,267	20	770,915
土 地 增 值 稅	0	130,482	—	—	—	—	0	85,537
房 屋 稅	1	209,794	—	—	1	183	120	943,067
使 用 牌 照 稅	0	759	—	—	2	287	218	1,442,463
契 稅	0	5,087	—	—	0	0	0	3,809
印 花 稅	0	20	—	—	0	0	0	50
娛 樂 稅	0	829	—	—	0	6	14	49,975
罰 鍰	2	6,525,009	0	5,076	0	185	118	9,447,176
以 前 年 度 合 計	9	70,667,420	0	777,081	130	217,115	3,177	276,146,779
國 稅	4	44,526,960	0	633,854	4	33,468	873	148,282,994
營利事業所得稅	2	25,942,750	0	—	2	21,449	166	73,369,197
綜 合 所 得 稅	1	5,682,848	—	—	1	9,126	451	26,240,718
遺產及贈與稅	0	10,704,980	0	633,854	—	—	2	19,623,198
貨 物 稅	0	62,049	—	—	0	0	1	1,002,096
菸 酒 稅	0	252,641	—	—	—	—	0	1,077,150
證 券 交 易 稅	0	19	—	—	0	0	0	311
期 貨 交 易 稅	—	—	—	—	—	—	—	—
營 業 稅	1	1,881,673	—	—	1	2,893	252	26,970,324
直轄市及縣(市)稅	2	2,456,407	—	—	125	168,413	1,912	20,991,782
地 價 稅	1	1,640,167	—	—	107	162,977	505	6,054,912
土 地 增 值 稅	1	464,502	—	—	—	—	2	3,064,035
房 屋 稅	1	337,983	—	—	10	2,502	551	6,111,376
使 用 牌 照 稅	0	1,734	—	—	9	2,748	780	5,242,459
契 稅	0	63	—	—	0	1	1	28,480
印 花 稅	0	7,214	—	—	0	1	0	10,055
娛 樂 稅	0	4,745	—	—	0	184	73	480,466
罰 鍰	3	23,684,053	0	143,227	1	15,233	393	106,872,003

Table 3-26. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected (Cont.1)
(1) by Tax ItemUnit: 1,000Pcs
NT\$1,000

Balance of Tax Not Collected								CY Tax Item
欠 稅 數				Pending Tax Arrears				
送達未逾滯納期 Service of Notice Has Not Exceeded Delinquency Period		移送執行未結 Transferred to Law Court Not Yet Closed		執行憑證數 Executive Evidence		其 他 Others		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
60	7,231,156	1,700	202,163,286	1,709	46,271,937	512	17,551,730	2006
52	5,784,849	1,488	222,452,791	1,964	47,224,627	420	19,156,719	2007
90	6,161,972	1,341	235,266,853	2,093	48,858,155	344	16,989,277	2008
63	4,743,399	411	18,021,023	24	240,977	193	8,124,079	Current Year
22	3,054,250	126	10,289,463	6	79,380	46	4,963,393	National Taxes
4	1,322,491	17	5,967,340	1	25,066	11	1,722,937	Business Profit Tax
13	843,607	76	1,563,054	2	23,533	25	503,181	Individual Income Tax
0	557,050	0	146,004	0	92	0	1,910,061	Estate and Gift Tax
0	21,525	0	28,990	0	156	0	2,320	Commodity Tax
0	5,561	0	89,061	0	120	0	8,715	Tobacco and Alcohol Tax
0	—	0	11	—	—	0	0	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
5	304,016	32	2,495,002	4	30,412	9	816,179	Business Tax
29	293,313	219	1,693,987	9	48,512	116	1,260,005	Municipality & County (City) Taxes
1	122,017	2	24,101	0	146	17	624,651	Land Value Tax
0	14,100	0	51,477	—	—	0	19,960	Land Value Increment Tax
5	30,258	86	727,314	3	17,566	26	167,929	House Tax
21	122,831	122	854,902	5	26,908	70	437,823	Vehicle License Tax
0	58	0	2,016	0	18	0	1,717	Deed Tax
0	17	0	18	—	—	0	16	Stamp Tax
1	4,033	9	34,159	1	3,874	3	7,910	Amusement Tax
12	1,395,836	67	6,037,573	8	113,085	31	1,900,681	Fine
27	1,418,573	930	217,245,830	2,069	48,617,178	151	8,865,199	Previous Year
1	617,793	277	116,971,422	583	24,816,306	12	5,877,474	National Taxes
0	433,169	95	61,880,535	69	10,299,907	2	755,586	Business Profit Tax
1	61,748	101	18,074,999	342	7,723,434	7	380,536	Individual Income Tax
0	67,980	1	13,625,218	0	1,369,955	0	4,560,045	Estate and Gift Tax
0	475	0	747,121	0	240,553	0	13,946	Commodity Tax
—	—	0	1,071,669	0	3,734	0	1,748	Tobacco and Alcohol Tax
—	—	0	110	0	201	0	1	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	54,420	79	21,571,769	171	5,178,523	2	165,612	Business Tax
21	80,844	524	12,335,631	1,233	7,680,352	133	894,955	Municipality & County (City) Taxes
10	19,357	143	4,492,464	304	1,341,746	48	201,345	Land Value Tax
0	425	1	2,715,998	0	234,246	0	113,366	Land Value Increment Tax
2	8,112	158	3,502,946	374	2,411,301	17	189,017	House Tax
10	52,543	203	1,389,994	501	3,420,375	65	379,547	Vehicle License Tax
0	66	0	16,382	0	10,559	0	1,473	Deed Tax
—	—	0	9,389	0	666	0	—	Stamp Tax
0	341	17	208,458	53	261,459	3	10,207	Amusement Tax
4	719,936	130	87,938,777	253	16,120,520	6	2,092,770	Fine

表3-26. 查(核)定開徵數、未徵數情形(續2完)

(2)按機關別分

件數單位:千件
金額單位:千元

年 別 機 關 別	欠 稅 數 (含 罰 鍰) Pending Tax 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
95年	3,981	273,218,109	632	31,063,660	3,349	242,154,449
96年	3,924	294,618,985	658	32,440,557	3,266	262,178,428
97年	3,868	307,276,257	691	31,129,478	3,177	276,146,779
財政部所屬機關	1,266	276,601,387	229	26,563,127	1,037	250,038,260
台北市國稅局	203	89,475,899	31	7,522,917	172	81,952,982
台灣省北區國稅局	508	77,864,354	92	9,090,479	416	68,773,875
台灣省中區國稅局	235	45,529,126	43	4,715,864	192	40,813,262
台灣省南區國稅局	232	36,523,728	45	3,088,229	187	33,435,499
高雄市國稅局	88	27,208,279	18	2,145,638	70	25,062,641
台北市稅捐處	165	3,708,310	27	438,288	138	3,270,022
高雄市稅捐處	191	2,131,667	31	338,155	160	1,793,512
台灣省各種徵機關	2,244	24,821,509	403	3,788,808	1,841	21,032,701
台 北 縣	329	4,981,663	46	670,713	283	4,310,950
宜 蘭 縣	43	314,589	8	63,775	35	250,814
桃 園 縣	257	3,262,257	56	576,744	201	2,685,513
新 竹 縣	49	688,151	9	97,281	40	590,870
苗 栗 縣	67	816,128	10	80,460	57	735,667
台 中 縣	170	1,506,523	30	275,383	140	1,231,140
彰 化 縣	140	1,518,238	25	209,559	114	1,308,679
南 投 縣	82	743,776	13	124,274	69	619,502
雲 林 縣	91	733,673	17	140,176	75	593,497
嘉 義 縣	54	477,423	12	92,139	43	385,284
台 南 縣	122	1,358,787	23	204,233	99	1,154,553
高 雄 縣	184	1,757,906	26	182,607	158	1,575,300
屏 東 縣	154	1,150,499	33	226,394	121	924,105
台 東 縣	38	380,399	9	57,711	29	322,688
花 蓮 縣	57	401,003	12	76,232	45	324,771
澎 湖 縣	5	14,170	0	2,396	4	11,774
基 隆 市	53	372,180	9	61,385	44	310,796
新 竹 市	41	802,229	9	149,561	32	652,668
台 中 市	176	1,991,782	30	276,615	146	1,715,166
嘉 義 市	30	318,307	6	44,417	25	273,890
台 南 市	104	1,231,826	21	176,751	83	1,055,075
福建省各種徵機關	1	13,384	0	1,100	1	12,284
金 門 縣	1	13,306	0	1,022	1	12,284
連 江 縣	0	78	0	78	—	—

Table 3-26. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected (Cont.2 End)
(2) by Agency

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

欠 稅 數 (不 含 罰 鍰) Pending Tax 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	
3,560	173,359,734	557	22,403,945	3,004	150,955,789	2006
3,468	186,210,127	563	23,232,027	2,905	162,978,100	2007
3,356	190,957,079	572	21,682,302	2,784	169,274,776	2008
1,072	166,669,480	199	18,386,486	873	148,282,994	MOF Subordinative National Tax Admin.
161	57,682,728	25	5,045,395	136	52,637,333	Taipei National Tax Admin.
428	45,757,007	79	6,182,199	349	39,574,808	National Tax Admin. of Northern Taiwan Prov.
207	26,875,684	39	3,357,118	168	23,518,566	National Tax Admin. of Central Taiwan Prov.
201	22,002,695	40	2,293,666	161	19,709,030	National Tax Admin. of Southern Taiwan Prov.
74	14,351,366	16	1,508,108	59	12,843,257	Kaohsiung National Tax Admin.
159	3,481,240	25	392,057	135	3,089,183	Revenue Service Office, Taipei City
188	2,017,333	30	295,723	158	1,721,610	Revenue Service Office, Kaohsiung City
1,937	18,775,642	318	2,606,936	1,619	16,168,705	Revenue Service Office, Taiwan Prov.
302	4,114,023	34	476,950	268	3,637,072	Taipei County
37	233,785	6	48,976	31	184,809	Yilan County
214	2,320,587	46	434,457	167	1,886,130	Taoyuan County
38	476,841	7	73,835	31	403,006	Hsinchu County
58	626,652	8	54,834	50	571,818	Miaoli County
133	932,939	23	191,385	110	741,554	Taichung County
121	1,155,439	21	149,164	100	1,006,275	Changhua County
71	508,451	10	76,955	61	431,495	Nantou County
82	567,733	13	83,123	69	484,610	Yunlin County
46	347,928	9	58,270	37	289,658	Chiayi County
105	1,010,513	17	113,434	88	897,079	Tainan County
171	1,504,544	23	147,785	147	1,356,759	Kaohsiung County
132	761,680	24	118,051	108	643,629	Pingtung County
31	282,560	7	37,164	24	245,396	Taitung County
49	271,110	10	49,813	39	221,297	Hualin County
4	12,081	0	1,877	4	10,204	Penghu County
48	292,712	8	44,228	40	248,483	Keelung City
31	692,977	6	126,866	25	566,111	Hsinchu City
147	1,423,149	23	181,753	124	1,241,396	Taichung City
27	261,526	4	31,389	22	230,137	Chiayi City
91	978,413	16	106,628	75	871,785	Tainan City
1	13,384	0	1,100	1	12,284	Revenue Service Office, Fukien Prov.
1	13,306	0	1,022	1	12,284	Kinmen County
0	78	0	78	—	—	Lienchiang County

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表

(1)按稅目別分

單位：件；新台幣千元

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	本期受理 件 數		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
	No. of Unclosed of Last Term	No. of Accepted in This Term				件 數 No.	金 額 Amount	
稅 目 別	No. of Unclosed of Last Term	No. of Accepted in This Term	Total	No.of Not Indictable by Law	No. of Fine Free	件 數 No.	金 額 Amount	No. of Unclosed
90年	8,793	253,413	262,206	5,471	14,443	235,451	22,098,818	6,841
91年	6,841	280,208	287,049	6,185	16,809	260,943	27,011,437	3,112
92年	3,112	250,726	253,838	8,694	11,090	230,532	16,894,970	3,522
93年	3,522	259,346	262,868	4,160	19,896	232,935	24,344,976	5,877
94年	5,877	261,476	267,353	5,325	22,283	230,371	26,134,670	9,374
95年	9,374	265,026	274,400	6,354	24,476	236,762	25,769,632	6,808
96年	6,808	293,753	300,561	6,217	25,657	265,327	25,010,334	3,360
97年	3,360	330,547	333,907	7,100	30,398	288,028	25,112,544	8,381
營利事業所得稅	285	9,870	10,155	268	74	9,554	2,771,843	259
綜 合 所 得 稅	114	70,137	70,251	421	501	69,288	4,286,536	41
遺 產 稅	37	275	312	21	8	245	1,423,924	38
贈 與 稅	36	538	574	28	5	494	925,650	47
貨 物 稅	7	101	108	3	2	84	192,190	19
菸 酒 稅	19	239	258	6	5	193	94,465	54
證 券 交 易 稅	—	33	33	4	3	25	3,282	1
期 貨 交 易 稅	—	1	1	—	—	1	1,342	—
營 業 稅	942	62,900	63,842	3,000	24,793	35,408	12,932,573	641
印 花 稅	20	321	341	8	42	268	32,150	23
使 用 牌 照 稅	1,768	184,012	185,780	3,296	3,774	171,590	2,247,463	7,120
土 地 稅	1	176	177	23	81	63	141,224	10
房 屋 稅	26	559	585	7	373	176	12,917	29
娛 樂 稅	97	1,277	1,374	15	736	546	40,327	77
契 稅	8	108	116	—	1	93	6,658	22

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines

(1) by Tax Item

Unit: Case ; NT\$1,000

本 期 繳 納 及 移 送 情 形 Fine Paid and Transferred to Law Court in This Term						CY Tax Item
自 行 繳 納 Paid Voluntarily		移 送 法 院 Transferred to Law Court		合 計 Total		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
122,368	3,441,021	82,421	27,728,238	204,789	31,169,259	2001
147,735	3,777,901	125,598	22,696,145	273,333	26,474,046	2002
150,606	3,580,027	119,306	17,557,990	269,912	21,138,017	2003
119,132	3,747,141	143,897	21,787,943	263,029	25,535,084	2004
146,083	4,728,454	122,284	14,081,161	268,367	18,809,615	2005
133,235	7,298,019	132,187	16,873,436	265,422	24,171,455	2006
137,432	5,056,557	158,439	19,540,981	295,871	24,597,538	2007
142,943	5,118,146	198,949	17,360,412	341,892	22,478,558	2008
5,184	527,467	5,061	1,992,079	10,245	2,519,546	Business Income Tax
40,233	1,318,149	38,362	1,687,843	78,595	3,005,992	Individual Income Tax
34	632,502	49	246,521	83	879,023	Estate Tax
283	214,480	75	229,224	358	443,704	Gift Tax
25	57,370	91	542,041	116	599,411	Commodity Tax
34	4,051	191	804,635	225	808,686	Tobacco and Alcohol Tax
31	6,329	6	2,258	37	8,587	Securities Transactions Tax
1	1,342	—	—	1	1,342	Futures Transactions Tax
22,508	1,592,077	12,884	9,700,371	35,392	11,292,448	Business Tax
264	40,125	44	27,119	308	67,244	Stamp Tax
73,691	499,643	141,553	2,037,561	215,244	2,537,204	Vehicle License Tax
42	197,658	27	40,797	69	238,455	Land Tax
148	5,916	11	802	159	6,718	House Tax
370	19,267	593	49,121	963	68,388	Amusement Tax
95	1,770	2	40	97	1,810	Deed Tax

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

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續1)

(1)按稅目別分

單位：件；新台幣千元

年 別	更 正 註 銷 案 件		截至本期未繳未移送		本 期 執 行 情 形 Executed in This Term		
	Revised or Cancelled		Not Yet Transferred or Paid the Fine		移 送 繳 納 Fined Paid after Transferred to Court		發 給 執 Given Execution
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.
90年	30,870	2,034,821	402,714	91,397,750	13,110	717,334	18,942
91年	29,079	9,273,265	394,703	88,614,800	29,862	1,359,875	25,366
92年	34,594	9,560,728	369,099	82,991,127	38,157	1,559,601	36,263
93年	30,929	5,607,968	361,209	82,184,119	44,975	1,799,187	41,774
94年	41,586	4,401,910	350,614	88,996,636	41,860	1,824,627	64,339
95年	70,742	6,523,521	353,451	87,935,168	42,077	1,813,978	96,466
96年	67,115	10,000,076	371,113	87,697,733	52,974	2,051,347	110,519
97年	85,847	12,172,671	366,969	85,479,097	59,211	2,486,309	130,106
營利事業所得稅	2,890	748,680	10,713	8,973,732	1,182	169,827	3,621
綜 合 所 得 稅	26,128	1,216,763	103,971	13,794,564	15,541	580,758	29,823
遺 產 稅	78	562,663	85	1,203,445	37	85,260	4
贈 與 稅	85	489,362	639	8,423,166	42	58,467	31
貨 物 稅	38	173,817	165	5,391,544	16	160,617	82
菸 酒 稅	3	404,234	111	1,201,847	26	5,066	29
證 券 交 易 稅	3	-2,157	187	138,880	4	409	4
期 貨 交 易 稅	—	—	1	3,344	—	—	—
營 業 稅	7,348	6,075,607	46,429	40,628,877	3,381	908,915	8,826
印 花 稅	265	23,558	513	252,475	9	8,954	32
使 用 牌 照 稅	48,682	1,007,415	203,484	4,109,276	38,803	487,689	87,181
土 地 稅	-15	1,168,108	101	488,582	17	5,680	5
房 屋 稅	34	70,998	62	3,973	5	735	—
娛 樂 稅	290	233,436	442	626,058	148	13,932	465
契 稅	18	187	66	239,334	—	—	3

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 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.1)

(1) by Tax Item

Unit: Case ; NT\$1,000

本 期 執 行 情 形 Executed in This Term					截 至 本 期 尚 未 執 行 案 件		CY
行 憑 證 on Certificate	移 送 駁 回 或 撤 回 Withdrawn or Rejected		合 計 Total		Unexecuted		
金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	Tax Item
3,866,748	4,849	5,672,932	36,901	10,257,014	115,088	40,391,956	2001
1,541,774	8,092	4,411,150	63,320	7,312,799	177,366	55,775,302	2002
1,919,249	12,107	6,635,853	86,527	10,114,703	210,145	63,298,589	2003
1,342,900	11,359	4,648,168	98,108	7,790,255	255,934	77,296,277	2004
1,594,257	4,648	2,295,115	110,847	5,713,999	267,371	85,663,439	2005
2,112,314	5,773	1,751,562	144,316	5,677,854	255,242	96,859,021	2006
2,437,597	4,802	6,912,248	168,295	11,401,192	245,386	104,998,810	2007
3,952,218	5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
216,798	288	279,299	5,091	665,924	15,035	10,039,913	Business Income Tax
578,716	3,160	169,336	48,524	1,328,810	49,274	7,431,943	Individual Income Tax
1,824	10	170,923	51	258,007	270	2,484,409	Estate Tax
5,726	6	29,657	79	93,850	428	3,953,509	Gift Tax
228,157	28	221,672	126	610,446	395	6,885,400	Commodity Tax
14,728	53	237,821	108	257,615	329	2,456,216	Tobacco and Alcohol Tax
118	—	-1	8	526	20	14,754	Securities Transactions Tax
—	—	—	—	—	—	—	Futures Transactions Tax
1,320,898	806	2,240,035	13,013	4,469,848	40,400	75,020,433	Business Tax
316	3	765	44	10,035	321	145,300	Stamp Tax
1,541,569	1,089	16,161	127,073	2,045,419	141,110	2,294,476	Vehicle License Tax
10,412	—	—	22	16,092	67	680,665	Land Tax
—	—	—	5	735	31	45,143	House Tax
32,857	18	2,163	631	48,952	1,858	784,682	Amusement Tax
99	—	—	3	99	19	316,021	Deed 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3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續2)

(2)按機關別分

單位：件；新台幣千元

年 機 關 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	本期受理 件 數		依法免議 件 數	依法免罰 件 數	處 罰 Fined		未結件數
	No. of Unclosed of Last Term	No. of Accepted in This Term		No. of Not Indictable by Law	No. of Fine Free	件 數 No.	金 額 Amount	No. of Unclosed
90年	8,793	253,413	262,206	5,471	14,443	235,451	22,098,818	6,841
91年	6,841	280,208	287,049	6,185	16,809	260,943	27,011,437	3,112
92年	3,112	250,726	253,838	8,694	11,090	230,532	16,894,970	3,522
93年	3,522	259,346	262,868	4,160	19,896	232,935	24,344,976	5,877
94年	5,877	261,476	267,353	5,325	22,283	230,371	26,134,670	9,374
95年	9,374	265,026	274,400	6,354	24,476	236,762	25,769,632	6,808
96年	6,808	293,753	300,561	6,217	25,657	265,327	25,010,334	3,360
97年	3,360	330,547	333,907	7,100	30,398	288,028	25,112,544	8,381
財政部所屬機關	1,440	144,094	145,534	3,751	25,391	115,292	22,631,805	1,100
台北市國稅局	55	35,292	35,347	1,547	5,899	27,834	8,392,232	67
台灣省北區國稅局	557	48,843	49,400	816	6,252	41,981	6,984,652	351
台灣省中區國稅局	543	27,155	27,698	894	6,371	20,016	3,746,708	417
台灣省南區國稅局	257	25,303	25,560	418	6,760	18,162	2,379,879	220
高雄市國稅局	28	7,501	7,529	76	109	7,299	1,128,334	45
台灣省各稽徵機關	1,768	176,022	177,790	2,864	4,876	162,815	2,193,759	7,235
台北縣	62	24,091	24,153	647	264	22,270	425,810	972
宜蘭縣	21	2,662	2,683	23	7	2,395	26,064	258
桃園縣	664	26,054	26,718	429	904	21,872	284,660	3,513
新竹縣	4	4,339	4,343	57	98	4,188	44,812	—
苗栗縣	86	4,012	4,098	39	82	3,952	56,911	25
台中縣	44	12,388	12,432	305	273	11,774	152,387	80
彰化縣	46	9,015	9,061	141	297	7,562	99,341	1,061
南投縣	145	5,944	6,089	—	604	5,260	79,614	225
雲林縣	19	7,313	7,332	111	298	6,913	93,146	10
嘉義縣	—	5,047	5,047	—	183	4,864	56,212	—
台南縣	—	9,932	9,932	89	182	9,661	140,538	—
高雄縣	60	10,269	10,329	164	353	9,779	122,513	33
屏東縣	—	15,674	15,674	100	525	15,046	184,745	3
台東縣	—	3,794	3,794	—	60	3,734	34,055	—
花蓮縣	—	4,109	4,109	72	130	3,907	43,848	—
澎湖縣	—	77	77	—	—	77	1,082	—
基隆市	1	3,783	3,784	183	178	2,824	30,812	599
新竹市	—	3,671	3,671	26	71	3,549	35,577	25
台中市	—	11,800	11,800	257	195	11,343	133,117	5
嘉義市	615	2,346	2,961	116	47	2,670	28,016	128
台南市	1	9,702	9,703	105	125	9,175	120,499	298
台北市稅捐處	143	6,656	6,799	368	36	6,358	187,241	37
高雄市稅捐處	9	3,775	3,784	117	95	3,563	99,739	9

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.2)

(2) by Agency

Unit: Case ; NT\$1,000

本期繳納及移送情形 Fine Paid and Transferred to Law Court in This Term						CY Agency
自行繳納 Paid Voluntarily		移送法院 Transferred to Law Court		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
122,368	3,441,021	82,421	27,728,238	204,789	31,169,259	2001
147,735	3,777,901	125,598	22,696,145	273,333	26,474,046	2002
150,606	3,580,027	119,306	17,557,990	269,912	21,138,017	2003
119,132	3,747,141	143,897	21,787,943	263,029	25,535,084	2004
146,083	4,728,454	122,284	14,081,161	268,367	18,809,615	2005
133,235	7,298,019	132,187	16,873,436	265,422	24,171,455	2006
137,432	5,056,557	158,439	19,540,981	295,871	24,597,538	2007
142,943	5,118,146	198,949	17,360,412	341,892	22,478,558	2008
68,333	4,353,767	56,719	15,204,972	125,052	19,558,739	MOF Subordinative National Tax Admin.
12,527	1,450,194	9,729	3,923,689	22,256	5,373,883	Taipei National Tax Admin.
27,510	1,294,157	20,550	4,726,656	48,060	6,020,813	National Tax Admin. of Northern Taiwan Prov.
12,641	556,129	7,774	2,025,570	20,415	2,581,699	National Tax Admin. of Central Taiwan Prov.
10,961	849,382	14,794	3,101,444	25,755	3,950,826	National Tax Admin. of Southern Taiwan Prov.
4,694	203,905	3,872	1,427,613	8,566	1,631,518	Kaohsiung National Tax Admin.
69,104	684,466	136,986	2,028,024	206,090	2,712,490	Revenue Service Office, Taiwan Prov.
9,151	276,979	11,121	199,505	20,272	476,484	Taipei County
567	5,090	2,271	26,282	2,838	31,372	Yilan County
5,996	54,651	16,860	228,711	22,856	283,362	Taoyuan County
1,290	31,558	5,581	76,744	6,871	108,302	Hsinchu County
2,308	9,637	2,881	48,318	5,189	57,955	Miaoli County
9,936	52,120	11,967	169,416	21,903	221,536	Taichung County
4,299	20,814	5,952	81,733	10,251	102,547	Changhua County
2,822	20,797	3,966	74,829	6,788	95,626	Nantou County
2,364	14,020	4,721	76,377	7,085	90,397	Yunlin County
2,177	12,366	4,034	49,774	6,211	62,140	Chiayi County
3,197	32,622	8,730	147,670	11,927	180,292	Tainan County
4,158	29,029	6,041	79,056	10,199	108,085	Kaohsiung County
3,147	25,032	15,684	229,843	18,831	254,875	Pingtung County
952	6,360	3,509	46,966	4,461	53,326	Taitung County
2,398	12,323	4,272	58,817	6,670	71,140	Hualin County
14	167	66	980	80	1,147	Penghu County
1,760	7,326	2,470	31,156	4,230	38,482	Keelung City
2,525	16,654	5,309	55,496	7,834	72,150	Hsinchu City
6,634	27,536	12,499	180,691	19,133	208,227	Taichung City
1,092	5,680	1,928	22,313	3,020	27,993	Chiayi City
2,317	23,705	7,124	143,347	9,441	167,052	Tainan City
3,567	56,162	3,082	84,946	6,649	141,108	Revenue Service Office, Taipei City
1,939	23,751	2,162	42,470	4,101	66,221	Revenue Service Office, Kaohsiung City

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

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續3完)

(2)按機關別分

單位:件;新台幣千元

年 別	更正註銷案件		截至本期未繳未移送		本期執行情形 Executed in This Term		
	Revised or Cancelled		Not Yet Transferred or Paid the Fine		移送繳納 Fined Paid after Transferred to Court		發給執 Given Execution
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.
90年	30,870	2,034,821	402,714	91,397,750	13,110	717,334	18,942
91年	29,079	9,273,265	394,703	88,614,800	29,862	1,359,875	25,366
92年	34,594	9,560,728	369,099	82,991,127	38,157	1,559,601	36,263
93年	30,929	5,607,968	361,209	82,184,119	44,975	1,799,187	41,774
94年	41,586	4,401,910	350,614	88,996,636	41,860	1,824,627	64,339
95年	70,742	6,523,521	353,451	87,935,168	42,077	1,813,978	96,466
96年	67,115	10,000,076	371,113	87,697,733	52,974	2,051,347	110,519
97年	85,847	12,172,671	366,969	85,479,097	59,211	2,486,309	130,106
財政部所屬機關	36,573	9,668,969	162,301	79,759,399	20,229	1,969,319	42,420
台北市國稅局	6,010	1,314,604	79,880	32,891,418	3,724	714,350	7,376
台灣省北區國稅局	15,746	3,238,918	59,459	37,550,267	7,614	546,367	16,090
台灣省中區國稅局	4,450	2,486,044	2,809	4,580,594	2,692	283,101	6,385
台灣省南區國稅局	7,485	2,360,595	19,576	4,534,237	4,631	316,612	8,827
高雄市國稅局	2,882	268,808	577	202,883	1,568	108,889	3,742
台灣省各稽徵機關	50,321	2,116,830	193,750	4,661,054	37,721	487,074	85,016
台北縣	2,041	891,144	21,796	541,362	3,002	41,832	5,236
宜蘭縣	896	11,984	4,083	49,388	684	7,396	1,118
桃園縣	32,861	935,042	14,406	300,252	4,929	65,393	10,261
新竹縣	217	4,124	7,563	119,709	1,746	21,388	3,347
苗栗縣	51	900	496	27,833	773	11,248	1,694
台中縣	569	10,535	19,202	561,540	3,695	49,709	7,171
彰化縣	3,296	64,490	11,352	324,178	1,980	26,997	7,193
南投縣	53	1,550	5,051	167,018	885	15,772	3,177
雲林縣	419	5,712	6,356	113,999	829	12,387	2,399
嘉義縣	890	16,476	6,923	184,287	476	6,194	1,818
台南縣	125	3,970	10,139	247,892	2,623	20,455	4,765
高雄縣	1,105	23,125	22,563	520,361	1,599	22,818	5,082
屏東縣	792	31,250	17,821	281,965	5,221	69,151	9,351
台東縣	—	—	9,145	163,810	781	7,602	2,214
花蓮縣	1,560	4,970	3,419	220,291	964	13,045	2,347
澎湖縣	7	86	158	2,009	17	341	59
基隆市	415	7,643	4,864	168,314	970	11,397	1,209
新竹市	102	1,038	7,645	197,663	2,087	17,586	5,172
台中市	2,045	38,195	12,358	280,394	3,302	46,318	8,088
嘉義市	573	12,300	617	6,466	490	6,147	929
台南市	2,304	52,296	7,793	182,323	668	13,898	2,386
台北市稅捐處	-906	82,003	8,282	892,049	813	17,424	1,695
高雄市稅捐處	-141	304,869	2,636	166,595	448	12,492	975

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 3-27. The Execution of Cases of Tax Omission and
Punitive Fines (Cont.3 End)
(2) by Agency

Unit: Case ; NT\$1,000

本 期 執 行 情 形 Executed in This Term					截 至 本 期 尚 未 執 行 案 件		CY
行 憑 證 on Certificate	移送駁回或撤回 Withdrawn or Rejected		合 計 Total		Unexecuted		
金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	Agency
3,866,748	4,849	5,672,932	36,901	10,257,014	115,088	40,391,956	2001
1,541,774	8,092	4,411,150	63,320	7,312,799	177,366	55,775,302	2002
1,919,249	12,107	6,635,853	86,527	10,114,703	210,145	63,298,589	2003
1,342,900	11,359	4,648,168	98,108	7,790,255	255,934	77,296,277	2004
1,594,257	4,648	2,295,115	110,847	5,713,999	267,371	85,663,439	2005
2,112,314	5,773	1,751,562	144,316	5,677,854	255,242	96,859,021	2006
2,437,597	4,802	6,912,248	168,295	11,401,192	245,386	104,998,810	2007
3,952,218	5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
2,366,965	4,351	3,348,742	67,000	7,685,026	106,151	108,286,577	MOF Subordinative National Tax Admin.
280,686	466	254,556	11,566	1,249,592	32,932	36,167,010	Taipei National Tax Admin.
1,017,727	1,340	1,470,986	25,044	3,035,080	38,552	29,523,159	National Tax Admin. of Northern Taiwan Prov.
223,328	221	137,920	9,298	644,349	16,536	18,176,854	National Tax Admin. of Central Taiwan Prov.
628,618	2,298	1,458,124	15,756	2,403,354	10,390	11,996,509	National Tax Admin. of Southern Taiwan Prov.
216,606	26	27,156	5,336	352,651	7,741	12,423,045	Kaohsiung National Tax Admin.
1,526,468	962	14,801	123,699	2,028,343	138,584	3,573,599	Revenue Service Office, Taiwan Prov.
85,074	29	595	8,267	127,501	10,739	489,919	Taipei County
12,055	19	478	1,821	19,929	3,282	44,848	Yilan County
130,568	150	2,807	15,340	198,768	17,296	592,311	Taoyuan County
44,326	37	643	5,130	66,357	4,220	87,399	Hsinchu County
27,087	73	1,594	2,540	39,929	11,743	244,148	Miaoli County
367,205	167	533	11,033	417,447	11,239	7,689	Taichung County
111,084	73	1,349	9,246	139,430	7,691	167,742	Changhua County
63,543	27	380	4,089	79,695	633	44,081	Nantou County
39,506	29	629	3,257	52,522	6,719	233,476	Yunlin County
23,377	9	127	2,303	29,698	5,576	90,257	Chiayi County
94,525	10	291	7,398	115,271	2,683	281,224	Tainan County
67,864	20	419	6,701	91,101	5,991	175,351	Kaohsiung County
144,855	1	39	14,573	214,045	7,529	160,502	Pingtung County
27,909	15	115	3,010	35,626	1,374	15,465	Taitung County
33,936	29	604	3,340	47,585	10,492	123,054	Hualin County
725	—	—	76	1,066	32	518	Penghu County
15,927	48	915	2,227	28,239	3,005	39,474	Keelung City
54,124	78	1,130	7,337	72,840	2,020	30,451	Hsinchu City
131,465	123	1,834	11,513	179,617	16,367	525,219	Taichung City
11,523	10	74	1,429	17,744	1,621	30,031	Chiayi City
39,790	15	245	3,069	53,933	8,332	190,440	Tainan City
39,871	68	2,045	2,576	59,340	3,249	638,025	Revenue Service Office, Taipei City
18,914	80	2,243	1,503	33,649	1,573	54,663	Revenue Service Office, Kaohsiung City

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

表3-28. 各稅實徵淨額及其徵課費用

單位:新台幣千元

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 %
78年度	535,930,255	100.0	9,496,339	1.8	3,147,500	0.6	6,348,839	1.2	157,063,043	100.0	2,757,954	1.8
79年度	708,339,009	100.0	10,911,601	1.5	3,607,112	0.5	7,304,489	1.0	225,752,211	100.0	3,251,191	1.4
80年度	664,393,867	100.0	11,582,037	1.7	4,933,525	0.7	6,648,512	1.0	193,742,764	100.0	3,567,818	1.8
81年度	814,925,380	100.0	13,572,482	1.7	5,242,740	0.6	8,329,742	1.0	216,150,457	100.0	4,088,690	1.9
82年度	877,047,752	100.0	15,704,214	1.8	5,824,513	0.7	9,879,701	1.1	237,618,241	100.0	4,012,599	1.7
83年度	959,532,166	100.0	15,866,675	1.7	10,877,464	1.1	4,989,211	0.5	266,015,513	100.0	5,487,941	2.1
84年度	1,055,110,405	100.0	16,947,246	1.6	11,516,391	1.1	5,430,855	0.5	319,340,089	100.0	5,778,816	1.8
85年度	1,036,623,121	100.0	17,887,201	1.7	12,185,016	1.2	5,702,185	0.6	343,480,227	100.0	6,096,270	1.8
86年度	1,109,443,105	100.0	18,496,417	1.7	12,708,074	1.1	5,788,343	0.5	352,808,805	100.0	6,063,836	1.7
87年度	1,224,885,835	100.0	19,234,899	1.6	13,598,377	1.1	5,636,522	0.5	398,390,234	100.0	6,588,251	1.7
88年度	1,196,270,098	100.0	20,909,116	1.7	15,000,041	1.3	5,909,075	0.5	432,388,878	100.0	7,442,561	1.7
89年度	1,695,330,760	100.0	31,471,914	1.9	26,825,847	1.6	4,646,067	0.3	610,580,021	100.0	10,914,049	1.8
90年	1,107,697,697	100.0	19,842,208	1.8	16,188,140	1.5	3,654,068	0.3	478,636,373	100.0	7,821,288	1.6
91年	1,139,343,818	100.0	20,641,831	1.8	16,820,871	1.5	3,820,960	0.3	392,939,078	100.0	9,035,205	2.3
92年	1,169,973,267	100.0	21,331,030	1.8	15,779,492	1.3	5,551,538	0.5	411,086,972	100.0	7,326,800	1.8
93年	1,308,411,903	100.0	20,190,955	1.5	15,058,115	1.2	5,132,840	0.4	455,913,822	100.0	6,932,884	1.5
94年	1,485,022,057	100.0	19,532,163	1.3	14,760,742	1.0	4,771,421	0.3	625,807,052	100.0	6,506,643	1.0
95年	1,521,236,811	100.0	20,110,691	1.3	15,360,662	1.0	4,750,029	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	19,922,241	1.2	14,850,821	0.9	5,071,420	0.3	834,988,400	100.0	6,775,450	0.8

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稅資料中心及省稅務局（精省後90年資料改列賦稅署項下）費用在內。
 2. 自83年度（含）起，增列本部財稅人員訓練所及賦稅署費用在內。
 3. 自83年度（含）起依「各項稅收稽徵成本計算方式一致性規定」之基準計算，其中建築及設備依成本逐年攤計。
 4. 自89年度（含）起「統一發票給獎及推行經費」僅推行經費計入徵課費用中。
 5. 自90年（含）起含福建省資料。

Table 3-28. Cost of Tax Collections—All Taxes

Unit:NT\$1,000

Income Tax				營 利 事 業 所 得 稅 Business Income Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
555,519	0.4	2,202,435	1.4	—	—	—	—	—	—	—	—	1989
713,807	0.3	2,537,384	1.1	—	—	—	—	—	—	—	—	1990
1,410,807	0.7	2,157,011	1.1	—	—	—	—	—	—	—	—	1991
1,241,353	0.6	2,847,337	1.3	—	—	—	—	—	—	—	—	1992
1,166,976	0.5	2,845,623	1.2	—	—	—	—	—	—	—	—	1993
4,083,390	1.5	1,404,551	0.5	—	—	—	—	—	—	—	—	1994
4,266,470	1.3	1,512,346	0.5	—	—	—	—	—	—	—	—	1995
4,558,249	1.3	1,538,021	0.4	—	—	—	—	—	—	—	—	1996
4,660,881	1.3	1,402,955	0.4	—	—	—	—	—	—	—	—	1997
5,406,149	1.4	1,182,102	0.3	—	—	—	—	—	—	—	—	1998
6,154,648	1.4	1,287,913	0.3	194,251,283	100.0	3,275,345	1.7	2,476,125	1.3	799,220	0.4	1999
8,895,843	1.5	2,018,206	0.3	307,035,181	100.0	4,825,356	1.6	3,460,903	1.1	1,364,453	0.4	2000
6,009,712	1.3	1,811,576	0.4	233,677,981	100.0	2,915,800	1.2	2,271,582	1.0	644,218	0.3	CY 2001
7,157,590	1.8	1,877,615	0.5	165,758,919	100.0	3,365,300	2.0	2,716,300	1.6	649,000	0.4	CY 2002
5,668,202	1.4	1,658,598	0.4	213,682,897	100.0	3,045,051	1.4	2,444,204	1.1	600,847	0.3	CY 2003
5,186,731	1.1	1,746,153	0.4	241,088,853	100.0	2,824,272	1.2	2,198,759	0.9	625,513	0.3	CY 2004
5,039,297	0.8	1,467,346	0.2	329,357,079	100.0	2,702,556	0.8	2,147,900	0.7	554,656	0.2	CY 2005
5,398,197	0.8	1,600,374	0.2	311,887,576	100.0	2,861,533	0.9	2,310,326	0.7	551,207	0.2	CY 2006
5,202,299	0.7	1,500,925	0.2	382,633,510	100.0	2,744,964	0.7	2,193,289	0.6	551,675	0.1	CY 2007
5,049,569	0.6	1,725,881	0.2	445,244,861	100.0	2,668,624	0.6	2,113,286	0.5	555,338	0.1	CY 2008

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

Explanation : 1. Indirect expenses" include all expenditures of the Financial Data Center Taxation Bureau and provincial tax bureau. (The latter were reclassified under expenditures of the Taxation Administration when the provincial government underwent downsizing in 2001.)

2. Figures from fiscal year 1994, include expenditures for the Training Institute, Ministry of Finance and the Taxation Agency of the Ministry of Finance.

3. From fiscal year 1994, the method of computation has been based on the Measures Governing the Consistency" of Methodology of Cost Calculation for Various Taxation Collection Procedures, under which buildings and equipment are" amortized at cost over their respective residual cycles.

4. From fiscal year 2000, only the promotional funding is included in the levy expenditures under the Uniformed Commercial Invoice Prize Awards and Promotion Funding" scheme.

5. From 2001, the figures also include the data of Fujien province."

表3-28. 各稅實徵淨額及其徵課費用(續1)

單位:新台幣千元

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 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%
78年度	—	—	—	—	—	—	—	—	4,873,111	100.0	131,530	2.7
79年度	—	—	—	—	—	—	—	—	6,490,141	100.0	149,311	2.3
80年度	—	—	—	—	—	—	—	—	6,495,694	100.0	185,554	2.9
81年度	—	—	—	—	—	—	—	—	12,874,176	100.0	257,787	2.0
82年度	—	—	—	—	—	—	—	—	13,177,300	100.0	273,056	2.1
83年度	—	—	—	—	—	—	—	—	19,289,190	100.0	321,536	1.7
84年度	—	—	—	—	—	—	—	—	21,457,519	100.0	387,132	1.8
85年度	—	—	—	—	—	—	—	—	24,452,642	100.0	403,753	1.7
86年度	—	—	—	—	—	—	—	—	24,325,893	100.0	538,954	2.2
87年度	—	—	—	—	—	—	—	—	25,519,415	100.0	433,156	1.7
88年度	238,137,595	100.0	4,167,216	1.7	3,678,523	1.5	488,693	0.2	21,568,379	100.0	612,617	2.8
89年度	303,544,840	100.0	6,088,693	2.0	5,434,940	1.8	653,753	0.2	39,135,081	100.0	913,981	2.3
90年	244,958,392	100.0	4,905,488	2.0	3,738,130	1.5	1,167,358	0.5	22,710,416	100.0	586,643	2.6
91年	227,180,159	100.0	5,669,905	2.5	4,441,290	2.0	1,228,615	0.5	23,537,164	100.0	684,284	2.9
92年	197,404,075	100.0	4,281,749	2.2	3,223,998	1.6	1,057,751	0.5	30,106,227	100.0	846,385	2.8
93年	214,824,969	100.0	4,108,612	1.9	2,987,972	1.4	1,120,640	0.5	29,047,708	100.0	818,984	2.8
94年	296,449,973	100.0	3,804,087	1.3	2,891,397	1.0	912,690	0.3	30,450,904	100.0	784,795	2.6
95年	334,330,223	100.0	4,137,038	1.2	3,087,871	0.9	1,049,167	0.3	28,693,738	100.0	772,714	2.7
96年	347,526,356	100.0	3,958,260	1.1	3,009,010	0.9	949,250	0.3	28,481,129	100.0	804,751	2.8
97年	389,743,539	100.0	4,106,826	1.1	2,936,283	0.8	1,170,543	0.3	28,977,696	100.0	792,315	2.7

Table 3-28. Cost of Tax Collections—All Taxes (Cont.1)

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 %	
33,975	0.7	97,555	2.0	79,869,502	100.0	1,234,951	1.5	110,414	0.1	1,124,537	1.4	1989
40,982	0.6	108,329	1.7	85,060,733	100.0	1,174,659	1.4	132,610	0.2	1,042,049	1.2	1990
83,543	1.3	102,011	1.6	85,823,145	100.0	810,951	0.9	101,116	0.1	709,835	0.8	1991
93,328	0.7	164,459	1.3	113,470,314	100.0	1,375,604	1.2	117,587	0.1	1,258,017	1.1	1992
90,579	0.7	182,477	1.4	136,498,981	100.0	1,093,923	0.8	383,490	0.3	710,433	0.5	1993
256,152	1.3	65,384	0.3	143,791,447	100.0	149,067	0.1	93,080	0.1	55,987	0.0	1994
304,336	1.4	82,796	0.4	156,757,277	100.0	157,614	0.1	98,085	0.1	59,529	0.0	1995
324,156	1.3	79,597	0.3	154,673,472	100.0	159,936	0.1	99,138	0.1	60,798	0.0	1996
446,872	1.8	92,082	0.4	146,444,928	100.0	178,929	0.1	117,273	0.1	61,656	0.0	1997
373,422	1.5	59,734	0.2	150,363,094	100.0	155,393	0.1	109,993	0.1	45,400	0.0	1998
547,757	2.5	64,860	0.3	145,497,149	100.0	188,119	0.1	137,767	0.1	50,352	0.0	1999
824,239	2.1	89,742	0.2	219,424,756	100.0	299,134	0.1	203,243	0.1	95,891	0.0	2000
393,207	1.7	193,436	0.9	133,883,209	100.0	171,859	0.1	116,091	0.1	55,768	0.0	CY 2001
490,390	2.1	193,894	0.8	143,641,480	100.0	153,463	0.1	107,018	0.1	46,445	0.0	CY 2002
635,839	2.1	210,546	0.7	146,011,511	100.0	126,939	0.1	88,524	0.1	38,415	0.0	CY 2003
616,705	2.1	202,279	0.7	159,643,630	100.0	119,373	0.1	82,167	0.1	37,206	0.0	CY 2004
607,424	2.0	177,371	0.6	168,410,908	100.0	129,501	0.1	88,197	0.1	41,304	0.0	CY 2005
601,026	2.1	171,688	0.6	159,201,482	100.0	161,975	0.1	103,792	0.1	58,183	0.0	CY 2006
623,857	2.2	180,894	0.6	149,036,726	100.0	140,542	0.1	94,693	0.1	45,849	0.0	CY 2007
593,458	2.0	198,857	0.7	126,659,613	100.0	140,695	0.1	91,757	0.1	48,938	0.0	CY 2008

表3-28. 各稅實徵淨額及其徵課費用(續2)

單位:新台幣千元

會計 年度	菸 酒 稅 * Tobacco and Alcohol Tax								證 券 交 易 稅			
	實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						實 徵 淨 額 Net Tax Revenues		徵 合 計 Total	
			合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses					
	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %
78年度	—	—	—	—	—	—	—	—	30,218,532	100.0	333,481	1.1
79年度	—	—	—	—	—	—	—	—	106,727,238	100.0	798,959	0.7
80年度	—	—	—	—	—	—	—	—	77,004,963	100.0	454,899	0.6
81年度	—	—	—	—	—	—	—	—	42,316,258	100.0	284,648	0.7
82年度	—	—	—	—	—	—	—	—	27,922,112	100.0	114,013	0.4
83年度	—	—	—	—	—	—	—	—	39,421,756	100.0	90,810	0.2
84年度	—	—	—	—	—	—	—	—	49,223,180	100.0	127,862	0.3
85年度	—	—	—	—	—	—	—	—	33,920,192	100.0	115,319	0.3
86年度	—	—	—	—	—	—	—	—	79,118,095	100.0	191,483	0.2
87年度	—	—	—	—	—	—	—	—	119,683,379	100.0	230,672	0.2
88年度	—	—	—	—	—	—	—	—	84,677,347	100.0	203,238	0.2
89年度	—	—	—	—	—	—	—	—	160,292,243	100.0	376,113	0.2
90年	—	—	29,722	—	—	—	29,722	—	63,899,312	100.0	128,594	0.2
91年	49,485,835	100.0	78,907	0.2	43,378	0.1	35,529	0.1	76,794,434	100.0	157,555	0.2
92年	59,989,422	100.0	83,424	0.1	54,620	0.1	28,804	0.0	69,283,204	100.0	119,856	0.2
93年	57,997,455	100.0	90,865	0.2	59,751	0.1	31,114	0.1	84,148,342	100.0	132,951	0.2
94年	60,830,164	100.0	109,905	0.2	73,103	0.1	36,802	0.1	68,203,675	100.0	99,727	0.1
95年	68,550,227	100.0	134,048	0.2	91,280	0.1	42,768	0.1	89,954,385	100.0	127,328	0.1
96年	70,303,681	100.0	153,840	0.2	83,910	0.1	69,930	0.1	128,894,627	100.0	164,450	0.1
97年	69,621,283	100.0	128,503	0.2	82,390	0.1	46,113	0.1	90,630,291	100.0	126,212	0.1

附註：*本表之菸酒稅含健康福利捐。

Table 3-28. Cost of Tax Collections—All Taxes (Cont.2)

Unit:NT\$1,000

Securities Transactions Tax				期 貨 交 易 稅 Futures Transactions 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%	
223,152	0.7	110,329	0.4	—	—	—	—	—	—	—	—	1989
315,553	0.3	483,406	0.5	—	—	—	—	—	—	—	—	1990
176,937	0.2	277,962	0.4	—	—	—	—	—	—	—	—	1991
73,996	0.2	210,652	0.5	—	—	—	—	—	—	—	—	1992
65,846	0.2	48,167	0.2	—	—	—	—	—	—	—	—	1993
72,606	0.2	18,204	0.0	—	—	—	—	—	—	—	—	1994
106,651	0.2	21,211	0.0	—	—	—	—	—	—	—	—	1995
97,856	0.3	17,463	0.1	—	—	—	—	—	—	—	—	1996
141,523	0.2	49,960	0.1	—	—	—	—	—	—	—	—	1997
181,741	0.2	48,931	0.0	—	—	—	—	—	—	—	—	1998
149,421	0.2	53,817	0.1	1,204,178	100.0	30,124	2.5	26,686	2.2	3,438	0.3	1999
268,990	0.2	107,123	0.1	2,483,622	100.0	44,852	1.8	37,762	1.5	7,090	0.3	2000
108,631	0.2	19,963	0.0	1,862,161	100.0	22,034	1.2	10,581	0.6	11,453	0.6	CY 2001
134,197	0.2	23,358	0.0	2,864,027	100.0	24,258	0.8	11,619	0.4	12,639	0.4	CY 2002
100,015	0.1	19,841	0.0	4,805,705	100.0	21,477	0.4	11,267	0.2	10,210	0.2	CY 2003
114,543	0.1	18,408	0.0	8,272,380	100.0	25,326	0.3	14,676	0.2	10,650	0.1	CY 2004
84,163	0.1	15,564	0.0	6,341,673	100.0	31,129	0.5	16,874	0.3	14,255	0.2	CY 2005
109,900	0.1	17,428	0.0	4,072,486	100.0	27,571	0.7	14,923	0.4	12,648	0.3	CY 2006
152,745	0.1	11,705	0.0	5,757,834	100.0	19,476	0.3	12,833	0.2	6,643	0.1	CY 2007
114,114	0.1	12,098	0.0	6,691,515	100.0	47,704	0.7	37,410	0.6	10,294	0.2	CY 2008

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

表3-28. 各稅實徵淨額及其徵課費用(續3)

單位:新台幣千元

會計 年度	營 業 稅 * Business Tax								印 花 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 %
78年度	77,771,053	100.0	2,538,523	3.3	1,066,934	1.4	1,471,589	1.9	3,298,642	100.0	121,653	3.7
79年度	111,878,998	100.0	3,068,274	2.7	1,347,511	1.2	1,720,763	1.5	3,604,109	100.0	118,915	3.3
80年度	122,444,581	100.0	3,305,942	2.7	1,596,456	1.3	1,709,486	1.4	4,000,579	100.0	106,104	2.7
81年度	147,007,525	100.0	4,187,579	2.8	1,837,482	1.2	2,350,097	1.6	5,028,242	100.0	116,235	2.3
82年度	168,904,887	100.0	6,077,561	3.6	2,235,392	1.3	3,842,169	2.3	5,471,664	100.0	153,999	2.8
83年度	195,977,620	100.0	4,221,222	2.2	2,826,419	1.4	1,394,803	0.7	6,172,108	100.0	306,937	5.0
84年度	214,092,431	100.0	4,687,679	2.2	3,208,249	1.5	1,479,430	0.7	6,731,656	100.0	237,141	3.5
85年度	216,694,271	100.0	5,181,034	2.4	3,491,692	1.6	1,689,342	0.8	6,909,566	100.0	225,143	3.3
86年度	223,323,491	100.0	5,372,036	2.4	3,641,782	1.6	1,730,254	0.8	6,748,922	100.0	244,837	3.6
87年度	243,822,928	100.0	5,494,728	2.3	3,741,357	1.5	1,753,371	0.7	7,088,199	100.0	253,950	3.6
88年度	251,586,749	100.0	5,652,634	2.2	3,975,686	1.6	1,676,948	0.7	7,391,837	100.0	260,017	3.5
89年度	324,409,658	100.0	11,209,850	3.5	10,844,606	3.3	365,244	0.1	11,023,538	100.0	292,387	2.7
90年	203,707,318	100.0	6,166,483	3.0	5,879,010	2.9	287,473	0.1	7,035,817	100.0	183,345	2.6
91年	240,817,361	100.0	4,815,282	2.0	4,539,475	1.9	275,807	0.1	6,911,442	100.0	227,078	3.3
92年	219,954,269	100.0	4,882,943	2.2	4,015,398	1.8	867,545	0.4	7,785,901	100.0	345,617	4.4
93年	257,689,347	100.0	4,621,906	1.8	3,808,498	1.5	813,408	0.3	7,770,687	100.0	313,348	4.0
94年	263,243,341	100.0	4,418,292	1.7	3,615,985	1.4	802,307	0.3	8,458,054	100.0	317,092	3.7
95年	263,575,221	100.0	4,514,088	1.7	3,786,730	1.4	727,358	0.3	8,713,667	100.0	294,614	3.4
96年	274,267,613	100.0	4,500,420	1.6	3,765,940	1.4	734,480	0.3	8,837,312	100.0	296,920	3.4
97年	273,666,818	100.0	4,408,278	1.6	3,509,468	1.3	898,810	0.3	9,649,862	100.0	308,202	3.2

附註：*本表之營業稅含金融保險業營業稅。

Table 3-28. Cost of Tax Collections—All Taxes (Cont.3)

Unit:NT\$1,000

Stamp Tax				使用牌照稅 Vehicle License 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 %	
64,028	1.9	57,625	1.7	14,095,432	100.0	458,052	3.2	246,124	1.7	211,928	1.5	1989
62,728	1.7	56,187	1.6	16,482,323	100.0	508,254	3.1	295,121	1.8	213,133	1.3	1990
51,283	1.3	54,821	1.4	18,666,400	100.0	561,540	3.0	373,844	2.0	187,696	1.0	1991
60,875	1.2	55,360	1.1	21,348,666	100.0	679,560	3.2	437,250	2.0	242,310	1.1	1992
51,694	0.9	102,305	1.9	24,444,778	100.0	1,004,855	4.1	491,071	2.0	513,784	2.1	1993
155,215	2.5	151,722	2.5	27,053,910	100.0	838,900	3.1	644,679	2.4	194,221	0.7	1994
114,357	1.7	122,785	1.8	30,406,459	100.0	816,341	2.7	598,528	2.0	217,812	0.7	1995
116,652	1.7	108,491	1.6	36,322,718	100.0	806,810	2.2	592,617	1.6	214,193	0.6	1996
127,228	1.9	117,609	1.7	39,018,857	100.0	747,701	1.9	510,463	1.3	237,238	0.6	1997
131,089	1.8	122,861	1.7	41,937,719	100.0	813,154	1.9	563,445	1.3	249,709	0.6	1998
142,066	1.9	117,951	1.6	43,149,642	100.0	851,312	2.0	578,326	1.3	272,986	0.6	1999
219,591	2.0	72,796	0.7	46,602,251	100.0	817,205	1.8	646,870	1.4	170,335	0.4	2000
137,008	1.9	46,337	0.7	44,679,945	100.0	745,508	1.7	605,167	1.4	140,341	0.3	CY 2001
173,660	2.5	53,418	0.8	45,885,799	100.0	913,195	2.0	745,153	1.6	168,042	0.4	CY 2002
244,259	3.1	101,358	1.3	47,764,976	100.0	1,193,024	2.5	917,585	1.9	275,439	0.6	CY 2003
219,748	2.8	93,600	1.2	49,904,370	100.0	1,226,086	2.5	956,931	1.9	269,155	0.5	CY 2004
221,249	2.6	95,843	1.1	51,863,060	100.0	1,256,285	2.4	970,746	1.9	285,539	0.6	CY 2005
210,379	2.4	84,235	1.0	52,548,499	100.0	1,344,644	2.6	1,056,043	2.0	288,601	0.5	CY 2006
209,458	2.4	87,462	1.0	53,271,422	100.0	1,356,951	2.5	1,063,506	2.0	293,445	0.6	CY 2007
222,747	2.3	85,455	0.9	53,254,944	100.0	1,339,263	2.5	1,068,150	2.0	271,113	0.5	CY 2008

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

表3-28. 各稅實徵淨額及其徵課費用(續4)

單位:新台幣千元

會計 年度	商 港 建 設 費 Harbor Construction Dues								土 地 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%
78年度	13,833,398	100.0	221,603	1.6	152,000	1.1	69,603	0.5	123,947,716	100.0	1,070,154	0.9
79年度	13,395,021	100.0	51,996	0.4	—	—	51,996	0.4	105,555,818	100.0	1,121,415	1.1
80年度	—	—	—	—	—	—	—	—	121,623,943	100.0	1,692,932	1.4
81年度	—	—	—	—	—	—	—	—	217,645,115	100.0	1,697,847	0.8
82年度	—	—	—	—	—	—	—	—	222,010,992	100.0	2,054,598	0.9
83年度	—	—	—	—	—	—	—	—	206,290,243	100.0	2,679,224	1.3
84年度	—	—	—	—	—	—	—	—	193,532,666	100.0	2,777,891	1.4
85年度	—	—	—	—	—	—	—	—	158,048,247	100.0	2,873,290	1.8
86年度	—	—	—	—	—	—	—	—	174,693,619	100.0	3,035,877	1.7
87年度	—	—	—	—	—	—	—	—	173,713,492	100.0	3,154,813	1.8
88年度	—	—	—	—	—	—	—	—	148,219,374	100.0	3,380,944	2.3
89年度	—	—	—	—	—	—	—	—	215,395,020	100.0	3,915,330	1.8
90年	—	—	—	—	—	—	—	—	93,178,999	100.0	2,297,090	2.5
91年	—	—	—	—	—	—	—	—	98,069,452	100.0	2,614,366	2.7
92年	—	—	—	—	—	—	—	—	111,802,984	100.0	3,927,567	3.5
93年	—	—	—	—	—	—	—	—	133,893,330	100.0	3,442,743	2.6
94年	—	—	—	—	—	—	—	—	135,370,017	100.0	3,408,197	2.5
95年	—	—	—	—	—	—	—	—	131,207,704	100.0	3,313,149	2.5
96年	—	—	—	—	—	—	—	—	133,691,191	100.0	3,309,012	2.5
97年	—	—	—	—	—	—	—	—	116,082,367	100.0	3,404,842	2.9

附註：商港建設費自80年度起改列稅課外收入。

Table 3-28. Cost of Tax Collections—All Taxes (Cont.4)

Unit:NT\$1,000

Land Tax				田 賦 Agricultural Land 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%	
404,899	0.3	665,255	0.5	15,263	100.0	5	0.0	—	—	5	0.0	1989
406,651	0.4	714,764	0.7	9,460	100.0	38	0.4	34	0.4	4	0.0	1990
693,459	0.6	999,473	0.8	4,350	100.0	22	0.5	17	0.4	5	0.1	1991
818,531	0.4	879,316	0.4	1,558	100.0	85	5.5	34	2.2	51	3.3	1992
827,174	0.4	1,227,424	0.6	1,099	100.0	40	3.6	—	—	40	3.6	1993
1,585,428	0.8	1,093,796	0.5	426	100.0	—	—	—	—	—	—	1994
1,640,230	0.8	1,137,660	0.6	5	100.0	—	—	—	—	—	—	1995
1,657,245	1.0	1,216,045	0.8	—	—	—	—	—	—	—	—	1996
1,764,096	1.0	1,271,781	0.7	—	—	—	—	—	—	—	—	1997
1,791,435	1.0	1,363,378	0.8	—	—	—	—	—	—	—	—	1998
1,899,323	1.3	1,481,621	1.0	—	—	—	—	—	—	—	—	1999
2,886,557	1.3	1,028,773	0.5	—	—	—	—	—	—	—	—	2000
1,690,166	1.8	606,924	0.7	—	—	—	—	—	—	—	—	CY 2001
1,962,564	2.0	651,802	0.7	—	—	—	—	—	—	—	—	CY 2002
2,334,682	2.1	1,592,885	1.4	—	—	—	—	—	—	—	—	CY 2003
2,293,590	1.7	1,149,153	0.9	—	—	—	—	—	—	—	—	CY 2004
2,333,487	1.7	1,074,710	0.8	—	—	—	—	—	—	—	—	CY 2005
2,295,807	1.7	1,017,342	0.8	—	—	—	—	—	—	—	—	CY 2006
2,309,930	1.7	999,082	0.7	—	—	—	—	—	—	—	—	CY 2007
2,323,129	2.0	1,081,713	0.9	—	—	—	—	—	—	—	—	CY 2008

Note : Harbor construction tax was recognized as non-tax revenue from fiscal year of 1991.

表3-28. 各稅實徵淨額及其徵課費用(續5)

單位:新台幣千元

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%
78年度	17,346,611	100.0	520,253	3.0	251,368	1.4	268,885	1.6	106,585,842	100.0	549,896	0.5
79年度	22,630,008	100.0	584,337	2.6	255,745	1.1	328,592	1.5	82,916,350	100.0	537,040	0.6
80年度	27,327,833	100.0	864,238	3.2	464,199	1.7	400,039	1.5	94,291,760	100.0	828,672	0.9
81年度	31,193,930	100.0	802,829	2.6	517,646	1.7	285,183	0.9	186,449,627	100.0	894,933	0.5
82年度	35,207,808	100.0	885,647	2.5	503,856	1.4	381,791	1.1	186,802,085	100.0	1,168,911	0.6
83年度	35,271,580	100.0	1,493,112	4.2	961,925	2.7	531,187	1.5	171,018,237	100.0	1,186,112	0.7
84年度	38,250,286	100.0	1,525,565	4.0	964,392	2.5	561,173	1.5	155,282,375	100.0	1,252,325	0.8
85年度	42,343,600	100.0	1,616,120	3.8	981,122	2.3	634,998	1.5	115,704,646	100.0	1,257,170	1.1
86年度	42,267,367	100.0	1,661,590	3.9	1,026,796	2.4	634,794	1.5	132,426,252	100.0	1,374,287	1.0
87年度	45,288,174	100.0	1,684,680	3.7	1,025,673	2.3	659,007	1.5	128,425,318	100.0	1,470,133	1.1
88年度	46,827,132	100.0	1,870,802	4.0	1,112,746	2.4	758,056	1.6	101,392,242	100.0	1,510,142	1.5
89年度	91,992,062	100.0	2,238,652	2.4	1,675,904	1.8	562,748	0.6	123,402,958	100.0	1,676,678	1.4
90年	50,917,296	100.0	1,336,940	2.6	1,007,632	2.0	329,308	0.6	42,261,703	100.0	960,150	2.3
91年	50,169,374	100.0	1,553,672	3.1	1,193,748	2.4	359,924	0.7	47,900,078	100.0	1,060,694	2.2
92年	50,762,035	100.0	2,013,785	4.0	1,404,565	2.8	609,220	1.2	61,040,949	100.0	1,913,782	3.1
93年	52,617,192	100.0	1,944,813	3.7	1,342,328	2.6	602,485	1.1	81,276,138	100.0	1,497,930	1.8
94年	53,705,856	100.0	1,971,378	3.7	1,371,815	2.6	599,563	1.1	81,664,161	100.0	1,436,819	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	1,417,666	1.9
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	1,567,878	2.8

Table 3-28. Cost of Tax Collections—All Taxes (Cont.5)

Unit:NT\$1,000

Land Value Increment Tax				房 屋 稅 House Tax								FY
課 費 用 Tax Expenses				實 徵 淨 額 Net Tax Revenues		徵 課 費 用 Tax Expenses						
直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses				合 計 Total		直 接 費 用 Direct Expenses		間 接 費 用 Indirect Expenses		
金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	金 額 Amount	結 構 比 %	
153,531	0.1	396,365	0.4	22,013,006	100.0	474,079	2.2	226,412	1.0	247,667	1.1	1989
150,872	0.2	386,168	0.5	24,504,524	100.0	496,631	2.0	223,402	0.9	273,229	1.1	1990
229,243	0.2	599,429	0.6	26,043,856	100.0	669,879	2.6	339,560	1.3	330,319	1.3	1991
300,851	0.2	594,082	0.3	28,300,746	100.0	678,470	2.4	440,070	1.6	238,400	0.8	1992
323,318	0.2	845,593	0.5	29,229,673	100.0	684,589	2.3	391,936	1.3	292,653	1.0	1993
623,503	0.4	562,609	0.3	36,745,618	100.0	1,182,002	3.2	835,781	2.3	346,221	0.9	1994
675,838	0.4	576,487	0.4	40,166,873	100.0	1,344,488	3.3	859,229	2.1	485,259	1.2	1995
676,123	0.6	581,047	0.5	42,909,923	100.0	1,368,989	3.2	889,509	2.1	479,480	1.1	1996
737,300	0.6	636,987	0.5	45,811,253	100.0	1,457,424	3.2	952,616	2.1	504,808	1.1	1997
765,762	0.6	704,370	0.5	48,261,045	100.0	1,446,282	3.0	968,056	2.0	478,226	1.0	1998
786,577	0.8	723,565	0.7	45,807,491	100.0	1,649,646	3.6	1,050,463	2.3	599,183	1.3	1999
1,210,653	1.0	466,025	0.4	48,470,011	100.0	2,014,090	4.2	1,518,577	3.1	495,513	1.0	2000
682,534	1.6	277,616	0.7	48,077,590	100.0	1,301,260	2.7	964,214	2.0	337,046	0.7	CY 2001
768,816	1.6	291,878	0.6	46,486,532	100.0	1,482,308	3.2	1,120,010	2.4	362,298	0.8	CY 2002
930,117	1.5	983,665	1.6	48,029,358	100.0	1,812,057	3.8	1,269,811	2.6	542,246	1.1	CY 2003
951,262	1.2	546,668	0.7	49,330,941	100.0	1,832,119	3.7	1,276,072	2.6	556,047	1.1	CY 2004
961,672	1.2	475,147	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	461,011	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	566,002	1.0	55,348,477	100.0	1,767,075	3.2	1,282,833	2.3	484,242	0.9	CY 2008

表3-28. 各稅實徵淨額及其徵課費用(續6完)

單位:新台幣千元

會計 年度	屠 宰 稅 Slaughter Tax								娛 樂 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 %
78年度	155	100.0	—	—	—	—	—	—	510,018	100.0	75,697	14.8
79年度	9	100.0	—	—	—	—	—	—	493,815	100.0	77,132	15.6
80年度	—	—	—	—	—	—	—	—	481,028	100.0	100,721	20.9
81年度	—	—	—	—	—	—	—	—	601,824	100.0	93,442	15.5
82年度	—	—	—	—	—	—	—	—	821,755	100.0	90,333	11.0
83年度	—	—	—	—	—	—	—	—	1,280,584	100.0	247,329	19.3
84年度	—	—	—	—	—	—	—	—	1,576,813	100.0	317,504	20.1
85年度	—	—	—	—	—	—	—	—	1,848,737	100.0	319,869	17.3
86年度	—	—	—	—	—	—	—	—	1,652,490	100.0	322,793	19.5
87年度	—	—	—	—	—	—	—	—	1,766,893	100.0	317,620	18.0
88年度	—	—	—	—	—	—	—	—	1,688,045	100.0	265,539	15.7
89年度	—	—	—	—	—	—	—	—	2,257,538	100.0	303,873	13.5
90年	—	—	—	—	—	—	—	—	1,534,259	100.0	172,984	11.3
91年	—	—	—	—	—	—	—	—	1,650,036	100.0	222,246	13.5
92年	—	—	—	—	—	—	—	—	1,752,556	100.0	313,743	17.9
93年	—	—	—	—	—	—	—	—	1,862,965	100.0	303,728	16.3
94年	—	—	—	—	—	—	—	—	1,979,395	100.0	318,856	16.1
95年	—	—	—	—	—	—	—	—	1,986,775	100.0	297,292	15.0
96年	—	—	—	—	—	—	—	—	1,810,633	100.0	269,690	14.9
97年	—	—	—	—	—	—	—	—	1,745,244	100.0	278,259	15.9

Table 3-28. Cost of Tax Collections—All Taxes (Cont.6 End)

Unit:NT\$1,000

Amusement Tax				契 稅 Deed 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%	
33,666	6.6	42,031	8.2	8,436,647	100.0	78,662	0.9	30,377	0.4	48,285	0.6	1989
33,053	6.7	44,079	8.9	8,394,069	100.0	94,864	1.1	35,694	0.4	59,170	0.7	1990
54,783	11.4	45,938	9.5	8,066,914	100.0	125,697	1.6	51,737	0.6	73,960	0.9	1991
61,162	10.2	32,280	5.4	10,182,057	100.0	112,620	1.1	61,106	0.6	51,514	0.5	1992
48,361	5.9	41,972	5.1	10,947,369	100.0	144,688	1.3	71,994	0.7	72,694	0.7	1993
144,063	11.2	103,266	8.1	17,494,177	100.0	341,707	2.0	180,651	1.0	161,056	0.9	1994
149,178	9.5	168,327	10.7	21,825,442	100.0	314,777	1.4	171,078	0.8	143,700	0.7	1995
159,304	8.6	160,565	8.7	17,363,125	100.0	336,788	1.9	198,598	1.1	138,190	0.8	1996
145,998	8.8	176,795	10.7	15,496,752	100.0	342,547	2.2	199,342	1.3	143,205	0.9	1997
140,016	7.9	177,604	10.1	14,339,437	100.0	346,880	2.4	191,674	1.3	155,206	1.1	1998
137,910	8.2	127,629	7.6	13,091,029	100.0	372,365	2.8	199,988	1.5	172,377	1.3	1999
218,490	9.7	85,383	3.8	15,257,021	100.0	371,050	2.4	261,079	1.7	109,971	0.7	2000
121,039	7.9	51,945	3.4	8,492,298	100.0	215,398	2.5	153,314	1.8	62,084	0.7	CY 2001
163,800	9.9	58,446	3.5	10,261,178	100.0	233,684	2.3	172,017	1.7	61,667	0.6	CY 2002
215,526	12.3	98,217	5.6	11,600,182	100.0	331,198	2.9	223,764	1.9	107,434	0.9	CY 2003
206,155	11.1	97,573	5.2	12,936,926	100.0	330,642	2.6	222,548	1.7	108,094	0.8	CY 2004
210,965	10.7	107,891	5.5	13,177,933	100.0	356,217	2.7	240,998	1.8	115,219	0.9	CY 2005
201,687	10.2	95,605	4.8	14,013,829	100.0	350,337	2.5	235,852	1.7	114,485	0.8	CY 2006
185,274	10.2	84,416	4.7	13,636,820	100.0	352,628	2.6	238,882	1.8	113,746	0.8	CY 2007
190,703	10.9	87,556	5.0	12,696,047	100.0	405,443	3.2	285,093	2.2	120,350	0.9	CY 2008

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Part IV. Customs

表4-1. 進出口貿易值—按新台幣計算
Table 4-1. Value of Foreign Trade—Counted in N.T. Dollars

單位：新台幣百萬元
Unit：NT\$ Million

年 別	出口總值				進口總值				出超(+)或入超(-) Trade Balance	CY
	Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports		
73年	1,209,578	19.9	1,204,697	4,881	872,242	7.0	870,861	1,381	337,336	1984
74年	1,226,718	1.4	1,223,019	3,699	803,382	-7.9	801,847	1,534	423,336	1985
75年	1,509,630	23.1	1,507,044	2,587	917,546	14.2	917,033	513	592,084	1986
76年	1,710,000	13.3	1,707,608	2,392	1,114,418	21.5	1,113,871	547	595,582	1987
77年	1,735,138	1.5	1,731,804	3,334	1,424,243	27.8	1,423,101	1,142	310,895	1988
78年	1,751,226	0.9	1,747,800	3,426	1,387,023	-2.6	1,385,720	1,303	364,203	1989
79年	1,808,420	3.3	1,802,783	5,637	1,473,688	6.2	1,471,803	1,885	334,732	1990
80年	2,051,049	13.4	2,040,785	10,264	1,698,335	15.2	1,690,772	7,562	352,714	1991
81年	2,064,353	0.6	2,047,963	16,391	1,825,784	7.5	1,817,061	8,724	238,569	1992
82年	2,261,835	9.6	2,239,032	22,804	2,043,494	11.9	2,034,746	8,748	218,341	1993
83年	2,489,032	10.0	2,456,011	33,022	2,270,895	11.1	2,261,651	9,244	218,137	1994
84年	2,994,173	20.3	2,949,578	44,595	2,755,095	21.3	2,742,851	12,244	239,078	1995
85年	3,221,533	7.6	3,176,624	44,909	2,830,309	2.7	2,815,119	15,189	391,224	1996
86年	3,541,490	9.9	3,481,685	59,805	3,291,194	16.3	3,276,094	15,100	250,296	1997
87年	3,760,473	6.2	3,693,269	67,205	3,522,508	7.0	3,503,569	18,939	237,965	1998
88年	3,986,374	6.0	3,917,445	68,928	3,592,789	2.0	3,576,415	16,373	393,585	1999
89年	4,729,286	18.6	4,616,301	112,985	4,391,226	22.2	4,368,696	22,531	338,060	2000
90年	4,254,285	-10.0	4,137,744	116,542	3,644,181	-17.0	3,619,430	24,752	610,104	2001
91年	4,670,404	9.8	4,507,506	162,898	3,918,415	7.5	3,893,681	24,734	751,989	2002
92年	5,172,958	10.8	4,952,475	220,483	4,409,978	12.5	4,383,723	26,255	762,980	2003
93年	6,097,235	17.9	5,817,800	279,436	5,656,672	28.3	5,627,586	29,085	440,563	2004
94年	6,374,496	4.5	6,084,209	290,286	5,877,163	3.9	5,844,591	32,574	497,333	2005
95年	7,279,318	14.2	6,926,598	352,721	6,604,337	12.4	6,568,410	35,926	674,981	2006
96年	8,087,934	11.1	7,706,990	380,944	7,211,791	9.2	7,178,192	33,599	876,143	2007
97年	8,010,379	-1.0	7,639,316	371,063	7,551,084	4.7	7,519,639	31,445	459,295	2008

資料來源：財政部關稅總局。

Source：Directorate General of Customs, Ministry of Finance.

表4-2. 進出口貿易值—按美元計算
Table 4-2. Value of Foreign 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	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports		
73年	30,580.1	21.3	30,456.4	123.7	21,993.9	8.3	21,959.1	34.9	8,586.2	1984
74年	30,818.7	0.8	30,725.7	93.0	20,140.5	-8.4	20,102.0	38.4	10,678.2	1985
75年	39,930.5	29.6	39,861.5	69.0	24,194.9	20.1	24,181.5	13.4	15,735.6	1986
76年	53,753.7	34.6	53,678.7	74.9	35,000.7	44.7	34,983.4	17.3	18,753.0	1987
77年	60,784.1	13.1	60,667.4	116.7	49,712.7	42.0	49,672.8	39.9	11,071.4	1988
78年	66,434.7	9.3	66,304.0	130.8	52,314.4	5.2	52,265.3	49.1	14,120.3	1989
79年	67,424.6	1.5	67,214.4	210.2	54,786.0	4.7	54,716.0	70.0	12,638.6	1990
80年	76,562.6	13.6	76,178.3	384.3	63,142.0	15.3	62,860.5	281.5	13,420.6	1991
81年	82,122.2	7.3	81,470.3	651.9	72,352.5	14.6	72,006.8	345.7	9,769.7	1992
82年	85,956.6	4.7	85,091.5	865.2	77,392.7	7.0	77,061.2	331.5	8,563.9	1993
83年	94,300.4	9.7	93,048.8	1,251.7	85,698.0	10.7	85,349.2	348.8	8,602.4	1994
84年	113,342.0	20.2	111,658.8	1,683.2	104,011.6	21.4	103,550.0	461.6	9,330.4	1995
85年	117,581.0	3.7	115,942.1	1,638.9	102,922.4	-1.0	102,370.0	552.4	14,658.6	1996
86年	124,170.2	5.6	122,080.7	2,089.6	114,955.4	11.7	114,424.7	530.7	9,214.8	1997
87年	112,595.4	-9.3	110,582.3	2,013.1	105,229.8	-8.5	104,665.3	564.5	7,365.6	1998
88年	123,733.3	9.9	121,590.9	2,142.4	111,196.1	5.7	110,689.9	506.2	12,537.2	1999
89年	151,949.8	22.8	148,320.6	3,629.2	140,732.0	26.6	140,010.6	721.4	11,217.8	2000
90年	126,314.3	-16.9	122,866.3	3,448.0	107,970.6	-23.3	107,237.4	733.2	18,343.7	2001
91年	135,316.7	7.1	130,596.8	4,720.0	113,245.1	4.9	112,530.1	715.0	22,071.6	2002
92年	150,600.5	11.3	144,179.5	6,421.0	128,010.1	13.0	127,248.5	761.6	22,590.4	2003
93年	182,370.4	21.1	174,014.2	8,356.2	168,757.6	31.8	167,889.8	867.8	13,612.8	2004
94年	198,431.7	8.8	189,400.3	9,031.4	182,614.4	8.2	181,604.3	1,010.1	15,817.3	2005
95年	224,017.3	12.9	213,168.5	10,848.8	202,698.1	11.0	201,596.2	1,102.0	21,319.2	2006
96年	246,676.9	10.1	235,058.0	11,618.9	219,251.6	8.2	218,230.1	1,021.5	27,425.3	2007
97年	255,628.7	3.6	243,803.0	11,825.7	240,447.8	9.7	239,452.6	995.2	15,180.9	2008

資料來源：財政部關稅總局。

Source : Directorate General of Customs, Ministry of Finance.

