

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%
<b>總計</b>	<b>1,257,840,609</b>	<b>100.0</b>	<b>1,225,600,850</b>	<b>100.0</b>	<b>1,252,766,218</b>	<b>100.0</b>	<b>1,387,300,291</b>	<b>100.0</b>
<b>一、財政部所屬機關</b>	<b>1,054,819,567</b>	<b>83.9</b>	<b>1,016,326,372</b>	<b>82.9</b>	<b>1,024,020,074</b>	<b>81.7</b>	<b>1,131,597,273</b>	<b>81.6</b>
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	-	-	-	-
<b>二、經濟部礦務局</b>	<b>9,289</b>	<b>0.0</b>	<b>10,039</b>	<b>0.0</b>	<b>10,187</b>	<b>0.0</b>	<b>3,799</b>	<b>0.0</b>
<b>三、台北市稅捐稽徵處</b>	<b>46,095,140</b>	<b>3.7</b>	<b>45,628,762</b>	<b>3.7</b>	<b>52,007,761</b>	<b>4.2</b>	<b>57,860,878</b>	<b>4.2</b>
<b>四、高雄市稅捐稽徵處</b>	<b>17,586,318</b>	<b>1.4</b>	<b>16,529,629</b>	<b>1.3</b>	<b>17,356,458</b>	<b>1.4</b>	<b>19,576,692</b>	<b>1.4</b>
<b>五、台灣省各種徵機關</b>	<b>139,176,868</b>	<b>11.1</b>	<b>146,979,372</b>	<b>12.0</b>	<b>159,214,996</b>	<b>12.7</b>	<b>178,105,473</b>	<b>12.8</b>
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
<b>六、福建省各種徵機關</b>	<b>153,427</b>	<b>0.0</b>	<b>126,676</b>	<b>0.0</b>	<b>156,742</b>	<b>0.0</b>	<b>156,176</b>	<b>0.0</b>
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%	
<b>1,567,396,363</b>	<b>100.0</b>	<b>1,600,803,894</b>	<b>100.0</b>	<b>1,733,894,782</b>	<b>100.0</b>	<b>1,760,438,282</b>	<b>100.0</b>	<b>Grand Total</b>
<b>1,305,661,385</b>	<b>83.3</b>	<b>1,339,832,263</b>	<b>83.7</b>	<b>1,468,760,546</b>	<b>84.7</b>	<b>1,511,661,320</b>	<b>85.9</b>	<b>Ministry of Finance</b>
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
<b>638</b>	<b>0.0</b>	<b>158</b>	<b>0.0</b>	<b>279</b>	<b>0.0</b>	<b>21</b>	<b>0.0</b>	<b>Bureau of Mines, Ministry of Economic Affairs</b>
<b>60,332,240</b>	<b>3.8</b>	<b>59,333,787</b>	<b>3.7</b>	<b>61,695,799</b>	<b>3.6</b>	<b>56,570,534</b>	<b>3.2</b>	<b>Revenue Service Office, Taipei City</b>
<b>20,660,392</b>	<b>1.3</b>	<b>20,302,615</b>	<b>1.3</b>	<b>20,119,381</b>	<b>1.2</b>	<b>18,817,889</b>	<b>1.1</b>	<b>Revenue Service Office, Kaohsiung City</b>
<b>180,586,302</b>	<b>11.5</b>	<b>181,168,699</b>	<b>11.3</b>	<b>183,122,703</b>	<b>10.6</b>	<b>173,206,775</b>	<b>9.8</b>	<b>Revenue Service Office, Taiwan Province</b>
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
<b>155,406</b>	<b>0.0</b>	<b>166,372</b>	<b>0.0</b>	<b>196,074</b>	<b>0.0</b>	<b>181,743</b>	<b>0.0</b>	<b>Revenue Service Office, Fukien Province</b>
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)

