

## 參考資料二 賦稅各地區別實徵淨額

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單位:新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001       |              | 91年<br>CY 2002       |              | 92年<br>CY 2003       |              |
|-----------------|-------------------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
|                 |                         | 金 額<br>Amount        | 結 構<br>比%    | 金 額<br>Amount        | 結 構<br>比%    | 金 額<br>Amount        | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</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>台北市</b>      | <b>Taipei City</b>      | <b>442,256,965</b>   | <b>35.2</b>  | <b>343,652,910</b>   | <b>28.0</b>  | <b>347,658,455</b>   | <b>27.8</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>120,388,250</b>   | <b>9.6</b>   | <b>137,202,445</b>   | <b>11.2</b>  | <b>142,758,125</b>   | <b>11.4</b>  |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>544,576,522</b>   | <b>43.3</b>  | <b>655,808,514</b>   | <b>53.5</b>  | <b>674,946,810</b>   | <b>53.9</b>  |
| 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          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>488,806</b>       | <b>0.0</b>   | <b>2,679,949</b>     | <b>0.2</b>   | <b>4,609,877</b>     | <b>0.4</b>   |
| 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          |
| <b>其 他</b>      | <b>Others</b>           | <b>150,130,066</b>   | <b>11.9</b>  | <b>86,257,032</b>    | <b>7.0</b>   | <b>82,792,951</b>    | <b>6.6</b>   |

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 B-1. Total Net Tax Revenues - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004       |              | 94年<br>CY 2005       |              | 95年<br>CY 2006       |              | 96年<br>CY 2007       |              | 97年<br>CY 2008       |              |
|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
| 金額<br>Amount         | 結構<br>比%     | 金額<br>Amount         | 結構<br>比%     | 金額<br>Amount         | 結構<br>比%     | 金額<br>Amount         | 結構<br>比%     | 金額<br>Amount         | 結構<br>比%     |
| <b>1,387,300,291</b> | <b>100.0</b> | <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>381,093,275</b>   | <b>27.5</b>  | <b>466,313,989</b>   | <b>29.8</b>  | <b>470,334,842</b>   | <b>29.4</b>  | <b>652,319,898</b>   | <b>37.6</b>  | <b>676,193,539</b>   | <b>38.4</b>  |
| <b>171,792,981</b>   | <b>12.4</b>  | <b>195,377,909</b>   | <b>12.5</b>  | <b>200,061,366</b>   | <b>12.5</b>  | <b>140,230,983</b>   | <b>8.1</b>   | <b>151,238,103</b>   | <b>8.6</b>   |
| <b>751,029,519</b>   | <b>54.1</b>  | <b>818,717,489</b>   | <b>52.2</b>  | <b>845,660,165</b>   | <b>52.8</b>  | <b>853,849,363</b>   | <b>49.2</b>  | <b>847,158,272</b>   | <b>48.1</b>  |
| 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          |
| <b>4,496,128</b>     | <b>0.3</b>   | <b>4,612,670</b>     | <b>0.3</b>   | <b>5,180,438</b>     | <b>0.3</b>   | <b>5,635,189</b>     | <b>0.3</b>   | <b>5,422,642</b>     | <b>0.3</b>   |
| 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          |
| <b>78,888,388</b>    | <b>5.7</b>   | <b>82,374,306</b>    | <b>5.3</b>   | <b>79,567,083</b>    | <b>5.0</b>   | <b>81,859,349</b>    | <b>4.7</b>   | <b>80,425,726</b>    | <b>4.6</b>   |

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B-2. 所得稅實徵淨額—按地區別分

單位:新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001     |              | 91年<br>CY 2002     |              | 92年<br>CY 2003     |              |
|-----------------|-------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                 |                         | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>478,636,373</b> | <b>100.0</b> | <b>392,939,078</b> | <b>100.0</b> | <b>411,086,972</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>265,106,297</b> | <b>55.4</b>  | <b>207,790,204</b> | <b>52.9</b>  | <b>219,033,780</b> | <b>53.3</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>31,248,824</b>  | <b>6.5</b>   | <b>20,441,947</b>  | <b>5.2</b>   | <b>26,341,900</b>  | <b>6.4</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>181,993,449</b> | <b>38.0</b>  | <b>164,388,185</b> | <b>41.8</b>  | <b>164,733,929</b> | <b>40.1</b>  |
| 台北縣             | Taipei County           | 43,694,556         | 9.1          | 41,131,453         | 10.5         | 43,009,143         | 10.5         |
| 宜蘭縣             | Yilan County            | 1,608,458          | 0.3          | 1,593,323          | 0.4          | 1,624,164          | 0.4          |
| 桃園縣             | Taoyuan County          | 26,826,308         | 5.6          | 24,130,180         | 6.1          | 27,675,192         | 6.7          |
| 新竹縣             | Hsinchu County          | 13,445,134         | 2.8          | 10,268,323         | 2.6          | 7,988,664          | 1.9          |
| 苗栗縣             | Miaoli County           | 4,734,469          | 1.0          | 3,024,838          | 0.8          | 3,335,783          | 0.8          |
| 台中縣             | Taichung County         | 10,817,009         | 2.3          | 9,831,256          | 2.5          | 9,207,760          | 2.2          |
| 彰化縣             | Changhua County         | 8,647,640          | 1.8          | 8,256,431          | 2.1          | 7,092,539          | 1.7          |
| 南投縣             | Nantou County           | 2,462,352          | 0.5          | 2,395,536          | 0.6          | 1,679,585          | 0.4          |
| 雲林縣             | Yunlin County           | 2,404,372          | 0.5          | 2,536,340          | 0.6          | 2,022,996          | 0.5          |
| 嘉義縣             | Chiayi County           | 1,542,000          | 0.3          | 1,395,597          | 0.4          | 1,502,189          | 0.4          |
| 台南縣             | Tainan County           | 7,693,741          | 1.6          | 7,282,837          | 1.9          | 8,815,971          | 2.1          |
| 高雄縣             | Kaohsiung County        | 7,579,535          | 1.6          | 6,881,209          | 1.8          | 9,165,141          | 2.2          |
| 屏東縣             | Pingtung County         | 2,849,486          | 0.6          | 2,781,047          | 0.7          | 2,586,069          | 0.6          |
| 台東縣             | Taitung County          | 675,332            | 0.1          | 692,450            | 0.2          | 661,996            | 0.2          |
| 花蓮縣             | Hualien County          | 1,467,722          | 0.3          | 1,534,087          | 0.4          | 1,599,615          | 0.4          |
| 澎湖縣             | Penghu County           | 333,508            | 0.1          | 342,722            | 0.1          | 309,327            | 0.1          |
| 基隆市             | Keelung City            | 2,669,291          | 0.6          | 2,414,726          | 0.6          | 2,181,387          | 0.5          |
| 新竹市             | Hsinchu City            | 17,102,022         | 3.6          | 14,594,342         | 3.7          | 13,071,545         | 3.2          |
| 台中市             | Taichung City           | 15,543,732         | 3.2          | 14,431,594         | 3.7          | 13,015,210         | 3.2          |
| 嘉義市             | Chiayi City             | 2,081,890          | 0.4          | 1,994,287          | 0.5          | 1,805,682          | 0.4          |
| 台南市             | Tainan City             | 7,814,892          | 1.6          | 6,875,607          | 1.7          | 6,383,971          | 1.6          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>287,803</b>     | <b>0.1</b>   | <b>318,742</b>     | <b>0.1</b>   | <b>977,363</b>     | <b>0.2</b>   |
| 金門縣             | Kinmen County           | 229,468            | 0.0          | 258,800            | 0.1          | 913,037            | 0.2          |
| 連江縣             | Lienchiang County       | 58,335             | 0.0          | 59,942             | 0.0          | 64,326             | 0.0          |