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 Import	
	份 數 Entry	年增率 Annual Growth Rate	份 數 Entry	年增率 Annual Growth Rate	個 數 Piece	年增率 Annual Growth Rate	個 數 Piece	年增率 Annual Growth Rate	艘 數 Number	年增率 Annual Growth Rate
78年	1,726,854	4.9	2,778,356	2.1	1,940,058	8.8	2,036,398	2.8	19,963	3.1
79年	1,685,706	-2.4	2,785,863	0.3	1,971,076	1.6	2,102,746	3.3	19,801	-0.8
80年	1,795,473	6.5	3,045,763	9.3	2,172,837	10.2	2,526,342	20.1	20,723	4.7
81年	1,912,970	6.5	3,156,016	3.6	2,197,036	1.1	2,420,573	-4.2	22,499	8.6
82年	2,035,948	6.4	3,186,007	1.0	2,523,731	14.9	2,649,458	9.5	22,897	1.8
83年	2,240,730	10.1	3,417,936	7.3	2,484,993	-1.5	2,865,452	8.2	23,124	1.0
84年	2,068,139	-7.7	3,405,484	-0.4	2,631,494	5.9	2,911,207	1.6	23,296	0.7
85年	2,089,638	1.0	3,608,912	6.0	2,433,964	-7.5	2,839,204	-2.5	24,825	6.6
86年	2,345,320	12.2	4,064,900	12.6	2,758,532	13.3	3,237,956	14.0	26,541	6.9
87年	2,675,567	14.1	4,297,518	5.7	2,867,067	3.9	3,442,977	6.3	26,838	1.1
88年	3,361,929	25.7	4,998,819	16.3	2,856,042	-0.4	3,156,115	-8.3	26,947	0.4
89年	3,924,268	16.7	5,272,808	5.5	3,387,901	18.6	3,633,152	15.1	27,720	2.9
90年	3,874,043	-1.3	4,927,939	-6.5	3,312,129	-2.2	3,510,638	-3.4	27,162	-2.0
91年	6,303,144	62.7	7,648,811	55.2	3,558,110	7.4	3,714,639	5.8	26,593	-2.1
92年	7,379,273	17.1	8,692,516	13.6	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	4,689,674	15.6	3,874,109	-4.5	26,169	-3.7
95年	9,722,708	6.4	9,521,398	-3.1	4,082,652	-12.9	3,796,662	-2.0	26,918	2.9
96年	10,728,959	10.3	9,381,524	-1.5	4,331,564	6.1	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

資料來源：財政部關稅總局。

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				旅客人數 Passenger				CY
出境 Export		入境 Import		出境 Export		入境 Import		出境 Export		
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	人數 Person	年增率 Annual Growth Rate	人數 Person	年增率 Annual Growth Rate	
19,786	4.3	25,828	10.5	25,871	10.8	4,187,169	17.5	4,180,697	17.6	1989
19,176	-3.1	30,209	17.0	30,505	17.9	4,843,620	15.7	4,916,695	17.6	1990
20,253	5.6	33,967	12.4	33,981	11.4	5,178,420	6.9	5,209,553	6.0	1991
21,933	8.3	38,606	13.7	38,629	13.7	6,076,841	17.3	6,074,675	16.6	1992
22,876	4.3	43,376	12.4	43,391	12.3	6,481,836	6.7	6,406,002	5.5	1993
22,999	0.5	50,152	15.6	50,010	15.3	6,858,304	5.8	6,805,233	6.2	1994
24,430	6.2	55,744	11.2	55,564	11.1	7,488,067	9.2	7,473,915	9.8	1995
25,739	5.4	61,814	10.9	61,506	10.7	8,074,419	7.8	8,067,410	7.9	1996
27,329	6.2	67,650	9.4	67,443	9.7	8,565,781	6.1	8,555,323	6.0	1997
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	10,663,377	31.5	10,658,428	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	11,958,877	3.9	12,147,818	5.4	2006
24,387	-3.3	95,441	2.6	95,326	2.4	12,582,197	5.2	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

Source : Directorate General of Customs, Ministry of Finance.

Explanation : 1.Since 2002, the numbers of declaration have included express consignments, simplified express consignments and the shipments imported or exported between and china through the "Mini-Three-links" initiative.

2.The volumes of import containers include import full/empty containers and transit/transshipment containers, while the volumes of export containers includes export full/empty containers and transshipment containers.

表4-4. 外銷品沖退稅金額—按稅則分類分

單位：新台幣千元

稅則分類	93年 CY 2004			94年 CY 2005		
	總計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount	總計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount
總計	3,238,024	424,604	2,813,420	1,696,930	125,082	1,571,848
第一類：動物、動物產品	95,721	6,786	88,935	115,164	6,119	109,045
第二類：植物產品	89,407	32,996	56,411	61,213	13,159	48,054
第三類：動植物油脂及其分解生產物；調製食用油脂；動植物蠟	30,171	—	30,171	26,458	—	26,458
第四類：調製食品；飲料；酒類及醋；菸類	46,704	14,581	32,123	32,183	313	31,870
第五類：礦產品	—	—	—	—	—	—
第六類：化學及其有關之工業產品	12,707	2,380	10,327	8,302	—	8,302
第七類：人造樹脂及塑膠材料、纖維素脂與醚及其成品；橡膠、合成橡膠、法梯斯及其成品	54,860	2,690	52,170	30,772	1,424	29,348
第八類：生皮、皮革、毛皮及其製品；鞍具及轆具；旅行用物品手袋及其類似品；動物腸線製品(蠶腸線除外)	2,893	—	2,893	1,461	—	1,461
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	—	—	—	—	—	—
第十類：造紙材料及紙板及其製品	—	—	—	—	—	—
第十一類：紡織品及紡織製品	90,973	7,992	82,981	73,387	3,242	70,145
第十二類：鞋、帽、雨傘、遮陽傘、鞭及其馬鞭及其零件；已整理之羽毛製品；人造花；人髮製品	10	—	10	—	—	—
第十三類：石料、膠泥、水泥、石棉、雲母及類似材料之製品；陶瓷產品；玻璃及玻璃器	128,783	6,298	122,485	91,277	4,051	87,226
第十四類：珍珠、寶石及半寶石、貴金屬、高貴金屬高及其製品；仿首飾；鑄幣	—	—	—	—	—	—
第十五類：卑金屬及卑金屬製品	1,417,999	226,885	1,191,114	580,505	60,704	519,801
第十六類：機器及機械用具；電器設備及其零件	767,522	22,727	744,795	500,783	15,393	485,390
第十七類：車輛、航空器及其零件；船舶及各種有關運輸設備	479,438	100,556	378,882	160,980	20,645	140,335
第十八類：光學、照相、電影、計量、校正、精密、醫療、外科儀器及用具；鐘錶；樂器；錄音機及聲音重放機；電視影像、聲音記錄機及重放機；上述物品之零件	11,461	—	11,461	4,123	—	4,123
第十九類：武器與彈藥及其零件	—	—	—	—	—	—
第二十類：雜項製品	8,582	713	7,869	1,798	32	1,766
第二十一類：藝術品、珍藏品及古董	—	—	—	—	—	—
其他 *	793	—	793	8,524	—	8,524

資料來源：財政部關稅總局。

附註：*免核銷進口憑證商品，無稅則號可供分類者。

Table 4-4. The Amount of Tax Offsets and Refunds for Exportation
—by Tariff Section

Unit : NT\$ 1,000

95年 CY 2006			96年 CY 2007			97年 CY 2008			Tariff Section
總 計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount	總 計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount	總 計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount	
1,658,249	166,637	1,491,612	1,837,856	117,585	1,720,271	2,084,728	201,810	1,882,918	Grand Total
74,522	—	74,522	58,378	—	58,378	77,106	—	77,106	Sec. I
75,945	24,344	51,601	68,747	18,416	50,331	108,011	41,229	66,782	Sec. II
24,250	—	24,250	19,354	—	19,354	32,876	—	32,876	Sec. III
43,628	—	43,628	76,234	—	76,234	48,892	—	48,892	Sec. IV
—	—	—	203,411	—	203,411	284,473	—	284,473	Sec. V
7,825	—	7,825	10,239	—	10,239	17,503	—	17,503	Sec. VI
37,855	691	37,164	51,640	—	51,640	81,868	5	81,863	Sec. VII
1,391	—	1,391	1,830	—	1,830	2,747	—	2,747	Sec. VIII
—	—	—	—	—	—	—	—	—	Sec. IX
—	—	—	—	—	—	—	—	—	Sec. X
53,684	719	52,965	52,579	314	52,265	49,613	520	49,093	Sec. X I
—	—	—	57	—	57	—	—	—	Sec. X II
89,420	1,197	88,223	92,268	371	91,897	91,044	312	90,732	Sec. X III
—	—	—	—	—	—	—	—	—	Sec. X IV
573,880	39,847	534,033	561,293	32,847	528,446	625,448	33,280	592,168	Sec. X V
435,652	14,084	421,568	426,295	27,188	399,107	441,293	70,976	370,317	Sec. X VI
220,112	85,755	134,357	205,757	38,449	167,308	217,680	55,488	162,192	Sec. X VII
6,929	—	6,929	7,657	—	7,657	4,666	—	4,666	Sec. X VIII
—	—	—	—	—	—	—	—	—	Sec. X IX
1,161	—	1,161	1,444	—	1,444	1,508	—	1,508	Sec. X X
—	—	—	—	—	—	—	—	—	Sec. X X I
11,995	—	11,995	673	—	673	—	—	—	Others

Source : Directorate General of Customs, Ministry of Finance.

Note : *Permitted merchandise that needs not to be : co-sold and has no merchandise number in tax regulations can be placed in the 'miscellaneous' category.

表4-5. 海關緝私案件及私貨價值

單位：件；新台幣千元

年 別	走 私 案 件 Smuggling Case					
	總 計 Grand Total		海 關 自 行 緝 獲 Searched by Customs		治 安 機 關 移 交 Transferred from Law-enforcement Agencies	
	件 No. of Case	結 構 比 %	件 No. of Case	結 構 比 %	件 No. of Case	結 構 比 %
73年	13,101	100.0	11,438	87.3	1,663	12.7
74年	12,162	100.0	10,238	84.2	1,924	15.8
75年	12,471	100.0	10,500	84.2	1,971	15.8
76年	10,266	100.0	8,465	82.5	1,801	17.5
77年	9,623	100.0	6,914	71.8	2,709	28.2
78年	8,302	100.0	5,553	66.9	2,749	33.1
79年	7,202	100.0	5,246	72.8	1,956	27.2
80年	6,975	100.0	5,655	81.1	1,320	18.9
81年	6,859	100.0	5,791	84.4	1,068	15.6
82年	6,457	100.0	5,396	83.6	1,061	16.4
83年	7,866	100.0	6,900	87.7	966	12.3
84年	6,707	100.0	4,709	70.2	1,998	29.8
85年	7,015	100.0	6,393	91.1	622	8.9
86年	7,617	100.0	7,132	93.6	485	6.4
87年	7,586	100.0	7,192	94.8	394	5.2
88年	7,793	100.0	7,235	92.8	558	7.2
89年	8,409	100.0	7,563	89.9	846	10.1
90年	7,170	100.0	6,305	87.9	865	12.1
91年	6,185	100.0	5,435	87.9	750	12.1
92年	5,969	100.0	5,147	86.2	822	13.8
93年	6,114	100.0	5,555	90.9	559	9.1
94年	7,084	100.0	5,212	73.6	1,872	26.4
95年	6,474	100.0	5,507	85.1	967	14.9
96年	8,486	100.0	6,661	78.5	1,825	21.5
97年	10,780	100.0	10,286	95.4	494	4.6

資料來源：財政部關稅總局。

Table 4-5. Number of Smuggling Cases and Value of Smuggled Commodities

Unit : Case ; NT\$ 1,000

私 貨 價 值 Value of Smuggling Commodities						CY
總 計 Grand Total		海 關 自 行 緝 獲 Searched by Customs		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 %	
715,035	100.0	250,434	35.0	464,601	65.0	1984
764,792	100.0	302,612	39.6	462,180	60.4	1985
457,881	100.0	249,174	54.4	208,707	45.6	1986
462,683	100.0	286,799	62.0	175,884	38.0	1987
519,301	100.0	316,214	60.9	203,087	39.1	1988
381,545	100.0	210,060	55.1	171,485	44.9	1989
460,142	100.0	259,158	56.3	200,984	43.7	1990
676,303	100.0	509,079	75.3	167,224	24.7	1991
1,090,939	100.0	859,520	78.8	231,419	21.2	1992
1,337,901	100.0	810,042	60.5	527,859	39.5	1993
1,033,256	100.0	752,062	72.8	281,194	27.2	1994
989,919	100.0	581,552	58.7	408,367	41.3	1995
721,595	100.0	548,878	76.1	172,717	23.9	1996
544,598	100.0	431,969	79.3	112,629	20.7	1997
485,748	100.0	347,376	71.5	138,372	28.5	1998
821,448	100.0	681,117	82.9	140,331	17.1	1999
597,478	100.0	462,164	77.4	135,314	22.6	2000
489,413	100.0	410,825	83.9	78,588	16.1	2001
848,007	100.0	566,767	66.8	281,240	33.2	2002
875,421	100.0	608,056	69.5	267,365	30.5	2003
803,341	100.0	730,139	90.9	73,202	9.1	2004
618,635	100.0	546,853	88.4	71,782	11.6	2005
514,198	100.0	459,440	89.4	54,758	10.6	2006
640,344	100.0	615,529	96.1	24,815	3.9	2007
524,814	100.0	457,179	87.1	67,635	12.9	2008

Source : Directorate General of Customs, Ministry of Finance.

表4-6. 關稅稅則修正貨品減免項目及機動調整關稅稅率
Table 4-6. The Reduction or Exemption Items for Tariff Revision and
Temporary Adjustment Rate of Customs Duties

單位：項目；次
Unit：item；time

會計年度	稅則修正貨品減免項目 Tariff Revision Items		機動調整關稅稅率 Temporary Adjusted Rate of Customs Duties		FY
	減 Reduction	稅 Exemption	調 整 次 數 No. of Time	貨 品 項 目 No. of Item	
73年度	281	2	9	194	1984
74年度	1,058	35	5	52	1985
75年度	777	28	3	30	1986
76年度	1,699	15	7	1,702	1987
77年度	3,313	154	1	5	1988
78年度	—	—	2	709	1989
79年度	4,545	155	1	75	1990
80年度	—	—	3	87	1991
81年度	1,492	279	2	83	1992
82年度	—	—	4	47	1993
83年度	—	—	5	303	1994
84年度	—	—	5	303	1995
85年度	725	33	4	208	1996
86年度	—	—	6	220	1997
87年度	1,299	59	8	740	1998
88年度	—	—	8	246	1999
89年度	—	—	14	446	2000
90年	—	—	8	222	CY 2001
91年	5,301	—	2	13	CY 2002
92年	8,237	—	2	30	CY 2003
93年	—	—	1	11	CY 2004
94年	—	—	1	11	CY 2005
95年	8,848	—	1	2	CY 2006
96年	—	—	1	7	CY 2007
97年	8,730	—	6	30	CY 2008

資料來源：財政部關政司。

Source：Department of 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：新台幣千元

會計年度底	總 計				小 計
	合 計	年增率 Annual Growth Rate	非珍貴 動產不動產	珍貴動產 不動產	
78年度	1,817,567,578	7.2	—	—	1,399,381,405
79年度	2,065,856,971	13.7	—	—	1,587,305,201
80年度	2,111,470,102	2.2	—	—	1,654,525,401
81年度	2,509,673,439	18.9	—	—	1,924,405,770
82年度	2,713,399,891	8.1	—	—	2,136,851,747
83年度	2,985,610,804	10.0	—	—	2,403,243,241
84年度	3,414,274,271	14.4	—	—	2,763,525,285
85年度	3,552,468,615	4.0	—	—	2,885,239,538
86年度	3,568,547,470	0.5	—	—	2,895,413,792
87年度	4,046,799,492	13.4	—	—	3,306,496,931
88年度	6,642,253,237	64.1	—	—	5,588,783,562
89年度	7,028,835,805	5.8	—	—	6,068,701,261
90年	6,838,406,752	-2.7	—	—	5,951,722,448
91年	6,830,002,953	-0.1	6,812,773,041	17,229,912	5,923,256,923
92年	6,995,968,859	2.4	6,973,597,648	22,371,211	6,091,686,966
93年	7,132,539,205	2.0	7,110,572,099	21,967,106	6,259,941,994
94年	6,623,161,217	-7.1	6,586,535,352	36,625,865	5,737,384,586
95年	7,246,533,557	9.4	7,203,418,141	43,115,416	6,354,439,307
96年	7,465,248,087	3.0	7,417,290,747	47,957,340	6,550,133,603
97年	7,661,678,490	2.6	7,573,647,618	88,030,872	6,766,359,346

資料來源：財政部國有財產局。

說明：1. 88年度底（含）起含原省有財產。

2. 「珍貴動產不動產」欄位為“—”之年度，其值內含於「非珍貴動產不動產」欄位中。

Table 5-1. National Property—by Useage

Unit : NT\$ 1,000

公 用 財 產 Public Use Property					End of FY
合 計 Total		公 務 用 Office Use			
非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	小 計 Subtotal	非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	
—	—	799,448,924	—	—	1989
—	—	893,080,410	—	—	1990
—	—	942,173,673	—	—	1991
—	—	1,156,970,292	—	—	1992
—	—	1,161,832,279	—	—	1993
—	—	1,394,439,794	—	—	1994
—	—	1,584,468,722	—	—	1995
—	—	1,640,240,393	—	—	1996
—	—	1,724,616,478	—	—	1997
—	—	1,968,339,460	—	—	1998
—	—	2,933,759,439	—	—	1999
6,057,494,061	11,207,200	2,801,390,489	2,801,390,489	—	2000
5,935,746,265	15,976,183	2,909,481,284	2,909,481,284	—	CY 2001
5,908,009,593	15,247,330	3,187,053,450	3,175,792,520	11,260,930	CY 2002
6,077,656,441	14,030,525	3,219,264,103	3,208,090,344	11,173,759	CY 2003
6,241,991,202	17,950,792	3,406,537,809	3,391,956,239	14,581,570	CY 2004
5,710,489,997	26,894,589	3,023,970,978	3,005,925,712	18,045,266	CY 2005
6,322,667,536	31,771,771	3,595,667,186	3,572,716,019	22,951,167	CY 2006
6,513,597,001	36,536,602	3,734,581,887	3,706,758,387	27,823,500	CY 2007
6,689,629,054	76,730,292	3,856,580,559	3,821,777,104	34,803,455	CY 2008

Source : National Property Administration, Ministry of Finance.

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

2.The 「Value」 of the column is "—" Fiscal Year, the amount included the column of 「Non-value」.

表5-1. 國有財產總值—按使用性質別分(續1完)

單位：新台幣千元

會計年度底	公 用 財 產			
	公 共 用 Public Use			事 業
	小 計 Subtotal	非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	小 計 Subtotal
78年度	109,618,884	—	—	490,313,597
79年度	168,431,736	—	—	525,793,055
80年度	136,940,859	—	—	575,410,869
81年度	167,371,263	—	—	600,064,215
82年度	195,988,750	—	—	779,030,718
83年度	195,792,951	—	—	813,010,496
84年度	262,385,883	—	—	916,670,680
85年度	215,654,083	—	—	1,029,345,062
86年度	242,749,286	—	—	928,048,028
87年度	372,076,858	—	—	966,080,613
88年度	603,511,396	—	—	2,051,512,727
89年度	712,479,493	712,479,493	—	2,543,624,079
90年	886,304,306	886,304,306	—	2,139,960,675
91年	667,641,392	666,675,452	965,940	2,068,562,081
92年	909,513,646	909,376,327	137,319	1,962,909,217
93年	956,074,494	955,747,585	326,909	1,897,329,691
94年	895,789,892	895,466,738	323,154	1,817,623,716
95年	932,941,645	932,561,771	379,874	1,825,830,476
96年	1,009,297,238	1,008,531,729	765,509	1,806,254,478
97年	1,057,627,176	1,056,444,064	1,183,112	1,852,151,611

Table 5-1. National Property—by Useage (Cont.1 End)

Unit : NT\$ 1,000

Public Use Property		非 公 用 財 產 Non-public Use Property			End of FY
Enterprises Use		合 計	非珍貴 動產不動產	珍貴動產 不動產	
非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value				
		Total	Non-value	Value	
—	—	418,186,173	—	—	1989
—	—	478,551,770	—	—	1990
—	—	456,944,701	—	—	1991
—	—	585,267,669	—	—	1992
—	—	576,548,144	—	—	1993
—	—	582,367,563	—	—	1994
—	—	650,748,986	—	—	1995
—	—	667,229,077	—	—	1996
—	—	673,133,678	—	—	1997
—	—	740,302,561	—	—	1998
—	—	1,053,469,675	—	—	1999
2,543,624,079	—	960,134,544	—	—	2000
2,139,960,675	—	886,684,304	—	—	CY 2001
2,065,541,621	3,020,460	906,746,030	904,763,448	1,982,582	CY 2002
1,960,189,770	2,719,447	904,281,893	895,941,207	8,340,686	CY 2003
1,894,287,378	3,042,313	872,597,211	868,580,897	4,016,314	CY 2004
1,809,097,547	8,526,169	885,776,631	876,045,355	9,731,276	CY 2005
1,817,389,746	8,440,730	892,094,250	880,750,605	11,343,645	CY 2006
1,798,306,885	7,947,593	915,114,484	903,693,746	11,420,738	CY 2007
1,811,407,886	40,743,725	895,319,144	884,018,564	11,300,580	CY 2008

表5-2. 國有財產總值—按財產種類別分
(1)按使用性質別分

單位：新台幣千元

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
78年度	1,817,567,578	7.2	1,399,381,405	418,186,173	1,073,703,860	656,134,599	417,569,261	—
79年度	2,065,856,971	13.7	1,587,305,201	478,551,770	1,265,821,103	788,893,262	476,927,841	—
80年度	2,111,470,102	2.2	1,654,525,401	456,944,701	1,211,959,514	756,286,798	455,672,716	—
81年度	2,509,673,439	18.9	1,924,405,770	585,267,669	1,536,611,313	954,598,011	582,013,302	—
82年度	2,713,399,891	8.1	2,136,851,747	576,548,144	1,557,136,765	985,054,131	572,082,634	—
83年度	2,985,610,804	10.0	2,403,243,241	582,367,563	1,638,335,628	1,061,957,086	576,378,542	—
84年度	3,414,274,271	14.4	2,763,525,285	650,748,986	1,943,061,366	1,297,953,436	645,107,930	—
85年度	3,552,468,615	4.0	2,885,239,538	667,229,077	1,893,765,166	1,233,404,225	660,360,941	—
86年度	3,568,547,470	0.5	2,895,413,792	673,133,678	1,845,685,084	1,181,922,460	663,762,624	—
87年度	4,046,799,492	13.4	3,306,496,931	740,302,561	2,168,553,851	1,435,759,772	732,794,079	—
88年度	6,642,253,237	64.1	5,588,783,562	1,053,469,675	3,885,349,932	3,059,516,663	825,833,269	—
89年度	7,028,835,805	5.8	6,068,701,261	960,134,544	4,015,656,390	3,063,414,578	952,241,812	—
90年	6,838,406,752	-2.7	5,951,722,448	886,684,304	4,134,457,055	3,256,352,791	878,104,264	—
91年	6,830,002,953	-0.1	5,923,256,923	906,746,030	3,730,790,236	2,834,177,327	896,612,909	325,235,749
92年	6,995,968,859	2.4	6,091,686,966	904,281,893	3,884,846,457	2,990,980,789	893,865,668	347,559,699
93年	7,132,539,205	2.0	6,259,941,994	872,597,211	3,967,944,048	3,106,868,656	861,075,392	384,819,956
94年	6,623,161,217	-7.1	5,737,384,586	885,776,631	3,951,873,562	3,077,163,026	874,710,536	424,513,086
95年	7,246,533,557	9.4	6,354,439,307	892,094,250	4,298,450,037	3,417,608,465	880,841,572	543,796,393
96年	7,465,248,087	3.0	6,550,133,603	915,114,484	4,431,271,369	3,527,154,248	904,117,121	609,343,687
97年	7,661,678,490	2.6	6,766,359,346	895,319,144	4,572,456,953	3,689,072,711	883,384,242	633,252,572

資料來源：財政部國有財產局。

說 明：88年度底（含）起含原省有財產。

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

Unit : NT\$ 1,000

改良物 Improvements		房屋建築及設備 Buildings & Constructions			機械設備 Machinery Equipments			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	
—	—	153,572,029	153,475,018	97,011	57,790,360	57,774,064	16,296	1989
—	—	166,063,320	165,823,839	239,481	60,834,922	60,817,047	17,875	1990
—	—	194,255,975	194,036,851	219,124	75,857,938	75,857,936	2	1991
—	—	225,928,538	225,757,523	171,015	91,015,924	91,015,924	—	1992
—	—	262,945,873	262,704,464	241,409	105,161,678	105,161,678	—	1993
—	—	293,330,780	293,113,578	217,202	117,497,736	117,497,736	—	1994
—	—	332,148,479	331,927,638	220,841	128,268,321	128,268,321	—	1995
—	—	379,994,166	379,221,112	773,054	138,602,037	138,602,037	—	1996
—	—	388,055,579	387,226,304	829,275	150,217,338	150,217,338	—	1997
—	—	382,359,890	381,621,855	738,035	196,833,963	196,833,963	—	1998
—	—	516,511,507	514,511,736	1,999,771	287,180,881	287,180,881	—	1999
—	—	567,314,653	564,111,862	3,202,791	302,793,716	302,771,119	22,597	2000
—	—	596,670,546	594,104,755	2,565,791	307,759,154	307,646,960	112,194	CY 2001
325,235,749	—	612,495,166	607,424,067	5,071,099	290,068,289	289,929,178	139,111	CY 2002
347,559,699	—	618,878,264	614,501,520	4,376,744	294,501,371	294,361,062	140,309	CY 2003
384,819,956	—	667,764,123	662,868,730	4,895,393	301,629,772	301,489,614	140,158	CY 2004
424,513,086	—	677,208,897	672,685,037	4,523,860	258,299,998	258,110,225	189,773	CY 2005
543,796,393	—	705,113,877	700,641,683	4,472,194	270,419,148	270,243,576	175,572	CY 2006
609,343,687	—	745,295,437	740,846,453	4,448,984	272,301,356	272,198,991	102,365	CY 2007
633,252,572	—	780,625,574	776,060,590	4,564,984	265,979,385	265,885,786	93,599	CY 2008

Source : National Property Administration, Ministry of Finance.

Explanation : Since 1999, included Taiwan Provincial Government Property.

表5-2. 國有財產總值—按財產種類別分(續1)
(1)按使用性質別分

單位：新台幣千元

會計 年度 底	交通及運輸設備 Transportation and Communication Facilities			雜 項 設 備 Miscellaneous Equipments			有 價
	小 計	公用財產	非公用 財 產 Non-public Use Property	小 計	公用財產	非公用 財 產 Non-public Use Property	小 計
	Subtotal	Public Use Property	Non-public Use Property	Subtotal	Public Use Property	Non-public Use Property	Subtotal
78年度	167,347,481	167,338,188	9,293	25,523,785	25,520,185	3,600	302,938,152
79年度	179,422,199	179,412,454	9,745	29,341,874	29,337,445	4,429	306,864,381
80年度	203,760,550	203,755,392	5,158	26,916,765	26,916,761	4	323,505,925
81年度	241,904,254	241,903,958	296	26,307,150	26,307,146	4	324,024,866
82年度	269,495,789	269,495,789	—	28,846,768	28,846,764	4	430,342,466
83年度	278,447,258	278,447,258	—	30,016,723	30,016,718	5	450,922,436
84年度	280,365,537	280,365,537	—	31,861,921	31,861,917	4	508,030,634
85年度	280,940,474	280,940,474	—	35,219,229	34,529,953	689,276	626,119,060
86年度	98,224,509	98,224,509	—	37,683,669	36,994,333	689,336	882,971,451
87年度	129,758,461	129,758,461	—	79,514,631	78,825,236	689,395	914,656,464
88年度	180,764,063	180,764,063	—	97,762,706	95,263,007	2,499,699	1,280,097,406
89年度	185,519,699	185,519,133	566	105,794,038	105,790,277	3,761	1,428,032,132
90年	193,667,652	193,667,202	450	110,019,589	110,014,981	4,608	1,028,279,874
91年	193,501,850	193,497,743	4,107	114,403,440	114,371,790	31,650	1,049,599,199
92年	194,382,963	194,378,855	4,108	115,643,541	115,616,878	26,663	1,032,129,856
93年	198,599,491	198,594,983	4,508	120,817,816	120,792,663	25,153	1,030,853,449
94年	197,879,393	197,873,099	6,294	80,552,396	80,526,953	25,443	1,029,131,000
95年	202,055,756	202,051,918	3,838	84,429,760	84,425,953	3,807	1,138,506,341
96年	209,233,343	209,229,505	3,838	86,531,117	86,527,304	3,813	1,107,419,473
97年	208,118,757	208,114,919	3,838	87,187,981	87,184,168	3,813	1,110,067,702

Table 5-2. National Property—by Category (Cont.1)
(1) by Usage

Unit : NT\$ 1,000

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	
302,935,952	2,200	1,589,918	1,101,406	488,512	35,101,993	35,101,993	—	1989
306,858,096	6,285	2,521,647	1,175,533	1,346,114	54,987,525	54,987,525	—	1990
323,498,010	7,915	2,581,006	1,541,224	1,039,782	72,632,429	72,632,429	—	1991
321,849,478	2,175,388	2,623,759	1,716,095	907,664	61,257,635	61,257,635	—	1992
427,476,136	2,866,330	6,007,398	4,649,631	1,357,767	53,463,154	53,463,154	—	1993
447,036,730	3,885,706	6,516,065	4,629,957	1,886,108	170,544,178	170,544,178	—	1994
504,204,671	3,825,963	2,897,000	1,302,752	1,594,248	187,641,013	187,641,013	—	1995
621,929,734	4,189,326	2,703,299	1,486,819	1,216,480	195,125,184	195,125,184	—	1996
877,213,237	5,758,214	3,582,351	1,488,122	2,094,229	162,127,489	162,127,489	—	1997
910,497,388	4,159,076	7,934,176	6,012,200	1,921,976	167,188,056	167,188,056	—	1998
1,058,918,420	221,178,986	8,962,153	7,004,203	1,957,950	385,624,589	385,624,589	—	1999
1,425,188,075	2,844,057	4,978,496	3,159,536	1,818,960	418,746,681	418,746,681	—	2000
1,024,183,317	4,096,557	5,837,813	4,037,373	1,800,440	461,715,069	461,715,069	—	CY 2001
1,046,537,619	3,061,580	6,012,317	4,186,743	1,825,574	507,896,707	507,896,707	—	CY 2002
1,028,297,442	3,832,414	2,651,217	615,230	2,035,987	505,375,491	505,375,491	—	CY 2003
1,026,439,276	4,414,173	4,072,855	2,030,421	2,042,434	456,037,695	456,037,695	—	CY 2004
1,024,346,947	4,784,053	3,702,885	2,166,213	1,536,672	—	—	—	CY 2005
1,133,428,953	5,077,388	3,762,245	2,242,366	1,519,879	—	—	—	CY 2006
1,102,534,592	4,884,881	3,852,305	2,298,823	1,553,482	—	—	—	CY 2007
1,104,514,059	5,553,643	3,989,566	2,274,541	1,715,025	—	—	—	CY 2008

表5-2. 國有財產總值—按財產種類別分(續2)

(2)按非珍貴、珍貴動產不動產分

單位：新台幣千元

會計 年度 底	總 計 Grand Total				土 地 Land			土 地 Land
	合 計 Total	年增率 Annual Growth Rate	非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	小 計 Subtotal	非珍貴 動產不動產 Non-value	珍貴動產 不動產 Value	小 計 Subtotal
78年度	1,817,567,578	7.2	—	—	1,073,703,860	—	—	—
79年度	2,065,856,971	13.7	—	—	1,265,821,103	—	—	—
80年度	2,111,470,102	2.2	—	—	1,211,959,514	—	—	—
81年度	2,509,673,439	18.9	—	—	1,536,611,313	—	—	—
82年度	2,713,399,891	8.1	—	—	1,557,136,765	—	—	—
83年度	2,985,610,804	10.0	—	—	1,638,335,628	—	—	—
84年度	3,414,274,271	14.4	—	—	1,943,061,366	—	—	—
85年度	3,552,468,615	4.0	—	—	1,893,765,166	—	—	—
86年度	3,568,547,470	0.5	—	—	1,845,685,084	—	—	—
87年度	4,046,799,492	13.4	—	—	2,168,553,851	—	—	—
88年度	6,642,253,237	64.1	—	—	3,885,349,932	—	—	—
89年度	7,028,835,805	5.8	—	—	4,015,656,390	—	—	—
90年	6,838,406,752	-2.7	—	—	4,134,457,055	—	—	—
91年	6,830,002,953	-0.1	6,812,773,041	17,229,912	3,730,790,236	3,719,107,170	11,683,066	325,235,749
92年	6,995,968,859	2.4	6,973,597,648	22,371,211	3,884,846,457	3,866,802,466	18,043,991	347,559,699
93年	7,132,539,205	2.0	7,110,572,099	21,967,106	3,967,944,048	3,950,094,045	17,850,003	384,819,956
94年	6,623,161,217	-7.1	6,586,535,352	36,625,865	3,951,873,562	3,919,350,980	32,522,582	424,513,086
95年	7,246,533,557	9.4	7,203,418,141	43,115,416	4,298,450,037	4,259,764,875	38,685,162	543,796,393
96年	7,465,248,087	3.0	7,417,290,747	47,957,340	4,431,271,369	4,389,143,822	42,127,547	609,343,687
97年	7,661,678,490	2.6	7,573,647,618	88,030,872	4,572,456,953	4,492,630,221	79,826,732	633,252,572

Table 5-2. National Property—by Category (Cont.2)
(2) by Non-value & Value

Unit : NT\$ 1,000

改良物 Improvements		房屋建築及設備 Buildings & Constructions			機械設備 Machinery Equipments			End of FY
非珍貴 動產不動產	珍貴動產 不動產	小計	非珍貴 動產不動產	珍貴動產 不動產	小計	非珍貴 動產不動產	珍貴動產 不動產	
Non-value	Value	Subtotal	Non-value	Value	Subtotal	Non-value	Value	
—	—	153,572,029	—	—	57,790,360	—	—	1989
—	—	166,063,320	—	—	60,834,922	—	—	1990
—	—	194,255,975	—	—	75,857,938	—	—	1991
—	—	225,928,538	—	—	91,015,924	—	—	1992
—	—	262,945,873	—	—	105,161,678	—	—	1993
—	—	293,330,780	—	—	117,497,736	—	—	1994
—	—	332,148,479	—	—	128,268,321	—	—	1995
—	—	379,994,166	—	—	138,602,037	—	—	1996
—	—	388,055,579	—	—	150,217,338	—	—	1997
—	—	382,359,890	—	—	196,833,963	—	—	1998
—	—	516,511,507	—	—	287,180,881	—	—	1999
—	—	567,314,653	—	—	302,793,716	—	—	2000
—	—	596,670,546	—	—	307,759,154	—	—	CY 2001
325,235,693	56	612,495,166	611,949,508	545,658	290,068,289	289,979,919	88,370	CY 2002
347,559,643	56	618,878,264	618,188,269	689,995	294,501,371	294,413,001	88,370	CY 2003
384,817,498	2,458	667,764,123	666,972,495	791,628	301,629,772	301,627,018	2,754	CY 2004
424,513,018	68	677,208,897	676,443,486	765,411	258,299,998	258,297,244	2,754	CY 2005
543,796,325	68	705,113,877	704,108,632	1,005,245	270,419,148	270,416,394	2,754	CY 2006
609,343,619	68	745,295,437	744,071,901	1,223,536	272,301,356	272,297,952	3,404	CY 2007
633,235,481	17,091	780,625,574	777,759,275	2,866,299	265,979,385	265,975,281	4,104	CY 2008

表5-2. 國有財產總值—按財產種類別分(續3完)
(2)按非珍貴、珍貴動產不動產分

單位：新台幣千元

會計 年度 底	交通及運輸設備 Transportation and Communication Facilities			雜 項 設 備 Miscellaneous Equipments			有 價
	小 計	非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	小 計
	Subtotal	Non-value	Value	Subtotal	Non-value	Value	Subtotal
78年度	167,347,481	—	—	25,523,785	—	—	302,938,152
79年度	179,422,199	—	—	29,341,874	—	—	306,864,381
80年度	203,760,550	—	—	26,916,765	—	—	323,505,925
81年度	241,904,254	—	—	26,307,150	—	—	324,024,866
82年度	269,495,789	—	—	28,846,768	—	—	430,342,466
83年度	278,447,258	—	—	30,016,723	—	—	450,922,436
84年度	280,365,537	—	—	31,861,921	—	—	508,030,634
85年度	280,940,474	—	—	35,219,229	—	—	626,119,060
86年度	98,224,509	—	—	37,683,669	—	—	882,971,451
87年度	129,758,461	—	—	79,514,631	—	—	914,656,464
88年度	180,764,063	—	—	97,762,706	—	—	1,280,097,406
89年度	185,519,699	—	—	105,794,038	—	—	1,428,032,132
90年	193,667,652	—	—	110,019,589	—	—	1,028,279,874
91年	193,501,850	193,499,062	2,788	114,403,440	109,909,225	4,494,215	1,049,599,199
92年	194,382,963	194,380,730	2,233	115,643,541	112,512,734	3,130,807	1,032,129,856
93年	198,599,491	198,597,440	2,051	120,817,816	117,499,604	3,318,212	1,030,853,449
94年	197,879,393	197,867,898	11,495	80,552,396	77,228,841	3,323,555	1,029,131,000
95年	202,055,756	202,044,444	11,312	84,429,760	81,018,885	3,410,875	1,138,506,341
96年	209,233,343	209,219,114	14,229	86,531,117	81,942,561	4,588,556	1,107,419,473
97年	208,118,757	208,104,702	14,055	87,187,981	81,885,390	5,302,591	1,110,067,702

Table 5-2. National Property—by Category (Cont.3 End)
(2) by Non-value & Value

Unit : NT\$ 1,000

證 券 Securities		權 利 Rights			其 他 Others			End of FY
非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	小 計	非珍貴 動產不動產	珍貴動產 不動產	
Non-value	Value	Subtotal	Non-value	Value	Subtotal	Non-value	Value	
—	—	1,589,918	—	—	35,101,993	—	—	1989
—	—	2,521,647	—	—	54,987,525	—	—	1990
—	—	2,581,006	—	—	72,632,429	—	—	1991
—	—	2,623,759	—	—	61,257,635	—	—	1992
—	—	6,007,398	—	—	53,463,154	—	—	1993
—	—	6,516,065	—	—	170,544,178	—	—	1994
—	—	2,897,000	—	—	187,641,013	—	—	1995
—	—	2,703,299	—	—	195,125,184	—	—	1996
—	—	3,582,351	—	—	162,127,489	—	—	1997
—	—	7,934,176	—	—	167,188,056	—	—	1998
—	—	8,962,153	—	—	385,624,589	—	—	1999
—	—	4,978,496	—	—	418,746,681	—	—	2000
—	—	5,837,813	—	—	461,715,069	—	—	CY 2001
1,049,599,199	—	6,012,317	6,012,317	—	507,896,707	507,480,948	415,759	CY 2002
1,032,129,856	—	2,651,217	2,651,217	—	505,375,491	504,959,732	415,759	CY 2003
1,030,853,449	—	4,072,855	4,072,855	—	456,037,695	456,037,695	—	CY 2004
1,029,131,000	—	3,702,885	3,702,885	—	—	—	—	CY 2005
1,138,506,341	—	3,762,245	3,762,245	—	—	—	—	CY 2006
1,107,419,473	—	3,852,305	3,852,305	—	—	—	—	CY 2007
1,110,067,702	—	3,989,566	3,989,566	—	—	—	—	CY 2008

表5-3. 國有非公用財產處理概況

單位：棟；筆；新台幣千元

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
78年度	—	—	—	—	—	—
79年度	—	—	—	—	—	—
80年度	—	—	—	—	—	—
81年度	—	—	—	—	—	—
82年度	—	40,768,458	—	13,775,063	—	4,189,038
83年度	—	29,476,144	—	9,740,452	—	7,368,443
84年度	—	28,904,625	—	14,146,062	—	2,047,553
85年度	—	38,045,752	—	20,072,008	—	2,073,090
86年度	—	47,058,227	—	17,851,491	—	6,052,654
87年度	—	42,452,109	—	12,091,906	—	4,316,832
88年度	—	37,407,976	—	9,856,340	—	4,710,350
89年度	—	52,468,335	—	11,703,457	—	7,809,719
90年	—	58,493,068	—	14,642,596	—	11,252,647
91年	—	42,795,020	—	11,480,758	—	12,430,479
92年	—	59,959,604	—	14,919,383	—	23,097,926
93年	—	89,226,155	—	26,605,539	—	19,255,296
94年	—	70,802,347	—	23,412,576	—	3,495,361
95年	—	76,848,992	—	17,234,885	—	5,073,954
96年	—	69,891,965	—	15,228,767	—	5,742,371
97年	—	69,200,184	—	24,195,615	—	7,515,765
土 地	35,495	68,546,087	14,149	23,952,621	781	7,509,065
房 屋	1,080	654,097	353	242,994	11	6,700
其 他	—	—	—	—	—	—

資料來源：財政部國有財產局。

說 明：88年度（含）起不含原省有財產。

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

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

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	
—	—	—	—	—	—	—	—	1989
—	—	—	—	—	—	—	—	1990
—	—	—	—	—	—	—	—	1991
—	—	—	—	—	—	—	—	1992
—	21,288,931	—	863	—	1,513,563	—	1,000	1993
—	10,670,774	—	680	—	1,668,984	—	26,811	1994
—	11,502,537	—	14,749	—	1,068,945	—	124,779	1995
—	13,117,267	—	18,262	—	2,758,276	—	6,849	1996
—	21,602,682	—	1,939	—	1,545,051	—	4,410	1997
—	23,696,109	—	3,013	—	2,306,410	—	37,839	1998
—	18,729,059	—	892	—	4,019,705	—	91,630	1999
—	26,091,498	—	6,815,272	—	48,389	—	—	2000
—	28,153,159	—	4,437,775	—	—	—	6,891	CY 2001
—	16,702,944	—	2,175,277	—	—	—	5,562	CY 2002
—	20,444,593	—	1,482,462	—	—	—	15,240	CY 2003
—	38,536,097	—	4,803,463	—	—	—	25,760	CY 2004
—	40,181,796	—	3,712,614	—	—	—	—	CY 2005
—	37,010,514	—	17,497,529	—	—	—	32,110	CY 2006
—	27,528,486	—	21,385,312	—	—	—	7,029	CY 2007
—	29,049,361	—	8,433,216	—	—	—	6,227	CY 2008
6,403	28,696,715	14,127	8,381,459	—	—	35	6,227	Land
439	352,646	277	51,757	—	—	—	—	Building
—	—	—	—	—	—	—	—	Others

Source : National Property Administration, Ministry of Finance.

Explanation : Since 1999, the figures no longer cover assets previously classified under the provincial government.

表5-4. 國有非公用土地管理概況

單位：公頃；新台幣千元

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
78年度	211,796	417,569,261	24,213	64,141,598	15,598	59,284,769
79年度	223,260	476,927,841	28,763	57,950,440	14,482	69,269,793
80年度	222,777	455,092,075	34,968	67,433,937	10,699	47,863,016
81年度	224,400	581,331,661	36,098	97,610,684	10,087	68,625,559
82年度	226,285	572,082,634	32,454	82,452,284	9,591	66,237,698
83年度	227,279	576,378,543	27,304	77,891,222	9,592	67,697,281
84年度	229,256	645,107,930	21,472	63,619,827	8,740	73,814,847
85年度	236,468	660,360,941	17,030	32,521,421	8,138	67,690,714
86年度	238,411	663,762,624	12,413	25,033,768	8,133	63,779,584
87年度	229,855	732,794,079	10,550	20,968,591	46,589	75,342,128
88年度	220,833	733,459,024	18,349	24,060,127	41,785	79,245,140
89年度	235,713	785,024,204	20,636	46,803,984	708	1,525,213
90年	261,818	878,104,264	35,543	107,798,986	871	2,133,224
91年	263,780	896,612,909	33,491	88,514,409	1,180	1,921,635
92年	268,914	893,865,667	32,294	78,304,273	1,539	1,675,413
93年	269,402	861,075,392	30,836	71,805,561	1,563	1,532,337
94年	271,047	874,710,536	25,700	69,840,487	3,088	5,869,619
95年	244,599	880,841,572	28,775	85,823,188	3,163	3,768,666
96年	233,582	904,117,121	36,963	99,042,698	4,710	3,534,704
97年	228,028	883,384,242	38,521	98,325,834	4,232	3,437,642

資料來源：財政部國有財產局。

說 明：1. 88年度（含）起不含原省有財產。

2. 82至88年度土地管理區分含備供開發之面積及價值。

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

Unit : Hectare ; NT\$1,000

閒置 Empty		保留 Reserve		占用 Occupied		End of FY
面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	
1,249	3,758,072	10,294	214,087,333	355	2,583,519	1989
1,116	2,865,172	11,886	248,509,967	588	4,858,432	1990
930	2,502,774	12,704	230,666,181	3,217	23,271,397	1991
754	2,893,230	15,087	294,756,596	3,422	27,766,630	1992
669	2,968,577	16,804	300,118,362	3,879	30,151,172	1993
620	2,962,710	20,939	302,709,632	5,129	35,234,490	1994
591	2,679,714	26,029	354,191,564	9,790	53,362,458	1995
592	5,507,781	35,264	367,812,167	12,827	89,018,917	1996
623	5,856,272	40,038	374,952,518	14,171	96,331,325	1997
1,272	7,936,714	42,656	422,251,525	42,542	119,392,747	1998
904	7,411,716	44,231	415,163,113	45,941	122,824,946	1999
10,084	46,488,344	49,750	437,663,554	73,018	162,124,735	2000
11,742	49,198,820	47,908	435,602,985	70,536	163,033,555	CY 2001
13,339	49,729,072	47,382	437,940,155	66,565	185,517,034	CY 2002
15,047	56,945,717	46,978	453,258,154	64,161	166,347,912	CY 2003
17,943	51,237,824	48,203	475,232,058	60,238	122,689,367	CY 2004
23,893	56,625,057	57,786	491,575,099	48,160	102,728,304	CY 2005
17,626	56,529,243	53,056	489,935,477	43,395	99,438,556	CY 2006
10,506	51,672,708	57,022	499,492,671	34,170	95,070,344	CY 2007
10,967	53,186,064	55,103	479,376,554	33,333	94,324,752	CY 2008

Source : National Property Administration, Ministry of Finance.

Explanation : 1. Since 1999, the figures have been compiled without including assets previously classified under the provincial government.
2. From 1993 to 1999, the land management zones have been tabulated to include the acreage and value of reserves pending future development.

表5-4. 國有非公用土地管理概況(續1完)

單位：公頃；新台幣千元

會計年度底	出 租 Lease		借 用 Borrowing		委 託 經 營 Operation of Entrusting	
	面 積 Area	價 值 Value	面 積 Area	價 值 Value	面 積 Area	價 值 Value
78年度	10,560	29,618,990	1,217	760,558	21,343	5,414,995
79年度	11,422	27,473,080	1,215	491,615	18,836	5,331,202
80年度	13,748	23,273,093	1,214	573,838	19,319	5,307,546
81年度	15,547	28,566,833	1,215	643,479	18,755	6,732,421
82年度	12,227	27,736,462	1,197	756,435	18,675	6,584,445
83年度	12,000	28,352,045	1,197	664,726	18,641	6,539,743
84年度	11,491	31,211,901	1,198	921,489	18,481	8,993,256
85年度	11,674	32,238,113	1,197	699,756	18,463	8,913,645
86年度	12,153	32,541,794	1,197	568,780	18,448	8,901,740
87年度	36,172	43,833,440	1,199	413,729	18,396	10,088,861
88年度	48,000	51,871,634	1,201	1,638,092	—	5
89年度	61,843	65,933,302	1,215	2,335,409	248	207,950
90年	74,848	92,435,888	1,241	2,811,154	301	234,095
91年	80,467	96,509,194	1,211	8,683,485	222	403,436
92年	83,630	97,526,262	1,205	1,794,400	144	3,392,368
93年	95,599	103,907,564	1,222	2,259,655	203	4,260,660
94年	100,621	109,173,220	1,257	2,305,458	237	4,721,593
95年	88,560	104,969,118	1,339	1,823,825	248	4,630,704
96年	81,228	113,379,216	1,011	2,271,795	265	5,406,081
97年	77,247	110,857,634	1,086	3,507,556	258	5,223,097

Table 5-4. The General Situation of Land Supervision with
National Property in Non-public Use (Cont.1 End)

Unit : Hectare ; NT\$1,000

委託管理 Management of Entrusting		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	
126,967	37,919,427	—	—	—	—	—	—	1989
134,952	60,178,140	—	—	—	—	—	—	1990
125,950	54,098,086	—	—	—	—	28	102,207	1991
123,406	53,531,552	—	—	—	—	29	204,677	1992
130,760	54,190,834	—	—	—	—	28	204,676	1993
131,756	53,354,019	—	—	—	—	100	291,035	1994
131,379	55,389,423	—	—	—	—	83	301,231	1995
131,215	55,092,866	—	—	—	—	67	258,378	1996
131,167	54,961,747	—	—	—	—	67	258,751	1997
30,418	31,724,893	—	—	—	—	57	194,208	1998
20,400	30,354,572	—	—	—	—	19	243,039	1999
18,188	21,705,836	5	3,267	—	—	17	232,610	2000
18,781	22,231,421	24	5,361	3	734,342	20	1,884,433	CY 2001
19,801	22,626,377	24	3,930	4	1,192,386	94	3,571,796	CY 2002
23,673	27,493,382	32	4,795	4	1,192,386	208	5,930,605	CY 2003
13,363	22,995,773	32	5,310	4	1,464,970	197	3,684,313	CY 2004
10,067	25,755,380	30	5,013	5	1,467,084	202	4,644,222	CY 2005
8,210	28,359,728	23	2,717	4	1,341,640	200	4,218,710	CY 2006
7,482	29,265,424	25	6,722	5	1,421,509	195	3,553,249	CY 2007
7,042	29,896,733	30	7,973	5	2,862,040	204	2,378,363	CY 2008

參、財政統計名詞解釋

III. Explanation of Key Terms in Financial Statistics

參、財政統計名詞解釋

一、財政收支

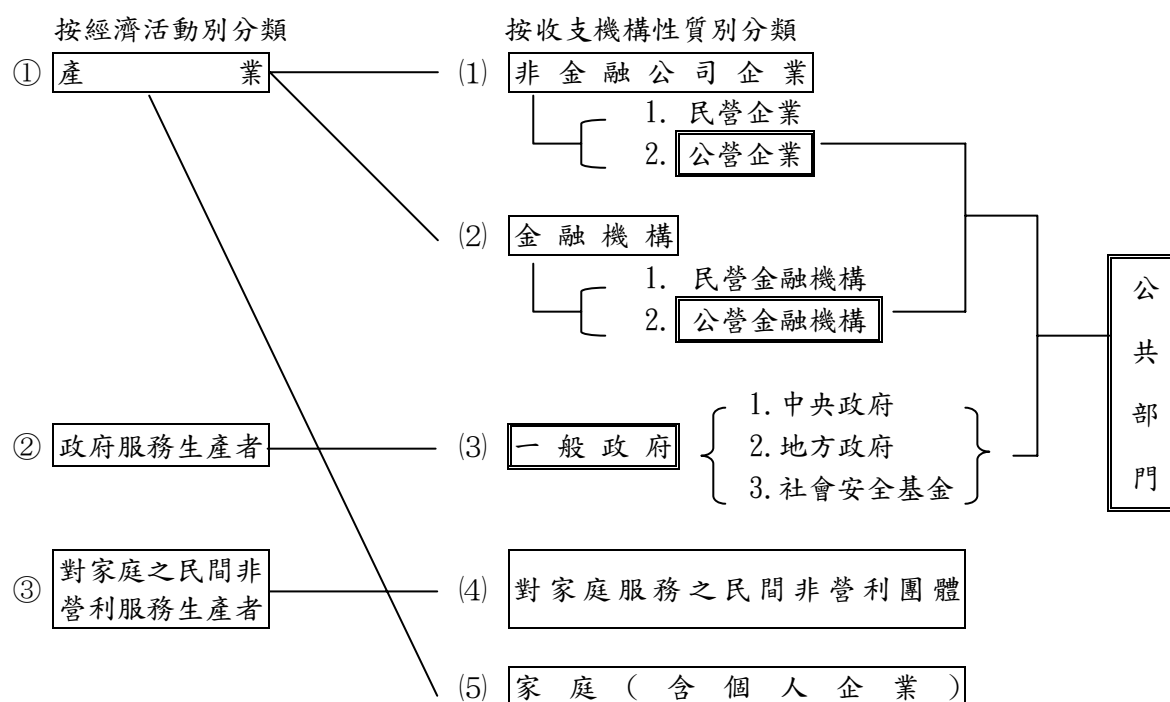
(一)有關收支之範圍方面：

本年報所稱之政府收支有廣義與狹義兩種涵義，廣義的政府收支範圍，包括各級政府機關以及公營事業等之各項收支的總額，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，依國民會計制度分類可作雙重分類，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）

全國經濟活動交易主體



上圖右邊，按收支機構性質別分類之內容中，將公營企業、公營金融機構及一般政府，此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。我國中央及各級地方政府均各自編立總預算，所稱總預算歲入、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或賸餘之應解庫額、虧損之由庫撥補額與資本之由庫增撥或收回額等應編入部分彙編成之。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之由庫增撥或收回額等）彙編入總預算內。
- 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時，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之決議，須呈請總統以命令裁減經費調整時，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、增值及投資收回等，資本門支出包括購置固定財產、取得權利及投資等支出。
- 3.普通基金：係指歲入供一般用途的基金，總預算中除屬於特種基金之預算外，均為普通基金之預算，如公務機關或各級公立學校的預算等。
- 4.特種基金：係指歲入供特定用途的基金。特種基金又分為 6 類：
 - (1)營業基金：供營業循環運用者。
 - (2)債務基金：依法定或約定之條件，籌措財源供償還債本之用者。
 - (3)信託基金：為國內外機關、團體或私人之利益，依所定條件管理或處分者。
 - (4)作業基金：凡經付出仍可收回，而非用於營業者。
 - (5)特別收入基金：有特定收入來源而供特殊用途者。
 - (6)資本計畫基金：處理政府機關重大公共工程建設計畫者。
 其中債務基金、作業基金、特別收入基金及資本計畫基金屬於「非營業特種基金」。

(四)有關政府收支各階段統計方面：

- 1.概算：為各機關依其年度施政計畫、初步估計的收支。
- 2.總預算案：由某級政府之預算主管機關，審核並彙編上述各概算而成，惟尚未經過立法程序的預算。
- 3.法定預算：經過立法程序並經公布的預算，一般又簡稱為預算數。
- 4.分配預算：為各機關依照法定預算按施政計畫進度按月或按期分配的預算。
- 5.決算：為每一會計年度財政收支計畫實施的結果，亦即預算執行的最後報告。總決算包括總預算與追加減預算的執行結果，以權責發生基礎編製。但跨越兩個年度以上之特別預算，在非決算年度時，則採收付實現基礎編製。
- 6.決算審定數：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.各級政府歲入歲出淨額：指各級政府歲入歲出（包括總決算、特別決算），並經扣除政府間移轉收支重複列計部分。

8.公共部門歲入歲出淨額：將一般政府歲入歲出（包括總決算、特別決算）與附屬單位決算歲入歲出彙總，經扣除各決算間之解庫或庫撥等重複列計部分後即為公共部門歲入歲出淨額。

(五)有關預算執行與決算方面：

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

- 1.預備金：預備金為預算中的準備科目，專供原有預算科目不敷支應時為之挹注。分為第一預備金及第二預備金 2 種，第一預備金編列於各公務機關單位預算中，數額不得超過其經常支出總額百分之一，動支時須經上級機關核定，並轉請行政院主計處備案。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三十。
- 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。
- 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）之總預算），自90年度起與曆年完全相同。
- 5.各級政府歲入與歲出淨額：將各級政府總預算（包括追加減預算）及特別預算項下之歲入歲出，根據預決算或會計報告之歲入歲出總額彙集後，因各級政府間有移轉收支等重複列計部分，故為歲入與歲出毛額，經扣除重複列計部分後，即為歲入與歲出淨額。
- 6.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
信託管理收入	信託管理收入
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

7.歲出按政事別：為政府歲出分類之一種，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必須分類科目。中央政府歲出政事別計分政權行使支出等 35 大類。在政事計畫之整理、審議、監督及考核等方面，詳細分類有其必要，但在一般統計觀察上，詳細往往不得要領，故財政統計將上述 35 類歸併為一般政務支出、國防支出、教育科學文化支出、經濟發展支出、社會福利支出、社會發展及環境保護支出、退休撫卹支出、債務支出、一般補助及其他支出(或稱雜項支出)等 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
一般補助及其他支出 (或稱雜項支出)	專案補助支出、平衡預算補助支出、 第二預備金、其他支出

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「各機關支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.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「各機關支出按職能及經濟性分類應行注意事項」。

10.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。

11.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、公庫收支及債務

(一)公庫收支：指公庫為政府經營現金、票據、證券及其他財物之收納支撥結果，可以顯示政府之財力盈虛、功能活動、資源分配狀況。公庫收支之統計採收付實現基礎，收入以經各級公庫代理機關收納者為準，支出以經各級公庫代理機關兌付或集中支

付機關簽開支票者為準。

- (二)預算外收支：指公庫收支統計中政府收支未予計入預算總額或未經正常預算程序者。預算外收支可分為兩類，一為其收支性質應屬政府活動範圍，惟未經預算程序，如以前年度歲入退還及歲出收回等，至期間終了即行列入決算者；一為暫列收支帳目，至期間終了即轉出不列入決算者，如國庫券及短期借款淨收入、暫收款、預付款、保管款等。惟自 88 年下半年及 89 年度起，尚包括公債、借款及債務還本在內。
- (三)國庫券淨收入：政府為調節國庫收支所發行之國庫券，其償還期限不得超過 364 天，財政部及中央銀行均得隨時買賣國庫券，是以國庫券之發行及償還可同時進行，國庫收支表報刊載特定期間國庫券之發行狀況，乃以發行額與償還額抵減後之餘數登帳，不論正負，均稱國庫券淨收入。
- (四)公庫出納整理期間：各機關經收之歲入各款，均應於年度終了以前繳庫，其已收因故未於上項規定期限內解庫者，應洽經財政部同意後始得延長繳庫日期，至遲於年度終了後 15 日（營業盈餘一個月）以前解繳。各機關經費，在每年年度終了前已發生之債務或契約責任，經主辦會計人員詳加審核後，得延年度終了後 15 日，但國防部所管軍費支出，則得延至 20 日截止支付。自年度結束後至上述日期為公庫出納整理期間，其收支仍列作當年度之收支。
- (五)公債發行及借款：
 1. 公債：公債指各級政府為籌集一般施政或建設所需資金而募集之債。我國習稱之公債，指中央政府在臺發行公債及地方政府發行公債。公債名稱迭有變更，38 年開始發行愛國公債，47 年度起以曆年命名稱短期公債，53 年度改按年度命名，61 年度起除原來發行年度公債外，迭增各種專供特定經濟建設所需資金之建設公債，62 年度起省市縣政府亦開始發行建設公債，中央政府於 65 年度將以往實際發行至 62 年度止之年度公債改為中央政府建設公債，嗣後均稱中央政府建設公債，並自 81 年度起分甲、乙兩類，甲類公債指支應非自償之建設資金，乙類公債指支應自償之建設資金。
 2. 借款：指各級政府以契約形式向國內外所借之長、短期款項。
 3. 政府債務：指政府為籌措收支差絀之財源，而對政府以外部門洽借之直接債務，截至某一時點之累計結欠數。不包括其附屬事業舉借之債務，政府擔保之或有債務，及政府內部互欠債務。根據政府總決算平衡表內，負債科目中之應付債款部分，包括銀行借墊款、內債及外債（即直接外債）稱為政府債務。而不包括暫收款、保管款、代收款、預收款、歲出應付款等項。至於國庫券亦屬政府之短期債務，但其目的並非全為調節國庫收支，且未列入預決算。故如包括國庫券債務，應稱廣義之政府債務。

4. 公債依存度：指公債收入占政府歲出之比率，用以衡量政府財政支出依賴公債收入之程度。
5. 公債餘額：政府以發行證券方式向民間承借之直接債務，截至某一時點尚未償還之數額。公債餘額僅指本金而言，利息不計在內，除非宣告還轉為本金。

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 年度起，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；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、金融保險業營業稅及健康福利捐。
2. 內地稅：我國現行稅目中，除關稅外皆為內地稅。
3. 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、礦區稅等。礦區稅自 92 年 12 月 31 日起改徵收礦產權利金不納入國稅。
4. 省及直轄市稅：稅課收入依據財政收支劃分法規定，劃歸省政府或院轄市政府財政之各項稅目稱之為省及直轄市稅，88 年度以前省及直轄市稅包括營業稅、印花稅、使用牌照稅、商港建設費等，88 年 7 月起新修正財政收支劃分法已無此項。
5. 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。
6. 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 年度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、市及鄉（鎮、市）；另隨菸品課徵之健康福利捐，直接撥入特種基金專用，不列入中央政府收入。
7. 直接稅：直接稅在經濟學上一般指賦稅負擔不能轉嫁者之稅目，能轉嫁者為間接

稅。在國民會計上對於經計入產業成本之賦稅均屬間接稅，故我國現行國民會計，直接稅僅包括所得稅、遺贈稅、證券交易稅、期貨交易稅、契稅、土地增值稅等項及其附徵之教育捐，其餘各稅為間接稅。另在稅務行政上，認為直接稅係向投資所得、商業或職業行為所得課稅者，一般係按納稅人名冊來課徵者；而間接稅係向私人消費及財產移轉所得課徵者，係於某種特定行為發生時予以課徵。故賦稅統計中之直接稅僅包括所得稅、礦區稅、遺產及贈與稅、證券交易稅、期貨交易稅、土地稅（含田賦、地價稅及土地增值稅）、房屋稅、契稅等及附徵之教育捐，其餘各稅為間接稅。

8.間接稅：間接稅一般指賦稅負擔能轉嫁之稅目。詳參閱直接稅。

9.統籌分配稅：各級政府依財政收支劃分法規定，得就所轄地方徵起之部分稅收，加以統籌重新分配給地方，以期調濟地方財政盈虛，促進地方均衡發展。此一經重新分配之稅收，即以統籌分配稅列收入帳。其原始稅目則各級政府不同，在中央政府，以直轄市及縣（市）徵起之所得稅、貨物稅之一成及營業稅提撥統一發票給獎獎金後之四成收入統籌分配予直轄市、縣（市）及鄉（鎮、市）；在縣（市）徵起土地增值稅之百分之二十收入統籌分配予各縣（市）；在縣（市）政府，以鄉（鎮、市）內徵起之地價稅、房屋稅及契稅之百分之二十收入統籌分配給鄉（鎮、市）。

10.公賣利益應繳庫數：每年度公賣利益實際繳庫數，係按實收數配合財政需要每年度作一次或多次辦理。另根據各月菸酒營業收支狀況，計算該月應行解繳政府之公賣利益數額，稱為公賣利益應繳庫數，惟自 91 年實施菸酒稅法後，已無此項稅目。

11.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。

(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.欠稅：指已逾限繳期間，應行徵收而尚未徵起之稅款，又稱未徵起數。即等於查定數減實徵毛額後之餘額。本年度欠稅稱新欠稅捐，以前年度欠稅稱舊欠稅捐。
- 6.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。
- 7.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，減稅目有所得稅、印花稅、土地增值稅、契稅等多種。
- 2.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、自力耕作所得、財產交易所得、機會中獎所得、股利所得及其他所得等10類，但不包括軍人薪餉、國中國小教職員薪資等免納所得稅部分之所得，亦不包括因所得總額未達各項扣除額等而未申報者之所得，故在稅務行政上通稱之所得總額實際上為應稅所得總額。
- 3.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。
- 4.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。
- 5.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。
- 6.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。

四、關務

- (一)沖退稅：指依外銷品沖退原料稅捐辦法之規定，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供應商、產品出口商及加工廠商，申請沖退稅有進口稅及貨物稅。
- (二)緝私案件及價值：海關依據海關緝私條例執行查緝任務，如抄檢船舶、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.所稱「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.所稱「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.所稱「由於預算支出」：係指依預算撥款而營建或購置財產。
 - 4.所稱「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.所稱「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。

III. Explanation of Key Terms in Financial Statistics

A. Government Revenues and Expenditures

1. Scope of revenues/expenditures:

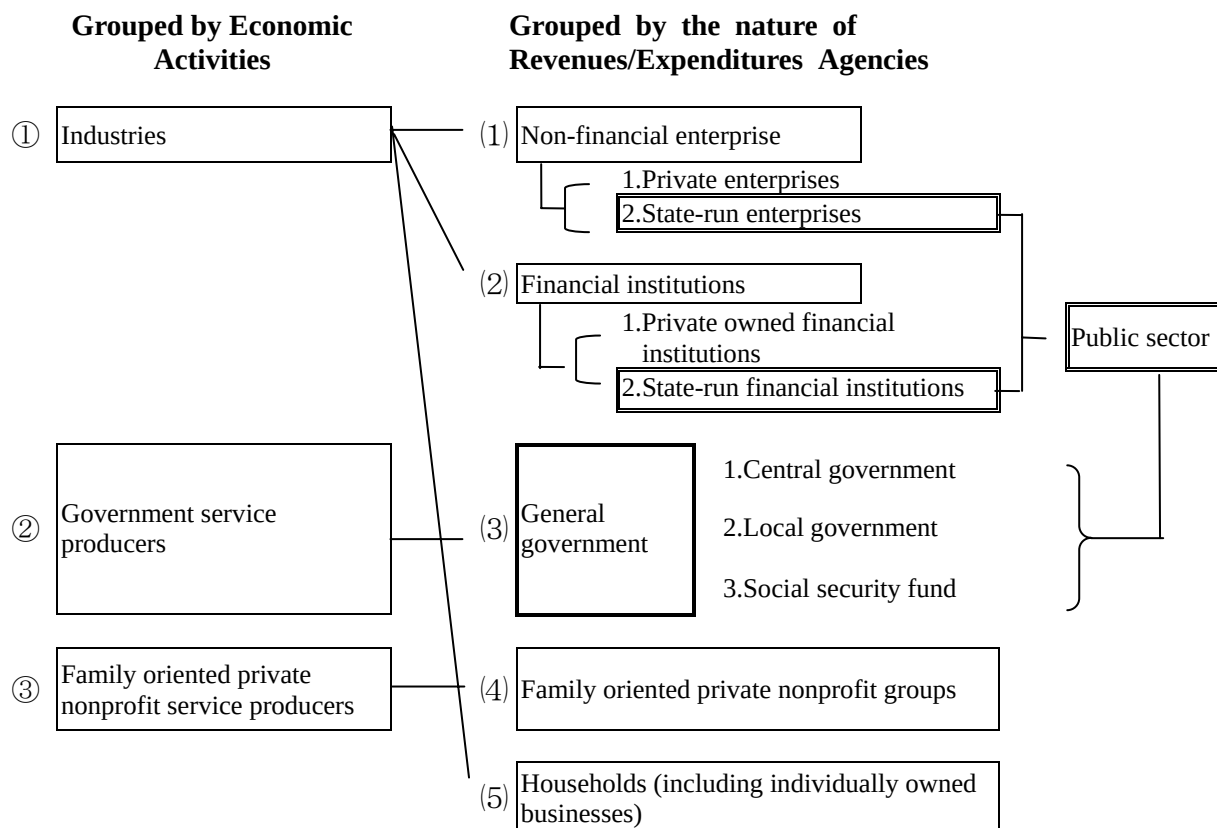
The term "government revenues/expenditures" as referred to in this publication includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by government agencies of all levels as well as state-run enterprises, and is commonly referred to as public departmental revenues/expenditures. The narrow definition of government revenues/expenditures pertains to the total amount of revenues and expenditures at all levels of government and the social security fund. This is commonly referred to as general government revenues/expenditures. The excerpts in the yearbook of various government revenues/expenditures only include central government and local government.

The previous Government Budget Law of Taiwan recognized the increase and decrease of government liabilities as a part of government revenues and expenditures. The legislative amendment of October 29, 1998 separated the increases or decreases in government liabilities from government revenues/expenditures and has the government fiscal budget compiled according to the amended legislation beginning from the second half of 1999 and for fiscal year 2000. The yearbook contains pertinent statistics compiled in accordance with the government fiscal budget administration law as last amended in 1999, with retroactive history charts prepared for comparison purposes.

The transaction corpus of nationwide economic activities can be divided into two categories according to the national accounting system, which contains grouping by economic activities on the one hand, and grouping by the nature of revenues /expenditures agencies on the other, as shown in the diagram below.

The entries to the right in the above diagram that are grouped by the nature of revenues/expenditures agencies have the three sectors of state-run enterprises, state-run financial institutions and general governmental grouped into one as the public sector.

Transaction Corpus of Nationwide Economic Activities



2. Fiscal budget classification:

- (1) Total budget: Total budget pertains to a revenues/expenditures plan drafted by the government for a future period, most often on a yearly basis, in support of its administration plans. As provided for under Article 17 of the Government Budget Law, total budget includes annual fiscal year revenues/expenditures, liability accrument, and the appropriation of previous fiscal surplus and liability repayment that compiled by the government. In Taiwan, the central government and local governments each compile their own total budget, in which the so-called total revenues and expenditures is compiled by the sum of revenues and expenditures of each government unit as well as budget for all subsidiary units in related to contributable treasury earnings from surplus, treasury appropriation for losses, for capital increase or recall. The budget, by compilation stage, may be

divided into : General budget, total budget, legal budget and allocation budget. The total 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) **Subsidiary unit budget:** A portion of revenues and expenditures pertaining to special funds, 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 total budget.
- (3) **Retroactive budget increase/decrease:** This refers to a retroactive increase or decrease of the fiscal budget within the legal budgetary confines. As stipulated by Taiwan's Government Budget Law, various government agencies may seek to induct such a budget increase/decrease for the following reasons: (a) when in need of increased funding in support of aggregated operations as permitted by law; (b) when new agencies are being founded as per legal stipulation; (c) when funding is sought by an agency for implementing major projects that exceed legal budget limits; (d) when there are retroactive budget plans that may be added to the retroactive budget as permitted by law and that shall be balanced by the central finance competent authority ; with resource planning. In addition, in the case of extraordinary deficit to the legally designated revenues that cannot be resolved 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 budgets: 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 total 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 total budget, and the compilation methods of audit and audit submissions are also identical, except that a yearly accounting report is to be filed separately for those that span over two or more fiscal years.

3. Fiscal budget structure:

- (1) Current revenues/expenditures: Current revenues/expenditures pertains to government revenues/expenditures deducted from due revenues expenditures, repayment of revenues/ expenditures, and increase/decrease/transfer of state-owned properties, including government inventory. As stipulated by the Government Budget Law, revenues and expenditures other than capital revenues/expenditures are considered current revenues/expenditures. Current revenues primarily consists of taxation revenues, regulatory fees, punitive fines, earnings and surplus reported by subsidiary units, interest accrued from asset holdings, revenues derived from routine 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 routine 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, value increase, recall of investment and so forth; capital expenditures consist of expenditures made in acquiring fixed assets, rights of entitlement, investments, etc.
- (3) Common funds: These refer to revenues allocated as funds for general purposes.

Under the total budget, except those classified under special funds, the remainder is budgeted as general funds, e.g., budgets for government administrative agencies and public schools of all levels.

(4) Special funds: 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) Operating fund: These are not intended for use in business operations but can still be recalled once expended.

(4.5) Special revenues fund: These are derived from special sources of revenues and intended for special uses.

(4.6) Capital project fund: These are allotted for the disposal of major public infrastructure projects of government agencies. Among others, debt service fund, operating fund, special revenues fund and capital project fund are referred to as “non-business special fund.”

4. Statistics by stage on government finance:

(1) Preliminary budget: 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) Allocated 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 accounts: The results of the implementation of revenues/expenditures in each fiscal year's finances, meaning the final report on budget execution. The total

final audit consists of the findings of execution on the total budget and retroactive budget increase/decrease, 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 accounts: The final audited figure compiled upon the review and approval by the auditing agency, which on one hand relieves the responsibility of finance from the heads of various government agencies and ensure proper follow-up supervision on the other, and which provides a reference for budget compilation for subsequent fiscal years. All statistical figures adopted by this publication, unless otherwise noted, are based on the finalized audit.
- (7) Net government revenues/expenditures of all levels: Referring to the revenues and expenditures of governments of all levels (including total budgets, special budgets) and have had duplicate entries arising from inter-governmental transfer payments deducted.
- (8) Net government departmental revenues/expenditures: The sum of general government revenues/expenditures (including total budgets, special budgets) and audited subsidiary unit revenues/expenditures, deducted with portions retrenched to the treasury or allocated from the treasury, the duplicate entries in the final audit, and conclude a net amount of public sector revenues/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, retroactive budget increase/decrease and special budgeting.

- (1) Reserve fund: A reserve fund is a preliminary budget heading, serves to balance the original budget heading in the event of shortages. It is divided into Type 1 reserve fund and Type 2 reserve fund. Type 1 reserve fund is included in the budget of various government agencies. Its amount shall not exceed 1% of the sum of routine 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. Type 2 budget is allocated under the total budget and requires approval by the Executive Yuan when

drawn on the reserve. In case the sum of each withdrawal exceeds \$50 million, it requires a voluntary filing in advance with the Executive Yuan, except those appropriated in response to disaster. Reserve funds are itemized under routine expenditures budgets, while they are audited in accordance with the nature of expenditures for classification either under routine 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 30% of the scope of a budget.
- (3) Budget downsizing: During budget execution in the event that a budget needs to be downsized in support of extraordinary national incidents, a proposal may be motioned by the Executive Yuan requesting the president to issue an executive order that the government agency funding be trimmed down.
- (4) Actual revenues/expenditures: This indicates the revenues received and expenditures dispensed.
- (5) Expenditures equivalent: This pertains to accounts receivable/payable but needs to be reconciled in the following year. Upon concluding an accounting year, revenues booked by various agencies but not yet received shall be reclassified as the previous fiscal receivable in the following fiscal year, and the unused funding shall be suspended; however, liabilities accrued but not yet repaid or contractual liabilities, upon the approval by the Executive Yuan within ten days after the conclusion of a fiscal accounting year and presented along with a contract and/or proof of documentation, may be transposed to the following fiscal year as the previous fiscal year's expenditures payable.

6. Others:

- (1) Fiscal statistics: This pertains to statistics indicating a nation's finances, whose scope, as per stipulations of the accounting law, includes accounting on general government administration, special government administration, state-run enterprises, public business operation and extraordinary events, meaning that it covers government budgeted/ audited revenues/expenditures statistics, revenues/expenditures of treasury statistics, debts statistics, taxes statistics, and national property statistics.

- (2) Revenues and expenditures: According to the amended Budget Law beginning from the second half of 1999 and for fiscal 2000, revenues 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 Law, the following items are to be included under revenues and/or expenditures or under pertinent budget proposal before their formal implementation:
- (2.1) Revenues arising from the government's levy of taxation, regulatory fees or those derived from implementing new regulations, and/or other mandatory revenues, except those otherwise stipulated by law.
 - (2.2) Appropriation by the government of state funds, disposal of state property or acts of investment.
 - (2.3) The purchase/sale or bartering by the govt. of bulk chattels and real estate.
 - (2.4) 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 Law made several changes to the government account year (Please refer to section 2.1, total budget). However, effective from 2001, it has been adapted to correspond to the calendar year.
- (5) Net government revenues/expenditures of all levels: The total budget for all levels of government, including retroactive budget increase/decrease proposals, and revenues/expenditures under special budget headings that have had the grand total of revenues and expenditures compiled in a preliminary audit or an accounting report. 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.

- (6) Revenues by source: A type of government revenues classification, which according to Budget Law stipulations is to be categorized by source heading to facilitate sorting, compilation, review and supervision. Sources of central government revenues fall into eleven major categories including revenues from taxes (see budget proposal for detail). For easy perusal of fiscal statistics, more vital categories are shown independently. The remaining categories are grouped under one heading and described as other revenues. A comparison of fiscal statistics and budget headings is provided as follows:

Classification of finance 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, indemnities and confiscated properties
Revenues from regulatory fees	Revenues from administrative, judicial fees and user's charges
Revenues from trust management	Revenues from trust management
Revenues from properties	Revenues from profit of public property, sales of public properties, recall of investment, sale of old and discarded materials
Revenues from surplus of public enterprise and public utilities	Operating fund surplus, non-profit special funds remittance and investment gain
Assistance revenues	Assistance revenues from local government
Revenues from donations and gifts	Revenues from donations and gifts
Others	Revenues from miscellaneous/school items miscellaneous revenues

- (7) Expenditures by administrative category: A type of government expenditures, which, together with those categories by agency, by operation plan, by function, by usage and by the nature of economy, are classification headings mandated by the Budget Law. The central government's expenditures in support of its administration and exercise of sovereignty are classified under 35 major categories. While it is

necessary that detailed classifications be done in support of administrative sorting, reviewing, monitoring and assessing, yet this may create confusion in general statistical observation. Hence the thirty-five categories have been regrouped into nine categories of expenditures: expenditures for general administration, expenditures for national defense, expenditures for education, science and culture, expenditures for economic development, expenditures for social welfare, expenditures for community development and environmental protection, expenditures for pension and survivors benefits, debt service expenditures, general subsidies and other expenditures (or miscellaneous expenditures). A comparison of the categories and budgetary headings is shown as follows:

Classification of finance statistics	Classification of budget
Expenditures for general administrative	Expenditures associated with sovereignty exercise, state affairs, administration, legislation, judicial administration, examination expenditures, supervisory administration, civil administration, foreign affairs, fiscal finance, outlying area administration, expatriate administration, etc.
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 on agricultural, industrial, transport and other economic services
Expenditures for social welfare	Social security, social aid, welfare services, nationwide employment service, medical care and health insurance expenditures
Expenditures for community development and environmental protection	Expenditures for community development and environmental protection
Expenditures for pension and survivors benefits	Pension payout, pension management expenditures
Debt service expenditures	Liability interest payout, loan principal/interest repayment expenditures
General subsidies and miscellaneous expenditures	Project subsidy expenditures, budget balancing subsidy expenditures, Type 2 reserve spending and other expenditures.

