

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.