資料來源：財政部所屬各區國稅局。

Table B-2. Net Revenues of Income Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004     |              | 94年<br>CY 2005     |              | 95年<br>CY 2006     |              | 96年<br>CY 2007     |              | 97年<br>CY 2008     |              |
|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     |
| <b>455,913,822</b> | <b>100.0</b> | <b>625,807,052</b> | <b>100.0</b> | <b>646,217,799</b> | <b>100.0</b> | <b>730,159,866</b> | <b>100.0</b> | <b>834,988,400</b> | <b>100.0</b> |
| <b>229,889,388</b> | <b>50.4</b>  | <b>312,935,786</b> | <b>50.0</b>  | <b>313,045,008</b> | <b>48.4</b>  | <b>342,168,340</b> | <b>46.9</b>  | <b>376,341,450</b> | <b>45.1</b>  |
| <b>34,518,206</b>  | <b>7.6</b>   | <b>51,134,337</b>  | <b>8.2</b>   | <b>46,559,335</b>  | <b>7.2</b>   | <b>51,570,235</b>  | <b>7.1</b>   | <b>64,860,690</b>  | <b>7.8</b>   |
| <b>191,162,783</b> | <b>41.9</b>  | <b>261,268,359</b> | <b>41.7</b>  | <b>286,101,224</b> | <b>44.3</b>  | <b>335,954,204</b> | <b>46.0</b>  | <b>393,372,721</b> | <b>47.1</b>  |
| 48,315,752         | 10.6         | 61,681,888         | 9.9          | 65,996,112         | 10.2         | 74,525,641         | 10.2         | 86,155,195         | 10.3         |
| 1,721,890          | 0.4          | 1,972,935          | 0.3          | 1,834,054          | 0.3          | 1,838,047          | 0.3          | 1,950,798          | 0.2          |
| 32,078,136         | 7.0          | 41,316,880         | 6.6          | 46,664,676         | 7.2          | 50,428,386         | 6.9          | 56,172,037         | 6.7          |
| 9,998,275          | 2.2          | 14,061,898         | 2.2          | 16,441,551         | 2.5          | 19,697,184         | 2.7          | 23,653,410         | 2.8          |
| 4,593,392          | 1.0          | 6,112,730          | 1.0          | 6,538,200          | 1.0          | 6,451,051          | 0.9          | 7,590,924          | 0.9          |
| 10,502,354         | 2.3          | 15,422,791         | 2.5          | 17,007,474         | 2.6          | 19,004,040         | 2.6          | 21,491,850         | 2.6          |
| 8,317,800          | 1.8          | 12,552,029         | 2.0          | 12,694,465         | 2.0          | 15,454,739         | 2.1          | 18,807,197         | 2.3          |
| 2,090,589          | 0.5          | 2,344,539          | 0.4          | 2,741,782          | 0.4          | 2,815,099          | 0.4          | 3,028,828          | 0.4          |
| 3,145,142          | 0.7          | 3,139,566          | 0.5          | 9,522,309          | 1.5          | 10,355,040         | 1.4          | 24,910,432         | 3.0          |
| 1,555,315          | 0.3          | 2,591,848          | 0.4          | 2,116,650          | 0.3          | 2,659,457          | 0.4          | 2,446,780          | 0.3          |
| 9,527,857          | 2.1          | 14,388,518         | 2.3          | 13,810,335         | 2.1          | 18,014,923         | 2.5          | 20,372,016         | 2.4          |
| 11,247,674         | 2.5          | 16,745,013         | 2.7          | 12,832,199         | 2.0          | 16,218,570         | 2.2          | 14,496,110         | 1.7          |
| 2,726,571          | 0.6          | 3,481,304          | 0.6          | 3,485,200          | 0.5          | 3,500,256          | 0.5          | 3,392,883          | 0.4          |
| 610,824            | 0.1          | 749,507            | 0.1          | 742,623            | 0.1          | 675,913            | 0.1          | 614,933            | 0.1          |
| 1,713,386          | 0.4          | 1,883,295          | 0.3          | 2,066,993          | 0.3          | 2,037,196          | 0.3          | 1,987,901          | 0.2          |
| 323,318            | 0.1          | 331,240            | 0.1          | 367,197            | 0.1          | 329,170            | 0.0          | 332,655            | 0.0          |
| 3,550,900          | 0.8          | 4,138,073          | 0.7          | 3,024,895          | 0.5          | 2,996,425          | 0.4          | 4,276,043          | 0.5          |
| 17,063,914         | 3.7          | 29,134,178         | 4.7          | 34,619,805         | 5.4          | 54,061,487         | 7.4          | 63,250,052         | 7.6          |
| 14,100,765         | 3.1          | 18,773,381         | 3.0          | 22,360,534         | 3.5          | 23,051,927         | 3.2          | 25,518,026         | 3.1          |
| 1,793,473          | 0.4          | 2,129,388          | 0.3          | 2,181,920          | 0.3          | 2,163,209          | 0.3          | 2,237,703          | 0.3          |
| 6,185,456          | 1.4          | 8,317,358          | 1.3          | 9,052,250          | 1.4          | 9,676,444          | 1.3          | 10,686,948         | 1.3          |
| <b>343,445</b>     | <b>0.1</b>   | <b>468,570</b>     | <b>0.1</b>   | <b>512,232</b>     | <b>0.1</b>   | <b>467,087</b>     | <b>0.1</b>   | <b>413,539</b>     | <b>0.0</b>   |
