

表3-26. 查(核)定開徵數、未徵數情形

(1)按稅目別分

件數單位:千件
金額單位:千元

年 別 稅 目 別	查(核)定開徵數		實 徵 數		減 免 註 銷 數		逾 越 徵 收 期 限 數	
	Opening Collection for Assessed (Verified) (1)		Tax Collected (2)		Cancelled (3)		Overdue (4)	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
95年	31,360	842,432,858	25,181	333,317,189	349	78,541,567	315	4,142,584
96年	32,004	985,943,914	25,727	467,932,657	362	67,661,117	448	6,831,302
97年	31,619	898,035,639	25,713	398,631,179	206	54,370,409	478	7,674,414
本 年 度 合 計	25,857	458,525,620	24,141	348,647,493	217	28,483,317	0	40
國 稅	2,009	179,087,328	1,687	108,097,094	69	19,644,651	0	40
營利事業所得稅	131	54,002,028	82	14,336,384	6	13,480,121	-	-
綜合所得稅	943	22,145,510	746	11,490,891	60	4,524,904	0	40
遺產及贈與稅	37	26,458,382	35	12,242,989	0	1,074,303	-	-
貨物稅	7	62,897,508	7	62,733,810	0	860	-	-
菸酒稅	0	141,104	0	8,885	0	37	-	-
證券交易稅	0	80	0	69	-	-	-	-
期貨交易稅	-	-	-	-	-	-	-	-
營業稅	891	13,442,716	817	7,284,067	3	564,425	-	-
直轄市及縣(市)稅	23,559	256,296,318	22,325	237,340,974	143	7,745,405	-	-
地價稅	7,316	61,580,784	6,807	55,486,772	7	2,159,350	-	-
土地增值稅	495	61,171,612	471	54,402,765	11	3,280,573	-	-
房屋稅	7,742	55,814,955	7,534	53,987,723	10	255,466	-	-
使用牌照稅	7,014	55,758,766	6,565	51,864,917	102	1,953,412	-	-
契稅	461	12,848,722	448	12,490,488	7	201,383	-	-
印花稅	305	7,274,577	300	7,396,284	3	-159,008	-	-
娛樂稅	226	1,846,902	199	1,712,024	4	54,229	-	-
罰 鍰	288	23,141,974	130	3,209,425	4	1,093,261	-	-
以 前 年 度 合 計	5,763	439,510,019	1,572	49,983,686	-10	25,887,092	478	7,674,375
國 稅	1,401	250,946,769	396	34,560,359	-18	15,105,360	135	3,833,883
營利事業所得稅	277	122,121,980	86	11,363,747	-5	8,215,408	25	1,596,154
綜合所得稅	754	38,805,625	229	3,850,411	-12	1,403,454	79	1,327,308
遺產及贈與稅	9	54,189,052	6	17,421,791	-0	3,789,558	0	25,085
貨物稅	1	1,204,317	0	115,444	-0	3,431	0	20,836
菸酒稅	1	1,348,283	0	8,313	0	9,680	-	-
證券交易稅	0	869	0	494	-0	-	0	44
期貨交易稅	-	-	-	-	-	-	-	-
營業稅	360	33,276,643	75	1,800,158	-1	1,683,829	31	864,455
直轄市及縣(市)稅	3,778	39,751,099	1,061	11,110,581	4	964,959	295	1,817,958
地價稅	1,399	13,713,297	483	4,297,640	0	432,852	68	275,547
土地增值稅	26	8,368,056	17	3,634,086	5	572,590	0	24,206
房屋稅	916	8,586,897	241	1,430,238	-5	-59,575	90	621,224
使用牌照稅	1,316	8,047,351	297	1,416,089	0	-31,647	124	824,567
契稅	12	329,736	8	237,057	2	33,117	0	2,819
印花稅	3	71,769	2	45,618	0	8,120	0	245
娛樂稅	106	633,994	13	49,853	1	9,503	12	69,350
罰 鍰	583	148,812,151	115	4,312,747	4	9,816,773	48	2,022,533

資料來源：財政部所屬各機關及各縣市稽徵單位。

- 說 明：
1. 本表以開徵始日為統計基礎。
 2. 95年(含)以前減免註銷數包含逾核課期限數。
 3. 第(1)欄之以前年度資料，係指原開徵始日在上年12月31日(含)前之查(核)定開徵稅款，未逾徵收期間而仍未徵起者。

