

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 Revenues from				
		營業稅* Business Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 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 Tax				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.