| 257,362            | 0.1          | 379,332            | 0.1          | 433,373            | 0.1          | 392,179            | 0.1          | 324,715            | 0.0          |
| 86,083             | 0.0          | 89,238             | 0.0          | 78,859             | 0.0          | 74,908             | 0.0          | 88,824             | 0.0          |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-3. 營利事業所得稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001     |              | 91年<br>CY 2002     |              | 92年<br>CY 2003     |              |
|-----------------|-------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                 |                         | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>233,677,981</b> | <b>100.0</b> | <b>165,758,919</b> | <b>100.0</b> | <b>213,682,897</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>127,262,888</b> | <b>54.5</b>  | <b>83,832,994</b>  | <b>50.6</b>  | <b>105,672,098</b> | <b>49.5</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>16,519,043</b>  | <b>7.1</b>   | <b>7,727,260</b>   | <b>4.7</b>   | <b>15,085,092</b>  | <b>7.1</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>89,834,383</b>  | <b>38.4</b>  | <b>74,145,625</b>  | <b>44.7</b>  | <b>92,182,833</b>  | <b>43.1</b>  |
| 台北縣             | Taipei County           | 23,189,918         | 9.9          | 20,669,680         | 12.5         | 24,982,198         | 11.7         |
| 宜蘭縣             | Yilan County            | 724,403            | 0.3          | 670,449            | 0.4          | 846,575            | 0.4          |
| 桃園縣             | Taoyuan County          | 13,723,131         | 5.9          | 10,130,570         | 6.1          | 15,105,348         | 7.1          |
| 新竹縣             | Hsinchu County          | 5,629,397          | 2.4          | 4,438,176          | 2.7          | 4,114,555          | 1.9          |
| 苗栗縣             | Miaoli County           | 2,911,870          | 1.2          | 1,286,743          | 0.8          | 1,923,599          | 0.9          |
| 台中縣             | Taichung County         | 7,500,038          | 3.2          | 6,321,258          | 3.8          | 7,833,862          | 3.7          |
| 彰化縣             | Changhua County         | 5,504,474          | 2.4          | 5,034,185          | 3.0          | 5,292,240          | 2.5          |
| 南投縣             | Nantou County           | 1,389,558          | 0.6          | 1,028,472          | 0.6          | 924,469            | 0.4          |
| 雲林縣             | Yunlin County           | 1,134,744          | 0.5          | 1,103,010          | 0.7          | 1,032,272          | 0.5          |
| 嘉義縣             | Chiayi County           | 765,909            | 0.3          | 684,125            | 0.4          | 965,315            | 0.5          |
| 台南縣             | Tainan County           | 4,356,455          | 1.9          | 3,864,915          | 2.3          | 5,831,291          | 2.7          |
| 高雄縣             | Kaohsiung County        | 4,139,049          | 1.8          | 3,461,464          | 2.1          | 6,313,772          | 3.0          |
| 屏東縣             | Pingtung County         | 1,101,011          | 0.5          | 977,140            | 0.6          | 1,136,187          | 0.5          |
| 台東縣             | Taitung County          | 190,621            | 0.1          | 188,663            | 0.1          | 196,085            | 0.1          |
| 花蓮縣             | Hualien County          | 472,817            | 0.2          | 466,926            | 0.3          | 599,023            | 0.3          |
| 澎湖縣             | Penghu County           | 103,188            | 0.0          | 96,963             | 0.1          | 94,251             | 0.0          |
| 基隆市             | Keelung City            | 934,711            | 0.4          | 683,005            | 0.4          | 823,639            | 0.4          |
| 新竹市             | Hsinchu City            | 6,655,647          | 2.8          | 4,589,150          | 2.8          | 4,105,532          | 1.9          |
| 台中市             | Taichung City           | 5,988,644          | 2.6          | 5,659,575          | 3.4          | 6,591,944          | 3.1          |
| 嘉義市             | Chiayi City             | 560,040            | 0.2          | 469,168            | 0.3          | 572,856            | 0.3          |
| 台南市             | Tainan City             | 2,858,758          | 1.2          | 2,321,988          | 1.4          | 2,897,820          | 1.4          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>61,667</b>      | <b>0.0</b>   | <b>53,040</b>      | <b>0.0</b>   | <b>742,874</b>     | <b>0.3</b>   |
| 金門縣             | Kinmen County           | 48,808             | 0.0          | 44,980             | 0.0          | 725,046            | 0.3          |
| 連江縣             | Lienchiang County       | 12,859             | 0.0          | 8,060              | 0.0          | 17,828             | 0.0          |