- (8) Revenues/expenditures by economics: The purpose of dividing government revenues/ expenditures by economics lies in providing data for assessing the

economic yield behind government activities with which to map out potential yield and correlation of government expenditures to other economic departments and toward the overall economy. Taiwan, refers to the economic classification of the International Monetary Fund and in support of the newly introduced national accounting government ledger classification, added an integrated public agency budget expenditures classification schedule for grouping by function and by economies to the budget compilation law, focusing on expenditures. For the classification subcategories and their specific ranges, please refer to the central budget compilation measure appendix - notes for central government agency expenditures grouped by function and economies. Statistics on the major categories of revenues and expenditures based on the International Monetary Fund under the revenues/expenditures statistics are enumerated as follows:

Revenues	Expenditures
Current revenues	Current expenditures
Tax revenues	Expenditures for goods and service purchased
Income taxes	Expenditures for Interest
Taxes on property	Subsidies and other current transfers
Taxes on goods and services	Capital expenditures
Taxes on International trade and transactions	Purchase of land
Other taxes	Fixed assets and intangible assets
Non-tax revenues	Capital transfers
Property income	
Administrative fees and regulatory fees revenues	
Fines and indemnities revenues	
Other non-tax revenues	
Capital revenues	

- (9) Expenditures classified by function: Government expenditures grouped by specific objectives in accordance with categories is intended to clarify to the public the nature of government services, the allocation of government expenditures and the

state of various services. This expenditures is grouped by function category similarly to that grouped by administrative category and is divided into fifteen subcategories, i.e. general public services expenditures, defense expenditures, public order and safety expenditures, education expenditures, health insurance expenditures, social security and welfare expenditures, housing and community amenity expenditures, recreational, cultural, and religious expenditures, fuel and energy expenditures, agriculture, forestry, fishing and animal husbandry expenditures, mining, manufacturing and construction expenditures, transportation and communication expenditures, other economic affairs and services expenditures, expenditures for 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 total budget compilation notes for all government agency expenditures by nature of function and economics.

- (10) Government savings: The residual balance of routine government revenues minus routine expenditures will become government savings. These would generally be used for funding capital expenditures.
- (11) Scale of government expenditures: This refers to the ratio of net government expenditures to gross national (domestic) product, and is intended to reflect the level of government activities accounted for to the entire nation's economy.

B. Revenues and Expenditures of Treasury and Debts

1. Treasury revenues/expenditures: This refers to the treasury that acts as the agency on behalf of the government in charge of receiving and disbursing notes, securities and other financial instruments. It illustrates the government's financial status functional activities and resource allocation. The statistics on treasury revenues/expenditures are based on a real term realization basis, under which the revenue is taken based on receipts collected by commissioned agencies, of each level of government treasury and expenditures is taken based on checks cashed by commissioned agencies of each level of government treasury or through a centralized disbursement agency.
2. Extra budget revenues/expenditures: This indicates that among the statistics of treasury revenues/expenditures, those government revenues/ expenditures that are

not included in the total amount of budget or have not undergone the normal budget procedure. Extra budget revenues/expenditures can be further divided into two categories. One category is by the nature of the revenues/expenditures that are tied to government activities but without go through the budget procedures, such as fiscal rebates with revenues of previous years and the recall of expenditures, which are to be included in the audit at the end of the period. The other category is that of the interim revenues/ expenditures entries that will be deleted instead of included in the final audit at the end of the period, i.e. net income of treasury notes and short-term loan, interim receipts, prepayments, safekeeping funds, etc. Since the latter half of FY 2000, and starting from FY 2001, this category has also included government bonds, borrowing and principal repayments.

3. Net income derived from treasury notes: Treasury notes that the government issued for balancing the treasury revenues/expenditures are not to exceed a repayment period of 364 days. The Ministry of Finance and the Central Bank can buy and sell treasury notes at any time. Hence the issuance and redemption of treasury notes can proceed simultaneously with each other. The treasury revenues/expenditures chart lists the state of treasury issuance for a given period, based on the residual balance to be derived from having the redeemed amount deducted from the issued amount for accounting entry. Irrespective of positive or negative, it is referred to as the net income derived from treasury notes.
4. Treasury revenue/expenditure settlement period: Revenues collected by various agencies are to be remitted to the treasury prior to the year-end, revenues that have been collected but not yet remitted to the treasury within the prescribed deadline will require the consent of the Ministry of Finance for the remittance date to be postponed. The said postponed remittance shall be completed at not later than fifteen days, (or within one month of operating earnings), after the conclusion of a fiscal year.
5. The issuance of government bonds and borrowings:
 - (1) Government bonds: Government bonds refer to debt liabilities accrued for raising capital needed by all levels of government in support of general administration and/or development. Government bonds in Taiwan commonly pertain to government bonds issued by the central government in Taiwan and government bonds issued by local governments. The term government bond has undergone

several changes: In 1949 the patriotic government bond began to issue; by 1958 it was called the short-term government bond and named after the calendar year; in 1964 it was renamed by the year; in 1972 in addition to the previous yearly bonds, a large number of infrastructure government bonds began to surface in support of designated economic development; in 1973 the provincial and city governments also began to issue the infrastructure government bonds; by 1976, the central government had renamed all government bonds issued prior to 1973 as central government infrastructure government bonds, hence the term the central government infrastructure government bonds stood thereafter; by 1992, they were divided into Type A and Type B, where the former refers to non-self redeeming infrastructure development funds, and the latter self-redeeming infrastructure development funds.

- (2) Borrowings: These refer to long-term and short-term borrowings taken out by all levels of government in the form of contracts.
- (3) Government liabilities: These refer to the cumulative sum of direct liabilities taken at a certain point of time that the government has borrowed from an outside source in support of balancing the deficiency in its financial revenues/expenditures. They exclude liabilities raised by auxiliary operating units, government endorsement or contingent liabilities, or inter-government liabilities. As per the government overall audit balance sheet, accounts payable under the liability segment including bank advance and loans, internal debt external debt (direct foreign debt), are collectively referred to as government liabilities. The interim receipts, safekeeping funds, commissioned receipts, prepayment expenditure payable, etc are not included. The treasury note also pertains to government short-term liabilities, but their objectives are not entirely made to balance the treasury revenues/expenditures and they have not yet been included in a preliminary audit. When including liabilities of treasury notes, they are then referred to as broad-based government liabilities.
- (4) Government bond dependency: This refers to the ratio of income derived from government bonds to government expenditures, and is intended to measure the level of dependency of government expenditures to income derived from government bonds.
- (5) Government bond outstanding: The sum of unpaid direct liabilities up to a certain

point of time that the government accrued for raising capital from the private sector through securities issuance. Government bond outstanding refers to the premium of government bonds and excludes interest accrued, which is automatically lumped into the premium unless otherwise indicated.

C. Taxes

1. Taxation revenues classification:

- (1) Tax revenues: This refers to the government levies from the public (including people and property) part of their earnings, in support of attaining public objectives as permitted by law. By nature, it is compulsory, without consideration, and non-redeemable. The means of collection is direct tax levy by the tax collection agency or by consigned levy. Under the budget segment, there are revenues from taxes and revenues from monopolies. But since 2002, among the tax revenues the financial enterprises business tax within the business tax has been removed and appropriate to Financial Reconstruction Special Fund. 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 financial enterprises business tax, and the health and welfare surcharge on tobacco.
- (2) Inland tax: Under Taiwan's current taxation system, all forms of taxation are regarded as inland tax except customs duties.
- (3) 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 nine 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 mining concession tax. Since Dec.31, 2003, the mining concession tax has been changed to mining royalty, and not included in national taxes.
- (4) Provincial and Municipality taxes: The tax revenues as defined by the

revenues/expenditures allocation law, denotes that all kinds of taxes that classified under the provincial government or centrally ruled municipalities is referred to as provincial or centrally ruled municipal tax. Prior to 1999, the provincial tax and centrally ruled municipality tax were consisting of business tax, stamp tax, vehicle license tax, and harbor development surtax. It has since been phased out due to a revision of the revenues/expenditures allocation law that took effect in July 1999.

- (5) 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.
- (6) 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 portion 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's 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 financial enterprises 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 is not included in the revenues of central government. It will be appropriated directly to special funds.
- (7) Direct tax: Direct tax in economics refers to a taxation burden that cannot be transferred. A tax burden that can be transferred is referred to as indirect tax. In national accounting, a taxation that includes the cost of the industry is regarded as indirect tax, hence under Taiwan's current national accounting system, direct tax includes only income tax, estate and gift tax, securities transactions tax, futures transactions tax, deed tax, land value increment tax, provisional education surtax, and all the rest are regarded as indirect taxes. In taxation administration, the direct

tax is regarded as a taxation levied on investment earnings or commercial or occupational gains, in which the taxation levy is generally assessed according to the taxpayers' declaration. Indirect tax pertains to taxes levied against individual consumption and property transfer gains that occurs in the presence of a specific behavior. Thus under the taxation statistics, direct tax includes only income tax, mining concession tax, estate and gift tax, securities transactions tax, futures transactions tax, land tax - consisting of agricultural land tax, land valuation tax and land value increment tax, house tax, deed tax, education surtax, and the rest are regarded as indirect tax.

- (8) Indirect tax: In general, indirect tax refers to those taxation burdens that can be transferred. Refer to "direct tax" for details.
- (9) Centrally allocated tax: As stipulated by the revenues/expenditures allocation law for governments of all levels, some of the tax revenues collected under its jurisdiction may be set aside and consolidated and reallocated to local governments for the purpose of balancing local financial conditions and promoting a balanced local development. The reallocated tax revenues are then booked under the revenue of consolidation-reallocation taxation. The original taxation classification may vary at various levels of government; in the central government, 10% of income and commodity taxation collected from centrally ruled municipalities, counties and cities and 40% of business tax (upon deducting the uniformed commercial invoice prize payout from the value-added surtax). is consolidated and reallocated to centrally ruled municipalities, counties/cities and townships, 20% of the land increment tax levied by counties(cities) is consolidated and reallocated to counties (cities). 20% of the land value tax, house tax and deed tax levied by counties (cities) within the townships (towns and cities) is consolidated and reallocated to townships (towns and cities).
- (10) Amount due to the treasury from the monopoly revenues: The actual sum of each fiscal monopoly gain due to the treasury is implemented once or in several times in each fiscal year to meet the needs of fiscal requirements. In addition, base on the sales of monopolistic tobacco and alcohol in each month to calculate, the sum of declarable monthly monopolistic gain due to the government, this is referred to as the amount due to the treasury from the monopolistic gain. But since implementing the tobacco and alcohol tax law in 2002, has been phased out this

tax item.

- (1) 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.

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 delinquency: This refers to taxes that have past over the remittance deadline and that are to be collected but not yet levied. These are also referred to as un-levied taxes, in other words, it is the remainder of a audited amount minus the gross amount levied. Current fiscal tax delinquency is referred to as newly accrued tax delinquency, and that from previous fiscals as previously accrued tax delinquency.
- (6) 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.

- (7)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 product 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 expand 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.
- (2)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; income derived from independent farming; asset transaction gains; prizes winning by chance, or stock dividends; and other income. It excludes servicemen's wages, teaching faculty wages in grade schools and middle schools, and those whose income falls below the mandated declarable cap; hence the grand total is generally referred to as the taxable grand total in taxation administration.
- (3)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.
- (4)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.

- (5)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.
- (6)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.

D. Customs

- 1.Tax cancellation/rebate: In accordance with the regulations governing the rules of export products raw materials tax cancellation and rebate, products that undergo processing for re-export s are given rebates on taxes and government dues paid on imported raw materials. Those taxpayers who pay the processing raw material taxes and government dues in cash are reimbursed in cash, and those that book to the interim debit system will have their taxes cancelled. Producers eligible for filing for tax rebate/cancellation are raw material suppliers, and product exporters and processors. Tax/payment applicable for tax rebate/ cancellation include import duties and commodity taxes.
- 2.Anti-smuggling cases and valuation: The number of illicit smuggling or tax evasion cases and the valuation of illicit goods confiscated in a customs crackdown made in accordance with the Customs Anti-smuggling Statute, such as random inspection of vessels, inspection of cargoes, luggage, and postal parcels, together with vessel patrol and roaming patrol in open seas and within harbors.

E. National Property

- 1.National property: Properties that are acquired by the provision of law, or at the exercise of government sovereignty, or through budget expenditure, or accepted through donations are collectively referred to as national properties as well as properties not belonging to private or local government. Shall also deem as national properties unless otherwise provided by law.
- (1)By the provision of law : This refers to the state acquires its property right by other

law.

- (2) At the exercise of government sovereignty : This refers to the state takes over, confiscates and expropriates property right by exercising the government power.
- (3) Through budget expenditure : This refers to the construction or purchase of property by budget appropriation.
- (4) Accepted through donation : This refers to the property contributed to the government of the Republic of China internally or externally.
- (5) Properties not belonging to private or local government : This refers to the real estate unregistered or the property ownership is uncertain whether belonging to the private or local government.

2. According to the National Property Act, the scope of national properties is defined as follows:

- (1) Real estate : Refers to lands, improvements and natural resources. Land improvements are classified in two: structural improvement and agricultural improvement. The former refers to buildings or related engineering works attached to the land; the improvement made to the agricultural products , plants, hydrology, soil that attached to the land. Natural resources refer to virgin forest, natural gas, geothermal energy, thermal springs, water resources, underground resources, seabed resources, etc. Valuable real estate pertains to those of historical significance as assessed by pertinent authorities, or real estate that offers cultural, historical or artistic value that has been duly assessed by custodian authorities or so recognized by the competent government authorities in consultation with appraisement authorities.
- (2) Chattel : Refers to mechanical facilities, transportation facilities and other miscellaneous facilities that indicates a durable life of over 2 years and its value over a certain amount. A detail classification on personal property shall be determined in accordance with Property and Goods Standard Classification specified by the Executive Yuan. Valuable chattel pertains to artifacts of cultural, artistic or rare value, folklore artifacts, artistic works, publications, historical archives and natural artifacts, which are duly assessed as chattel by an appraisement agency or so assessed by a direct competent government agency in consultation with pertinent authorities of any of the foregoing to qualify as chattel in the event of dispute in assessment.

- (3)Securities: Refers to shares or stocks and bonds owned by the state.
- (4)Rights: Refers to the property rights of superficies, easement, dien, mortgage, mining, fishery, patent, copyright, trademark and others.
- (5)Aside from the scope mentioned above, the following state properties can still be used or safe kept by the provision of other related rules.
 - (5.1)Military materials and equipments.
 - (5.2)Books, historic materials, antiques and contents in the National Palace museum.
 - (5.3)Productive materials of state-owned enterprises.
 - (5.4)Other tangible or intangible properties that could be provided for public use or preserved.

3.The national property is divided into public use and non-public use property.

- (1)Public use property: Public use property including office use, public use and enterprise use national properties.
 - (1.1)Office use property: national properties used by government authorities, military offices, public schools, official operations and dormitories.
 - (1.2)Public use property: national properties used directly for public facilities.
 - (1.3)Enterprises use property: national properties used by state-owned enterprises. But if the state-owned enterprise is a company, the national property is only referred to its shares.
- (2)Non-public use property: All national properties aside from public use property is that may provide revenue or benefit or for disposal.

參考資料一 賦稅各月別實徵淨額

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單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	383,364,419	100.0	25,280,301	6.6	28,357,885	7.4	25,875,951	6.7	29,403,101	7.7	26,943,144	7.0
74年度 (73.7 ~ 74.6)	394,846,161	100.0	33,662,916	8.5	28,014,543	7.1	25,204,473	6.4	26,863,494	6.8	26,830,524	6.8
75年度 (74.7 ~ 75.6)	401,799,624	100.0	31,178,311	7.8	25,395,674	6.3	25,953,970	6.5	25,289,825	6.3	25,024,433	6.2
76年度 (75.7 ~ 76.6)	461,454,861	100.0	32,710,348	7.1	30,052,761	6.5	29,421,877	6.4	27,342,892	5.9	28,882,025	6.3
77年度 (76.7 ~ 77.6)	558,045,676	100.0	48,562,344	8.7	37,604,593	6.7	37,430,901	6.7	32,678,804	5.9	35,945,868	6.4
78年度 (77.7 ~ 78.6)	677,418,310	100.0	53,985,521	8.0	41,884,497	6.2	62,177,063	9.2	28,959,563	4.3	54,841,939	8.1
79年度 (78.7 ~ 79.6)	847,733,398	100.0	81,853,931	9.7	46,327,125	5.5	71,950,245	8.5	36,345,992	4.3	60,464,575	7.1
80年度 (79.7 ~ 80.6)	808,620,588	100.0	89,756,226	11.1	45,207,742	5.6	57,526,017	7.1	35,443,292	4.4	66,145,094	8.2
81年度 (80.7 ~ 81.6)	967,623,881	100.0	102,497,936	10.6	54,617,045	5.6	77,258,904	8.0	40,098,787	4.1	74,790,006	7.7
82年度 (81.7 ~ 82.6)	1,045,496,186	100.0	122,518,514	11.7	62,926,130	6.0	94,069,763	9.0	44,543,673	4.3	81,976,737	7.8
83年度 (82.7 ~ 83.6)	1,127,481,060	100.0	115,685,434	10.3	66,203,443	5.9	95,023,921	8.4	58,004,687	5.1	90,194,666	8.0
84年度 (83.7 ~ 84.6)	1,232,263,996	100.0	119,121,247	9.7	86,772,346	7.0	115,461,878	9.4	55,038,284	4.5	101,200,533	8.2
85年度 (84.7 ~ 85.6)	1,197,796,543	100.0	133,512,489	11.1	65,132,405	5.4	114,716,401	9.6	53,635,587	4.5	96,484,272	8.1
86年度 (85.7 ~ 86.6)	1,271,452,683	100.0	109,446,265	8.6	83,221,232	6.5	101,322,783	8.0	51,877,240	4.1	104,633,762	8.2
87年度 (86.7 ~ 87.6)	1,397,052,497	100.0	151,826,484	10.9	79,475,449	5.7	125,208,853	9.0	59,500,866	4.3	116,815,212	8.4
88年度 (87.7 ~ 88.6)	1,355,061,942	100.0	149,791,696	11.1	57,546,519	4.2	127,699,898	9.4	59,198,659	4.4	121,973,658	9.0
89年度 (88.7 ~ 89.12)	1,929,767,339	100.0	158,316,011	8.2	63,772,588	3.3	116,657,933	6.0	48,604,253	2.5	101,262,175	5.2
90年 (90.1 ~ 90.12)	1,257,840,609	100.0	167,670,025	8.7	53,659,843	2.8	105,136,337	5.4	51,248,424	2.7	107,174,519	5.6
91年 (91.1 ~ 91.12)	1,225,600,850	100.0	159,532,957	12.7	52,244,519	4.2	78,353,161	6.2	47,737,620	3.8	122,738,456	9.8
92年 (92.1 ~ 92.12)	1,252,766,218	100.0	122,966,690	10.0	52,618,299	4.3	128,342,267	10.5	63,561,369	5.2	99,180,553	8.1
93年 (93.1 ~ 93.12)	1,387,300,291	100.0	96,169,246	7.7	60,865,735	4.9	144,000,904	11.5	72,725,630	5.8	101,745,438	8.1
94年 (94.1 ~ 94.12)	1,567,396,363	100.0	90,913,564	6.6	63,701,103	4.6	180,906,671	13.0	38,113,330	2.7	135,924,312	9.8
95年 (95.1 ~ 95.12)	1,600,803,894	100.0	95,182,949	6.1	83,391,829	5.3	212,955,167	13.6	64,995,770	4.1	146,613,271	9.4
96年 (96.1 ~ 96.12)	1,733,894,782	100.0	93,533,150	5.8	86,475,110	5.4	170,913,400	10.7	114,490,067	7.2	148,037,589	9.2
97年 (97.1 ~ 97.12)	1,760,438,282	100.0	109,893,599	6.3	97,964,669	5.6	185,065,505	10.7	128,202,855	7.4	161,359,053	9.3
			81,916,027	4.7	80,564,434	4.6	216,855,763	12.3	110,310,343	6.3	134,295,450	7.6

資料來源：財政部所屬各機關及各縣市稽徵單位。
說明：本表包括教育捐在內。

Table A-1. Total Net Tax Revenues

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
36,470,932	9.5	32,787,479	8.6	26,205,048	6.8	34,506,709	9.0	40,584,576	10.6	36,448,219	9.5	40,501,074	10.6
38,540,257	9.8	33,226,428	8.4	23,789,366	6.0	34,590,987	8.8	40,265,112	10.2	48,869,070	12.4	34,988,991	8.9
39,778,498	9.9	33,544,880	8.3	24,591,589	6.1	37,649,625	9.4	41,970,515	10.4	50,162,082	12.5	41,260,222	10.3
38,032,445	8.2	43,227,412	9.4	31,466,004	6.8	44,430,762	9.6	49,808,594	10.8	57,547,271	12.5	48,532,470	10.5
47,670,153	8.5	47,439,185	8.5	39,887,009	7.1	56,326,657	10.1	54,293,223	9.7	68,443,186	12.3	51,763,753	9.3
57,887,421	8.5	73,589,941	10.9	29,196,084	4.3	72,141,987	10.6	52,258,525	7.7	95,920,079	14.2	54,575,690	8.1
62,093,902	7.3	88,574,549	10.4	58,121,925	6.9	90,168,554	10.6	71,346,189	8.4	120,093,725	14.2	60,392,686	7.1
57,121,744	7.1	79,834,086	9.9	38,886,108	4.8	73,564,428	9.1	68,625,746	8.5	118,899,782	14.7	77,610,323	9.6
68,731,960	7.1	101,226,021	10.5	47,021,839	4.9	96,754,248	10.0	79,585,825	8.2	131,573,739	13.6	93,467,571	9.7
72,411,054	6.9	86,630,300	8.3	61,486,591	5.9	110,996,815	10.6	84,293,811	8.1	147,525,044	14.1	76,117,754	7.3
82,274,038	7.3	114,181,856	10.1	49,368,235	4.4	120,753,419	10.7	86,528,445	7.7	157,452,258	14.0	91,810,658	8.1
83,831,165	6.8	108,041,110	8.8	68,205,832	5.5	134,311,975	10.9	103,493,767	8.4	171,211,234	13.9	85,574,625	6.9
77,511,829	6.5	118,067,369	9.9	49,805,325	4.2	107,702,173	9.0	113,479,029	9.5	180,947,403	15.1	86,802,261	7.2
84,080,874	6.6	135,486,536	10.7	57,879,670	4.6	140,090,292	11.0	114,248,683	9.0	198,628,793	15.6	90,536,553	7.1
97,559,829	7.0	123,392,787	8.8	85,525,340	6.1	146,592,889	10.5	113,870,956	8.2	196,840,990	14.1	100,442,842	7.2
89,791,875	6.6	136,608,236	10.1	52,265,100	3.9	150,623,460	11.1	111,761,325	8.2	216,313,372	16.0	81,488,144	6.0
92,340,992	4.8	143,358,821	7.4	57,364,850	3.0	156,925,644	8.1	114,778,607	5.9	230,011,992	11.9	82,753,486	4.3
78,730,839	4.1	101,886,505	8.1	62,390,415	5.0	134,776,234	10.7	135,900,715	10.8	226,066,954	18.0	73,115,565	5.8
63,097,508	5.0	102,984,967	8.4	44,876,136	3.7	103,958,301	8.5	88,717,557	7.2	225,297,220	18.4	114,149,920	9.3
78,947,571	6.4	96,974,999	7.7	47,248,911	3.8	87,647,613	7.0	82,597,290	6.6	191,809,697	15.3	176,941,618	14.1
94,039,137	7.5												
89,093,252	6.4	97,346,925	7.0	71,262,468	5.1	117,406,765	8.5	99,421,427	7.2	258,764,258	18.7	144,446,216	10.4
87,241,626	5.6	106,968,918	6.8	53,949,123	3.4	123,916,382	7.9	93,657,896	6.0	312,104,157	19.9	186,419,275	11.9
88,389,469	5.5	114,068,756	7.1	62,486,723	3.9	122,655,527	7.7	85,232,188	5.3	220,623,647	13.8	293,898,268	18.4
91,325,815	5.3	107,018,618	6.2	36,090,713	2.1	149,453,321	8.6	99,615,913	5.7	284,202,150	16.4	283,702,571	16.4
88,458,105	5.0	124,654,593	7.1	53,908,718	3.1	125,377,774	7.1	102,943,988	5.8	248,331,911	14.1	392,821,176	22.3

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

Explanation : Education Surtax id included.

表A-2. 各月全國稅課收入

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	343,212,237	100.0	23,629,135	6.9	24,655,406	7.2	22,491,914	6.6	26,019,684	7.6	23,565,739	6.9
74年度 (73.7 ~ 74.6)	353,108,561	100.0	31,424,032	8.9	24,036,800	6.8	21,910,378	6.2	23,425,829	6.6	23,466,255	6.6
75年度 (74.7 ~ 75.6)	356,975,144	100.0	28,963,966	8.1	21,643,161	6.1	22,539,258	6.3	21,474,018	6.0	21,874,166	6.1
76年度 (75.7 ~ 76.6)	415,317,821	100.0	30,641,384	7.4	25,812,334	6.2	25,262,492	6.1	23,450,469	5.6	25,245,276	6.1
77年度 (76.7 ~ 77.6)	511,636,590	100.0	45,063,713	8.8	33,758,267	6.6	33,463,562	6.5	28,802,101	5.6	32,247,811	6.3
78年度 (77.7 ~ 78.6)	629,752,658	100.0	49,889,049	7.9	37,748,032	6.0	57,965,231	9.2	24,867,185	3.9	51,000,817	8.1
79年度 (78.7 ~ 79.6)	794,812,186	100.0	77,671,720	9.8	41,922,896	5.3	67,595,748	8.5	32,106,919	4.0	56,300,092	7.1
80年度 (79.7 ~ 80.6)	748,508,035	100.0	85,198,889	11.4	40,504,424	5.4	52,982,333	7.1	31,076,044	4.2	61,600,242	8.2
81年度 (80.7 ~ 81.6)	909,110,456	100.0	97,856,036	10.8	49,625,075	5.5	72,546,954	8.0	35,322,507	3.9	70,422,896	7.7
82年度 (81.7 ~ 82.6)	983,386,722	100.0	117,035,285	11.9	57,341,772	5.8	88,735,449	9.0	39,255,451	4.0	76,935,940	7.8
83年度 (82.7 ~ 83.6)	1,062,777,886	100.0	110,352,171	10.4	60,648,183	5.7	89,750,274	8.4	52,888,421	5.0	85,162,652	8.0
84年度 (83.7 ~ 84.6)	1,170,855,609	100.0	114,129,462	9.7	81,037,591	6.9	109,932,489	9.4	50,397,383	4.3	96,326,155	8.2
85年度 (84.7 ~ 85.6)	1,141,837,977	100.0	129,348,598	11.3	59,966,379	5.3	110,082,497	9.6	49,636,087	4.3	91,777,081	8.0
86年度 (85.7 ~ 86.6)	1,213,273,925	100.0	104,612,646	8.6	77,175,206	6.4	96,295,633	7.9	48,388,093	4.0	99,668,963	8.2
87年度 (86.7 ~ 87.6)	1,339,604,699	100.0	146,511,031	10.9	74,159,996	5.5	120,551,601	9.0	54,283,667	4.1	111,541,995	8.3
88年度 (87.7 ~ 88.6)	1,299,740,070	100.0	144,732,202	11.1	59,908,693	4.6	123,888,181	9.5	54,324,215	4.2	108,993,705	8.4
89年度 (88.7 ~ 89.12)	1,852,451,498	100.0	154,041,326	8.3	59,130,112	3.2	111,707,715	6.0	47,517,629	2.6	96,572,566	5.2
90年 (90.1 ~ 90.12)	1,200,277,598	100.0	162,491,803	8.8	48,584,696	2.6	100,325,623	5.4	46,284,879	2.5	102,743,382	5.5
91年 (91.1 ~ 91.12)	1,190,873,947	100.0	154,861,635	12.9	47,413,367	4.0	74,466,290	6.2	42,976,158	3.6	117,312,376	9.8
92年 (92.1 ~ 92.12)	1,220,116,161	100.0	117,514,471	9.9	51,613,715	4.3	123,339,630	10.4	62,385,839	5.2	95,734,787	8.0
93年 (93.1 ~ 93.12)	1,353,409,510	100.0	91,787,381	7.5	60,182,929	4.9	139,550,899	11.4	71,402,504	5.9	96,956,612	7.9
94年 (94.1 ~ 94.12)	1,531,297,226	100.0	86,409,113	6.4	62,788,230	4.6	176,128,651	13.0	37,304,355	2.8	131,120,910	9.7
95年 (95.1 ~ 95.12)	1,556,651,792	100.0	90,504,517	5.9	82,376,870	5.4	208,132,865	13.6	63,850,512	4.2	141,448,914	9.2
96年 (96.1 ~ 96.12)	1,685,875,406	100.0	87,749,493	5.6	84,708,111	5.4	164,642,099	10.6	112,835,764	7.2	142,419,788	9.1
97年 (97.1 ~ 97.12)	1,710,617,299	100.0	103,813,539	6.2	96,164,234	5.7	178,622,546	10.6	126,356,662	7.5	154,933,099	9.2
			75,666,699	4.4	78,751,463	4.6	210,371,525	12.3	108,704,478	6.4	128,126,825	7.5

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：本表包括教育捐在內。

Table A-2. Net Tax Revenues

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
33,904,697	9.9	28,494,202	8.3	23,742,124	6.9	31,272,365	9.1	36,764,172	10.7	32,110,752	9.4	36,562,047	10.7
35,576,079	10.1	30,003,009	8.5	20,484,296	5.8	30,784,987	8.7	36,349,816	10.3	44,764,936	12.7	30,882,144	8.7
36,449,771	10.2	30,308,160	8.5	21,405,087	6.0	34,557,544	9.7	37,740,894	10.6	46,409,805	13.0	33,609,314	9.4
35,043,062	8.4	39,071,649	9.4	28,221,608	6.8	40,355,979	9.7	45,493,379	11.0	53,151,763	12.8	43,568,426	10.5
43,892,687	8.6	43,659,863	8.5	36,090,755	7.1	52,848,127	10.3	50,553,198	9.9	64,640,232	12.6	46,616,274	9.1
53,908,232	8.6	69,360,755	11.0	25,654,173	4.1	68,439,594	10.9	48,388,413	7.7	92,029,539	14.6	50,501,638	8.0
57,856,313	7.3	84,044,018	10.6	54,473,752	6.9	86,334,641	10.9	67,367,709	8.5	115,930,435	14.6	53,207,943	6.7
52,866,415	7.1	75,343,216	10.1	34,825,404	4.7	69,501,430	9.3	64,489,973	8.6	114,400,626	15.3	65,719,039	8.8
64,133,290	7.1	95,908,711	10.5	43,202,189	4.8	92,305,488	10.2	75,100,965	8.3	126,727,849	13.9	85,958,496	9.5
67,549,354	6.9	81,695,388	8.3	56,941,063	5.8	106,396,572	10.8	79,251,608	8.1	142,147,002	14.5	70,101,838	7.1
78,091,550	7.3	108,402,529	10.2	45,316,836	4.3	115,472,815	10.9	81,273,028	7.6	151,865,284	14.3	83,554,143	7.9
79,141,483	6.8	102,052,088	8.7	64,493,528	5.5	129,083,087	11.0	98,475,850	8.4	165,719,561	14.2	80,066,932	6.8
74,499,273	6.5	113,326,069	9.9	45,645,428	4.0	103,837,333	9.1	109,190,170	9.6	176,532,637	15.5	77,996,425	6.8
79,887,792	6.6	129,780,259	10.7	53,870,284	4.4	135,973,640	11.2	109,298,120	9.0	193,259,638	15.9	85,063,651	7.0
95,351,745	7.1	117,895,415	8.8	81,643,502	6.1	141,645,618	10.6	108,207,289	8.1	191,071,066	14.3	96,741,774	7.2
84,992,798	6.5	131,611,836	10.1	48,958,680	3.8	148,140,389	11.4	108,807,612	8.4	210,899,037	16.2	74,482,722	5.7
87,209,939	4.7	138,124,113	7.5	53,435,162	2.9	152,089,516	8.2	107,759,459	5.8	225,118,025	12.2	77,804,772	4.2
81,510,781	4.4	101,386,505	8.4	54,863,960	4.6	130,122,412	10.8	131,351,478	10.9	221,435,208	18.4	68,453,783	5.7
55,634,426	4.6	98,448,532	8.3	44,205,371	3.7	99,129,083	8.3	87,794,077	7.4	220,195,772	18.5	113,216,943	9.5
77,295,727	6.5	92,967,495	7.6	46,235,071	3.8	83,096,427	6.8	81,532,281	6.7	187,564,615	15.4	176,016,739	14.4
92,823,208	7.6	92,929,830	6.9	70,368,082	5.2	112,732,866	8.3	98,503,403	7.3	253,856,674	18.8	143,460,831	10.6
87,806,565	6.5	102,118,422	6.7	52,872,443	3.5	119,048,155	7.8	92,362,402	6.0	307,216,184	20.1	185,200,549	12.1
86,165,393	5.6	108,586,929	7.0	60,678,223	3.9	117,126,942	7.5	84,048,514	5.4	215,452,745	13.8	291,988,965	18.8
86,414,219	5.6	101,268,445	6.0	34,408,879	2.0	143,397,778	8.5	97,770,993	5.8	278,348,576	16.5	281,852,499	16.7
88,938,156	5.3	121,620,038	7.1	51,707,557	3.0	115,947,190	6.8	101,080,580	5.9	241,789,267	14.1	390,782,230	22.8
86,069,447	5.0												

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

Explanation : Education Surtax id included.

表A-3. 各月關稅實徵淨額
(包含關稅帶徵防衛捐及臨時稅在內)

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	67,622,010	100.0	4,436,170	6.6	5,441,438	8.0	5,225,032	7.7	5,311,792	7.9	6,252,230	9.2
74年度 (73.7 ~ 74.6)	66,873,026	100.0	5,919,140	8.9	5,881,761	8.8	5,114,766	7.6	5,737,128	8.6	6,250,802	9.3
75年度 (74.7 ~ 75.6)	63,838,386	100.0	5,363,341	8.4	4,862,932	7.6	4,438,265	7.0	4,798,431	7.5	4,887,175	7.7
76年度 (75.7 ~ 76.6)	76,267,153	100.0	6,273,475	8.2	5,998,373	7.9	5,576,116	7.3	6,446,355	8.5	6,200,418	8.1
77年度 (76.7 ~ 77.6)	78,582,859	100.0	6,435,080	8.2	6,254,066	8.0	5,961,104	7.6	6,427,822	8.2	6,992,673	8.9
78年度 (77.7 ~ 78.6)	89,387,037	100.0	6,805,942	7.6	7,148,424	8.0	6,446,315	7.2	7,333,924	8.2	7,327,274	8.2
79年度 (78.7 ~ 79.6)	81,879,616	100.0	7,621,871	9.3	7,071,101	8.6	6,206,384	7.6	6,557,197	8.0	6,366,257	7.8
80年度 (79.7 ~ 80.6)	79,269,295	100.0	7,699,737	9.7	6,439,526	8.1	5,267,463	6.6	5,916,651	7.5	6,711,316	8.5
81年度 (80.7 ~ 81.6)	88,429,283	100.0	7,725,233	8.7	7,003,702	7.9	6,541,835	7.4	7,261,927	8.2	7,432,847	8.4
82年度 (81.7 ~ 82.6)	99,928,304	100.0	8,477,671	8.5	7,311,079	7.3	7,401,301	7.4	8,048,574	8.1	8,039,902	8.0
83年度 (82.7 ~ 83.6)	102,940,698	100.0	8,372,326	8.1	8,120,531	7.9	7,527,178	7.3	7,996,704	7.8	7,797,474	7.6
84年度 (83.7 ~ 84.6)	115,366,387	100.0	9,083,947	7.9	9,006,862	7.8	8,185,984	7.1	8,205,654	7.1	9,575,400	8.3
85年度 (84.7 ~ 85.6)	104,805,585	100.0	9,688,049	9.2	9,864,343	9.4	8,474,959	8.1	8,902,251	8.5	8,619,105	8.2
86年度 (85.7 ~ 86.6)	103,405,990	100.0	7,998,686	7.7	8,446,040	8.2	7,544,732	7.3	8,693,478	8.4	8,439,428	8.2
87年度 (86.7 ~ 87.6)	114,330,914	100.0	9,777,439	8.6	8,268,970	7.2	8,725,824	7.6	10,025,569	8.8	9,959,102	8.7
88年度 (87.7 ~ 88.6)	103,044,622	100.0	9,572,095	9.3	8,436,184	8.2	9,088,356	8.8	8,462,324	8.2	8,312,642	8.1
89年度 (88.7 ~ 89.12)	156,815,025	100.0	8,558,415	5.5	8,061,013	5.1	7,895,541	5.0	8,685,183	5.5	8,778,549	5.6
90年 (90.1 ~ 90.12)	92,557,766	100.0	8,851,591	5.6	8,502,749	5.4	8,311,914	5.3	8,858,311	5.6	9,362,399	6.0
91年 (91.1 ~ 91.12)	85,900,543	100.0	7,559,113	8.2	7,949,662	8.6	6,185,551	6.7	8,289,668	9.0	7,950,355	8.6
92年 (92.1 ~ 92.12)	82,782,764	100.0	7,622,457	8.9	7,181,535	8.4	6,878,262	8.0	8,120,186	9.5	7,340,353	8.5
93年 (93.1 ~ 93.12)	78,884,589	100.0	6,689,075	8.1	6,041,043	7.3	6,373,418	7.7	7,097,422	8.6	6,800,516	8.2
94年 (94.1 ~ 94.12)	82,373,668	100.0	6,779,732	8.6	6,101,738	7.7	6,450,087	8.2	6,513,774	8.3	7,307,244	9.3
95年 (95.1 ~ 95.12)	79,566,925	100.0	6,770,459	8.2	6,826,705	8.3	6,812,942	8.3	7,234,137	8.8	7,500,281	9.1
96年 (96.1 ~ 96.12)	81,859,070	100.0	6,770,869	8.5	6,816,141	8.6	6,471,553	8.1	6,553,959	8.2	6,381,419	8.0
97年 (97.1 ~ 97.12)	80,425,705	100.0	7,156,582	8.7	7,099,262	8.7	6,152,690	7.5	7,126,920	8.7	7,381,066	9.0
			7,353,053	9.1	6,584,019	8.2	6,322,831	7.9	6,900,109	8.6	6,070,554	7.5

資料來源：財政部關稅總局。

Table A-3. Net Revenues of Customs Duties

(Defense Surtax and Temporary Tax are included)

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額	結構 比%	金額	結構 比%
Amount		Amount		Amount		Amount		Amount		Amount		Amount	
6,246,620	9.2	6,365,481	9.4	5,213,157	7.7	5,705,592	8.4	5,579,458	8.3	5,870,367	8.7	5,974,673	8.8
5,825,425	8.7	5,864,013	8.8	4,174,937	6.2	6,105,419	9.1	5,619,404	8.4	5,428,106	8.1	4,952,125	7.4
5,599,402	8.8	6,153,996	9.6	4,173,043	6.5	5,933,560	9.3	5,678,761	8.9	5,910,843	9.3	6,038,637	9.5
7,025,037	9.2	5,532,474	7.3	5,918,565	7.8	6,583,216	8.6	7,331,794	9.6	6,300,258	8.3	7,081,072	9.3
7,335,852	9.3	5,954,833	7.6	6,744,793	8.6	6,927,348	8.8	6,254,244	8.0	6,554,949	8.3	6,740,095	8.6
7,785,047	8.7	8,038,725	9.0	5,680,534	6.4	7,999,199	8.9	7,453,120	8.3	9,029,832	10.1	8,338,701	9.3
6,698,046	8.2	6,287,748	7.7	5,970,611	7.3	6,979,818	8.5	7,443,934	9.1	7,411,350	9.1	7,265,299	8.9
6,149,174	7.8	7,031,760	8.9	5,735,966	7.2	6,579,604	8.3	6,862,544	8.7	7,592,645	9.6	7,282,909	9.2
7,070,117	8.0	8,318,736	9.4	5,743,792	6.5	7,137,312	8.1	8,007,846	9.1	7,592,899	8.6	8,593,037	9.7
8,384,448	8.4	6,738,963	6.7	7,802,022	7.8	9,757,072	9.8	9,461,816	9.5	9,350,859	9.4	9,154,597	9.2
9,507,440	9.2	8,872,215	8.6	6,986,675	6.8	9,759,988	9.5	9,440,561	9.2	8,917,432	8.7	9,642,174	9.4
9,644,941	8.4	8,971,382	7.8	7,973,473	6.9	11,442,288	9.9	11,503,542	10.0	10,728,833	9.3	11,044,081	9.6
8,468,466	8.1	8,593,842	8.2	8,260,168	7.9	7,906,146	7.5	9,128,378	8.7	8,552,776	8.2	8,347,102	8.0
8,842,399	8.6	9,224,663	8.9	7,011,931	6.8	9,185,719	8.9	9,335,863	9.0	9,396,403	9.1	9,286,648	9.0
11,365,381	9.9	7,811,425	6.8	8,749,192	7.7	10,549,877	9.2	9,915,140	8.7	8,884,477	7.8	10,298,518	9.0
9,533,942	9.3	8,139,399	7.9	6,609,858	6.4	9,453,146	9.2	8,696,712	8.4	7,589,526	7.4	9,150,438	8.9
9,250,028	5.9	8,585,277	5.5	6,865,924	4.4	9,418,834	6.0	8,616,833	5.5	9,338,972	6.0	9,066,003	5.8
9,807,489	6.3	7,669,559	8.3	6,706,361	7.2	8,677,317	9.4	8,336,272	9.0	7,857,616	8.5	7,739,640	8.4
7,636,652	8.3	7,337,887	8.5	4,993,627	5.8	6,726,915	7.8	7,628,738	8.9	7,350,402	8.6	6,642,788	7.7
8,077,393	9.4	7,715,596	9.3	5,350,712	6.5	6,963,907	8.4	7,374,339	8.9	7,690,896	9.3	6,607,113	8.0
8,078,727	9.8												
7,032,309	8.9	6,006,115	7.6	5,451,417	6.9	6,895,520	8.7	6,729,804	8.5	6,734,304	8.5	6,882,545	8.7
7,713,300	9.4	6,868,247	8.3	5,481,362	6.7	6,925,407	8.4	6,863,920	8.3	6,457,072	7.8	6,919,836	8.4
6,226,929	7.8	7,284,196	9.2	5,962,878	7.5	7,185,077	9.0	6,181,738	7.8	6,557,363	8.2	7,174,803	9.0
7,444,919	9.1	6,838,158	8.4	5,495,880	6.7	6,802,719	8.3	6,862,125	8.4	7,090,018	8.7	6,408,731	7.8
6,232,436	7.7	7,780,881	9.7	5,939,511	7.4	6,470,789	8.0	7,289,637	9.1	6,783,791	8.4	6,698,094	8.3

Source : Directorate General of Customs, Ministry of Finance.

表A-4. 各月關稅實徵淨額
(不含關稅帶徵防衛捐及臨時稅在內)

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	67,622,010	100.0	4,436,170	6.6	5,441,438	8.0	5,225,032	7.7	5,311,792	7.9	6,252,230	9.2
74年度 (73.7 ~ 74.6)	66,873,026	100.0	5,919,140	8.9	5,881,761	8.8	5,114,766	7.6	5,737,128	8.6	6,250,802	9.3
75年度 (74.7 ~ 75.6)	63,838,386	100.0	5,363,341	8.4	4,862,932	7.6	4,438,265	7.0	4,798,431	7.5	4,887,175	7.7
76年度 (75.7 ~ 76.6)	76,267,153	100.0	6,273,475	8.2	5,998,373	7.9	5,576,116	7.3	6,446,355	8.5	6,200,418	8.1
77年度 (76.7 ~ 77.6)	78,582,859	100.0	6,435,080	8.2	6,254,066	8.0	5,961,104	7.6	6,427,822	8.2	6,992,673	8.9
78年度 (77.7 ~ 78.6)	89,387,037	100.0	6,805,942	7.6	7,148,424	8.0	6,446,315	7.2	7,333,924	8.2	7,327,274	8.2
79年度 (78.7 ~ 79.6)	81,879,616	100.0	7,621,871	9.3	7,071,101	8.6	6,206,384	7.6	6,557,197	8.0	6,366,257	7.8
80年度 (79.7 ~ 80.6)	79,269,295	100.0	7,699,737	9.7	6,439,526	8.1	5,267,463	6.6	5,916,651	7.5	6,711,316	8.5
81年度 (80.7 ~ 81.6)	88,429,283	100.0	7,725,233	8.7	7,003,702	7.9	6,541,835	7.4	7,261,927	8.2	7,432,847	8.4
82年度 (81.7 ~ 82.6)	99,928,304	100.0	8,477,671	8.5	7,311,079	7.3	7,401,301	7.4	8,048,574	8.1	8,039,902	8.0
83年度 (82.7 ~ 83.6)	102,940,698	100.0	8,372,326	8.1	8,120,531	7.9	7,527,178	7.3	7,996,704	7.8	7,797,474	7.6
84年度 (83.7 ~ 84.6)	115,366,387	100.0	9,083,947	7.9	9,006,862	7.8	8,185,984	7.1	8,205,654	7.1	9,575,400	8.3
85年度 (84.7 ~ 85.6)	104,805,585	100.0	9,688,049	9.2	9,864,343	9.4	8,474,959	8.1	8,902,251	8.5	8,619,105	8.2
86年度 (85.7 ~ 86.6)	103,405,990	100.0	7,998,686	7.7	8,446,040	8.2	7,544,732	7.3	8,693,478	8.4	8,439,428	8.2
87年度 (86.7 ~ 87.6)	114,330,914	100.0	9,777,439	8.6	8,268,970	7.2	8,725,824	7.6	10,025,569	8.8	9,959,102	8.7
88年度 (87.7 ~ 88.6)	103,044,622	100.0	9,572,095	9.3	8,436,184	8.2	9,088,356	8.8	8,462,324	8.2	8,312,642	8.1
89年度 (88.7 ~ 89.12)	156,815,025	100.0	8,558,415	5.5	8,061,013	5.1	7,895,541	5.0	8,685,183	5.5	8,778,549	5.6
90年 (90.1 ~ 90.12)	92,557,766	100.0	8,851,591	5.6	8,502,749	5.4	8,311,914	5.3	8,858,311	5.6	9,362,399	6.0
91年 (91.1 ~ 91.12)	85,900,543	100.0	7,559,113	8.2	7,949,662	8.6	6,185,551	6.7	8,289,668	9.0	7,950,355	8.6
92年 (92.1 ~ 92.12)	82,782,764	100.0	7,622,457	8.9	7,181,535	8.4	6,878,262	8.0	8,120,186	9.5	7,340,353	8.5
93年 (93.1 ~ 93.12)	78,884,589	100.0	6,689,075	8.1	6,041,043	7.3	6,373,418	7.7	7,097,422	8.6	6,800,516	8.2
94年 (94.1 ~ 94.12)	82,373,668	100.0	6,779,732	8.6	6,101,738	7.7	6,450,087	8.2	6,513,774	8.3	7,307,244	9.3
95年 (95.1 ~ 95.12)	79,566,925	100.0	6,770,459	8.2	6,826,705	8.3	6,812,942	8.3	7,234,137	8.8	7,500,281	9.1
96年 (96.1 ~ 96.12)	81,859,070	100.0	6,770,869	8.5	6,816,141	8.6	6,471,553	8.1	6,553,959	8.2	6,381,419	8.0
97年 (97.1 ~ 97.12)	80,425,705	100.0	7,156,582	8.7	7,099,262	8.7	6,152,690	7.5	7,126,920	8.7	7,381,066	9.0
			7,353,053	9.1	6,584,019	8.2	6,322,831	7.9	6,900,109	8.6	6,070,554	7.5

資料來源：財政部關稅總局。

Table A-4. Net Revenues of Customs Duties

(Defense Surtax and Temporary Tax are excluded)

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
6,246,620	9.2	6,365,481	9.4	5,213,157	7.7	5,705,592	8.4	5,579,458	8.3	5,870,367	8.7	5,974,673	8.8
5,825,425	8.7	5,864,013	8.8	4,174,937	6.2	6,105,419	9.1	5,619,404	8.4	5,428,106	8.1	4,952,125	7.4
5,599,402	8.8	6,153,996	9.6	4,173,043	6.5	5,933,560	9.3	5,678,761	8.9	5,910,843	9.3	6,038,637	9.5
7,025,037	9.2	5,532,474	7.3	5,918,565	7.8	6,583,216	8.6	7,331,794	9.6	6,300,258	8.3	7,081,072	9.3
7,335,852	9.3	5,954,833	7.6	6,744,793	8.6	6,927,348	8.8	6,254,244	8.0	6,554,949	8.3	6,740,095	8.6
7,785,047	8.7	8,038,725	9.0	5,680,534	6.4	7,999,199	8.9	7,453,120	8.3	9,029,832	10.1	8,338,701	9.3
6,698,046	8.2	6,287,748	7.7	5,970,611	7.3	6,979,818	8.5	7,443,934	9.1	7,411,350	9.1	7,265,299	8.9
6,149,174	7.8	7,031,760	8.9	5,735,966	7.2	6,579,604	8.3	6,862,544	8.7	7,592,645	9.6	7,282,909	9.2
7,070,117	8.0	8,318,736	9.4	5,743,792	6.5	7,137,312	8.1	8,007,846	9.1	7,592,899	8.6	8,593,037	9.7
8,384,448	8.4	6,738,963	6.7	7,802,022	7.8	9,757,072	9.8	9,461,816	9.5	9,350,859	9.4	9,154,597	9.2
9,507,440	9.2	8,872,215	8.6	6,986,675	6.8	9,759,988	9.5	9,440,561	9.2	8,917,432	8.7	9,642,174	9.4
9,644,941	8.4	8,971,382	7.8	7,973,473	6.9	11,442,288	9.9	11,503,542	10.0	10,728,833	9.3	11,044,081	9.6
8,468,466	8.1	8,593,842	8.2	8,260,168	7.9	7,906,146	7.5	9,128,378	8.7	8,552,776	8.2	8,347,102	8.0
8,842,399	8.6	9,224,663	8.9	7,011,931	6.8	9,185,719	8.9	9,335,863	9.0	9,396,403	9.1	9,286,648	9.0
11,365,381	9.9	7,811,425	6.8	8,749,192	7.7	10,549,877	9.2	9,915,140	8.7	8,884,477	7.8	10,298,518	9.0
9,533,942	9.3	8,139,399	7.9	6,609,858	6.4	9,453,146	9.2	8,696,712	8.4	7,589,526	7.4	9,150,438	8.9
9,250,028	5.9	8,585,277	5.5	6,865,924	4.4	9,418,834	6.0	8,616,833	5.5	9,338,972	6.0	9,066,003	5.8
9,807,489	6.3	7,669,559	8.3	6,706,361	7.2	8,677,317	9.4	8,336,272	9.0	7,857,616	8.5	7,739,640	8.4
7,636,652	8.3	7,337,887	8.5	4,993,627	5.8	6,726,915	7.8	7,628,738	8.9	7,350,402	8.6	6,642,788	7.7
8,077,393	9.4	7,715,596	9.3	5,350,712	6.5	6,963,907	8.4	7,374,339	8.9	7,690,896	9.3	6,607,113	8.0
8,078,727	9.8												
7,032,309	8.9	6,006,115	7.6	5,451,417	6.9	6,895,520	8.7	6,729,804	8.5	6,734,304	8.5	6,882,545	8.7
7,713,300	9.4	6,868,247	8.3	5,481,362	6.7	6,925,407	8.4	6,863,920	8.3	6,457,072	7.8	6,919,836	8.4
6,226,929	7.8	7,284,196	9.2	5,962,878	7.5	7,185,077	9.0	6,181,738	7.8	6,557,363	8.2	7,174,803	9.0
7,444,919	9.1	6,838,158	8.4	5,495,880	6.7	6,802,719	8.3	6,862,125	8.4	7,090,018	8.7	6,408,731	7.8
6,232,436	7.7	7,780,881	9.7	5,939,511	7.4	6,470,789	8.0	7,289,637	9.1	6,783,791	8.4	6,698,094	8.3

Source : Directorate General of Customs, Ministry of Finance.

表A-5. 各月關稅帶徵防衛捐及臨時稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
49年度 (48.7 ~ 49.6)	263,997	100.0	25,562	9.7	19,142	7.3	21,464	8.1	24,874	9.4	15,593	5.9
50年度 (49.7 ~ 50.6)	290,386	100.0	21,072	7.3	24,196	8.3	21,404	7.4	19,247	6.6	19,910	6.9
51年度 (50.7 ~ 51.6)	322,212	100.0	25,451	7.9	24,446	7.6	23,095	7.2	23,644	7.3	30,578	9.5
52年度 (51.7 ~ 52.6)	370,416	100.0	29,920	8.1	31,102	8.4	26,634	7.2	32,398	8.7	26,967	7.3
53年度 (52.7 ~ 53.6)	448,570	100.0	35,172	7.8	39,731	8.9	34,294	7.6	32,766	7.3	31,371	7.0
54年度 (53.7 ~ 54.6)	579,901	100.0	43,330	7.5	36,086	6.2	37,443	6.5	41,656	7.2	47,141	8.1
55年度 (54.7 ~ 55.6)	683,714	100.0	55,249	8.1	60,382	8.8	47,944	7.0	55,273	8.1	59,772	8.7
56年度 (55.7 ~ 56.6)	740,359	100.0	47,694	6.4	58,530	7.9	53,677	7.3	57,001	7.7	59,945	8.1
57年度 (56.7 ~ 57.6)	940,704	100.0	68,141	7.2	61,858	6.6	82,344	8.8	71,118	7.6	80,287	8.5
58年度 (57.7 ~ 58.6)	1,566,955	100.0	93,426	6.0	117,744	7.5	134,771	8.6	139,576	8.9	142,992	9.1
59年度 (58.7 ~ 59.6)	1,895,037	100.0	151,850	8.0	160,317	8.5	139,087	7.3	147,918	7.8	147,246	7.8
60年度 (59.7 ~ 60.6)	1,981,084	100.0	141,949	7.2	155,970	7.9	139,297	7.0	161,960	8.2	152,539	7.7
61年度 (60.7 ~ 61.6)	640,083	100.0	206,264	32.2	174,840	27.3	70,265	11.0	30,784	4.8	22,965	3.6

資料來源：財政部關稅總局。

說明：關稅帶徵防衛捐及臨時稅已自62年度起停徵。

Table A-5. Net Revenues of Defense Surtax and Temporary Tax
on Customs Duties

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
27,376	10.4	17,015	6.4	19,237	7.3	21,801	8.3	23,647	9.0	21,829	8.3	26,457	10.0
22,085	7.6	18,111	6.2	18,846	6.5	33,439	11.5	27,643	9.5	26,221	9.0	38,212	13.2
28,083	8.7	28,478	8.8	21,336	6.6	28,967	9.0	30,052	9.3	25,065	7.8	33,017	10.2
29,027	7.8	26,312	7.1	26,452	7.1	28,961	7.8	27,727	7.5	38,748	10.5	46,168	12.5
37,647	8.4	30,848	6.9	37,766	8.4	46,863	10.4	34,634	7.7	38,227	8.5	49,251	11.0
50,123	8.6	53,095	9.2	41,921	7.2	53,734	9.3	51,669	8.9	50,000	8.6	73,703	12.7
55,802	8.2	55,377	8.1	55,065	8.1	61,226	9.0	55,469	8.1	53,151	7.8	69,004	10.1
63,557	8.6	65,459	8.8	54,756	7.4	64,828	8.8	67,081	9.1	67,329	9.1	80,502	10.9
80,829	8.6	79,507	8.5	71,039	7.6	79,808	8.5	78,740	8.4	74,310	7.9	112,723	12.0
300,237	19.2	136,760	8.7	112,952	7.2	124,473	7.9	127,798	8.2	143,897	9.2	-7,671	-0.5
165,988	8.8	175,405	9.3	137,457	7.3	139,310	7.4	153,758	8.1	170,894	9.0	205,807	10.9
179,604	9.1	138,133	7.0	141,687	7.2	167,973	8.5	200,508	10.1	195,362	9.9	206,102	10.4
18,454	2.9	16,320	2.5	15,350	2.4	16,563	2.6	13,653	2.1	16,647	2.6	37,978	5.9

Source : Directorate General of Customs, Ministry of Finance.

Explanation : Defense Surtax and Temporary Tax on Customs Duties were abolished from FY 1973.

表A-6. 各月鹽稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
49年度 (48.7 ~ 49.6)	137,281	100.0	12,354	9.0	14,135	10.3	9,431	6.9	8,749	6.4	9,259	6.7
50年度 (49.7 ~ 50.6)	145,952	100.0	15,057	10.3	11,106	7.6	9,374	6.4	9,207	6.3	9,130	6.3
51年度 (50.7 ~ 51.6)	147,383	100.0	15,151	10.3	13,024	8.8	9,920	6.7	9,691	6.6	10,470	7.1
52年度 (51.7 ~ 52.6)	137,676	100.0	14,679	10.7	11,712	8.5	10,019	7.3	9,476	6.9	10,081	7.3
53年度 (52.7 ~ 53.6)	153,240	100.0	18,218	11.9	14,907	9.7	10,453	6.8	10,662	7.0	10,109	6.6
54年度 (53.7 ~ 54.6)	155,608	100.0	18,174	11.7	15,252	9.8	11,839	7.6	9,759	6.3	9,154	5.9
55年度 (54.7 ~ 55.6)	150,271	100.0	13,522	9.0	14,508	9.7	12,263	8.2	10,592	7.0	9,997	6.7
56年度 (55.7 ~ 56.6)	175,145	100.0	14,871	8.5	20,074	11.5	12,928	7.4	11,382	6.5	11,947	6.8
57年度 (56.7 ~ 57.6)	171,026	100.0	15,174	8.9	16,362	9.6	13,034	7.6	14,247	8.3	11,842	6.9
58年度 (57.7 ~ 58.6)	176,035	100.0	14,555	8.3	15,667	8.9	14,959	8.5	14,397	8.2	16,115	9.2
59年度 (58.7 ~ 59.6)	187,840	100.0	14,340	7.6	15,018	8.0	13,569	7.2	13,164	7.0	11,764	6.3
60年度 (59.7 ~ 60.6)	176,124	100.0	14,409	8.2	15,180	8.6	14,357	8.2	15,759	8.9	9,812	5.6
61年度 (60.7 ~ 61.6)	178,210	100.0	11,811	6.6	16,484	9.2	11,536	6.5	14,915	8.4	13,497	7.6
62年度 (61.7 ~ 62.6)	180,334	100.0	12,084	6.7	15,524	8.6	15,936	8.8	17,482	9.7	15,025	8.3
63年度 (62.7 ~ 63.6)	224,050	100.0	16,702	7.5	15,969	7.1	19,691	8.8	22,021	9.8	11,660	5.2
64年度 (63.7 ~ 64.6)	194,370	100.0	13,121	6.8	15,125	7.8	12,575	6.5	17,626	9.1	12,653	6.5
65年度 (64.7 ~ 65.6)	188,526	100.0	17,558	9.3	21,348	11.3	10,420	5.5	11,848	6.3	9,239	4.9
66年度 (65.7 ~ 66.6)	190,839	100.0	11,637	6.1	12,882	6.8	14,237	7.5	13,890	7.3	13,054	6.8

資料來源：財政部所屬各區國稅局。
說明：本稅自67年度起停徵。

Table A-6. Net Revenues of Salt Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
12,116	8.8	12,710	9.3	11,537	8.4	11,180	8.1	11,728	8.5	10,427	7.6	13,655	9.9
12,848	8.8	16,140	11.1	12,999	8.9	11,838	8.1	11,329	7.8	12,364	8.5	14,560	10.0
13,861	9.4	16,456	11.2	12,949	8.8	9,967	6.8	9,867	6.7	13,428	9.1	12,599	8.5
11,710	8.5	14,573	10.6	11,919	8.7	11,689	8.5	11,262	8.2	12,613	9.2	7,943	5.8
11,946	7.8	13,987	9.1	13,081	8.5	12,846	8.4	12,711	8.3	10,768	7.0	13,552	8.8
10,956	7.0	13,712	8.8	12,032	7.7	11,567	7.4	15,499	10.0	13,777	8.9	13,887	8.9
11,661	7.8	11,863	7.9	11,601	7.7	12,701	8.5	13,816	9.2	14,336	9.5	13,411	8.9
12,343	7.0	12,759	7.3	12,981	7.4	15,592	8.9	15,933	9.1	17,465	10.0	16,870	9.6
12,571	7.4	12,647	7.4	11,483	6.7	13,827	8.1	16,623	9.7	17,751	10.4	15,465	9.0
17,251	9.8	13,782	7.8	12,188	6.9	10,918	6.2	14,270	8.1	15,322	8.7	16,611	9.4
14,020	7.5	31,523	16.8	12,574	6.7	13,051	6.9	19,616	10.4	14,842	7.9	14,359	7.6
11,092	6.3	12,809	7.3	14,339	8.1	15,820	9.0	21,579	12.3	16,894	9.6	14,074	8.0
15,199	8.5	13,902	7.8	14,096	7.9	18,841	10.6	18,283	10.3	16,423	9.2	13,223	7.4
6,317	3.5	16,084	8.9	12,583	7.0	17,868	9.9	22,618	12.5	16,971	9.4	11,842	6.6
17,607	7.9	28,259	12.6	16,887	7.5	17,664	7.9	27,029	12.1	16,847	7.5	13,714	6.1
16,182	8.3	17,734	9.1	15,990	8.2	15,518	8.0	19,504	10.0	17,932	9.2	20,410	10.5
19,458	10.3	14,690	7.8	16,763	8.9	15,680	8.3	22,640	12.0	16,255	8.6	12,627	6.7
19,042	10.0	17,209	9.0	13,896	7.3	18,222	9.5	29,980	15.7	17,335	9.1	9,455	5.0

Source : Various District National Tax Administrations of Ministry of Finance.
Explanation : Salt Tax was abolished beginning FY 1978.

表A-7. 各月礦區稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	22,326	100.0	123	0.6	229	1.0	247	1.1	511	2.3	595	2.7
74年度 (73.7 ~ 74.6)	21,569	100.0	105	0.5	377	1.7	167	0.8	360	1.7	812	3.8
75年度 (74.7 ~ 75.6)	20,745	100.0	114	0.5	268	1.3	171	0.8	358	1.7	586	2.8
76年度 (75.7 ~ 76.6)	20,254	100.0	2	0.0	414	2.0	174	0.9	286	1.4	674	3.3
77年度 (76.7 ~ 77.6)	18,303	100.0	155	0.8	152	0.8	110	0.6	106	0.6	557	3.0
78年度 (77.7 ~ 78.6)	15,899	100.0	248	1.6	285	1.8	33	0.2	288	1.8	401	2.5
79年度 (78.7 ~ 79.6)	16,185	100.0	107	0.7	122	0.8	253	1.6	307	1.9	234	1.4
80年度 (79.7 ~ 80.6)	17,177	100.0	95	0.6	296	1.7	152	0.9	552	3.2	296	1.7
81年度 (80.7 ~ 81.6)	15,629	100.0	709	4.5	5,819	37.2	92	0.6	112	0.7	806	5.2
82年度 (81.7 ~ 82.6)	14,832	100.0	3,607	24.3	2,668	18.0	63	0.4	178	1.2	169	1.1
83年度 (82.7 ~ 83.6)	13,919	100.0	774	5.6	4,679	33.6	194	1.4	267	1.9	49	0.4
84年度 (83.7 ~ 84.6)	12,508	100.0	2,969	23.7	2,254	18.0	176	1.4	115	0.9	333	2.7
85年度 (84.7 ~ 85.6)	11,870	100.0	573	4.8	4,405	37.1	165	1.4	42	0.4	115	1.0
86年度 (85.7 ~ 86.6)	13,954	100.0	12	0.1	4,669	33.5	135	1.0	168	1.2	390	2.8
87年度 (86.7 ~ 87.6)	10,663	100.0	2,540	23.8	1,840	17.3	157	1.5	183	1.7	229	2.1
88年度 (87.7 ~ 88.6)	11,434	100.0	3,764	32.9	2,348	20.5	122	1.1	60	0.5	108	0.9
89年度 (88.7 ~ 89.12)	14,611	100.0	2,136	14.6	2,890	19.8	226	1.5	—	—	86	0.6
90年 (90.1 ~ 90.12)	9,289	100.0	2,387	16.3	2,041	14.0	12	0.1	10	0.1	86	0.6
91年 (91.1 ~ 91.12)	10,039	100.0	683	7.4	3,829	41.2	—	—	123	1.3	40	0.4
92年 (92.1 ~ 92.12)	10,187	100.0	842	8.4	4,403	43.9	—	—	13	0.1	1	0.0
			3,090	30.3	1,699	16.7	21	0.2	21	0.2	67	0.7
93年 (93.1 ~ 93.12)	3,799	100.0	39	1.0	62	1.6	—	—	-360	-9.5	—	—
94年 (94.1 ~ 94.12)	638	100.0	—	—	—	—	—	—	—	—	—	—
95年 (95.1 ~ 95.12)	158	100.0	—	—	—	—	—	—	—	—	—	—
96年 (96.1 ~ 96.12)	279	100.0	—	—	—	—	—	—	—	—	—	—
97年 (97.1 ~ 97.12)	21	100.0	—	—	—	—	—	—	—	—	—	—

資料來源：財政部所屬各區國稅局。

說明：礦區稅因修法自92年12月31日起改徵收礦產權利金不納入國稅。

Table A-7. Net Revenues of Mining Concession Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構 比%
9,832	44.0	370	1.7	269	1.2	283	1.3	146	0.7	1,092	4.9	8,629	38.7
8,122	37.7	303	1.4	131	0.6	294	1.4	347	1.6	462	2.1	10,089	46.8
8,459	40.8	169	0.8	124	0.6	291	1.4	1,017	4.9	656	3.2	8,532	41.1
8,930	44.1	110	0.5	251	1.2	125	0.6	289	1.4	630	3.1	8,369	41.3
7,486	40.9	115	0.6	157	0.9	117	0.6	257	1.4	735	4.0	8,356	45.7
4,381	27.6	2,356	14.8	298	1.9	130	0.8	124	0.8	260	1.6	7,095	44.6
6,566	40.6	14	0.1	621	3.8	447	2.8	240	1.5	336	2.1	6,938	42.9
3,987	23.2	2,294	13.4	126	0.7	201	1.2	2,885	16.8	5,850	34.1	443	2.6
186	1.2	481	3.1	6,202	39.7	527	3.4	48	0.3	171	1.1	476	3.0
300	2.0	792	5.3	5,659	38.2	153	1.0	365	2.5	362	2.4	516	3.5
212	1.5	1,366	9.8	—	—	5,251	37.7	220	1.6	182	1.3	725	5.2
370	3.0	998	8.0	3,778	30.2	786	6.3	105	0.8	249	2.0	375	3.0
254	2.1	912	7.7	3,598	30.3	—	—	505	4.3	349	2.9	952	8.0
553	4.0	3,765	27.0	2,766	19.8	460	3.3	179	1.3	118	0.8	739	5.3
100	0.9	2,943	27.6	—	—	1,895	17.8	18	0.2	203	1.9	555	5.2
116	1.0	2,253	19.7	2,216	19.4	48	0.4	5	0.0	160	1.4	234	2.0
15	0.1	11	0.1	4,324	29.6	—	—	35	0.2	112	0.8	60	0.4
180	1.2	986	10.6	3,258	35.1	—	—	62	0.7	116	1.2	81	0.9
111	1.2	592	5.9	3,890	38.7	17	0.2	33	0.3	111	1.1	10	0.1
127	1.3	693	6.8	3,904	38.3	144	1.4	39	0.4	100	1.0	36	0.4
373	3.7	1,000	26.3	3,319	87.4	189	5.0	-1,156	-30.4	172	4.5	476	12.5
58	1.5	—	—	—	—	—	—	—	—	—	—	—	—
638	100.0	—	—	—	—	—	—	—	—	—	—	—	—
158	100.0	—	—	—	—	—	—	—	—	—	—	—	—
279	100.0	—	—	—	—	—	—	—	—	—	—	—	—
21	100.0	—	—	—	—	—	—	—	—	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since Dec. 31, 2003, the Mining Concession Tax has changed to Mining Royalty, not belonged to National Taxes.

表A-8. 各月所得稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	67,956,709	100.0	5,183,718	7.6	3,173,635	4.7	3,518,711	5.2	2,470,925	3.6	2,388,380	3.5
74年度 (73.7 ~ 74.6)	75,888,574	100.0	9,670,783	12.7	1,998,133	2.6	3,363,057	4.4	2,753,125	3.6	2,815,915	3.7
75年度 (74.7 ~ 75.6)	79,440,381	100.0	8,468,395	10.7	2,529,045	3.2	5,078,982	6.4	2,829,897	3.6	2,941,415	3.7
76年度 (75.7 ~ 76.6)	91,338,646	100.0	8,587,402	9.4	3,322,999	3.6	4,930,668	5.4	2,927,552	3.2	3,098,852	3.4
77年度 (76.7 ~ 77.6)	123,122,396	100.0	13,146,472	10.7	4,335,691	3.5	7,371,388	6.0	3,517,811	2.9	3,870,776	3.1
78年度 (77.7 ~ 78.6)	157,063,043	100.0	14,051,921	8.9	8,899,821	5.7	16,239,429	10.3	5,337,749	3.4	5,277,432	3.4
79年度 (78.7 ~ 79.6)	225,752,211	100.0	23,850,785	10.6	9,273,478	4.1	18,265,168	8.1	9,321,274	4.1	7,127,821	3.2
80年度 (79.7 ~ 80.6)	193,742,764	100.0	28,511,036	14.7	11,855,278	6.1	6,327,951	3.3	13,166,804	6.8	8,883,553	4.6
81年度 (80.7 ~ 81.6)	216,150,460	100.0	29,627,567	13.7	12,671,175	5.9	12,632,206	5.8	6,951,240	3.2	7,907,554	3.7
82年度 (81.7 ~ 82.6)	237,618,241	100.0	30,476,925	12.8	14,124,821	5.9	16,773,766	7.1	7,585,829	3.2	9,036,004	3.8
83年度 (82.7 ~ 83.6)	266,020,141	100.0	29,276,261	11.0	17,572,189	6.6	13,536,529	5.1	19,131,410	7.2	10,026,554	3.8
84年度 (83.7 ~ 84.6)	319,383,860	100.0	26,174,286	8.2	27,827,705	8.7	25,617,145	8.0	13,484,027	4.2	10,932,369	3.4
85年度 (84.7 ~ 85.6)	343,550,020	100.0	44,299,821	12.9	19,143,066	5.6	28,542,389	8.3	16,847,684	4.9	12,690,584	3.7
86年度 (85.7 ~ 86.6)	352,890,477	100.0	25,921,349	7.3	38,304,767	10.9	21,826,728	6.2	16,101,023	4.6	13,505,601	3.8
87年度 (86.7 ~ 87.6)	398,390,232	100.0	44,475,453	11.2	24,747,595	6.2	30,459,353	7.6	15,991,755	4.0	16,956,433	4.3
88年度 (87.7 ~ 88.6)	432,388,876	100.0	54,398,489	12.6	26,254,475	6.1	36,836,234	8.5	17,048,858	3.9	15,325,943	3.5
89年度 (88.7 ~ 89.12)	610,580,021	100.0	59,522,311 74,350,160	9.7 12.2	24,259,535 21,071,887	4.0 3.5	32,780,638 12,711,766	5.4 2.1	15,485,141 18,068,603	2.5 3.0	13,167,168 16,220,225	2.2 2.7
90年 (90.1 ~ 90.12)	478,636,373	100.0	84,702,985	17.7	21,532,020	4.5	11,728,862	2.5	19,511,943	4.1	12,568,499	2.6
91年 (91.1 ~ 91.12)	392,939,078	100.0	40,987,496	10.4	18,903,255	4.8	53,988,712	13.7	26,597,623	6.8	-6,804,496	-1.7
92年 (92.1 ~ 92.12)	411,086,972	100.0	13,717,128	3.3	20,802,999	5.1	65,077,781	15.8	27,019,413	6.6	-4,637,445	-1.1
93年 (93.1 ~ 93.12)	455,913,822	100.0	2,724,283	0.6	28,973,348	6.4	93,373,913	20.5	167,158	0.0	16,543,957	3.6
94年 (94.1 ~ 94.12)	625,807,052	100.0	5,740,443	0.9	39,432,659	6.3	123,862,303	19.8	23,308,038	3.7	21,447,851	3.4
95年 (95.1 ~ 95.12)	646,217,799	100.0	2,304,531	0.4	44,529,369	6.9	79,183,546	12.3	73,769,770	11.4	19,891,200	3.1
96年 (96.1 ~ 96.12)	730,159,866	100.0	118,937	0.0	43,036,496	5.9	96,125,789	13.2	77,785,176	10.7	24,968,344	3.4
97年 (97.1 ~ 97.12)	834,988,400	100.0	-14,459,757	-1.7	45,160,885	5.4	125,594,739	15.0	85,714,678	10.3	26,514,207	3.2

資料來源：財政部所屬各區國稅局。

Table A-8. Net Revenues of Income Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
6,325,890	9.3	5,944,357	8.7	5,427,546	8.0	11,499,706	16.9	7,423,999	10.9	8,676,237	12.8	5,923,605	8.7
6,347,774	8.4	8,134,273	10.7	3,880,810	5.1	10,834,467	14.3	10,484,775	13.8	9,377,805	12.4	6,227,657	8.2
6,871,388	8.6	7,813,871	9.8	4,324,115	5.4	14,824,953	18.7	8,687,795	10.9	7,785,292	9.8	7,285,233	9.2
9,705,077	10.6	9,418,744	10.3	5,355,915	5.9	16,980,930	18.6	10,685,032	11.7	9,539,976	10.4	6,785,499	7.4
13,848,274	11.2	11,466,216	9.3	5,462,431	4.4	24,006,948	19.5	14,864,783	12.1	14,493,878	11.8	6,737,728	5.5
13,936,267	8.9	19,564,554	12.5	7,779,187	5.0	24,368,809	15.5	16,007,072	10.2	19,016,521	12.1	6,584,281	4.2
17,972,605	8.0	26,967,980	11.9	13,681,581	6.1	23,717,699	10.5	24,206,259	10.7	34,889,941	15.5	16,477,620	7.3
9,028,440	4.7	21,350,640	11.0	9,880,005	5.1	18,972,010	9.8	24,608,409	12.7	26,345,293	13.6	14,813,345	7.6
9,257,319	4.3	23,868,009	11.0	13,437,311	6.2	26,841,945	12.4	22,148,502	10.2	27,095,989	12.5	23,711,643	11.0
10,244,104	4.3	15,300,622	6.4	23,016,099	9.7	31,605,721	13.3	24,291,012	10.2	36,875,911	15.5	18,287,427	7.7
12,806,847	4.8	25,058,921	9.4	13,481,254	5.1	38,238,217	14.4	26,829,903	10.1	41,267,885	15.5	18,794,171	7.1
14,145,753	4.4	21,170,129	6.6	26,374,875	8.3	45,397,327	14.2	38,746,563	12.1	45,855,144	14.4	23,658,537	7.4
13,058,557	3.8	31,116,125	9.1	15,421,260	4.5	31,341,644	9.1	50,350,442	14.7	55,897,010	16.3	24,841,438	7.2
15,843,708	4.5	34,347,726	9.7	19,485,249	5.5	47,353,288	13.4	37,535,658	10.6	60,704,845	17.2	21,960,535	6.2
17,507,284	4.4	25,967,663	6.5	37,628,826	9.4	45,802,820	11.5	41,260,129	10.4	64,136,058	16.1	33,456,863	8.4
14,513,267	3.4	36,224,594	8.4	22,526,148	5.2	61,759,074	14.3	44,099,792	10.2	83,950,724	19.4	19,451,278	4.5
15,508,094	2.5	39,535,779	6.5	23,221,820	3.8	61,284,073	10.0	41,924,761	6.9	95,710,935	15.7	30,246,825	5.0
15,510,300	2.5	24,872,279	5.2	23,794,170	5.0	51,052,343	10.7	80,402,618	16.8	103,810,130	21.7	31,078,976	6.5
13,581,548	2.8	18,205,728	4.6	16,962,966	4.3	20,872,593	5.3	15,193,103	3.9	102,319,349	26.0	67,588,543	17.2
18,124,206	4.6	21,196,410	5.2	18,294,304	4.5	15,716,957	3.8	14,783,756	3.6	75,433,705	18.3	125,665,268	30.6
18,016,696	4.4	19,166,641	4.2	21,375,024	4.7	15,924,831	3.5	17,926,046	3.9	128,586,541	28.2	90,441,802	19.8
20,710,278	4.5	20,228,305	3.2	19,344,889	3.1	24,762,555	4.0	16,894,734	2.7	176,893,203	28.3	132,702,721	21.2
21,189,351	3.4	24,823,009	3.8	25,084,539	3.9	23,647,342	3.7	16,436,053	2.5	84,102,160	13.0	228,589,575	35.4
23,856,705	3.7	19,758,867	2.7	18,510,215	2.5	34,755,806	4.8	20,884,159	2.9	146,361,049	20.0	221,383,350	30.3
26,471,678	3.6	28,852,586	3.5	26,607,413	3.2	26,823,122	3.2	20,114,512	2.4	101,831,207	12.2	332,543,842	39.8
29,690,966	3.6												

Source : Various District National Tax Administrations of Ministry of Finance.