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected
(1) by Tax ItemUnit: 1,000Pcs
NT\$1,000

逾核課期限數		未徵數餘額 Balance of Tax Not Collected						CY Tax Item
Excess Assessment (5)		合計		繳款書未送達未徵數		未逾限繳日未徵數		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
-	-	5,515	426,431,518	1,254	15,216,576	144	29,942,361	2006
106	929,745	5,361	442,589,093	1,116	12,324,894	168	28,508,399	2007
93	919,424	5,129	436,440,212	923	9,001,923	181	21,581,691	2008
1	9,517	1,498	81,385,253	634	6,989,009	155	16,348,041	Current Year
0	5,618	254	51,339,925	22	1,719,726	28	11,979,231	National Taxes
0	4,559	43	26,180,963	4	714,090	5	2,484,047	Business Profit Tax
0	600	137	6,129,074	8	243,043	12	1,204,655	Individual Income Tax
-	-	2	13,141,090	0	119,080	1	7,774,317	Estate and Gift Tax
-	-	0	162,839	0	100,474	0	4,054	Commodity Tax
-	-	0	132,182	0	2,157	0	178	Tobacco and Alcohol Tax
-	-	0	11	0	-	-	-	Securities Transactions Tax
-	-	-	-	-	-	-	-	Futures Transactions Tax
0	459	71	5,593,766	11	540,882	10	511,980	Business Tax
0	1,314	1,091	11,208,625	595	4,661,807	111	2,117,028	Municipality & County (City) Taxes
0	1,044	502	3,933,618	446	1,783,759	29	592,419	Land Value Tax
-	-	13	3,488,274	7	2,255,031	6	1,017,224	Land Value Increment Tax
0	270	197	1,571,496	57	251,103	17	167,348	House Tax
0	0	347	1,940,436	75	310,599	51	186,328	Vehicle License Tax
-	-	6	156,851	1	28,724	5	119,230	Deed Tax
-	-	2	37,301	0	5,008	2	32,223	Stamp Tax
-	-	23	80,649	8	27,583	1	2,256	Amusement Tax
0	2,585	154	18,836,704	17	607,476	16	2,251,782	Fine
92	909,907	3,631	355,054,959	289	2,012,914	25	5,233,650	Previous Year
2	275,754	885	197,171,413	3	210,232	2	3,483,905	National Taxes
1	208,818	170	100,737,852	0	160,357	0	1,244,099	Business Profit Tax
1	28,724	456	32,195,727	2	27,811	1	235,225	Individual Income Tax
0	472	3	32,952,147	0	79	0	1,990,035	Estate and Gift Tax
0	455	1	1,064,151	0	6	-	-	Commodity Tax
-	-	0	1,330,290	0	498	-	-	Tobacco and Alcohol Tax
0	0	0	331	0	0	-	-	Securities Transactions Tax
-	-	-	-	-	-	-	-	Futures Transactions Tax
0	37,285	255	28,890,916	1	21,480	0	14,546	Business Tax
83	365,582	2,335	25,492,019	273	1,586,981	22	288,436	Municipality & County (City) Taxes
50	167,597	798	8,539,660	182	586,155	3	95,449	Land Value Tax
0	891	4	4,136,282	1	531,298	0	76,448	Land Value Increment Tax
5	21,396	585	6,573,614	20	94,639	4	27,114	House Tax
28	165,707	867	5,672,636	63	337,218	15	88,477	Vehicle License Tax
0	4,982	2	51,762	1	22,368	0	850	Deed Tax
0	0	0	17,786	0	516	-	-	Stamp Tax
1	5,008	79	500,280	5	14,788	0	98	Amusement Tax
6	268,572	410	132,391,526	13	215,700	1	1,461,310	Fine

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : 1.The Statistics in this table are based on those available at the date of collection.

2.The cancelled figures of deductible and exempted cases before 2006 include cases which the assessment period was overdue.

3.The previous year data under column (1) refer to the assessed tax amount which is supposed to start collecting before December 31 in the previous year, is not yet over due and not yet levy.