資料來源：財政部所屬各區國稅局。

Table B-3. Net Revenues of Business Income Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004     |              | 94年<br>CY 2005     |              | 95年<br>CY 2006     |              | 96年<br>CY 2007     |              | 97年<br>CY 2008     |              |
|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     |
| <b>241,088,853</b> | <b>100.0</b> | <b>329,357,079</b> | <b>100.0</b> | <b>311,887,576</b> | <b>100.0</b> | <b>382,633,510</b> | <b>100.0</b> | <b>445,244,861</b> | <b>100.0</b> |
| 112,061,091        | 46.5         | 153,857,397        | 46.7         | 129,760,447        | 41.6         | 156,964,924        | 41.0         | 169,608,212        | 38.1         |
| 21,939,600         | 9.1          | 33,345,584         | 10.1         | 26,928,421         | 8.6          | 30,620,507         | 8.0          | 41,179,576         | 9.2          |
| <b>106,986,814</b> | <b>44.4</b>  | <b>141,945,974</b> | <b>43.1</b>  | <b>154,970,590</b> | <b>49.7</b>  | <b>194,842,675</b> | <b>50.9</b>  | <b>234,333,673</b> | <b>52.6</b>  |
| 29,068,888         | 12.1         | 35,524,064         | 10.8         | 38,264,126         | 12.3         | 44,619,347         | 11.7         | 52,312,527         | 11.7         |
| 887,950            | 0.4          | 1,084,388          | 0.3          | 952,476            | 0.3          | 997,774            | 0.3          | 1,139,155          | 0.3          |
| 16,305,647         | 6.8          | 22,802,392         | 6.9          | 25,032,035         | 8.0          | 27,780,440         | 7.3          | 31,444,542         | 7.1          |
| 4,985,051          | 2.1          | 6,742,324          | 2.0          | 8,187,365          | 2.6          | 11,409,622         | 3.0          | 13,923,806         | 3.1          |
| 2,929,012          | 1.2          | 3,589,113          | 1.1          | 3,453,813          | 1.1          | 3,928,588          | 1.0          | 4,628,065          | 1.0          |
| 8,249,329          | 3.4          | 11,902,383         | 3.6          | 12,461,013         | 4.0          | 13,870,204         | 3.6          | 15,781,472         | 3.5          |
| 6,014,892          | 2.5          | 7,530,778          | 2.3          | 7,523,472          | 2.4          | 10,376,549         | 2.7          | 12,939,517         | 2.9          |
| 1,189,071          | 0.5          | 1,277,237          | 0.4          | 1,643,517          | 0.5          | 1,811,029          | 0.5          | 1,883,682          | 0.4          |
| 1,827,164          | 0.8          | 1,377,075          | 0.4          | 7,658,682          | 2.5          | 8,298,216          | 2.2          | 22,095,899         | 5.0          |
| 882,943            | 0.4          | 1,633,216          | 0.5          | 1,185,734          | 0.4          | 1,718,713          | 0.4          | 1,544,101          | 0.3          |
| 6,317,778          | 2.6          | 10,064,599         | 3.1          | 9,258,255          | 3.0          | 12,890,200         | 3.4          | 14,375,778         | 3.2          |
| 8,217,549          | 3.4          | 12,452,336         | 3.8          | 8,342,992          | 2.7          | 12,250,102         | 3.2          | 10,093,026         | 2.3          |
| 1,250,220          | 0.5          | 1,735,520          | 0.5          | 1,670,670          | 0.5          | 1,815,456          | 0.5          | 1,692,505          | 0.4          |
| 155,494            | 0.1          | 264,006            | 0.1          | 215,538            | 0.1          | 199,792            | 0.1          | 194,252            | 0.0          |
| 737,761            | 0.3          | 792,835            | 0.2          | 933,468            | 0.3          | 994,817            | 0.3          | 920,334            | 0.2          |
| 106,047            | 0.0          | 96,512             | 0.0          | 108,240            | 0.0          | 112,041            | 0.0          | 109,953            | 0.0          |
| 1,938,392          | 0.8          | 2,101,980          | 0.6          | 1,063,201          | 0.3          | 1,200,003          | 0.3          | 2,268,662          | 0.5          |
| 4,415,407          | 1.8          | 6,696,965          | 2.0          | 10,353,237         | 3.3          | 22,474,706         | 5.9          | 26,508,981         | 6.0          |
| 7,662,687          | 3.2          | 9,584,019          | 2.9          | 11,783,570         | 3.8          | 12,457,969         | 3.3          | 13,991,154         | 3.1          |
| 618,298            | 0.3          | 748,177            | 0.2          | 700,416            | 0.2          | 722,453            | 0.2          | 872,838            | 0.2          |
| 3,227,234          | 1.3          | 3,946,055          | 1.2          | 4,178,770          | 1.3          | 4,914,654          | 1.3          | 5,613,424          | 1.3          |
| <b>101,348</b>     | <b>0.0</b>   | <b>208,124</b>     | <b>0.1</b>   | <b>228,118</b>     | <b>0.1</b>   | <b>205,404</b>     | <b>0.1</b>   | <b>123,400</b>     | <b>0.0</b>   |
| 64,032             | 0.0          | 169,239            | 0.1          | 205,726            | 0.1          | 180,330            | 0.0          | 96,251             | 0.0          |
| 37,316             | 0.0          | 38,885             | 0.0          | 22,392             | 0.0          | 25,074             | 0.0          | 27,149             | 0.0          |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-4. 綜合所得稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001     |              | 91年<br>CY 2002     |              | 92年<br>CY 2003     |              |
|-----------------|-------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                 |                         | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>244,958,392</b> | <b>100.0</b> | <b>227,180,159</b> | <b>100.0</b> | <b>197,404,075</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>137,843,409</b> | <b>56.3</b>  | <b>123,957,210</b> | <b>54.6</b>  | <b>113,361,682</b> | <b>57.4</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>14,729,781</b>  | <b>6.0</b>   | <b>12,714,687</b>  | <b>5.6</b>   | <b>11,256,808</b>  | <b>5.7</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>92,159,066</b>  | <b>37.6</b>  | <b>90,242,560</b>  | <b>39.7</b>  | <b>72,551,096</b>  | <b>36.8</b>  |
| 台北縣             | Taipei County           | 20,504,638         | 8.4          | 20,461,773         | 9.0          | 18,026,945         | 9.1          |
| 宜蘭縣             | Yilan County            | 884,055            | 0.4          | 922,874            | 0.4          | 777,589            | 0.4          |
| 桃園縣             | Taoyuan County          | 13,103,177         | 5.3          | 13,999,610         | 6.2          | 12,569,844         | 6.4          |
| 新竹縣             | Hsinchu County          | 7,815,737          | 3.2          | 5,830,147          | 2.6          | 3,874,109          | 2.0          |
| 苗栗縣             | Miaoli County           | 1,822,599          | 0.7          | 1,738,095          | 0.8          | 1,412,184          | 0.7          |
| 台中縣             | Taichung County         | 3,316,971          | 1.4          | 3,509,998          | 1.5          | 1,373,898          | 0.7          |
| 彰化縣             | Changhua County         | 3,143,166          | 1.3          | 3,222,246          | 1.4          | 1,800,299          | 0.9          |
| 南投縣             | Nantou County           | 1,072,794          | 0.4          | 1,367,064          | 0.6          | 755,116            | 0.4          |
| 雲林縣             | Yunlin County           | 1,269,628          | 0.5          | 1,433,330          | 0.6          | 990,724            | 0.5          |
| 嘉義縣             | Chiayi County           | 776,091            | 0.3          | 711,472            | 0.3          | 536,874            | 0.3          |
| 台南縣             | Tainan County           | 3,337,286          | 1.4          | 3,417,922          | 1.5          | 2,984,680          | 1.5          |
| 高雄縣             | Kaohsiung County        | 3,440,486          | 1.4          | 3,419,745          | 1.5          | 2,851,369          | 1.4          |
| 屏東縣             | Pingtung County         | 1,748,475          | 0.7          | 1,803,907          | 0.8          | 1,449,882          | 0.7          |
| 台東縣             | Taitung County          | 484,711            | 0.2          | 503,787            | 0.2          | 465,911            | 0.2          |
| 花蓮縣             | Hualien County          | 994,905            | 0.4          | 1,067,161          | 0.5          | 1,000,592          | 0.5          |
| 澎湖縣             | Penghu County           | 230,320            | 0.1          | 245,759            | 0.1          | 215,076            | 0.1          |
| 基隆市             | Keelung City            | 1,734,580          | 0.7          | 1,731,721          | 0.8          | 1,357,748          | 0.7          |
| 新竹市             | Hsinchu City            | 10,446,375         | 4.3          | 10,005,192         | 4.4          | 8,966,013          | 4.5          |
| 台中市             | Taichung City           | 9,555,088          | 3.9          | 8,772,019          | 3.9          | 6,423,266          | 3.3          |
| 嘉義市             | Chiayi City             | 1,521,850          | 0.6          | 1,525,119          | 0.7          | 1,232,826          | 0.6          |
| 台南市             | Tainan City             | 4,956,134          | 2.0          | 4,553,619          | 2.0          | 3,486,151          | 1.8          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>226,136</b>     | <b>0.1</b>   | <b>265,702</b>     | <b>0.1</b>   | <b>234,489</b>     | <b>0.1</b>   |
| 金門縣             | Kinmen County           | 180,660            | 0.1          | 213,820            | 0.1          | 187,991            | 0.1          |
| 連江縣             | Lienchiang County       | 45,476             | 0.0          | 51,882             | 0.0          | 46,498             | 0.0          |

