

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
<b>總 計</b>	<b>1,257,840,609</b>	<b>1,225,600,850</b>	<b>1,252,766,218</b>	<b>1,387,300,291</b>
<b>一、稅 課 收 入</b>	<b>1,200,277,598</b>	<b>1,190,873,947</b>	<b>1,220,116,161</b>	<b>1,353,409,510</b>
(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
<b>二、公 賣 利 益</b>	<b>57,563,011</b>	<b>346,450</b>	<b>-</b>	<b>-</b>
<b>三、金融保險業營業稅</b>	<b>-</b>	<b>26,082,669</b>	<b>22,433,266</b>	<b>24,229,514</b>
<b>四、健康福利捐</b>	<b>-</b>	<b>8,297,784</b>	<b>10,216,791</b>	<b>9,661,267</b>

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
<b>1,567,396,363</b>	<b>1,600,803,894</b>	<b>1,733,894,782</b>	<b>1,760,438,282</b>	<b>Grand Total</b>
<b>1,531,297,226</b>	<b>1,556,651,792</b>	<b>1,685,875,406</b>	<b>1,710,617,299</b>	<b>Taxes</b>
<b>1,269,562,886</b>	<b>1,295,680,319</b>	<b>1,420,741,449</b>	<b>1,461,840,358</b>	<b>National Taxes</b>
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
<b>261,724,809</b>	<b>260,963,574</b>	<b>265,128,923</b>	<b>248,771,541</b>	<b>Municipality &amp; County (City) Taxes</b>
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
<b>9,531</b>	<b>7,899</b>	<b>5,034</b>	<b>5,400</b>	<b>Education Surtax</b>
-	-	-	-	<b>Monopoly Revenues</b>
<b>25,712,124</b>	<b>26,643,871</b>	<b>28,130,888</b>	<b>29,706,001</b>	<b>Financial Enterprises Business Tax</b>
<b>10,387,013</b>	<b>17,508,231</b>	<b>19,888,488</b>	<b>20,114,982</b>	<b>Health and Welfare Surcharge on Tobacco</b>

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
<b>總 計</b>	<b>-6.7</b>	<b>-2.6</b>	<b>2.2</b>	<b>10.7</b>
<b>一、稅 課 收 入</b>	<b>-7.4</b>	<b>-0.8</b>	<b>2.5</b>	<b>10.9</b>
<b>(一)國 稅</b>	<b>-5.3</b>	<b>-1.6</b>	<b>1.0</b>	<b>10.7</b>
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
<b>(二)直轄市及縣(市)稅</b>	<b>-16.5</b>	<b>3.1</b>	<b>9.3</b>	<b>11.8</b>
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
<b>(三)教 育 捐</b>	<b>-51.6</b>	<b>-7.1</b>	<b>-23.4</b>	<b>-51.8</b>
<b>二、公 賣 利 益</b>	<b>9.6</b>	<b>-99.4</b>	<b>-</b>	<b>-</b>
<b>三、金融保險業營業稅</b>	<b>-</b>	<b>-</b>	<b>-14.0</b>	<b>8.0</b>
<b>四、健康福利捐</b>	<b>-</b>	<b>-</b>	<b>23.1</b>	<b>-5.4</b>

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	<b>Grand Total</b>
13.1	1.7	8.3	1.5	<b>Taxes</b>
15.7	2.1	9.7	2.9	<b>National Taxes</b>
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	<b>Municipality &amp; County (City) Taxes</b>
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	<b>Education Surtax</b>
-	-	-	-	<b>Monopoly Revenues</b>
6.1	3.6	5.6	5.6	<b>Financial Enterprises Business Tax</b>
7.5	68.6	13.6	1.1	<b>Health and Welfare Surcharge on Tobacco</b>

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
<b>總 計</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>一、稅 課 收 入</b>	<b>95.4</b>	<b>97.2</b>	<b>97.4</b>	<b>97.6</b>
<b>(一)國 稅</b>	<b>79.3</b>	<b>80.1</b>	<b>79.1</b>	<b>79.1</b>
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
<b>(二)直轄市及縣(市)稅</b>	<b>16.1</b>	<b>17.1</b>	<b>18.3</b>	<b>18.4</b>
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
<b>(三)教 育 捐</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>二、公 賣 利 益</b>	<b>4.6</b>	<b>0.0</b>	<b>-</b>	<b>-</b>
<b>三、金融保險業營業稅</b>	<b>-</b>	<b>2.1</b>	<b>1.8</b>	<b>1.7</b>
<b>四、健康福利捐</b>	<b>-</b>	<b>0.7</b>	<b>0.8</b>	<b>0.7</b>

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	<b>Grand Total</b>
97.7	97.2	97.2	97.2	<b>Taxes</b>
81.0	80.9	81.9	83.0	<b>National Taxes</b>
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	<b>Municipality &amp; County (City) Taxes</b>
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	<b>Education Surtax</b>
-	-	-	-	<b>Monopoly Revenues</b>
1.6	1.7	1.6	1.7	<b>Financial Enterprises Business Tax</b>
0.7	1.1	1.1	1.1	<b>Health and Welfare Surcharge on Tobacco</b>