表3-26. 查(核)定開徵數、未徵數情形(續1)

(1)按稅目別分

件數單位:千件
金額單位:千元

年 別	未 徵 數 餘 額							
	行政救濟未徵數		分期繳納未徵數		特殊原因未徵數		小 計	
	Administrative Remedies		Pay by Stages		Special Reason		Subtotal	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
95年	22	105,966,455	0	1,488,242	114	599,775	3,981	273,218,109
96年	19	105,543,764	0	1,279,876	135	313,175	3,924	294,618,985
97年	17	97,395,809	0	963,921	140	220,610	3,868	307,276,257
本 年 度 合 計	7	26,728,390	0	186,840	10	3,495	691	31,129,478
國 稅	3	19,071,150	0	181,765	1	1,567	199	18,386,486
營利事業所得稅	1	13,944,909	-	-	0	81	33	9,037,835
綜合所得稅	1	1,747,191	-	-	0	810	116	2,933,375
遺產及贈與稅	0	2,452,721	0	181,765	-	-	0	2,613,207
貨物稅	0	5,319	-	-	-	-	0	52,992
菸酒稅	0	26,390	-	-	-	-	0	103,457
證券交易稅	-	-	-	-	-	-	0	11
期貨交易稅	-	-	-	-	-	-	-	-
營業稅	0	894,620	-	-	0	675	49	3,645,609
直轄市及縣(市)稅	2	1,132,230	-	-	9	1,743	373	3,295,816
地價稅	1	785,258	-	-	6	1,267	20	770,915
土地增值稅	0	130,482	-	-	-	-	0	85,537
房屋稅	1	209,794	-	-	1	183	120	943,067
使用牌照稅	0	759	-	-	2	287	218	1,442,463
契稅	0	5,087	-	-	0	0	0	3,809
印花稅	0	20	-	-	0	0	0	50
娛樂稅	0	829	-	-	0	6	14	49,975
罰 鍰	2	6,525,009	0	5,076	0	185	118	9,447,176
以 前 年 度 合 計	9	70,667,420	0	777,081	130	217,115	3,177	276,146,779
國 稅	4	44,526,960	0	633,854	4	33,468	873	148,282,994
營利事業所得稅	2	25,942,750	0	-	2	21,449	166	73,369,197
綜合所得稅	1	5,682,848	-	-	1	9,126	451	26,240,718
遺產及贈與稅	0	10,704,980	0	633,854	-	-	2	19,623,198
貨物稅	0	62,049	-	-	0	0	1	1,002,096
菸酒稅	0	252,641	-	-	-	-	0	1,077,150
證券交易稅	0	19	-	-	0	0	0	311
期貨交易稅	-	-	-	-	-	-	-	-
營業稅	1	1,881,673	-	-	1	2,893	252	26,970,324
直轄市及縣(市)稅	2	2,456,407	-	-	125	168,413	1,912	20,991,782
地價稅	1	1,640,167	-	-	107	162,977	505	6,054,912
土地增值稅	1	464,502	-	-	-	-	2	3,064,035
房屋稅	1	337,983	-	-	10	2,502	551	6,111,376
使用牌照稅	0	1,734	-	-	9	2,748	780	5,242,459
契稅	0	63	-	-	0	1	1	28,480
印花稅	0	7,214	-	-	0	1	0	10,055
娛樂稅	0	4,745	-	-	0	184	73	480,466
罰 鍰	3	23,684,053	0	143,227	1	15,233	393	106,872,003

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.1)
(1) by Tax ItemUnit: 1,000Pcs
NT\$1,000