資料來源：財政部所屬各區國稅局。

Table B-4. Net Revenues of Individual Income Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004     |              | 94年<br>CY 2005     |              | 95年<br>CY 2006     |              | 96年<br>CY 2007     |              | 97年<br>CY 2008     |              |
|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     |
| <b>214,824,969</b> | <b>100.0</b> | <b>296,449,973</b> | <b>100.0</b> | <b>334,330,223</b> | <b>100.0</b> | <b>347,526,356</b> | <b>100.0</b> | <b>389,743,539</b> | <b>100.0</b> |
| 117,828,297        | 54.8         | 159,078,389        | 53.7         | 183,284,561        | 54.8         | 185,203,416        | 53.3         | 206,733,238        | 53.0         |
| 12,578,606         | 5.9          | 17,788,753         | 6.0          | 19,630,914         | 5.9          | 20,949,728         | 6.0          | 23,681,114         | 6.1          |
| 84,175,969         | 39.2         | 119,322,385        | 40.3         | 131,130,634        | 39.2         | 141,111,529        | 40.6         | 159,039,048        | 40.8         |
| 19,246,864         | 9.0          | 26,157,824         | 8.8          | 27,731,986         | 8.3          | 29,906,294         | 8.6          | 33,842,668         | 8.7          |
| 833,940            | 0.4          | 888,547            | 0.3          | 881,578            | 0.3          | 840,273            | 0.2          | 811,643            | 0.2          |
| 15,772,489         | 7.3          | 18,514,488         | 6.2          | 21,632,641         | 6.5          | 22,647,946         | 6.5          | 24,727,495         | 6.3          |
| 5,013,224          | 2.3          | 7,319,574          | 2.5          | 8,254,186          | 2.5          | 8,287,562          | 2.4          | 9,729,604          | 2.5          |
| 1,664,380          | 0.8          | 2,523,617          | 0.9          | 3,084,387          | 0.9          | 2,522,463          | 0.7          | 2,962,859          | 0.8          |
| 2,253,025          | 1.0          | 3,520,408          | 1.2          | 4,546,461          | 1.4          | 5,133,836          | 1.5          | 5,710,378          | 1.5          |
| 2,302,908          | 1.1          | 5,021,251          | 1.7          | 5,170,993          | 1.5          | 5,078,190          | 1.5          | 5,867,680          | 1.5          |
| 901,518            | 0.4          | 1,067,302          | 0.4          | 1,098,265          | 0.3          | 1,004,070          | 0.3          | 1,145,146          | 0.3          |
| 1,317,978          | 0.6          | 1,762,491          | 0.6          | 1,863,627          | 0.6          | 2,056,824          | 0.6          | 2,814,533          | 0.7          |
| 672,372            | 0.3          | 958,632            | 0.3          | 930,916            | 0.3          | 940,744            | 0.3          | 902,679            | 0.2          |
| 3,210,079          | 1.5          | 4,323,919          | 1.5          | 4,552,080          | 1.4          | 5,124,723          | 1.5          | 5,996,238          | 1.5          |
| 3,030,125          | 1.4          | 4,292,677          | 1.4          | 4,489,207          | 1.3          | 3,968,468          | 1.1          | 4,403,084          | 1.1          |
| 1,476,351          | 0.7          | 1,745,784          | 0.6          | 1,814,530          | 0.5          | 1,684,800          | 0.5          | 1,700,378          | 0.4          |
| 455,330            | 0.2          | 485,501            | 0.2          | 527,085            | 0.2          | 476,121            | 0.1          | 420,681            | 0.1          |
| 975,625            | 0.5          | 1,090,460          | 0.4          | 1,133,525          | 0.3          | 1,042,379          | 0.3          | 1,067,567          | 0.3          |
| 217,271            | 0.1          | 234,728            | 0.1          | 258,957            | 0.1          | 217,129            | 0.1          | 222,702            | 0.1          |
| 1,612,508          | 0.8          | 2,036,093          | 0.7          | 1,961,694          | 0.6          | 1,796,422          | 0.5          | 2,007,381          | 0.5          |
| 12,648,507         | 5.9          | 22,437,213         | 7.6          | 24,266,568         | 7.3          | 31,586,781         | 9.1          | 36,741,071         | 9.4          |
| 6,438,078          | 3.0          | 9,189,362          | 3.1          | 10,576,964         | 3.2          | 10,593,958         | 3.0          | 11,526,872         | 3.0          |
| 1,175,175          | 0.5          | 1,381,211          | 0.5          | 1,481,504          | 0.4          | 1,440,756          | 0.4          | 1,364,865          | 0.4          |
| 2,958,222          | 1.4          | 4,371,303          | 1.5          | 4,873,480          | 1.5          | 4,761,790          | 1.4          | 5,073,524          | 1.3          |
| <b>242,097</b>     | <b>0.1</b>   | <b>260,446</b>     | <b>0.1</b>   | <b>284,114</b>     | <b>0.1</b>   | <b>261,683</b>     | <b>0.1</b>   | <b>290,139</b>     | <b>0.1</b>   |
| 193,330            | 0.1          | 210,093            | 0.1          | 227,647            | 0.1          | 211,849            | 0.1          | 228,464            | 0.1          |
| 48,767             | 0.0          | 50,353             | 0.0          | 56,467             | 0.0          | 49,834             | 0.0          | 61,675             | 0.0          |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-5. 遺產及贈與稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001    |              | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>22,710,416</b> | <b>100.0</b> | <b>23,537,164</b> | <b>100.0</b> | <b>30,106,227</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>7,406,753</b>  | <b>32.6</b>  | <b>6,402,495</b>  | <b>27.2</b>  | <b>9,554,559</b>  | <b>31.7</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>1,503,929</b>  | <b>6.6</b>   | <b>1,877,393</b>  | <b>8.0</b>   | <b>2,253,560</b>  | <b>7.5</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>13,799,294</b> | <b>60.8</b>  | <b>15,256,435</b> | <b>64.8</b>  | <b>18,293,294</b> | <b>60.8</b>  |
| 台北縣             | Taipei County           | 3,875,565         | 17.1         | 4,044,749         | 17.2         | 6,797,631         | 22.6         |
| 宜蘭縣             | Yilan County            | 145,588           | 0.6          | 273,808           | 1.2          | 183,183           | 0.6          |
| 桃園縣             | Taoyuan County          | 1,429,904         | 6.3          | 1,285,238         | 5.5          | 1,950,080         | 6.5          |
| 新竹縣             | Hsinchu County          | 248,043           | 1.1          | 226,836           | 1.0          | 243,696           | 0.8          |
| 苗栗縣             | Miaoli County           | 241,359           | 1.1          | 332,417           | 1.4          | 510,142           | 1.7          |
| 台中縣             | Taichung County         | 701,136           | 3.1          | 926,893           | 3.9          | 1,325,792         | 4.4          |
| 彰化縣             | Changhua County         | 406,336           | 1.8          | 569,970           | 2.4          | 861,936           | 2.9          |
| 南投縣             | Nantou County           | 181,295           | 0.8          | 197,759           | 0.8          | 171,822           | 0.6          |
| 雲林縣             | Yunlin County           | 232,904           | 1.0          | 171,766           | 0.7          | 273,776           | 0.9          |
| 嘉義縣             | Chiayi County           | 77,970            | 0.3          | 144,983           | 0.6          | 104,805           | 0.3          |
| 台南縣             | Tainan County           | 848,027           | 3.7          | 971,990           | 4.1          | 806,554           | 2.7          |
| 高雄縣             | Kaohsiung County        | 1,076,655         | 4.7          | 1,476,652         | 6.3          | 1,102,770         | 3.7          |
| 屏東縣             | Pingtung County         | 511,956           | 2.3          | 256,324           | 1.1          | 312,440           | 1.0          |
| 台東縣             | Taitung County          | 85,911            | 0.4          | 20,832            | 0.1          | 52,623            | 0.2          |
| 花蓮縣             | Hualien County          | 83,228            | 0.4          | 148,297           | 0.6          | 456,520           | 1.5          |
| 澎湖縣             | Penghu County           | 3,015             | 0.0          | 8,516             | 0.0          | 10,979            | 0.0          |
| 基隆市             | Keelung City            | 105,673           | 0.5          | 95,345            | 0.4          | 221,922           | 0.7          |
| 新竹市             | Hsinchu City            | 307,849           | 1.4          | 339,295           | 1.4          | 436,317           | 1.4          |
| 台中市             | Taichung City           | 839,791           | 3.7          | 978,247           | 4.2          | 1,291,036         | 4.3          |
| 嘉義市             | Chiayi City             | 264,694           | 1.2          | 359,980           | 1.5          | 243,487           | 0.8          |
| 台南市             | Tainan City             | 2,132,395         | 9.4          | 2,426,538         | 10.3         | 935,783           | 3.1          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>440</b>        | <b>0.0</b>   | <b>841</b>        | <b>0.0</b>   | <b>4,814</b>      | <b>0.0</b>   |
| 金門縣             | Kinmen County           | 417               | 0.0          | 798               | 0.0          | 691               | 0.0          |
| 連江縣             | Lienchiang County       | 23                | 0.0          | 43                | 0.0          | 4,123             | 0.0          |