表A-9. 各月營利事業所得稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	33,850,432	100.0	3,890,541	11.5	2,878,726	8.5	2,076,461	6.1	311,038	0.9	348,176	1.0
74年度 (73.7 ~ 74.6)	36,685,697	100.0	8,558,176	23.3	1,429,535	3.9	1,577,450	4.3	374,236	1.0	363,073	1.0
75年度 (74.7 ~ 75.6)	37,258,636	100.0	7,114,955	19.1	1,411,477	3.8	3,577,993	9.6	670,448	1.8	282,485	0.8
76年度 (75.7 ~ 76.6)	44,819,369	100.0	7,364,494	16.4	1,827,823	4.1	2,746,512	6.1	490,976	1.1	432,268	1.0
77年度 (76.7 ~ 77.6)	61,062,933	100.0	10,618,534	17.4	1,942,369	3.2	4,597,395	7.5	286,740	0.5	660,639	1.1
78年度 (77.7 ~ 78.6)	80,138,880	100.0	10,177,339	12.7	5,209,030	6.5	12,973,706	16.2	737,995	0.9	826,655	1.0
79年度 (78.7 ~ 79.6)	110,208,735	100.0	17,297,178	15.7	3,602,526	3.3	13,445,234	12.2	3,177,974	2.9	967,997	0.9
80年度 (79.7 ~ 80.6)	82,993,600	100.0	22,411,311	27.0	5,300,201	6.4	1,884,859	2.3	6,568,313	7.9	1,000,448	1.2
81年度 (80.7 ~ 81.6)	97,186,215	100.0	23,285,946	24.0	6,187,592	6.4	9,133,545	9.4	1,149,488	1.2	1,007,307	1.0
82年度 (81.7 ~ 82.6)	106,694,889	100.0	23,983,462	22.5	8,984,362	8.4	9,944,277	9.3	960,173	0.9	1,200,234	1.1
83年度 (82.7 ~ 83.6)	115,276,524	100.0	27,532,574	23.9	8,868,832	7.7	5,805,238	5.0	9,083,271	7.9	664,287	0.6
84年度 (83.7 ~ 84.6)	146,783,320	100.0	23,574,603	16.1	20,129,842	13.7	15,442,108	10.5	1,938,146	1.3	629,846	0.4
85年度 (84.7 ~ 85.6)	148,443,967	100.0	38,466,324	25.9	11,488,244	7.7	16,838,095	11.3	3,653,238	2.5	531,291	0.4
86年度 (85.7 ~ 86.6)	146,590,527	100.0	21,190,261	14.5	28,258,567	19.3	10,371,408	7.1	2,670,318	1.8	956,192	0.7
87年度 (86.7 ~ 87.6)	163,354,533	100.0	37,346,151	22.9	11,548,043	7.1	17,394,016	10.6	1,009,237	0.6	1,991,012	1.2
88年度 (87.7 ~ 88.6)	194,251,282	100.0	52,220,771	26.9	13,122,207	6.8	29,151,050	15.0	3,102,475	1.6	1,925,945	1.0
89年度 (88.7 ~ 89.12)	307,035,181	100.0	49,253,735 66,805,772	16.0 21.8	14,654,607 13,214,999	4.8 4.3	25,629,362 6,982,373	8.3 2.3	1,835,194 3,306,469	0.6 1.1	981,994 2,022,605	0.3 0.7
90年 (90.1 ~ 90.12)	233,677,981	100.0	64,705,147	27.7	23,423,315	10.0	2,869,403	1.2	3,673,003	1.6	1,698,699	0.7
91年 (91.1 ~ 91.12)	165,758,919	100.0	2,634,234	1.6	3,070,950	1.9	52,222,379	31.5	10,079,768	6.1	1,925,756	1.2
92年 (92.1 ~ 92.12)	213,682,897	100.0	5,098,455	2.4	2,971,353	1.4	62,111,548	29.1	12,374,630	5.8	1,639,223	0.8
93年 (93.1 ~ 93.12)	241,088,853	100.0	1,409,667	0.6	5,806,351	2.4	70,641,939	29.3	16,103,656	6.7	2,258,666	0.9
94年 (94.1 ~ 94.12)	329,357,079	100.0	1,896,244	0.6	5,437,672	1.7	93,874,379	28.5	23,676,548	7.2	4,802,404	1.5
95年 (95.1 ~ 95.12)	311,887,576	100.0	1,754,320	0.6	7,125,758	2.3	47,702,024	15.3	68,798,785	22.1	3,088,782	1.0
96年 (96.1 ~ 96.12)	382,633,510	100.0	1,792,459	0.5	7,304,438	1.9	62,973,687	16.5	66,007,420	17.3	6,310,125	1.6
97年 (97.1 ~ 97.12)	445,244,861	100.0	1,418,233	0.3	6,521,725	1.5	76,089,131	17.1	77,074,539	17.3	3,900,576	0.9

資料來源：財政部所屬各區國稅局。

Table A-9. Net Revenues of Business Income Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
3,585,088	10.6	2,827,389	8.4	2,137,593	6.3	4,225,039	12.5	2,790,381	8.2	6,205,079	18.3	2,574,921	7.6
3,486,157	9.5	4,429,590	12.1	613,486	1.7	2,988,268	8.1	3,845,770	10.5	6,428,439	17.5	2,591,517	7.1
3,815,947	10.2	3,849,350	10.3	294,383	0.8	4,992,066	13.4	2,487,853	6.7	5,127,236	13.8	3,634,443	9.8
6,517,633	14.5	4,471,659	10.0	491,694	1.1	7,309,989	16.3	3,465,715	7.7	6,556,460	14.6	3,144,146	7.0
9,688,637	15.9	5,732,234	9.4	718,174	1.2	9,970,781	16.3	4,775,664	7.8	9,753,979	16.0	2,317,787	3.8
8,386,694	10.5	11,455,292	14.3	1,252,616	1.6	10,811,698	13.5	5,103,536	6.4	11,328,620	14.1	1,875,699	2.3
11,225,180	10.2	16,346,442	14.8	2,026,461	1.8	8,078,894	7.3	5,250,306	4.8	23,136,012	21.0	5,654,531	5.1
339,029	0.4	9,187,657	11.1	95,871	0.1	5,955,725	7.2	11,170,604	13.5	13,522,259	16.3	5,557,323	6.7
462,177	0.5	8,832,705	9.1	698,701	0.7	13,660,085	14.1	8,011,944	8.2	13,966,281	14.4	10,790,444	11.1
643,220	0.6	1,025,928	1.0	8,358,126	7.8	16,188,025	15.2	9,405,419	8.8	19,454,774	18.2	6,546,889	6.1
1,712,771	1.5	9,324,939	8.1	341,273	0.3	18,587,872	16.1	9,456,091	8.2	19,038,646	16.5	4,860,730	4.2
1,431,616	1.0	3,942,537	2.7	9,162,535	6.2	23,003,528	15.7	11,232,455	7.7	27,229,813	18.6	9,066,291	6.2
276,584	0.2	12,546,372	8.5	713,470	0.5	8,247,358	5.6	22,412,549	15.1	25,709,451	17.3	7,560,991	5.1
1,201,623	0.8	12,222,167	8.3	958,101	0.7	23,359,501	15.9	12,034,581	8.2	27,342,839	18.7	6,024,969	4.1
553,840	0.3	2,762,194	1.7	14,255,771	8.7	21,453,921	13.1	13,839,981	8.5	26,444,316	16.2	14,756,051	9.0
293,179	0.2	17,336,659	8.9	6,310,843	3.2	25,758,621	13.3	13,390,790	6.9	33,040,667	17.0	-1,401,925	-0.7
1,399,329	0.5	19,032,915	6.2	1,628,309	0.5	29,330,622	9.6	14,254,751	4.6	44,043,700	14.3	11,374,189	3.7
1,284,256	0.4	2,955,403	1.3	1,239,065	0.5	23,993,906	10.3	44,282,521	19.0	53,362,126	22.8	10,635,933	4.6
839,460	0.4	754,356	0.5	-391,710	-0.2	1,586,985	1.0	1,197,003	0.7	72,853,062	44.0	15,745,786	9.5
4,080,350	2.5	2,009,550	0.9	957,182	0.4	2,259,772	1.1	1,567,176	0.7	54,133,744	25.3	64,280,255	30.1
4,280,009	2.0	1,863,827	0.8	553,310	0.2	1,892,946	0.8	2,108,798	0.9	104,499,455	43.3	28,972,926	12.0
4,977,312	2.1	1,641,824	0.5	1,106,544	0.3	1,612,207	0.5	1,467,598	0.4	146,916,465	44.6	42,222,122	12.8
4,703,072	1.4	2,718,884	0.9	1,387,993	0.4	3,176,461	1.0	682,129	0.2	56,459,367	18.1	111,908,668	35.9
7,084,405	2.3	-318,464	-0.1	89,521	0.0	3,640,769	1.0	3,722,559	1.0	116,043,331	30.3	106,841,683	27.9
8,225,982	2.1	3,085,228	0.7	2,817,433	0.6	3,353,924	0.8	-857,367	-0.2	71,303,459	16.0	193,049,423	43.4
7,488,557	1.7												

Source : Various District National Tax Administrations of Ministry of Finance.

表A-10. 各月營利事業所得稅實徵淨額－公營

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	4,326,186	100.0	16	0.0	-346,620	-8.0	1,563,170	36.1	-2,120	-0.0	—	—
74年度 (73.7 ~ 74.6)	3,707,874	100.0	-180,938	-4.9	822	0.0	984,900	26.6	-147,376	-4.0	-3,727	-0.1
75年度 (74.7 ~ 75.6)	6,421,293	100.0	-44,610	-0.7	-41,073	-0.6	3,242,240	50.5	146,244	2.3	—	—
76年度 (75.7 ~ 76.6)	4,438,100	100.0	-115,267	-2.6	12,445	0.3	2,558,907	57.7	22,885	0.5	851	0.0
77年度 (76.7 ~ 77.6)	6,358,273	100.0	191	0.0	-61,524	-1.0	4,043,741	63.6	63,730	1.0	8	0.0
78年度 (77.7 ~ 78.6)	19,922,299	100.0	87,458	0.4	-388	-0.0	12,297,176	61.7	20,780	0.1	—	—
79年度 (78.7 ~ 79.6)	26,216,517	100.0	865,137	3.3	-7,382	-0.0	12,374,593	47.2	2,520,630	9.6	210,309	0.8
80年度 (79.7 ~ 80.6)	14,508,339	100.0	-117,124	-0.8	332,547	2.3	259,172	1.8	5,417,151	37.3	36	0.0
81年度 (80.7 ~ 81.6)	15,444,251	100.0	195,393	1.3	3,021	0.0	7,382,694	47.8	-9,248	-0.1	1,376	0.0
82年度 (81.7 ~ 82.6)	16,952,009	100.0	-289,413	-1.7	24,945	0.1	8,360,917	49.3	38,026	0.2	6,139	0.0
83年度 (82.7 ~ 83.6)	16,915,276	100.0	-2,000,587	-11.8	-11,954	-0.1	2,796,451	16.5	7,413,891	43.8	12,627	0.1
84年度 (83.7 ~ 84.6)	24,850,253	100.0	140,068	0.6	-282,741	-1.1	12,402,784	49.9	59,918	0.2	562	0.0
85年度 (84.7 ~ 85.6)	26,232,238	100.0	-107,280	-0.4	-133,674	-0.5	14,299,611	54.5	58,463	0.2	4,528	0.0
86年度 (85.7 ~ 86.6)	11,850,088	100.0	-902,173	-7.6	-71,064	-0.6	5,594,186	47.2	81,738	0.7	2,096	0.0
87年度 (86.7 ~ 87.6)	21,980,345	100.0	-1,827,003	-8.3	22,057	0.1	14,784,940	67.3	-191,630	-0.9	265	0.0
88年度 (87.7 ~ 88.6)	43,495,753	100.0	207,341	0.5	1,044,952	2.4	24,116,396	55.4	-16,069	-0.0	138,298	0.3
89年度 (88.7 ~ 89.12)	59,865,248	100.0	-62,177 17,091,773	-0.1 28.6	641,884 40,667	1.1 0.1	21,952,106 3,230,773	36.7 5.4	148,721 12,088	0.2 0.0	19,571 3,132	0.0 0.0
90年 (90.1 ~ 90.12)	24,084,021	100.0	14,534,056	60.3	55,964	0.2	7,828	0.0	6,103	0.0	7,974	0.0
91年 (91.1 ~ 91.12)	17,443,855	100.0	12,098	0.1	24,181	0.1	9,335,988	53.5	20,432	0.1	9,594	0.1
92年 (92.1 ~ 92.12)	23,345,552	100.0	122,251	0.5	4,381	0.0	8,998,657	38.5	9,381	0.0	-29,344	-0.1
93年 (93.1 ~ 93.12)	21,661,379	100.0	8,684	0.0	12,885	0.1	8,157,228	37.7	68,449	0.3	6,860	0.0
94年 (94.1 ~ 94.12)	20,412,959	100.0	11,816	0.1	1,414	0.0	10,787,114	52.8	19,088	0.1	-10,907	-0.1
95年 (95.1 ~ 95.12)	2,769,110	100.0	6,753	0.2	-41,639	-1.5	484,442	17.5	1,308,965	47.3	24,572	0.9
96年 (96.1 ~ 96.12)	653,936	100.0	29,642	4.5	-154,892	-23.7	364,969	55.8	1,546,126	236.4	19,181	2.9
97年 (97.1 ~ 97.12)	3,850,587	100.0	-24	-0.0	10,276	0.3	1,665,957	43.3	597,998	15.5	31,936	0.8

資料來源：財政部所屬各區國稅局。

Table A-10. Net Revenues of Business Income Tax — Public Enterprises

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
12,021	0.3	1,481,765	34.3	1,638,225	37.9	58	0.0	1,985	0.0	-17	-0.0	-22,297	-0.5
-9,927	-0.3	2,736,404	73.8	132,952	3.6	—	—	221	0.0	134	0.0	194,409	5.2
3,590	0.1	2,466,568	38.4	6,129	0.1	6,798	0.1	—	—	—	—	635,407	9.9
17,271	0.4	2,295,869	51.7	32,889	0.7	141,740	3.2	-5,811	-0.1	-4,662	-0.1	-519,017	-11.7
2,269	0.0	2,823,972	44.4	119,120	1.9	7,589	0.1	1,265	0.0	-5,279	-0.1	-636,809	-10.0
2,863	0.0	7,266,230	36.5	760,284	3.8	-2,014	-0.0	56,526	0.3	16	0.0	-566,632	-2.8
-89	-0.0	8,945,593	34.1	1,301,163	5.0	323	0.0	-45	-0.0	-768	-0.0	7,053	0.0
11,503	0.1	7,847,140	54.1	661	0.0	-6,771	-0.0	543	0.0	503	0.0	762,978	5.3
2,297	0.0	8,086,615	52.4	-1,245,375	-8.1	1,890	0.0	17,510	0.1	1,217	0.0	1,006,861	6.5
142,439	0.8	366,219	2.2	7,763,693	45.8	24,711	0.1	-1,870	-0.0	51,332	0.3	464,871	2.7
837,436	5.0	8,388,074	49.6	108,898	0.6	2,838	0.0	753	0.0	-198,984	-1.2	-434,167	-2.6
166,061	0.7	3,088,287	12.4	7,910,569	31.8	12,979	0.1	2,616	0.0	3,949	0.0	1,345,201	5.4
-495,533	-1.9	12,643,172	48.2	-12,385	-0.0	-24,551	-0.1	15,250	0.1	-18,109	-0.1	2,746	0.0
155,991	1.3	9,026,078	76.2	81,047	0.7	5,724	0.0	-12,022	-0.1	1,964	0.0	-2,113,477	-17.8
42,087	0.2	1,273,860	5.8	12,878,574	58.6	26,725	0.1	3,780	0.0	-4,456,074	-20.3	-577,236	-2.6
269	0.0	5,413,456	12.4	14,040,259	32.3	6,426	0.0	5,032	0.0	2,771	0.0	-1,463,378	-3.4
5,955	0.0	16,881,057	28.2	2,307	0.0	26,513	0.0	3,229	0.0	25,834	0.0	-211,326	-0.4
53,141	0.1	36,661	0.2	7,906	0.0	1,362,851	5.7	7,890,909	32.8	10,632	0.0	158,484	0.7
4,653	0.0	-581,059	-3.3	-651,053	-3.7	14,625	0.1	-31,753	-0.2	9,576,479	54.9	4,497	0.0
-290,174	-1.7	-180,839	-0.8	-568,011	-2.4	91,160	0.4	53,126	0.2	342,952	1.5	14,715,497	63.0
-213,659	-0.9												
40,199	0.2	-2,643	-0.0	-401,313	-1.9	-178,891	-0.8	-10,034	-0.0	13,895,296	64.1	64,659	0.3
-195,729	-1.0	-739,515	-3.6	-205,948	-1.0	-798,723	-3.9	-377,193	-1.8	11,896,074	58.3	25,468	0.1
-82,354	-3.0	-73,047	-2.6	-279,211	-10.1	-702,105	-25.4	-3,191	-0.1	302,656	10.9	1,823,269	65.8
80,406	12.3	46,561	7.1	-2,360,026	-360.9	-49,422	-7.6	-391,247	-59.8	1,476,844	225.8	45,794	7.0
-64,747	-1.7	-25,291	-0.7	15,099	0.4	-146,427	-3.8	-654,013	-17.0	400,166	10.4	2,019,657	52.5

Source : Various District National Tax Administrations of Ministry of Finance.

表A-11. 各月營利事業所得稅實徵淨額－民營

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	29,524,246	100.0	3,890,525	13.2	3,225,346	10.9	513,291	1.7	313,158	1.1	348,176	1.2
74年度 (73.7 ~ 74.6)	32,977,823	100.0	8,739,114	26.5	1,428,713	4.3	592,550	1.8	521,612	1.6	366,800	1.1
75年度 (74.7 ~ 75.6)	30,837,343	100.0	7,159,565	23.2	1,452,550	4.7	335,753	1.1	524,204	1.7	282,485	0.9
76年度 (75.7 ~ 76.6)	40,381,269	100.0	7,479,761	18.5	1,815,378	4.5	187,605	0.5	468,091	1.2	431,417	1.1
77年度 (76.7 ~ 77.6)	54,704,660	100.0	10,618,343	19.4	2,003,893	3.7	553,654	1.0	223,010	0.4	660,631	1.2
78年度 (77.7 ~ 78.6)	60,216,581	100.0	10,089,881	16.8	5,209,418	8.7	676,530	1.1	717,215	1.2	826,655	1.4
79年度 (78.7 ~ 79.6)	83,992,218	100.0	16,432,041	19.6	3,609,908	4.3	1,070,641	1.3	657,344	0.8	757,688	0.9
80年度 (79.7 ~ 80.6)	68,485,261	100.0	22,528,435	32.9	4,967,654	7.3	1,625,687	2.4	1,151,162	1.7	1,000,412	1.5
81年度 (80.7 ~ 81.6)	81,741,964	100.0	23,090,553	28.2	6,184,571	7.6	1,750,851	2.1	1,158,736	1.4	1,005,931	1.2
82年度 (81.7 ~ 82.6)	89,742,880	100.0	24,272,875	27.0	8,959,417	10.0	1,583,360	1.8	922,147	1.0	1,194,095	1.3
83年度 (82.7 ~ 83.6)	98,361,248	100.0	29,533,161	30.0	8,880,786	9.0	3,008,787	3.1	1,669,380	1.7	651,660	0.7
84年度 (83.7 ~ 84.6)	121,933,067	100.0	23,434,535	19.2	20,412,583	16.7	3,039,324	2.5	1,878,228	1.5	629,284	0.5
85年度 (84.7 ~ 85.6)	122,211,729	100.0	38,573,604	31.6	11,621,918	9.5	2,538,484	2.1	3,594,775	2.9	526,763	0.4
86年度 (85.7 ~ 86.6)	134,740,439	100.0	22,092,434	16.4	28,329,631	21.0	4,777,222	3.5	2,588,580	1.9	954,096	0.7
87年度 (86.7 ~ 87.6)	141,374,188	100.0	39,173,154	27.7	11,525,986	8.2	2,609,076	1.8	1,200,867	0.8	1,990,747	1.4
88年度 (87.7 ~ 88.6)	150,755,529	100.0	52,013,430	34.5	12,077,255	8.0	5,034,654	3.3	3,118,544	2.1	1,787,647	1.2
89年度 (88.7 ~ 89.12)	247,169,933	100.0	49,315,912	20.0	14,012,723	5.7	3,677,256	1.5	1,686,473	0.7	962,423	0.4
90年 (90.1 ~ 90.12)	209,593,960	100.0	49,713,999	20.1	13,174,332	5.3	3,751,600	1.5	3,294,381	1.3	2,019,473	0.8
91年 (91.1 ~ 91.12)	148,315,064	100.0	50,171,091	23.9	23,367,351	11.1	2,861,575	1.4	3,666,900	1.7	1,690,725	0.8
92年 (92.1 ~ 92.12)	190,337,345	100.0	2,622,136	1.8	3,046,769	2.1	42,886,391	28.9	10,059,336	6.8	1,916,162	1.3
93年 (93.1 ~ 93.12)	219,427,474	100.0	4,976,204	2.6	2,966,972	1.6	53,112,891	27.9	12,365,249	6.5	1,668,567	0.9
94年 (94.1 ~ 94.12)	308,944,120	100.0	1,400,983	0.6	5,793,466	2.6	62,484,711	28.5	16,035,207	7.3	2,251,806	1.0
95年 (95.1 ~ 95.12)	309,118,466	100.0	1,884,428	0.6	5,436,258	1.8	83,087,265	26.9	23,657,460	7.7	4,813,311	1.6
96年 (96.1 ~ 96.12)	381,979,574	100.0	1,747,567	0.6	7,167,397	2.3	47,217,582	15.3	67,489,820	21.8	3,064,210	1.0
97年 (97.1 ~ 97.12)	441,394,274	100.0	1,762,817	0.5	7,459,330	2.0	62,608,718	16.4	64,461,294	16.9	6,290,944	1.6
			1,418,257	0.3	6,511,449	1.5	74,423,174	16.9	76,476,541	17.3	3,868,640	0.9

資料來源：財政部所屬各區國稅局。

Table A-11. Net Revenues of Business Income Tax — Private Enterprises

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
3,573,067	12.1	1,345,624	4.6	499,368	1.7	4,224,981	14.3	2,788,396	9.4	6,205,096	21.0	2,597,218	8.8
3,496,084	10.6	1,693,186	5.1	480,534	1.5	2,988,268	9.1	3,845,549	11.7	6,428,305	19.5	2,397,108	7.3
3,812,357	12.4	1,382,782	4.5	288,254	0.9	4,985,268	16.2	2,487,853	8.1	5,127,236	16.6	2,999,036	9.7
6,500,362	16.1	2,175,790	5.4	458,805	1.1	7,168,249	17.8	3,471,526	8.6	6,561,122	16.2	3,663,163	9.1
9,686,368	17.7	2,908,262	5.3	599,054	1.1	9,963,192	18.2	4,774,399	8.7	9,759,258	17.8	2,954,596	5.4
8,383,831	13.9	4,189,062	7.0	492,332	0.8	10,813,712	18.0	5,047,010	8.4	11,328,604	18.8	2,442,331	4.1
11,225,269	13.4	7,400,849	8.8	725,298	0.9	8,078,571	9.6	5,250,351	6.3	23,136,780	27.5	5,647,478	6.7
327,526	0.5	1,340,517	2.0	95,210	0.1	5,962,496	8.7	11,170,061	16.3	13,521,756	19.7	4,794,345	7.0
459,880	0.6	746,090	0.9	1,944,076	2.4	13,658,195	16.7	7,994,434	9.8	13,965,064	17.1	9,783,583	12.0
500,781	0.6	659,709	0.7	594,433	0.7	16,163,314	18.0	9,407,289	10.5	19,403,442	21.6	6,082,018	6.8
875,335	0.9	936,865	1.0	232,375	0.2	18,585,034	18.9	9,455,338	9.6	19,237,630	19.6	5,294,897	5.4
1,265,555	1.0	854,250	0.7	1,251,966	1.0	22,990,549	18.9	11,229,839	9.2	27,225,864	22.3	7,721,090	6.3
772,117	0.6	-96,800	-0.1	725,855	0.6	8,271,909	6.8	22,397,299	18.3	25,727,560	21.1	7,558,245	6.2
1,045,632	0.8	3,196,089	2.4	877,054	0.7	23,353,777	17.3	12,046,603	8.9	27,340,875	20.3	8,138,446	6.0
511,753	0.4	1,488,334	1.1	1,377,197	1.0	21,427,196	15.2	13,836,201	9.8	30,900,390	21.9	15,333,287	10.8
292,910	0.2	11,923,203	7.9	-7,729,416	-5.1	25,752,195	17.1	13,385,758	8.9	33,037,896	21.9	61,453	0.0
1,393,374	0.6	2,151,858	0.9	1,626,002	0.7	29,304,109	11.9	14,251,522	5.8	44,017,866	17.8	11,585,515	4.7
1,231,115	0.5	2,918,742	1.4	1,231,159	0.6	22,631,055	10.8	36,391,612	17.4	53,351,494	25.5	10,477,449	5.0
834,807	0.4	1,335,415	0.9	259,343	0.2	1,572,360	1.1	1,228,756	0.8	63,276,583	42.7	15,741,289	10.6
4,370,524	2.9	2,190,389	1.2	1,525,193	0.8	2,168,612	1.1	1,514,050	0.8	53,790,792	28.3	49,564,758	26.0
4,493,668	2.4	1,866,470	0.9	954,623	0.4	2,071,837	0.9	2,118,832	1.0	90,604,159	41.3	28,908,267	13.2
4,937,113	2.2	2,381,339	0.8	1,312,492	0.4	2,410,930	0.8	1,844,791	0.6	135,020,391	43.7	42,196,654	13.7
4,898,801	1.6	2,791,931	0.9	1,667,204	0.5	3,878,566	1.3	685,320	0.2	56,156,711	18.2	110,085,399	35.6
7,166,759	2.3	-365,025	-0.1	2,449,547	0.6	3,690,191	1.0	4,113,806	1.1	114,566,487	30.0	106,795,889	28.0
8,145,576	2.1	3,110,519	0.7	2,802,334	0.6	3,500,351	0.8	-203,354	-0.0	70,903,293	16.1	191,029,766	43.3
7,553,304	1.7												

Source : Various District National Tax Administrations of Ministry of Finance.

表A-12. 各月綜合所得稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	34,106,277	100.0	1,293,177	3.8	294,909	0.9	1,442,250	4.2	2,159,887	6.3	2,040,204	6.0
74年度 (73.7 ~ 74.6)	39,202,877	100.0	1,112,607	2.8	568,598	1.5	1,785,607	4.6	2,378,889	6.1	2,452,842	6.3
75年度 (74.7 ~ 75.6)	42,181,745	100.0	1,353,440	3.2	1,117,568	2.6	1,500,989	3.6	2,159,449	5.1	2,658,930	6.3
76年度 (75.7 ~ 76.6)	46,519,277	100.0	1,222,908	2.6	1,495,176	3.2	2,184,156	4.7	2,436,576	5.2	2,666,584	5.7
77年度 (76.7 ~ 77.6)	62,059,463	100.0	2,527,938	4.1	2,393,322	3.9	2,773,993	4.5	3,231,071	5.2	3,210,137	5.2
78年度 (77.7 ~ 78.6)	76,924,163	100.0	3,874,582	5.0	3,690,791	4.8	3,265,723	4.2	4,599,754	6.0	4,450,777	5.8
79年度 (78.7 ~ 79.6)	115,543,476	100.0	6,553,607	5.7	5,670,952	4.9	4,819,934	4.2	6,143,300	5.3	6,159,824	5.3
80年度 (79.7 ~ 80.6)	110,749,164	100.0	6,099,725	5.5	6,555,077	5.9	4,443,092	4.0	6,598,491	6.0	7,883,105	7.1
81年度 (80.7 ~ 81.6)	118,964,245	100.0	6,341,621	5.3	6,483,583	5.5	3,498,661	2.9	5,801,752	4.9	6,900,247	5.8
82年度 (81.7 ~ 82.6)	130,923,352	100.0	6,493,463	5.0	5,140,459	3.9	6,829,489	5.2	6,625,656	5.1	7,835,770	6.0
83年度 (82.7 ~ 83.6)	150,743,617	100.0	1,743,687	1.2	8,703,357	5.8	7,731,291	5.1	10,048,139	6.7	9,362,267	6.2
84年度 (83.7 ~ 84.6)	172,600,540	100.0	2,599,683	1.5	7,697,863	4.5	10,175,037	5.9	11,545,881	6.7	10,302,523	6.0
85年度 (84.7 ~ 85.6)	195,106,053	100.0	5,833,497	3.0	7,654,822	3.9	11,704,294	6.0	13,194,446	6.8	12,159,293	6.2
86年度 (85.7 ~ 86.6)	206,299,950	100.0	4,731,088	2.3	10,046,200	4.9	11,455,320	5.6	13,430,705	6.5	12,549,409	6.1
87年度 (86.7 ~ 87.6)	235,035,699	100.0	7,129,302	3.0	13,199,552	5.6	13,065,337	5.6	14,982,518	6.4	14,965,421	6.4
88年度 (87.7 ~ 88.6)	238,137,594	100.0	2,177,718	0.9	13,132,268	5.5	7,685,184	3.2	13,946,383	5.9	13,399,998	5.6
89年度 (88.7 ~ 89.12)	303,544,840	100.0	10,268,576 7,544,388	3.4 2.5	9,604,928 7,856,888	3.2 2.6	7,151,276 5,729,393	2.4 1.9	13,649,947 14,762,134	4.5 4.9	12,185,174 14,197,620	4.0 4.7
90年 (90.1 ~ 90.12)	244,958,392	100.0	19,997,838	8.2	-1,891,295	-0.8	8,859,459	3.6	15,838,940	6.5	10,869,800	4.4
91年 (91.1 ~ 91.12)	227,180,159	100.0	38,353,262	16.9	15,832,305	7.0	1,766,333	0.8	16,517,855	7.3	-8,730,252	-3.8
92年 (92.1 ~ 92.12)	197,404,075	100.0	8,618,673	4.4	17,831,646	9.0	2,966,233	1.5	14,644,783	7.4	-6,276,668	-3.2
93年 (93.1 ~ 93.12)	214,824,969	100.0	1,314,616	0.6	23,166,997	10.8	22,731,974	10.6	-15,936,498	-7.4	14,285,291	6.6
94年 (94.1 ~ 94.12)	296,449,973	100.0	3,844,199	1.3	33,994,987	11.5	29,987,924	10.1	-368,510	-0.1	16,645,447	5.6
95年 (95.1 ~ 95.12)	334,330,223	100.0	550,211	0.2	37,403,611	11.2	31,481,522	9.4	4,970,985	1.5	16,802,418	5.0
96年 (96.1 ~ 96.12)	347,526,356	100.0	-1,673,522	-0.5	35,732,058	10.3	33,152,102	9.5	11,777,756	3.4	18,658,219	5.4
97年 (97.1 ~ 97.12)	389,743,539	100.0	-15,877,990	-4.1	38,639,160	9.9	49,505,608	12.7	8,640,139	2.2	22,613,631	5.8

資料來源：財政部所屬各區國稅局。

Table A-12. Net Revenues of Individual Income Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
2,740,802	8.0	3,116,968	9.1	3,289,953	9.6	7,274,667	21.3	4,633,618	13.6	2,471,158	7.2	3,348,684	9.8
2,861,617	7.3	3,704,683	9.5	3,267,324	8.3	7,846,199	20.0	6,639,005	16.9	2,949,366	7.5	3,636,140	9.3
3,055,441	7.2	3,964,521	9.4	4,029,732	9.6	9,832,887	23.3	6,199,942	14.7	2,658,056	6.3	3,650,790	8.7
3,187,444	6.9	4,947,085	10.6	4,864,221	10.5	9,670,941	20.8	7,219,317	15.5	2,983,516	6.4	3,641,353	7.8
4,159,637	6.7	5,733,982	9.2	4,744,257	7.6	14,036,167	22.6	10,089,119	16.3	4,739,899	7.6	4,419,941	7.1
5,549,573	7.2	8,109,262	10.5	6,526,571	8.5	13,557,111	17.6	10,903,536	14.2	7,687,901	10.0	4,708,582	6.1
6,747,425	5.8	10,621,538	9.2	11,655,120	10.1	15,638,805	13.5	18,955,953	16.4	11,753,929	10.2	10,823,089	9.4
8,689,411	7.8	12,162,983	11.0	9,784,134	8.8	13,016,285	11.8	13,437,805	12.1	12,823,034	11.6	9,256,022	8.4
8,795,142	7.4	15,035,304	12.6	12,738,610	10.7	13,181,860	11.1	14,136,558	11.9	13,129,708	11.0	12,921,199	10.9
9,600,884	7.3	14,274,694	10.9	14,657,973	11.2	15,417,696	11.8	14,885,593	11.4	17,421,137	13.3	11,740,538	9.0
11,094,076	7.4	15,733,982	10.4	13,139,981	8.7	19,650,345	13.0	17,373,812	11.5	22,229,239	14.7	13,933,441	9.2
12,714,137	7.4	17,227,592	10.0	17,212,340	10.0	22,393,799	13.0	27,514,108	15.9	18,625,331	10.8	14,592,246	8.5
12,781,973	6.6	18,569,753	9.5	14,707,790	7.5	23,094,286	11.8	27,937,893	14.3	30,187,559	15.5	17,280,447	8.9
14,642,085	7.1	22,125,559	10.7	18,527,148	9.0	23,993,787	11.6	25,501,077	12.4	33,362,006	16.2	15,935,566	7.7
16,953,444	7.2	23,205,469	9.9	23,373,055	9.9	24,348,899	10.4	27,420,148	11.7	37,691,742	16.0	18,700,812	8.0
14,220,088	6.0	18,887,935	7.9	16,215,305	6.8	36,000,453	15.1	30,709,002	12.9	50,910,057	21.4	20,853,203	8.8
14,108,765	4.6	20,502,864	6.8	21,593,511	7.1	31,953,451	10.5	27,670,010	9.1	51,667,235	17.0	18,872,636	6.2
14,226,044	4.7	21,916,876	8.9	22,555,105	9.2	27,058,437	11.0	36,120,097	14.7	50,448,004	20.6	20,443,043	8.3
12,742,088	5.2	17,451,372	7.7	17,354,676	7.6	19,285,608	8.5	13,996,100	6.2	29,466,287	13.0	51,842,757	22.8
14,043,856	6.2	19,186,860	9.7	17,337,122	8.8	13,457,185	6.8	13,216,580	6.7	21,299,961	10.8	61,385,013	31.1
13,736,687	7.0	17,302,814	8.1	20,821,714	9.7	14,031,885	6.5	15,817,248	7.4	24,087,086	11.2	61,468,876	28.6
15,732,966	7.3	18,586,481	6.3	18,238,345	6.2	23,150,348	7.8	15,427,136	5.2	29,976,738	10.1	90,480,599	30.5
16,486,279	5.6	22,104,125	6.6	23,696,546	7.1	20,470,881	6.1	15,753,924	4.7	27,642,793	8.3	116,680,907	34.9
16,772,300	5.0	20,077,331	5.8	18,420,694	5.3	31,115,037	9.0	17,161,600	4.9	30,317,718	8.7	114,541,667	33.0
18,245,696	5.3	25,767,358	6.6	23,789,980	6.1	23,469,198	6.0	20,971,879	5.4	30,527,748	7.8	139,494,419	35.8
22,202,409	5.7												

Source : Various District National Tax Administrations of Ministry of Finance.

表A-13. 各月遺產及贈與稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	2,745,450	100.0	101,019	3.7	199,226	7.3	108,140	3.9	149,127	5.4	120,070	4.4
74年度 (73.7 ~ 74.6)	2,830,734	100.0	183,172	6.5	124,198	4.4	402,114	14.2	272,410	9.6	201,923	7.1
75年度 (74.7 ~ 75.6)	2,962,023	100.0	154,567	5.2	158,287	5.3	161,420	5.4	192,090	6.5	236,249	8.0
76年度 (75.7 ~ 76.6)	4,220,596	100.0	165,555	3.9	353,264	8.4	305,332	7.2	238,849	5.7	189,336	4.5
77年度 (76.7 ~ 77.6)	4,771,916	100.0	396,962	8.3	396,993	8.3	336,262	7.0	301,286	6.3	283,827	5.9
78年度 (77.7 ~ 78.6)	4,873,111	100.0	328,685	6.7	512,677	10.5	375,623	7.7	274,732	5.6	416,675	8.6
79年度 (78.7 ~ 79.6)	6,490,141	100.0	619,418	9.5	613,167	9.4	503,544	7.8	594,224	9.2	735,091	11.3
80年度 (79.7 ~ 80.6)	6,495,694	100.0	414,790	6.4	449,806	6.9	318,812	4.9	444,833	6.8	383,885	5.9
81年度 (80.7 ~ 81.6)	12,874,176	100.0	774,183	6.0	879,905	6.8	714,847	5.6	843,290	6.6	937,331	7.3
82年度 (81.7 ~ 82.6)	13,177,623	100.0	1,453,226	11.0	1,300,132	9.9	921,552	7.0	1,046,912	7.9	984,810	7.5
83年度 (82.7 ~ 83.6)	19,292,293	100.0	1,424,080	7.4	1,232,917	6.4	1,669,987	8.7	1,375,084	7.1	1,554,706	8.1
84年度 (83.7 ~ 84.6)	21,457,740	100.0	1,828,788	8.5	1,671,206	7.8	1,836,803	8.6	1,815,223	8.5	2,035,608	9.5
85年度 (84.7 ~ 85.6)	24,453,008	100.0	1,795,026	7.3	3,163,420	12.9	1,930,862	7.9	1,790,439	7.3	2,357,103	9.6
86年度 (85.7 ~ 86.6)	24,326,360	100.0	2,130,375	8.8	2,214,512	9.1	1,499,544	6.2	1,855,434	7.6	2,117,274	8.7
87年度 (86.7 ~ 87.6)	25,519,415	100.0	2,321,680	9.1	2,669,732	10.5	1,501,312	5.9	2,093,792	8.2	1,741,807	6.8
88年度 (87.7 ~ 88.6)	21,568,379	100.0	1,686,915	7.8	1,473,854	6.8	1,477,790	6.9	1,638,210	7.6	1,554,369	7.2
89年度 (88.7 ~ 89.12)	39,135,081	100.0	1,781,444	4.6	1,431,410	3.7	1,901,912	4.9	2,360,259	6.0	1,965,791	5.0
90年 (90.1 ~ 90.12)	22,710,416	100.0	1,927,172	4.9	2,012,944	5.1	2,959,066	7.6	2,996,286	7.7	2,982,716	7.6
91年 (91.1 ~ 91.12)	23,537,164	100.0	2,218,609	9.8	1,707,007	7.5	1,267,791	5.6	1,717,085	7.6	2,578,521	11.4
92年 (92.1 ~ 92.12)	30,106,227	100.0	2,155,481	9.2	2,039,885	8.7	2,058,502	8.7	2,040,723	8.7	1,682,535	7.1
93年 (93.1 ~ 93.12)	29,047,708	100.0	2,998,486	10.0	3,109,626	10.3	1,942,537	6.5	2,306,794	7.7	1,967,896	6.5
94年 (94.1 ~ 94.12)	30,450,904	100.0	2,284,662	7.9	2,295,852	7.9	2,483,265	8.5	1,894,844	6.5	2,374,325	8.2
95年 (95.1 ~ 95.12)	28,693,738	100.0	2,430,222	8.0	2,066,378	6.8	1,624,235	5.3	1,877,566	6.2	3,239,949	10.6
96年 (96.1 ~ 96.12)	28,481,129	100.0	2,344,380	8.2	2,741,950	9.6	2,194,162	7.6	2,042,760	7.1	1,682,879	5.9
97年 (97.1 ~ 97.12)	28,977,696	100.0	1,713,336	6.0	1,978,817	6.9	2,384,184	8.4	2,621,861	9.2	2,784,034	9.8
			2,911,308	10.0	1,584,869	5.5	2,187,064	7.5	2,444,144	8.4	1,257,631	4.3

資料來源：財政部所屬各區國稅局。

Table A-13. Net Revenues of Estate and Gift Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
240,552	8.8	221,070	8.1	129,588	4.7	165,388	6.0	189,362	6.9	216,537	7.9	905,371	33.0
200,360	7.1	259,349	9.2	124,655	4.4	462,572	16.3	180,203	6.4	171,476	6.1	248,302	8.8
251,911	8.5	217,661	7.3	184,450	6.2	222,197	7.5	273,493	9.2	314,912	10.6	594,786	20.1
192,814	4.6	182,721	4.3	238,244	5.6	241,591	5.7	626,766	14.9	808,485	19.2	677,639	16.1
707,009	14.8	254,195	5.3	230,189	4.8	348,092	7.3	367,039	7.7	435,990	9.1	714,072	15.0
410,179	8.4	415,273	8.5	304,801	6.3	488,417	10.0	386,082	7.9	397,754	8.2	562,213	11.5
508,582	7.8	515,205	7.9	529,500	8.2	402,375	6.2	400,535	6.2	530,475	8.2	538,025	8.3
341,801	5.3	401,311	6.2	294,367	4.5	341,286	5.3	681,185	10.5	621,401	9.6	1,802,217	27.7
717,408	5.6	715,602	5.6	624,399	4.9	957,233	7.4	2,846,893	22.1	1,211,291	9.4	1,651,794	12.8
751,657	5.7	757,940	5.8	1,156,519	8.8	1,012,984	7.7	883,998	6.7	1,312,204	10.0	1,595,689	12.1
1,348,829	7.0	1,392,162	7.2	1,400,224	7.3	2,023,210	10.5	1,608,131	8.3	2,356,721	12.2	1,906,242	9.9
1,994,544	9.3	1,576,983	7.3	1,585,536	7.4	1,662,668	7.7	1,500,970	7.0	2,068,566	9.6	1,880,845	8.8
2,144,884	8.8	1,917,434	7.8	1,781,791	7.3	1,747,248	7.1	1,605,447	6.6	2,343,384	9.6	1,875,970	7.7
1,931,773	7.9	2,695,602	11.1	1,627,039	6.7	2,181,283	9.0	2,163,731	8.9	2,169,389	8.9	1,740,404	7.2
1,704,445	6.7	1,303,595	5.1	2,160,074	8.5	2,568,892	10.1	1,545,280	6.1	3,708,922	14.5	2,199,884	8.6
3,253,156	15.1	1,751,394	8.1	1,582,283	7.3	1,614,091	7.5	1,800,986	8.4	1,505,651	7.0	2,229,680	10.3
3,143,423	8.0	1,965,493	5.0	1,611,777	4.1	1,839,672	4.7	2,241,758	5.7	2,191,980	5.6	2,145,836	5.5
1,676,142	4.3	1,649,062	7.3	2,090,145	9.2	1,751,832	7.7	1,751,039	7.7	2,910,929	12.8	1,529,388	6.7
1,539,008	6.8	1,652,200	7.0	1,418,285	6.0	2,089,637	8.9	2,100,990	8.9	1,712,359	7.3	2,205,470	9.4
2,381,097	10.1	1,820,760	6.0	1,900,394	6.3	2,408,186	8.0	1,971,118	6.5	2,810,709	9.3	2,365,020	7.9
4,504,701	15.0	1,772,430	6.1	2,604,866	9.0	2,537,233	8.7	3,083,856	10.6	2,304,346	7.9	1,833,126	6.3
3,578,903	12.3	2,291,945	7.5	1,902,383	6.2	3,053,578	10.0	2,938,398	9.6	3,723,840	12.2	2,277,690	7.5
3,024,720	9.9	1,537,252	5.4	2,163,643	7.5	2,418,772	8.4	3,161,711	11.0	1,757,242	6.1	3,277,175	11.4
3,371,812	11.8	2,611,884	9.2	1,556,373	5.5	2,039,343	7.2	2,240,933	7.9	2,472,559	8.7	2,142,024	7.5
3,935,781	13.8	1,797,644	6.2	1,429,649	4.9	2,658,781	9.2	2,355,856	8.1	5,976,587	20.6	2,382,201	8.2
1,991,962	6.9												

Source : Various District National Tax Administrations of Ministry of Finance.

表A-14. 各月遺產稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	2,455,213	100.0	—	—	—	—	—	—	—	—	—	—
74年度 (73.7 ~ 74.6)	2,473,550	100.0	—	—	—	—	—	—	—	—	—	—
75年度 (74.7 ~ 75.6)	2,570,271	100.0	111,858	4.4	130,466	5.1	132,358	5.1	167,462	6.5	210,184	8.2
76年度 (75.7 ~ 76.6)	3,775,300	100.0	128,304	3.4	314,372	8.3	271,496	7.2	209,024	5.5	163,105	4.3
77年度 (76.7 ~ 77.6)	3,958,910	100.0	310,917	7.9	305,063	7.7	285,825	7.2	265,211	6.7	246,433	6.2
78年度 (77.7 ~ 78.6)	3,910,316	100.0	258,084	6.6	422,929	10.8	301,359	7.7	211,098	5.4	350,286	9.0
79年度 (78.7 ~ 79.6)	5,156,314	100.0	496,539	9.6	409,097	7.9	366,109	7.1	502,101	9.7	624,097	12.1
80年度 (79.7 ~ 80.6)	5,009,750	100.0	265,955	5.3	285,659	5.7	195,833	3.9	339,553	6.8	281,958	5.6
81年度 (80.7 ~ 81.6)	7,512,586	100.0	501,202	6.7	449,602	6.0	464,486	6.2	551,745	7.3	526,689	7.0
82年度 (81.7 ~ 82.6)	8,934,910	100.0	742,948	8.3	882,061	9.9	559,670	6.3	665,630	7.4	741,426	8.3
83年度 (82.7 ~ 83.6)	13,438,795	100.0	988,517	7.4	736,227	5.5	1,237,500	9.2	945,266	7.0	1,083,319	8.1
84年度 (83.7 ~ 84.6)	16,229,622	100.0	1,366,564	8.4	1,164,273	7.2	1,358,324	8.4	1,288,368	7.9	1,561,347	9.6
85年度 (84.7 ~ 85.6)	18,305,992	100.0	1,387,001	7.6	2,722,107	14.9	1,313,790	7.2	1,334,466	7.3	1,671,155	9.1
86年度 (85.7 ~ 86.6)	18,297,534	100.0	1,587,889	8.7	1,702,252	9.3	1,013,975	5.5	1,267,606	6.9	1,711,177	9.4
87年度 (86.7 ~ 87.6)	17,214,507	100.0	1,892,972	11.0	2,086,549	12.1	1,005,468	5.8	1,626,171	9.4	1,386,688	8.1
88年度 (87.7 ~ 88.6)	16,754,121	100.0	1,272,345	7.6	1,075,678	6.4	1,040,888	6.2	989,008	5.9	1,255,946	7.5
89年度 (88.7 ~ 89.12)	32,378,613	100.0	1,414,995	4.4	1,136,607	3.5	1,365,592	4.2	2,014,034	6.2	1,614,248	5.0
90年 (90.1 ~ 90.12)	19,462,211	100.0	1,534,841	4.7	1,738,950	5.4	2,527,635	7.8	2,652,103	8.2	2,673,823	8.3
91年 (91.1 ~ 91.12)	19,417,250	100.0	1,983,205	10.2	1,505,909	7.7	1,116,309	5.7	1,479,603	7.6	2,396,844	12.3
92年 (92.1 ~ 92.12)	24,671,271	100.0	1,827,946	9.4	1,549,372	8.0	1,802,527	9.3	1,761,333	9.1	1,303,676	6.7
93年 (93.1 ~ 93.12)	23,162,455	100.0	2,600,856	10.5	2,484,461	10.1	1,476,546	6.0	1,970,422	8.0	1,190,135	4.8
94年 (94.1 ~ 94.12)	24,109,673	100.0	1,578,463	6.8	1,883,863	8.1	2,202,890	9.5	1,314,026	5.7	2,021,653	8.7
95年 (95.1 ~ 95.12)	23,516,468	100.0	1,314,887	5.5	1,628,629	6.8	1,344,607	5.6	1,441,578	6.0	2,981,153	12.4
96年 (96.1 ~ 96.12)	21,779,848	100.0	2,022,844	8.6	2,202,077	9.4	1,953,633	8.3	1,683,166	7.2	1,330,753	5.7
97年 (97.1 ~ 97.12)	23,871,158	100.0	1,144,960	5.3	1,562,030	7.2	2,064,739	9.5	2,287,690	10.5	2,372,299	10.9
			2,155,489	9.0	1,222,116	5.1	1,933,758	8.1	2,128,098	8.9	976,760	4.1

資料來源：財政部所屬各區國稅局。

Table A-14. Net Revenues of Estate Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
222,473	8.7	189,496	7.4	146,962	5.7	176,414	6.9	239,481	9.3	284,834	11.1	558,283	21.7
164,869	4.4	162,659	4.3	200,320	5.3	198,743	5.3	589,718	15.6	756,485	20.0	616,205	16.3
466,084	11.8	207,574	5.2	193,733	4.9	299,339	7.6	324,754	8.2	390,348	9.9	663,629	16.8
346,789	8.9	325,344	8.3	253,126	6.5	408,524	10.4	301,159	7.7	306,245	7.8	425,373	10.9
404,387	7.8	444,693	8.6	410,214	8.0	313,782	6.1	322,005	6.2	435,513	8.4	427,777	8.3
248,796	5.0	296,835	5.9	181,259	3.6	254,992	5.1	581,923	11.6	494,655	9.9	1,582,332	31.6
497,255	6.6	523,197	7.0	442,979	5.9	699,083	9.3	725,548	9.7	833,252	11.1	1,297,548	17.3
521,430	5.8	449,659	5.0	804,198	9.0	729,624	8.2	580,998	6.5	987,781	11.1	1,269,485	14.2
882,407	6.6	900,920	6.7	1,069,817	8.0	1,445,404	10.8	1,165,866	8.7	1,687,765	12.6	1,295,787	9.6
1,458,296	9.0	1,245,371	7.7	1,283,003	7.9	1,245,038	7.7	1,154,288	7.1	1,614,354	9.9	1,490,396	9.2
1,529,553	8.4	1,332,830	7.3	1,195,525	6.5	1,354,159	7.4	1,188,376	6.5	1,889,608	10.3	1,387,422	7.6
1,456,722	8.0	2,103,895	11.5	1,219,787	6.7	1,607,232	8.8	1,719,500	9.4	1,688,069	9.2	1,219,430	6.7
1,227,038	7.1	888,006	5.2	1,471,446	8.5	1,788,075	10.4	959,384	5.6	1,398,781	8.1	1,483,929	8.6
2,793,511	16.7	1,207,224	7.2	1,267,664	7.6	1,311,728	7.8	1,508,728	9.0	1,129,217	6.7	1,902,184	11.4
2,859,272	8.8	1,506,546	4.7	1,320,802	4.1	1,483,625	4.6	1,855,532	5.7	1,753,780	5.4	1,698,394	5.2
1,227,834	3.8	1,267,300	6.5	1,757,571	9.0	1,471,831	7.6	1,376,614	7.1	2,529,737	13.0	1,314,917	6.8
1,262,371	6.5	1,399,033	7.2	1,233,183	6.4	1,722,210	8.9	1,674,420	8.6	1,401,408	7.2	1,749,953	9.0
1,992,189	10.3	1,464,755	5.9	1,636,523	6.6	2,002,415	8.1	1,539,678	6.2	2,306,434	9.3	2,037,052	8.3
3,961,994	16.1												
2,984,889	12.9	1,273,330	5.5	2,022,848	8.7	2,066,778	8.9	2,473,858	10.7	1,931,269	8.3	1,408,588	6.1
2,608,881	10.8	1,578,391	6.5	1,363,212	5.7	2,470,338	10.2	2,365,284	9.8	3,288,181	13.6	1,724,532	7.2
2,960,189	12.6	1,177,142	5.0	1,716,609	7.3	2,050,906	8.7	2,779,850	11.8	1,378,044	5.9	2,261,255	9.6
2,185,899	10.0	2,101,971	9.7	1,174,751	5.4	1,478,803	6.8	1,685,541	7.7	2,087,420	9.6	1,633,745	7.5
1,509,631	6.3	1,221,930	5.1	1,019,834	4.3	2,277,074	9.5	1,903,422	8.0	5,535,657	23.2	1,987,389	8.3

Source : Various District National Tax Administrations of Ministry of Finance.

表A-15. 各月贈與稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	290,237	100.0	—	—	—	—	—	—	—	—	—	—
74年度 (73.7 ~ 74.6)	357,184	100.0	—	—	—	—	—	—	—	—	—	—
75年度 (74.7 ~ 75.6)	391,752	100.0	42,709	10.9	27,821	7.1	29,062	7.4	24,628	6.3	26,065	6.7
76年度 (75.7 ~ 76.6)	445,296	100.0	37,251	8.4	38,892	8.7	33,836	7.6	29,825	6.7	26,231	5.9
77年度 (76.7 ~ 77.6)	813,006	100.0	86,045	10.6	91,930	11.3	50,437	6.2	36,075	4.4	37,394	4.6
78年度 (77.7 ~ 78.6)	962,795	100.0	70,601	7.3	89,748	9.3	74,264	7.7	63,634	6.6	66,389	6.9
79年度 (78.7 ~ 79.6)	1,333,827	100.0	122,879	9.2	204,070	15.3	137,435	10.3	92,123	6.9	110,994	8.3
80年度 (79.7 ~ 80.6)	1,485,944	100.0	148,835	10.0	164,147	11.0	122,979	8.3	105,280	7.1	101,927	6.9
81年度 (80.7 ~ 81.6)	5,361,590	100.0	272,981	5.1	430,303	8.0	250,361	4.7	291,545	5.4	410,642	7.7
82年度 (81.7 ~ 82.6)	4,242,713	100.0	710,278	16.7	418,071	9.9	361,882	8.5	381,282	9.0	243,384	5.7
83年度 (82.7 ~ 83.6)	5,853,498	100.0	435,563	7.4	496,690	8.5	432,487	7.4	429,818	7.3	471,387	8.1
84年度 (83.7 ~ 84.6)	5,228,118	100.0	462,224	8.8	506,933	9.7	478,479	9.2	526,855	10.1	474,261	9.1
85年度 (84.7 ~ 85.6)	6,147,016	100.0	408,025	6.6	441,313	7.2	617,072	10.0	455,973	7.4	685,948	11.2
86年度 (85.7 ~ 86.6)	6,028,826	100.0	542,486	9.0	512,260	8.5	485,569	8.1	587,828	9.8	406,097	6.7
87年度 (86.7 ~ 87.6)	8,304,908	100.0	428,708	5.2	583,183	7.0	495,844	6.0	467,621	5.6	355,119	4.3
88年度 (87.7 ~ 88.6)	4,814,258	100.0	414,570	8.6	398,176	8.3	436,902	9.1	649,202	13.5	298,423	6.2
89年度 (88.7 ~ 89.12)	6,756,468	100.0	366,449 392,331	5.4 5.8	294,803 273,994	4.4 4.1	536,320 431,431	7.9 6.4	346,225 344,183	5.1 5.1	351,543 308,893	5.2 4.6
90年 (90.1 ~ 90.12)	3,248,205	100.0	235,404	7.2	201,098	6.2	151,482	4.7	237,482	7.3	181,677	5.6
91年 (91.1 ~ 91.12)	4,119,914	100.0	327,535	8.0	490,513	11.9	255,975	6.2	279,390	6.8	378,859	9.2
92年 (92.1 ~ 92.12)	5,434,956	100.0	397,630	7.3	625,165	11.5	465,991	8.6	336,372	6.2	777,761	14.3
93年 (93.1 ~ 93.12)	5,885,253	100.0	706,199	12.0	411,989	7.0	280,375	4.8	580,818	9.9	352,672	6.0
94年 (94.1 ~ 94.12)	6,341,231	100.0	1,115,335	17.6	437,749	6.9	279,628	4.4	435,988	6.9	258,796	4.1
95年 (95.1 ~ 95.12)	5,177,270	100.0	321,536	6.2	539,873	10.4	240,529	4.6	359,594	6.9	352,126	6.8
96年 (96.1 ~ 96.12)	6,701,281	100.0	568,376	8.5	416,787	6.2	319,445	4.8	334,171	5.0	411,735	6.1
97年 (97.1 ~ 97.12)	5,106,538	100.0	755,819	14.8	362,753	7.1	253,306	5.0	316,046	6.2	280,871	5.5

資料來源：財政部所屬各區國稅局。

Table A-15. Net Revenues of Gift Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
29,438	7.5	28,165	7.2	37,488	9.6	45,783	11.7	34,012	8.7	30,078	7.7	36,503	9.3
27,945	6.3	20,062	4.5	37,924	8.5	42,848	9.6	37,048	8.3	52,000	11.7	61,434	13.8
240,925	29.6	46,621	5.7	36,456	4.5	48,753	6.0	42,285	5.2	45,642	5.6	50,443	6.2
63,390	6.6	89,929	9.3	51,675	5.4	79,893	8.3	84,923	8.8	91,509	9.5	136,840	14.2
104,195	7.8	70,512	5.3	119,286	8.9	88,593	6.6	78,530	5.9	94,962	7.1	110,248	8.3
93,005	6.3	104,476	7.0	113,108	7.6	86,294	5.8	99,262	6.7	126,746	8.5	219,885	14.8
220,153	4.1	192,405	3.6	181,420	3.4	258,150	4.8	2,121,345	39.6	378,039	7.1	354,246	6.6
230,227	5.4	308,281	7.3	352,321	8.3	283,360	6.7	303,000	7.1	324,423	7.6	326,204	7.7
466,422	8.0	491,242	8.4	330,407	5.6	577,806	9.9	442,265	7.6	668,956	11.4	610,455	10.4
536,248	10.3	331,612	6.3	302,533	5.8	417,630	8.0	346,682	6.6	454,212	8.7	390,449	7.5
615,331	10.0	584,604	9.5	586,266	9.5	393,089	6.4	417,071	6.8	453,776	7.4	488,548	7.9
475,051	7.9	591,707	9.8	407,252	6.8	574,051	9.5	444,231	7.4	481,320	8.0	520,974	8.6
477,407	5.7	415,589	5.0	688,628	8.3	780,817	9.4	585,896	7.1	2,310,141	27.8	715,955	8.6
459,645	9.5	544,170	11.3	314,619	6.5	302,363	6.3	292,258	6.1	376,434	7.8	327,496	6.8
284,151	4.2	458,947	6.8	290,975	4.3	356,047	5.3	386,226	5.7	438,200	6.5	447,442	6.6
448,308	6.6	381,762	11.8	332,574	10.2	280,001	8.6	374,425	11.5	381,192	11.7	214,471	6.6
276,637	8.5	253,167	6.1	185,102	4.5	367,427	8.9	426,570	10.4	310,951	7.5	455,517	11.1
388,908	9.4	356,005	6.6	263,871	4.9	405,771	7.5	431,440	7.9	504,275	9.3	327,968	6.0
542,707	10.0												
594,014	10.1	499,100	8.5	582,018	9.9	470,455	8.0	609,998	10.4	373,077	6.3	424,538	7.2
415,839	6.6	713,554	11.3	539,171	8.5	583,240	9.2	573,114	9.0	435,659	6.9	553,158	8.7
411,623	8.0	360,110	7.0	447,034	8.6	367,866	7.1	381,861	7.4	379,198	7.3	1,015,920	19.6
1,749,882	26.1	509,913	7.6	381,622	5.7	560,540	8.4	555,392	8.3	385,139	5.7	508,279	7.6
482,331	9.4	575,714	11.3	409,815	8.0	381,707	7.5	452,434	8.9	440,930	8.6	394,812	7.7

Source : Various District National Tax Administrations of Ministry of Finance.

表A-16. 各月貨物稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	54,470,926	100.0	3,942,374	7.2	5,008,698	9.2	4,249,031	7.8	4,253,190	7.8	4,774,733	8.8
74年度 (73.7 ~ 74.6)	54,573,406	100.0	4,610,608	8.4	4,487,534	8.2	4,075,790	7.5	4,934,362	9.0	4,349,131	8.0
75年度 (74.7 ~ 75.6)	49,526,183	100.0	4,154,771	8.4	3,979,055	8.0	4,144,796	8.4	4,190,776	8.5	4,180,905	8.4
76年度 (75.7 ~ 76.6)	51,804,638	100.0	3,768,128	7.3	3,753,969	7.2	3,675,861	7.1	3,806,177	7.3	4,002,055	7.7
77年度 (76.7 ~ 77.6)	66,104,918	100.0	5,060,571	7.7	5,127,131	7.8	5,380,711	8.1	4,309,123	6.5	5,617,978	8.5
78年度 (77.7 ~ 78.6)	79,869,502	100.0	6,009,592	7.5	6,936,053	8.7	5,623,104	7.0	5,771,651	7.2	6,099,927	7.6
79年度 (78.7 ~ 79.6)	85,060,733	100.0	6,849,536	8.1	7,378,938	8.7	6,159,111	7.2	6,897,705	8.1	6,233,055	7.3
80年度 (79.7 ~ 80.6)	85,823,145	100.0	7,204,848	8.4	8,703,713	10.1	6,873,244	8.0	5,562,904	6.5	6,461,753	7.5
81年度 (80.7 ~ 81.6)	113,470,312	100.0	7,826,336	6.9	10,031,985	8.8	8,691,094	7.7	9,016,732	7.9	8,122,710	7.2
82年度 (81.7 ~ 82.6)	136,498,979	100.0	10,561,227	7.7	10,713,879	7.8	10,206,810	7.5	11,761,411	8.6	10,736,897	7.9
83年度 (82.7 ~ 83.6)	143,791,447	100.0	10,881,197	7.6	12,575,957	8.7	10,666,164	7.4	11,353,291	7.9	11,224,607	7.8
84年度 (83.7 ~ 84.6)	156,757,276	100.0	11,968,780	7.6	14,927,385	9.5	10,703,003	6.8	11,964,194	7.6	13,227,309	8.4
85年度 (84.7 ~ 85.6)	154,673,473	100.0	14,431,577	9.3	12,984,000	8.4	13,261,735	8.6	12,274,434	7.9	11,986,475	7.7
86年度 (85.7 ~ 86.6)	146,444,927	100.0	8,845,382	6.0	14,558,153	9.9	10,743,688	7.3	10,792,577	7.4	12,814,640	8.8
87年度 (86.7 ~ 87.6)	150,363,093	100.0	9,828,930	6.5	13,169,628	8.8	11,093,845	7.4	11,975,213	8.0	13,568,772	9.0
88年度 (87.7 ~ 88.6)	145,497,149	100.0	6,604,131	4.5	12,440,539	8.6	8,582,638	5.9	17,109,568	11.8	13,107,915	9.0
89年度 (88.7 ~ 89.12)	219,424,756	100.0	11,359,627	5.2	12,781,686	5.8	11,083,867	5.1	11,794,240	5.4	11,334,289	5.2
90年 (90.1 ~ 90.12)	133,883,209	100.0	14,218,376	6.5	10,719,009	4.9	13,138,674	6.0	11,487,397	5.2	12,230,261	5.6
91年 (91.1 ~ 91.12)	143,641,480	100.0	11,830,987	8.8	11,413,342	8.5	9,900,540	7.4	10,093,500	7.5	11,556,424	8.6
92年 (92.1 ~ 92.12)	146,011,511	100.0	12,470,025	8.7	13,488,479	9.4	11,569,803	8.1	12,469,385	8.7	13,083,570	9.1
93年 (93.1 ~ 93.12)	159,643,630	100.0	11,832,169	8.1	12,786,772	8.8	11,020,687	7.5	14,139,846	9.7	10,385,044	7.1
94年 (94.1 ~ 94.12)	168,410,908	100.0	12,981,975	8.1	13,379,493	8.4	12,623,691	7.9	12,860,684	8.1	13,197,821	8.3
95年 (95.1 ~ 95.12)	159,201,482	100.0	15,398,233	9.1	14,751,269	8.8	13,884,010	8.2	14,854,355	8.8	12,258,434	7.3
96年 (96.1 ~ 96.12)	149,036,726	100.0	13,442,875	8.4	13,209,128	8.3	11,869,428	7.5	12,339,989	7.8	12,812,950	8.0
97年 (97.1 ~ 97.12)	126,659,613	100.0	12,497,888	8.4	16,084,814	10.8	9,352,584	6.3	14,466,969	9.7	11,056,690	7.4
			9,888,406	7.8	9,827,914	7.8	8,683,633	6.9	9,290,128	7.3	6,182,497	4.9

資料來源：財政部所屬各區國稅局。

Table A-16. Net Revenues of Commodity Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
4,174,772	7.7	5,012,098	9.2	3,816,822	7.0	4,201,320	7.7	4,853,863	8.9	4,855,015	8.9	5,329,010	9.8
4,465,450	8.2	4,329,907	7.9	3,948,806	7.2	3,976,088	7.3	4,885,543	9.0	5,016,004	9.2	5,494,183	10.1
4,604,721	9.3	4,441,673	9.0	3,916,245	7.9	4,242,327	8.6	4,343,509	8.8	3,013,310	6.1	4,314,095	8.7
4,587,651	8.9	3,802,573	7.3	3,805,146	7.3	4,103,466	7.9	5,331,501	10.3	5,178,424	10.0	5,989,687	11.6
5,166,316	7.8	4,496,705	6.8	5,356,652	8.1	5,617,169	8.5	5,713,538	8.6	6,647,238	10.1	7,611,786	11.5
6,370,642	8.0	5,810,780	7.3	6,141,056	7.7	6,589,778	8.3	7,095,203	8.9	8,332,140	10.4	9,089,576	11.4
5,992,220	7.0	5,620,321	6.6	7,504,485	8.8	8,771,057	10.3	8,199,753	9.6	9,984,020	11.7	5,470,532	6.4
6,331,745	7.4	6,262,946	7.3	6,790,456	7.9	5,100,891	5.9	6,108,208	7.1	9,804,354	11.4	10,618,083	12.4
8,628,818	7.6	8,140,379	7.2	9,181,292	8.1	8,948,221	7.9	10,410,339	9.2	10,258,053	9.0	14,214,353	12.5
10,610,146	7.8	9,633,148	7.1	10,762,686	7.9	11,875,373	8.7	13,293,150	9.7	12,360,662	9.1	13,983,590	10.2
10,408,647	7.2	11,221,239	7.8	13,039,765	9.1	10,164,744	7.1	12,397,617	8.6	13,801,840	9.6	16,056,379	11.2
10,349,811	6.6	10,157,870	6.5	15,179,670	9.7	12,024,831	7.7	16,520,624	10.5	14,934,935	9.5	14,798,864	9.4
11,177,402	7.2	10,395,016	6.7	13,012,826	8.4	11,785,434	7.6	12,297,290	8.0	13,150,386	8.5	17,916,898	11.6
11,171,490	7.6	11,251,023	7.7	13,977,268	9.5	10,454,640	7.1	12,239,335	8.4	14,016,544	9.6	15,580,187	10.6
12,014,233	8.0	11,088,424	7.4	15,064,340	10.0	11,964,797	8.0	13,407,210	8.9	11,870,765	7.9	15,316,936	10.2
11,153,962	7.7	12,123,538	8.3	13,209,205	9.1	11,129,227	7.6	13,424,554	9.2	12,409,853	8.5	14,202,019	9.8
12,318,561	5.6	12,296,814	5.6	12,602,415	5.7	12,070,603	5.5	11,632,026	5.3	13,192,420	6.0	12,367,216	5.6
12,797,275	5.8	9,053,012	6.8	13,282,207	9.9	10,971,634	8.2	11,438,526	8.5	12,436,394	9.3	11,851,301	8.9
10,055,342	7.5	9,744,891	6.8	11,641,603	8.1	9,740,972	6.8	12,071,080	8.4	12,239,158	8.5	12,894,798	9.0
12,227,716	8.5	10,814,893	7.4	12,516,533	8.6	10,389,468	7.1	12,248,316	8.4	12,775,624	8.7	11,978,851	8.2
15,123,308	10.4												
16,201,167	10.1	9,367,443	5.9	14,917,506	9.3	15,059,265	9.4	11,804,398	7.4	13,288,523	8.3	13,961,664	8.7
12,766,293	7.6	10,494,193	6.2	17,043,380	10.1	13,141,024	7.8	14,966,998	8.9	14,323,651	8.5	14,529,068	8.6
13,590,080	8.5	10,119,220	6.4	15,385,109	9.7	15,659,317	9.8	12,227,274	7.7	13,563,599	8.5	14,982,513	9.4
11,269,088	7.6	9,187,406	6.2	10,420,576	7.0	15,808,001	10.6	13,099,463	8.8	9,633,878	6.5	16,159,369	10.8
12,193,495	9.6	10,907,165	8.6	13,032,269	10.3	10,239,397	8.1	13,905,608	11.0	10,984,673	8.7	11,524,428	9.1

Source : Various District National Tax Administrations of Ministry of Finance.

表A-17. 各月菸酒稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	—	—	—	—	—	—	—	—	—	—	—	—
74年度 (73.7 ~ 74.6)	—	—	—	—	—	—	—	—	—	—	—	—
75年度 (74.7 ~ 75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7 ~ 76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7 ~ 77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7 ~ 78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7 ~ 79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7 ~ 80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7 ~ 81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7 ~ 82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7 ~ 83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7 ~ 84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7 ~ 85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7 ~ 86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ~ 87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7 ~ 88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7 ~ 89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1 ~ 90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1 ~ 91.12)	41,188,051	100.0	4,091,450	9.9	3,552,573	8.6	4,259,850	10.3	4,038,881	9.8	3,487,761	8.5
92年 (92.1 ~ 92.12)	49,772,631	100.0	3,852,892	7.7	4,273,159	8.6	4,339,105	8.7	4,487,092	9.0	3,975,907	8.0
93年 (93.1 ~ 93.12)	48,336,188	100.0	4,270,026	8.8	3,762,087	7.8	4,614,838	9.5	3,902,603	8.1	4,156,695	8.6
94年 (94.1 ~ 94.12)	50,443,151	100.0	3,728,124	7.4	4,133,629	8.2	4,159,139	8.2	4,290,690	8.5	4,489,860	8.9
95年 (95.1 ~ 95.12)	51,041,996	100.0	4,058,492	8.0	4,063,447	8.0	4,948,030	9.7	4,361,918	8.5	4,222,923	8.3
96年 (96.1 ~ 96.12)	50,415,193	100.0	4,446,654	8.8	4,549,991	9.0	4,184,799	8.3	4,081,105	8.1	4,500,249	8.9
97年 (97.1 ~ 97.12)	49,506,301	100.0	4,129,019	8.3	4,063,384	8.2	4,540,032	9.2	3,765,588	7.6	4,043,171	8.2

資料來源：各縣市稽徵單位。
說明：菸酒稅自91年度起開徵。

Table A-17. Net Revenues of Tobacco and Alcohol Tax

Unit : NT\$ 1,000

[illegible]

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

Explanation : Since 2002, The Tobacco and Alcohol Tax was established .

表A-18. 各月證券交易稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	1,246,771	100.0	119,483	9.6	64,952	5.2	90,448	7.3	55,436	4.4	57,065	4.6
74年度 (73.7 ~ 74.6)	580,827	100.0	39,158	6.7	55,482	9.6	39,744	6.8	44,459	7.7	49,552	8.5
75年度 (74.7 ~ 75.6)	2,784	100.0	1,236	44.4	124	4.5	151	5.4	-42	-1.5	148	5.3
76年度 (75.7 ~ 76.6)	2,659,791	100.0	310	0.0	-156	-0.0	57	0.0	96	0.0	89	0.0
77年度 (76.7 ~ 77.6)	13,631,759	100.0	523,481	3.8	925,091	6.8	1,433,784	10.5	1,122,578	8.2	682,180	5.0
78年度 (77.7 ~ 78.6)	30,218,532	100.0	1,808,368	6.0	2,942,515	9.7	3,464,030	11.5	712,200	2.4	4,123,729	13.6
79年度 (78.7 ~ 79.6)	106,727,238	100.0	2,505,046	2.3	4,919,909	4.6	4,431,814	4.2	3,944,044	3.7	4,753,527	4.5
80年度 (79.7 ~ 80.6)	77,004,963	100.0	7,362,296	9.6	6,199,907	8.1	2,951,409	3.8	3,318,600	4.3	7,674,671	10.0
81年度 (80.7 ~ 81.6)	42,316,258	100.0	3,418,083	8.1	3,732,207	8.8	2,629,066	6.2	2,119,227	5.0	3,184,716	7.5
82年度 (81.7 ~ 82.6)	27,926,655	100.0	3,272,907	11.7	2,726,835	9.8	2,137,645	7.7	2,121,241	7.6	1,169,961	4.2
83年度 (82.7 ~ 83.6)	39,422,440	100.0	1,220,795	3.1	1,192,932	3.0	998,828	2.5	1,531,384	3.9	2,222,219	5.6
84年度 (83.7 ~ 84.6)	49,223,391	100.0	6,076,397	12.3	7,357,021	14.9	4,669,564	9.5	4,926,034	10.0	2,779,402	5.6
85年度 (84.7 ~ 85.6)	33,920,306	100.0	2,733,980	8.1	2,447,989	7.2	2,775,134	8.2	2,121,894	6.3	1,453,729	4.3
86年度 (85.7 ~ 86.6)	79,118,234	100.0	3,242,865	4.1	2,936,806	3.7	3,001,269	3.8	3,208,618	4.1	5,388,381	6.8
87年度 (86.7 ~ 87.6)	119,683,379	100.0	16,590,425	13.9	13,063,131	10.9	8,484,881	7.1	7,515,048	6.3	7,995,686	6.7
88年度 (87.7 ~ 88.6)	84,677,346	100.0	8,232,237	9.7	5,841,257	6.9	6,541,441	7.7	5,731,650	6.8	7,801,508	9.2
89年度 (88.7 ~ 89.12)	160,292,243	100.0	10,319,619	6.4	8,306,754	5.2	7,077,287	4.4	6,968,191	4.3	8,282,797	5.2
90年 (90.1 ~ 90.12)	63,899,313	100.0	6,438,188	4.0	6,325,124	3.9	7,239,772	4.5	5,809,624	3.6	6,114,573	3.8
91年 (91.1 ~ 91.12)	76,794,435	100.0	3,090,711	4.8	4,087,522	6.4	2,296,871	3.6	3,299,192	5.2	6,086,648	9.5
92年 (92.1 ~ 92.12)	69,283,205	100.0	5,337,517	7.0	4,890,925	6.4	3,577,162	4.7	5,238,754	6.8	6,317,507	8.2
93年 (93.1 ~ 93.12)	84,148,343	100.0	10,321,506	14.9	7,174,534	10.4	6,228,414	9.0	7,395,289	10.7	6,045,776	8.7
94年 (94.1 ~ 94.12)	84,148,343	100.0	4,263,731	5.1	4,120,590	4.9	6,076,393	7.2	5,645,672	6.7	5,313,114	6.3
95年 (95.1 ~ 95.12)	68,203,675	100.0	6,557,665	9.6	7,046,665	10.3	4,788,994	7.0	5,091,751	7.5	5,955,309	8.7
96年 (96.1 ~ 96.12)	89,954,385	100.0	5,760,709	6.4	6,343,929	7.1	5,954,844	6.6	6,582,753	7.3	8,238,778	9.2
97年 (97.1 ~ 97.12)	128,894,627	100.0	19,126,971	14.8	14,852,294	11.5	9,392,973	7.3	12,611,270	9.8	10,713,067	8.3
	90,630,291	100.0	7,718,856	8.5	6,675,841	7.4	6,406,735	7.1	4,278,619	4.7	3,881,264	4.3

資料來源：財政部所屬各區國稅局。

Table A-18. Net Revenues of Securities Transactions Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
96,658	7.8	102,811	8.2	142,386	11.4	162,835	13.1	101,609	8.1	160,948	12.9	92,140	7.4
104,145	17.9	46,111	7.9	31,950	5.5	68,392	11.8	42,710	7.4	33,070	5.7	26,054	4.5
128	4.6	592	21.3	104	3.7	199	7.1	76	2.7	48	1.7	20	0.7
50	0.0	218,581	8.2	311,296	11.7	402,521	15.1	653,813	24.6	643,189	24.2	429,945	16.2
766,291	5.6	686,089	5.0	921,774	6.8	1,169,107	8.6	1,362,876	10.0	1,965,832	14.4	2,072,676	15.2
2,730,671	9.0	824,872	2.7	1,056,538	3.5	2,288,540	7.6	2,796,840	9.3	4,100,417	13.6	3,369,812	11.2
3,659,366	3.4	12,951,891	12.1	19,029,443	17.8	17,078,100	16.0	12,618,726	11.8	11,197,708	10.5	9,637,664	9.0
7,636,007	9.9	4,630,206	6.0	5,718,762	7.4	6,543,074	8.5	9,596,616	12.5	10,080,099	13.1	5,293,316	6.9
2,888,645	6.8	5,871,873	13.9	4,377,383	10.3	3,703,431	8.8	2,286,361	5.4	3,375,082	8.0	4,730,184	11.2
1,327,362	4.8	969,445	3.5	2,368,803	8.5	4,974,918	17.8	3,419,420	12.2	2,190,399	7.8	1,247,719	4.5
5,610,642	14.2	6,462,326	16.4	3,581,087	9.1	3,631,965	9.2	4,091,732	10.4	4,511,160	11.4	4,367,370	11.1
5,898,496	12.0	3,672,935	7.5	2,840,521	5.8	3,039,850	6.2	2,932,552	6.0	2,611,925	5.3	2,418,694	4.9
3,164,249	9.3	2,173,387	6.4	1,010,106	3.0	1,976,499	5.8	5,626,045	16.6	4,438,009	13.1	3,999,285	11.8
4,446,668	5.6	6,390,352	8.1	7,405,097	9.4	11,486,181	14.5	11,873,963	15.0	7,995,408	10.1	11,742,626	14.8
10,590,034	8.8	5,380,964	4.5	12,892,602	10.8	12,339,008	10.3	9,412,251	7.9	6,953,581	5.8	8,465,768	7.1
5,706,308	6.7	4,739,289	5.6	3,034,811	3.6	7,671,680	9.1	9,112,763	10.8	8,640,323	10.2	11,624,079	13.7
11,010,215	6.9	14,280,231	8.9	11,323,431	7.1	14,544,445	9.1	15,299,777	9.5	9,137,709	5.7	8,294,219	5.2
3,520,287	2.2	5,523,464	8.6	8,365,486	13.1	7,792,164	12.2	5,588,853	8.7	4,249,020	6.6	3,464,675	5.4
10,054,707	15.7	11,617,966	15.1	4,716,195	6.1	9,631,826	12.5	9,060,587	11.8	5,935,029	7.7	4,850,072	6.3
5,620,895	7.3	7,075,944	10.2	2,888,916	4.2	3,198,158	4.6	3,762,954	5.4	3,197,476	4.6	6,861,887	9.9
5,132,351	7.4												
4,784,690	5.7	5,799,159	6.9	10,676,707	12.7	13,318,894	15.8	11,669,725	13.9	7,101,811	8.4	5,377,857	6.4
8,886,124	13.0	4,031,354	5.9	3,867,392	5.7	6,535,588	9.6	4,442,023	6.5	4,613,729	6.8	6,387,081	9.4
9,413,645	10.5	9,262,705	10.3	5,272,525	5.9	7,639,103	8.5	8,230,526	9.1	10,180,470	11.3	7,074,398	7.9
8,291,923	6.4	10,479,389	8.1	4,410,191	3.4	10,100,866	7.8	8,872,219	6.9	8,352,496	6.5	11,690,968	9.1
4,999,451	5.5	10,218,414	11.3	5,752,029	6.3	11,116,363	12.3	11,523,208	12.7	10,677,453	11.8	7,382,058	8.1

Source : Various District National Tax Administrations of Ministry of Finance.