Balance of Tax Not Collected								CY	Tax Item
欠稅數				Pending Tax Arrears					
送達未逾滯納期 Service of Notice Has Not Exceeded Delinquency Period		移送執行未結 Transferred to Law Court Not Yet Closed		執行憑證數 Executive Evidence		其他 Others			
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount		
60	7,231,156	1,700	202,163,286	1,709	46,271,937	512	17,551,730	2006	
52	5,784,849	1,488	222,452,791	1,964	47,224,627	420	19,156,719	2007	
90	6,161,972	1,341	235,266,853	2,093	48,858,155	344	16,989,277	2008	
63	4,743,399	411	18,021,023	24	240,977	193	8,124,079	Current Year	
22	3,054,250	126	10,289,463	6	79,380	46	4,963,393	National Taxes	
4	1,322,491	17	5,967,340	1	25,066	11	1,722,937	Business Profit Tax	
13	843,607	76	1,563,054	2	23,533	25	503,181	Individual Income Tax	
0	557,050	0	146,004	0	92	0	1,910,061	Estate and Gift Tax	
0	21,525	0	28,990	0	156	0	2,320	Commodity Tax	
0	5,561	0	89,061	0	120	0	8,715	Tobacco and Alcohol Tax	
0	-	0	11	-	-	0	0	Securities Transactions Tax	
-	-	-	-	-	-	-	-	Futures Transactions Tax	
5	304,016	32	2,495,002	4	30,412	9	816,179	Business Tax	
29	293,313	219	1,693,987	9	48,512	116	1,260,005	Municipality & County (City) Taxes	
1	122,017	2	24,101	0	146	17	624,651	Land Value Tax	
0	14,100	0	51,477	-	-	0	19,960	Land Value Increment Tax	
5	30,258	86	727,314	3	17,566	26	167,929	House Tax	
21	122,831	122	854,902	5	26,908	70	437,823	Vehicle License Tax	
0	58	0	2,016	0	18	0	1,717	Deed Tax	
0	17	0	18	-	-	0	16	Stamp Tax	
1	4,033	9	34,159	1	3,874	3	7,910	Amusement Tax	
12	1,395,836	67	6,037,573	8	113,085	31	1,900,681	Fine	
27	1,418,573	930	217,245,830	2,069	48,617,178	151	8,865,199	Previous Year	
1	617,793	277	116,971,422	583	24,816,306	12	5,877,474	National Taxes	
0	433,169	95	61,880,535	69	10,299,907	2	755,586	Business Profit Tax	
1	61,748	101	18,074,999	342	7,723,434	7	380,536	Individual Income Tax	
0	67,980	1	13,625,218	0	1,369,955	0	4,560,045	Estate and Gift Tax	
0	475	0	747,121	0	240,553	0	13,946	Commodity Tax	
-	-	0	1,071,669	0	3,734	0	1,748	Tobacco and Alcohol Tax	
-	-	0	110	0	201	0	1	Securities Transactions Tax	
-	-	-	-	-	-	-	-	Futures Transactions Tax	
0	54,420	79	21,571,769	171	5,178,523	2	165,612	Business Tax	
21	80,844	524	12,335,631	1,233	7,680,352	133	894,955	Municipality & County (City) Taxes	
10	19,357	143	4,492,464	304	1,341,746	48	201,345	Land Value Tax	
0	425	1	2,715,998	0	234,246	0	113,366	Land Value Increment Tax	
2	8,112	158	3,502,946	374	2,411,301	17	189,017	House Tax	
10	52,543	203	1,389,994	501	3,420,375	65	379,547	Vehicle License Tax	
0	66	0	16,382	0	10,559	0	1,473	Deed Tax	
-	-	0	9,389	0	666	0	-	Stamp Tax	
0	341	17	208,458	53	261,459	3	10,207	Amusement Tax	
4	719,936	130	87,938,777	253	16,120,520	6	2,092,770	Fine	

表3-26. 查(核)定開徵數、未徵數情形(續2完)

(2)按機關別分

件數單位:千件
金額單位:千元

年 別 機 關 別	欠 稅 數 (含 罰 鍰) Pending Tax Arrears (Including Fine)					
	總 計 Grand Total		本 年 度 Current Year		以 前 年 度 Previous Year	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
95年	3,981	273,218,109	632	31,063,660	3,349	242,154,449
96年	3,924	294,618,985	658	32,440,557	3,266	262,178,428
97年	3,868	307,276,257	691	31,129,478	3,177	276,146,779
財政部所屬機關	1,266	276,601,387	229	26,563,127	1,037	250,038,260
台北市國稅局	203	89,475,899	31	7,522,917	172	81,952,982
台灣省北區國稅局	508	77,864,354	92	9,090,479	416	68,773,875
台灣省中區國稅局	235	45,529,126	43	4,715,864	192	40,813,262
台灣省南區國稅局	232	36,523,728	45	3,088,229	187	33,435,499
高雄市國稅局	88	27,208,279	18	2,145,638	70	25,062,641
台北市稅捐處	165	3,708,310	27	438,288	138	3,270,022
高雄市稅捐處	191	2,131,667	31	338,155	160	1,793,512
台灣省各種徵機關	2,244	24,821,509	403	3,788,808	1,841	21,032,701
台北縣	329	4,981,663	46	670,713	283	4,310,950
宜蘭縣	43	314,589	8	63,775	35	250,814
桃園縣	257	3,262,257	56	576,744	201	2,685,513
新竹縣	49	688,151	9	97,281	40	590,870
苗栗縣	67	816,128	10	80,460	57	735,667
台中縣	170	1,506,523	30	275,383	140	1,231,140
彰化縣	140	1,518,238	25	209,559	114	1,308,679
南投縣	82	743,776	13	124,274	69	619,502
雲林縣	91	733,673	17	140,176	75	593,497
嘉義縣	54	477,423	12	92,139	43	385,284
台南縣	122	1,358,787	23	204,233	99	1,154,553
高雄縣	184	1,757,906	26	182,607	158	1,575,300
屏東縣	154	1,150,499	33	226,394	121	924,105
台東縣	38	380,399	9	57,711	29	322,688
花蓮縣	57	401,003	12	76,232	45	324,771
澎湖縣	5	14,170	0	2,396	4	11,774
基隆市	53	372,180	9	61,385	44	310,796
新竹市	41	802,229	9	149,561	32	652,668
台中市	176	1,991,782	30	276,615	146	1,715,166
嘉義市	30	318,307	6	44,417	25	273,890
台南市	104	1,231,826	21	176,751	83	1,055,075
福建省各種徵機關	1	13,384	0	1,100	1	12,284
金門縣	1	13,306	0	1,022	1	12,284
連江縣	0	78	0	78	-	-