資料來源：財政部所屬各區國稅局。

Table B-5. Net Revenues of Estate And Gift Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007    |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>29,047,708</b> | <b>100.0</b> | <b>30,450,904</b> | <b>100.0</b> | <b>28,693,738</b> | <b>100.0</b> | <b>28,481,129</b> | <b>100.0</b> | <b>28,977,696</b> | <b>100.0</b> |
| <b>11,103,767</b> | <b>38.2</b>  | <b>11,448,271</b> | <b>37.6</b>  | <b>12,543,177</b> | <b>43.7</b>  | <b>12,771,151</b> | <b>44.8</b>  | <b>14,921,934</b> | <b>51.5</b>  |
| <b>2,065,819</b>  | <b>7.1</b>   | <b>2,293,120</b>  | <b>7.5</b>   | <b>1,457,179</b>  | <b>5.1</b>   | <b>1,451,218</b>  | <b>5.1</b>   | <b>1,752,749</b>  | <b>6.0</b>   |
| <b>15,876,072</b> | <b>54.7</b>  | <b>16,707,712</b> | <b>54.9</b>  | <b>14,692,656</b> | <b>51.2</b>  | <b>14,252,766</b> | <b>50.0</b>  | <b>12,298,003</b> | <b>42.4</b>  |
| 4,611,521         | 15.9         | 4,796,430         | 15.8         | 4,469,213         | 15.6         | 4,180,033         | 14.7         | 2,997,905         | 10.3         |
| 168,427           | 0.6          | 338,789           | 1.1          | 346,480           | 1.2          | 257,141           | 0.9          | 210,176           | 0.7          |
| 2,427,799         | 8.4          | 2,014,183         | 6.6          | 2,057,517         | 7.2          | 1,914,129         | 6.7          | 1,559,870         | 5.4          |
| 291,101           | 1.0          | 366,316           | 1.2          | 353,701           | 1.2          | 220,313           | 0.8          | 187,586           | 0.6          |
| 388,654           | 1.3          | 223,062           | 0.7          | 299,318           | 1.0          | 240,650           | 0.8          | 254,712           | 0.9          |
| 1,022,021         | 3.5          | 1,180,574         | 3.9          | 1,039,800         | 3.6          | 940,511           | 3.3          | 1,224,003         | 4.2          |
| 917,988           | 3.2          | 750,037           | 2.5          | 721,657           | 2.5          | 615,772           | 2.2          | 713,510           | 2.5          |
| 214,344           | 0.7          | 191,578           | 0.6          | 113,937           | 0.4          | 145,910           | 0.5          | 114,307           | 0.4          |
| 228,212           | 0.8          | 150,325           | 0.5          | 227,841           | 0.8          | 254,953           | 0.9          | 250,729           | 0.9          |
| 51,825            | 0.2          | 92,792            | 0.3          | 62,879            | 0.2          | 97,422            | 0.3          | 70,305            | 0.2          |
| 871,016           | 3.0          | 697,953           | 2.3          | 614,978           | 2.1          | 778,171           | 2.7          | 509,243           | 1.8          |
| 908,279           | 3.1          | 1,036,560         | 3.4          | 510,186           | 1.8          | 807,918           | 2.8          | 534,367           | 1.8          |
| 221,952           | 0.8          | 323,585           | 1.1          | 272,328           | 0.9          | 125,484           | 0.4          | 195,372           | 0.7          |
| 23,898            | 0.1          | 40,179            | 0.1          | 26,242            | 0.1          | 10,956            | 0.0          | 47,514            | 0.2          |
| 147,227           | 0.5          | 81,955            | 0.3          | 71,144            | 0.2          | 57,842            | 0.2          | 72,753            | 0.3          |
| 6,461             | 0.0          | 16,722            | 0.1          | 3,168             | 0.0          | 3,274             | 0.0          | 160,071           | 0.6          |
| 211,721           | 0.7          | 142,320           | 0.5          | 462,580           | 1.6          | 454,287           | 1.6          | 150,046           | 0.5          |
| 391,510           | 1.3          | 299,636           | 1.0          | 383,515           | 1.3          | 348,488           | 1.2          | 315,839           | 1.1          |
| 1,723,756         | 5.9          | 2,559,867         | 8.4          | 1,386,447         | 4.8          | 1,605,163         | 5.6          | 1,064,908         | 3.7          |
| 328,617           | 1.1          | 318,972           | 1.0          | 310,113           | 1.1          | 91,720            | 0.3          | 168,804           | 0.6          |
| 719,743           | 2.5          | 1,085,877         | 3.6          | 959,612           | 3.3          | 1,102,629         | 3.9          | 1,495,983         | 5.2          |
| <b>2,050</b>      | <b>0.0</b>   | <b>1,801</b>      | <b>0.0</b>   | <b>726</b>        | <b>0.0</b>   | <b>5,994</b>      | <b>0.0</b>   | <b>5,010</b>      | <b>0.0</b>   |
| 1,848             | 0.0          | 1,698             | 0.0          | 627               | 0.0          | 5,835             | 0.0          | 4,986             | 0.0          |
| 202               | 0.0          | 103               | 0.0          | 99                | 0.0          | 159               | 0.0          | 24                | 0.0          |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-6. 遺產稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001    |              | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>19,462,211</b> | <b>100.0</b> | <b>19,417,250</b> | <b>100.0</b> | <b>24,671,271</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>6,667,197</b>  | <b>34.3</b>  | <b>5,502,943</b>  | <b>28.3</b>  | <b>7,949,001</b>  | <b>32.2</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>1,202,745</b>  | <b>6.2</b>   | <b>1,359,291</b>  | <b>7.0</b>   | <b>1,798,426</b>  | <b>7.3</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>11,592,122</b> | <b>59.6</b>  | <b>12,555,016</b> | <b>64.7</b>  | <b>14,919,995</b> | <b>60.5</b>  |
| 台北縣             | Taipei County           | 3,292,048         | 16.9         | 3,361,320         | 17.3         | 5,914,102         | 24.0         |
| 宜蘭縣             | Yilan County            | 118,713           | 0.6          | 229,816           | 1.2          | 140,843           | 0.6          |
| 桃園縣             | Taoyuan County          | 1,202,098         | 6.2          | 1,004,754         | 5.2          | 1,606,858         | 6.5          |
| 新竹縣             | Hsinchu County          | 206,236           | 1.1          | 75,205            | 0.4          | 162,900           | 0.7          |
| 苗栗縣             | Miaoli County           | 186,817           | 1.0          | 257,012           | 1.3          | 439,766           | 1.8          |
| 台中縣             | Taichung County         | 510,916           | 2.6          | 679,482           | 3.5          | 1,051,770         | 4.3          |
| 彰化縣             | Changhua County         | 279,230           | 1.4          | 426,708           | 2.2          | 730,595           | 3.0          |
| 南投縣             | Nantou County           | 157,574           | 0.8          | 152,509           | 0.8          | 127,199           | 0.5          |
| 雲林縣             | Yunlin County           | 167,903           | 0.9          | 121,251           | 0.6          | 199,841           | 0.8          |
| 嘉義縣             | Chiayi County           | 58,992            | 0.3          | 90,254            | 0.5          | 53,547            | 0.2          |
| 台南縣             | Tainan County           | 778,741           | 4.0          | 869,510           | 4.5          | 678,352           | 2.7          |
| 高雄縣             | Kaohsiung County        | 972,396           | 5.0          | 1,392,119         | 7.2          | 1,005,680         | 4.1          |
| 屏東縣             | Pingtung County         | 448,893           | 2.3          | 181,089           | 0.9          | 219,084           | 0.9          |
| 台東縣             | Taitung County          | 74,569            | 0.4          | 9,931             | 0.1          | 44,853            | 0.2          |
| 花蓮縣             | Hualien County          | 70,931            | 0.4          | 27,130            | 0.1          | 72,968            | 0.3          |
| 澎湖縣             | Penghu County           | 699               | 0.0          | 7,086             | 0.0          | 7,426             | 0.0          |
| 基隆市             | Keelung City            | 93,097            | 0.5          | 75,629            | 0.4          | 203,002           | 0.8          |
| 新竹市             | Hsinchu City            | 269,207           | 1.4          | 286,658           | 1.5          | 376,956           | 1.5          |
| 台中市             | Taichung City           | 516,434           | 2.7          | 705,659           | 3.6          | 959,230           | 3.9          |
| 嘉義市             | Chiayi City             | 228,867           | 1.2          | 310,719           | 1.6          | 162,643           | 0.7          |
| 台南市             | Tainan City             | 1,957,761         | 10.1         | 2,291,175         | 11.8         | 762,380           | 3.1          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>147</b>        | <b>0.0</b>   | <b>-</b>          | <b>-</b>     | <b>3,849</b>      | <b>0.0</b>   |
| 金門縣             | Kinmen County           | 147               | 0.0          | -                 | -            | 12                | 0.0          |
| 連江縣             | Lienchiang County       | -                 | -            | -                 | -            | 3,837             | 0.0          |

