

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.