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.2 End)
(2) by AgencyUnit: 1,000Pcs
NT\$1,000

欠稅數(不含罰鍰) Pending Tax Arrears (Excluding Fine)						CY Agency
總計 Grand Total		本年度 Current Year		以前年度 Previous Year		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
3,560	173,359,734	557	22,403,945	3,004	150,955,789	2006
3,468	186,210,127	563	23,232,027	2,905	162,978,100	2007
3,356	190,957,079	572	21,682,302	2,784	169,274,776	2008
1,072	166,669,480	199	18,386,486	873	148,282,994	MOF Subordinative National Tax Admin.
161	57,682,728	25	5,045,395	136	52,637,333	Taipei National Tax Admin.
428	45,757,007	79	6,182,199	349	39,574,808	National Tax Admin. of Northern Taiwan Prov.
207	26,875,684	39	3,357,118	168	23,518,566	National Tax Admin. of Central Taiwan Prov.
201	22,002,695	40	2,293,666	161	19,709,030	National Tax Admin. of Southern Taiwan Prov.
74	14,351,366	16	1,508,108	59	12,843,257	Kaohsiung National Tax Admin.
159	3,481,240	25	392,057	135	3,089,183	Revenue Service Office, Taipei City
188	2,017,333	30	295,723	158	1,721,610	Revenue Service Office, Kaohsiung City
1,937	18,775,642	318	2,606,936	1,619	16,168,705	Revenue Service Office, Taiwan Prov.
302	4,114,023	34	476,950	268	3,637,072	Taipei County
37	233,785	6	48,976	31	184,809	Yilan County
214	2,320,587	46	434,457	167	1,886,130	Taoyuan County
38	476,841	7	73,835	31	403,006	Hsinchu County
58	626,652	8	54,834	50	571,818	Miaoli County
133	932,939	23	191,385	110	741,554	Taichung County
121	1,155,439	21	149,164	100	1,006,275	Changhua County
71	508,451	10	76,955	61	431,495	Nantou County
82	567,733	13	83,123	69	484,610	Yunlin County
46	347,928	9	58,270	37	289,658	Chiayi County
105	1,010,513	17	113,434	88	897,079	Tainan County
171	1,504,544	23	147,785	147	1,356,759	Kaohsiung County
132	761,680	24	118,051	108	643,629	Pingtung County
31	282,560	7	37,164	24	245,396	Taitung County
49	271,110	10	49,813	39	221,297	Hualin County
4	12,081	0	1,877	4	10,204	Penghu County
48	292,712	8	44,228	40	248,483	Keelung City
31	692,977	6	126,866	25	566,111	Hsinchu City
147	1,423,149	23	181,753	124	1,241,396	Taichung City
27	261,526	4	31,389	22	230,137	Chiayi City
91	978,413	16	106,628	75	871,785	Tainan City
1	13,384	0	1,100	1	12,284	Revenue Service Office, Fukien Prov.
1	13,306	0	1,022	1	12,284	Kinmen County
0	78	0	78	-	-	Lienchiang County