資料來源：財政部所屬各區國稅局。

Table B-6. Net Revenues of Estate Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007    |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>23,162,455</b> | <b>100.0</b> | <b>24,109,673</b> | <b>100.0</b> | <b>23,516,468</b> | <b>100.0</b> | <b>21,779,848</b> | <b>100.0</b> | <b>23,871,158</b> | <b>100.0</b> |
| <b>9,485,954</b>  | <b>41.0</b>  | <b>9,322,736</b>  | <b>38.7</b>  | <b>10,589,823</b> | <b>45.0</b>  | <b>9,861,506</b>  | <b>45.3</b>  | <b>13,313,998</b> | <b>55.8</b>  |
| <b>1,496,826</b>  | <b>6.5</b>   | <b>1,542,727</b>  | <b>6.4</b>   | <b>1,068,757</b>  | <b>4.5</b>   | <b>1,116,816</b>  | <b>5.1</b>   | <b>1,398,283</b>  | <b>5.9</b>   |
| <b>12,179,450</b> | <b>52.6</b>  | <b>13,243,889</b> | <b>54.9</b>  | <b>11,857,871</b> | <b>50.4</b>  | <b>10,798,169</b> | <b>49.6</b>  | <b>9,154,831</b>  | <b>38.4</b>  |
| 3,633,945         | 15.7         | 3,889,318         | 16.1         | 3,691,548         | 15.7         | 3,216,095         | 14.8         | 2,050,180         | 8.6          |
| 108,269           | 0.5          | 253,172           | 1.1          | 285,230           | 1.2          | 181,779           | 0.8          | 144,999           | 0.6          |
| 1,966,591         | 8.5          | 1,554,750         | 6.4          | 1,678,282         | 7.1          | 1,559,050         | 7.2          | 1,252,521         | 5.2          |
| 100,033           | 0.4          | 211,537           | 0.9          | 257,869           | 1.1          | 117,293           | 0.5          | 135,639           | 0.6          |
| 293,178           | 1.3          | 145,548           | 0.6          | 250,112           | 1.1          | 179,578           | 0.8          | 208,368           | 0.9          |
| 786,841           | 3.4          | 906,512           | 3.8          | 818,863           | 3.5          | 712,512           | 3.3          | 960,745           | 4.0          |
| 654,861           | 2.8          | 541,133           | 2.2          | 572,869           | 2.4          | 480,572           | 2.2          | 551,892           | 2.3          |
| 140,866           | 0.6          | 143,594           | 0.6          | 83,452            | 0.4          | 96,954            | 0.4          | 77,499            | 0.3          |
| 152,985           | 0.7          | 79,746            | 0.3          | 166,623           | 0.7          | 146,595           | 0.7          | 205,614           | 0.9          |
| 41,398            | 0.2          | 65,321            | 0.3          | 41,190            | 0.2          | 77,606            | 0.4          | 51,394            | 0.2          |
| 659,395           | 2.8          | 570,688           | 2.4          | 445,998           | 1.9          | 520,152           | 2.4          | 402,130           | 1.7          |
| 694,169           | 3.0          | 875,319           | 3.6          | 368,289           | 1.6          | 617,642           | 2.8          | 366,997           | 1.5          |
| 180,574           | 0.8          | 224,316           | 0.9          | 234,989           | 1.0          | 87,007            | 0.4          | 115,023           | 0.5          |
| 9,879             | 0.0          | 30,607            | 0.1          | 14,676            | 0.1          | 1,547             | 0.0          | 38,148            | 0.2          |
| 125,983           | 0.5          | 62,822            | 0.3          | 52,689            | 0.2          | 39,677            | 0.2          | 41,754            | 0.2          |
| 1,800             | 0.0          | 12,639            | 0.1          | 1,905             | 0.0          | 1,958             | 0.0          | 157,581           | 0.7          |
| 195,460           | 0.8          | 127,177           | 0.5          | 447,528           | 1.9          | 440,683           | 2.0          | 122,035           | 0.5          |
| 284,994           | 1.2          | 226,352           | 0.9          | 297,603           | 1.3          | 274,901           | 1.3          | 241,056           | 1.0          |
| 1,400,164         | 6.0          | 2,171,982         | 9.0          | 1,086,249         | 4.6          | 1,092,423         | 5.0          | 658,915           | 2.8          |
| 239,111           | 1.0          | 227,629           | 0.9          | 259,708           | 1.1          | 54,779            | 0.3          | 103,496           | 0.4          |
| 508,954           | 2.2          | 923,727           | 3.8          | 802,199           | 3.4          | 899,366           | 4.1          | 1,268,845         | 5.3          |
| <b>225</b>        | <b>0.0</b>   | <b>321</b>        | <b>0.0</b>   | <b>17</b>         | <b>0.0</b>   | <b>3,357</b>      | <b>0.0</b>   | <b>4,046</b>      | <b>0.0</b>   |
| 122               | 0.0          | 321               | 0.0          | 1                 | 0.0          | 3,357             | 0.0          | 4,046             | 0.0          |
| 103               | 0.0          | -                 | -            | 16                | 0.0          | -                 | -            | -                 | -            |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-7. 贈與稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001   |              | 91年<br>CY 2002   |              | 92年<br>CY 2003   |              |
|-----------------|-------------------------|------------------|--------------|------------------|--------------|------------------|--------------|
|                 |                         | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>3,248,205</b> | <b>100.0</b> | <b>4,119,914</b> | <b>100.0</b> | <b>5,434,956</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>739,556</b>   | <b>22.8</b>  | <b>899,552</b>   | <b>21.8</b>  | <b>1,605,558</b> | <b>29.5</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>301,184</b>   | <b>9.3</b>   | <b>518,102</b>   | <b>12.6</b>  | <b>455,134</b>   | <b>8.4</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>2,207,172</b> | <b>68.0</b>  | <b>2,701,419</b> | <b>65.6</b>  | <b>3,373,299</b> | <b>62.1</b>  |
| 台北縣             | Taipei County           | 583,517          | 18.0         | 683,429          | 16.6         | 883,529          | 16.3         |
| 宜蘭縣             | Yilan County            | 26,875           | 0.8          | 43,992           | 1.1          | 42,340           | 0.8          |
| 桃園縣             | Taoyuan County          | 227,806          | 7.0          | 280,484          | 6.8          | 343,222          | 6.3          |
| 新竹縣             | Hsinchu County          | 41,807           | 1.3          | 151,631          | 3.7          | 80,796           | 1.5          |
| 苗栗縣             | Miaoli County           | 54,542           | 1.7          | 75,405           | 1.8          | 70,376           | 1.3          |
| 台中縣             | Taichung County         | 190,220          | 5.9          | 247,411          | 6.0          | 274,022          | 5.0          |
| 彰化縣             | Changhua County         | 127,106          | 3.9          | 143,262          | 3.5          | 131,341          | 2.4          |
| 南投縣             | Nantou County           | 23,721           | 0.7          | 45,250           | 1.1          | 44,623           | 0.8          |
| 雲林縣             | Yunlin County           | 65,001           | 2.0          | 50,515           | 1.2          | 73,935           | 1.4          |
| 嘉義縣             | Chiayi County           | 18,978           | 0.6          | 54,729           | 1.3          | 51,258           | 0.9          |
| 台南縣             | Tainan County           | 69,286           | 2.1          | 102,480          | 2.5          | 128,202          | 2.4          |
| 高雄縣             | Kaohsiung County        | 104,259          | 3.2          | 84,533           | 2.1          | 97,090           | 1.8          |
| 屏東縣             | Pingtung County         | 63,063           | 1.9          | 75,235           | 1.8          | 93,356           | 1.7          |
| 台東縣             | Taitung County          | 11,342           | 0.3          | 10,901           | 0.3          | 7,770            | 0.1          |
| 花蓮縣             | Hualien County          | 12,297           | 0.4          | 121,167          | 2.9          | 383,552          | 7.1          |
| 澎湖縣             | Penghu County           | 2,316            | 0.1          | 1,430            | 0.0          | 3,553            | 0.1          |
| 基隆市             | Keelung City            | 12,576           | 0.4          | 19,716           | 0.5          | 18,920           | 0.3          |
| 新竹市             | Hsinchu City            | 38,642           | 1.2          | 52,637           | 1.3          | 59,361           | 1.1          |
| 台中市             | Taichung City           | 323,357          | 10.0         | 272,588          | 6.6          | 331,806          | 6.1          |
| 嘉義市             | Chiayi City             | 35,827           | 1.1          | 49,261           | 1.2          | 80,844           | 1.5          |
| 台南市             | Tainan City             | 174,634          | 5.4          | 135,363          | 3.3          | 173,403          | 3.2          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>293</b>       | <b>0.0</b>   | <b>841</b>       | <b>0.0</b>   | <b>965</b>       | <b>0.0</b>   |
| 金門縣             | Kinmen County           | 270              | 0.0          | 798              | 0.0          | 679              | 0.0          |
| 連江縣             | Lienchiang County       | 23               | 0.0          | 43               | 0.0          | 286              | 0.0          |