表A-19. 各月期貨交易稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	—	—	—	—	—	—	—	—	—	—	—	—
74年度 (73.7 ~ 74.6)	—	—	—	—	—	—	—	—	—	—	—	—
75年度 (74.7 ~ 75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7 ~ 76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7 ~ 77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7 ~ 78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7 ~ 79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7 ~ 80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7 ~ 81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7 ~ 82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7 ~ 83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7 ~ 84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7 ~ 85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7 ~ 86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ~ 87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7 ~ 88.6)	1,204,178	100.0	—	—	19,544	1.6	55,993	4.6	78,160	6.5	98,814	8.2
89年度 (88.7 ~ 89.12)	2,483,622	100.0	154,551 123,145	6.2 5.0	178,618 118,058	7.2 4.8	116,832 133,386	4.7 5.4	98,356 136,771	4.0 5.5	132,547 171,680	5.3 6.9
90年 (90.1 ~ 90.12)	1,862,161	100.0	105,535	5.7	156,749	8.4	128,773	6.9	181,056	9.7	204,125	11.0
91年 (91.1 ~ 91.12)	2,864,026	100.0	266,802	9.3	216,499	7.6	214,051	7.5	276,357	9.6	274,663	9.6
92年 (92.1 ~ 92.12)	4,805,704	100.0	593,426	12.3	500,474	10.4	547,699	11.4	566,645	11.8	535,840	11.2
93年 (93.1 ~ 93.12)	8,272,379	100.0	579,308	7.0	477,726	5.8	563,526	6.8	574,183	6.9	660,353	8.0
94年 (94.1 ~ 94.12)	6,341,673	100.0	580,698	9.2	545,497	8.6	478,914	7.6	519,194	8.2	552,597	8.7
95年 (95.1 ~ 95.12)	4,072,486	100.0	304,782	7.5	322,883	7.9	327,493	8.0	264,792	6.5	289,456	7.1
96年 (96.1 ~ 96.12)	5,757,834	100.0	739,341	12.8	749,312	13.0	387,946	6.7	503,399	8.7	660,207	11.5
97年 (97.1 ~ 97.12)	6,691,514	100.0	709,557	10.6	597,748	8.9	621,022	9.3	335,038	5.0	270,756	4.0

資料來源：財政部所屬各區國稅局。

說明：期貨交易稅自88年度起開徵。

Table A-19. Net Revenues of Futures Transactions Tax

Unit : NT\$ 1,000

[illegible]

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since 1999, The Futures Transactions Tax was established.

表A-20. 各月營業稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	28,795,991	100.0	2,507,457	8.7	2,131,282	7.4	2,216,295	7.7	2,567,896	8.9	2,206,782	7.7
74年度 (73.7 ~ 74.6)	30,654,021	100.0	2,828,573	9.2	2,403,156	7.8	2,383,465	7.8	2,772,672	9.0	2,466,666	8.0
75年度 (74.7 ~ 75.6)	39,009,501	100.0	2,866,329	7.3	2,358,473	6.0	2,366,964	6.1	2,720,458	7.0	2,436,780	6.2
76年度 (75.7 ~ 76.6)	62,219,475	100.0	4,698,104	7.6	5,222,634	8.4	4,853,192	7.8	4,182,487	6.7	5,621,760	9.0
77年度 (76.7 ~ 77.6)	73,720,835	100.0	5,983,422	8.1	5,984,760	8.1	5,691,056	7.7	5,731,490	7.8	6,432,944	8.7
78年度 (77.7 ~ 78.6)	77,771,053	100.0	7,580,691	9.7	-2,191,131	-2.8	16,528,359	21.3	-3,560,216	-4.6	16,987,974	21.8
79年度 (78.7 ~ 79.6)	111,878,998	100.0	21,239,375	19.0	-2,760,704	-2.5	20,639,844	18.4	-3,230,303	-2.9	21,132,380	18.9
80年度 (79.7 ~ 80.6)	122,444,581	100.0	25,652,631	21.0	-3,281,302	-2.7	22,953,977	18.7	-3,881,373	-3.2	23,854,553	19.5
81年度 (80.7 ~ 81.6)	147,007,525	100.0	31,029,726	21.1	-3,953,599	-2.7	26,524,513	18.0	-4,373,277	-3.0	27,459,872	18.7
82年度 (81.7 ~ 82.6)	168,972,594	100.0	32,477,736	19.2	-4,293,272	-2.5	30,795,207	18.2	-4,468,312	-2.6	31,863,227	18.9
83年度 (82.7 ~ 83.6)	196,095,010	100.0	36,420,372	18.6	-3,165,947	-1.6	34,521,932	17.6	-3,626,961	-1.8	36,398,457	18.6
84年度 (83.7 ~ 84.6)	214,246,597	100.0	39,175,104	18.3	-2,270,282	-1.1	37,111,112	17.3	-3,818,727	-1.8	38,998,813	18.2
85年度 (84.7 ~ 85.6)	216,837,016	100.0	42,196,195	19.5	-3,804,436	-1.8	39,984,421	18.4	-5,027,269	-2.3	40,649,817	18.7
86年度 (85.7 ~ 86.6)	223,450,300	100.0	41,624,138	18.6	-4,481,656	-2.0	39,322,303	17.6	-3,883,867	-1.7	41,845,970	18.7
87年度 (86.7 ~ 87.6)	243,997,937	100.0	45,989,016	18.8	-5,286,837	-2.2	45,288,216	18.6	-6,368,267	-2.6	46,465,764	19.0
88年度 (87.7 ~ 88.6)	251,782,137	100.0	49,766,894	19.8	-7,153,383	-2.8	48,275,996	19.2	-6,426,648	-2.6	48,545,679	19.3
89年度 (88.7 ~ 89.12)	324,409,658	100.0	51,004,943	15.7	-6,438,102	-2.0	40,800,341	12.6	-7,178,357	-2.2	40,696,279	12.5
90年 (90.1 ~ 90.12)	203,707,318	100.0	46,054,410	14.2	-9,629,177	-3.0	45,378,356	14.0	-10,847,619	-3.3	43,488,819	13.4
91年 (91.1 ~ 91.12)	214,734,692	100.0	38,701,536	19.0	-5,472,821	-2.7	38,554,076	18.9	-5,020,994	-2.5	39,542,685	19.4
92年 (92.1 ~ 92.12)	197,521,003	100.0	36,709,909	17.1	-5,087,630	-2.4	33,833,324	15.8	-3,703,046	-1.7	37,275,226	17.4
93年 (93.1 ~ 93.12)	233,459,833	100.0	33,130,953	16.8	-1,710,677	-0.9	35,323,532	17.9	-1,254,952	-0.6	36,764,542	18.6
94年 (94.1 ~ 94.12)	237,531,217	100.0	42,607,169	18.3	-4,716,205	-2.0	41,527,046	17.8	-3,140,522	-1.3	40,078,495	17.2
95年 (95.1 ~ 95.12)	236,931,350	100.0	40,137,856	16.9	-1,252,010	-0.5	44,020,711	18.5	-2,617,760	-1.1	44,487,425	18.7
96年 (96.1 ~ 96.12)	246,136,725	100.0	42,917,446	18.1	-3,129,528	-1.3	43,688,539	18.4	-2,793,215	-1.2	44,665,724	18.9
97年 (97.1 ~ 97.12)	243,960,817	100.0	47,531,663	19.3	-1,637,403	-0.7	42,670,660	17.3	-2,635,667	-1.1	47,293,324	19.2
			48,007,075	19.7	-2,970,964	-1.2	48,834,570	20.0	-12,308,824	-5.0	43,672,324	17.9

資料來源：財政部所屬各機關及各縣市稽徵單位。
說明：本表不包括教育捐在內。

Table A-20. Net Revenues of Business Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
2,287,357	7.9	2,949,504	10.2	2,327,093	8.1	1,980,588	6.9	2,754,147	9.6	2,352,495	8.2	2,515,095	8.7
2,454,727	8.0	3,115,325	10.2	2,308,922	7.5	2,152,345	7.0	2,778,267	9.1	2,465,399	8.0	2,524,504	8.2
2,474,320	6.3	3,231,852	8.3	2,517,004	6.5	2,259,442	5.8	4,129,792	10.6	6,735,624	17.3	4,912,463	12.6
5,344,258	8.6	5,987,650	9.6	5,112,660	8.2	3,944,709	6.3	5,891,564	9.5	6,084,135	9.8	5,276,322	8.5
6,095,692	8.3	6,793,561	9.2	6,024,996	8.2	5,108,505	6.9	6,548,837	8.9	6,882,635	9.3	6,442,937	8.7
-2,811,526	-3.6	18,559,668	23.9	-3,071,114	-3.9	16,214,417	20.8	-2,159,212	-2.8	19,247,760	24.7	-3,554,617	-4.6
-2,801,436	-2.5	22,325,935	20.0	-1,473,976	-1.3	20,654,642	18.5	-2,327,778	-2.1	22,412,346	20.0	-3,931,327	-3.5
-3,908,984	-3.2	25,505,062	20.8	-3,627,949	-3.0	23,101,510	18.9	-2,799,006	-2.3	24,769,893	20.2	-5,894,431	-4.8
-4,291,373	-2.9	28,830,825	19.6	-3,572,688	-2.4	26,308,168	17.9	-2,592,524	-1.8	28,918,816	19.7	-3,280,934	-2.2
-3,725,004	-2.2	32,000,389	18.9	-3,095,829	-1.8	30,624,923	18.1	-2,967,475	-1.8	33,885,209	20.1	-4,124,205	-2.4
-3,879,100	-2.0	37,278,015	19.0	-4,321,470	-2.2	35,280,626	18.0	-2,844,183	-1.5	36,258,804	18.5	-2,225,535	-1.1
-3,616,853	-1.7	40,186,850	18.8	-4,134,602	-1.9	38,878,188	18.1	-2,519,421	-1.2	40,268,049	18.8	-4,011,634	-1.9
-5,509,562	-2.5	41,095,130	19.0	-4,566,626	-2.1	37,923,599	17.5	-2,827,706	-1.3	40,364,463	18.6	-3,641,010	-1.7
-5,252,387	-2.4	44,205,554	19.8	-5,527,993	-2.5	40,399,317	18.1	-3,302,227	-1.5	44,320,140	19.8	-5,818,992	-2.6
-5,674,209	-2.3	48,217,884	19.8	-6,244,294	-2.6	45,033,141	18.5	-4,623,702	-1.9	47,725,324	19.6	-6,524,099	-2.7
-6,727,361	-2.7	49,262,243	19.6	-6,888,295	-2.7	45,010,270	17.9	-4,476,085	-1.8	48,684,797	19.3	-6,091,970	-2.4
-6,768,820	-2.1	44,516,010	13.7	-9,293,125	-2.9	41,857,350	12.9	-5,863,274	-1.8	43,724,048	13.5	-8,272,784	-2.6
-8,819,640	-2.7	43,599,858	21.4	-6,100,662	-3.0	41,193,696	20.2	-7,890,026	-3.9	40,130,850	19.7	-7,475,760	-3.7
-6,055,120	-3.0	43,965,076	20.5	-2,117,696	-1.0	38,383,376	17.9	1,595,580	0.7	36,837,666	17.2	-3,618,749	-1.7
661,656	0.3	32,792,749	16.6	-4,685,426	-2.4	32,990,070	16.7	2,055,791	1.0	35,181,227	17.8	-4,793,526	-2.4
1,726,720	0.9												
2,203,048	0.9	34,495,184	14.8	-36,576	-0.0	41,404,376	17.7	2,335,283	1.0	39,103,932	16.7	-2,401,397	-1.0
1,025,996	0.4	39,965,597	16.8	-9,391,322	-4.0	43,566,903	18.3	2,630,805	1.1	41,045,931	17.3	-6,088,915	-2.6
-1,938,086	-0.8	39,515,989	16.7	-6,921,262	-2.9	45,558,490	19.2	-1,892,820	-0.8	39,704,955	16.8	-2,444,882	-1.0
1,563,968	0.6	36,669,336	14.9	-18,168,708	-7.4	55,403,595	22.5	731,335	0.3	42,045,237	17.1	-5,330,615	-2.2
-4,054,247	-1.7	47,042,279	19.3	-11,969,779	-4.9	44,356,746	18.2	-618,620	-0.3	45,410,805	18.6	-1,440,548	-0.6

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

Explanation : Education Surtax is excluded.

表A-21. 各月印花稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	16,185,835	100.0	1,291,703	8.0	1,285,630	7.9	1,323,879	8.2	1,291,163	8.0	1,303,431	8.1
74年度 (73.7 ~ 74.6)	16,531,148	100.0	1,434,984	8.7	1,395,977	8.4	1,375,653	8.3	1,325,731	8.0	1,397,348	8.5
75年度 (74.7 ~ 75.6)	15,291,390	100.0	1,372,242	9.0	1,372,501	9.0	1,353,159	8.8	1,294,186	8.5	1,401,118	9.2
76年度 (75.7 ~ 76.6)	2,558,160	100.0	193,902	7.6	173,524	6.8	173,492	6.8	173,604	6.8	192,495	7.5
77年度 (76.7 ~ 77.6)	3,061,331	100.0	249,358	8.1	232,387	7.6	225,213	7.4	218,140	7.1	239,842	7.8
78年度 (77.7 ~ 78.6)	3,298,642	100.0	213,309	6.5	292,746	8.9	277,091	8.4	157,112	4.8	413,105	12.5
79年度 (78.7 ~ 79.6)	3,604,109	100.0	479,500	13.3	114,198	3.2	451,656	12.5	94,197	2.6	480,755	13.3
80年度 (79.7 ~ 80.6)	4,000,579	100.0	513,015	12.8	127,484	3.2	521,147	13.0	102,047	2.6	522,300	13.1
81年度 (80.7 ~ 81.6)	5,028,242	100.0	607,119	12.1	195,901	3.9	604,134	12.0	147,764	2.9	599,411	11.9
82年度 (81.7 ~ 82.6)	5,482,505	100.0	653,921	11.9	212,474	3.9	603,162	11.0	182,450	3.3	717,509	13.1
83年度 (82.7 ~ 83.6)	6,177,595	100.0	698,631	11.3	278,541	4.5	718,007	11.6	200,554	3.2	747,976	12.1
84年度 (83.7 ~ 84.6)	6,737,279	100.0	753,611	11.2	300,066	4.5	839,954	12.5	218,285	3.2	822,429	12.2
85年度 (84.7 ~ 85.6)	6,917,207	100.0	792,010	11.4	293,274	4.2	901,549	13.0	227,070	3.3	900,998	13.0
86年度 (85.7 ~ 86.6)	6,755,037	100.0	791,842	11.7	247,108	3.7	824,313	12.2	217,907	3.2	810,286	12.0
87年度 (86.7 ~ 87.6)	7,093,723	100.0	617,282	8.7	306,067	4.3	861,264	12.1	279,235	3.9	915,398	12.9
88年度 (87.7 ~ 88.6)	7,398,611	100.0	865,942	11.7	312,074	4.2	976,601	13.2	189,291	2.6	974,121	13.2
89年度 (88.7 ~ 89.12)	11,031,851	100.0	832,444 1,050,965	7.5 9.5	262,521 276,682	2.4 2.5	906,963 987,079	8.2 8.9	236,376 272,438	2.1 2.5	929,774 943,854	8.4 8.6
90年 (90.1 ~ 90.12)	7,035,817	100.0	922,091	13.1	282,784	4.0	927,104	13.2	229,104	3.3	867,503	12.3
91年 (91.1 ~ 91.12)	6,911,442	100.0	873,707	12.6	286,100	4.1	905,119	13.1	246,771	3.6	806,404	11.7
92年 (92.1 ~ 92.12)	7,785,901	100.0	982,409	12.6	477,949	6.1	904,215	11.6	397,212	5.1	931,922	12.0
93年 (93.1 ~ 93.12)	7,770,687	100.0	985,820	12.7	383,824	4.9	890,814	11.5	377,150	4.9	940,599	12.1
94年 (94.1 ~ 94.12)	8,458,054	100.0	1,105,339	13.1	413,086	4.9	1,046,763	12.4	380,766	4.5	1,007,513	11.9
95年 (95.1 ~ 95.12)	8,713,667	100.0	1,174,727	13.5	452,045	5.2	1,101,532	12.6	362,382	4.2	1,058,465	12.1
96年 (96.1 ~ 96.12)	8,837,312	100.0	1,153,387	13.1	414,676	4.7	1,213,900	13.7	324,473	3.7	1,145,708	13.0
97年 (97.1 ~ 97.12)	9,649,862	100.0	1,371,165	14.2	435,464	4.5	1,233,347	12.8	320,359	3.3	1,168,113	12.1

資料來源：各縣市稽徵單位。

Table A-21. Net Revenues of Stamp Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
1,374,970	8.5	1,493,818	9.2	1,397,345	8.6	1,140,704	7.0	1,401,641	8.7	1,390,240	8.6	1,491,311	9.2
1,389,327	8.4	1,524,319	9.2	1,296,431	7.8	1,198,765	7.3	1,326,941	8.0	1,409,597	8.5	1,456,075	8.8
1,421,711	9.3	1,634,880	10.7	1,452,639	9.5	1,288,397	8.4	2,304,234	15.1	200,147	1.3	196,176	1.3
210,125	8.2	208,834	8.2	216,505	8.5	229,215	9.0	248,844	9.7	249,823	9.8	287,797	11.3
279,576	9.1	259,052	8.5	216,983	7.1	249,853	8.2	245,210	8.0	286,435	9.4	359,282	11.7
149,415	4.5	586,820	17.8	138,820	4.2	365,635	11.1	114,596	3.5	406,696	12.3	183,297	5.6
95,975	2.7	441,230	12.2	97,424	2.7	521,655	14.5	118,971	3.3	527,957	14.6	180,591	5.0
114,738	2.9	522,368	13.1	99,600	2.5	489,472	12.2	120,519	3.0	568,050	14.2	299,839	7.5
173,528	3.5	634,005	12.6	155,191	3.1	583,359	11.6	200,146	4.0	723,872	14.4	403,812	8.0
194,897	3.6	696,392	12.7	167,275	3.1	676,963	12.3	215,646	3.9	766,182	14.0	395,634	7.2
242,837	3.9	798,228	12.9	200,646	3.2	742,110	12.0	257,753	4.2	872,219	14.1	420,093	6.8
288,919	4.3	895,651	13.3	196,329	2.9	846,486	12.6	252,119	3.7	906,368	13.5	417,062	6.2
274,168	4.0	949,648	13.7	221,312	3.2	820,549	11.9	231,580	3.3	944,752	13.7	360,297	5.2
255,027	3.8	870,948	12.9	260,849	3.9	815,499	12.1	299,077	4.4	925,531	13.7	436,650	6.5
309,600	4.4	968,430	13.7	221,409	3.1	904,036	12.7	307,859	4.3	934,602	13.2	468,541	6.6
377,858	5.1	1,001,358	13.5	219,274	3.0	871,622	11.8	286,583	3.9	972,370	13.1	351,517	4.8
285,879	2.6	969,631	8.8	220,598	2.0	896,045	8.1	301,310	2.7	1,009,906	9.2	293,245	2.7
356,141	3.2	854,484	12.1	216,686	3.1	944,590	13.4	276,160	3.9	942,881	13.4	244,281	3.5
328,149	4.7	815,574	11.8	234,368	3.4	866,015	12.5	298,984	4.3	981,788	14.2	257,661	3.7
338,951	4.9	910,872	11.7	183,008	2.4	862,373	11.1	295,725	3.8	926,751	11.9	371,886	4.8
541,579	7.0												
421,923	5.4	780,452	10.0	371,949	4.8	864,589	11.1	411,604	5.3	946,722	12.2	395,241	5.1
458,777	5.4	1,006,633	11.9	330,962	3.9	857,345	10.1	353,620	4.2	1,053,570	12.5	443,680	5.2
421,372	4.8	964,214	11.1	311,825	3.6	948,351	10.9	359,525	4.1	1,119,006	12.8	440,223	5.1
428,014	4.8	1,067,407	12.1	298,274	3.4	965,249	10.9	308,732	3.5	1,127,310	12.8	390,182	4.4
407,307	4.2	1,139,136	11.8	307,250	3.2	1,146,355	11.9	383,063	4.0	1,322,999	13.7	415,304	4.3

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

表A-22. 各月使用牌照稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	7,368,290	100.0	120,255	1.6	101,320	1.4	264,958	3.6	185,503	2.5	53,848	0.7
74年度 (73.7 ~ 74.6)	8,076,424	100.0	134,681	1.7	107,583	1.3	199,397	2.5	282,230	3.5	61,716	0.8
75年度 (74.7 ~ 75.6)	9,139,769	100.0	165,099	1.8	141,622	1.5	205,487	2.2	361,192	4.0	81,359	0.9
76年度 (75.7 ~ 76.6)	10,099,474	100.0	194,722	1.9	127,741	1.3	106,018	1.0	306,312	3.0	245,137	2.4
77年度 (76.7 ~ 77.6)	11,710,929	100.0	169,791	1.4	141,467	1.2	125,733	1.1	316,349	2.7	263,889	2.3
78年度 (77.7 ~ 78.6)	14,095,432	100.0	215,441	1.5	197,492	1.4	152,276	1.1	295,797	2.1	372,218	2.6
79年度 (78.7 ~ 79.6)	16,482,323	100.0	272,587	1.7	224,167	1.4	196,335	1.2	361,890	2.2	395,526	2.4
80年度 (79.7 ~ 80.6)	18,666,400	100.0	297,264	1.6	262,762	1.4	168,992	0.9	371,701	2.0	429,698	2.3
81年度 (80.7 ~ 81.6)	21,348,666	100.0	356,332	1.7	294,597	1.4	225,299	1.1	404,131	1.9	447,734	2.1
82年度 (81.7 ~ 82.6)	24,469,530	100.0	454,517	1.9	298,146	1.2	276,361	1.1	495,410	2.0	502,633	2.1
83年度 (82.7 ~ 83.6)	27,087,198	100.0	500,900	1.8	369,191	1.4	270,197	1.0	514,213	1.9	543,397	2.0
84年度 (83.7 ~ 84.6)	30,445,698	100.0	425,693	1.4	412,229	1.4	315,805	1.0	503,332	1.7	602,587	2.0
85年度 (84.7 ~ 85.6)	36,367,395	100.0	449,365	1.2	406,535	1.1	333,921	0.9	521,987	1.4	603,400	1.7
86年度 (85.7 ~ 86.6)	39,070,092	100.0	528,510	1.4	565,296	1.4	406,625	1.0	564,279	1.4	665,906	1.7
87年度 (86.7 ~ 87.6)	41,995,649	100.0	657,773	1.6	553,983	1.3	388,031	0.9	648,663	1.5	593,349	1.4
88年度 (87.7 ~ 88.6)	43,215,904	100.0	622,662	1.4	606,483	1.4	334,010	0.8	692,900	1.6	499,275	1.2
89年度 (88.7 ~ 89.12)	46,689,036	100.0	533,451	1.1	487,049	1.0	337,885	0.7	578,903	1.2	603,008	1.3
90年 (90.1 ~ 90.12)	44,687,556	100.0	643,350	1.4	544,073	1.2	394,755	0.8	700,008	1.5	531,503	1.1
91年 (91.1 ~ 91.12)	45,885,799	100.0	516,289	1.2	606,413	1.4	356,923	0.8	688,432	1.5	531,528	1.2
92年 (92.1 ~ 92.12)	47,764,976	100.0	658,254	1.4	623,450	1.4	445,430	1.0	786,640	1.7	555,302	1.2
93年 (93.1 ~ 93.12)	49,904,368	100.0	759,352	1.6	631,744	1.3	526,703	1.1	722,126	1.5	580,045	1.2
94年 (94.1 ~ 94.12)	51,863,060	100.0	691,041	1.4	664,293	1.3	494,959	1.0	750,897	1.5	666,600	1.3
95年 (95.1 ~ 95.12)	52,548,499	100.0	690,616	1.3	732,820	1.4	463,727	0.9	870,823	1.7	541,663	1.0
96年 (96.1 ~ 96.12)	53,271,422	100.0	655,210	1.2	646,753	1.2	444,761	0.8	780,714	1.5	510,999	1.0
97年 (97.1 ~ 97.12)	53,254,944	100.0	661,729	1.2	729,359	1.4	368,679	0.7	684,607	1.3	625,787	1.2
			585,131	1.1	581,828	1.1	398,887	0.7	737,413	1.4	527,810	1.0

資料來源：各縣市稽徵單位。

Table A-22. Net Revenues of Vehicle License Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
40,362	0.5	306,559	4.2	170,215	2.3	435,790	5.9	4,331,956	58.8	1,188,571	16.1	168,953	2.3
49,389	0.6	247,016	3.1	199,593	2.5	314,994	3.9	4,996,188	61.9	1,300,462	16.1	183,175	2.3
68,191	0.7	344,579	3.8	217,274	2.4	445,197	4.9	5,544,851	60.7	1,360,645	14.9	204,273	2.2
59,467	0.6	361,241	3.6	253,099	2.5	449,575	4.5	6,366,981	63.0	1,402,594	13.9	226,587	2.2
55,998	0.5	401,693	3.4	334,720	2.9	569,195	4.9	7,257,651	62.0	1,804,303	15.4	270,140	2.3
67,530	0.5	599,694	4.3	365,967	2.6	671,494	4.8	7,897,563	56.0	2,822,987	20.0	436,973	3.1
75,687	0.5	644,954	3.9	460,366	2.8	741,062	4.5	9,703,383	58.9	2,975,001	18.0	431,365	2.6
102,675	0.6	620,346	3.3	453,769	2.4	712,473	3.8	11,358,513	60.9	3,486,377	18.7	401,830	2.2
104,842	0.5	815,954	3.8	464,948	2.2	1,098,221	5.1	13,136,121	61.5	3,519,714	16.5	480,773	2.3
166,201	0.7	796,444	3.3	651,513	2.7	989,923	4.0	15,008,969	61.3	4,091,620	16.7	737,793	3.0
135,957	0.5	815,766	3.0	565,914	2.1	891,781	3.3	16,618,060	61.4	4,576,563	16.9	1,285,259	4.7
164,945	0.5	934,832	3.1	875,785	2.9	798,929	2.6	17,680,495	58.1	6,929,350	22.8	801,716	2.6
169,322	0.5	881,324	2.4	768,045	2.1	796,815	2.2	22,683,411	62.4	8,076,499	22.2	676,771	1.9
229,945	0.6	882,675	2.3	687,144	1.8	1,259,150	3.2	23,893,490	61.2	8,654,915	22.2	732,157	1.9
208,942	0.5	761,724	1.8	834,482	2.0	1,351,494	3.2	26,027,043	62.0	9,123,746	21.7	846,419	2.0
188,139	0.4	784,652	1.8	759,723	1.8	1,477,453	3.4	27,156,911	62.8	9,472,387	21.9	621,309	1.4
195,805	0.4	913,938	2.0	823,275	1.8	1,421,140	3.0	25,194,207	54.0	11,905,301	25.5	706,589	1.5
174,796	0.4	716,616	1.6	781,522	1.7	1,300,289	2.9	25,600,123	57.3	12,700,014	28.4	659,899	1.5
229,508	0.5	827,148	1.8	723,265	1.6	1,445,819	3.2	28,080,688	61.2	10,790,315	23.5	679,726	1.5
269,762	0.6	901,269	1.9	745,362	1.6	1,578,456	3.3	28,800,433	60.3	11,397,957	23.9	797,317	1.7
324,212	0.7	906,886	1.8	968,331	1.9	1,618,609	3.2	30,694,672	61.5	11,332,582	22.7	843,222	1.7
272,276	0.5	1,073,910	2.1	895,087	1.7	1,873,737	3.6	28,287,580	54.5	15,330,729	29.6	877,187	1.7
225,181	0.4	983,180	1.9	788,361	1.5	1,731,608	3.3	28,039,654	53.4	16,823,939	32.0	904,785	1.7
238,535	0.5	881,175	1.7	695,946	1.3	1,609,348	3.0	32,280,914	60.6	13,632,092	25.6	848,110	1.6
253,676	0.5	847,799	1.6	668,832	1.3	1,710,827	3.2	33,230,176	62.4	12,922,175	24.3	788,844	1.5
255,222	0.5												

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

表A-23. 各月商港建設費實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
56年度 (55.7 ~ 56.6)	570,706	100.0	41,821	7.3	40,461	7.1	39,988	7.0	41,064	7.2	46,103	8.1
57年度 (56.7 ~ 57.6)	861,178	100.0	51,187	5.9	55,643	6.5	55,951	6.5	52,398	6.1	71,209	8.3
58年度 (57.7 ~ 58.6)	1,158,852	100.0	91,518	7.9	88,082	7.6	96,431	8.3	116,060	10.0	116,060	10.0
59年度 (58.7 ~ 59.6)	1,249,376	100.0	92,956	7.4	92,000	7.4	102,933	8.2	109,485	8.8	101,712	8.1
60年度 (59.7 ~ 60.6)	1,348,358	100.0	119,500	8.9	90,799	6.7	100,176	7.4	108,376	8.0	97,924	7.3
61年度 (60.7 ~ 61.6)	1,898,922	100.0	144,401	7.6	131,519	6.9	108,841	5.7	118,234	6.2	140,230	7.4
62年度 (61.7 ~ 62.6)	2,453,756	100.0	156,520	6.4	178,336	7.3	190,410	7.8	184,909	7.5	195,795	8.0
63年度 (62.7 ~ 63.6)	5,618,968	100.0	222,806	4.0	363,228	6.5	306,704	5.5	371,409	6.6	405,802	7.2
64年度 (63.7 ~ 64.6)	4,620,885	100.0	461,329	10.0	447,719	9.7	336,523	7.3	406,816	8.8	341,196	7.4
65年度 (64.7 ~ 65.6)	5,612,965	100.0	404,894	7.2	356,655	6.4	500,077	8.9	525,980	9.4	430,628	7.7
66年度 (65.7 ~ 66.6)	5,851,082	100.0	470,211	8.0	493,532	8.4	472,278	8.1	456,873	7.8	460,594	7.9
67年度 (66.7 ~ 67.6)	7,942,061	100.0	567,748	7.1	542,277	6.8	576,266	7.3	591,533	7.4	623,334	7.8
68年度 (67.7 ~ 68.6)	9,952,121	100.0	689,396	6.9	826,031	8.3	712,368	7.2	683,395	6.9	875,605	8.8
69年度 (68.7 ~ 69.6)	11,409,014	100.0	896,180	7.9	877,242	7.7	955,827	8.4	849,923	7.4	929,771	8.1
70年度 (69.7 ~ 70.6)	13,215,915	100.0	1,102,051	8.3	1,160,942	8.8	958,005	7.2	1,084,171	8.2	1,114,514	8.4
71年度 (70.7 ~ 71.6)	12,658,247	100.0	1,226,632	9.7	1,213,324	9.6	1,061,100	8.4	881,613	7.0	1,048,523	8.3
72年度 (71.7 ~ 72.6)	12,089,051	100.0	1,195,690	9.9	752,525	6.2	912,306	7.5	914,590	7.6	853,408	7.1
73年度 (72.7 ~ 73.6)	14,522,664	100.0	966,354	6.7	1,204,601	8.3	1,148,977	7.9	1,190,497	8.2	1,425,962	9.8
74年度 (73.7 ~ 74.6)	14,077,774	100.0	1,173,041	8.3	1,246,670	8.9	1,048,039	7.4	1,167,347	8.3	1,393,109	9.9
75年度 (74.7 ~ 75.6)	12,655,933	100.0	1,116,093	8.8	1,063,583	8.4	921,758	7.3	891,724	7.0	985,976	7.8
76年度 (75.7 ~ 76.6)	15,855,661	100.0	1,194,469	7.5	1,215,993	7.7	1,142,639	7.2	1,241,010	7.8	1,241,292	7.8
77年度 (76.7 ~ 77.6)	12,394,147	100.0	1,419,538	11.5	1,064,479	8.6	951,852	7.7	1,038,528	8.4	966,718	7.8
78年度 (77.7 ~ 78.6)	13,833,398	100.0	1,120,493	8.1	1,190,772	8.6	1,055,877	7.6	1,137,295	8.2	1,203,399	8.7
79年度 (78.7 ~ 79.6)	13,395,021	100.0	1,152,919	8.6	1,224,780	9.1	1,053,348	7.9	1,113,784	8.3	1,145,673	8.6

資料來源：各縣市稽徵單位。

說明：本稅自80年度起改列稅課外收入。

Table A-23. Net Revenues of Harbor Construction Dues

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
50,503	8.8	53,759	9.4	40,580	7.1	51,380	9.0	55,575	9.7	55,472	9.7	54,000	9.5
60,961	7.1	78,122	9.1	72,872	8.5	76,659	8.9	72,769	8.4	69,480	8.1	143,927	16.7
102,505	8.8	98,117	8.5	72,969	6.3	84,653	7.3	83,288	7.2	100,389	8.7	108,780	9.4
115,457	9.2	122,495	9.8	82,240	6.6	92,382	7.4	102,560	8.2	116,577	9.3	118,579	9.5
125,438	9.3	92,480	6.9	92,865	6.9	110,844	8.2	129,878	9.6	131,874	9.8	148,204	11.0
135,696	7.1	189,057	10.0	251,057	13.2	168,166	8.9	197,360	10.4	149,057	7.8	165,304	8.7
222,719	9.1	190,030	7.7	172,152	7.0	224,700	9.2	235,691	9.6	254,881	10.4	247,613	10.1
449,286	8.0	419,726	7.5	576,585	10.3	558,136	9.9	679,608	12.1	703,541	12.5	562,137	10.0
380,143	8.2	380,343	8.2	261,735	5.7	376,233	8.1	381,175	8.2	388,946	8.4	458,727	9.9
477,000	8.5	505,023	9.0	408,541	7.3	426,909	7.6	478,780	8.5	463,671	8.3	634,807	11.3
522,407	8.9	471,115	8.1	394,410	6.7	564,060	9.6	513,364	8.8	508,059	8.7	524,179	9.0
942,699	11.9	614,878	7.7	552,311	7.0	683,893	8.6	768,299	9.7	740,325	9.3	738,498	9.3
838,229	8.4	736,837	7.4	910,283	9.1	840,405	8.4	950,901	9.6	913,540	9.2	975,131	9.8
891,246	7.8	956,031	8.4	888,371	7.8	981,085	8.6	1,043,950	9.2	1,084,114	9.5	1,055,274	9.2
1,098,027	8.3	1,109,178	8.4	993,674	7.5	903,085	6.8	1,381,872	10.5	1,212,757	9.2	1,097,639	8.3
1,090,191	8.6	901,190	7.1	1,058,750	8.4	984,319	7.8	1,056,516	8.3	1,047,761	8.3	1,088,328	8.6
1,025,782	8.5	943,280	7.8	799,913	6.6	1,072,983	8.9	1,188,060	9.8	1,208,335	10.0	1,222,179	10.1
1,318,667	9.1	1,307,263	9.0	1,173,555	8.1	1,203,139	8.3	1,186,454	8.2	1,144,232	7.9	1,252,963	8.6
1,344,660	9.6	1,128,909	8.0	862,116	6.1	1,311,448	9.3	1,196,951	8.5	1,150,363	8.2	1,055,121	7.5
1,038,931	8.2	1,132,679	8.9	866,677	6.8	1,123,639	8.9	1,157,273	9.1	1,181,344	9.3	1,176,256	9.3
1,401,466	8.8	1,125,926	7.1	1,374,046	8.7	1,387,512	8.8	1,533,137	9.7	1,379,546	8.7	1,618,625	10.2
1,040,516	8.4	891,488	7.2	1,068,601	8.6	961,673	7.8	910,584	7.3	1,042,805	8.4	1,037,365	8.4
1,199,001	8.7	1,145,909	8.3	947,401	6.8	1,174,923	8.5	1,125,908	8.1	1,316,658	9.5	1,215,762	8.8
1,117,122	8.3	979,497	7.3	1,054,166	7.9	1,134,033	8.5	1,124,840	8.4	1,129,912	8.4	1,164,947	8.7

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

Explanation : Harbor Construction Dues is excluded in "Tax Revenues" beginning FY 1991.

表A-24. 各月土地稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	47,196,123	100.0	3,247,380	6.9	4,498,421	9.5	2,914,311	6.2	6,987,084	14.8	2,895,247	6.1
74年度 (73.7 ~ 74.6)	46,093,937	100.0	3,714,426	8.1	4,716,960	10.2	2,387,292	5.2	2,529,753	5.5	2,879,749	6.2
75年度 (74.7 ~ 75.6)	47,067,564	100.0	3,555,089	7.6	3,534,413	7.5	2,408,163	5.1	2,506,849	5.3	3,101,067	6.6
76年度 (75.7 ~ 76.6)	65,416,499	100.0	4,461,381	6.8	4,523,153	6.9	3,504,079	5.4	3,113,794	4.8	3,397,062	5.2
77年度 (76.7 ~ 77.6)	90,172,939	100.0	9,902,481	11.0	8,411,746	9.3	5,149,964	5.7	5,017,338	5.6	5,951,504	6.6
78年度 (77.7 ~ 78.6)	123,947,716	100.0	10,386,360	8.4	10,618,138	8.6	6,880,769	5.6	6,425,916	5.2	7,779,438	6.3
79年度 (78.7 ~ 79.6)	105,555,818	100.0	11,314,786	10.7	12,605,575	11.9	8,791,081	8.3	5,538,122	5.2	6,893,893	6.5
80年度 (79.7 ~ 80.6)	121,623,944	100.0	6,365,764	5.2	8,802,323	7.2	6,843,131	5.6	5,335,711	4.4	5,781,765	4.8
81年度 (80.7 ~ 81.6)	217,645,115	100.0	14,892,882	6.8	17,365,898	8.0	12,915,480	5.9	11,908,936	5.5	13,215,204	6.1
82年度 (81.7 ~ 82.6)	222,039,199	100.0	27,453,908	12.4	23,495,747	10.6	18,519,512	8.3	11,380,632	5.1	12,792,254	5.8
83年度 (82.7 ~ 83.6)	206,379,137	100.0	18,821,600	9.1	20,717,534	10.0	18,400,983	8.9	12,885,858	6.2	13,229,810	6.4
84年度 (83.7 ~ 84.6)	193,615,439	100.0	15,792,689	8.2	19,438,262	10.0	18,599,290	9.6	11,156,484	5.8	15,176,317	7.8
85年度 (84.7 ~ 85.6)	158,134,395	100.0	10,724,595	6.8	13,334,637	8.4	12,151,828	7.7	10,249,093	6.5	10,702,435	6.8
86年度 (85.7 ~ 86.6)	174,782,988	100.0	11,537,105	6.6	12,669,006	7.2	9,644,897	5.5	9,270,621	5.3	12,547,067	7.2
87年度 (86.7 ~ 87.6)	173,802,985	100.0	14,150,993	8.1	14,782,626	8.5	12,156,211	7.0	10,553,392	6.1	11,932,834	6.9
88年度 (87.7 ~ 88.6)	148,313,404	100.0	11,149,661	7.5	10,139,091	6.8	10,141,632	6.8	8,360,448	5.6	11,492,005	7.7
89年度 (88.7 ~ 89.12)	215,532,765	100.0	8,456,463 7,352,950	3.9 3.4	8,412,144 7,280,273	3.9 3.4	7,691,392 7,607,327	3.6 3.5	7,386,376 7,536,725	3.4 3.5	9,700,304 9,548,717	4.5 4.4
90年 (90.1 ~ 90.12)	93,182,039	100.0	3,869,185	4.2	3,822,709	4.1	2,142,906	2.3	2,949,805	3.2	34,336,023	36.8
91年 (91.1 ~ 91.12)	98,069,452	100.0	4,669,447	4.8	4,106,401	4.2	4,322,316	4.4	4,992,024	5.1	30,538,277	31.1
92年 (92.1 ~ 92.12)	111,802,984	100.0	4,949,927	4.4	4,555,691	4.1	5,498,616	4.9	6,927,057	6.2	32,148,539	28.8
93年 (93.1 ~ 93.12)	133,893,333	100.0	6,553,493	4.9	5,779,835	4.3	5,475,225	4.1	6,263,797	4.7	38,437,679	28.7
94年 (94.1 ~ 94.12)	135,370,017	100.0	5,624,688	4.2	5,829,544	4.3	5,302,972	3.9	6,355,645	4.7	38,327,624	28.3
95年 (95.1 ~ 95.12)	131,207,704	100.0	6,219,731	4.7	6,975,664	5.3	6,665,844	5.1	6,957,665	5.3	40,868,989	31.1
96年 (96.1 ~ 96.12)	133,691,191	100.0	6,653,260	5.0	6,460,466	4.8	4,921,841	3.7	7,197,595	5.4	42,227,742	31.6
97年 (97.1 ~ 97.12)	116,082,367	100.0	5,546,103	4.8	4,634,263	4.0	4,071,294	3.5	5,929,638	5.1	33,385,817	28.8

資料來源：各縣市稽徵單位。

Table A-24. Net Revenues of Land Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
2,920,834	6.2	2,906,589	6.2	2,504,894	5.3	3,331,490	7.1	7,356,121	15.6	4,079,281	8.6	3,554,471	7.5
11,827,355	25.7	3,631,909	7.9	2,294,175	5.0	2,858,960	6.2	3,195,342	6.9	3,009,018	6.5	3,048,998	6.6
12,542,165	26.6	3,516,013	7.5	2,276,315	4.8	2,674,631	5.7	3,508,474	7.5	3,726,988	7.9	3,717,397	7.9
5,364,100	8.2	11,234,976	17.2	4,591,098	7.0	4,903,215	7.5	5,601,531	8.6	6,286,751	9.6	8,435,359	12.9
7,627,671	8.5	11,514,911	12.8	9,008,237	10.0	6,922,194	7.7	5,945,786	6.6	6,258,208	6.9	8,462,899	9.4
23,004,775	18.6	12,841,085	10.4	5,609,337	4.5	7,351,929	5.9	6,677,541	5.4	8,276,157	6.7	18,096,271	14.6
23,513,035	22.3	6,469,326	6.1	6,596,826	6.2	5,234,149	5.0	4,857,489	4.6	5,102,843	4.8	8,638,693	8.2
26,246,814	21.6	7,975,858	6.6	8,766,256	7.2	6,766,656	5.6	6,877,951	5.7	8,733,718	7.2	23,127,997	19.0
38,451,954	17.7	17,538,226	8.1	11,930,841	5.5	15,577,552	7.2	17,240,971	7.9	22,341,908	10.3	24,265,263	11.1
38,222,641	17.2	13,717,744	6.2	12,832,319	5.8	13,495,684	6.1	14,154,239	6.4	16,878,597	7.6	19,095,922	8.6
39,950,188	19.4	14,787,680	7.2	9,164,658	4.4	13,001,065	6.3	11,305,431	5.5	14,433,120	7.0	19,681,210	9.5
38,133,680	19.7	12,683,541	6.6	12,046,408	6.2	12,715,606	6.6	9,849,807	5.1	12,369,716	6.4	15,653,639	8.1
39,773,532	25.2	14,356,525	9.1	8,313,015	5.3	8,038,278	5.1	8,096,193	5.1	11,826,552	7.5	10,567,712	6.7
40,678,839	23.3	18,173,526	10.4	7,873,310	4.5	11,307,254	6.5	13,217,286	7.6	13,229,493	7.6	14,634,584	8.4
45,620,470	26.2	15,115,201	8.7	9,104,103	5.2	9,652,940	5.6	9,196,782	5.3	9,685,358	5.6	11,852,075	6.8
45,283,081	30.5	15,900,290	10.7	6,615,210	4.5	7,584,668	5.1	6,818,316	4.6	6,897,144	4.7	7,931,858	5.3
40,911,662	19.0	13,698,852	6.4	5,065,064	2.4	7,497,481	3.5	6,936,264	3.2	7,442,029	3.5	7,987,268	3.7
45,021,474	20.9	6,425,226	6.9	4,706,581	5.1	5,240,543	5.6	4,436,343	4.8	4,408,598	4.7	4,062,272	4.4
16,781,848	18.0	2,545,174	2.6	2,328,043	2.4	5,432,431	5.5	6,013,302	6.1	5,347,984	5.5	4,376,217	4.5
23,397,836	23.9	4,809,795	4.3	3,730,012	3.3	4,112,935	3.7	4,181,069	3.7	4,699,930	4.2	4,448,053	4.0
31,741,360	28.4												
25,104,626	18.7	9,060,306	6.8	8,188,287	6.1	8,563,485	6.4	7,124,548	5.3	6,589,789	4.9	6,752,263	5.0
23,785,512	17.6	9,840,047	7.3	8,181,922	6.0	12,398,583	9.2	7,857,120	5.8	5,532,194	4.1	6,334,166	4.7
24,458,479	18.6	7,186,641	5.5	5,625,082	4.3	6,522,555	5.0	6,141,332	4.7	6,502,307	5.0	7,083,415	5.4
22,740,643	17.0	7,727,422	5.8	6,253,064	4.7	9,167,485	6.9	5,983,022	4.5	6,785,483	5.1	7,573,168	5.7
28,077,984	24.2	6,794,160	5.9	3,779,204	3.3	5,706,800	4.9	5,674,206	4.9	6,186,819	5.3	6,296,079	5.4

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

表A-25. 各月田賦實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
63年度 (62.7 ~ 63.6)	1,466,878	100.0	58,756	4.0	372,486	25.4	361,438	24.6	26,633	1.8	21,527	1.5
64年度 (63.7 ~ 64.6)	2,179,702	100.0	108,975	5.0	334,417	15.3	823,027	37.8	56,454	2.6	26,161	1.2
65年度 (64.7 ~ 65.6)	2,628,531	100.0	136,510	5.2	815,983	31.0	577,723	22.0	45,149	1.7	30,946	1.2
66年度 (65.7 ~ 66.6)	2,612,305	100.0	168,019	6.4	695,606	26.6	586,795	22.5	85,742	3.3	48,555	1.9
67年度 (66.7 ~ 67.6)	1,400,918	100.0	122,077	8.7	536,488	38.3	584,502	41.7	104,069	7.4	8,732	0.6
68年度 (67.7 ~ 68.6)	867,173	100.0	83,960	9.7	324,345	37.4	356,593	41.1	68,415	7.9	8,428	1.0
69年度 (68.7 ~ 69.6)	907,449	100.0	83,245	9.2	377,754	41.6	372,228	41.0	41,268	4.5	8,791	1.0
70年度 (69.7 ~ 70.6)	1,086,072	100.0	94,319	8.7	395,960	36.5	417,963	38.5	147,648	13.6	8,880	0.8
71年度 (70.7 ~ 71.6)	1,160,421	100.0	99,642	8.6	448,006	38.6	463,019	39.9	56,256	4.8	7,809	0.7
72年度 (71.7 ~ 72.6)	1,317,736	100.0	232,720	17.7	634,308	48.1	300,074	22.8	79,816	6.1	14,139	1.1
73年度 (72.7 ~ 73.6)	1,114,836	100.0	226,249	20.3	540,000	48.4	251,107	22.5	45,950	4.1	13,136	1.2
74年度 (73.7 ~ 74.6)	1,106,641	100.0	218,973	19.8	524,601	47.4	296,135	26.8	52,500	4.7	5,374	0.5
75年度 (74.7 ~ 75.6)	973,254	100.0	153,515	15.8	516,476	53.1	243,747	25.0	43,154	4.4	3,145	0.3
76年度 (75.7 ~ 76.6)	952,338	100.0	212,089	22.3	447,320	47.0	218,104	22.9	60,691	6.4	-2,928	-0.3
77年度 (76.7 ~ 77.6)	879,252	100.0	184,495	21.0	424,771	48.3	199,580	22.7	49,997	5.7	6,272	0.7
78年度 (77.7 ~ 78.6)	15,263	100.0	2,861	18.7	1,571	10.3	1,152	7.5	869	5.7	1,291	8.5
79年度 (78.7 ~ 79.6)	9,460	100.0	1,354	14.3	1,297	13.7	1,229	13.0	1,139	12.0	729	7.7
80年度 (79.7 ~ 80.6)	4,350	100.0	1,503	34.6	928	21.3	317	7.3	264	6.1	156	3.6
81年度 (80.7 ~ 81.6)	1,558	100.0	262	16.8	271	17.4	146	9.4	107	6.9	103	6.6
82年度 (81.7 ~ 82.6)	1,099	100.0	114	10.4	94	8.6	67	6.1	25	2.3	19	1.7
83年度 (82.7 ~ 83.6)	426	100.0	6	1.4	36	8.5	6	1.4	133	31.2	237	55.6
84年度 (83.7 ~ 84.6)	5	100.0	1	20.0	3	60.0	—	—	—	—	—	—
85年度 (84.7 ~ 85.6)	605	100.0	58	9.6	—	—	531	87.8	—	—	1	0.2
86年度 (85.7 ~ 86.6)	3	100.0	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ~ 87.6)	246	100.0	—	—	—	—	—	—	—	—	—	—

資料來源：各縣市稽徵單位。

Table A-25. Net Revenues of Agricultural Land Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
168,192	11.5	401,293	27.4	26,529	1.8	8,165	0.6	6,132	0.4	6,807	0.5	8,920	0.6
232,366	10.7	467,402	21.4	65,076	3.0	26,296	1.2	13,760	0.6	7,834	0.4	17,934	0.8
272,851	10.4	648,249	24.7	50,942	1.9	12,748	0.5	10,748	0.4	9,630	0.4	17,052	0.6
373,630	14.3	520,620	19.9	78,363	3.0	13,865	0.5	8,750	0.3	6,375	0.2	25,985	1.0
6,675	0.5	9,105	0.6	5,810	0.4	6,160	0.4	5,612	0.4	6,583	0.5	5,105	0.4
4,762	0.5	3,562	0.4	3,029	0.3	3,961	0.5	3,805	0.4	2,676	0.3	3,637	0.4
2,158	0.2	6,686	0.7	2,586	0.3	2,727	0.3	2,508	0.3	2,859	0.3	4,639	0.5
2,699	0.2	4,772	0.4	2,264	0.2	3,161	0.3	3,033	0.3	2,408	0.2	2,965	0.3
53,726	4.6	17,829	1.5	4,073	0.4	4,082	0.4	2,148	0.2	1,399	0.1	2,432	0.2
16,427	1.2	16,150	1.2	3,892	0.3	12,959	1.0	2,453	0.2	2,355	0.2	2,443	0.2
10,309	0.9	1,797	0.2	6,297	0.6	17,363	1.6	1,749	0.2	2,046	0.2	-1,167	-0.1
1,360	0.1	-1,708	-0.2	1,815	0.2	1,730	0.2	2,394	0.2	1,618	0.1	1,849	0.2
2,750	0.3	2,605	0.3	1,579	0.2	1,832	0.2	1,751	0.2	1,435	0.1	1,265	0.1
5,020	0.5	3,888	0.4	1,432	0.2	2,090	0.2	1,879	0.2	1,332	0.1	1,421	0.1
2,329	0.3	2,221	0.3	2,724	0.3	1,994	0.2	1,262	0.1	1,656	0.2	1,951	0.2
1,107	7.3	1,080	7.1	841	5.5	922	6.0	1,006	6.6	862	5.6	1,701	11.1
516	5.5	559	5.9	453	4.8	562	5.9	657	6.9	446	4.7	519	5.5
210	4.8	191	4.4	93	2.1	102	2.3	159	3.7	193	4.4	234	5.4
62	4.0	132	8.5	57	3.7	71	4.6	108	6.9	137	8.8	102	6.5
16	1.5	671	61.1	15	1.4	3	0.3	7	0.6	8	0.7	60	5.5
3	0.7	-1	-0.2	—	—	3	0.7	2	0.5	—	—	1	0.2
2	40.0	—	—	—	—	-1	-20.0	—	—	4	80.0	-4	-80.0
—	—	—	—	—	—	—	—	14	2.3	—	—	1	0.2
—	—	—	—	—	—	2	66.7	—	—	—	—	1	33.3
246	100.0	—	—	—	—	—	—	—	—	—	—	—	—

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

表A-26. 各月地價稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	10,756,387	100.0	40,709	0.4	40,443	0.4	309,519	2.9	4,676,463	43.5	169,002	1.6
74年度 (73.7 ~ 74.6)	10,898,545	100.0	43,937	0.4	56,073	0.5	28,934	0.3	42,318	0.4	578,486	5.3
75年度 (74.7 ~ 75.6)	10,819,653	100.0	57,491	0.5	34,338	0.3	28,045	0.3	31,215	0.3	570,456	5.3
76年度 (75.7 ~ 76.6)	9,447,295	100.0	45,511	0.5	94,561	1.0	41,821	0.4	32,840	0.3	27,528	0.3
77年度 (76.7 ~ 77.6)	12,497,561	100.0	89,379	0.7	52,506	0.4	33,880	0.3	31,190	0.2	872,739	7.0
78年度 (77.7 ~ 78.6)	17,346,611	100.0	129,201	0.7	74,265	0.4	63,625	0.4	49,048	0.3	1,066,780	6.1
79年度 (78.7 ~ 79.6)	22,630,008	100.0	141,214	0.6	92,152	0.4	73,328	0.3	44,874	0.2	1,586,966	7.0
80年度 (79.7 ~ 80.6)	27,327,833	100.0	-6,121	-0.0	78,700	0.3	54,635	0.2	44,563	0.2	1,838,134	6.7
81年度 (80.7 ~ 81.6)	31,193,930	100.0	88,540	0.3	90,510	0.3	88,652	0.3	61,292	0.2	2,210,615	7.1
82年度 (81.7 ~ 82.6)	35,208,277	100.0	146,293	0.4	85,627	0.2	156,883	0.4	95,190	0.3	2,669,015	7.6
83年度 (82.7 ~ 83.6)	35,271,921	100.0	189,665	0.5	113,702	0.3	107,321	0.3	77,250	0.2	2,546,496	7.2
84年度 (83.7 ~ 84.6)	38,261,352	100.0	107,628	0.3	287,256	0.8	98,572	0.3	112,619	0.3	3,035,523	7.9
85年度 (84.7 ~ 85.6)	42,361,416	100.0	81,710	0.2	154,418	0.4	154,300	0.4	318,624	0.8	3,472,503	8.2
86年度 (85.7 ~ 86.6)	42,291,080	100.0	173,869	0.4	153,598	0.4	99,341	0.2	88,768	0.2	3,797,131	9.0
87年度 (86.7 ~ 87.6)	45,314,611	100.0	117,004	0.3	139,657	0.3	140,228	0.3	311,821	0.7	3,649,315	8.1
88年度 (87.7 ~ 88.6)	46,853,230	100.0	208,686	0.4	216,324	0.5	121,164	0.3	128,972	0.3	3,802,287	8.1
89年度 (88.7 ~ 89.12)	92,039,200	100.0	264,916	0.3	112,356	0.1	185,409	0.2	244,345	0.3	3,740,660	4.1
90年 (90.1 ~ 90.12)	50,920,369	100.0	165,460	0.2	107,088	0.1	52,503	0.1	132,441	0.1	3,983,110	4.3
91年 (91.1 ~ 91.12)	50,169,374	100.0	255,586	0.5	187,844	0.4	122,801	0.2	440,056	0.9	31,101,859	61.1
92年 (92.1 ~ 92.12)	50,762,035	100.0	143,469	0.3	179,618	0.4	324,528	0.6	707,041	1.4	26,824,940	53.5
93年 (93.1 ~ 93.12)	52,617,195	100.0	198,167	0.4	308,139	0.6	190,002	0.4	782,071	1.5	25,155,621	49.6
94年 (94.1 ~ 94.12)	53,705,856	100.0	283,312	0.5	358,664	0.7	214,322	0.4	617,614	1.2	30,987,024	58.9
95年 (95.1 ~ 95.12)	54,660,359	100.0	309,614	0.6	328,948	0.6	335,621	0.6	690,011	1.3	32,250,723	60.1
96年 (96.1 ~ 96.12)	59,008,809	100.0	204,399	0.4	459,279	0.8	474,554	0.9	925,820	1.7	33,034,862	60.4
97年 (97.1 ~ 97.12)	59,126,928	100.0	403,688	0.7	296,637	0.5	237,977	0.4	1,135,907	1.9	37,577,817	63.7
			329,059	0.6	311,443	0.5	367,792	0.6	1,722,028	2.9	30,498,793	51.6

資料來源：各縣市稽徵單位。

Table A-26. Net Revenues of Land Value Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
100,569	0.9	50,278	0.5	41,176	0.4	408,495	3.8	4,653,830	43.3	174,490	1.6	91,413	0.8
9,320,911	85.5	438,800	4.0	108,456	1.0	100,768	0.9	66,791	0.6	68,899	0.6	44,172	0.4
9,269,795	85.7	434,479	4.0	84,853	0.8	86,266	0.8	82,590	0.8	64,808	0.6	75,317	0.7
967,162	10.2	7,266,673	76.9	523,430	5.5	207,231	2.2	97,086	1.0	85,505	0.9	57,947	0.6
536,798	4.3	5,767,756	46.2	4,307,456	34.5	395,113	3.2	115,115	0.9	117,836	0.9	177,793	1.4
13,306,575	76.7	1,725,294	9.9	209,166	1.2	242,541	1.4	151,112	0.9	143,470	0.8	185,534	1.1
17,112,427	75.6	2,115,214	9.3	782,711	3.5	311,911	1.4	145,094	0.6	118,320	0.5	105,797	0.5
21,549,629	78.9	2,163,997	7.9	825,980	3.0	217,774	0.8	206,963	0.8	154,165	0.6	199,414	0.7
24,404,838	78.2	3,018,528	9.7	297,285	1.0	232,085	0.7	147,400	0.5	226,869	0.7	327,316	1.0
27,006,482	76.7	3,313,298	9.4	771,664	2.2	245,176	0.7	210,359	0.6	285,931	0.8	222,359	0.6
27,235,330	77.2	3,419,979	9.7	767,178	2.2	298,122	0.8	154,391	0.4	161,770	0.5	200,717	0.6
27,085,263	70.8	3,529,346	9.2	2,952,675	7.7	464,395	1.2	110,922	0.3	196,756	0.5	280,397	0.7
30,970,894	73.1	5,651,955	13.3	441,895	1.0	248,731	0.6	269,092	0.6	361,969	0.9	235,325	0.6
30,001,917	70.9	6,559,869	15.5	378,939	0.9	332,144	0.8	295,015	0.7	197,420	0.5	213,069	0.5
33,539,049	74.0	5,906,221	13.0	417,131	0.9	344,643	0.8	302,765	0.7	180,789	0.4	265,988	0.6
34,755,602	74.2	6,164,153	13.2	332,316	0.7	411,556	0.9	245,301	0.5	199,260	0.4	267,609	0.6
34,051,989	37.0	6,922,635	7.5	440,776	0.5	758,089	0.8	326,872	0.4	269,724	0.3	218,229	0.2
40,062,598	43.5	2,080,408	4.1	399,962	0.8	410,696	0.8	291,434	0.6	376,489	0.7	319,291	0.6
14,933,943	29.3	666,146	1.3	361,513	0.7	560,917	1.1	315,580	0.6	321,793	0.6	207,578	0.4
19,556,251	39.0	589,902	1.2	417,412	0.8	358,478	0.7	432,397	0.9	361,993	0.7	277,317	0.5
21,690,536	42.7												
17,457,818	33.2	573,903	1.1	511,310	1.0	589,442	1.1	450,856	0.9	323,956	0.6	248,974	0.5
17,037,938	31.7	720,677	1.3	441,312	0.8	521,867	1.0	435,543	0.8	279,181	0.5	354,421	0.7
16,843,366	30.8	731,879	1.3	306,140	0.6	619,429	1.1	400,279	0.7	351,966	0.6	308,386	0.6
16,380,373	27.8	675,569	1.1	300,267	0.5	985,429	1.7	383,171	0.6	319,896	0.5	312,078	0.5
23,305,968	39.4	916,662	1.6	314,177	0.5	488,183	0.8	488,958	0.8	342,973	0.6	40,892	0.1

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

表A-27. 各月土地增值稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	35,324,900	100.0	2,980,422	8.4	3,917,978	11.1	2,353,685	6.7	2,264,671	6.4	2,713,109	7.7
74年度 (73.7 ~ 74.6)	34,088,751	100.0	3,451,516	10.1	4,136,286	12.1	2,062,223	6.0	2,434,935	7.1	2,295,889	6.7
75年度 (74.7 ~ 75.6)	35,274,657	100.0	3,344,083	9.5	2,983,599	8.5	2,136,371	6.1	2,432,480	6.9	2,527,466	7.2
76年度 (75.7 ~ 76.6)	55,016,866	100.0	4,203,781	7.6	3,981,272	7.2	3,244,154	5.9	3,020,263	5.5	3,372,462	6.1
77年度 (76.7 ~ 77.6)	76,796,126	100.0	9,628,607	12.5	7,934,469	10.3	4,916,504	6.4	4,936,151	6.4	5,072,493	6.6
78年度 (77.7 ~ 78.6)	106,585,842	100.0	10,254,298	9.6	10,542,302	9.9	6,815,992	6.4	6,375,999	6.0	6,711,367	6.3
79年度 (78.7 ~ 79.6)	82,916,350	100.0	11,172,218	13.5	12,512,126	15.1	8,716,524	10.5	5,492,109	6.6	5,306,198	6.4
80年度 (79.7 ~ 80.6)	94,291,761	100.0	6,370,382	6.8	8,722,695	9.3	6,788,179	7.2	5,290,884	5.6	3,943,475	4.2
81年度 (80.7 ~ 81.6)	186,449,627	100.0	14,804,080	7.9	17,275,117	9.3	12,826,682	6.9	11,847,537	6.4	11,004,486	5.9
82年度 (81.7 ~ 82.6)	186,829,823	100.0	27,307,501	14.6	23,410,026	12.5	18,362,562	9.8	11,285,417	6.0	10,123,220	5.4
83年度 (82.7 ~ 83.6)	171,106,790	100.0	18,631,929	10.9	20,603,796	12.0	18,293,656	10.7	12,808,475	7.5	10,683,077	6.2
84年度 (83.7 ~ 84.6)	155,354,082	100.0	15,685,060	10.1	19,151,003	12.3	18,500,718	11.9	11,043,865	7.1	12,140,794	7.8
85年度 (84.7 ~ 85.6)	115,772,374	100.0	10,642,827	9.2	13,180,219	11.4	11,996,997	10.4	9,930,469	8.6	7,229,931	6.2
86年度 (85.7 ~ 86.6)	132,491,905	100.0	11,363,236	8.6	12,515,408	9.4	9,545,556	7.2	9,181,853	6.9	8,749,936	6.6
87年度 (86.7 ~ 87.6)	128,488,128	100.0	14,033,989	10.9	14,642,969	11.4	12,015,983	9.4	10,241,571	8.0	8,283,519	6.4
88年度 (87.7 ~ 88.6)	101,460,174	100.0	10,940,975	10.8	9,922,767	9.8	10,020,468	9.9	8,231,476	8.1	7,689,718	7.6
89年度 (88.7 ~ 89.12)	123,493,565	100.0	8,191,547	6.6	8,299,788	6.7	7,505,983	6.1	7,142,031	5.8	5,959,644	4.8
90年 (90.1 ~ 90.12)	42,261,670	100.0	7,187,490	5.8	7,173,185	5.8	7,554,824	6.1	7,404,284	6.0	5,565,607	4.5
91年 (91.1 ~ 91.12)	47,900,078	100.0	3,613,599	8.6	3,634,865	8.6	2,020,105	4.8	2,509,749	5.9	3,234,164	7.7
92年 (92.1 ~ 92.12)	61,040,949	100.0	4,525,978	9.4	3,926,783	8.2	3,997,788	8.3	4,284,983	8.9	3,713,337	7.8
93年 (93.1 ~ 93.12)	81,276,138	100.0	4,751,760	7.8	4,247,552	7.0	5,308,614	8.7	6,144,986	10.1	6,992,918	11.5
94年 (94.1 ~ 94.12)	81,664,161	100.0	6,270,181	7.7	5,421,171	6.7	5,260,903	6.5	5,646,183	6.9	7,450,655	9.2
95年 (95.1 ~ 95.12)	76,547,345	100.0	5,315,074	6.5	5,500,596	6.7	4,967,351	6.1	5,665,634	6.9	6,076,901	7.4
96年 (96.1 ~ 96.12)	74,682,382	100.0	6,015,332	7.9	6,516,385	8.5	6,191,290	8.1	6,031,845	7.9	7,834,127	10.2
97年 (97.1 ~ 97.12)	56,955,439	100.0	6,249,572	8.4	6,163,829	8.3	4,683,864	6.3	6,061,688	8.1	4,649,925	6.2
			5,217,044	9.2	4,322,820	7.6	3,703,502	6.5	4,207,610	7.4	2,887,024	5.1

資料來源：各縣市稽徵單位。

Table A-27. Net Revenues of Land Value Increment Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
2,809,956	8.0	2,854,514	8.1	2,457,421	7.0	2,905,632	8.2	2,700,542	7.6	3,902,745	11.0	3,464,225	9.8
2,505,084	7.3	3,194,817	9.4	2,183,904	6.4	2,756,462	8.1	3,126,157	9.2	2,938,501	8.6	3,002,977	8.8
3,269,620	9.3	3,078,929	8.7	2,189,883	6.2	2,586,533	7.3	3,424,133	9.7	3,660,745	10.4	3,640,815	10.3
4,391,918	8.0	3,964,415	7.2	4,066,236	7.4	4,693,894	8.5	5,502,566	10.0	6,199,914	11.3	8,375,991	15.2
7,088,544	9.2	5,744,934	7.5	4,698,057	6.1	6,525,087	8.5	5,829,409	7.6	6,138,716	8.0	8,283,155	10.8
9,697,093	9.1	11,114,711	10.4	5,399,330	5.1	7,108,466	6.7	6,525,423	6.1	8,131,825	7.6	17,909,036	16.8
6,400,092	7.7	4,353,553	5.3	5,813,662	7.0	4,921,676	5.9	4,711,738	5.7	4,984,077	6.0	8,532,377	10.3
4,696,975	5.0	5,811,670	6.2	7,940,183	8.4	6,548,780	6.9	6,670,829	7.1	8,579,360	9.1	22,928,349	24.3
14,047,054	7.5	14,519,566	7.8	11,633,499	6.2	15,345,396	8.2	17,093,463	9.2	22,114,902	11.9	23,937,845	12.8
11,216,143	6.0	10,403,775	5.6	12,060,640	6.5	13,250,505	7.1	13,943,873	7.5	16,592,658	8.9	18,873,503	10.1
12,714,855	7.4	11,367,702	6.6	8,397,480	4.9	12,702,940	7.4	11,151,038	6.5	14,271,350	8.3	19,480,492	11.4
11,048,415	7.1	9,154,195	5.9	9,093,733	5.9	12,251,212	7.9	9,738,885	6.3	12,172,956	7.8	15,373,246	9.9
8,802,638	7.6	8,704,570	7.5	7,871,120	6.8	7,789,547	6.7	7,827,087	6.8	11,464,583	9.9	10,332,386	8.9
10,676,922	8.1	11,613,657	8.8	7,494,371	5.7	10,975,108	8.3	12,922,271	9.8	13,032,073	9.8	14,421,514	10.9
12,081,175	9.4	9,208,980	7.2	8,686,972	6.8	9,308,297	7.2	8,894,017	6.9	9,504,569	7.4	11,586,087	9.0
10,527,479	10.4	9,736,137	9.6	6,282,894	6.2	7,173,112	7.1	6,573,015	6.5	6,697,884	6.6	7,664,249	7.6
6,859,673	5.6	6,776,217	5.5	4,624,288	3.7	6,739,392	5.5	6,609,392	5.4	7,172,305	5.8	7,769,039	6.3
4,958,876	4.0	4,344,818	10.3	4,306,619	10.2	4,829,847	11.4	4,144,909	9.8	4,032,109	9.5	3,742,981	8.9
1,847,905	4.4	1,879,028	3.9	1,966,530	4.1	4,871,514	10.2	5,697,722	11.9	5,026,191	10.5	4,168,639	8.7
3,841,585	8.0	4,219,893	6.9	3,312,600	5.4	3,754,457	6.2	3,748,672	6.1	4,337,937	7.1	4,170,736	6.8
10,050,824	16.5												
7,646,808	9.4	8,486,403	10.4	7,676,977	9.4	7,974,043	9.8	6,673,692	8.2	6,265,833	7.7	6,503,289	8.0
6,747,574	8.3	9,119,370	11.2	7,740,610	9.5	11,876,716	14.5	7,421,577	9.1	5,253,013	6.4	5,979,745	7.3
7,615,113	9.9	6,454,762	8.4	5,318,942	6.9	5,903,126	7.7	5,741,053	7.5	6,150,341	8.0	6,775,029	8.9
6,360,270	8.5	7,051,853	9.4	5,952,797	8.0	8,182,056	11.0	5,599,851	7.5	6,465,587	8.7	7,261,090	9.7
4,772,016	8.4	5,877,498	10.3	3,465,027	6.1	5,218,617	9.2	5,185,248	9.1	5,843,846	10.3	6,255,187	11.0

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

表A-28. 各月房屋稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	15,651,595	100.0	225,370	1.4	96,923	0.6	62,323	0.4	62,838	0.4	604,899	3.9
74年度 (73.7 ~ 74.6)	16,806,931	100.0	206,690	1.2	97,049	0.6	102,839	0.6	67,056	0.4	62,013	0.4
75年度 (74.7 ~ 75.6)	18,210,479	100.0	199,039	1.1	110,426	0.6	78,160	0.4	103,662	0.6	77,807	0.4
76年度 (75.7 ~ 76.6)	19,484,659	100.0	195,395	1.0	215,983	1.1	137,064	0.7	105,991	0.5	109,355	0.6
77年度 (76.7 ~ 77.6)	21,453,572	100.0	677,786	3.2	115,365	0.5	97,608	0.5	91,395	0.4	90,888	0.4
78年度 (77.7 ~ 78.6)	22,013,006	100.0	241,401	1.1	183,517	0.8	97,390	0.4	85,900	0.4	131,944	0.6
79年度 (78.7 ~ 79.6)	24,504,524	100.0	684,270	2.8	262,630	1.1	114,538	0.5	96,487	0.4	112,562	0.5
80年度 (79.7 ~ 80.6)	26,043,856	100.0	340,713	1.3	145,437	0.6	131,589	0.5	102,125	0.4	111,971	0.4
81年度 (80.7 ~ 81.6)	28,300,746	100.0	287,622	1.0	155,880	0.6	128,585	0.5	113,067	0.4	112,708	0.4
82年度 (81.7 ~ 82.6)	29,243,895	100.0	361,431	1.2	196,442	0.7	143,231	0.5	99,285	0.3	86,977	0.3
83年度 (82.7 ~ 83.6)	32,702,952	100.0	971,017	3.0	304,644	0.9	162,888	0.5	110,667	0.3	86,928	0.3
84年度 (83.7 ~ 84.6)	35,871,143	100.0	751,544	2.1	247,334	0.7	165,992	0.5	109,969	0.3	101,789	0.3
85年度 (84.7 ~ 85.6)	38,850,039	100.0	405,596	1.0	287,820	0.7	211,091	0.5	135,679	0.3	132,859	0.3
86年度 (85.7 ~ 86.6)	41,594,479	100.0	452,302	1.1	253,949	0.6	225,212	0.5	193,540	0.5	145,569	0.3
87年度 (86.7 ~ 87.6)	43,800,029	100.0	515,813	1.2	325,505	0.7	200,115	0.5	192,937	0.4	119,531	0.3
88年度 (87.7 ~ 88.6)	45,661,086	100.0	501,969	1.1	361,515	0.8	271,079	0.6	188,372	0.4	152,281	0.3
89年度 (88.7 ~ 89.12)	48,435,990	100.0	492,709	1.0	370,667	0.8	234,414	0.5	157,104	0.3	122,930	0.3
90年 (90.1 ~ 90.12)	48,055,633	100.0	480,376	1.0	437,211	0.9	354,651	0.7	254,148	0.5	171,652	0.4
91年 (91.1 ~ 91.12)	46,463,784	100.0	558,358	1.2	470,862	1.0	323,520	0.7	282,004	0.6	266,935	0.6
92年 (92.1 ~ 92.12)	46,463,784	100.0	581,004	1.3	466,779	1.0	384,510	0.8	292,047	0.6	284,567	0.6
93年 (93.1 ~ 93.12)	48,012,750	100.0	790,200	1.6	461,617	1.0	625,527	1.3	379,966	0.8	279,631	0.6
94年 (94.1 ~ 94.12)	49,323,149	100.0	436,349	0.9	424,649	0.9	445,297	0.9	312,680	0.6	249,142	0.5
95年 (95.1 ~ 95.12)	50,876,888	100.0	526,090	1.0	570,763	1.1	426,929	0.8	388,163	0.8	362,050	0.7
96年 (96.1 ~ 96.12)	52,493,513	100.0	510,138	1.0	468,274	0.9	427,699	0.8	355,980	0.7	389,227	0.7
97年 (97.1 ~ 97.12)	53,882,845	100.0	667,670	1.2	563,010	1.0	384,024	0.7	340,958	0.6	281,294	0.5
	55,343,250	100.0	582,858	1.1	469,555	0.8	445,304	0.8	272,609	0.5	236,384	0.4

資料來源：各縣市稽徵單位。

說明：本表不包括教育捐在內。

Table A-28. Net Revenues of House Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
6,564,042	41.9	257,514	1.6	82,920	0.5	77,692	0.5	60,510	0.4	667,474	4.3	6,889,090	44.0
56,057	0.3	39,264	0.2	26,958	0.2	28,337	0.2	44,032	0.3	12,516,807	74.5	3,559,829	21.2
60,199	0.3	55,634	0.3	37,920	0.2	52,622	0.3	86,452	0.5	13,682,144	75.1	3,666,414	20.1
123,556	0.6	85,612	0.4	65,896	0.3	68,779	0.4	118,830	0.6	13,124,103	67.4	5,134,095	26.3
91,344	0.4	152,668	0.7	55,799	0.3	72,788	0.3	99,865	0.5	15,545,809	72.5	4,362,257	20.3
106,190	0.5	76,759	0.3	57,955	0.3	69,220	0.3	103,525	0.5	16,303,494	74.1	4,555,711	20.7
94,324	0.4	77,361	0.3	70,770	0.3	87,247	0.4	120,443	0.5	17,152,379	70.0	5,631,513	23.0
83,519	0.3	71,313	0.3	49,259	0.2	69,570	0.3	124,910	0.5	19,078,220	73.3	5,735,230	22.0
99,071	0.4	66,183	0.2	54,631	0.2	80,582	0.3	185,477	0.7	18,502,555	65.4	8,514,385	30.1
86,471	0.3	66,786	0.2	59,820	0.2	60,802	0.2	171,750	0.6	20,732,771	70.9	7,178,129	24.5
115,724	0.4	74,898	0.2	44,938	0.1	65,540	0.2	184,088	0.6	21,375,650	65.4	9,205,970	28.2
85,117	0.2	66,456	0.2	56,793	0.2	86,809	0.2	223,755	0.6	24,325,106	67.8	9,650,479	26.9
117,024	0.3	106,687	0.3	86,134	0.2	81,474	0.2	410,683	1.1	26,677,136	68.7	10,197,856	26.2
152,104	0.4	115,415	0.3	86,596	0.2	175,602	0.4	437,586	1.1	27,656,391	66.5	11,700,213	28.1
148,628	0.3	109,597	0.3	90,636	0.2	103,886	0.2	506,480	1.2	24,623,768	56.2	16,863,133	38.5
158,033	0.3	106,975	0.2	79,297	0.2	113,755	0.2	596,060	1.3	29,454,453	64.5	13,677,297	30.0
185,528	0.4	139,242	0.3	95,803	0.2	120,295	0.2	389,003	0.8	30,339,795	62.6	13,861,910	28.6
228,552	0.5	100,982	0.2	73,782	0.2	90,136	0.2	424,745	0.9	30,909,514	64.3	14,326,421	29.8
228,374	0.5	193,648	0.4	152,423	0.3	189,633	0.4	851,223	1.8	31,245,027	67.2	11,553,322	24.9
269,601	0.6	171,617	0.4	140,667	0.3	193,030	0.4	680,880	1.4	28,131,198	58.6	15,858,923	33.0
299,494	0.6	201,283	0.4	328,195	0.7	283,020	0.6	815,698	1.7	31,785,785	64.4	13,674,637	27.7
366,414	0.7	257,480	0.5	160,639	0.3	306,089	0.6	709,711	1.4	32,362,163	63.6	14,514,966	28.5
291,845	0.6	257,488	0.5	221,286	0.4	258,829	0.5	793,389	1.5	30,052,929	57.3	18,311,080	34.9
447,194	0.9	268,708	0.5	148,187	0.3	210,485	0.4	1,003,392	1.9	35,010,491	65.0	14,692,337	27.3
312,289	0.6	278,140	0.5	155,006	0.3	269,034	0.5	1,327,352	2.4	33,372,382	60.3	17,694,775	32.0
239,851	0.4												

Source : Tax Collection units of each county/city government.
Explanation : Education Surtax is excluded.