民國97年

單位:新台幣千元

機關別	總計 Grand Total	稅					課
		合計 Total	關稅 Customs Duties	礦區稅 Mining Concession Tax	營利事業 所得稅 Business Income Tax	綜合所得稅 Individual Income Tax	from
<b>總計</b>	<b>1,760,438,282</b>	<b>1,710,617,299</b>	<b>80,425,705</b>	<b>21</b>	<b>445,244,861</b>	<b>389,743,539</b>	
<b>一、財政部所屬機關</b>	<b>1,511,661,320</b>	<b>1,461,840,337</b>	<b>80,425,705</b>	-	<b>445,244,861</b>	<b>389,743,539</b>	
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	-	-	-	-	-	-	
<b>二、經濟部礦務局</b>	<b>21</b>	<b>21</b>	-	<b>21</b>	-	-	
<b>三、台北市稅捐稽徵處</b>	<b>56,570,534</b>	<b>56,570,534</b>	-	-	-	-	
<b>四、高雄市稅捐稽徵處</b>	<b>18,817,889</b>	<b>18,817,889</b>	-	-	-	-	
<b>五、台灣省各稽徵機關</b>	<b>173,206,775</b>	<b>173,206,775</b>	-	-	-	-	
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	-	-	-	-	
<b>六、福建省各稽徵機關</b>	<b>181,743</b>	<b>181,743</b>	-	-	-	-	
金門縣	164,509	164,509	-	-	-	-	
連江縣	17,234	17,234	-	-	-	-	

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	
<b>28,977,696</b>	<b>126,659,613</b>	<b>49,506,301</b>	<b>90,630,291</b>	<b>6,691,514</b>	<b>Grand Total</b>
<b>28,977,696</b>	<b>126,659,613</b>	<b>49,506,301</b>	<b>90,630,291</b>	<b>6,691,514</b>	<b>Ministry of Finance</b>
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
-	-	-	-	-	<b>Bureau of Mines, Ministry of Economic Affairs</b>
-	-	-	-	-	<b>Revenue Service Office, Taipei City</b>
-	-	-	-	-	<b>Revenue Service Office, Kaohsiung City</b>
-	-	-	-	-	<b>Revenue Service Office, Taiwan Province</b>
-	-	-	-	-	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
-	-	-	-	-	<b>Revenue Service Office, Fukien Province</b>
-	-	-	-	-	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					
	Revenues from Tax					
	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	
<b>總計</b>	<b>243,960,817</b>	<b>59,126,928</b>	<b>56,955,439</b>	<b>55,343,250</b>	<b>53,254,944</b>	<b>12,696,095</b>
<b>一、財政部所屬機關</b>	<b>243,960,817</b>	-	-	-	-	-
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	-	-	-	-	-	-
<b>二、經濟部礦務局</b>	-	-	-	-	-	-
<b>三、台北市稅捐稽徵處</b>	-	<b>19,188,394</b>	<b>13,549,409</b>	<b>10,140,620</b>	<b>6,536,438</b>	<b>2,369,087</b>
<b>四、高雄市稅捐稽徵處</b>	-	<b>5,670,597</b>	<b>2,567,038</b>	<b>5,112,780</b>	<b>3,462,219</b>	<b>1,264,769</b>
<b>五、台灣省各稽徵機關</b>	-	<b>34,240,458</b>	<b>40,790,865</b>	<b>40,037,343</b>	<b>43,216,802</b>	<b>9,056,070</b>
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
<b>六、福建省各稽徵機關</b>	-	<b>27,479</b>	<b>48,127</b>	<b>52,507</b>	<b>39,485</b>	<b>6,169</b>
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)

入			CY 2008		Unit : NT\$ 1,000
印花稅	娛樂稅	教育臨時捐	金融保險業 營業稅	健康福利捐	Agency
Stamp Tax	Amusement Tax	Temporary Surtax for Education	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	
<b>9,649,862</b>	<b>1,745,023</b>	<b>5,400</b>	<b>29,706,001</b>	<b>20,114,982</b>	<b>Grand Total</b>
-	-	-	<b>29,706,001</b>	<b>20,114,982</b>	<b>Ministry of Finance</b>
-	-	-	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
-	-	-	-	-	<b>Bureau of Mines, Ministry of Economic Affairs</b>
<b>4,573,341</b>	<b>212,489</b>	<b>756</b>	-	-	<b>Revenue Service Office, Taipei City</b>
<b>592,997</b>	<b>147,489</b>	-	-	-	<b>Revenue Service Office, Kaohsiung City</b>
<b>4,477,054</b>	<b>1,383,539</b>	<b>4,644</b>	-	-	<b>Revenue Service Office, Taiwan Province</b>
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
<b>6,470</b>	<b>1,506</b>	-	-	-	<b>Revenue Service Office, Fukien Province</b>
5,424	1,286	-	-	-	Kinmen County
1,046	220	-	-	-	Lienchiang County

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