表A-29. 各月屠宰稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
57年度 (56.7 ~ 57.6)	798,287	100.0	59,919	7.5	68,211	8.5	62,847	7.9	61,836	7.7	64,343	8.1
58年度 (57.7 ~ 58.6)	791,712	100.0	65,907	8.3	65,668	8.3	56,354	7.1	64,646	8.2	59,814	7.6
59年度 (58.7 ~ 59.6)	919,544	100.0	62,332	6.8	73,692	8.0	68,091	7.4	68,750	7.5	69,831	7.6
60年度 (59.7 ~ 60.6)	1,016,059	100.0	72,567	7.1	84,954	8.4	76,858	7.6	82,235	8.1	87,038	8.6
61年度 (60.7 ~ 61.6)	941,534	100.0	69,545	7.4	75,641	8.0	78,677	8.4	78,369	8.3	80,106	8.5
62年度 (61.7 ~ 62.6)	1,016,806	100.0	74,031	7.3	84,373	8.3	76,725	7.5	78,517	7.7	81,376	8.0
63年度 (62.7 ~ 63.6)	1,251,803	100.0	93,567	7.5	97,654	7.8	88,694	7.1	101,461	8.1	117,926	9.4
64年度 (63.7 ~ 64.6)	1,022,433	100.0	91,314	8.9	94,668	9.3	65,755	6.4	85,211	8.3	83,636	8.2
65年度 (64.7 ~ 65.6)	1,918,023	100.0	117,175	6.1	132,236	6.9	132,213	6.9	144,356	7.5	159,737	8.3
66年度 (65.7 ~ 66.6)	2,369,999	100.0	160,430	6.8	186,764	7.9	175,013	7.4	173,451	7.3	202,317	8.5
67年度 (66.7 ~ 67.6)	2,410,890	100.0	136,524	5.7	198,560	8.2	200,351	8.3	212,453	8.8	222,647	9.2
68年度 (67.7 ~ 68.6)	2,641,587	100.0	150,433	5.7	219,574	8.3	208,289	7.9	202,473	7.7	226,084	8.6
69年度 (68.7 ~ 69.6)	2,901,047	100.0	180,345	6.2	222,812	7.7	224,721	7.7	240,500	8.3	287,059	9.9
70年度 (69.7 ~ 70.6)	2,555,287	100.0	156,193	6.1	196,868	7.7	195,242	7.6	211,510	8.3	212,216	8.3
71年度 (70.7 ~ 71.6)	2,689,449	100.0	163,423	6.1	208,771	7.8	210,930	7.8	208,669	7.8	240,377	8.9
72年度 (71.7 ~ 72.6)	2,477,822	100.0	150,375	6.1	184,211	7.4	212,831	8.6	217,137	8.8	191,807	7.7
73年度 (72.7 ~ 73.6)	2,681,348	100.0	169,392	6.3	206,263	7.7	201,693	7.5	232,049	8.7	242,329	9.0
74年度 (73.7 ~ 74.6)	2,604,468	100.0	147,948	5.7	212,980	8.2	201,940	7.8	215,075	8.3	233,530	9.0
75年度 (74.7 ~ 75.6)	2,464,314	100.0	144,608	5.9	212,317	8.6	188,284	7.6	257,589	10.5	249,345	10.1
76年度 (75.7 ~ 76.6)	1,562,893	100.0	131,031	8.4	160,817	10.3	177,597	11.4	188,086	12.0	190,806	12.2
77年度 (76.7 ~ 77.6)	-12,603	100.0	-24,745	196.3	-7,730	61.3	-3,875	30.7	747	-5.9	24,149	-191.6
78年度 (77.7 ~ 78.6)	155	100.0	—	—	—	—	—	—	9	5.8	146	94.2
79年度 (78.7 ~ 79.6)	9	100.0	—	—	—	—	—	—	—	—	—	—

資料來源：各縣市稽徵單位。

說明：1. 本表不包括教育捐在內。
2. 本稅自76年4月26日起停徵。

Table A-29. Net Revenues of Slaughter Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
63,697	8.0	90,471	11.3	61,338	7.7	66,170	8.3	70,560	8.8	72,052	9.0	56,843	7.1
66,644	8.4	67,357	8.5	73,627	9.3	61,417	7.8	63,710	8.0	66,149	8.4	80,419	10.2
73,866	8.0	87,831	9.6	80,707	8.8	76,711	8.3	84,148	9.2	78,377	8.5	95,208	10.4
86,220	8.5	108,261	10.7	74,725	7.4	89,265	8.8	87,089	8.6	89,326	8.8	77,521	7.6
83,052	8.8	87,665	9.3	88,948	9.4	69,327	7.4	76,329	8.1	77,267	8.2	76,608	8.1
87,900	8.6	104,507	10.3	76,857	7.6	82,903	8.2	91,158	9.0	88,394	8.7	90,065	8.9
127,698	10.2	120,734	9.6	79,953	6.4	107,485	8.6	118,506	9.5	105,696	8.4	92,429	7.4
82,019	8.0	89,244	8.7	86,679	8.5	71,891	7.0	74,791	7.3	77,207	7.6	120,018	11.7
164,613	8.6	218,373	11.4	87,489	4.6	157,203	8.2	170,629	8.9	191,909	10.0	242,090	12.6
201,959	8.5	209,545	8.8	215,921	9.1	212,793	9.0	177,959	7.5	223,381	9.4	230,466	9.7
213,014	8.8	202,703	8.4	216,351	9.0	189,565	7.9	194,869	8.1	190,993	7.9	232,860	9.7
210,189	8.0	235,660	8.9	233,669	8.8	217,669	8.2	222,727	8.4	229,387	8.7	285,433	10.8
265,116	9.1	254,718	8.8	257,827	8.9	224,180	7.7	231,339	8.0	247,945	8.5	264,485	9.1
206,718	8.1	244,057	9.6	221,804	8.7	197,893	7.7	206,072	8.1	225,946	8.8	280,768	11.0
232,381	8.6	217,242	8.1	251,665	9.4	218,273	8.1	242,657	9.0	220,200	8.2	274,861	10.2
222,414	9.0	227,267	9.2	227,710	9.2	204,459	8.3	224,183	9.0	196,524	7.9	218,904	8.8
218,378	8.1	231,664	8.6	247,172	9.2	222,578	8.3	219,909	8.2	211,602	7.9	278,319	10.4
218,920	8.4	227,291	8.7	183,322	7.0	277,034	10.6	207,492	8.0	208,422	8.0	270,514	10.4
203,378	8.3	223,126	9.1	225,883	9.2	183,576	7.4	173,487	7.0	197,731	8.0	204,990	8.3
149,331	9.6	154,152	9.9	184,750	11.8	181,468	11.6	149,907	9.6	-63,265	-4.0	-41,787	-2.7
-1,154	9.2	-2	0.0	5	-0.0	—	—	1	-0.0	1	-0.0	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	9	100.0	—	—	—	—	—	—	—	—	—	—

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

Explanation : 1.Education Surtax is excluded.

2.Following Apr. 26, 1987 the Slaughter Tax was not abolished.

表A-30. 各月娛樂稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	1,033,202	100.0	88,456	8.6	104,398	10.1	99,564	9.6	91,592	8.9	92,767	9.0
74年度 (73.7 ~ 74.6)	928,556	100.0	66,566	7.2	83,940	9.0	81,777	8.8	79,460	8.6	79,724	8.6
75年度 (74.7 ~ 75.6)	950,647	100.0	72,631	7.6	87,868	9.2	81,823	8.6	77,412	8.1	76,924	8.1
76年度 (75.7 ~ 76.6)	837,164	100.0	74,142	8.9	75,785	9.1	76,104	9.1	66,836	8.0	67,521	8.1
77年度 (76.7 ~ 77.6)	690,878	100.0	61,666	8.9	62,496	9.0	62,681	9.1	54,048	7.8	55,039	8.0
78年度 (77.7 ~ 78.6)	510,018	100.0	48,060	9.4	64,251	12.6	56,280	11.0	38,341	7.5	37,230	7.3
79年度 (78.7 ~ 79.6)	493,815	100.0	39,212	7.9	43,530	8.8	44,199	9.0	41,401	8.4	46,384	9.4
80年度 (79.7 ~ 80.6)	481,027	100.0	35,612	7.4	50,470	10.5	33,024	6.9	37,259	7.7	34,112	7.1
81年度 (80.7 ~ 81.6)	601,824	100.0	42,709	7.1	49,386	8.2	45,948	7.6	44,472	7.4	48,120	8.0
82年度 (81.7 ~ 82.6)	821,907	100.0	61,849	7.5	61,735	7.5	61,939	7.5	63,295	7.7	60,837	7.4
83年度 (82.7 ~ 83.6)	986,055	100.0	73,681	7.5	85,983	8.7	82,740	8.4	83,599	8.5	81,517	8.3
84年度 (83.7 ~ 84.6)	1,215,329	100.0	88,680	7.3	96,050	7.9	92,781	7.6	94,044	7.7	96,213	7.9
85年度 (84.7 ~ 85.6)	1,431,059	100.0	109,548	7.7	130,550	9.1	122,517	8.6	120,197	8.4	127,581	8.9
86年度 (85.7 ~ 86.6)	1,291,435	100.0	108,312	8.4	103,326	8.0	106,945	8.3	104,259	8.1	121,758	9.4
87年度 (86.7 ~ 87.6)	1,381,139	100.0	108,669	7.9	111,988	8.1	115,040	8.3	106,847	7.7	110,148	8.0
88年度 (87.7 ~ 88.6)	1,390,980	100.0	113,149	8.1	113,507	8.2	126,837	9.1	106,143	7.6	102,660	7.4
89年度 (88.7 ~ 89.12)	2,251,938	100.0	117,957 124,496	5.2 5.5	138,990 136,358	6.2 6.1	134,934 129,994	6.0 5.8	109,725 122,868	4.9 5.5	108,604 130,741	4.8 5.8
90年 (90.1 ~ 90.12)	1,532,913	100.0	126,008	8.2	137,480	9.0	130,616	8.5	124,738	8.1	126,749	8.3
91年 (91.1 ~ 91.12)	1,648,789	100.0	139,325	8.5	138,176	8.4	150,438	9.1	133,453	8.1	134,699	8.2
92年 (92.1 ~ 92.12)	1,751,110	100.0	150,078	8.6	152,756	8.7	195,050	11.1	146,105	8.3	149,415	8.5
93年 (93.1 ~ 93.12)	1,862,094	100.0	161,354	8.7	170,462	9.2	167,216	9.0	156,553	8.4	162,493	8.7
94年 (94.1 ~ 94.12)	1,978,782	100.0	159,890	8.1	176,318	8.9	171,921	8.7	168,312	8.5	166,239	8.4
95年 (95.1 ~ 95.12)	1,986,335	100.0	157,316	7.9	193,285	9.7	169,475	8.5	157,986	8.0	169,429	8.5
96年 (96.1 ~ 96.12)	1,809,257	100.0	146,300	8.1	171,014	9.5	148,657	8.2	159,396	8.8	142,622	7.9
97年 (97.1 ~ 97.12)	1,745,023	100.0	144,796	8.3	165,574	9.5	163,892	9.4	137,931	7.9	139,979	8.0

資料來源：各縣市稽徵單位。
說明：本表不包括教育捐在內。

Table A-30. Net Revenues of Amusement Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
81,184	7.9	79,443	7.7	75,427	7.3	94,144	9.1	76,176	7.4	74,311	7.2	75,740	7.3
71,649	7.7	74,113	8.0	76,191	8.2	78,230	8.4	83,868	9.0	75,135	8.1	77,903	8.4
75,020	7.9	77,664	8.2	74,034	7.8	95,057	10.0	83,440	8.8	74,315	7.8	74,459	7.8
63,606	7.6	64,594	7.7	70,578	8.4	74,153	8.9	73,408	8.8	68,250	8.2	62,187	7.4
49,391	7.1	49,705	7.2	47,610	6.9	61,559	8.9	56,756	8.2	59,996	8.7	69,931	10.1
36,435	7.1	38,876	7.6	36,209	7.1	39,279	7.7	38,736	7.6	39,489	7.7	36,832	7.2
37,350	7.6	44,354	9.0	40,983	8.3	35,110	7.1	33,492	6.8	33,093	6.7	54,707	11.1
35,400	7.4	37,185	7.7	39,261	8.2	43,157	9.0	41,695	8.7	47,786	9.9	46,066	9.6
45,671	7.6	52,506	8.7	48,027	8.0	53,981	9.0	55,308	9.2	57,862	9.6	57,834	9.6
64,647	7.9	60,382	7.3	75,860	9.2	78,461	9.5	71,020	8.6	76,155	9.3	85,727	10.4
84,950	8.6	67,826	6.9	77,932	7.9	91,595	9.3	82,185	8.3	86,613	8.8	87,434	8.9
97,078	8.0	102,993	8.5	101,493	8.4	123,453	10.2	104,114	8.6	108,876	9.0	109,554	9.0
113,219	7.9	118,734	8.3	120,597	8.4	124,443	8.7	126,543	8.8	113,101	7.9	104,029	7.3
107,062	8.3	109,073	8.4	96,527	7.5	114,888	8.9	97,890	7.6	109,406	8.5	111,989	8.7
113,897	8.2	111,191	8.1	118,897	8.6	124,895	9.0	115,601	8.4	112,923	8.2	131,043	9.5
115,679	8.3	110,974	8.0	108,149	7.8	133,028	9.6	112,282	8.1	124,236	8.9	124,336	8.9
113,756	5.1	124,538	5.5	127,263	5.7	139,707	6.2	121,934	5.4	125,735	5.6	126,254	5.6
118,084	5.2	114,826	7.5	126,394	8.2	128,331	8.4	124,690	8.1	129,651	8.5	120,474	7.9
142,956	9.3	135,231	8.2	115,768	7.0	151,331	9.2	134,940	8.2	137,981	8.4	138,639	8.4
138,808	8.4	133,882	7.6	126,535	7.2	146,117	8.3	133,768	7.6	137,881	7.9	133,097	7.6
146,426	8.4	139,300	7.5	150,655	8.1	149,217	8.0	138,659	7.4	140,778	7.6	160,239	8.6
165,168	8.9	166,333	8.4	136,410	6.9	192,020	9.7	152,899	7.7	163,854	8.3	161,370	8.2
163,216	8.2	166,815	8.4	162,351	8.2	177,515	8.9	148,924	7.5	158,557	8.0	167,471	8.4
157,211	7.9	157,118	8.7	131,221	7.3	168,024	9.3	131,866	7.3	152,569	8.4	156,748	8.7
143,722	7.9	157,453	9.0	131,584	7.5	148,278	8.5	147,104	8.4	139,863	8.0	134,381	7.7
134,188	7.7												

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

Explanation : Education Surtax is excluded.

表A-31. 各月筵席稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
51年度 (50.7 ~ 51.6)	43,535	100.0	2,916	6.7	3,237	7.4	3,288	7.6	3,754	8.6	4,052	9.3
52年度 (51.7 ~ 52.6)	41,376	100.0	2,442	5.9	2,914	7.0	2,964	7.2	3,452	8.3	3,804	9.2
53年度 (52.7 ~ 53.6)	50,891	100.0	3,315	6.5	3,678	7.2	3,667	7.2	4,010	7.9	4,441	8.7
54年度 (53.7 ~ 54.6)	62,357	100.0	4,167	6.7	4,767	7.6	4,765	7.6	5,087	8.2	5,414	8.7
55年度 (54.7 ~ 55.6)	75,336	100.0	5,193	6.9	5,563	7.4	5,660	7.5	6,039	8.0	6,578	8.7
56年度 (55.7 ~ 56.6)	89,046	100.0	6,682	7.5	6,595	7.4	6,892	7.7	7,174	8.1	7,754	8.7
57年度 (56.7 ~ 57.6)	113,950	100.0	7,764	6.8	8,623	7.6	8,763	7.7	9,109	8.0	9,679	8.5
58年度 (57.7 ~ 58.6)	169,194	100.0	11,003	6.5	13,354	7.9	12,481	7.4	13,395	7.9	15,259	9.0
59年度 (58.7 ~ 59.6)	201,538	100.0	13,881	6.9	15,324	7.6	15,413	7.6	14,993	7.4	17,194	8.5
60年度 (59.7 ~ 60.6)	228,068	100.0	17,580	7.7	18,609	8.2	18,293	8.0	18,147	8.0	19,625	8.6
61年度 (60.7 ~ 61.6)	276,397	100.0	18,734	6.8	20,312	7.3	22,221	8.0	22,477	8.1	24,279	8.8
62年度 (61.7 ~ 62.6)	290,447	100.0	23,414	8.1	23,256	8.0	22,881	7.9	23,351	8.0	24,172	8.3
63年度 (62.7 ~ 63.6)	375,780	100.0	26,209	7.0	27,642	7.4	27,892	7.4	30,190	8.0	31,722	8.4
64年度 (63.7 ~ 64.6)	432,724	100.0	34,013	7.9	36,147	8.4	34,191	7.9	36,640	8.5	37,354	8.6
65年度 (64.7 ~ 65.6)	521,076	100.0	37,911	7.3	40,542	7.8	40,527	7.8	42,281	8.1	43,349	8.3
66年度 (65.7 ~ 66.6)	605,875	100.0	46,683	7.7	48,838	8.1	48,810	8.1	50,742	8.4	52,064	8.6
67年度 (66.7 ~ 67.6)	704,572	100.0	50,800	7.2	53,591	7.6	53,166	7.5	56,250	8.0	59,781	8.5
68年度 (67.7 ~ 68.6)	870,628	100.0	61,703	7.1	66,941	7.7	65,883	7.6	69,040	7.9	74,212	8.5
69年度 (68.7 ~ 69.6)	1,057,210	100.0	78,418	7.4	81,377	7.7	81,737	7.7	71,793	6.8	83,912	7.9
70年度 (69.7 ~ 70.6)	16,102	100.0	15,645	97.2	81	0.5	36	0.2	76	0.5	22	0.1
71年度 (70.7 ~ 71.6)	-7	100.0	—	—	—	—	—	—	-3	42.9	—	—

資料來源：各縣市稽徵單位。

說明：本稅自69年7月1日起停徵。

Table A-31. Net Revenues of Feast Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
4,134	9.5	3,944	9.1	3,457	7.9	3,943	9.1	3,102	7.1	3,674	8.4	4,034	9.3
3,821	9.2	3,599	8.7	3,270	7.9	3,477	8.4	3,815	9.2	3,875	9.4	3,943	9.5
4,615	9.1	4,405	8.7	4,070	8.0	4,274	8.4	4,558	9.0	4,576	9.0	5,282	10.4
5,565	8.9	5,519	8.9	4,921	7.9	5,437	8.7	5,593	9.0	5,759	9.2	5,363	8.6
6,678	8.9	6,302	8.4	6,175	8.2	6,669	8.9	6,941	9.2	6,850	9.1	6,688	8.9
7,537	8.5	7,509	8.4	7,316	8.2	7,884	8.9	7,837	8.8	8,183	9.2	7,683	8.6
9,578	8.4	9,971	8.8	8,902	7.8	10,088	8.9	10,353	9.1	10,549	9.3	10,571	9.3
14,568	8.6	14,013	8.3	14,277	8.4	12,837	7.6	14,536	8.6	14,889	8.8	18,582	11.0
17,805	8.8	16,589	8.2	15,617	7.7	17,157	8.5	17,742	8.8	18,704	9.3	21,119	10.5
19,446	8.5	19,137	8.4	17,836	7.8	19,000	8.3	19,620	8.6	20,290	8.9	20,485	9.0
23,740	8.6	24,333	8.8	24,304	8.8	22,237	8.0	24,754	9.0	24,742	9.0	24,264	8.8
23,607	8.1	25,707	8.9	21,452	7.4	24,660	8.5	25,761	8.9	26,107	9.0	26,079	9.0
31,699	8.4	32,510	8.7	30,156	8.0	33,010	8.8	34,877	9.3	34,770	9.3	35,103	9.3
36,543	8.4	36,608	8.5	34,959	8.1	36,412	8.4	35,217	8.1	36,226	8.4	38,414	8.9
43,820	8.4	44,717	8.6	40,309	7.7	45,295	8.7	48,234	9.3	47,408	9.1	46,683	9.0
51,925	8.6	52,896	8.7	52,607	8.7	45,795	7.6	52,907	8.7	52,418	8.7	50,190	8.3
57,625	8.2	61,732	8.8	58,217	8.3	60,157	8.5	64,190	9.1	63,171	9.0	65,892	9.4
73,764	8.5	76,376	8.8	70,860	8.1	75,874	8.7	79,242	9.1	79,533	9.1	77,200	8.9
86,923	8.2	87,251	8.3	89,762	8.5	80,576	7.6	90,632	8.6	89,474	8.5	135,355	12.8
1	0.0	—	—	—	—	235	1.5	8	0.0	—	—	-2	-0.0
—	—	—	—	—	—	2	-28.6	—	—	—	—	-6	85.7

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

Explanation : Following July 1, 1980 the Feast Tax was abolished.

表A-32. 各月契稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	4,682,283	100.0	425,230	9.1	424,205	9.1	351,614	7.5	359,726	7.7	392,220	8.4
74年度 (73.7 ~ 74.6)	4,934,259	100.0	422,631	8.6	442,737	9.0	370,674	7.5	384,294	7.8	430,651	8.7
75年度 (74.7 ~ 75.6)	5,477,972	100.0	452,264	8.3	465,581	8.5	372,772	6.8	398,393	7.3	431,621	7.9
76年度 (75.7 ~ 76.6)	6,767,257	100.0	538,586	8.0	474,015	7.0	443,219	6.5	483,665	7.1	507,682	7.5
77年度 (76.7 ~ 77.6)	7,938,218	100.0	789,606	9.9	584,173	7.4	562,478	7.1	530,699	6.7	635,290	8.0
78年度 (77.7 ~ 78.6)	8,436,647	100.0	874,890	10.4	768,010	9.1	624,154	7.4	702,007	8.3	669,926	7.9
79年度 (78.7 ~ 79.6)	8,394,069	100.0	769,787	9.2	751,691	9.0	599,136	7.1	636,415	7.6	715,467	8.5
80年度 (79.7 ~ 80.6)	8,066,914	100.0	632,892	7.8	600,279	7.4	467,454	5.8	477,709	5.9	614,146	7.6
81年度 (80.7 ~ 81.6)	10,182,057	100.0	1,005,695	9.9	953,584	9.4	727,358	7.1	712,487	7.0	762,348	7.5
82年度 (81.7 ~ 82.6)	10,949,349	100.0	1,038,479	9.5	944,256	8.6	704,797	6.4	739,060	6.7	747,441	6.8
83年度 (82.7 ~ 83.6)	14,151,581	100.0	1,196,836	8.5	1,085,663	7.7	943,697	6.7	1,067,177	7.5	1,006,165	7.1
84年度 (83.7 ~ 84.6)	17,615,701	100.0	1,502,921	8.5	1,572,658	8.9	1,405,613	8.0	1,370,670	7.8	1,572,608	8.9
85年度 (84.7 ~ 85.6)	17,153,317	100.0	1,448,716	8.4	1,603,329	9.3	1,323,863	7.7	1,421,848	8.3	1,501,291	8.8
86年度 (85.7 ~ 86.6)	15,506,076	100.0	1,356,819	8.8	1,299,170	8.4	1,096,769	7.1	1,216,510	7.8	1,216,273	7.8
87年度 (86.7 ~ 87.6)	14,347,022	100.0	1,394,702	9.7	1,386,392	9.7	1,229,047	8.6	1,218,365	8.5	1,142,283	8.0
88年度 (87.7 ~ 88.6)	13,096,702	100.0	1,139,651	8.7	1,001,084	7.6	1,120,701	8.6	1,097,749	8.4	986,779	7.5
89年度 (88.7 ~ 89.12)	15,267,197	100.0	898,716 870,319	5.9 5.7	868,361 784,761	5.7 5.1	741,365 974,492	4.9 6.4	829,285 884,717	5.4 5.8	744,341 842,294	4.9 5.5
90年 (90.1 ~ 90.12)	8,492,646	100.0	657,842	7.7	714,064	8.4	521,412	6.1	628,831	7.4	694,553	8.2
91年 (91.1 ~ 91.12)	10,261,814	100.0	948,994	9.2	801,549	7.8	751,087	7.3	854,662	8.3	757,222	7.4
92年 (92.1 ~ 92.12)	11,600,349	100.0	1,015,529	8.8	922,603	8.0	946,725	8.2	1,071,606	9.2	1,028,170	8.9
93年 (93.1 ~ 93.12)	12,936,962	100.0	1,089,629	8.4	969,841	7.5	941,721	7.3	1,024,644	7.9	1,031,919	8.0
94年 (94.1 ~ 94.12)	13,178,008	100.0	1,053,427	8.0	1,102,936	8.4	1,088,751	8.3	1,127,236	8.6	1,111,033	8.4
95年 (95.1 ~ 95.12)	14,013,856	100.0	1,127,585	8.0	1,072,295	7.7	1,194,625	8.5	1,097,893	7.8	1,236,928	8.8
96年 (96.1 ~ 96.12)	13,636,896	100.0	1,199,550	8.8	1,110,719	8.1	933,623	6.8	1,088,399	8.0	1,152,421	8.5
97年 (97.1 ~ 97.12)	12,696,095	100.0	1,178,878	9.3	939,591	7.4	867,873	6.8	886,994	7.0	775,592	6.1

資料來源：各縣市稽徵單位。

說明：本表不包括教育捐在內。

Table A-32. Net Revenues of Deed Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
426,048	9.1	393,065	8.4	293,309	6.3	384,399	8.2	382,759	8.2	429,692	9.2	420,016	9.0
425,492	8.6	433,462	8.8	357,269	7.2	399,116	8.1	445,051	9.0	435,591	8.8	387,291	7.8
447,504	8.2	488,403	8.9	368,663	6.7	477,822	8.7	570,518	10.4	520,051	9.5	484,380	8.8
621,368	9.2	523,405	7.7	552,948	8.2	621,685	9.2	683,434	10.1	647,012	9.6	670,238	9.9
673,295	8.5	583,702	7.4	507,099	6.4	691,775	8.7	763,857	9.6	758,375	9.6	857,869	10.8
753,115	8.9	699,876	8.3	490,947	5.8	674,132	8.0	702,704	8.3	763,056	9.0	713,830	8.5
731,933	8.7	591,772	7.0	753,392	9.0	811,040	9.7	726,629	8.7	671,483	8.0	635,324	7.6
572,999	7.1	766,251	9.5	507,616	6.3	644,251	8.0	738,770	9.2	987,272	12.2	1,057,275	13.1
801,863	7.9	860,479	8.5	606,838	6.0	824,937	8.1	956,592	9.4	991,834	9.7	978,042	9.6
984,146	9.0	754,799	6.9	904,042	8.3	986,893	9.0	983,608	9.0	1,050,194	9.6	1,111,634	10.2
1,430,582	10.1	1,284,451	9.1	886,707	6.3	1,273,974	9.0	1,057,469	7.5	1,278,551	9.0	1,640,309	11.6
1,550,723	8.8	1,280,626	7.3	1,097,687	6.2	1,626,031	9.2	1,316,532	7.5	1,557,520	8.8	1,762,112	10.0
1,499,685	8.7	1,570,999	9.2	1,170,158	6.8	1,251,588	7.3	1,401,776	8.2	1,511,987	8.8	1,448,077	8.4
1,438,559	9.3	1,468,292	9.5	850,632	5.5	1,201,066	7.7	1,448,181	9.3	1,418,617	9.1	1,495,188	9.6
1,397,012	9.7	1,012,137	7.1	981,632	6.8	1,205,070	8.4	1,075,084	7.5	1,014,622	7.1	1,290,676	9.0
1,264,465	9.7	1,303,483	10.0	957,681	7.3	1,129,484	8.6	999,100	7.6	1,037,649	7.9	1,058,876	8.1
938,288	6.1	938,889	6.1	642,279	4.2	833,477	5.5	758,419	5.0	866,460	5.7	875,678	5.7
975,056	6.4	660,468	7.8	656,255	7.7	846,821	10.0	752,348	8.9	820,322	9.7	746,402	8.8
793,328	9.3	812,370	7.9	542,361	5.3	925,761	9.0	1,070,241	10.4	1,050,745	10.2	842,907	8.2
903,915	8.8	887,886	7.7	749,813	6.5	877,678	7.6	960,771	8.3	936,238	8.1	897,860	7.7
1,305,470	11.3												
1,319,707	10.2	942,795	7.3	1,008,746	7.8	1,241,485	9.6	1,195,145	9.2	1,115,124	8.6	1,056,206	8.2
1,249,666	9.5	1,232,625	9.4	786,390	6.0	1,223,627	9.3	986,406	7.5	1,109,258	8.4	1,106,653	8.4
1,378,624	9.8	1,263,191	9.0	863,590	6.2	1,262,630	9.0	1,050,313	7.5	1,139,953	8.1	1,326,229	9.5
1,207,814	8.9	1,364,485	10.0	803,893	5.9	1,286,628	9.4	1,119,447	8.2	1,289,754	9.5	1,080,163	7.9
962,280	7.6	1,217,000	9.6	706,108	5.6	1,135,947	8.9	1,325,306	10.4	1,418,742	11.2	1,281,784	10.1

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

Explanation : Education Surtax is excluded.

表A-33. 各月教育捐及其他實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	11,030,714	100.0	804,651	7.3	714,185	6.5	716,691	6.5	810,355	7.3	755,181	6.8
74年度 (73.7 ~ 74.6)	11,632,907	100.0	871,526	7.5	782,263	6.7	763,664	6.6	860,367	7.4	793,614	6.8
75年度 (74.7 ~ 75.6)	10,917,073	100.0	878,148	8.0	766,666	7.0	738,903	6.8	851,043	7.8	785,691	7.2
76年度 (75.7 ~ 76.6)	4,205,501	100.0	164,780	3.9	193,826	4.6	160,880	3.8	169,369	4.0	180,742	4.3
77年度 (76.7 ~ 77.6)	4,274,193	100.0	272,089	6.4	130,000	3.0	117,493	2.7	124,641	2.9	139,557	3.3
78年度 (77.7 ~ 78.6)	4,419,467	100.0	203,648	4.6	184,462	4.2	144,501	3.3	154,480	3.5	159,999	3.6
79年度 (78.7 ~ 79.6)	4,577,376	100.0	272,521	6.0	200,314	4.4	139,337	3.0	140,175	3.1	161,467	3.5
80年度 (79.7 ~ 80.6)	4,827,696	100.0	168,196	3.5	148,445	3.1	123,988	2.6	120,521	2.5	136,223	2.8
81年度 (80.7 ~ 81.6)	5,740,163	100.0	261,840	4.6	238,635	4.2	166,497	2.9	172,399	3.0	191,535	3.3
82年度 (81.7 ~ 82.6)	6,243,109	100.0	287,881	4.6	246,830	4.0	190,103	3.0	199,486	3.2	197,319	3.2
83年度 (82.7 ~ 83.6)	7,717,420	100.0	493,701	6.4	273,369	3.5	250,950	3.3	265,174	3.4	242,793	3.1
84年度 (83.7 ~ 84.6)	8,907,261	100.0	504,053	5.7	448,841	5.0	389,267	4.4	368,079	4.1	404,978	4.5
85年度 (84.7 ~ 85.6)	4,733,287	100.0	273,547	5.8	107,447	2.3	68,063	1.4	50,738	1.1	51,589	1.1
86年度 (85.7 ~ 86.6)	4,623,576	100.0	74,949	1.6	54,060	1.2	52,473	1.1	53,546	1.2	50,420	1.1
87年度 (86.7 ~ 87.6)	4,888,519	100.0	80,316	1.6	59,376	1.2	48,305	1.0	50,935	1.0	40,659	0.8
88年度 (87.7 ~ 88.6)	489,262	100.0	74,643	15.3	60,121	12.3	58,751	12.0	47,130	9.6	39,606	8.1
89年度 (88.7 ~ 89.12)	87,704	100.0	6,540 3,918	7.5 4.5	6,576 2,703	7.5 3.1	4,118 4,379	4.7 5.0	6,847 4,592	7.8 5.2	6,099 3,862	7.0 4.4
90年 (90.1 ~ 90.12)	25,149	100.0	1,703	6.8	1,745	6.9	1,345	5.3	1,671	6.6	1,788	7.1
91年 (91.1 ~ 91.12)	23,359	100.0	1,761	7.5	1,336	5.7	1,064	4.6	1,366	5.8	1,196	5.1
92年 (92.1 ~ 92.12)	17,887	100.0	1,161	6.5	940	5.3	869	4.9	862	4.8	747	4.2
93年 (93.1 ~ 93.12)	8,626	100.0	502	5.8	635	7.4	660	7.7	598	6.9	474	5.5
94年 (94.1 ~ 94.12)	9,531	100.0	767	8.0	611	6.4	554	5.8	1,596	16.7	1,086	11.4
95年 (95.1 ~ 95.12)	7,899	100.0	702	8.9	2,476	31.3	568	7.2	418	5.3	422	5.3
96年 (96.1 ~ 96.12)	5,034	100.0	271	5.4	1,407	27.9	197	3.9	201	4.0	544	10.8
97年 (97.1 ~ 97.12)	5,400	100.0	251	4.6	1,492	27.6	302	5.6	54	1.0	726	13.4

資料來源：各縣市稽徵單位。

說明：其他收入包括戶稅、防衛捐及臨時稅。

Table A-33. Net Revenues of Education Surtax and Others

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
1,578,531	14.3	922,596	8.4	740,426	6.7	666,717	6.0	846,062	7.7	792,658	7.2	1,682,661	15.3
787,227	6.8	947,445	8.1	718,030	6.2	718,526	6.2	862,702	7.4	2,167,219	18.6	1,360,324	11.7
782,343	7.2	975,368	8.9	770,597	7.1	733,634	6.7	1,197,722	11.0	1,705,755	15.6	731,203	6.7
186,226	4.4	170,056	4.0	170,611	4.1	183,819	4.4	196,548	4.7	1,501,852	35.7	926,792	22.0
149,130	3.5	154,932	3.6	110,709	2.6	141,804	3.3	161,914	3.8	1,903,043	44.5	868,881	20.3
166,110	3.8	155,508	3.5	116,237	2.6	143,692	3.3	148,611	3.4	1,976,318	44.7	865,901	19.6
154,938	3.4	126,421	2.8	157,560	3.4	166,207	3.6	140,793	3.1	1,911,591	41.8	1,006,052	22.0
128,100	2.7	165,676	3.4	117,910	2.4	137,275	2.8	166,774	3.5	2,279,668	47.2	1,134,920	23.5
185,241	3.2	195,453	3.4	144,022	2.5	190,019	3.3	218,885	3.8	2,137,803	37.2	1,637,834	28.5
237,338	3.8	201,542	3.2	234,275	3.8	256,702	4.1	264,090	4.2	2,575,877	41.3	1,351,666	21.7
327,795	4.2	287,436	3.7	208,506	2.7	302,749	3.9	244,061	3.2	2,128,544	27.6	2,692,342	34.9
403,959	4.5	350,842	3.9	295,782	3.3	439,835	4.9	364,093	4.1	3,054,924	34.3	1,882,608	21.1
48,073	1.0	50,306	1.1	43,044	0.9	43,616	0.9	59,583	1.3	2,636,233	55.7	1,301,048	27.5
42,052	0.9	41,645	0.9	33,869	0.7	39,293	0.8	58,108	1.3	2,662,438	57.6	1,460,723	31.6
45,928	0.9	44,237	0.9	41,603	0.9	42,867	0.9	62,114	1.3	2,296,717	47.0	2,075,462	42.5
46,067	9.4	41,927	8.6	37,618	7.7	44,512	9.1	19,225	3.9	12,726	2.6	6,936	1.4
5,550	6.3	5,252	6.0	4,203	4.8	3,972	4.5	3,473	4.0	3,935	4.5	4,114	4.7
7,571	8.6	2,622	10.4	1,681	6.7	3,033	12.1	4,182	16.6	2,240	8.9	1,285	5.1
1,854	7.4	1,569	6.7	702	3.0	3,117	13.3	4,971	21.3	3,183	13.6	2,439	10.4
655	2.8	883	4.9	1,066	6.0	1,211	6.8	1,009	5.6	5,773	32.3	2,193	12.3
1,173	6.6												
676	7.8	1,157	13.4	115	1.3	1,261	14.6	1,444	16.7	457	5.3	647	7.5
1,209	12.7	453	4.8	453	4.8	597	6.3	443	4.6	719	7.5	1,043	10.9
490	6.2	648	8.2	177	2.2	334	4.2	209	2.6	375	4.7	1,080	13.7
858	17.0	143	2.8	364	7.2	84	1.7	145	2.9	534	10.6	286	5.7
1,210	22.4	440	8.1	407	7.5	128	2.4	164	3.0	120	2.2	106	2.0

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

Explanation : Other Revenues includes Household Tax, Defense Surtax and Temporary Tax.

表A-34. 各月公賣利益(應繳庫數)

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
72年度 (71.7 ~ 72.6)	39,900,809	100.0	2,888,273	7.2	3,182,141	8.0	3,411,114	8.5	3,153,115	7.9	3,006,544	7.5
73年度 (72.7 ~ 73.6)	40,152,182	100.0	1,651,166	4.1	3,702,479	9.2	3,384,037	8.4	3,383,417	8.4	3,377,405	8.4
74年度 (73.7 ~ 74.6)	41,737,600	100.0	2,238,884	5.4	3,977,743	9.5	3,294,095	7.9	3,437,665	8.2	3,364,269	8.1
75年度 (74.7 ~ 75.6)	44,824,480	100.0	2,214,345	4.9	3,752,513	8.4	3,414,712	7.6	3,815,807	8.5	3,150,267	7.0
76年度 (75.7 ~ 76.6)	46,137,040	100.0	2,068,964	4.5	4,240,427	9.2	4,159,385	9.0	3,892,423	8.4	3,636,749	7.9
77年度 (76.7 ~ 77.6)	46,409,086	100.0	3,498,631	7.5	3,846,326	8.3	3,967,339	8.5	3,876,703	8.4	3,698,057	8.0
78年度 (77.7 ~ 78.6)	47,665,652	100.0	4,096,472	8.6	4,136,465	8.7	4,211,832	8.8	4,092,378	8.6	3,841,122	8.1
79年度 (78.7 ~ 79.6)	52,921,212	100.0	4,182,211	7.9	4,404,229	8.3	4,354,497	8.2	4,239,073	8.0	4,164,483	7.9
80年度 (79.7 ~ 80.6)	60,112,553	100.0	4,557,337	7.6	4,703,318	7.8	4,543,684	7.6	4,367,248	7.3	4,544,852	7.6
81年度 (80.7 ~ 81.6)	58,513,425	100.0	4,641,900	7.9	4,991,970	8.5	4,711,950	8.1	4,776,280	8.2	4,367,110	7.5
82年度 (81.7 ~ 82.6)	62,109,464	100.0	5,483,229	8.8	5,584,358	9.0	5,334,314	8.6	5,288,222	8.5	5,040,797	8.1
83年度 (82.7 ~ 83.6)	64,703,174	100.0	5,333,263	8.2	5,555,260	8.6	5,273,647	8.2	5,116,266	7.9	5,032,014	7.8
84年度 (83.7 ~ 84.6)	61,408,387	100.0	4,991,785	8.1	5,734,755	9.3	5,529,389	9.0	4,640,901	7.6	4,874,378	7.9
85年度 (84.7 ~ 85.6)	55,958,566	100.0	4,163,891	7.4	5,166,026	9.2	4,633,904	8.3	3,999,500	7.1	4,707,191	8.4
86年度 (85.7 ~ 86.6)	58,178,758	100.0	4,833,619	8.3	6,046,026	10.4	5,027,150	8.6	3,489,147	6.0	4,964,799	8.5
87年度 (86.7 ~ 87.6)	57,447,798	100.0	5,315,453	9.3	5,315,453	9.3	4,657,252	8.1	5,217,199	9.1	5,273,217	9.2
88年度 (87.7 ~ 88.6)	55,321,872	100.0	5,059,494	9.1	-2,362,174	-4.3	3,811,717	6.9	4,874,444	8.8	12,979,953	23.5
89年度 (88.7 ~ 89.12)	77,315,841	100.0	4,274,685 5,178,222	5.5 6.7	4,642,476 5,075,147	6.0 6.6	4,950,218 4,810,714	6.4 6.2	1,086,624 4,963,545	1.4 6.4	4,689,609 4,431,137	6.1 5.7
90年 (90.1 ~ 90.12)	57,563,011	100.0	4,671,322	8.1	4,831,152	8.4	3,886,871	6.8	4,761,462	8.3	5,426,080	9.4
91年 (91.1 ~ 91.12)	346,450	100.0	—	—	—	—	—	—	—	—	—	—

資料來源：財政部台灣省菸酒公賣局。
說明：公賣利益自91年1月1日起停徵。

Table A-34. Monopoly Revenues

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金 額 Amount	結構 比%
2,660,138	6.7	3,120,778	7.8	2,932,945	7.4	3,079,901	7.7	3,863,458	9.7	4,197,315	10.5	4,405,087	11.0
2,566,235	6.4	4,293,277	10.7	2,462,924	6.1	3,234,344	8.1	3,820,404	9.5	4,337,467	10.8	3,939,027	9.8
2,964,178	7.1	3,223,419	7.7	3,305,070	7.9	3,806,000	9.1	3,915,296	9.4	4,104,134	9.8	4,106,847	9.8
3,328,727	7.4	3,236,720	7.2	3,186,502	7.1	3,092,081	6.9	4,229,621	9.4	3,752,277	8.4	7,650,908	17.1
2,989,383	6.5	4,155,763	9.0	3,244,396	7.0	4,074,783	8.8	4,315,215	9.4	4,395,508	9.5	4,964,044	10.8
3,777,466	8.1	3,779,322	8.1	3,796,254	8.2	3,478,530	7.5	3,740,025	8.1	3,802,954	8.2	5,147,479	11.1
3,979,189	8.3	4,229,186	8.9	3,541,911	7.4	3,702,393	7.8	3,870,112	8.1	3,890,540	8.2	4,074,052	8.5
4,237,589	8.0	4,530,531	8.6	3,648,173	6.9	3,833,913	7.2	3,978,480	7.5	4,163,290	7.9	7,184,743	13.6
4,255,329	7.1	4,490,870	7.5	4,060,704	6.8	4,062,998	6.8	4,135,773	6.9	4,499,156	7.5	11,891,284	19.8
4,598,670	7.9	5,317,310	9.1	3,819,650	6.5	4,448,760	7.6	4,484,860	7.7	4,845,890	8.3	7,509,075	12.8
4,861,700	7.8	4,934,912	7.9	4,545,528	7.3	4,600,243	7.4	5,042,203	8.1	5,378,042	8.7	6,015,916	9.7
4,182,488	6.5	5,779,327	8.9	4,051,399	6.3	5,280,604	8.2	5,255,417	8.1	5,586,974	8.6	8,256,515	12.8
4,689,682	7.6	5,989,022	9.8	3,712,304	6.0	5,228,888	8.5	5,017,917	8.2	5,491,673	8.9	5,507,693	9.0
3,012,556	5.4	4,741,300	8.5	4,159,897	7.4	3,864,840	6.9	4,288,859	7.7	4,414,766	7.9	8,805,836	15.7
4,193,082	7.2	5,706,277	9.8	4,009,386	6.9	4,116,652	7.1	4,950,563	8.5	5,369,155	9.2	5,472,902	9.4
2,208,084	3.8	5,497,372	9.6	3,881,838	6.8	4,947,271	8.6	5,663,667	9.9	5,769,924	10.0	3,701,068	6.4
4,799,077	8.7	4,996,400	9.0	3,306,420	6.0	2,483,071	4.5	2,953,713	5.3	5,414,335	9.8	7,005,422	12.7
5,131,053	6.6	5,234,708	6.8	3,929,688	5.1	4,836,128	6.3	7,019,148	9.1	4,893,967	6.3	4,948,714	6.4
-2,779,942	-3.6	500,000	0.9	7,526,455	13.1	4,653,822	8.1	4,549,237	7.9	4,631,746	8.0	4,661,782	8.1
7,463,082	13.0	—	—	—	—	—	—	—	—	—	—	—	—
346,450	100.0	—	—	—	—	—	—	—	—	—	—	—	—

Source : Bureau of Taiwan Province Tobacco & Wine Monopoly, Ministry of Finance.

Explanation : Since Jan. 1, 2002, the Monopoly Revenues was abolished.

表A-35. 各月金融保險業營業稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	—	—	—	—	—	—	—	—	—	—	—	—
74年度 (73.7 ~ 74.6)	—	—	—	—	—	—	—	—	—	—	—	—
75年度 (74.7 ~ 75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7 ~ 76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7 ~ 77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7 ~ 78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7 ~ 79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7 ~ 80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7 ~ 81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7 ~ 82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7 ~ 83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7 ~ 84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7 ~ 85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7 ~ 86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ~ 87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7 ~ 88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7 ~ 89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1 ~ 90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1 ~ 91.12)	26,082,669	100.0	4,079,982	15.6	418,804	1.6	4,192,789	16.1	278,244	1.1	2,685,977	10.3
92年 (92.1 ~ 92.12)	22,433,266	100.0	3,680,501	16.4	86,436	0.4	3,576,823	15.9	176,382	0.8	3,644,406	16.2
93年 (93.1 ~ 93.12)	24,229,514	100.0	3,765,114	15.5	236,521	1.0	3,745,706	15.5	223,319	0.9	3,724,098	15.4
94年 (94.1 ~ 94.12)	25,712,124	100.0	4,054,900	15.8	278,506	1.1	4,072,512	15.8	242,191	0.9	4,286,705	16.7
95年 (95.1 ~ 95.12)	26,643,871	100.0	4,200,493	15.8	269,210	1.0	3,989,077	15.0	245,166	0.9	3,989,756	15.0
96年 (96.1 ~ 96.12)	28,130,888	100.0	4,207,345	15.0	270,281	1.0	4,613,999	16.4	393,156	1.4	4,574,716	16.3
97年 (97.1 ~ 97.12)	29,706,001	100.0	4,693,005	15.8	224,569	0.8	4,631,949	15.6	193,795	0.7	4,404,328	14.8

資料來源：財政部所屬各區國稅局。

說明：金融保險業營業稅自91年1月起分離單獨列示。

Table A-35. Net Revenues of Financial Enterprises Business Tax

Unit : NT\$ 1,000

[illegible]

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since Jan.2002,The Financial Enterprises Business Tax was divided.

表A-36. 各月健康福利捐實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%
73年度 (72.7 ~ 73.6)	—	—	—	—	—	—	—	—	—	—	—	—
74年度 (73.7 ~ 74.6)	—	—	—	—	—	—	—	—	—	—	—	—
75年度 (74.7 ~ 75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7 ~ 76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7 ~ 77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7 ~ 78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7 ~ 79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7 ~ 80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7 ~ 81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7 ~ 82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7 ~ 83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7 ~ 84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7 ~ 85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7 ~ 86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ~ 87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7 ~ 88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7 ~ 89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1 ~ 90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1 ~ 91.12)	8,297,784	100.0	1,372,237	16.5	585,780	7.1	809,848	9.8	897,286	10.8	759,789	9.2
92年 (92.1 ~ 92.12)	10,216,791	100.0	701,364	6.9	596,370	5.8	873,182	8.5	1,146,744	11.2	1,144,420	11.2
93年 (93.1 ~ 93.12)	9,661,267	100.0	739,337	7.7	676,352	7.0	1,032,314	10.7	585,656	6.1	1,079,304	11.2
94年 (94.1 ~ 94.12)	10,387,013	100.0	623,532	6.0	736,453	7.1	749,790	7.2	903,067	8.7	877,652	8.4
95年 (95.1 ~ 95.12)	17,508,231	100.0	1,583,164	9.0	1,497,789	8.6	2,282,224	13.0	1,409,137	8.0	1,628,045	9.3
96年 (96.1 ~ 96.12)	19,888,488	100.0	1,872,715	9.4	1,530,154	7.7	1,828,960	9.2	1,453,037	7.3	1,851,238	9.3
97年 (97.1 ~ 97.12)	20,114,982	100.0	1,556,323	7.7	1,588,402	7.9	1,852,289	9.2	1,412,070	7.0	1,764,297	8.8

資料來源：財政部所屬各區國稅局。

說明：健康福利捐自91年1月起隨菸品開徵。

Table A-36. Net Revenues of Health and Welfare Surcharge on Tobacco

Unit : NT\$ 1,000

[illegible]

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : Since Jan.2002,The Health and Welfare Surcharge on tobacco products was established.

表A-37. 各月外銷品沖退稅金額

單位:新台幣千元

年 (月) 別	總 計 Grand Total	關 稅 Customs Duties	貨 物 稅 Commodity Tax	商港建設費 Harbor Construction Dues	Period
92年	4,320,385	4,222,093	98,292	—	2003
1月	301,429	288,471	12,958	—	Jan.
2月	328,507	321,956	6,551	—	Feb.
3月	408,987	401,700	7,287	—	Mar.
4月	382,089	374,493	7,596	—	Apr.
5月	360,173	354,886	5,287	—	May
6月	415,978	408,686	7,292	—	June
7月	378,381	369,796	8,585	—	July
8月	299,659	292,486	7,173	—	Aug.
9月	387,714	380,219	7,495	—	Sept.
10月	368,396	358,053	10,343	—	Oct.
11月	277,900	271,112	6,788	—	Nov.
12月	411,172	400,235	10,937	—	Dec.
93年	3,318,998	3,201,571	117,427	—	2004
1月	342,300	339,535	2,765	—	Jan.
2月	359,906	350,154	9,752	—	Feb.
3月	331,073	323,950	7,123	—	Mar.
4月	286,129	274,798	11,331	—	Apr.
5月	276,668	262,198	14,470	—	May
6月	318,657	297,896	20,761	—	June
7月	260,637	252,707	7,930	—	July
8月	242,252	235,519	6,733	—	Aug.
9月	244,638	234,924	9,714	—	Sept.
10月	211,767	204,396	7,371	—	Oct.
11月	245,497	238,748	6,749	—	Nov.
12月	199,474	186,746	12,728	—	Dec.
94年	1,786,117	1,683,484	102,633	—	2005
1月	199,636	193,899	5,737	—	Jan.
2月	105,105	96,081	9,024	—	Feb.
3月	186,335	178,366	7,969	—	Mar.
4月	146,940	139,515	7,425	—	Apr.
5月	146,060	135,753	10,307	—	May
6月	141,186	131,886	9,300	—	June
7月	146,533	139,300	7,233	—	July
8月	156,458	147,499	8,959	—	Aug.
9月	141,019	132,539	8,480	—	Sept.
10月	98,430	89,596	8,834	—	Oct.
11月	171,167	159,385	11,782	—	Nov.
12月	147,248	139,665	7,583	—	Dec.

資料來源：財政部關稅總局。

Table A-37. Tax Refund for Exportation Accomplished

Unit : N.T.\$1,000

年 (月) 別	總 計 Grand Total	關 稅 Customs Duties	貨 物 稅 Commodity Tax	商港建設費 Harbor Construction Dues	Period
95年	1,730,743	1,634,859	95,884	—	2006
1月	127,146	119,500	7,646	—	Jan.
2月	107,662	101,277	6,385	—	Feb.
3月	145,423	133,186	12,237	—	Mar.
4月	152,702	143,892	8,810	—	Apr.
5月	144,609	135,596	9,013	—	May
6月	140,795	134,242	6,553	—	June
7月	120,165	113,438	6,727	—	July
8月	131,269	122,826	8,443	—	Aug.
9月	165,944	154,987	10,957	—	Sept.
10月	129,178	124,518	4,660	—	Oct.
11月	153,751	145,806	7,945	—	Nov.
12月	212,099	205,591	6,508	—	Dec.
96年	1,924,479	1,816,882	107,597	—	2007
1月	140,154	132,611	7,543	—	Jan.
2月	118,122	114,295	3,827	—	Feb.
3月	196,740	187,588	9,152	—	Mar.
4月	142,235	132,769	9,466	—	Apr.
5月	177,290	165,547	11,743	—	May
6月	167,002	159,438	7,564	—	June
7月	190,034	179,912	10,122	—	July
8月	152,354	144,799	7,555	—	Aug.
9月	158,931	150,382	8,549	—	Sept.
10月	156,880	146,015	10,865	—	Oct.
11月	169,356	159,743	9,613	—	Nov.
12月	155,381	143,783	11,598	—	Dec.
97年	2,363,342	2,062,401	300,941	—	2008
1月	210,319	186,231	24,088	—	Jan.
2月	129,642	103,829	25,813	—	Feb.
3月	144,407	117,359	27,048	—	Mar.
4月	243,762	222,380	21,382	—	Apr.
5月	222,805	190,556	32,249	—	May
6月	171,210	137,828	33,382	—	June
7月	202,636	183,850	18,786	—	July
8月	236,370	210,668	25,702	—	Aug.
9月	162,160	136,872	25,288	—	Sept.
10月	294,116	270,356	23,760	—	Oct.
11月	175,483	155,799	19,684	—	Nov.
12月	170,432	146,673	23,759	—	Dec.

Source : Directorate General of Customs, Ministry of Finance.

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單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	1,257,840,609	100.0	1,225,600,850	100.0	1,252,766,218	100.0
台北市	Taipei City	442,256,965	35.2	343,652,910	28.0	347,658,455	27.8
高雄市	Kaohsiung City	120,388,250	9.6	137,202,445	11.2	142,758,125	11.4
台灣省	Taiwan Province	544,576,522	43.3	655,808,514	53.5	674,946,810	53.9
台北縣	Taipei County	105,424,237	8.4	96,604,685	7.9	99,271,493	7.9
宜蘭縣	Yilan County	8,626,137	0.7	9,512,401	0.8	9,511,464	0.8
桃園縣	Taoyuan County	91,167,561	7.2	151,846,765	12.4	160,663,523	12.8
新竹縣	Hsinchu County	24,693,488	2.0	18,248,799	1.5	13,818,583	1.1
苗栗縣	Miaoli County	17,486,400	1.4	17,394,405	1.4	17,892,223	1.4
台中縣	Taichung County	36,724,743	2.9	59,717,950	4.9	65,700,859	5.2
彰化縣	Changhua County	25,090,671	2.0	23,167,587	1.9	20,350,572	1.6
南投縣	Nantou County	7,898,532	0.6	8,243,593	0.7	6,982,909	0.6
雲林縣	Yunlin County	29,247,216	2.3	33,422,696	2.7	35,279,301	2.8
嘉義縣	Chiayi County	5,836,353	0.5	6,387,288	0.5	6,139,167	0.5
台南縣	Tainan County	22,605,045	1.8	22,105,407	1.8	22,058,012	1.8
高雄縣	Kaohsiung County	26,730,611	2.1	22,266,298	1.8	21,279,319	1.7
屏東縣	Pingtung County	11,020,172	0.9	14,205,907	1.2	15,815,134	1.3
台東縣	Taitung County	2,557,939	0.2	2,497,150	0.2	2,377,914	0.2
花蓮縣	Hualien County	7,131,706	0.6	8,549,419	0.7	8,874,033	0.7
澎湖縣	Penghu County	652,198	0.1	632,737	0.1	648,273	0.1
基隆市	Keelung City	23,360,692	1.9	71,726,279	5.9	90,385,116	7.2
新竹市	Hsinchu City	27,022,269	2.1	20,728,478	1.7	15,987,775	1.3
台中市	Taichung City	39,348,279	3.1	37,999,560	3.1	35,027,189	2.8
嘉義市	Chiayi City	8,209,873	0.7	8,123,767	0.7	7,230,020	0.6
台南市	Tainan City	23,742,400	1.9	22,427,343	1.8	19,653,931	1.6
福建省	Fuchien Province	488,806	0.0	2,679,949	0.2	4,609,877	0.4
金門縣	Kinmen County	410,513	0.0	2,504,838	0.2	4,280,663	0.3
連江縣	Lienchiang County	78,293	0.0	175,111	0.0	329,214	0.0
其 他	Others	150,130,066	11.9	86,257,032	7.0	82,792,951	6.6

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：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。

Table B-1. Total Net Tax Revenues—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
1,387,300,291	100.0	1,567,396,363	100.0	1,600,803,894	100.0	1,733,894,782	100.0	1,760,438,282	100.0
381,093,275	27.5	466,313,989	29.8	470,334,842	29.4	652,319,898	37.6	676,193,539	38.4
171,792,981	12.4	195,377,909	12.5	200,061,366	12.5	140,230,983	8.1	151,238,103	8.6
751,029,519	54.1	818,717,489	52.2	845,660,165	52.8	853,849,363	49.2	847,158,272	48.1
107,334,425	7.7	118,654,527	7.6	125,359,296	7.8	161,433,559	9.3	163,620,877	9.3
10,464,678	0.8	10,789,528	0.7	11,736,177	0.7	10,703,956	0.6	9,774,966	0.6
187,849,934	13.5	196,790,459	12.6	197,440,401	12.3	149,604,685	8.6	138,315,507	7.9
16,599,913	1.2	22,378,384	1.4	21,360,821	1.3	34,909,688	2.0	36,977,868	2.1
18,866,001	1.4	22,055,824	1.4	19,817,366	1.2	22,567,716	1.3	21,939,934	1.2
74,682,271	5.4	86,353,203	5.5	92,247,352	5.8	57,042,749	3.3	54,870,630	3.1
22,656,016	1.6	25,277,846	1.6	22,699,954	1.4	31,617,855	1.8	31,276,253	1.8
7,534,749	0.5	7,739,234	0.5	7,627,816	0.5	8,447,899	0.5	8,136,849	0.5
35,298,291	2.5	28,003,837	1.8	33,342,854	2.1	59,134,526	3.4	68,713,577	3.9
6,502,489	0.5	7,356,358	0.5	6,993,216	0.4	7,945,242	0.5	7,279,202	0.4
21,545,621	1.6	25,818,438	1.6	24,693,316	1.5	39,038,269	2.3	39,156,162	2.2
23,544,235	1.7	27,220,880	1.7	23,881,778	1.5	39,088,436	2.3	35,109,623	2.0
17,646,164	1.3	18,601,114	1.2	18,669,775	1.2	20,242,665	1.2	19,406,997	1.1
2,460,556	0.2	2,624,497	0.2	2,552,436	0.2	2,520,464	0.1	2,393,368	0.1
9,228,220	0.7	8,858,205	0.6	9,229,592	0.6	8,922,520	0.5	8,514,621	0.5
672,552	0.0	692,906	0.0	760,528	0.0	741,380	0.0	876,971	0.0
101,669,390	7.3	107,151,179	6.8	114,235,146	7.1	46,226,568	2.7	44,729,021	2.5
19,793,789	1.4	30,310,249	1.9	34,922,974	2.2	63,219,397	3.6	68,586,880	3.9
38,193,265	2.8	41,781,394	2.7	47,511,010	3.0	55,864,332	3.2	54,747,455	3.1
7,921,023	0.6	7,458,928	0.5	7,611,321	0.5	8,026,228	0.5	7,346,984	0.4
20,565,937	1.5	22,800,499	1.5	22,967,036	1.4	26,551,229	1.5	25,384,527	1.4
4,496,128	0.3	4,612,670	0.3	5,180,438	0.3	5,635,189	0.3	5,422,642	0.3
4,040,119	0.3	4,259,095	0.3	4,818,230	0.3	5,374,085	0.3	5,156,307	0.3
456,009	0.0	353,575	0.0	362,208	0.0	261,104	0.0	266,335	0.0
78,888,388	5.7	82,374,306	5.3	79,567,083	5.0	81,859,349	4.7	80,425,726	4.6

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

Explanation : Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

表B-2. 所得稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	478,636,373	100.0	392,939,078	100.0	411,086,972	100.0
台北市	Taipei City	265,106,297	55.4	207,790,204	52.9	219,033,780	53.3
高雄市	Kaohsiung City	31,248,824	6.5	20,441,947	5.2	26,341,900	6.4
台灣省	Taiwan Province	181,993,449	38.0	164,388,185	41.8	164,733,929	40.1
台北縣	Taipei County	43,694,556	9.1	41,131,453	10.5	43,009,143	10.5
宜蘭縣	Yilan County	1,608,458	0.3	1,593,323	0.4	1,624,164	0.4
桃園縣	Taoyuan County	26,826,308	5.6	24,130,180	6.1	27,675,192	6.7
新竹縣	Hsinchu County	13,445,134	2.8	10,268,323	2.6	7,988,664	1.9
苗栗縣	Miaoli County	4,734,469	1.0	3,024,838	0.8	3,335,783	0.8
台中縣	Taichung County	10,817,009	2.3	9,831,256	2.5	9,207,760	2.2
彰化縣	Changhua County	8,647,640	1.8	8,256,431	2.1	7,092,539	1.7
南投縣	Nantou County	2,462,352	0.5	2,395,536	0.6	1,679,585	0.4
雲林縣	Yunlin County	2,404,372	0.5	2,536,340	0.6	2,022,996	0.5
嘉義縣	Chiayi County	1,542,000	0.3	1,395,597	0.4	1,502,189	0.4
台南縣	Tainan County	7,693,741	1.6	7,282,837	1.9	8,815,971	2.1
高雄縣	Kaohsiung County	7,579,535	1.6	6,881,209	1.8	9,165,141	2.2
屏東縣	Pingtung County	2,849,486	0.6	2,781,047	0.7	2,586,069	0.6
台東縣	Taitung County	675,332	0.1	692,450	0.2	661,996	0.2
花蓮縣	Hualien County	1,467,722	0.3	1,534,087	0.4	1,599,615	0.4
澎湖縣	Penghu County	333,508	0.1	342,722	0.1	309,327	0.1
基隆市	Keelung City	2,669,291	0.6	2,414,726	0.6	2,181,387	0.5
新竹市	Hsinchu City	17,102,022	3.6	14,594,342	3.7	13,071,545	3.2
台中市	Taichung City	15,543,732	3.2	14,431,594	3.7	13,015,210	3.2
嘉義市	Chiayi City	2,081,890	0.4	1,994,287	0.5	1,805,682	0.4
台南市	Tainan City	7,814,892	1.6	6,875,607	1.7	6,383,971	1.6
福建省	Fuchien Province	287,803	0.1	318,742	0.1	977,363	0.2
金門縣	Kinmen County	229,468	0.0	258,800	0.1	913,037	0.2
連江縣	Lienchiang County	58,335	0.0	59,942	0.0	64,326	0.0

資料來源：財政部所屬各區國稅局。

Table B-2. Net Revenues of Income Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
455,913,822	100.0	625,807,052	100.0	646,217,799	100.0	730,159,866	100.0	834,988,400	100.0
229,889,388	50.4	312,935,786	50.0	313,045,008	48.4	342,168,340	46.9	376,341,450	45.1
34,518,206	7.6	51,134,337	8.2	46,559,335	7.2	51,570,235	7.1	64,860,690	7.8
191,162,783	41.9	261,268,359	41.7	286,101,224	44.3	335,954,204	46.0	393,372,721	47.1
48,315,752	10.6	61,681,888	9.9	65,996,112	10.2	74,525,641	10.2	86,155,195	10.3
1,721,890	0.4	1,972,935	0.3	1,834,054	0.3	1,838,047	0.3	1,950,798	0.2
32,078,136	7.0	41,316,880	6.6	46,664,676	7.2	50,428,386	6.9	56,172,037	6.7
9,998,275	2.2	14,061,898	2.2	16,441,551	2.5	19,697,184	2.7	23,653,410	2.8
4,593,392	1.0	6,112,730	1.0	6,538,200	1.0	6,451,051	0.9	7,590,924	0.9
10,502,354	2.3	15,422,791	2.5	17,007,474	2.6	19,004,040	2.6	21,491,850	2.6
8,317,800	1.8	12,552,029	2.0	12,694,465	2.0	15,454,739	2.1	18,807,197	2.3
2,090,589	0.5	2,344,539	0.4	2,741,782	0.4	2,815,099	0.4	3,028,828	0.4
3,145,142	0.7	3,139,566	0.5	9,522,309	1.5	10,355,040	1.4	24,910,432	3.0
1,555,315	0.3	2,591,848	0.4	2,116,650	0.3	2,659,457	0.4	2,446,780	0.3
9,527,857	2.1	14,388,518	2.3	13,810,335	2.1	18,014,923	2.5	20,372,016	2.4
11,247,674	2.5	16,745,013	2.7	12,832,199	2.0	16,218,570	2.2	14,496,110	1.7
2,726,571	0.6	3,481,304	0.6	3,485,200	0.5	3,500,256	0.5	3,392,883	0.4
610,824	0.1	749,507	0.1	742,623	0.1	675,913	0.1	614,933	0.1
1,713,386	0.4	1,883,295	0.3	2,066,993	0.3	2,037,196	0.3	1,987,901	0.2
323,318	0.1	331,240	0.1	367,197	0.1	329,170	0.0	332,655	0.0
3,550,900	0.8	4,138,073	0.7	3,024,895	0.5	2,996,425	0.4	4,276,043	0.5
17,063,914	3.7	29,134,178	4.7	34,619,805	5.4	54,061,487	7.4	63,250,052	7.6
14,100,765	3.1	18,773,381	3.0	22,360,534	3.5	23,051,927	3.2	25,518,026	3.1
1,793,473	0.4	2,129,388	0.3	2,181,920	0.3	2,163,209	0.3	2,237,703	0.3
6,185,456	1.4	8,317,358	1.3	9,052,250	1.4	9,676,444	1.3	10,686,948	1.3
343,445	0.1	468,570	0.1	512,232	0.1	467,087	0.1	413,539	0.0
257,362	0.1	379,332	0.1	433,373	0.1	392,179	0.1	324,715	0.0
86,083	0.0	89,238	0.0	78,859	0.0	74,908	0.0	88,824	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

表B-3. 營利事業所得稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	233,677,981	100.0	165,758,919	100.0	213,682,897	100.0
台北市	Taipei City	127,262,888	54.5	83,832,994	50.6	105,672,098	49.5
高雄市	Kaohsiung City	16,519,043	7.1	7,727,260	4.7	15,085,092	7.1
台灣省	Taiwan Province	89,834,383	38.4	74,145,625	44.7	92,182,833	43.1
台北縣	Taipei County	23,189,918	9.9	20,669,680	12.5	24,982,198	11.7
宜蘭縣	Yilan County	724,403	0.3	670,449	0.4	846,575	0.4
桃園縣	Taoyuan County	13,723,131	5.9	10,130,570	6.1	15,105,348	7.1
新竹縣	Hsinchu County	5,629,397	2.4	4,438,176	2.7	4,114,555	1.9
苗栗縣	Miaoli County	2,911,870	1.2	1,286,743	0.8	1,923,599	0.9
台中縣	Taichung County	7,500,038	3.2	6,321,258	3.8	7,833,862	3.7
彰化縣	Changhua County	5,504,474	2.4	5,034,185	3.0	5,292,240	2.5
南投縣	Nantou County	1,389,558	0.6	1,028,472	0.6	924,469	0.4
雲林縣	Yunlin County	1,134,744	0.5	1,103,010	0.7	1,032,272	0.5
嘉義縣	Chiayi County	765,909	0.3	684,125	0.4	965,315	0.5
台南縣	Tainan County	4,356,455	1.9	3,864,915	2.3	5,831,291	2.7
高雄縣	Kaohsiung County	4,139,049	1.8	3,461,464	2.1	6,313,772	3.0
屏東縣	Pingtung County	1,101,011	0.5	977,140	0.6	1,136,187	0.5
台東縣	Taitung County	190,621	0.1	188,663	0.1	196,085	0.1
花蓮縣	Hualien County	472,817	0.2	466,926	0.3	599,023	0.3
澎湖縣	Penghu County	103,188	0.0	96,963	0.1	94,251	0.0
基隆市	Keelung City	934,711	0.4	683,005	0.4	823,639	0.4
新竹市	Hsinchu City	6,655,647	2.8	4,589,150	2.8	4,105,532	1.9
台中市	Taichung City	5,988,644	2.6	5,659,575	3.4	6,591,944	3.1
嘉義市	Chiayi City	560,040	0.2	469,168	0.3	572,856	0.3
台南市	Tainan City	2,858,758	1.2	2,321,988	1.4	2,897,820	1.4
福建省	Fuchien Province	61,667	0.0	53,040	0.0	742,874	0.3
金門縣	Kinmen County	48,808	0.0	44,980	0.0	725,046	0.3
連江縣	Lienchiang County	12,859	0.0	8,060	0.0	17,828	0.0

資料來源：財政部所屬各區國稅局。

Table B-3. Net Revenues of Business Income Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
241,088,853	100.0	329,357,079	100.0	311,887,576	100.0	382,633,510	100.0	445,244,861	100.0
112,061,091	46.5	153,857,397	46.7	129,760,447	41.6	156,964,924	41.0	169,608,212	38.1
21,939,600	9.1	33,345,584	10.1	26,928,421	8.6	30,620,507	8.0	41,179,576	9.2
106,986,814	44.4	141,945,974	43.1	154,970,590	49.7	194,842,675	50.9	234,333,673	52.6
29,068,888	12.1	35,524,064	10.8	38,264,126	12.3	44,619,347	11.7	52,312,527	11.7
887,950	0.4	1,084,388	0.3	952,476	0.3	997,774	0.3	1,139,155	0.3
16,305,647	6.8	22,802,392	6.9	25,032,035	8.0	27,780,440	7.3	31,444,542	7.1
4,985,051	2.1	6,742,324	2.0	8,187,365	2.6	11,409,622	3.0	13,923,806	3.1
2,929,012	1.2	3,589,113	1.1	3,453,813	1.1	3,928,588	1.0	4,628,065	1.0
8,249,329	3.4	11,902,383	3.6	12,461,013	4.0	13,870,204	3.6	15,781,472	3.5
6,014,892	2.5	7,530,778	2.3	7,523,472	2.4	10,376,549	2.7	12,939,517	2.9
1,189,071	0.5	1,277,237	0.4	1,643,517	0.5	1,811,029	0.5	1,883,682	0.4
1,827,164	0.8	1,377,075	0.4	7,658,682	2.5	8,298,216	2.2	22,095,899	5.0
882,943	0.4	1,633,216	0.5	1,185,734	0.4	1,718,713	0.4	1,544,101	0.3
6,317,778	2.6	10,064,599	3.1	9,258,255	3.0	12,890,200	3.4	14,375,778	3.2
8,217,549	3.4	12,452,336	3.8	8,342,992	2.7	12,250,102	3.2	10,093,026	2.3
1,250,220	0.5	1,735,520	0.5	1,670,670	0.5	1,815,456	0.5	1,692,505	0.4
155,494	0.1	264,006	0.1	215,538	0.1	199,792	0.1	194,252	0.0
737,761	0.3	792,835	0.2	933,468	0.3	994,817	0.3	920,334	0.2
106,047	0.0	96,512	0.0	108,240	0.0	112,041	0.0	109,953	0.0
1,938,392	0.8	2,101,980	0.6	1,063,201	0.3	1,200,003	0.3	2,268,662	0.5
4,415,407	1.8	6,696,965	2.0	10,353,237	3.3	22,474,706	5.9	26,508,981	6.0
7,662,687	3.2	9,584,019	2.9	11,783,570	3.8	12,457,969	3.3	13,991,154	3.1
618,298	0.3	748,177	0.2	700,416	0.2	722,453	0.2	872,838	0.2
3,227,234	1.3	3,946,055	1.2	4,178,770	1.3	4,914,654	1.3	5,613,424	1.3
101,348	0.0	208,124	0.1	228,118	0.1	205,404	0.1	123,400	0.0
64,032	0.0	169,239	0.1	205,726	0.1	180,330	0.0	96,251	0.0
37,316	0.0	38,885	0.0	22,392	0.0	25,074	0.0	27,149	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

表B-4. 綜合所得稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	244,958,392	100.0	227,180,159	100.0	197,404,075	100.0
台北市	Taipei City	137,843,409	56.3	123,957,210	54.6	113,361,682	57.4
高雄市	Kaohsiung City	14,729,781	6.0	12,714,687	5.6	11,256,808	5.7
台灣省	Taiwan Province	92,159,066	37.6	90,242,560	39.7	72,551,096	36.8
台北縣	Taipei County	20,504,638	8.4	20,461,773	9.0	18,026,945	9.1
宜蘭縣	Yilan County	884,055	0.4	922,874	0.4	777,589	0.4
桃園縣	Taoyuan County	13,103,177	5.3	13,999,610	6.2	12,569,844	6.4
新竹縣	Hsinchu County	7,815,737	3.2	5,830,147	2.6	3,874,109	2.0
苗栗縣	Miaoli County	1,822,599	0.7	1,738,095	0.8	1,412,184	0.7
台中縣	Taichung County	3,316,971	1.4	3,509,998	1.5	1,373,898	0.7
彰化縣	Changhua County	3,143,166	1.3	3,222,246	1.4	1,800,299	0.9
南投縣	Nantou County	1,072,794	0.4	1,367,064	0.6	755,116	0.4
雲林縣	Yunlin County	1,269,628	0.5	1,433,330	0.6	990,724	0.5
嘉義縣	Chiayi County	776,091	0.3	711,472	0.3	536,874	0.3
台南縣	Tainan County	3,337,286	1.4	3,417,922	1.5	2,984,680	1.5
高雄縣	Kaohsiung County	3,440,486	1.4	3,419,745	1.5	2,851,369	1.4
屏東縣	Pingtung County	1,748,475	0.7	1,803,907	0.8	1,449,882	0.7
台東縣	Taitung County	484,711	0.2	503,787	0.2	465,911	0.2
花蓮縣	Hualien County	994,905	0.4	1,067,161	0.5	1,000,592	0.5
澎湖縣	Penghu County	230,320	0.1	245,759	0.1	215,076	0.1
基隆市	Keelung City	1,734,580	0.7	1,731,721	0.8	1,357,748	0.7
新竹市	Hsinchu City	10,446,375	4.3	10,005,192	4.4	8,966,013	4.5
台中市	Taichung City	9,555,088	3.9	8,772,019	3.9	6,423,266	3.3
嘉義市	Chiayi City	1,521,850	0.6	1,525,119	0.7	1,232,826	0.6
台南市	Tainan City	4,956,134	2.0	4,553,619	2.0	3,486,151	1.8
福建省	Fuchien Province	226,136	0.1	265,702	0.1	234,489	0.1
金門縣	Kinmen County	180,660	0.1	213,820	0.1	187,991	0.1
連江縣	Lienchiang County	45,476	0.0	51,882	0.0	46,498	0.0

資料來源：財政部所屬各區國稅局。

Table B-4. Net Revenues of Individual Income Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
214,824,969	100.0	296,449,973	100.0	334,330,223	100.0	347,526,356	100.0	389,743,539	100.0
117,828,297	54.8	159,078,389	53.7	183,284,561	54.8	185,203,416	53.3	206,733,238	53.0
12,578,606	5.9	17,788,753	6.0	19,630,914	5.9	20,949,728	6.0	23,681,114	6.1
84,175,969	39.2	119,322,385	40.3	131,130,634	39.2	141,111,529	40.6	159,039,048	40.8
19,246,864	9.0	26,157,824	8.8	27,731,986	8.3	29,906,294	8.6	33,842,668	8.7
833,940	0.4	888,547	0.3	881,578	0.3	840,273	0.2	811,643	0.2
15,772,489	7.3	18,514,488	6.2	21,632,641	6.5	22,647,946	6.5	24,727,495	6.3
5,013,224	2.3	7,319,574	2.5	8,254,186	2.5	8,287,562	2.4	9,729,604	2.5
1,664,380	0.8	2,523,617	0.9	3,084,387	0.9	2,522,463	0.7	2,962,859	0.8
2,253,025	1.0	3,520,408	1.2	4,546,461	1.4	5,133,836	1.5	5,710,378	1.5
2,302,908	1.1	5,021,251	1.7	5,170,993	1.5	5,078,190	1.5	5,867,680	1.5
901,518	0.4	1,067,302	0.4	1,098,265	0.3	1,004,070	0.3	1,145,146	0.3
1,317,978	0.6	1,762,491	0.6	1,863,627	0.6	2,056,824	0.6	2,814,533	0.7
672,372	0.3	958,632	0.3	930,916	0.3	940,744	0.3	902,679	0.2
3,210,079	1.5	4,323,919	1.5	4,552,080	1.4	5,124,723	1.5	5,996,238	1.5
3,030,125	1.4	4,292,677	1.4	4,489,207	1.3	3,968,468	1.1	4,403,084	1.1
1,476,351	0.7	1,745,784	0.6	1,814,530	0.5	1,684,800	0.5	1,700,378	0.4
455,330	0.2	485,501	0.2	527,085	0.2	476,121	0.1	420,681	0.1
975,625	0.5	1,090,460	0.4	1,133,525	0.3	1,042,379	0.3	1,067,567	0.3
217,271	0.1	234,728	0.1	258,957	0.1	217,129	0.1	222,702	0.1
1,612,508	0.8	2,036,093	0.7	1,961,694	0.6	1,796,422	0.5	2,007,381	0.5
12,648,507	5.9	22,437,213	7.6	24,266,568	7.3	31,586,781	9.1	36,741,071	9.4
6,438,078	3.0	9,189,362	3.1	10,576,964	3.2	10,593,958	3.0	11,526,872	3.0
1,175,175	0.5	1,381,211	0.5	1,481,504	0.4	1,440,756	0.4	1,364,865	0.4
2,958,222	1.4	4,371,303	1.5	4,873,480	1.5	4,761,790	1.4	5,073,524	1.3
242,097	0.1	260,446	0.1	284,114	0.1	261,683	0.1	290,139	0.1
193,330	0.1	210,093	0.1	227,647	0.1	211,849	0.1	228,464	0.1
48,767	0.0	50,353	0.0	56,467	0.0	49,834	0.0	61,675	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

表B-5. 遺產及贈與稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	22,710,416	100.0	23,537,164	100.0	30,106,227	100.0
台北市	Taipei City	7,406,753	32.6	6,402,495	27.2	9,554,559	31.7
高雄市	Kaohsiung City	1,503,929	6.6	1,877,393	8.0	2,253,560	7.5
台灣省	Taiwan Province	13,799,294	60.8	15,256,435	64.8	18,293,294	60.8
台北縣	Taipei County	3,875,565	17.1	4,044,749	17.2	6,797,631	22.6
宜蘭縣	Yilan County	145,588	0.6	273,808	1.2	183,183	0.6
桃園縣	Taoyuan County	1,429,904	6.3	1,285,238	5.5	1,950,080	6.5
新竹縣	Hsinchu County	248,043	1.1	226,836	1.0	243,696	0.8
苗栗縣	Miaoli County	241,359	1.1	332,417	1.4	510,142	1.7
台中縣	Taichung County	701,136	3.1	926,893	3.9	1,325,792	4.4
彰化縣	Changhua County	406,336	1.8	569,970	2.4	861,936	2.9
南投縣	Nantou County	181,295	0.8	197,759	0.8	171,822	0.6
雲林縣	Yunlin County	232,904	1.0	171,766	0.7	273,776	0.9
嘉義縣	Chiayi County	77,970	0.3	144,983	0.6	104,805	0.3
台南縣	Tainan County	848,027	3.7	971,990	4.1	806,554	2.7
高雄縣	Kaohsiung County	1,076,655	4.7	1,476,652	6.3	1,102,770	3.7
屏東縣	Pingtung County	511,956	2.3	256,324	1.1	312,440	1.0
台東縣	Taitung County	85,911	0.4	20,832	0.1	52,623	0.2
花蓮縣	Hualien County	83,228	0.4	148,297	0.6	456,520	1.5
澎湖縣	Penghu County	3,015	0.0	8,516	0.0	10,979	0.0
基隆市	Keelung City	105,673	0.5	95,345	0.4	221,922	0.7
新竹市	Hsinchu City	307,849	1.4	339,295	1.4	436,317	1.4
台中市	Taichung City	839,791	3.7	978,247	4.2	1,291,036	4.3
嘉義市	Chiayi City	264,694	1.2	359,980	1.5	243,487	0.8
台南市	Tainan City	2,132,395	9.4	2,426,538	10.3	935,783	3.1
福建省	Fuchien Province	440	0.0	841	0.0	4,814	0.0
金門縣	Kinmen County	417	0.0	798	0.0	691	0.0
連江縣	Lienchiang County	23	0.0	43	0.0	4,123	0.0

資料來源：財政部所屬各區國稅局。

Table B-5. Net Revenues of Estate And Gift Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
29,047,708	100.0	30,450,904	100.0	28,693,738	100.0	28,481,129	100.0	28,977,696	100.0
11,103,767	38.2	11,448,271	37.6	12,543,177	43.7	12,771,151	44.8	14,921,934	51.5
2,065,819	7.1	2,293,120	7.5	1,457,179	5.1	1,451,218	5.1	1,752,749	6.0
15,876,072	54.7	16,707,712	54.9	14,692,656	51.2	14,252,766	50.0	12,298,003	42.4
4,611,521	15.9	4,796,430	15.8	4,469,213	15.6	4,180,033	14.7	2,997,905	10.3
168,427	0.6	338,789	1.1	346,480	1.2	257,141	0.9	210,176	0.7
2,427,799	8.4	2,014,183	6.6	2,057,517	7.2	1,914,129	6.7	1,559,870	5.4
291,101	1.0	366,316	1.2	353,701	1.2	220,313	0.8	187,586	0.6
388,654	1.3	223,062	0.7	299,318	1.0	240,650	0.8	254,712	0.9
1,022,021	3.5	1,180,574	3.9	1,039,800	3.6	940,511	3.3	1,224,003	4.2
917,988	3.2	750,037	2.5	721,657	2.5	615,772	2.2	713,510	2.5
214,344	0.7	191,578	0.6	113,937	0.4	145,910	0.5	114,307	0.4
228,212	0.8	150,325	0.5	227,841	0.8	254,953	0.9	250,729	0.9
51,825	0.2	92,792	0.3	62,879	0.2	97,422	0.3	70,305	0.2
871,016	3.0	697,953	2.3	614,978	2.1	778,171	2.7	509,243	1.8
908,279	3.1	1,036,560	3.4	510,186	1.8	807,918	2.8	534,367	1.8
221,952	0.8	323,585	1.1	272,328	0.9	125,484	0.4	195,372	0.7
23,898	0.1	40,179	0.1	26,242	0.1	10,956	0.0	47,514	0.2
147,227	0.5	81,955	0.3	71,144	0.2	57,842	0.2	72,753	0.3
6,461	0.0	16,722	0.1	3,168	0.0	3,274	0.0	160,071	0.6
211,721	0.7	142,320	0.5	462,580	1.6	454,287	1.6	150,046	0.5
391,510	1.3	299,636	1.0	383,515	1.3	348,488	1.2	315,839	1.1
1,723,756	5.9	2,559,867	8.4	1,386,447	4.8	1,605,163	5.6	1,064,908	3.7
328,617	1.1	318,972	1.0	310,113	1.1	91,720	0.3	168,804	0.6
719,743	2.5	1,085,877	3.6	959,612	3.3	1,102,629	3.9	1,495,983	5.2
2,050	0.0	1,801	0.0	726	0.0	5,994	0.0	5,010	0.0
1,848	0.0	1,698	0.0	627	0.0	5,835	0.0	4,986	0.0
202	0.0	103	0.0	99	0.0	159	0.0	24	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

表B-6. 遺產稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	19,462,211	100.0	19,417,250	100.0	24,671,271	100.0
台北市	Taipei City	6,667,197	34.3	5,502,943	28.3	7,949,001	32.2
高雄市	Kaohsiung City	1,202,745	6.2	1,359,291	7.0	1,798,426	7.3
台灣省	Taiwan Province	11,592,122	59.6	12,555,016	64.7	14,919,995	60.5
台北縣	Taipei County	3,292,048	16.9	3,361,320	17.3	5,914,102	24.0
宜蘭縣	Yilan County	118,713	0.6	229,816	1.2	140,843	0.6
桃園縣	Taoyuan County	1,202,098	6.2	1,004,754	5.2	1,606,858	6.5
新竹縣	Hsinchu County	206,236	1.1	75,205	0.4	162,900	0.7
苗栗縣	Miaoli County	186,817	1.0	257,012	1.3	439,766	1.8
台中縣	Taichung County	510,916	2.6	679,482	3.5	1,051,770	4.3
彰化縣	Changhua County	279,230	1.4	426,708	2.2	730,595	3.0
南投縣	Nantou County	157,574	0.8	152,509	0.8	127,199	0.5
雲林縣	Yunlin County	167,903	0.9	121,251	0.6	199,841	0.8
嘉義縣	Chiayi County	58,992	0.3	90,254	0.5	53,547	0.2
台南縣	Tainan County	778,741	4.0	869,510	4.5	678,352	2.7
高雄縣	Kaohsiung County	972,396	5.0	1,392,119	7.2	1,005,680	4.1
屏東縣	Pingtung County	448,893	2.3	181,089	0.9	219,084	0.9
台東縣	Taitung County	74,569	0.4	9,931	0.1	44,853	0.2
花蓮縣	Hualien County	70,931	0.4	27,130	0.1	72,968	0.3
澎湖縣	Penghu County	699	0.0	7,086	0.0	7,426	0.0
基隆市	Keelung City	93,097	0.5	75,629	0.4	203,002	0.8
新竹市	Hsinchu City	269,207	1.4	286,658	1.5	376,956	1.5
台中市	Taichung City	516,434	2.7	705,659	3.6	959,230	3.9
嘉義市	Chiayi City	228,867	1.2	310,719	1.6	162,643	0.7
台南市	Tainan City	1,957,761	10.1	2,291,175	11.8	762,380	3.1
福建省	Fuchien Province	147	0.0	—	—	3,849	0.0
金門縣	Kinmen County	147	0.0	—	—	12	0.0
連江縣	Lienchiang County	—	—	—	—	3,837	0.0

資料來源：財政部所屬各區國稅局。

Table B-6. Net Revenues of Estate Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
23,162,455	100.0	24,109,673	100.0	23,516,468	100.0	21,779,848	100.0	23,871,158	100.0
9,485,954	41.0	9,322,736	38.7	10,589,823	45.0	9,861,506	45.3	13,313,998	55.8
1,496,826	6.5	1,542,727	6.4	1,068,757	4.5	1,116,816	5.1	1,398,283	5.9
12,179,450	52.6	13,243,889	54.9	11,857,871	50.4	10,798,169	49.6	9,154,831	38.4
3,633,945	15.7	3,889,318	16.1	3,691,548	15.7	3,216,095	14.8	2,050,180	8.6
108,269	0.5	253,172	1.1	285,230	1.2	181,779	0.8	144,999	0.6
1,966,591	8.5	1,554,750	6.4	1,678,282	7.1	1,559,050	7.2	1,252,521	5.2
100,033	0.4	211,537	0.9	257,869	1.1	117,293	0.5	135,639	0.6
293,178	1.3	145,548	0.6	250,112	1.1	179,578	0.8	208,368	0.9
786,841	3.4	906,512	3.8	818,863	3.5	712,512	3.3	960,745	4.0
654,861	2.8	541,133	2.2	572,869	2.4	480,572	2.2	551,892	2.3
140,866	0.6	143,594	0.6	83,452	0.4	96,954	0.4	77,499	0.3
152,985	0.7	79,746	0.3	166,623	0.7	146,595	0.7	205,614	0.9
41,398	0.2	65,321	0.3	41,190	0.2	77,606	0.4	51,394	0.2
659,395	2.8	570,688	2.4	445,998	1.9	520,152	2.4	402,130	1.7
694,169	3.0	875,319	3.6	368,289	1.6	617,642	2.8	366,997	1.5
180,574	0.8	224,316	0.9	234,989	1.0	87,007	0.4	115,023	0.5
9,879	0.0	30,607	0.1	14,676	0.1	1,547	0.0	38,148	0.2
125,983	0.5	62,822	0.3	52,689	0.2	39,677	0.2	41,754	0.2
1,800	0.0	12,639	0.1	1,905	0.0	1,958	0.0	157,581	0.7
195,460	0.8	127,177	0.5	447,528	1.9	440,683	2.0	122,035	0.5
284,994	1.2	226,352	0.9	297,603	1.3	274,901	1.3	241,056	1.0
1,400,164	6.0	2,171,982	9.0	1,086,249	4.6	1,092,423	5.0	658,915	2.8
239,111	1.0	227,629	0.9	259,708	1.1	54,779	0.3	103,496	0.4
508,954	2.2	923,727	3.8	802,199	3.4	899,366	4.1	1,268,845	5.3
225	0.0	321	0.0	17	0.0	3,357	0.0	4,046	0.0
122	0.0	321	0.0	1	0.0	3,357	0.0	4,046	0.0
103	0.0	—	—	16	0.0	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance.

表B-7. 贈與稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	3,248,205	100.0	4,119,914	100.0	5,434,956	100.0
台北市	Taipei City	739,556	22.8	899,552	21.8	1,605,558	29.5
高雄市	Kaohsiung City	301,184	9.3	518,102	12.6	455,134	8.4
台灣省	Taiwan Province	2,207,172	68.0	2,701,419	65.6	3,373,299	62.1
台北縣	Taipei County	583,517	18.0	683,429	16.6	883,529	16.3
宜蘭縣	Yilan County	26,875	0.8	43,992	1.1	42,340	0.8
桃園縣	Taoyuan County	227,806	7.0	280,484	6.8	343,222	6.3
新竹縣	Hsinchu County	41,807	1.3	151,631	3.7	80,796	1.5
苗栗縣	Miaoli County	54,542	1.7	75,405	1.8	70,376	1.3
台中縣	Taichung County	190,220	5.9	247,411	6.0	274,022	5.0
彰化縣	Changhua County	127,106	3.9	143,262	3.5	131,341	2.4
南投縣	Nantou County	23,721	0.7	45,250	1.1	44,623	0.8
雲林縣	Yunlin County	65,001	2.0	50,515	1.2	73,935	1.4
嘉義縣	Chiayi County	18,978	0.6	54,729	1.3	51,258	0.9
台南縣	Tainan County	69,286	2.1	102,480	2.5	128,202	2.4
高雄縣	Kaohsiung County	104,259	3.2	84,533	2.1	97,090	1.8
屏東縣	Pingtung County	63,063	1.9	75,235	1.8	93,356	1.7
台東縣	Taitung County	11,342	0.3	10,901	0.3	7,770	0.1
花蓮縣	Hualien County	12,297	0.4	121,167	2.9	383,552	7.1
澎湖縣	Penghu County	2,316	0.1	1,430	0.0	3,553	0.1
基隆市	Keelung City	12,576	0.4	19,716	0.5	18,920	0.3
新竹市	Hsinchu City	38,642	1.2	52,637	1.3	59,361	1.1
台中市	Taichung City	323,357	10.0	272,588	6.6	331,806	6.1
嘉義市	Chiayi City	35,827	1.1	49,261	1.2	80,844	1.5
台南市	Tainan City	174,634	5.4	135,363	3.3	173,403	3.2
福建省	Fuchien Province	293	0.0	841	0.0	965	0.0
金門縣	Kinmen County	270	0.0	798	0.0	679	0.0
連江縣	Lienchiang County	23	0.0	43	0.0	286	0.0

資料來源：財政部所屬各區國稅局。

Table B-7. Net Revenues of Gift Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
5,885,253	100.0	6,341,231	100.0	5,177,270	100.0	6,701,281	100.0	5,106,538	100.0
1,617,813	27.5	2,125,535	33.5	1,953,354	37.7	2,909,645	43.4	1,607,936	31.5
568,993	9.7	750,393	11.8	388,422	7.5	334,402	5.0	354,466	6.9
3,696,622	62.8	3,463,823	54.6	2,834,785	54.8	3,454,597	51.6	3,143,172	61.6
977,576	16.6	907,112	14.3	777,665	15.0	963,938	14.4	947,725	18.6
60,158	1.0	85,617	1.4	61,250	1.2	75,362	1.1	65,177	1.3
461,208	7.8	459,433	7.2	379,235	7.3	355,079	5.3	307,349	6.0
191,068	3.2	154,779	2.4	95,832	1.9	103,020	1.5	51,947	1.0
95,476	1.6	77,514	1.2	49,206	1.0	61,072	0.9	46,344	0.9
235,180	4.0	274,062	4.3	220,937	4.3	227,999	3.4	263,258	5.2
263,127	4.5	208,904	3.3	148,788	2.9	135,200	2.0	161,618	3.2
73,478	1.2	47,984	0.8	30,485	0.6	48,956	0.7	36,808	0.7
75,227	1.3	70,579	1.1	61,218	1.2	108,358	1.6	45,115	0.9
10,427	0.2	27,471	0.4	21,689	0.4	19,816	0.3	18,911	0.4
211,621	3.6	127,265	2.0	168,980	3.3	258,019	3.9	107,113	2.1
214,110	3.6	161,241	2.5	141,897	2.7	190,276	2.8	167,370	3.3
41,378	0.7	99,269	1.6	37,339	0.7	38,477	0.6	80,349	1.6
14,019	0.2	9,572	0.2	11,566	0.2	9,409	0.1	9,366	0.2
21,244	0.4	19,133	0.3	18,455	0.4	18,165	0.3	30,999	0.6
4,661	0.1	4,083	0.1	1,263	0.0	1,316	0.0	2,490	0.0
16,261	0.3	15,143	0.2	15,052	0.3	13,604	0.2	28,011	0.5
106,516	1.8	73,284	1.2	85,912	1.7	73,587	1.1	74,783	1.5
323,592	5.5	387,885	6.1	300,198	5.8	512,740	7.7	405,993	8.0
89,506	1.5	91,343	1.4	50,405	1.0	36,941	0.6	65,308	1.3
210,789	3.6	162,150	2.6	157,413	3.0	203,263	3.0	227,138	4.4
1,825	0.0	1,480	0.0	709	0.0	2,637	0.0	964	0.0
1,726	0.0	1,377	0.0	626	0.0	2,478	0.0	940	0.0
99	0.0	103	0.0	83	0.0	159	0.0	24	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

表B-8. 貨物稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結構 比%	金 額 Amount	結構 比%	金 額 Amount	結構 比%
總 計	Grand Total	133,883,209	100.0	143,641,480	100.0	146,011,511	100.0
台北市	Taipei City	77,630	0.1	68,041	0.0	79,258	0.1
高雄市	Kaohsiung City	48,133,579	36.0	47,304,020	32.9	37,698,093	25.8
台灣省	Taiwan Province	85,671,563	64.0	96,269,027	67.0	108,233,623	74.1
台北縣	Taipei County	2,262,537	1.7	2,285,775	1.6	2,642,755	1.8
宜蘭縣	Yilan County	1,518,991	1.1	1,635,259	1.1	1,524,179	1.0
桃園縣	Taoyuan County	30,548,967	22.8	36,263,969	25.2	43,091,411	29.5
新竹縣	Hsinchu County	4,641,641	3.5	4,122,546	2.9	3,923,841	2.7
苗栗縣	Miaoli County	4,829,484	3.6	4,022,185	2.8	4,494,475	3.1
台中縣	Taichung County	6,838,233	5.1	8,112,837	5.6	8,652,231	5.9
彰化縣	Changhua County	486,648	0.4	562,802	0.4	653,985	0.4
南投縣	Nantou County	55,356	0.0	51,357	0.0	49,807	0.0
雲林縣	Yunlin County	16,289,311	12.2	23,490,329	16.4	26,652,963	18.3
嘉義縣	Chiayi County	350,806	0.3	350,070	0.2	378,875	0.3
台南縣	Tainan County	596,303	0.4	554,929	0.4	594,963	0.4
高雄縣	Kaohsiung County	964,098	0.7	610,161	0.4	570,167	0.4
屏東縣	Pingtung County	174,919	0.1	80,233	0.1	1,225,030	0.8
台東縣	Taitung County	1,045	0.0	567	0.0	506	0.0
花蓮縣	Hualien County	1,873,375	1.4	2,403,511	1.7	1,887,374	1.3
澎湖縣	Penghu County	246	0.0	40	0.0	352	0.0
基隆市	Keelung City	13,824,053	10.3	11,333,152	7.9	11,480,438	7.9
新竹市	Hsinchu City	17,538	0.0	18,181	0.0	17,396	0.0
台中市	Taichung City	256,947	0.2	235,476	0.2	251,234	0.2
嘉義市	Chiayi City	119,102	0.1	117,982	0.1	115,999	0.1
台南市	Tainan City	21,963	0.0	17,666	0.0	25,699	0.0
福建省	Fuchien Province	437	0.0	392	0.0	537	0.0
金門縣	Kinmen County	435	0.0	382	0.0	2	0.0
連江縣	Lienchiang County	2	0.0	10	0.0	536	0.0

資料來源：財政部所屬各區國稅局。

Table B-8. Net Revenues of Commodity Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
159,643,630	100.0	168,410,908	100.0	159,201,482	100.0	149,036,726	100.0	126,659,613	100.0
52,850	0.0	130,891	0.1	72,624	0.0	45,637	0.0	4,701	0.0
38,473,855	24.1	39,485,779	23.4	40,834,799	25.6	38,432,578	25.8	38,341,891	30.3
121,116,326	75.9	128,791,167	76.5	118,293,999	74.3	110,558,483	74.2	88,313,016	69.7
3,454,512	2.2	3,277,462	1.9	2,879,309	1.8	2,233,675	1.5	1,660,466	1.3
1,459,236	0.9	1,737,204	1.0	1,772,411	1.1	1,559,021	1.0	1,305,783	1.0
51,511,113	32.3	57,044,790	33.9	50,170,162	31.5	50,075,352	33.6	38,972,455	30.8
4,774,629	3.0	6,332,088	3.8	5,064,073	3.2	4,509,542	3.0	4,646,466	3.7
5,102,196	3.2	6,319,164	3.8	3,655,992	2.3	3,332,894	2.2	2,816,234	2.2
7,009,280	4.4	8,370,091	5.0	7,190,474	4.5	7,723,191	5.2	5,930,757	4.7
811,803	0.5	767,626	0.5	830,652	0.5	960,047	0.6	1,052,090	0.8
52,942	0.0	44,608	0.0	51,392	0.0	49,494	0.0	52,648	0.0
26,135,575	16.4	23,032,226	13.7	25,402,590	16.0	20,708,808	13.9	15,455,947	12.2
353,826	0.2	347,241	0.2	356,133	0.2	289,924	0.2	247,135	0.2
614,880	0.4	702,816	0.4	688,212	0.4	624,111	0.4	522,481	0.4
599,151	0.4	529,238	0.3	594,130	0.4	545,037	0.4	538,572	0.4
2,492,732	1.6	3,177,674	1.9	2,937,787	1.8	2,904,201	1.9	2,300,589	1.8
526	0.0	6,647	0.0	525	0.0	299	0.0	141	0.0
2,130,726	1.3	1,935,221	1.1	1,920,003	1.2	1,572,148	1.1	1,452,750	1.1
52	0.0	513	0.0	3,014	0.0	31	0.0	384	0.0
14,212,048	8.9	14,819,639	8.8	14,424,902	9.1	13,092,528	8.8	10,991,160	8.7
19,422	0.0	19,511	0.0	18,224	0.0	57,320	0.0	40,738	0.0
248,074	0.2	230,481	0.1	225,536	0.1	220,128	0.1	236,161	0.2
104,725	0.1	73,195	0.0	86,752	0.1	83,120	0.1	70,869	0.1
28,878	0.0	23,732	0.0	21,726	0.0	17,612	0.0	19,190	0.0
599	0.0	3,071	0.0	60	0.0	28	0.0	5	0.0
—	—	3,067	0.0	48	0.0	16	0.0	—	—
599	0.0	4	0.0	12	0.0	12	0.0	5	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

表B-9. 菸酒稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	—	—	41,188,051	100.0	49,772,631	100.0
台北市	Taipei City	—	—	292,603	0.7	292,846	0.6
高雄市	Kaohsiung City	—	—	927,059	2.3	2,690,798	5.4
台灣省	Taiwan Province	—	—	37,966,648	92.2	43,677,114	87.8
台北縣	Taipei County	—	—	4,204,306	10.2	4,334,578	8.7
宜蘭縣	Yilan County	—	—	201,148	0.5	282,556	0.6
桃園縣	Taoyuan County	—	—	4,570,426	11.1	2,505,374	5.0
新竹縣	Hsinchu County	—	—	19,566	0.0	49,377	0.1
苗栗縣	Miaoli County	—	—	3,324,020	8.1	3,907,114	7.8
台中縣	Taichung County	—	—	5,464,572	13.3	6,302,693	12.7
彰化縣	Changhua County	—	—	70	0.0	1,673	0.0
南投縣	Nantou County	—	—	501,149	1.2	681,323	1.4
雲林縣	Yunlin County	—	—	18,715	0.0	39,684	0.1
嘉義縣	Chiayi County	—	—	838,774	2.0	946,448	1.9
台南縣	Tainan County	—	—	4,335,483	10.5	4,964,557	10.0
高雄縣	Kaohsiung County	—	—	3,019	0.0	31,143	0.1
屏東縣	Pingtung County	—	—	2,663,374	6.5	3,347,655	6.7
台東縣	Taitung County	—	—	25	0.0	4,513	0.0
花蓮縣	Hualien County	—	—	181,701	0.4	398,594	0.8
澎湖縣	Penghu County	—	—	—	—	—	—
基隆市	Keelung City	—	—	10,994,397	26.7	15,266,481	30.7
新竹市	Hsinchu City	—	—	—	—	—	—
台中市	Taichung City	—	—	645,903	1.6	613,286	1.2
嘉義市	Chiayi City	—	—	—	—	—	—
台南市	Tainan City	—	—	—	—	65	0.0
福建省	Fuchien Province	—	—	2,001,741	4.9	3,111,873	6.3
金門縣	Kinmen County	—	—	1,910,556	4.6	2,886,801	5.8
連江縣	Lienchiang County	—	—	91,185	0.2	225,072	0.5

資料來源：各縣市稽徵單位。

Table B-9. Net Revenues of Tobacco and Alcohol Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
48,336,188	100.0	50,443,151	100.0	51,041,996	100.0	50,415,193	100.0	49,506,301	100.0
354,818	0.7	144,319	0.3	16,329	0.0	22,802	0.0	24,224	0.0
3,036,292	6.3	3,644,965	7.2	3,529,250	6.9	3,468,740	6.9	3,588,933	7.2
41,364,217	85.6	43,001,697	85.2	43,414,208	85.1	42,408,249	84.1	41,513,292	83.9
4,229,132	8.7	3,571,739	7.1	3,584,618	7.0	3,222,727	6.4	3,352,378	6.8
246,361	0.5	209,141	0.4	255,742	0.5	276,139	0.5	253,820	0.5
2,267,602	4.7	2,815,448	5.6	2,932,979	5.7	3,272,058	6.5	2,868,494	5.8
60,748	0.1	48,003	0.1	58,018	0.1	62,399	0.1	56,410	0.1
3,563,940	7.4	3,991,652	7.9	3,891,410	7.6	3,886,773	7.7	4,054,061	8.2
5,352,630	11.1	5,722,433	11.3	5,731,124	11.2	5,543,755	11.0	5,145,341	10.4
10,024	0.0	13,775	0.0	9,269	0.0	19,733	0.0	22,335	0.0
630,734	1.3	575,193	1.1	505,507	1.0	506,110	1.0	456,330	0.9
96,779	0.2	83,106	0.2	72,460	0.1	76,346	0.2	69,159	0.1
882,648	1.8	692,937	1.4	758,368	1.5	628,420	1.2	568,511	1.1
4,838,440	10.0	4,666,195	9.3	4,978,977	9.8	4,864,371	9.6	4,548,407	9.2
41,689	0.1	47,659	0.1	27,241	0.1	31,310	0.1	17,988	0.0
2,991,924	6.2	3,165,894	6.3	2,895,020	5.7	3,064,138	6.1	3,191,624	6.4
5,979	0.0	5,117	0.0	4,912	0.0	3,480	0.0	3,711	0.0
271,403	0.6	238,584	0.5	325,570	0.6	425,952	0.8	355,500	0.7
—	—	—	—	—	—	191	0.0	486	0.0
15,328,171	31.7	16,670,425	33.0	16,868,096	33.0	15,982,376	31.7	16,008,549	32.3
—	—	44	0.0	6	0.0	—	—	—	—
545,830	1.1	483,865	1.0	514,439	1.0	541,278	1.1	539,692	1.1
—	—	—	—	—	—	—	—	—	—
183	0.0	487	0.0	452	0.0	693	0.0	496	0.0
3,580,861	7.4	3,652,170	7.2	4,082,209	8.0	4,515,402	9.0	4,379,852	8.8
3,263,813	6.8	3,436,801	6.8	3,844,688	7.5	4,365,576	8.7	4,243,078	8.6
317,048	0.7	215,369	0.4	237,521	0.5	149,826	0.3	136,774	0.3

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

表B-10. 證券交易稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	63,899,313	100.0	76,794,435	100.0	69,283,205	100.0
台北市	Taipei City	30,156,807	47.2	37,511,127	48.8	35,573,560	51.3
高雄市	Kaohsiung City	4,357,952	6.8	5,014,363	6.5	4,416,569	6.4
台灣省	Taiwan Province	29,355,802	45.9	34,233,497	44.6	29,260,937	42.2
台北縣	Taipei County	6,993,993	10.9	8,361,160	10.9	7,153,649	10.3
宜蘭縣	Yilan County	604,743	0.9	701,100	0.9	602,394	0.9
桃園縣	Taoyuan County	3,118,905	4.9	3,692,066	4.8	3,152,782	4.6
新竹縣	Hsinchu County	680,410	1.1	768,334	1.0	662,094	1.0
苗栗縣	Miaoli County	697,326	1.1	833,412	1.1	698,441	1.0
台中縣	Taichung County	1,639,433	2.6	1,808,455	2.4	1,592,043	2.3
彰化縣	Changhua County	1,673,948	2.6	2,000,500	2.6	1,691,336	2.4
南投縣	Nantou County	411,768	0.6	451,425	0.6	378,505	0.5
雲林縣	Yunlin County	943,416	1.5	1,084,113	1.4	870,228	1.3
嘉義縣	Chiayi County	157,755	0.2	197,802	0.3	156,553	0.2
台南縣	Tainan County	923,524	1.4	1,086,287	1.4	977,763	1.4
高雄縣	Kaohsiung County	916,385	1.4	1,107,314	1.4	981,353	1.4
屏東縣	Pingtung County	729,239	1.1	835,736	1.1	708,034	1.0
台東縣	Taitung County	185,451	0.3	196,508	0.3	174,096	0.3
花蓮縣	Hualien County	307,948	0.5	337,206	0.4	287,264	0.4
澎湖縣	Penghu County	20,638	0.0	29,334	0.0	38,522	0.1
基隆市	Keelung City	481,874	0.8	547,869	0.7	476,495	0.7
新竹市	Hsinchu City	1,742,255	2.7	2,008,100	2.6	1,667,974	2.4
台中市	Taichung City	3,827,411	6.0	4,379,094	5.7	3,656,610	5.3
嘉義市	Chiayi City	1,142,643	1.8	1,414,876	1.8	1,172,330	1.7
台南市	Tainan City	2,156,737	3.4	2,392,806	3.1	2,162,471	3.1
福建省	Fuchien Province	28,752	0.0	35,448	0.0	32,139	0.0
金門縣	Kinmen County	28,730	0.0	35,348	0.0	31,931	0.0
連江縣	Lienchiang County	22	0.0	100	0.0	208	0.0

資料來源：財政部所屬各區國稅局。

Table B-10. Net Revenues of Securities Transactions Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
84,148,343	100.0	68,203,675	100.0	89,954,385	100.0	128,894,627	100.0	90,630,291	100.0
43,823,560	52.1	38,796,288	56.9	50,236,306	55.8	71,530,722	55.5	53,171,594	58.7
5,352,839	6.4	3,885,695	5.7	5,116,299	5.7	7,115,957	5.5	4,873,228	5.4
34,935,301	41.5	25,494,600	37.4	34,566,866	38.4	50,193,679	38.9	32,546,900	35.9
8,477,002	10.1	6,324,804	9.3	8,594,077	9.6	12,445,924	9.7	8,040,124	8.9
723,680	0.9	524,011	0.8	840,333	0.9	1,153,250	0.9	741,104	0.8
3,715,224	4.4	2,733,970	4.0	3,782,829	4.2	5,425,664	4.2	3,510,387	3.9
790,817	0.9	574,473	0.8	833,663	0.9	1,224,847	1.0	772,507	0.9
810,497	1.0	563,867	0.8	776,690	0.9	1,083,584	0.8	672,725	0.7
1,910,955	2.3	1,374,360	2.0	1,809,076	2.0	2,719,219	2.1	1,765,891	1.9
2,008,204	2.4	1,386,781	2.0	1,898,921	2.1	2,751,348	2.1	1,803,891	2.0
428,836	0.5	292,337	0.4	400,264	0.4	587,199	0.5	397,293	0.4
1,118,842	1.3	819,376	1.2	1,133,567	1.3	1,824,805	1.4	1,151,176	1.3
197,467	0.2	143,437	0.2	206,787	0.2	253,348	0.2	169,812	0.2
1,153,419	1.4	824,102	1.2	1,059,291	1.2	1,528,064	1.2	1,071,527	1.2
1,183,194	1.4	825,979	1.2	1,112,806	1.2	1,529,341	1.2	1,073,955	1.2
887,959	1.1	627,893	0.9	845,519	0.9	1,182,665	0.9	774,939	0.9
206,344	0.2	147,120	0.2	190,068	0.2	273,068	0.2	153,660	0.2
331,401	0.4	219,547	0.3	319,974	0.4	462,240	0.4	330,107	0.4
51,497	0.1	42,794	0.1	52,975	0.1	80,045	0.1	54,422	0.1
529,461	0.6	392,607	0.6	516,668	0.6	725,741	0.6	470,303	0.5
2,036,609	2.4	1,651,453	2.4	2,193,897	2.4	3,291,486	2.6	1,951,044	2.2
4,298,774	5.1	3,120,134	4.6	4,039,483	4.5	5,942,671	4.6	3,961,180	4.4
1,389,607	1.7	1,005,769	1.5	1,376,380	1.5	2,128,289	1.7	1,340,575	1.5
2,685,512	3.2	1,899,786	2.8	2,583,598	2.9	3,580,881	2.8	2,340,278	2.6
36,643	0.0	27,092	0.0	34,914	0.0	54,269	0.0	38,569	0.0
36,581	0.0	26,745	0.0	34,886	0.0	54,222	0.0	38,363	0.0
62	0.0	347	0.0	28	0.0	47	0.0	206	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

表B-11. 期貨交易稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	1,862,161	100.0	2,864,026	100.0	4,805,704	100.0
台北市	Taipei City	1,533,586	82.4	2,362,891	82.5	4,196,108	87.3
高雄市	Kaohsiung City	83,144	4.5	133,180	4.7	309,230	6.4
台灣省	Taiwan Province	245,431	13.2	367,955	12.8	300,366	6.3
台北縣	Taipei County	34,124	1.8	42,567	1.5	25,170	0.5
宜蘭縣	Yilan County	1,347	0.1	1,915	0.1	3,017	0.1
桃園縣	Taoyuan County	24,507	1.3	23,017	0.8	22,553	0.5
新竹縣	Hsinchu County	—	—	—	—	—	—
苗栗縣	Miaoli County	965	0.1	981	0.0	1,714	0.0
台中縣	Taichung County	65	0.0	—	—	—	—
彰化縣	Changhua County	3,698	0.2	3,050	0.1	1,372	0.0
南投縣	Nantou County	656	0.0	575	0.0	991	0.0
雲林縣	Yunlin County	1,983	0.1	2,840	0.1	1,272	0.0
嘉義縣	Chiayi County	—	—	—	—	—	—
台南縣	Tainan County	6,221	0.3	7,396	0.3	10,151	0.2
高雄縣	Kaohsiung County	3,337	0.2	3,242	0.1	2,206	0.0
屏東縣	Pingtung County	—	—	—	—	—	—
台東縣	Taitung County	—	—	—	—	—	—
花蓮縣	Hualien County	—	—	—	—	—	—
澎湖縣	Penghu County	—	—	—	—	363	0.0
基隆市	Keelung City	964	0.1	505	0.0	569	0.0
新竹市	Hsinchu City	7,538	0.4	13,208	0.5	12,886	0.3
台中市	Taichung City	115,354	6.2	201,180	7.0	146,303	3.0
嘉義市	Chiayi City	1,711	0.1	12,676	0.4	12,945	0.3
台南市	Tainan City	42,961	2.3	54,803	1.9	58,854	1.2
福建省	Fuchien Province	—	—	—	—	—	—
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	—	—	—	—

資料來源：財政部所屬各區國稅局。

Table B-11. Net Revenues of Futures Transactions Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
8,272,379	100.0	6,341,673	100.0	4,072,486	100.0	5,757,834	100.0	6,691,514	100.0
7,395,655	89.4	5,818,929	91.8	3,765,877	92.5	5,245,457	91.1	6,020,801	90.0
433,199	5.2	267,881	4.2	119,431	2.9	151,844	2.6	232,755	3.5
443,525	5.4	254,863	4.0	187,178	4.6	360,533	6.3	437,958	6.5
29,855	0.4	21,614	0.3	14,819	0.4	25,161	0.4	29,925	0.4
2,997	0.0	1	0.0	—	—	—	—	—	—
27,950	0.3	21,317	0.3	10,673	0.3	31,744	0.6	24,846	0.4
—	—	—	—	—	—	—	—	—	—
3,515	0.0	2,713	0.0	1,704	0.0	934	0.0	1,336	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
1,368	0.0	539	0.0	189	0.0	126	0.0	314	0.0
1,003	0.0	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
13,034	0.2	6,711	0.1	4,169	0.1	4,880	0.1	5,333	0.1
3,555	0.0	1,795	0.0	1,078	0.0	926	0.0	2,144	0.0
—	—	—	—	351	0.0	313	0.0	2,826	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
1,717	0.0	1,795	0.0	710	0.0	298	0.0	345	0.0
19,997	0.2	33,882	0.5	33,702	0.8	52,528	0.9	55,077	0.8
176,612	2.1	116,031	1.8	104,812	2.6	220,639	3.8	277,648	4.1
38,331	0.5	12,288	0.2	982	0.0	801	0.0	788	0.0
123,591	1.5	36,177	0.6	13,989	0.3	22,183	0.4	37,376	0.6
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance.

表B-12. 營業稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	203,707,318	100.0	214,734,692	100.0	197,521,003	100.0
台北市	Taipei City	91,880,752	45.1	29,082,990	13.5	12,578,477	6.4
高雄市	Kaohsiung City	17,474,504	8.6	43,219,387	20.1	49,679,861	25.2
台灣省	Taiwan Province	94,334,115	46.3	142,236,293	66.2	134,936,256	68.3
台北縣	Taipei County	15,927,937	7.8	-380,175	-0.2	-4,662,404	-2.4
宜蘭縣	Yilan County	1,881,890	0.9	1,962,421	0.9	1,809,287	0.9
桃園縣	Taoyuan County	11,804,098	5.8	61,025,011	28.4	59,360,049	30.1
新竹縣	Hsinchu County	1,781,493	0.9	-1,177,838	-0.5	-3,311,831	-1.7
苗栗縣	Miaoli County	3,415,953	1.7	1,529,480	0.7	839,198	0.4
台中縣	Taichung County	6,123,436	3.0	20,421,923	9.5	24,721,412	12.5
彰化縣	Changhua County	5,838,016	2.9	3,008,941	1.4	958,047	0.5
南投縣	Nantou County	1,963,519	1.0	906,075	0.4	504,547	0.3
雲林縣	Yunlin County	5,476,241	2.7	1,936,155	0.9	863,954	0.4
嘉義縣	Chiayi County	1,185,669	0.6	664,435	0.3	153,948	0.1
台南縣	Tainan County	5,050,385	2.5	-148,968	-0.1	-2,886,787	-1.5
高雄縣	Kaohsiung County	7,656,962	3.8	2,587,467	1.2	-1,105,607	-0.6
屏東縣	Pingtung County	2,208,228	1.1	1,521,472	0.7	1,216,286	0.6
台東縣	Taitung County	573,757	0.3	458,531	0.2	340,368	0.2
花蓮縣	Hualien County	1,456,114	0.7	1,708,272	0.8	1,884,448	1.0
澎湖縣	Penghu County	16,061	0.0	5,299	0.0	13,002	0.0
基隆市	Keelung City	3,575,631	1.8	39,888,598	18.6	53,825,851	27.3
新竹市	Hsinchu City	3,618,949	1.8	-1,172,014	-0.5	-3,874,626	-2.0
台中市	Taichung City	7,987,657	3.9	4,040,534	1.9	2,226,719	1.1
嘉義市	Chiayi City	2,221,710	1.1	1,347,316	0.6	906,293	0.5
台南市	Tainan City	4,570,409	2.2	2,103,358	1.0	1,154,102	0.6
福建省	Fuchien Province	17,947	0.0	196,022	0.1	326,409	0.2
金門縣	Kinmen County	14,154	0.0	185,982	0.1	306,855	0.2
連江縣	Lienchiang County	3,793	0.0	10,040	0.0	19,554	0.0

資料來源：財政部所屬各區國稅局。

說 明：1. 本表不包括教育捐在內。

2. 自91年1月起金融保險業營業稅分離單獨列示。

3. 自96年1月起海關代徵營業稅改依進口營業人所屬地區國稅局劃歸至各縣市。

Table B-12. Net Revenues of Business Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
233,459,833	100.0	237,531,217	100.0	236,931,350	100.0	246,136,725	100.0	243,960,817	100.0
14,675,519	6.3	19,543,950	8.2	13,742,892	5.8	140,365,491	57.0	148,976,041	61.1
66,057,341	28.3	71,395,802	30.1	78,627,006	33.2	14,138,834	5.7	14,900,143	6.1
152,350,846	65.3	146,287,099	61.6	144,177,709	60.9	91,236,250	37.1	79,681,058	32.7
-5,462,942	-2.3	-4,537,903	-1.9	-5,134,369	-2.2	17,330,818	7.0	16,850,174	6.9
2,244,109	1.0	2,131,941	0.9	2,439,319	1.0	1,551,516	0.6	1,653,707	0.7
69,212,654	29.6	63,771,091	26.8	64,502,947	27.2	10,774,920	4.4	8,301,756	3.4
-4,234,379	-1.8	-4,323,446	-1.8	-6,096,745	-2.6	3,801,765	1.5	2,516,641	1.0
-159,253	-0.1	137,555	0.1	-192,359	-0.1	2,424,058	1.0	1,305,996	0.5
33,614,028	14.4	39,454,191	16.6	43,420,940	18.3	4,394,025	1.8	2,889,637	1.2
478,980	0.2	-1,079,353	-0.5	-3,605,231	-1.5	1,651,208	0.7	-936,394	-0.4
303,453	0.1	349,917	0.1	121,406	0.1	753,562	0.3	670,346	0.3
-384,314	-0.2	-4,158,593	-1.8	-7,931,378	-3.3	20,260,347	8.2	21,713,917	8.9
502,030	0.2	476,171	0.2	533,098	0.2	929,658	0.4	823,351	0.3
-5,274,962	-2.3	-6,280,208	-2.6	-7,453,279	-3.1	3,060,602	1.2	2,780,748	1.1
-2,039,093	-0.9	-3,537,017	-1.5	-2,859,642	-1.2	8,958,465	3.6	8,301,282	3.4
1,427,611	0.6	1,216,905	0.5	1,136,731	0.5	2,169,550	0.9	2,164,648	0.9
375,042	0.2	356,522	0.2	343,621	0.1	351,161	0.1	359,275	0.1
2,105,840	0.9	2,095,409	0.9	1,977,551	0.8	2,081,196	0.8	2,079,647	0.9
15,166	0.0	19,066	0.0	18,137	0.0	22,768	0.0	23,338	0.0
60,937,762	26.1	63,508,585	26.7	68,388,008	28.9	1,481,471	0.6	1,616,586	0.7
-5,562,456	-2.4	-6,309,290	-2.7	-8,225,332	-3.5	-1,065,390	-0.4	-2,673,389	-1.1
2,345,323	1.0	1,477,351	0.6	1,355,718	0.6	6,132,167	2.5	5,879,664	2.4
874,976	0.4	613,341	0.3	602,924	0.3	783,732	0.3	737,485	0.3
1,031,271	0.4	904,864	0.4	835,644	0.4	3,388,651	1.4	2,622,643	1.1
376,127	0.2	304,366	0.1	383,743	0.2	396,150	0.2	403,575	0.2
342,961	0.1	273,622	0.1	354,389	0.1	377,265	0.2	380,364	0.2
33,166	0.0	30,744	0.0	29,354	0.0	18,885	0.0	23,211	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : 1.Education Surtax is excluded.

2.Since Jan. 2002, The Financial Enterprises Business Tax is divided.

3.Since Jan. 2007, according with place of business of importer business entity, the Business Tax on imported goods is distributed to each region.

表B-13. 印花稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	7,035,817	100.0	6,911,442	100.0	7,785,901	100.0
台北市	Taipei City	2,931,300	41.7	2,936,819	42.5	3,318,022	42.6
高雄市	Kaohsiung City	510,511	7.3	510,631	7.4	632,801	8.1
台灣省	Taiwan Province	3,586,055	51.0	3,458,444	50.0	3,831,205	49.2
台北縣	Taipei County	708,811	10.1	688,144	10.0	825,433	10.6
宜蘭縣	Yilan County	70,119	1.0	71,835	1.0	81,612	1.0
桃園縣	Taoyuan County	441,361	6.3	430,076	6.2	494,348	6.3
新竹縣	Hsinchu County	101,851	1.4	92,554	1.3	106,599	1.4
苗栗縣	Miaoli County	85,090	1.2	84,690	1.2	89,260	1.1
台中縣	Taichung County	203,044	2.9	200,580	2.9	215,733	2.8
彰化縣	Changhua County	189,747	2.7	172,825	2.5	182,704	2.3
南投縣	Nantou County	73,334	1.0	73,290	1.1	70,745	0.9
雲林縣	Yunlin County	117,205	1.7	107,576	1.6	99,261	1.3
嘉義縣	Chiayi County	36,252	0.5	32,291	0.5	41,237	0.5
台南縣	Tainan County	160,488	2.3	165,920	2.4	193,640	2.5
高雄縣	Kaohsiung County	170,424	2.4	168,841	2.4	186,827	2.4
屏東縣	Pingtung County	105,248	1.5	99,839	1.4	100,508	1.3
台東縣	Taitung County	31,300	0.4	28,123	0.4	34,138	0.4
花蓮縣	Hualien County	61,010	0.9	63,280	0.9	61,258	0.8
澎湖縣	Penghu County	8,813	0.1	8,787	0.1	9,709	0.1
基隆市	Keelung City	63,945	0.9	57,605	0.8	59,662	0.8
新竹市	Hsinchu City	211,241	3.0	187,734	2.7	223,540	2.9
台中市	Taichung City	386,672	5.5	376,921	5.5	383,000	4.9
嘉義市	Chiayi City	86,670	1.2	89,606	1.3	92,870	1.2
台南市	Tainan City	273,430	3.9	257,927	3.7	279,121	3.6
福建省	Fuchien Province	7,951	0.1	5,548	0.1	3,873	0.0
金門縣	Kinmen County	5,330	0.1	4,723	0.1	2,955	0.0
連江縣	Lienchiang County	2,621	0.0	825	0.0	918	0.0

資料來源：各縣市稽徵單位。

Table B-13. Net Revenues of Stamp Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
7,770,687	100.0	8,458,054	100.0	8,713,667	100.0	8,837,312	100.0	9,649,862	100.0
3,329,220	42.8	3,584,655	42.4	3,749,305	43.0	3,868,318	43.8	4,573,341	47.4
565,526	7.3	608,769	7.2	579,429	6.6	572,163	6.5	592,997	6.1
3,870,396	49.8	4,260,397	50.4	4,380,654	50.3	4,391,538	49.7	4,477,054	46.4
795,442	10.2	884,866	10.5	929,402	10.7	949,765	10.7	965,182	10.0
78,876	1.0	91,608	1.1	89,733	1.0	95,811	1.1	92,544	1.0
538,461	6.9	598,954	7.1	642,273	7.4	591,084	6.7	578,910	6.0
143,357	1.8	156,879	1.9	167,908	1.9	179,942	2.0	195,441	2.0
93,273	1.2	86,623	1.0	88,166	1.0	87,962	1.0	102,721	1.1
221,914	2.9	227,213	2.7	255,307	2.9	259,160	2.9	258,769	2.7
182,250	2.3	183,532	2.2	182,194	2.1	180,319	2.0	181,309	1.9
65,949	0.8	67,706	0.8	70,062	0.8	69,083	0.8	69,474	0.7
104,564	1.3	96,456	1.1	108,413	1.2	112,737	1.3	119,092	1.2
42,781	0.6	47,719	0.6	44,451	0.5	45,894	0.5	48,254	0.5
192,509	2.5	214,257	2.5	208,033	2.4	184,642	2.1	194,120	2.0
196,374	2.5	219,789	2.6	205,982	2.4	205,275	2.3	190,532	2.0
99,989	1.3	106,815	1.3	100,657	1.2	97,764	1.1	97,570	1.0
31,921	0.4	31,208	0.4	34,242	0.4	30,177	0.3	31,476	0.3
63,875	0.8	63,703	0.8	66,529	0.8	57,943	0.7	60,076	0.6
6,796	0.1	6,332	0.1	7,302	0.1	6,597	0.1	8,160	0.1
49,532	0.6	51,149	0.6	55,899	0.6	53,545	0.6	55,964	0.6
222,763	2.9	283,042	3.3	297,702	3.4	342,349	3.9	380,249	3.9
407,038	5.2	496,794	5.9	494,048	5.7	515,655	5.8	532,765	5.5
78,475	1.0	77,457	0.9	74,660	0.9	71,141	0.8	69,525	0.7
254,257	3.3	268,295	3.2	257,691	3.0	254,693	2.9	244,921	2.5
5,545	0.1	4,233	0.1	4,279	0.0	5,293	0.1	6,470	0.1
4,595	0.1	3,188	0.0	3,799	0.0	4,675	0.1	5,424	0.1
950	0.0	1,045	0.0	480	0.0	618	0.0	1,046	0.0

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

表B-14. 使用牌照稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	44,687,556	100.0	45,885,799	100.0	47,764,976	100.0
台北市	Taipei City	5,782,038	12.9	5,873,972	12.8	6,087,113	12.7
高雄市	Kaohsiung City	2,999,725	6.7	3,107,127	6.8	3,192,130	6.7
台灣省	Taiwan Province	35,873,789	80.3	36,884,194	80.4	38,449,354	80.5
台北縣	Taipei County	6,317,377	14.1	6,460,692	14.1	6,765,975	14.2
宜蘭縣	Yilan County	802,670	1.8	816,101	1.8	845,731	1.8
桃園縣	Taoyuan County	4,054,889	9.1	4,173,158	9.1	4,416,101	9.2
新竹縣	Hsinchu County	1,029,713	2.3	1,080,804	2.4	1,133,482	2.4
苗栗縣	Miaoli County	1,195,308	2.7	1,230,440	2.7	1,275,190	2.7
台中縣	Taichung County	3,409,934	7.6	3,479,167	7.6	3,611,976	7.6
彰化縣	Changhua County	2,694,261	6.0	2,766,331	6.0	2,857,475	6.0
南投縣	Nantou County	1,133,438	2.5	1,156,992	2.5	1,192,330	2.5
雲林縣	Yunlin County	1,338,579	3.0	1,379,640	3.0	1,417,026	3.0
嘉義縣	Chiayi County	973,878	2.2	1,004,135	2.2	1,037,960	2.2
台南縣	Tainan County	2,173,699	4.9	2,233,977	4.9	2,301,962	4.8
高雄縣	Kaohsiung County	2,337,962	5.2	2,397,457	5.2	2,497,243	5.2
屏東縣	Pingtung County	1,475,917	3.3	1,523,009	3.3	1,594,974	3.3
台東縣	Taitung County	378,115	0.8	388,127	0.8	404,838	0.8
花蓮縣	Hualien County	653,316	1.5	672,977	1.5	690,564	1.4
澎湖縣	Penghu County	40,967	0.1	33,471	0.1	43,319	0.1
基隆市	Keelung City	585,505	1.3	605,151	1.3	640,406	1.3
新竹市	Hsinchu City	875,104	2.0	918,803	2.0	958,364	2.0
台中市	Taichung City	2,434,835	5.4	2,529,002	5.5	2,643,692	5.5
嘉義市	Chiayi City	537,952	1.2	558,336	1.2	580,417	1.2
台南市	Tainan City	1,430,370	3.2	1,476,424	3.2	1,540,329	3.2
福建省	Fuchien Province	32,004	0.1	20,506	0.0	36,379	0.1
金門縣	Kinmen County	27,909	0.1	17,831	0.0	31,769	0.1
連江縣	Lienchiang County	4,095	0.0	2,675	0.0	4,610	0.0

資料來源：各縣市稽徵單位。

Table B-14. Net Revenues of Vehicle License Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
49,904,368	100.0	51,863,060	100.0	52,548,499	100.0	53,271,422	100.0	53,254,944	100.0
6,344,755	12.7	6,471,516	12.5	6,442,749	12.3	6,562,146	12.3	6,536,438	12.3
3,298,798	6.6	3,435,084	6.6	3,447,209	6.6	3,462,263	6.5	3,462,219	6.5
40,225,284	80.6	41,920,471	80.8	42,621,004	81.1	43,210,449	81.1	43,216,802	81.2
7,096,399	14.2	7,417,719	14.3	7,447,231	14.2	7,534,185	14.1	7,500,511	14.1
880,670	1.8	909,482	1.8	928,470	1.8	953,476	1.8	949,099	1.8
4,656,294	9.3	4,896,873	9.4	4,999,048	9.5	5,099,088	9.6	5,142,590	9.7
1,197,296	2.4	1,264,780	2.4	1,305,440	2.5	1,354,651	2.5	1,376,532	2.6
1,329,317	2.7	1,383,474	2.7	1,406,289	2.7	1,421,213	2.7	1,425,479	2.7
3,768,851	7.6	3,933,504	7.6	4,023,717	7.7	4,085,347	7.7	4,125,827	7.7
2,983,287	6.0	3,078,299	5.9	3,162,175	6.0	3,203,655	6.0	3,213,334	6.0
1,239,341	2.5	1,274,117	2.5	1,288,648	2.5	1,306,725	2.5	1,310,400	2.5
1,474,824	3.0	1,526,625	2.9	1,564,026	3.0	1,594,706	3.0	1,581,193	3.0
1,078,146	2.2	1,119,072	2.2	1,137,988	2.2	1,148,797	2.2	1,149,045	2.2
2,405,259	4.8	2,495,027	4.8	2,541,329	4.8	2,559,968	4.8	2,549,567	4.8
2,611,154	5.2	2,734,857	5.3	2,768,936	5.3	2,786,185	5.2	2,772,252	5.2
1,655,166	3.3	1,721,925	3.3	1,741,216	3.3	1,741,646	3.3	1,732,721	3.3
425,222	0.9	435,951	0.8	438,618	0.8	437,863	0.8	432,260	0.8
720,131	1.4	733,288	1.4	736,367	1.4	739,429	1.4	724,551	1.4
49,989	0.1	49,216	0.1	49,183	0.1	43,340	0.1	34,227	0.1
666,062	1.3	692,481	1.3	694,344	1.3	696,929	1.3	684,969	1.3
1,004,438	2.0	1,052,400	2.0	1,074,663	2.0	1,095,211	2.1	1,099,332	2.1
2,762,429	5.5	2,882,364	5.6	2,960,204	5.6	3,031,350	5.7	3,056,107	5.7
601,450	1.2	625,206	1.2	635,899	1.2	644,944	1.2	637,095	1.2
1,619,559	3.2	1,693,811	3.3	1,717,213	3.3	1,731,741	3.3	1,719,711	3.2
35,531	0.1	35,989	0.1	37,537	0.1	36,564	0.1	39,485	0.1
30,396	0.1	30,455	0.1	31,868	0.1	30,753	0.1	34,840	0.1
5,135	0.0	5,534	0.0	5,669	0.0	5,811	0.0	4,645	0.0

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

表B-15. 土地稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	93,182,039	100.0	98,069,452	100.0	111,802,984	100.0
台北市	Taipei City	26,748,420	28.7	26,146,699	26.7	31,172,533	27.9
高雄市	Kaohsiung City	8,513,437	9.1	7,416,774	7.6	7,963,912	7.1
台灣省	Taiwan Province	57,861,014	62.1	64,458,089	65.7	72,605,468	64.9
台北縣	Taipei County	15,971,709	17.1	16,310,331	16.6	19,223,770	17.2
宜蘭縣	Yilan County	1,123,190	1.2	1,231,002	1.3	1,582,351	1.4
桃園縣	Taoyuan County	7,234,855	7.8	8,070,367	8.2	10,201,381	9.1
新竹縣	Hsinchu County	1,730,820	1.9	1,692,776	1.7	1,864,121	1.7
苗栗縣	Miaoli County	1,285,615	1.4	1,863,578	1.9	1,589,413	1.4
台中縣	Taichung County	4,072,196	4.4	4,707,511	4.8	5,096,470	4.6
彰化縣	Changhua County	2,825,329	3.0	3,122,995	3.2	3,410,225	3.1
南投縣	Nantou County	928,476	1.0	1,236,321	1.3	1,190,460	1.1
雲林縣	Yunlin County	1,304,154	1.4	1,525,506	1.6	1,578,305	1.4
嘉義縣	Chiayi County	803,844	0.9	1,005,840	1.0	1,004,833	0.9
台南縣	Tainan County	2,943,272	3.2	3,089,840	3.2	3,690,696	3.3
高雄縣	Kaohsiung County	3,512,363	3.8	4,084,822	4.2	4,948,447	4.4
屏東縣	Pingtung County	1,745,885	1.9	1,978,234	2.0	1,983,291	1.8
台東縣	Taitung County	371,407	0.4	388,700	0.4	412,472	0.4
花蓮縣	Hualien County	732,933	0.8	894,828	0.9	967,997	0.9
澎湖縣	Penghu County	135,666	0.1	118,129	0.1	135,998	0.1
基隆市	Keelung City	1,166,126	1.3	1,706,194	1.7	1,091,788	1.0
新竹市	Hsinchu City	1,903,552	2.0	1,994,110	2.0	1,768,248	1.6
台中市	Taichung City	3,744,821	4.0	4,239,638	4.3	5,068,778	4.5
嘉義市	Chiayi City	1,100,128	1.2	1,313,912	1.3	1,482,039	1.3
台南市	Tainan City	3,224,673	3.5	3,883,455	4.0	4,314,385	3.9
福建省	Fuchien Province	59,168	0.1	47,890	0.0	61,071	0.1
金門縣	Kinmen County	54,629	0.1	42,342	0.0	55,969	0.1
連江縣	Lienchiang County	4,539	0.0	5,548	0.0	5,102	0.0

資料來源：各縣市稽徵單位。

Table B-15. Net Revenues of Land Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
133,893,333	100.0	135,370,017	100.0	131,207,704	100.0	133,691,191	100.0	116,082,367	100.0
36,355,355	27.2	37,812,734	27.9	36,508,902	27.8	38,506,480	28.8	32,737,803	28.2
9,775,558	7.3	10,487,711	7.7	9,903,304	7.5	9,674,147	7.2	8,237,635	7.1
87,701,502	65.5	87,011,142	64.3	84,725,253	64.6	85,415,595	63.9	75,031,323	64.6
22,307,075	16.7	21,735,989	16.1	21,498,927	16.4	23,311,048	17.4	20,186,800	17.4
1,932,639	1.4	1,835,004	1.4	2,143,502	1.6	1,923,378	1.4	1,486,897	1.3
13,282,305	9.9	12,929,535	9.6	11,972,955	9.1	11,777,140	8.8	11,194,199	9.6
2,299,284	1.7	2,529,449	1.9	1,821,269	1.4	2,362,132	1.8	1,942,116	1.7
1,971,884	1.5	2,048,532	1.5	2,113,880	1.6	2,357,183	1.8	2,430,927	2.1
6,573,381	4.9	5,851,771	4.3	5,921,809	4.5	6,113,977	4.6	5,804,939	5.0
4,182,133	3.1	4,789,809	3.5	3,945,478	3.0	3,799,026	2.8	3,432,633	3.0
1,485,892	1.1	1,669,503	1.2	1,391,946	1.1	1,234,062	0.9	1,059,449	0.9
1,809,952	1.4	1,788,468	1.3	1,697,709	1.3	2,301,125	1.7	1,739,856	1.5
1,038,318	0.8	1,035,110	0.8	965,465	0.7	1,023,926	0.8	910,630	0.8
4,496,630	3.4	5,295,789	3.9	5,211,862	4.0	4,368,458	3.3	3,491,364	3.0
5,831,227	4.4	5,566,914	4.1	5,608,583	4.3	4,973,296	3.7	4,046,044	3.5
2,513,493	1.9	2,076,427	1.5	1,959,289	1.5	1,706,731	1.3	1,699,499	1.5
462,717	0.3	524,409	0.4	422,254	0.3	399,734	0.3	420,986	0.4
1,102,438	0.8	956,293	0.7	1,081,737	0.8	816,263	0.6	787,299	0.7
126,532	0.1	133,227	0.1	164,016	0.1	164,633	0.1	161,978	0.1
1,180,961	0.9	1,446,496	1.1	1,322,035	1.0	1,494,507	1.1	1,019,060	0.9
2,787,779	2.1	2,300,572	1.7	2,525,878	1.9	2,894,169	2.2	1,983,791	1.7
5,553,386	4.1	5,511,402	4.1	7,174,735	5.5	7,649,081	5.7	7,014,765	6.0
1,860,359	1.4	1,719,262	1.3	1,472,813	1.1	1,160,832	0.9	1,167,823	1.0
4,903,117	3.7	5,267,181	3.9	4,309,111	3.3	3,584,894	2.7	3,050,268	2.6
60,918	0.0	58,430	0.0	70,245	0.1	94,969	0.1	75,606	0.1
53,206	0.0	52,431	0.0	65,331	0.0	89,533	0.1	69,560	0.1
7,712	0.0	5,999	0.0	4,914	0.0	5,436	0.0	6,046	0.0

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

表B-16. 地價稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	50,920,369	100.0	50,169,374	100.0	50,762,035	100.0
台北市	Taipei City	17,530,291	34.4	16,698,444	33.3	16,858,390	33.2
高雄市	Kaohsiung City	5,168,211	10.1	4,799,321	9.6	4,795,129	9.4
台灣省	Taiwan Province	28,197,026	55.4	28,646,494	57.1	29,081,555	57.3
台北縣	Taipei County	7,021,625	13.8	7,215,265	14.4	7,306,434	14.4
宜蘭縣	Yilan County	469,622	0.9	457,528	0.9	456,549	0.9
桃園縣	Taoyuan County	3,496,503	6.9	3,623,414	7.2	3,870,448	7.6
新竹縣	Hsinchu County	805,524	1.6	795,661	1.6	813,307	1.6
苗栗縣	Miaoli County	643,601	1.3	660,940	1.3	653,889	1.3
台中縣	Taichung County	1,799,552	3.5	1,836,815	3.7	1,847,424	3.6
彰化縣	Changhua County	1,425,074	2.8	1,384,735	2.8	1,375,569	2.7
南投縣	Nantou County	439,279	0.9	475,109	0.9	483,557	1.0
雲林縣	Yunlin County	777,621	1.5	857,424	1.7	850,915	1.7
嘉義縣	Chiayi County	456,281	0.9	442,364	0.9	448,344	0.9
台南縣	Tainan County	1,250,251	2.5	1,201,535	2.4	1,206,172	2.4
高雄縣	Kaohsiung County	1,803,682	3.5	1,846,681	3.7	1,933,122	3.8
屏東縣	Pingtung County	778,080	1.5	817,275	1.6	827,904	1.6
台東縣	Taitung County	162,295	0.3	160,673	0.3	158,948	0.3
花蓮縣	Hualien County	389,888	0.8	355,044	0.7	371,096	0.7
澎湖縣	Penghu County	72,747	0.1	71,961	0.1	74,227	0.1
基隆市	Keelung City	732,203	1.4	760,218	1.5	663,644	1.3
新竹市	Hsinchu City	1,215,308	2.4	1,212,155	2.4	1,296,789	2.6
台中市	Taichung City	1,886,928	3.7	1,890,864	3.8	1,880,420	3.7
嘉義市	Chiayi City	671,221	1.3	656,093	1.3	662,054	1.3
台南市	Tainan City	1,899,741	3.7	1,924,740	3.8	1,900,743	3.7
福建省	Fuchien Province	24,841	0.0	25,115	0.1	26,961	0.1
金門縣	Kinmen County	20,940	0.0	20,833	0.0	23,337	0.0
連江縣	Lienchiang County	3,901	0.0	4,282	0.0	3,624	0.0

資料來源：各縣市稽徵單位。

Table B-16. Net Revenues of Land Value Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
52,617,195	100.0	53,705,856	100.0	54,660,359	100.0	59,008,809	100.0	59,126,928	100.0
17,105,907	32.5	17,557,773	32.7	17,900,813	32.7	19,468,697	33.0	19,188,394	32.5
5,505,941	10.5	5,488,490	10.2	5,453,791	10.0	5,688,616	9.6	5,670,597	9.6
29,976,795	57.0	30,632,761	57.0	31,278,728	57.2	33,823,992	57.3	34,240,458	57.9
7,809,982	14.8	7,821,626	14.6	8,135,459	14.9	8,829,165	15.0	8,706,180	14.7
482,371	0.9	485,769	0.9	602,832	1.1	607,073	1.0	545,586	0.9
3,995,847	7.6	4,084,209	7.6	4,042,396	7.4	4,527,370	7.7	4,584,977	7.8
798,030	1.5	935,079	1.7	885,570	1.6	987,275	1.7	927,813	1.6
714,336	1.4	691,173	1.3	734,847	1.3	770,602	1.3	1,157,999	2.0
1,888,034	3.6	1,893,429	3.5	1,913,063	3.5	2,094,209	3.5	2,457,599	4.2
1,407,765	2.7	1,432,171	2.7	1,454,847	2.7	1,635,123	2.8	1,668,803	2.8
497,699	0.9	495,807	0.9	504,886	0.9	523,717	0.9	525,188	0.9
813,917	1.5	900,824	1.7	876,268	1.6	1,045,919	1.8	1,030,322	1.7
462,195	0.9	463,487	0.9	459,181	0.8	495,142	0.8	509,471	0.9
1,344,648	2.6	1,370,781	2.6	1,466,108	2.7	1,616,995	2.7	1,542,157	2.6
1,993,817	3.8	2,045,616	3.8	2,143,478	3.9	2,079,973	3.5	2,154,201	3.6
847,503	1.6	858,456	1.6	844,207	1.5	868,849	1.5	847,611	1.4
156,590	0.3	179,546	0.3	167,411	0.3	174,786	0.3	175,968	0.3
349,458	0.7	360,464	0.7	396,003	0.7	361,515	0.6	361,199	0.6
71,158	0.1	73,475	0.1	79,936	0.1	78,433	0.1	77,942	0.1
675,112	1.3	708,151	1.3	725,315	1.3	802,336	1.4	719,694	1.2
1,263,851	2.4	1,257,537	2.3	1,254,152	2.3	1,319,247	2.2	1,299,016	2.2
1,846,389	3.5	1,896,091	3.5	2,057,291	3.8	2,442,592	4.1	2,373,206	4.0
673,333	1.3	740,131	1.4	653,056	1.2	655,391	1.1	674,643	1.1
1,884,760	3.6	1,938,939	3.6	1,882,422	3.4	1,908,280	3.2	1,900,883	3.2
28,552	0.1	26,832	0.0	27,027	0.0	27,504	0.0	27,479	0.0
24,249	0.0	23,065	0.0	22,875	0.0	23,776	0.0	23,344	0.0
4,303	0.0	3,767	0.0	4,152	0.0	3,728	0.0	4,135	0.0

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

表B-17. 土地增值稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	42,261,670	100.0	47,900,078	100.0	61,040,949	100.0
台北市	Taipei City	9,218,129	21.8	9,448,255	19.7	14,314,143	23.5
高雄市	Kaohsiung City	3,345,226	7.9	2,617,453	5.5	3,168,783	5.2
台灣省	Taiwan Province	29,663,988	70.2	35,811,595	74.8	43,523,913	71.3
台北縣	Taipei County	8,950,084	21.2	9,095,066	19.0	11,917,336	19.5
宜蘭縣	Yilan County	653,568	1.5	773,474	1.6	1,125,802	1.8
桃園縣	Taoyuan County	3,738,352	8.8	4,446,953	9.3	6,330,933	10.4
新竹縣	Hsinchu County	925,296	2.2	897,115	1.9	1,050,814	1.7
苗栗縣	Miaoli County	642,014	1.5	1,202,638	2.5	935,524	1.5
台中縣	Taichung County	2,272,644	5.4	2,870,696	6.0	3,249,046	5.3
彰化縣	Changhua County	1,400,255	3.3	1,738,260	3.6	2,034,656	3.3
南投縣	Nantou County	489,197	1.2	761,212	1.6	706,903	1.2
雲林縣	Yunlin County	526,533	1.2	668,082	1.4	727,390	1.2
嘉義縣	Chiayi County	347,563	0.8	563,476	1.2	556,489	0.9
台南縣	Tainan County	1,693,021	4.0	1,888,305	3.9	2,484,524	4.1
高雄縣	Kaohsiung County	1,708,681	4.0	2,238,141	4.7	3,015,325	4.9
屏東縣	Pingtung County	967,805	2.3	1,160,959	2.4	1,155,387	1.9
台東縣	Taitung County	209,112	0.5	228,027	0.5	253,524	0.4
花蓮縣	Hualien County	343,045	0.8	539,784	1.1	596,901	1.0
澎湖縣	Penghu County	62,919	0.1	46,168	0.1	61,771	0.1
基隆市	Keelung City	433,923	1.0	945,976	2.0	428,144	0.7
新竹市	Hsinchu City	688,244	1.6	781,955	1.6	471,459	0.8
台中市	Taichung City	1,857,893	4.4	2,348,774	4.9	3,188,358	5.2
嘉義市	Chiayi City	428,907	1.0	657,819	1.4	819,985	1.3
台南市	Tainan City	1,324,932	3.1	1,958,715	4.1	2,413,642	4.0
福建省	Fuchien Province	34,327	0.1	22,775	0.0	34,110	0.1
金門縣	Kinmen County	33,689	0.1	21,509	0.0	32,632	0.1
連江縣	Lienchiang County	638	0.0	1,266	0.0	1,478	0.0

資料來源：各縣市稽徵單位。

Table B-17. Net Revenues of Land Value Increment Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
81,276,138	100.0	81,664,161	100.0	76,547,345	100.0	74,682,382	100.0	56,955,439	100.0
19,249,448	23.7	20,254,961	24.8	18,608,089	24.3	19,037,783	25.5	13,549,409	23.8
4,269,617	5.3	4,999,221	6.1	4,449,513	5.8	3,985,531	5.3	2,567,038	4.5
57,724,707	71.0	56,378,381	69.0	53,446,525	69.8	51,591,603	69.1	40,790,865	71.6
14,497,093	17.8	13,914,363	17.0	13,363,468	17.5	14,481,883	19.4	11,480,620	20.2
1,450,268	1.8	1,349,235	1.7	1,540,670	2.0	1,316,305	1.8	941,311	1.7
9,286,458	11.4	8,845,326	10.8	7,930,559	10.4	7,249,770	9.7	6,609,222	11.6
1,501,254	1.8	1,594,370	2.0	935,699	1.2	1,374,857	1.8	1,014,303	1.8
1,257,548	1.5	1,357,359	1.7	1,379,033	1.8	1,586,581	2.1	1,272,928	2.2
4,685,347	5.8	3,958,342	4.8	4,008,746	5.2	4,019,768	5.4	3,347,340	5.9
2,774,368	3.4	3,357,638	4.1	2,490,631	3.3	2,163,903	2.9	1,763,830	3.1
988,193	1.2	1,173,696	1.4	887,060	1.2	710,345	1.0	534,261	0.9
996,035	1.2	887,644	1.1	821,441	1.1	1,255,206	1.7	709,534	1.2
576,123	0.7	571,623	0.7	506,284	0.7	528,784	0.7	401,159	0.7
3,151,982	3.9	3,925,008	4.8	3,745,754	4.9	2,751,463	3.7	1,949,207	3.4
3,837,410	4.7	3,521,298	4.3	3,465,105	4.5	2,893,323	3.9	1,891,843	3.3
1,665,990	2.0	1,217,971	1.5	1,115,082	1.5	837,882	1.1	851,888	1.5
306,127	0.4	344,863	0.4	254,843	0.3	224,948	0.3	245,018	0.4
752,980	0.9	595,829	0.7	685,734	0.9	454,748	0.6	426,100	0.7
55,374	0.1	59,752	0.1	84,080	0.1	86,200	0.1	84,036	0.1
505,849	0.6	738,345	0.9	596,720	0.8	692,171	0.9	299,366	0.5
1,523,928	1.9	1,043,035	1.3	1,271,726	1.7	1,574,922	2.1	684,775	1.2
3,706,997	4.6	3,615,311	4.4	5,117,444	6.7	5,206,489	7.0	4,641,559	8.1
1,187,026	1.5	979,131	1.2	819,757	1.1	505,441	0.7	493,180	0.9
3,018,357	3.7	3,328,242	4.1	2,426,689	3.2	1,676,614	2.2	1,149,385	2.0
32,366	0.0	31,598	0.0	43,218	0.1	67,465	0.1	48,127	0.1
28,957	0.0	29,366	0.0	42,456	0.1	65,757	0.1	46,216	0.1
3,409	0.0	2,232	0.0	762	0.0	1,708	0.0	1,911	0.0

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

表B-18. 房屋稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	48,055,633	100.0	46,463,784	100.0	48,012,750	100.0
台北市	Taipei City	9,107,966	19.0	8,865,866	19.1	9,190,336	19.1
高雄市	Kaohsiung City	4,624,514	9.6	4,388,624	9.4	4,494,509	9.4
台灣省	Taiwan Province	34,275,986	71.3	33,163,771	71.4	34,280,708	71.4
台北縣	Taipei County	7,414,540	15.4	7,199,518	15.5	7,347,675	15.3
宜蘭縣	Yilan County	747,792	1.6	690,038	1.5	696,028	1.4
桃園縣	Taoyuan County	4,545,260	9.5	4,498,479	9.7	4,692,942	9.8
新竹縣	Hsinchu County	792,151	1.6	781,787	1.7	813,706	1.7
苗栗縣	Miaoli County	863,524	1.8	817,675	1.8	846,770	1.8
台中縣	Taichung County	2,538,227	5.3	2,414,239	5.2	2,480,560	5.2
彰化縣	Changhua County	2,043,385	4.3	1,958,403	4.2	1,994,962	4.2
南投縣	Nantou County	586,227	1.2	578,746	1.2	605,452	1.3
雲林縣	Yunlin County	1,006,350	2.1	956,518	2.1	1,137,712	2.4
嘉義縣	Chiayi County	623,464	1.3	596,333	1.3	620,109	1.3
台南縣	Tainan County	1,915,778	4.0	1,844,899	4.0	1,907,692	4.0
高雄縣	Kaohsiung County	2,144,733	4.5	2,086,733	4.5	2,147,223	4.5
屏東縣	Pingtung County	1,022,438	2.1	952,674	2.1	987,836	2.1
台東縣	Taitung County	208,230	0.4	204,156	0.4	209,163	0.4
花蓮縣	Hualien County	409,937	0.9	391,349	0.8	402,825	0.8
澎湖縣	Penghu County	75,016	0.2	70,883	0.2	71,380	0.1
基隆市	Keelung City	712,187	1.5	688,890	1.5	682,626	1.4
新竹市	Hsinchu City	1,014,899	2.1	996,873	2.1	1,050,587	2.2
台中市	Taichung City	3,378,793	7.0	3,272,334	7.0	3,342,801	7.0
嘉義市	Chiayi City	532,100	1.1	485,424	1.0	484,737	1.0
台南市	Tainan City	1,700,955	3.5	1,677,820	3.6	1,757,922	3.7
福建省	Fuchien Province	47,167	0.1	45,523	0.1	47,197	0.1
金門縣	Kinmen County	43,033	0.1	41,662	0.1	43,004	0.1
連江縣	Lienchiang County	4,134	0.0	3,861	0.0	4,193	0.0

資料來源：各縣市稽徵單位。

說 明：本表不包括教育捐在內。

Table B-18. Net Revenues of House Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
49,323,149	100.0	50,876,888	100.0	52,493,513	100.0	53,882,845	100.0	55,343,250	100.0
9,393,066	19.0	9,890,207	19.4	9,997,706	19.0	10,091,271	18.7	10,140,620	18.3
4,563,929	9.3	4,703,422	9.2	4,887,513	9.3	4,905,106	9.1	5,112,780	9.2
35,319,841	71.6	36,235,085	71.2	37,559,694	71.6	38,834,759	72.1	40,037,343	72.3
7,465,317	15.1	7,676,318	15.1	7,829,550	14.9	8,014,312	14.9	8,238,462	14.9
701,227	1.4	723,709	1.4	748,931	1.4	775,094	1.4	796,077	1.4
4,935,230	10.0	5,029,758	9.9	5,300,960	10.1	5,662,339	10.5	5,794,449	10.5
835,744	1.7	862,018	1.7	910,265	1.7	943,806	1.8	1,013,625	1.8
858,693	1.7	873,958	1.7	900,073	1.7	943,643	1.8	959,087	1.7
2,529,368	5.1	2,588,886	5.1	2,665,817	5.1	2,771,338	5.1	2,878,259	5.2
2,067,992	4.2	2,137,570	4.2	2,164,854	4.1	2,264,398	4.2	2,314,430	4.2
629,016	1.3	645,127	1.3	662,992	1.3	691,486	1.3	712,941	1.3
1,228,704	2.5	1,183,752	2.3	1,210,270	2.3	1,280,783	2.4	1,399,545	2.5
628,744	1.3	646,651	1.3	648,281	1.2	680,466	1.3	698,624	1.3
1,961,258	4.0	2,073,095	4.1	2,294,878	4.4	2,304,132	4.3	2,434,079	4.4
2,145,506	4.3	2,226,771	4.4	2,283,774	4.4	2,354,128	4.4	2,460,369	4.4
1,014,203	2.1	1,027,236	2.0	1,041,225	2.0	1,061,431	2.0	1,087,963	2.0
209,628	0.4	222,019	0.4	224,684	0.4	234,601	0.4	239,530	0.4
413,011	0.8	420,548	0.8	431,029	0.8	457,088	0.8	460,600	0.8
74,723	0.2	74,230	0.1	75,534	0.1	76,924	0.1	82,469	0.1
679,810	1.4	683,552	1.3	696,472	1.3	693,865	1.3	705,918	1.3
1,104,582	2.2	1,085,060	2.1	1,147,241	2.2	1,174,539	2.2	1,198,803	2.2
3,538,460	7.2	3,509,779	6.9	3,897,763	7.4	3,937,053	7.3	3,968,096	7.2
493,598	1.0	513,614	1.0	509,450	1.0	549,497	1.0	592,779	1.1
1,805,027	3.7	2,031,434	4.0	1,915,651	3.6	1,963,836	3.6	2,001,238	3.6
46,313	0.1	48,174	0.1	48,600	0.1	51,709	0.1	52,507	0.1
41,887	0.1	43,526	0.1	43,739	0.1	46,749	0.1	47,385	0.1
4,426	0.0	4,648	0.0	4,861	0.0	4,960	0.0	5,122	0.0

Source : Tax Collection units of each county/city government.
Explanation : Education Surtax is excluded.

表B-19. 娛樂稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	1,532,913	100.0	1,648,789	100.0	1,751,110	100.0
台北市	Taipei City	194,559	12.7	191,628	11.6	239,023	13.6
高雄市	Kaohsiung City	99,608	6.5	91,919	5.6	76,446	4.4
台灣省	Taiwan Province	1,237,594	80.7	1,362,945	82.7	1,433,231	81.8
台北縣	Taipei County	200,759	13.1	228,849	13.9	250,529	14.3
宜蘭縣	Yilan County	16,486	1.1	19,105	1.2	19,715	1.1
桃園縣	Taoyuan County	254,025	16.6	276,124	16.7	280,960	16.0
新竹縣	Hsinchu County	98,663	6.4	92,197	5.6	90,024	5.1
苗栗縣	Miaoli County	30,193	2.0	31,141	1.9	29,476	1.7
台中縣	Taichung County	43,646	2.8	53,515	3.2	60,403	3.4
彰化縣	Changhua County	62,601	4.1	67,776	4.1	69,848	4.0
南投縣	Nantou County	29,507	1.9	31,553	1.9	34,757	2.0
雲林縣	Yunlin County	33,138	2.2	42,695	2.6	44,620	2.5
嘉義縣	Chiayi County	14,954	1.0	15,344	0.9	14,079	0.8
台南縣	Tainan County	53,171	3.5	63,525	3.9	67,987	3.9
高雄縣	Kaohsiung County	42,203	2.8	47,055	2.9	52,124	3.0
屏東縣	Pingtung County	40,804	2.7	37,395	2.3	36,270	2.1
台東縣	Taitung County	11,436	0.7	11,987	0.7	12,445	0.7
花蓮縣	Hualien County	19,506	1.3	21,297	1.3	41,116	2.3
澎湖縣	Penghu County	3,220	0.2	3,679	0.2	4,229	0.2
基隆市	Keelung City	22,622	1.5	23,997	1.5	25,570	1.5
新竹市	Hsinchu City	29,545	1.9	31,104	1.9	41,119	2.3
台中市	Taichung City	135,179	8.8	162,763	9.9	149,309	8.5
嘉義市	Chiayi City	41,194	2.7	40,605	2.5	43,515	2.5
台南市	Tainan City	54,742	3.6	61,239	3.7	65,136	3.7
福建省	Fuchien Province	1,152	0.1	2,297	0.1	2,410	0.1
金門縣	Kinmen County	636	0.0	1,706	0.1	1,926	0.1
連江縣	Lienchiang County	516	0.0	591	0.0	484	0.0

資料來源：各縣市稽徵單位。

說 明：本表不包括教育捐在內。

Table B-19. Net Revenues of Amusement Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
1,862,094	100.0	1,978,782	100.0	1,986,335	100.0	1,809,257	100.0	1,745,023	100.0
226,865	12.2	242,088	12.2	244,000	12.3	197,243	10.9	212,489	12.2
163,144	8.8	210,254	10.6	184,650	9.3	165,147	9.1	147,489	8.5
1,469,803	78.9	1,524,135	77.0	1,555,755	78.3	1,444,645	79.8	1,383,539	79.3
255,985	13.7	267,045	13.5	279,864	14.1	269,180	14.9	245,239	14.1
19,455	1.0	20,720	1.0	20,378	1.0	20,763	1.1	22,642	1.3
277,123	14.9	294,912	14.9	327,976	16.5	282,139	15.6	282,083	16.2
81,772	4.4	86,320	4.4	87,260	4.4	81,648	4.5	84,029	4.8
33,428	1.8	34,287	1.7	39,826	2.0	39,856	2.2	39,360	2.3
64,189	3.4	63,087	3.2	61,759	3.1	60,450	3.3	55,520	3.2
75,501	4.1	77,047	3.9	80,626	4.1	71,692	4.0	63,836	3.7
31,914	1.7	34,566	1.7	37,862	1.9	39,468	2.2	36,600	2.1
48,239	2.6	51,706	2.6	47,820	2.4	42,431	2.3	39,258	2.2
13,452	0.7	17,258	0.9	12,131	0.6	10,517	0.6	10,020	0.6
77,033	4.1	83,150	4.2	82,624	4.2	74,925	4.1	70,068	4.0
53,152	2.9	54,343	2.7	55,303	2.8	55,898	3.1	54,712	3.1
41,281	2.2	43,266	2.2	45,239	2.3	43,323	2.4	42,805	2.5
12,151	0.7	11,954	0.6	11,633	0.6	11,833	0.7	11,109	0.6
39,323	2.1	38,789	2.0	36,251	1.8	32,963	1.8	31,282	1.8
4,260	0.2	3,922	0.2	3,355	0.2	2,881	0.2	2,582	0.1
29,000	1.6	28,369	1.4	27,857	1.4	25,694	1.4	24,150	1.4
42,563	2.3	42,958	2.2	37,817	1.9	35,203	1.9	31,748	1.8
154,335	8.3	152,852	7.7	148,984	7.5	141,669	7.8	135,106	7.7
46,491	2.5	47,069	2.4	45,790	2.3	39,901	2.2	37,140	2.1
69,156	3.7	70,515	3.6	65,400	3.3	62,211	3.4	64,250	3.7
2,282	0.1	2,305	0.1	1,930	0.1	2,222	0.1	1,506	0.1
1,893	0.1	1,987	0.1	1,653	0.1	1,967	0.1	1,286	0.1
389	0.0	318	0.0	277	0.0	255	0.0	220	0.0

Source : Tax Collection units of each county/city government.
Explanation : Education Surtax is excluded.

表B-20. 契稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	8,492,646	100.0	10,261,814	100.0	11,600,349	100.0
台北市	Taipei City	1,323,276	15.6	1,608,553	15.7	1,997,758	17.2
高雄市	Kaohsiung City	838,502	9.9	1,014,552	9.9	996,657	8.6
台灣省	Taiwan Province	6,324,883	74.5	7,633,797	74.4	8,600,122	74.1
台北縣	Taipei County	2,020,971	23.8	2,280,563	22.2	2,429,372	20.9
宜蘭縣	Yilan County	104,523	1.2	140,495	1.4	137,676	1.2
桃園縣	Taoyuan County	881,323	10.4	1,113,483	10.9	1,358,575	11.7
新竹縣	Hsinchu County	143,243	1.7	154,975	1.5	173,577	1.5
苗栗縣	Miaoli County	106,949	1.3	111,749	1.1	146,233	1.3
台中縣	Taichung County	334,314	3.9	428,351	4.2	514,452	4.4
彰化縣	Changhua County	218,390	2.6	248,590	2.4	266,466	2.3
南投縣	Nantou County	72,356	0.9	94,960	0.9	117,793	1.0
雲林縣	Yunlin County	98,192	1.2	117,760	1.1	124,803	1.1
嘉義縣	Chiayi County	69,551	0.8	86,090	0.8	143,234	1.2
台南縣	Tainan County	239,995	2.8	276,609	2.7	342,174	2.9
高雄縣	Kaohsiung County	324,865	3.8	395,746	3.9	450,338	3.9
屏東縣	Pingtung County	155,697	1.8	196,162	1.9	241,025	2.1
台東縣	Taitung County	35,900	0.4	43,570	0.4	45,320	0.4
花蓮縣	Hualien County	66,511	0.8	83,268	0.8	116,442	1.0
澎湖縣	Penghu County	15,046	0.2	11,868	0.1	11,028	0.1
基隆市	Keelung City	152,677	1.8	166,791	1.6	171,187	1.5
新竹市	Hsinchu City	190,360	2.2	210,082	2.0	180,136	1.6
台中市	Taichung City	695,917	8.2	923,828	9.0	1,037,087	8.9
嘉義市	Chiayi City	80,023	0.9	114,375	1.1	131,734	1.1
台南市	Tainan City	318,080	3.7	434,482	4.2	461,470	4.0
福建省	Fuchien Province	5,985	0.1	4,912	0.0	5,812	0.1
金門縣	Kinmen County	5,772	0.1	4,708	0.0	5,724	0.0
連江縣	Lienchiang County	213	0.0	204	0.0	88	0.0

資料來源：各縣市稽徵單位。

說 明：本表不包括教育捐在內。

Table B-20. Net Revenues of Deed Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
12,936,962	100.0	13,178,008	100.0	14,013,856	100.0	13,636,896	100.0	12,696,095	100.0
2,209,697	17.1	2,328,136	17.7	2,389,860	17.1	2,468,967	18.1	2,369,087	18.7
1,209,736	9.4	1,215,152	9.2	1,300,510	9.3	1,340,555	9.8	1,264,769	10.0
9,511,942	73.5	9,628,445	73.1	10,319,705	73.6	9,822,057	72.0	9,056,070	71.3
2,474,633	19.1	2,393,373	18.2	2,773,904	19.8	2,840,185	20.8	2,703,978	21.3
171,389	1.3	176,832	1.3	190,268	1.4	161,217	1.2	168,263	1.3
1,501,770	11.6	1,526,625	11.6	1,617,370	11.5	1,403,337	10.3	1,302,587	10.3
274,055	2.1	331,715	2.5	308,913	2.2	329,424	2.4	370,680	2.9
151,497	1.2	161,821	1.2	173,369	1.2	159,915	1.2	158,605	1.2
585,895	4.5	557,930	4.2	538,423	3.8	527,660	3.9	486,015	3.8
316,997	2.5	326,280	2.5	312,278	2.2	318,642	2.3	297,751	2.3
133,600	1.0	129,709	1.0	132,058	0.9	117,966	0.9	105,391	0.8
153,158	1.2	153,548	1.2	146,506	1.0	163,497	1.2	134,137	1.1
120,167	0.9	108,974	0.8	111,294	0.8	131,868	1.0	88,104	0.7
405,258	3.1	388,348	2.9	375,252	2.7	382,853	2.8	329,323	2.6
516,411	4.0	525,221	4.0	493,621	3.5	368,815	2.7	375,413	3.0
258,905	2.0	259,292	2.0	214,959	1.5	198,626	1.5	170,910	1.3
45,944	0.4	49,468	0.4	67,660	0.5	47,296	0.3	38,881	0.3
114,946	0.9	119,760	0.9	122,228	0.9	105,592	0.8	97,684	0.8
13,415	0.1	15,568	0.1	16,566	0.1	11,458	0.1	16,096	0.1
182,707	1.4	203,509	1.5	214,697	1.5	166,104	1.2	158,447	1.2
224,427	1.7	231,507	1.8	271,245	1.9	313,586	2.3	309,744	2.4
1,150,551	8.9	1,213,331	9.2	1,506,444	10.7	1,467,378	10.8	1,197,035	9.4
143,904	1.1	147,163	1.1	135,673	1.0	125,792	0.9	121,045	1.0
572,313	4.4	608,471	4.6	596,977	4.3	480,846	3.5	425,981	3.4
5,587	0.0	6,275	0.0	3,781	0.0	5,317	0.0	6,169	0.0
5,428	0.0	6,079	0.0	3,686	0.0	5,178	0.0	6,014	0.0
159	0.0	196	0.0	95	0.0	139	0.0	155	0.0

Source : Tax Collection units of each county/city government.
Explanation : Education Surtax is excluded.

表B-21. 教育捐實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	25,149	100.0	23,359	100.0	17,887	100.0
台北市	Taipei City	7,581	30.1	5,225	22.4	2,976	16.6
高雄市	Kaohsiung City	21	0.1	2	0.0	3	0.0
台灣省	Taiwan Province	17,547	69.8	18,132	77.6	14,908	83.3
台北縣	Taipei County	1,358	5.4	2,816	12.1	1,715	9.6
宜蘭縣	Yilan County	340	1.4	57	0.2	53	0.3
桃園縣	Taoyuan County	3,159	12.6	1,652	7.1	814	4.6
新竹縣	Hsinchu County	326	1.3	68	0.3	249	1.4
苗栗縣	Miaoli County	165	0.7	419	1.8	100	0.6
台中縣	Taichung County	4,070	16.2	946	4.0	1,095	6.1
彰化縣	Changhua County	672	2.7	731	3.1	731	4.1
南投縣	Nantou County	248	1.0	279	1.2	118	0.7
雲林縣	Yunlin County	1,371	5.5	403	1.7	401	2.2
嘉義縣	Chiayi County	210	0.8	284	1.2	279	1.6
台南縣	Tainan County	441	1.8	-77	-0.3	248	1.4
高雄縣	Kaohsiung County	1,089	4.3	3,893	16.7	5,927	33.1
屏東縣	Pingtung County	355	1.4	966	4.1	681	3.8
台東縣	Taitung County	86	0.3	129	0.6	82	0.5
花蓮縣	Hualien County	106	0.4	155	0.7	155	0.9
澎湖縣	Penghu County	2	0.0	9	0.0	3	0.0
基隆市	Keelung City	106	0.4	3,090	13.2	82	0.5
新竹市	Hsinchu City	1,417	5.6	224	1.0	210	1.2
台中市	Taichung City	1,170	4.7	1,591	6.8	1,571	8.8
嘉義市	Chiayi City	56	0.2	148	0.6	73	0.4
台南市	Tainan City	793	3.2	349	1.5	321	1.8
福建省	Fuchien Province	—	—	—	—	—	—
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	—	—	—	—

資料來源：各縣市稽徵單位。

Table B-21. Net Revenues of Education Surtax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
8,626	100.0	9,531	100.0	7,899	100.0	5,034	100.0	5,400	100.0
1,920	22.3	2,904	30.5	1,265	16.0	1,374	27.3	756	14.0
1	0.0	—	—	—	—	—	—	—	—
6,705	77.7	6,627	69.5	6,634	84.0	3,660	72.7	4,644	86.0
1,130	13.1	832	8.7	180	2.3	551	10.9	261	4.8
69	0.8	185	1.9	181	2.3	22	0.4	4	0.1
791	9.2	551	5.8	482	6.1	167	3.3	190	3.5
39	0.5	61	0.6	13	0.2	15	0.3	16	0.3
158	1.8	34	0.4	102	1.3	61	1.2	1,108	20.5
552	6.4	288	3.0	378	4.8	246	4.9	203	3.8
576	6.7	2,661	27.9	455	5.8	314	6.2	212	3.9
-7	-0.1	28	0.3	4	0.1	931	18.5	—	—
210	2.4	62	0.7	5	0.1	-1	-0.0	-20	-0.4
12	0.1	2	0.0	—	—	—	—	—	—
240	2.8	42	0.4	748	9.5	257	5.1	3	0.1
685	7.9	394	4.1	2,581	32.7	8	0.2	1,482	27.4
395	4.6	508	5.3	-259	-3.3	21	0.4	99	1.8
39	0.5	119	1.2	22	0.3	5	0.1	12	0.2
208	2.4	90	0.9	274	3.5	6	0.1	—	—
—	—	—	—	—	—	—	—	—	—
23	0.3	-6	-0.1	40	0.5	32	0.6	10	0.2
228	2.6	102	1.1	73	0.9	93	1.8	65	1.2
781	9.1	504	5.3	559	7.1	834	16.6	853	15.8
166	1.9	23	0.2	473	6.0	3	0.1	20	0.4
410	4.8	147	1.5	323	4.1	95	1.9	126	2.3
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

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

表B-22. 金融保險業營業稅實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	—	—	26,082,669	100.0	22,433,266	100.0
台北市	Taipei City	—	—	14,513,797	55.6	14,342,106	63.9
高雄市	Kaohsiung City	—	—	1,750,158	6.7	1,316,335	5.9
台灣省	Taiwan Province	—	—	9,818,627	37.6	6,774,825	30.2
台北縣	Taipei County	—	—	1,962,475	7.5	1,291,159	5.8
宜蘭縣	Yilan County	—	—	174,794	0.7	119,518	0.5
桃園縣	Taoyuan County	—	—	1,123,898	4.3	793,449	3.5
新竹縣	Hsinchu County	—	—	125,871	0.5	80,984	0.4
苗栗縣	Miaoli County	—	—	187,380	0.7	128,914	0.6
台中縣	Taichung County	—	—	620,203	2.4	362,185	1.6
彰化縣	Changhua County	—	—	428,172	1.6	307,273	1.4
南投縣	Nantou County	—	—	567,576	2.2	304,674	1.4
雲林縣	Yunlin County	—	—	52,340	0.2	152,300	0.7
嘉義縣	Chiayi County	—	—	55,310	0.2	34,618	0.2
台南縣	Tainan County	—	—	340,760	1.3	270,441	1.2
高雄縣	Kaohsiung County	—	—	412,687	1.6	244,017	1.1
屏東縣	Pingtung County	—	—	252,941	1.0	172,826	0.8
台東縣	Taitung County	—	—	63,445	0.2	25,354	0.1
花蓮縣	Hualien County	—	—	109,191	0.4	79,861	0.4
澎湖縣	Penghu County	—	—	—	—	119	0.0
基隆市	Keelung City	—	—	132,580	0.5	100,300	0.4
新竹市	Hsinchu City	—	—	588,436	2.3	434,079	1.9
台中市	Taichung City	—	—	1,581,455	6.1	1,200,553	5.4
嘉義市	Chiayi City	—	—	274,244	1.1	157,899	0.7
台南市	Tainan City	—	—	764,869	2.9	514,302	2.3
福建省	Fuchien Province	—	—	87	0.0	—	—
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	87	0.0	—	—

資料來源：財政部所屬各區國稅局。

Table B-22. Net Revenues of Financial Enterprises Business Tax—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
24,229,514	100.0	25,712,124	100.0	26,643,871	100.0	28,130,888	100.0	29,706,001	100.0
15,936,840	65.8	17,163,315	66.8	17,578,842	66.0	18,474,499	65.7	20,162,260	67.9
1,301,556	5.4	1,367,816	5.3	1,422,191	5.3	1,487,452	5.3	1,414,676	4.8
6,990,891	28.9	7,180,799	27.9	7,642,656	28.7	8,168,752	29.0	8,128,716	27.4
1,493,976	6.2	1,632,869	6.4	1,721,363	6.5	1,828,257	6.5	1,859,881	6.3
113,653	0.5	117,966	0.5	126,375	0.5	139,081	0.5	144,052	0.5
831,703	3.4	883,392	3.4	975,402	3.7	1,010,842	3.6	1,008,343	3.4
87,175	0.4	87,830	0.3	105,492	0.4	142,020	0.5	162,409	0.5
124,810	0.5	116,352	0.5	124,706	0.5	137,939	0.5	124,734	0.4
346,051	1.4	337,859	1.3	366,451	1.4	404,838	1.4	414,539	1.4
302,481	1.2	291,753	1.1	302,161	1.1	326,962	1.2	310,119	1.0
226,778	0.9	119,767	0.5	109,767	0.4	130,678	0.5	122,528	0.4
137,401	0.6	137,214	0.5	140,716	0.5	158,949	0.6	149,156	0.5
37,758	0.2	37,146	0.1	39,691	0.1	45,545	0.2	48,631	0.2
263,750	1.1	262,643	1.0	275,907	1.0	287,912	1.0	277,883	0.9
245,277	1.0	243,364	0.9	245,000	0.9	253,264	0.9	244,401	0.8
184,708	0.8	187,593	0.7	190,763	0.7	184,850	0.7	179,086	0.6
50,321	0.2	44,277	0.2	45,332	0.2	44,078	0.2	39,880	0.1
74,305	0.3	71,723	0.3	73,942	0.3	76,662	0.3	74,471	0.3
343	0.0	76	0.0	81	0.0	68	0.0	103	0.0
110,927	0.5	101,978	0.4	98,774	0.4	104,073	0.4	118,813	0.4
438,013	1.8	485,194	1.9	544,538	2.0	618,328	2.2	643,787	2.2
1,187,151	4.9	1,253,258	4.9	1,341,304	5.0	1,407,339	5.0	1,365,449	4.6
166,851	0.7	176,181	0.7	177,492	0.7	183,247	0.7	165,333	0.6
567,459	2.3	592,364	2.3	637,399	2.4	683,820	2.4	675,118	2.3
227	0.0	194	0.0	182	0.0	185	0.0	349	0.0
149	0.0	164	0.0	143	0.0	137	0.0	292	0.0
78	0.0	30	0.0	39	0.0	48	0.0	57	0.0

Source : Various District National Tax Administrations of Ministry of Finance.

表B-23. 健康福利捐實徵淨額—按地區別分

單位：新台幣千元

地 區 別 Region		90年 CY 2001		91年 CY 2002		92年 CY 2003	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	—	—	8,297,784	100.0	10,216,791	100.0
台北市	Taipei City	—	—	—	—	—	—
高雄市	Kaohsiung City	—	—	5,309	0.1	695,321	6.8
台灣省	Taiwan Province	—	—	8,292,475	99.9	9,521,470	93.2
台北縣	Taipei County	—	—	1,781,462	21.5	1,835,343	18.0
宜蘭縣	Yilan County	—	—	—	—	—	—
桃園縣	Taoyuan County	—	—	1,169,621	14.1	667,512	6.5
新竹縣	Hsinchu County	—	—	—	—	—	—
苗栗縣	Miaoli County	—	—	—	—	—	—
台中縣	Taichung County	—	—	1,247,502	15.0	1,556,054	15.2
彰化縣	Changhua County	—	—	—	—	—	—
南投縣	Nantou County	—	—	—	—	—	—
雲林縣	Yunlin County	—	—	—	—	—	—
嘉義縣	Chiayi County	—	—	—	—	—	—
台南縣	Tainan County	—	—	—	—	—	—
高雄縣	Kaohsiung County	—	—	—	—	—	—
屏東縣	Pingtung County	—	—	1,026,501	12.4	1,302,209	12.7
台東縣	Taitung County	—	—	—	—	—	—
花蓮縣	Hualien County	—	—	—	—	—	—
澎湖縣	Penghu County	—	—	—	—	—	—
基隆市	Keelung City	—	—	3,067,389	37.0	4,160,352	40.7
新竹市	Hsinchu City	—	—	—	—	—	—
台中市	Taichung City	—	—	—	—	—	—
嘉義市	Chiayi City	—	—	—	—	—	—
台南市	Tainan City	—	—	—	—	—	—
福建省	Fuchien Province	—	—	—	—	—	—
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	—	—	—	—

資料來源：財政部所屬各區國稅局。

Table B-23. Net Revenues of Health and Welfare Surcharge
on Tobacco—by Region

Unit : NT\$ 1,000

93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008	
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%
9,661,267	100.0	10,387,013	100.0	17,508,231	100.0	19,888,488	100.0	20,114,982	100.0
—	—	—	—	—	—	—	—	—	—
977,182	10.1	1,242,122	12.0	2,093,261	12.0	2,294,744	11.5	2,455,149	12.2
8,684,085	89.9	9,144,891	88.0	15,414,970	88.0	17,593,744	88.5	17,659,833	87.8
1,789,636	18.5	1,509,482	14.5	2,475,096	14.1	2,722,097	13.7	2,834,396	14.1
—	—	—	—	—	—	—	—	—	—
585,779	6.1	912,180	8.8	1,482,152	8.5	1,856,296	9.3	1,602,311	8.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	1,925	0.0
1,180,802	12.2	1,268,225	12.2	2,214,803	12.7	2,494,992	12.5	2,399,080	11.9
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
1,129,275	11.7	1,184,797	11.4	1,803,750	10.3	2,261,666	11.4	2,373,463	11.8
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
3,998,588	41.4	4,270,207	41.1	7,439,169	42.5	8,258,693	41.5	8,448,658	42.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
5	0.0	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance.

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Statistical Tables

表C-1. 稅收劃分之比率

單位：%

稅目別 Item	縣(市) County	
	國庫 National Treasury	中央統籌 Distribution Tax of Central Gov't
稅課收入 Taxes		
1. 國稅： National Taxes		
關稅 Customs Duties	100	—
礦區稅 Mining Concession Tax	100	—
營利事業所得稅 Business Income Tax	90	10
綜合所得稅 Individual Income Tax	90	10
遺產及贈與稅 Estate and Gift Tax	20	—
貨物稅 Commodity Tax	90	10
菸酒稅 Tobacco and Alcohol Tax	80	—
證券交易稅 Securities Transactions Tax	100	—
期貨交易稅 Futures Transactions Tax	100	—
營業稅 Business Tax	100—A	A
2. 直轄市及縣(市)稅： Municipality & County (City) Taxes		
田賦 Agricultural Land Tax	—	—
地價稅 Land Value Tax	—	—
土地增值稅 ◎ Land Value Increment Tax	—	20
房屋稅 House Tax	—	—
使用牌照稅 Vehicle License Tax	—	—
契稅 Deed Tax	—	—
印花稅 Stamp Tax	—	—
娛樂稅 Amusement Tax	—	—

資料來源：財政部賦稅署。

說明：1. 根據88年1月25日增修訂之財政收支劃分法。

2. 本表所示資料更新截止日為98年5月31日。

附註：1. “A”係指營業稅收入減除依法提撥之統一發票給獎獎金之40%。

2. ※ (1) 18%按人口比例分配直轄市及台灣省各縣(市)。

(2) 2%按人口比例分配福建省金門及連江二縣。

3. ◎台北縣徵起之土地增值稅自97年1月1日起準用直轄市規定，即徵起收入100%均歸該縣所有。

Table C-1. The Distribution Ratio of Current Taxes

Unit :%

及 鄉 (鎮、市) (City) & Township				直 轄 市 Municipality		
市 庫 City Treasuries	縣 庫 County Treasuries	縣 統 籌 Distribution Tax of County Gov't	鄉(鎮、市)庫 Township Treasuries	國 庫 National Treasury	中央統籌 Distribution Tax of Central Gov't	市 庫 City Treasuries
—	—	—	—	100	—	—
—	—	—	—	100	—	—
—	—	—	—	90	10	—
—	—	—	—	90	10	—
80	—	—	80	50	—	50
—	—	—	—	90	10	—
※	※	—	—	80	—	※
—	—	—	—	100	—	—
—	—	—	—	100	—	—
—	—	—	—	100—A	A	—
100	—	—	100	—	—	100
100	50	20	30	—	—	100
80	80	—	—	—	—	100
100	40	20	40	—	—	100
100	100	—	—	—	—	100
100	—	20	80	—	—	100
100	100	—	—	—	—	100
100	—	—	100	—	—	100

Source : Taxation agency, Ministry of Finance.

Explanation : 1. According to the further revisions to the division rules of receipts and disbursements associated with financial policy promulgated on January 25, 1999.

2. The data in this table is current as of May 31, 2009.

Note : 1. "A" means the 40% of the business tax after subtracting the awards from Unified Invoices appropriated according to the law.

2. ※(1) The 18% is allocated in proportion to the population of the Municipal districts and County (City) of Taiwan.

(2) The 2% is allocated in proportion to the population in both Kinmen and Lien Kiang County of Fukien Province.

3. ©Since Jan. 1 2008, The Land Value Increment Tax collected by Taipei County applied stipulations governing municipality, i.e. 100% belong to this county.

表C-2. 綜合所得稅課稅級距及累進稅率

單位：新台幣元

49年 1960		50～53年 1961～1964		54～57年 1965～1968		58～65年 1969～1976		66年 1977		67～71年 1978～1982			
課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate		
50,000以下 50,000 or under	3%	50,000以下 50,000 or under	3%	30,000以下 30,000 or under	3%	30,000以下 30,000 or under	6%	40,000以下 40,000 or under	6%	45,000以下 45,000 or under	6%		
				30,001 ～60,000	5%	30,001 ～60,000	8%	40,001 ～80,000	8%				
50,001 ～100,000	5%	50,001 ～100,000	5%	60,001 ～100,000	7%	60,001 ～100,000	10%	80,001 ～120,000	10%	45,001 ～90,000	8%		
				100,001 ～150,000	7%	100,001 ～150,000	7%	100,001 ～150,000	9%			100,001 ～150,000	12%
150,001 ～200,000	9%	150,001 ～200,000	9%							150,001 ～200,000	12%		
200,001 ～250,000	12%	200,001 ～250,000	12%	200,001 ～250,000	15%	200,001 ～250,000	18%	220,001 ～280,000	18%	210,001 ～320,000	15%		
250,001 ～300,000	15%	250,001 ～300,000	15%	250,001 ～300,000	18%	250,001 ～300,000	22%	280,001 ～340,000	22%				
300,001 ～400,000	18%	300,001 ～400,000	18%	300,001 ～400,000	21%	300,001 ～400,000	26%	340,001 ～400,000	26%	320,001 ～430,000	18%		
400,001 ～500,000	22%	400,001 ～500,000	22%	400,001 ～500,000	25%	400,001 ～500,000	30%	400,001 ～500,099	30%	430,001 ～600,000	22%		
500,001 ～650,000	26%	500,001 ～650,000	26%	500,001 ～650,000	29%	500,001 ～650,000	34%	500,001 ～650,000	34%	600,001 ～800,000	26%		
650,001 ～800,000	30%	650,001 ～800,000	30%	650,001 ～800,000	33%	650,001 ～800,000	39%	650,001 ～800,000	39%				
800,001 ～1,000,000	35%	800,001 ～1,000,000	35%	800,001 ～1,000,000	37%	800,001 ～1,000,000	44%	800,001 ～1,000,000	44%	800,001 ～1,000,000	30%		
1,000,001 ～1,250,000	40%	超過 1,000,000 over 1,000,001	40%	1,000,001 ～1,500,000	42%	1,000,001 ～1,500,000	49%	1,000,001 ～1,500,000	49%	1,000,001 ～1,200,000	34%		
1,250,001 ～1,600,000	46%			1,500,001 ～2,000,000	47%	1,500,001 ～2,000,000	54%	1,500,001 ～2,000,000	54%	1,200,001 ～1,500,000	39%		
1,600,001 ～2,000,000	52%									1,500,001 ～2,000,000	44%		
超過 2,000,000 over 2,000,001	60%			超過 2,000,000 over 2,000,001	52%	超過 2,000,000 over 2,000,001	60%	超過 2,000,000 over 2,000,001	60%	超過 2,000,000 over 2,000,001	60%	2,000,001 ～2,500,000	49%
												2,500,001 ～3,000,000	54%
		超過 3,000,000 over 3,000,001	60%										

資料來源：財政部賦稅署。

說明：本表所示資料更新截止日為98年5月31日。

Table C-2. Classification and Cumulative Rates of Individual Income Tax

Unit : NT\$

72～74年 1983～1985		75～78年 1986～1989		79～82年 1990～1993		83～85年 1994～1996		86～96年 1997～2007		97～97年 2008～2008	
課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate
75,000以下 75,000 or under	6%	80,000以下 80,000 or under	6%	300,000以下 300,000 or under	6%	330,000以下 330,000 or under	6%	370,000以下 370,000 or under	6%	410,000以下 410,000 or under	6%
75,001 ～150,000	8%	80,001 ～160,000	8%								
150,001 ～240,000	10%	160,001 ～260,000	10%								
240,001 ～330,000	12%	260,001 ～380,000	12%								
330,001 ～500,000	15%	380,001 ～550,000	15%	300,001 ～800,000	13%	330,001 ～890,000	13%	370,001 ～990,000	13%	410,001 ～1,090,000	13%
500,001 ～670,000	18%	550,001 ～730,000	18%								
670,001 ～920,000	22%	730,001 ～1,000,000	22%								
920,001 ～1,220,000	26%	1,000,001 ～1,400,000	26%								
1,220,001 ～1,520,000	30%	1,400,001 ～1,800,000	30%	800,001 ～1,600,000	21%	890,001 ～1,780,000	21%	990,001 ～1,980,000	21%	1,090,001 ～2,180,000	21%
1,520,001 ～1,820,000	34%	1,800,001 ～2,300,000	34%								
1,820,001 ～2,250,000	39%	2,300,001 ～2,800,000	39%								
2,250,001 ～2,800,000	44%	2,800,001 ～3,500,000	44%								
2,800,001 ～3,400,000	49%	超過 3,500,000 over 3,500,001	50%	超過 3,000,000 over 3,000,001	40%	超過 3,340,000 over 3,340,001	40%	超過 3,720,000 over 3,720,001	40%	2,180,001 ～4,090,000	30%
3,400,001 ～4,000,000	54%										
超過 4,000,000 over 4,000,001	60%										
										超過 4,090,000 over 4,090,001	40%

Source : Taxation agency, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2009.

表C-3. 綜合所得稅免稅額、寬減額及扣除額

單位：新台幣元

年別 CY	免 稅 額 Exemptions		寬減額 (每人) Deduction	扣					
				標準扣除額 Standard Deductions			列 舉		
	個 人 Single	有配偶者 Married		扣除率 (%) Rates	高 限 Max.	低 限 Min.	稅 捐 Tax	捐贈扣除率(%) Reductions of Donation	
								國防、勞 軍及政府 Defense, Entertain & Gov't	教育、文化、公 益、慈善機關 Education, Cultural, Nonprofit & Charitx
63	12,000	24,000	8,000	10	15,000	9,000	田賦、地價 稅及房屋稅	100	20
64	15,000	30,000	11,000	10	21,000	15,000	同 上	100	20
65	16,000	32,000	12,000	10	21,000	15,000	同 上	100	20
66	18,000	36,000	14,000	10	21,000	15,000	同 上	100	30
67	19,000	38,000	14,000	10	21,000	15,000	同 上	100	30
68	20,000	40,000	15,000	10	21,000	15,000	同 上	100	30
69	22,000	44,000	16,000	10	24,000	18,000	同 上	100	30
70	26,000	52,000	19,000	10	24,000	18,000	同 上	100	30
71	28,000	56,000	22,000	10	27,000	21,000	同 上	100	20
72	29,000	58,000	22,000	10	27,000	21,000	同 上	100	20
73	30,000	60,000	22,000	10	27,000	21,000	自用土地房屋 之地價稅房屋 稅及其附加捐	100	20
74	30,000	60,000	24,000	10	27,000	21,000	同 上	100	20
75	30,000	60,000	26,000	10	27,000	21,000	同 上	100	20
76	30,000	60,000	30,000	10	27,000	21,000	同 上	100	20
77	32,000	64,000	32,000	10	27,000	21,000	同 上	100	20
78	37,000	74,000	37,000	10	27,000	21,000	同 上	100	20
79	42,000 (每人)		—	33,000 (個人)	49,500 (有配偶者)		—	100	20
80	50,000 (每人)		—	同 上	同 上		—	100	20
81	每人60,000元為基準，每 遇消費者物價指數上漲累 計達百分之三時，按上漲 程度調整之。		—	同 上	同 上		—	100	20
82	每人63,000，滿70歲之直 系尊親屬增加50%(94,500)		—	38,000 (個人)	57,000 (有配偶者)		—	100	20

資料來源：財政部賦稅署。

說 明：本表所示資料更新截止日為98年5月31日。

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax

Unit : NT\$

除 Deductions					額				
扣 除 額 Enumerative Deduction					薪 資 特 別 扣 除 額 Special Dductions of Salary or Wage		儲蓄投 資特別 扣除額 Special Deduction of Saving (每單位 限 額)	殘 障 特 別 扣除額 Special Deduction for Disability	教育學 費特別 扣除額 Special Deduction for Tuition
保 險 費 (每人限額) Insurance	醫 藥 及 生 育 費 Medicine & Maternity Charge	災 害 損 失 Damage of Loss	房 屋 租 金 支 出 House Rent	購 屋 借 款 利 息 House Loan Interest	扣 除 率 Rates	扣 除 限 額 Limitation			
6,000	超過綜合所得 總額10%部分	超出綜合所得 總額20% 部分							
6,000	同 上	同 上			10%	12,000 (每單位)			
6,000	同 上	同 上			10%	12,000 (每單位)			
6,000	同 上	取消扣除比 率超出20%			10%	12,000 (每人)			
6,000	同 上	同 上			10%	12,000 (每人)			
6,000	同 上	同 上			20%	15,000 (每人)			
6,000	限付與公立醫 院會計紀錄完 備正確者	同 上			20%	15,000 (每人)			
6,000	同 上	同 上			20%	21,000 (每人)	360,000		
6,000	同 上	同 上			20%	21,000 (每人)	360,000		
12,000	增加公保、勞 保特約醫院	同 上			20%	27,000 (每人)	360,000		
12,000	增訂保險給付 不得扣除部分	同 上			20%每人申報27,000為限，惟夫 妻均有薪資所得且夫非屬第4條 第1、2款免稅所得者，妻一方扣 除率為30%，以33,000為限。		360,000		
12,000	同 上	同 上			同 上		360,000		
12,000	同 上	同 上			同 上		360,000		
12,000	同 上	同 上			同 上		360,000		
12,000	同 上	同 上		60,000	20%每人申報36,000為限，惟夫 妻均有薪資所得且夫非屬第4條 第1、2款免稅所得者，妻一方扣 除率為30%，以72,000為限。		360,000		
12,000	同 上	同 上		60,000	同 上		360,000		
24,000	同 上	同 上		80,000	45,000 (每人)		270,000	45,000	
24,000	同 上	同 上		80,000	同 上		270,000	45,000	
24,000	同 上	同 上		80,000	同 上		270,000	45,000	
24,000	同 上	同 上		100,000	52,000 (每人)		270,000	63,000	20,000 (每戶)

Source : Taxation agency, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2009.

表C-3. 綜合所得稅免稅額、寬減額及扣除額(續1完)

單位：新台幣元

年別 CY	免 稅 額 Exemptions		寬減額 (每人) Deduction	扣				
				標準扣除額 Standard Deductions			列 舉	
	個 人 Single	有配偶者 Married		扣除率 (%) Rates	高 限 Max.	低 限 Min.	稅 捐 Tax	捐贈扣除率(%) Reductions of Donation
							國防、勞 軍及政府 Defense, Entertain & Gov't	教育、文化、公 益、慈善機關 Education, Cultural, Nonprofit & Charitx
83	同	上	—	同 上	同 上	—	100	20
84	每人68,000，滿70歲之直系尊親屬增加50%(102,000)		—	41,000 (個人)	61,000 (有配偶者)	—	100	20
85	每人70,000，滿70歲之直系尊親屬增加50%(105,000)		—	42,000 (個人)	63,000 (有配偶者)	—	100	20
86	每人72,000，滿70歲之直系尊親屬增加50%(108,000)		—	43,000 (個人)	65,000 (有配偶者)	—	100	20
87	同	上	—	同 上	同 上	—	100	20
88	同	上	—	同 上	同 上	—	100	20
89	每人74,000，年滿70歲納稅義務人本人、配偶及受扶養之直系尊親屬增加50%(111,000)		—	44,000 (個人)	67,000 (有配偶者)	—	100	20
90	同	上	—	同 上	同 上	—	100	20
91	同	上	—	同 上	同 上	—	(增列古蹟) 100	20
92	同	上	—	同 上	同 上	—	100	20
93	同	上	—	同 上	同 上	—	100	20
94	同	上	—	44,000 (個人)	88,000 (有配偶者)	—	100	20
95	每人77,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(115,500)		—	46,000 (個人)	92,000 (有配偶者)	—	100	20
96	同	上	—	同 上	同 上	—	100	20
97	同	上	—	73,000 (個人)	146,000 (有配偶者)	—	100	20
98	每人82,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(123,000)		—	76,000 (個人)	152,000 (有配偶者)	—	100	20

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax (Cont.1 End)

Unit : NT\$

除 Deductions					額				
扣 除 額 Enumerative Deduction					薪 資 特 別 扣 除 額 Special Dductions of Salary or Wage		儲蓄投 資特別 扣除額 Special Deduction of Saving (每單位 限 額)	身心障礙 特 別 扣 除 額 Special Deduction for Disability	教育學 費特別 扣除額 Special Deduction for Tuition
保 險 費 (每人限額) Insurance	醫 藥 及 生 育 費 Medicine & Maternity Charge	災 害 損 失 Damage of Loss	房 屋 租 金 支 出 House Rent	購 屋 借 款 利 息 House Loan Interest	扣 除 率 %	扣 除 限 額 Limitation			
24,000	同 上	同 上		100,000	同 上		270,000	63,000	20,000 (每戶)
24,000	同 上	同 上		100,000	56,000 (每人)		270,000	68,000	25,000 (每戶)
24,000	同 上	同 上		100,000	58,000 (每人)		270,000	70,000	25,000 (每戶)
24,000	同 上	同 上		100,000	60,000 (每人)		270,000	72,000	25,000 (每戶)
24,000	同 上	同 上		100,000	同 上		270,000	72,000	25,000 (每戶)
24,000	同 上	同 上		300,000	同 上		270,000	72,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	75,000 (每人)		270,000	74,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	同 上		270,000	74,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	同 上		270,000	74,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	同 上		270,000	74,000	25,000 (每戶)
24,000	同 上	同 上	120,000	300,000	同 上		270,000	74,000	25,000 (每戶)
24,000 (健保費不受 金額限制)	同 上	同 上	120,000	300,000	78,000 (每人)		270,000	77,000	25,000 (每戶)
同 上	同 上	同 上	120,000	300,000	同 上		270,000	77,000	25,000 (每戶)
同 上	同 上	同 上	120,000	300,000	100,000 (每人)		270,000	100,000 (殘障特別扣除 額更名為身心障 礙特別扣除額)	25,000 (限子女每人)
同 上	同 上	同 上	120,000	300,000	104,000 (每人)		270,000	104,000	同 上

表C-4. 營利事業所得稅課稅級距及累進稅率

單位：新台幣元

45年～47年 1956～1958		48年～49年 1959～1960		50年～53年 1961～1964		54年～55年 1965～1966		56年～57年 1967～1968
課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification
5,000 以下 5,000 or under	免 none	10,000 以下 10,000 or under	免 none	10,000 以下 10,000 or under	免 none	10,000 以下 10,000 or under	免 none	10,000 以下 10,000 or under
5,001～50,000	5%							
		10,001～50,000	5%	10,001～50,000	6%	10,001～50,000	8%	10,001～50,000
50,001～100,000	10%	50,001～100,000	10%	50,001～100,000	12%	50,001～100,000	14%	50,001～100,000
超過100,000 over 100,001	25%	超過100,000 over 100,001	25%	超過100,000 over 100,001	18%	超過100,000 over 100,001	18%	100,001～250,000
								超過250,000 over 250,001

資料來源：財政部賦稅署。

說明：本表所示資料更新截止日為98年5月31日。

附註：(1)其應納稅額不得超過營利事業所得額超過2萬元以上部份之半數。

(2)其應納稅額不得超過營利事業所得額超過5萬元以上部份之半數。

Table C-4. Classification and Cumulative Rates of Business Income Tax

Unit : NT\$

	58年～62年 1969～1973		63年～73年 1974～1984		74年 1985		75年～97年 1986～2008		
稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	課稅級距 Classification	稅率 Rate	
免 none	20,000 以下 20,000 or under	免 none	50,000 以下 50,000 or under	免 none	50,000 以下 50,000 or under	免 none	50,000 以下 50,000 or under	免 none	
	20,001～50,000	(1) 8%							
8%	50,001～100,000	14%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%	
	100,001～250,000	18%	100,001～500,000		100,001～500,000		超過100,000 over 100,001	25%	
14%	超過250,000 over 250,001	25%							
18%									
25%			超過500,000 over 500,001	35%	超過500,000 over 500,001	30%			

Source : Taxation agency, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2009.

Note : (1)Tax Payable should not more than the half amount of Business Profit base which exceed NT\$ 20,000.

(2)Tax Payable should not more than the half amount of Business Profit base which exceed NT\$ 50,000.

表C-5. 遺產及贈與稅課稅級距及稅率

單位：新台幣元

39.6.21 June 21,1950		41.9.26 Sept.26, 1952		62.2.6 Feb.6,1973			
遺產稅 Estate Tax		遺產稅 Estate Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
級 距 Classification	稅率 Rate	級 距 Classification	稅率 Rate	級 距 Classification	稅率 Rate	級 距 Classification	稅率 Rate
30,001～45,000	1%	60,001～120,000	4%	150,000以下 150,000 or under	3%	150,000以下 150,000 or under	4%
		120,001～180,000	5%				
45,001～60,000	3%	180,001～240,000	6%	150,001～300,000	4%	150,001～300,000	5%
		240,001～300,000	7%	300,001～600,000	5%	300,001～600,000	6%
60,001～105,000	5%	300,001～360,000	9%	600,001～900,000	7%	600,001～900,000	8%
		360,001～420,000	11%	900,001～1,200,000	9%	900,001～1,200,000	11%
105,001～180,000	8%	420,001～480,000	13%	1,200,001～1,500,000	11%	1,200,001～1,500,000	14%
		480,001～540,000	15%	1,500,001～1,950,000	14%	1,500,001～1,950,000	17%
180,001～270,000	12%	540,001～600,000	17%	1,950,001～2,400,000	17%	1,950,001～2,400,000	20%
		600,001～750,000	20%	2,400,001～3,000,000	20%	2,400,001～3,000,000	23%
270,001～420,000	17%	750,001～900,000	23%	3,000,001～4,500,000	23%	3,000,001～4,500,000	26%
		900,001～1,050,000	26%	4,500,001～6,000,000	26%	4,500,001～6,000,000	30%
420,001～600,000	23%	1,050,001～1,200,000	29%	6,000,001～9,000,000	30%	6,000,001～9,000,000	35%
		1,200,001～1,350,000	32%	9,000,001～15,000,000	34%	9,000,001～18,000,000	40%
600,001～900,000	30%	1,350,001～1,500,000	35%	15,000,001～21,000,000	38%	18,000,001～30,000,000	45%
		1,500,001～1,800,000	39%	21,000,001～30,000,000	42%	超過 30,000,000 over 30,000,001	50%
900,001～1,200,000	40%	1,800,001～2,100,000	43%	30,000,001～60,000,000	46%		
		2,100,001～2,400,000	47%	超過 60,000,000 over 60,000,001	50%		
1,200,001～1,500,000	50%	2,400,001～2,700,000	51%				
		2,700,001～3,000,000	55%				
超過 1,500,000 over 1,500,001	60%	3,000,001～4,500,000	60%				
		4,500,001～6,000,000	65%				
		超過 6,000,000 over 6,000,001	70%				

資料來源：財政部賦稅署。

說明：1. 自98年1月23日起，遺產稅及贈與稅皆適用單一稅率10%。
2. 本表所示資料更新截止日為98年5月31日。

Table C-5. Classification and Rates of Estate and Gift Tax

Unit : NT\$

70.6.19 June 19, 1981				84.1.13 Jan. 13, 1995			
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
級 距 Classification	稅率 Rate	級 距 Classification	稅率 Rate	級 距 Classification	稅率 Rate	級 距 Classification	稅率 Rate
300,000以下 300,000 or under	2%	300,000以下 300,000 or under	4%	600,000以下 600,000 or under	2%	600,000以下 600,000 or under	4%
300,001～600,000	3%	300,001～570,000	5%	600,001～1,500,000	4%	600,001～1,700,000	6%
600,001～1,140,000	5%	570,001～1,140,000	6%				
1,140,001～1,620,000	7%	1,140,001～1,620,000	8%	1,500,001～3,000,000	7%	1,700,001～2,800,000	9%
1,620,001～2,160,000	9%	1,620,001～2,160,000	11%				
2,160,001～2,700,000	11%	2,160,001～2,700,000	14%	3,000,001～4,500,000	11%	2,800,001～3,900,000	12%
2,700,001～3,510,000	14%	2,700,001～3,315,000	17%				
3,510,001～4,080,000	17%	3,315,001～4,080,000	20%	4,500,001～6,000,000	15%	3,900,001～5,000,000	16%
4,080,001～5,100,000	20%	4,080,001～5,100,000	23%				
5,100,001～7,650,000	23%	5,100,001～7,200,000	26%	6,000,001～10,000,000	20%	5,000,001～7,200,000	21%
7,650,001～10,200,000	26%	7,200,001～9,600,000	30%				
10,200,001～14,400,000	30%	9,600,001～14,400,000	35%	10,000,001 ～15,000,000	26%	7,200,001 ～14,000,000	27%
14,400,001～24,000,000	34%	14,400,001～28,800,000	40%				
24,000,001～33,600,000	38%	28,800,001～45,000,000	45%	15,000,001 ～40,000,000	33%	14,000,001 ～29,000,000	34%
33,600,001～48,000,000	42%	45,000,001～90,000,000	50%				
48,000,001～90,000,000	46%	90,000,001～150,000,000	55%	40,000,001 ～100,000,000	41%	29,000,001 ～45,000,000	42%
90,000,001～160,000,000	52%	超過 150,000,000 over 150,000,001	60%				
超過 160,000,000 over 160,000,001	60%						

Source : Taxation agency, Ministry of Finance.

Explanation : 1.A single tax rate of 10% has been applied under the Estate and Gift Tax as of Jan. 23, 2009.

2.The data in this table is current as of May 31, 2009.

表C-5. 遺產及贈與稅課稅級距及稅率(續1完)
Table C-5. Classification and Rates of Estate and Gift Tax (Cont.1 End)

單位：新台幣元
Unit：NT\$

95.1.1 Jan. 1, 2006				98.1.23 Jan. 23, 2009
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產及贈與稅 Estate & Gift Tax
級 距 Classification	稅 率 Rate	級 距 Classification	稅 率 Rate	稅 率 Rate
670,000以下 670,000 or under	2%	670,000以下 670,000 or under	4%	10%
670,001～1,670,000	4%	670,001～1,890,000	6%	
1,670,001～3,340,000	7%	1,890,001～3,120,000	9%	
3,340,001～5,010,000	11%	3,120,001～4,340,000	12%	
5,010,001～6,680,000	15%	4,340,001～5,570,000	16%	
6,680,001～11,130,000	20%	5,570,001～8,020,000	21%	
11,130,001～16,700,000	26%	8,020,001～15,580,000	27%	
16,700,001～44,530,000	33%	15,580,001～32,280,000	34%	
44,530,001～111,320,000	41%	32,280,001～50,090,000	42%	
超過 111,320,000 over 111,320,001	50%	超過 50,090,000 over 50,090,001	50%	

(空 白 頁)

表C-6. 貨物稅稅率及稅額

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
1.捲菸	100	120	120	120	120	120	120	120	120	120
2.薰菸	30	30	30	30	30	30	30	30	30	30
3.洋酒	100	100	100	200	120	120	120	120	120	120
4.火柴	20	20	20	20	10	20	20	20	20	20
5.糖	25	25	35	35	35	60	60	60	60	60
(赤糖)	25	25	35	35	35	48	48	48	48	48
6.糖精	—	—	—	—	—	—	—	60	60	60
7.棉紗	7	10	15	15	5	15	15	15	15	15
8.麻紗	—	—	—	—	—	—	—	10	10	10
9.毛紗、毛線	—	15	15	15	15	30	20	30	30	30
10.人造絲合成絲	—	—	—	—	—	20	20	20	20	20
11.人造與合成纖維	—	—	—	—	—	—	—	20	20	20
12.混紡	—	—	—	—	—	—	—	25	25	25
13.皮統、皮革	15	15	15	15	15	15	15	15	15	15
14.塑膠	—	—	—	—	—	—	—	17	17	23
15.橡膠輪胎	—	—	—	—	—	—	—	17	17	20
大客車及大貨車使用之橡膠輪胎	—	—	—	—	—	—	—	17	17	20
16.水泥	15	15	15	15	15	20	20	24	24	30
(1)白水泥或有色水泥	—	—	—	—	—	—	—	—	—	—
(2)卜特蘭一水泥	—	—	—	—	—	—	—	—	—	—
(3)卜特蘭高爐水泥	—	—	—	—	—	—	—	—	—	—
(4)代水泥及其他水泥	—	—	—	—	—	—	—	—	—	—
17.飲料品、汽水	20	30	35	30	30	30	30	36	36	36
果汁	20	30	30	30	30	30	30	30	30	30
18.稀釋天然果蔬菜品	45	45	45	100	150	—	—	—	—	—
(1)甲類	—	—	—	—	—	100	100	100	100	100
(2)乙類	—	—	—	—	—	80	80	80	80	80
(3)丙類	—	—	—	—	—	20	20	20	20	20
19.木材	—	—	—	—	—	15	15	15	15	15
20.電燈泡	—	—	—	—	—	20	20	20	20	20
21.紙類	—	—	—	—	—	5	5	5	5	5
22.調味粉	—	—	—	—	—	—	25	29	29	29
23.平板玻璃	—	—	—	—	—	—	15	23	23	23
24.油類	—	—	—	—	—	—	—	—	—	—
(1)汽油	—	—	—	—	—	—	—	48	48	55
(2)柴油	—	—	—	—	—	—	—	28	28	32
(3)煤油	—	—	—	—	—	—	—	20	20	20
(4)航空燃油	—	—	—	—	—	—	—	—	—	—
(5)燃料油	—	—	—	—	—	—	—	10	10	10

資料來源：財政部賦稅署。

- 說明：
- ※自75年4月1日起施行。
 - 波斯灣戰爭期間，為因應國際油價上漲，緩和國內物價波動壓力，配合經濟部調整油價之措施，自79年8月24日起至80年3月31日止，汽油、柴油及煤油之貨物稅稅率減半徵收；汽油由60%降為30%，柴油及煤油由50%降為25%。
 - 80年4月1日起，汽油、柴油及煤油3項油品貨物稅稅率恢復全額徵收。
 - 81年2月14日起，汽油、柴油及煤油3項油品貨物稅稅率分別由60%及50%調升為75%及60%。
 - 83年1月21日起，汽油、柴油及煤油3項油品貨物稅稅率分別由75%及60%調升為82%及65%。
 - 83年2月25日起，汽油、柴油及煤油3項油品貨物稅稅率分別由82%及65%調升為90%及75%。
 - 89年1月1日起，卜特蘭高爐水泥貨物稅應徵稅額每公噸由新台幣280元調降為196元。
 - 94年10月1日起，減徵汽油、柴油及燃料油等3種油品貨物稅應徵稅額25%，為期3個月。
 - 96年1月1日起，汽缸排氣量在2,001立方公分以上之小客車，其貨物稅稅率由35%調降為30%。
 - 97年5月28日起為期半年，汽油每公秉6,830元降為5,530元，柴油每公秉3,990元降為2,590元。97年11月29日起按油價調降金額之1/3逐步回復，至恢復全額課徵為止。

Table C-6. Commodity Tax Rates

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
120	120	120	120	120	—	—	—	—	—	Cigarettes
30	30	30	30	30	—	—	—	—	—	Tobacco, Smoked
120	120	120	120	120	—	—	—	—	—	Foreign Wine, Beer
20	—	—	—	—	—	—	—	—	—	Matches
60	60	30	15	8	—	—	—	—	—	Sugar
48	48	24	7.5	4	—	—	—	—	—	(Brown Sugar)
60	60	50	50	50	—	—	—	—	—	Saccharin
15	20	—	—	—	—	—	—	—	—	Cotton Yarn
10	20	—	—	—	—	—	—	—	—	Hemp Yarn
30	20	—	—	—	—	—	—	—	—	Woolen and Worsted Yarn
20	20	—	—	—	—	—	—	—	—	Synthetic Silk
20	20	—	—	—	—	—	—	—	—	Rayon & Synthetic Fibre Yarn
25	20	—	—	—	—	—	—	—	—	Mixed Yarn
15	15	15	15	—※	—	—	—	—	—	Soft and Hard Leather
23	23	15	15	—※	—	—	—	—	—	Plastics
20	20	20	20	20	15	15	15	15	15	Rubber Tires
20	20	15	15	15	10	10	10	10	10	Truck and Bus Tires
30	30	30	30	30	20	每公噸 600元	每公噸 600元	每公噸 600元	每公噸 600元	Cement
—	—	—	—	—	—	320元	320元	320元	320元	White or colored cement
—	—	—	—	—	—	280元	280元	280元	280元	Portland 1 cement
—	—	—	—	—	—	440元	440元	440元	440元	Portland blast-furnace slag cement
36	40	30	25	25	15	15	15	15	15	Others
30	—	—	—	—	—	—	—	—	—	Liquor Carbonated Water and Fruit Juice
—	—	20	15	15	8	8	8	8	8	Fruit Juice
—	—	—	—	—	—	—	—	—	—	Diluted Fruit Juice
100	100	100	100	80	—	—	—	—	—	Cosmetics
80	80	60	60	55	—	—	—	—	—	Section 1
20	20	15	15	12	—	—	—	—	—	Section 2
—	—	—	—	—	—	—	—	—	—	Section 3
20	20	—	—	—	—	—	—	—	—	Timber
5	5	5	5	—※	—	—	—	—	—	Electric Bulbs
29	29	15	15	15	—	—	—	—	—	Paper
23	23	20	20	20	10	10	10	10	10	Flavouring Essence
55	55	17.5	14	12※	60	每公乘 6,500元	每公乘 6,830元	每公乘 6,830元	每公乘 6,830元	Flat-glass
32	32	17.5	14	10※	50	3,800元	3,990元	3,990元	3,990元	Oil/Gas
20	20	10	8	8	50	4,050元	4,250元	4,250元	4,250元	Gasoline
—	—	—	—	—	8	580元	610元	610元	610元	Diesel Oil
10	10	3.5	3	3	3	100元	110元	110元	110元	Kerosene
										Aviation Oil
										Fuel Oil

Source : Taxation agency, Ministry of Finance.

Explanation : 1.※Effective since April 1, 1986.

2. Due to the war of Persian Gulf, the commodity tax of Gasoline, Diesel Oil and Kerosene had been reduced from 60% to 30% for Gasoline and 50% to 25% for Diesel Oil & Kerosene during the period of Aug. 24, 1990 to Mar. 31, 1991 to match the oil measure of MOEA.

3. Following April 1, 1991, the commodity tax of Gasoline, Diesel Oil and Kerosene were again collected totally.

4. Following Feb. 14, 1992, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 60% & 50% to 75% & 60%.

5. Following Jan. 21, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 75% & 60% to 82% & 65%.

6. Following Feb. 25, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 82% & 65% to 90% & 75%.

7. Following Jan. 1, 2000, the commodity tax amount of Portland blast-furnace slag cement was reduced from NT\$280 to 196 per Metric Ton.

8. Following Oct. 1, 2005, there was a reduction in the amount of the commodity tax of the Gasoline, Diesel Oil and Fuel Oil of 25% for a period of 3 Months.

9. Following Jan. 1, 2007, the commodity tax rate applying to sedans with a cylinder volume of 2,001c.c. or above was reduced from 35% to 30%.

10. Following May 28, 2008, there was a reduction in the amount of the commodity tax of the Gasoline and Diesel oil from NT\$6,830 & 3,990 to 5,330 & 2,590 per kiloliter for a period of 6 months.

表C-6. 貨物稅稅率及稅額(續1完)

項 目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
(6)天 然 氣	—	—	—	—	—	—	—	10	10	10
(7)壓 縮 天 然 氣	—	—	—	—	—	—	—	48	48	48
(8)溶 劑 油	—	—	—	—	—	—	—	—	—	—
(9)液 化 石 油 氣	—	—	—	—	—	—	—	15	15	15
25.電 器 類										
(1)電 冰 箱	—	—	—	—	—	—	—	—	15	15
容量在250公升以下者	—	—	—	—	—	—	—	—	—	—
容量在251公升以上者	—	—	—	—	—	—	—	—	—	—
(2)電 視 機	—	—	—	—	—	—	—	—	10	10
黑 白 電 視 機	—	—	—	—	—	—	—	—	—	—
彩 色 電 視 機	—	—	—	—	—	—	—	—	—	—
(3)冷 暖 氣 機	—	—	—	—	—	—	—	—	15	15
工業用中央系統型	—	—	—	—	—	—	—	—	15	15
(4)收 音 機	—	—	—	—	—	—	—	—	—	10
(5)電 風 扇	—	—	—	—	—	—	—	—	—	10
(6)電 表	—	—	—	—	—	—	—	—	—	15
(7)除 濕 機	—	—	—	—	—	—	—	—	—	—
(8)錄 影 機	—	—	—	—	—	—	—	—	—	—
(9)電 唱 機	—	—	—	—	—	—	—	—	—	—
(10)錄 音 機	—	—	—	—	—	—	—	—	—	—
(11)音 響 組 合	—	—	—	—	—	—	—	—	—	—
(12)電 烤 箱	—	—	—	—	—	—	—	—	—	—
(13)吸 塵 器	—	—	—	—	—	—	—	—	—	—
26.鋼 琴、電 子 琴	—	—	—	—	—	—	—	—	—	—
27.縫 衣 機	—	—	—	—	—	—	—	—	—	10
28.元 條 及 其 他 型 鋼	—	—	—	—	—	—	—	—	—	10
29.車 輛	—	—	—	—	—	—	—	—	—	15
(1)汽 車										
小 客 車	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在 2,000 立方公分以下	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在 2,001~ 3,600立方公分	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在 3,601 立方公分以上	—	—	—	—	—	—	—	—	—	—
貨車、大客車及 其車輛	—	—	—	—	—	—	—	—	—	—
(2)機 車	—	—	—	—	—	—	—	—	—	20
(3)電 動 車 輛	—	—	—	—	—	—	—	—	—	—

說 明： 11. 汽缸排氣量在2,000立方公分以下之小客車、小貨車、小客貨兩用車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣3萬元。
12. 汽缸排氣量在150立方公分以下之機車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣4,000元。
13. 本表所示資料更新截止日為98年5月31日。

Table C-6. Commodity Tax Rates (Cont.1 End)

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
10	10	3	2	2	2	每千立 方公尺 110元	—	—	—	Natural Gas
48	48	—	—	—	—	—	—	—	—	Natural Gas,Pressed
—	—	15	12	10※	10	每公秉 720元	每公秉 720元	每公秉 720元	每公秉 720元	Solvent Oil
15	15	8.5	7.5	7.5	7.5	每公噸 660元	每公噸 690元	每公噸 690元	每公噸 690元	Petroleum Gas,Liquid
15	15	—	—	—	13	13	13	13	13	Electric Appliances
—	—	15	15	15	—	—	—	—	—	Refrigerators
—	—	25	20	20	—	—	—	—	—	below 250 l.
10	10	—	—	—	—	—	—	—	—	over 251 l.
—	—	10	10	10	—	—	—	—	—	Television Sets
—	—	20	20	20	13	13	13	13	13	Black and White
15	15	30	30	30	20	20	20	20	20	Color
15	15	15	15	15	15	15	15	15	15	Airconditioners
—	—	—	—	—	—	—	—	—	—	For Industry Use Central System
10	—	—	—	—	—	—	—	—	—	Radios
15	15	—	—	—	—	—	—	—	—	Electric Fans
—	—	25	25	25	15	15	15	15	15	Electric Meters
—	—	25	25	25	13	13	13	13	13	Dehumidifiers
—	—	15	10	10	10	10	10	10	10	Video Recorders
—	—	15	10	10	10	10	10	10	10	Record-Players
—	—	15	15	15	10	10	10	10	10	Audio Recorders
—	—	25	25	25	15	15	15	15	15	Stereophonic Systems
—	—	15	15	15	—	—	—	—	—	Electric Ovens
—	—	10	10	7	—	—	—	—	—	Vacuum Cleaners
10	10	—	—	—	—	—	—	—	—	Piano and Electric Organs
10	10	10	10	—※	—	—	—	—	—	Sewing Machines
15	15	—	—	—	—	—	—	—	—	Structural Steel
—	—	—	—	—	—	—	—	—	—	Vehicles
—	—	—	—	—	—	—	—	—	—	Automobiles
—	—	25	25	25	25	25	25	25	25	Passsenger Car
—	—	—	35	35	35	35	35	35	30	Displacement Below 2,000 cm ³
—	—	—	60	60	60	60	60	35	30	Displacement Below 2,001 - 3,600 cm ³
—	—	—	15	15	15	15	15	15	15	Displacement Below 3,601 cm ³
20	20	20	20	20	20	17	17	17	17	Truck,Bus and Others
—	—	—	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	Motorcycles
—	—	—	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	按車輛 類減半	Electric-powered automobiles and motocycles

Explanation : 11.The Commodity Tax for passenger sedans, trucks and dual-purpose vehicle with cylinder volume not exceeding 2,000c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT\$30,000 each.

12.The Commodity Tax for motocycles with cylinder volume not exceeding 150c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT\$30,000 each.

13.The data in this table is current as of May 31, 2009.

表C-7. 菸酒稅稅額
Table C-7. Tobacco and Alcohol Tax Rates

稅 目 別 Tax Items	單 位 Units	91.1.1 Jan. 1, 2002	97.5.16 May 16, 2008
菸類 Tobacco			
1. 紙菸 Cigarettes	每千支 per 1000 sticks	590元 (NT\$)	590元 (NT\$)
2. 菸絲 Cut Tobacco	每公斤 per kilo	590元 (NT\$)	590元 (NT\$)
3. 雪茄 Cigars	每公斤 per kilo	590元 (NT\$)	590元 (NT\$)
4. 其他菸品 Other Tobacco Products	每公斤 per kilo	590元 (NT\$)	590元 (NT\$)
酒類 Alcohol			
1. 釀造酒類 Brewed Alcoholic Beverages			
(1) 啤酒 Beer	每公升 per litre	26元 (NT\$)	26元 (NT\$)
(2) 其他釀造酒 Other Brewed Alcoholic Beverages	每公升按酒精成分每度 per litre, per degree of alcohol content	7元 (NT\$)	7元 (NT\$)
2. 蒸餾酒類 Distilled Spirits	每公升 per litre	185元 (NT\$)	185元 (NT\$)
3. 再製酒類 Reprocessed Alcoholic Beverages	酒精成分20%以上，每公升 alcohol content exceeding 20% by volume per litre	185元 (NT\$)	185元 (NT\$)
	酒精成分20%以下，每公升按酒精成分每度 alcohol content less than 20% by volume at per litre per degree of alcohol content	7元 (NT\$)	7元 (NT\$)
4. 米酒※ Rice Spirits	89年起，每公升 from the year 2000, per litre	90元 (NT\$)	—
	90年起，每公升 from the year 2001, per litre	120元 (NT\$)	—
	91年起，每公升 from the year 2002, per litre	150元 (NT\$)	—
	92年起，每公升 from the year 2003, per litre	185元 (NT\$)	—
5. 料理酒 Cooking Alcoholic Beverages	每公升 per litre	22元 (NT\$)	9元 (NT\$)
6. 其他酒類 Other Alcoholic Beverages	每公升按酒精成分每度 per litre per degree of alcohol content	7元 (NT\$)	7元 (NT\$)
7. 酒精 Ethyl Alcohol	每公升 per litre	11元 (NT\$)	15元 (NT\$)

資料來源：財政部賦稅署。

Source: Taxation agency, Ministry of Finance.

說明：本表所示資料更新截止日為98年5月31日。

Explanation: The data in this table is current as of May 31, 2009.

附註：※97年5月16日米酒回歸蒸餾酒課稅。

Note: ※On May 16, 2008, the tax for Rice Spiritess resumed back to the tax rate for Distilled Spirits.

表C-8. 證券交易稅稅率
Table C-8. Securities Transactions Tax Rates

54.6.19 June 19, 1965	67.11.27 Nov. 27, 1978	78.1.1 Jan. 1, 1989	78.12.30 Dec. 30, 1989		82.1.30 Jan. 30, 1993	
1.5 ‰	3 ‰	1.5 ‰	股票	公 司 債 及其他有價證券	股票	公 司 債 及其他有價證券
			6 ‰	1 ‰	3 ‰	1 ‰

資料來源：財政部賦稅署。

Source：Taxation agency, Ministry of Finance.

說明：1. 依促進產業升級條例第20條之1規定公司債及金融債券自91年2月1日起至98年12月31日止免稅。
2. 本表所示資料更新截止日為98年5月31日。

Explanation：1. Corporate bonds and financial debentures are exempted from tax from February 1, 2002 to December 31, 2009 in compliance with Article 20-1 of the " Regulations of Incentive Programs Associated with the Upgrading of Industry ".
2. The data in this table is current as of May 31, 2009.

表C-9. 期貨交易稅稅率

類 別 Category		87.6.22 June 22, 1998	87.7.10 June 10, 1998	89.5.1 May 1, 2000
股價指數期貨、 股價類期貨 Stock index futures	稅 率	0.25 ‰~1.5 ‰	0.25 ‰~1.5 ‰	0.25 ‰~1.5 ‰
	徵收率	—	0.5 ‰	0.25 ‰
股價指數期貨選擇權、 股價選擇權、選擇權、 期貨選擇權 Option, Option on futures	稅 率	—	—	1.25 ‰~7.5 ‰
	徵收率	—	—	—
利率類 期貨 Interest rate futures	30天期 商業本票 30-day commercial paper interest rate futures	稅 率	—	—
		徵收率	—	—
	10年期 政府債券 10-year government bond futures	稅 率	—	—
		徵收率	—	—
其他(黃金期貨) Other futures (gold futures)	稅 率	—	—	—
	徵收率	—	—	—

資料來源：財政部賦稅署。

說 明：本表所示資料更新截止日為98年5月31日。

Table C-9. Futures Transactions Tax Rates

90.8.20 Aug. 20, 2001	94.12.16 Dec. 16, 2005	95.1.1 Jan. 1, 2006	95.3.27 Mar. 27, 2006	97.8.8 Aug. 8, 2008	97.10.6 Oct. 6, 2008
0.25 ‰~1.5 ‰	0.1 ‰~0.6 ‰	0.1 ‰~0.6 ‰	0.1 ‰~0.6 ‰	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰
0.25 ‰	0.25 ‰	0.1 ‰	0.1 ‰	0.1 ‰	十萬分之4
1.25 ‰~7.5 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰	1 ‰~6 ‰
1.25 ‰	1.25 ‰	1 ‰	1 ‰	1 ‰	1 ‰
—	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5
—	—	百萬分之0.125	百萬分之0.125	百萬分之0.125	百萬分之0.125
—	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5	百萬分之0.125 ~百萬分之2.5
—	—	百萬分之1.25	百萬分之1.25	百萬分之1.25	百萬分之1.25
—	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰	百萬分之0.125 ~0.6 ‰
—	—	—	百萬分之2.5	百萬分之2.5	百萬分之2.5

Source : Taxation agency, Ministry of Finance.

Explanation : The data in this table is current as of May 31, 2009.

表C-10. 營業稅稅率
Table C-10. Business Tax Rates

88.7.1 July 1, 1999							
類 別 Category	業 別 Industries		稅 率 Rate	類 別 Category	業 別 Industries		稅 率 Rate
一 般 營 業 人	依照營業稅法第四章第一節一般稅額計算之營業人。 (營業人所取得合乎規定之進項憑證稅額得予扣抵銷項稅額) Business entities other than those listed below, namely VAT business entities, shall be no more than ten percent and no less than five percent, subject to the prescription of the Executive Yuan. The current applicable tax rate is five percent.		5 %	特 種 飲 食 業	夜總會、有娛樂節目之餐飲業 (進項稅額不得扣抵) Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment.		15 %
					酒家及有女性陪侍之茶室、咖啡廳、酒吧等 (進項稅額不得扣抵) Enterprises engaging in special food and beverage services for saloons or tearooms, coffee shops and bars offering female companionship.		25 %
金 融 業	銀行業、保險業、 信託投資業 證券業、期貨業、 票券業及典當業。	非專屬本業部分	5 %	小 規 模 營 業 人	小規模營業人及其他經財政部規定免予申報銷售額之營業人 (購買營業上使用之貨物或勞務，取得載有營業稅額之憑證，依規定申報者，得按其進項稅額百分之十，在查定稅額內扣減。)		1 %
		專屬本業部分	2 %				
			Two percent for enterprises engaged in banking, insurance, investment trust, securities enterprises, futures; commercial paper and pawnshops, but five percent for all other operations which are not their exclusively authorized business.				
保險業之再保費收入 (進項稅額不得扣抵) Reinsurance premiums of insurance enterprises.		1 %		農產品批發市場之承銷人及銷售農場品之小規模營業人 (進項稅額扣抵同上) Traders in the wholesale agricultural market and small businesses supplying agricultural products.		0.1 %	

資料來源：財政部賦稅署。

Source: Taxation agency, Ministry of Finance.

說明：本表所示資料更新截止日為98年5月31日。

Explanation: The data in this table is current as of May 31, 2009.

表C-11. 地價稅稅率
Table C-11. Land Value Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
私有土地 一、一般土地：基本稅率為千分之十；超過累進起點地價者按下列規定累進課徵： 1. 超過累進起點地價未達五倍者，就其超過部分課徵千分之十五。 2. 超過累進起點地價五倍至十倍者，就其超過部分課徵千分之二十五。 3. 超過累進起點地價十倍至十五倍者，就其超過部分課徵千分之三十五。 4. 超過累進起點地價十五倍至二十倍者，就其超過部分課徵千分之四十五。 5. 超過累進起點地價二十倍以上者，就其超過部分課徵千分之五十五。 二、合於下列規定之自用住宅用地，其地價稅按千分之二計徵： 1. 都市土地面積未超過三公畝部分。 2. 非都市土地面積未超過七公畝部分。 國民住宅及企業或公營事業興建之勞工宿舍按申報地價額千分之二計徵。 三、工礦業等用地按申報地價額千分之十計徵。 四、都市計畫公共設施保留地按其申報地價千分之六計徵；其未作任何使用並與使用中之土地隔離者免徵。	10 ‰ 15 ‰ 25 ‰ 35 ‰ 45 ‰ 55 ‰ 2 ‰ 2 ‰ 10 ‰ 6 ‰	Private Land I 、Regular Land : The basic rate for land value tax shall be 1%. If the total value of land exceeds the starting cumulative value (SCV), the land value tax shall be levied progressively as follows : 1. For total value in excess of SCV by less than 5 times, 1.5% for amount in excess of SCV. 2. For total value in excess of SCV by more than 5 times, but less than 10 times, 2.5% for amount in excess of 5 times of SCV. 3. For total value in excess of SCV by more than 10 times, but less than 15 times, 3.5% for amount in excess of 10 times of SCV. 4. For total value in excess of SCV by more than 15 times, but less than 20 times, 4.5% for amount in excess of 15 times of SCV. 5. For total value in excess of SCV by more than 20 times, 5.5% for amount in excess of 20 times of SCV. II 、The land value tax on self-use residential land in following conditions shall be subject to 0.2% tax rate: 1. The portion of urban land less than three acres in area. 2. The portion of non-urban land less than seven acres in area. Public housing or dormitories of private or publicly-owned enterprises. The basic rate shall be 0.2%. III 、Land for industrial or mining use, shall be taxed at 1% for land value tax. IV 、Land reserved for public facilities under urban planning, shall be subject to 0.6% land value tax. Notwithstanding the foregoing, if the aforesaid land is not in use for any purpose and segregated from other land in use, no land value tax will be imposed.
公有土地 以公告地價為申報地價按千分之十計徵。	10 ‰	Public Land Land publicly owned but used for non-public purposes shall be taxed at 1%.

資料來源：財政部賦稅署。

Source : Taxation agency, Ministry of Finance.

說 明：本表所示資料更新截止日為98年5月31日。

Explanation : The data in this table is current as of May 31, 2009.

表C-12. 土地增值稅稅率
Table C-12. Land Value Increment Tax Rates

課 徵 標 的	66.7.14 July 14, 1977	94.1.30 Jan. 30, 2005	Tax Base
自用住宅用地	10 %	10 %	Self-use Residence Land
一 般 用 地			Regular Land
1. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額未達百分之一百者，就其漲價總數額徵收增值稅百分之二十。	40 %	20 %	1. When the total increment approaches 100% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, the tax rate shall be 20% of the total increment arrived at.
2. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之一百以上未達百分之二百者，除按前款規定辦理外，其超過部分徵收增值稅百分之三十。	50 %	30 %	2. When the total increment exceeds 100% but approaches 200% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, in addition to the tax rate made applicable under provision of Subparagraph above, the tax rate on the portion exceeding 100% shall be 30%.
3. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之二百以上者，除按前二款規定分別辦理外，其超過部分徵收增值稅百分之四十。	60 %	40 %	3. When the total increment exceeds 200% of the original decreed value or the assessed present value at the last transfer of the land in question in the calculation of the then applicable value increment tax payable, in addition to the rates provided under subparagraphs 1 and 2 above, the portion in excess of 200% shall be subject to a 40% tax rate.
4. 長期持有土地者之減徵：			4. The reduction for land ownership held in longterm is as follows:
(1) 持有土地年限超過二十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之二十。	—	20 %	(1) For land that has been owned for a period of over 20 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 20%.
(2) 持有土地年限超過三十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之三十。	—	30 %	(2) For land that has been owned for a period of over 30 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 30%.
(3) 持有土地年限超過四十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之四十。	—	40 %	(3) For land that has been owned for a period of over 40 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 40%.

資料來源：財政部賦稅署。

Source: Taxation agency, Ministry of Finance.

說 明：1. 自91年2月1日起至94年1月31日止，土地增值稅減徵50%。
2. 本表所示資料更新截止日為98年5月31日。

Explanation: 1. To promote economic development, a 50% reduction on the above tax rates and a privileged tax rate of 10% of the land value increment tax was effective from 1st February, 2002 to 31st January, 2005.
2. The data in this table is current as of May 31, 2009.

表C-13. 使用牌照稅稅率
Table C-13. Vehicle License Tax Rates

車輛種類及稅額 Mode & Collection (新台幣) (NT) 汽缸總排氣量 Exhaust (立方公分) (CC)	小 客 車 (每車乘人座位九人以下者) Small Passenger Vehicles (Seating 9 or fewer)		大 客 車 Large Passenger Vehicles (每車乘人座位 在十人以上者) (Seating 10 or more)	貨 車 Trucks	機器腳踏車 Motorcycles
	自 用 Private	營 業 Commercial			
150 (含150以下)	—	—	—	—	0
151 - 250	—	—	—	—	800
251 - 500	1,620	900	—	900	1,620
501 - 600	2,160	1,260	1,080	1,080	2,160
601 - 1200	4,320	2,160	1,800	1,800	4,320
1201 - 1800	7,120	3,060	2,700	2,700	7,120
1801 - 2400	11,230	6,480	3,600	3,600	11,230
2401 - 3000	15,210	9,900	4,500	4,500	—
3001 - 3600	28,220	16,380	5,400	5,400	—
3601 - 4200	28,220	16,380	6,300	6,300	—
4201 - 4800	46,170	24,300	7,200	7,200	—
4801 - 5400	46,170	24,300	8,100	8,100	—
5401 - 6000	69,690	33,660	9,000	9,000	—
6001 - 6600	69,690	33,660	9,900	9,900	—
6601 - 7200	117,000	44,460	10,800	10,800	—
7201 - 7800	117,000	44,460	11,700	11,700	—
7801 - 8400	151,200	56,700	12,600	12,600	—
8401 - 9000	—	—	13,500	13,500	—
9001 - 9600	—	—	14,400	14,400	—
9601 - 10200	—	—	15,300	15,300	—
10201 以上	—	—	16,200	16,200	—

資料來源：財政部賦稅署。

Source：Taxation agency, Ministry of Finance.

說 明：本表所示資料更新截止日為98年5月31日。

Explanation：The data in this table is current as of May 31, 2009.

表C-14. 房屋稅稅率
Table C-14. House Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按現值課徵		% of current value
1. 住 家 用	1.2% ~ 2%	1. Residential Purposes
2. 非 住 家 用		2. Non-Residential Purposes
(1) 營 業 用	3% ~ 5%	(1) for Business Purposes
(2) 非 營 業 用	1.5% ~ 2.5%	(2) for Non-Business Purposes
(3) 同時作住家及非住家，按實際使用面積分別課稅；但非住家用者課稅面積最低不得少於全部面積1/6。		(3) For both Residential and Non-Residential Purposes, the house tax thereon shall be levied at the applicable rates based on the area of house used for residential and non-residential purposes respectively, provided the taxable area for non-residential purposes is not less than one-sixth of the total area of the house.
3. 私有房屋有下列情形房屋稅減半徵收：		3. House tax is reduced by half for private houses in any of the following situations:
(1) 政府平價配售之平民住宅		(1) Dwelling Houses sold by the government to the people in need at reduced prices.
(2) 合法登記之工廠供直接生產使用之自有房屋		(2) Buildings owned by a duly-registered factory and used directly for production.

資料來源：財政部賦稅署。

Source：Taxation agency, Ministry of Finance.

說 明： 1. 稅率由各直轄市及縣市政府在上列稅率範圍內分別規定徵收率。
2. 本表所示資料更新截止日為98年5月31日。

Explanation： 1. The house tax rates shall be fixed by the municipal and county (city) governments in view of the local conditions within the range set forth in the foregoing article.
2. The data in this table is current as of May 31, 2009.

表C-15. 契稅稅率
Table C-15. Deed Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按 契 價 課 徵		% of the value of the deed
1. 買 賣 契	6%	1. Deed tax on a sale
2. 典 權 契	4%	2. Deed tax on a creation of dien
3. 交 換 契	2%	3. Deed tax on an exchange
4. 贈 與 契	6%	4. Deed tax on a bestowal or a donation
5. 分 割 契	2%	5. Deed tax on a partition
6. 占 有 契	6%	6. Deed tax on a possession

資料來源：財政部賦稅署。

Source：Taxation agency, Ministry of Finance.

說 明：本表所示資料更新截止日為98年5月31日。

Explanation：The data in this table is current as of May 31, 2009.

表C-16. 印花稅稅率
Table C-16. Stamp Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
1. 銀錢收據，每件按金額課徵	4‰	1. Monetary receipts: Tax stamps at 0.4% of the amount received to be affixed by the person drawing up the receipt.
2. 招標人收受押標金收據，每件按金額課徵	1‰	2. Receipts for deposit of bid bonds: Tax stamps at 0.1% of the money deposited by the bidder to be affixed by the person drawing up the receipt.
3. 承攬契據，每件按金額課徵	1‰	3. Contracting agreements: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
4. 典賣、讓受及分割不動產契據，每件按金額課徵	1‰	4. Contracts for the sale, transfer, or partition of real estate: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
5. 買賣動產契據，每件稅額課徵	4元	5. Contracts for the sale of movables: Tax stamps at 4 yuan per piece, to be affixed by the person executing the contract or drawing up the receipt.

資料來源：財政部賦稅署。

Source: Taxation agency, Ministry of Finance.

說 明：本表所示資料更新截止日為98年5月31日。

Explanation: The data in this table is current as of May 31, 2009.

表C-17. 娛樂稅稅率
Table C-17. Amusement Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按所收票價或收費額課徵	最高不得超過 No more than	Be levied on tickets sold or fees charged
1. 舞廳或舞場	100%	1. Dance halls
2. 電 影		2. Cinema
(1)外 國 片	60%	(1)Foreign language films
(2)本 國 片	30%	(2)Chinese language films
3. 撞 球 場	50%	3. Billiard halls
4. 保 齡 球 館	30%	4. Bowling alleys
5. 高爾夫球場	20%	5. Golf course
6. 職業性歌唱、說書、舞蹈、馬戲、 魔術、技藝表演及夜總會之各種表 演	30%	6. Professional singing, story-telling, dancing, circus, magic, show, acrobatics show, and night club performances
7. 各種競技比賽	10%	7. Skill competitions and contests
8. 戲劇、音樂演奏、及非職業性歌唱 、舞蹈等表演	5%	8. Drama, music performances and amateur singing, dancing, etc.
9. 其他提供娛樂設施供人娛樂者	50%	9. Provide facilities for the recreation or entertainment of others

資料來源：財政部賦稅署。

Source：Taxation agency, Ministry of Finance.

說 明：1. 直轄市及縣（市）政府得視地方實際情形，在規定稅率範圍內，分別規定娛樂稅徵收率，提經同級民意機關通過，報請或層轉財政部核備。
2. 自96年5月25日起撞球場、保齡球館免徵娛樂稅。
3. 本表所示資料更新截止日為98年5月31日。

Explanation：1. Municipal and county (city) governments may, in view of the local situations, respectively prescribe the amusement tax rates within the maximum rates provided in the foregoing paragraph, and report the prescribed rate schedule to the Ministry of Finance after the schedule has been approved by the local assembly of the same level.
2. Since May 25 2007, the billiard halls and bowling alleys were exempt from the Amusement Tax.
3. The data in this table is current as of May 31, 2009.