資料來源：財政部所屬各區國稅局。

Table B-7. Net Revenues of Gift Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004   |              | 94年<br>CY 2005   |              | 95年<br>CY 2006   |              | 96年<br>CY 2007   |              | 97年<br>CY 2008   |              |
|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| 金額<br>Amount     | 結構<br>比%     | 金額<br>Amount     | 結構<br>比%     | 金額<br>Amount     | 結構<br>比%     | 金額<br>Amount     | 結構<br>比%     | 金額<br>Amount     | 結構<br>比%     |
| <b>5,885,253</b> | <b>100.0</b> | <b>6,341,231</b> | <b>100.0</b> | <b>5,177,270</b> | <b>100.0</b> | <b>6,701,281</b> | <b>100.0</b> | <b>5,106,538</b> | <b>100.0</b> |
| <b>1,617,813</b> | <b>27.5</b>  | <b>2,125,535</b> | <b>33.5</b>  | <b>1,953,354</b> | <b>37.7</b>  | <b>2,909,645</b> | <b>43.4</b>  | <b>1,607,936</b> | <b>31.5</b>  |
| <b>568,993</b>   | <b>9.7</b>   | <b>750,393</b>   | <b>11.8</b>  | <b>388,422</b>   | <b>7.5</b>   | <b>334,402</b>   | <b>5.0</b>   | <b>354,466</b>   | <b>6.9</b>   |
| <b>3,696,622</b> | <b>62.8</b>  | <b>3,463,823</b> | <b>54.6</b>  | <b>2,834,785</b> | <b>54.8</b>  | <b>3,454,597</b> | <b>51.6</b>  | <b>3,143,172</b> | <b>61.6</b>  |
| 977,576          | 16.6         | 907,112          | 14.3         | 777,665          | 15.0         | 963,938          | 14.4         | 947,725          | 18.6         |
| 60,158           | 1.0          | 85,617           | 1.4          | 61,250           | 1.2          | 75,362           | 1.1          | 65,177           | 1.3          |
| 461,208          | 7.8          | 459,433          | 7.2          | 379,235          | 7.3          | 355,079          | 5.3          | 307,349          | 6.0          |
| 191,068          | 3.2          | 154,779          | 2.4          | 95,832           | 1.9          | 103,020          | 1.5          | 51,947           | 1.0          |
| 95,476           | 1.6          | 77,514           | 1.2          | 49,206           | 1.0          | 61,072           | 0.9          | 46,344           | 0.9          |
| 235,180          | 4.0          | 274,062          | 4.3          | 220,937          | 4.3          | 227,999          | 3.4          | 263,258          | 5.2          |
| 263,127          | 4.5          | 208,904          | 3.3          | 148,788          | 2.9          | 135,200          | 2.0          | 161,618          | 3.2          |
| 73,478           | 1.2          | 47,984           | 0.8          | 30,485           | 0.6          | 48,956           | 0.7          | 36,808           | 0.7          |
| 75,227           | 1.3          | 70,579           | 1.1          | 61,218           | 1.2          | 108,358          | 1.6          | 45,115           | 0.9          |
| 10,427           | 0.2          | 27,471           | 0.4          | 21,689           | 0.4          | 19,816           | 0.3          | 18,911           | 0.4          |
| 211,621          | 3.6          | 127,265          | 2.0          | 168,980          | 3.3          | 258,019          | 3.9          | 107,113          | 2.1          |
| 214,110          | 3.6          | 161,241          | 2.5          | 141,897          | 2.7          | 190,276          | 2.8          | 167,370          | 3.3          |
| 41,378           | 0.7          | 99,269           | 1.6          | 37,339           | 0.7          | 38,477           | 0.6          | 80,349           | 1.6          |
| 14,019           | 0.2          | 9,572            | 0.2          | 11,566           | 0.2          | 9,409            | 0.1          | 9,366            | 0.2          |
| 21,244           | 0.4          | 19,133           | 0.3          | 18,455           | 0.4          | 18,165           | 0.3          | 30,999           | 0.6          |
| 4,661            | 0.1          | 4,083            | 0.1          | 1,263            | 0.0          | 1,316            | 0.0          | 2,490            | 0.0          |
| 16,261           | 0.3          | 15,143           | 0.2          | 15,052           | 0.3          | 13,604           | 0.2          | 28,011           | 0.5          |
| 106,516          | 1.8          | 73,284           | 1.2          | 85,912           | 1.7          | 73,587           | 1.1          | 74,783           | 1.5          |
| 323,592          | 5.5          | 387,885          | 6.1          | 300,198          | 5.8          | 512,740          | 7.7          | 405,993          | 8.0          |
| 89,506           | 1.5          | 91,343           | 1.4          | 50,405           | 1.0          | 36,941           | 0.6          | 65,308           | 1.3          |
| 210,789          | 3.6          | 162,150          | 2.6          | 157,413          | 3.0          | 203,263          | 3.0          | 227,138          | 4.4          |
| <b>1,825</b>     | <b>0.0</b>   | <b>1,480</b>     | <b>0.0</b>   | <b>709</b>       | <b>0.0</b>   | <b>2,637</b>     | <b>0.0</b>   | <b>964</b>       | <b>0.0</b>   |
| 1,726            | 0.0          | 1,377            | 0.0          | 626              | 0.0          | 2,478            | 0.0          | 940              | 0.0          |
| 99               | 0.0          | 103              | 0.0          | 83               | 0.0          | 159              | 0.0          | 24               | 0.0          |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-8. 貨物稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001     |              | 91年<br>CY 2002     |              | 92年<br>CY 2003     |              |
|-----------------|-------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                 |                         | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>133,883,209</b> | <b>100.0</b> | <b>143,641,480</b> | <b>100.0</b> | <b>146,011,511</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>77,630</b>      | <b>0.1</b>   | <b>68,041</b>      | <b>0.0</b>   | <b>79,258</b>      | <b>0.1</b>   |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>48,133,579</b>  | <b>36.0</b>  | <b>47,304,020</b>  | <b>32.9</b>  | <b>37,698,093</b>  | <b>25.8</b>  |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>85,671,563</b>  | <b>64.0</b>  | <b>96,269,027</b>  | <b>67.0</b>  | <b>108,233,623</b> | <b>74.1</b>  |
| 台北縣             | Taipei County           | 2,262,537          | 1.7          | 2,285,775          | 1.6          | 2,642,755          | 1.8          |
| 宜蘭縣             | Yilan County            | 1,518,991          | 1.1          | 1,635,259          | 1.1          | 1,524,179          | 1.0          |
| 桃園縣             | Taoyuan County          | 30,548,967         | 22.8         | 36,263,969         | 25.2         | 43,091,411         | 29.5         |
| 新竹縣             | Hsinchu County          | 4,641,641          | 3.5          | 4,122,546          | 2.9          | 3,923,841          | 2.7          |
| 苗栗縣             | Miaoli County           | 4,829,484          | 3.6          | 4,022,185          | 2.8          | 4,494,475          | 3.1          |
| 台中縣             | Taichung County         | 6,838,233          | 5.1          | 8,112,837          | 5.6          | 8,652,231          | 5.9          |
| 彰化縣             | Changhua County         | 486,648            | 0.4          | 562,802            | 0.4          | 653,985            | 0.4          |
| 南投縣             | Nantou County           | 55,356             | 0.0          | 51,357             | 0.0          | 49,807             | 0.0          |
| 雲林縣             | Yunlin County           | 16,289,311         | 12.2         | 23,490,329         | 16.4         | 26,652,963         | 18.3         |
| 嘉義縣             | Chiayi County           | 350,806            | 0.3          | 350,070            | 0.2          | 378,875            | 0.3          |
| 台南縣             | Tainan County           | 596,303            | 0.4          | 554,929            | 0.4          | 594,963            | 0.4          |
| 高雄縣             | Kaohsiung County        | 964,098            | 0.7          | 610,161            | 0.4          | 570,167            | 0.4          |
| 屏東縣             | Pingtung County         | 174,919            | 0.1          | 80,233             | 0.1          | 1,225,030          | 0.8          |
| 台東縣             | Taitung County          | 1,045              | 0.0          | 567                | 0.0          | 506                | 0.0          |
| 花蓮縣             | Hualien County          | 1,873,375          | 1.4          | 2,403,511          | 1.7          | 1,887,374          | 1.3          |
| 澎湖縣             | Penghu County           | 246                | 0.0          | 40                 | 0.0          | 352                | 0.0          |
| 基隆市             | Keelung City            | 13,824,053         | 10.3         | 11,333,152         | 7.9          | 11,480,438         | 7.9          |
| 新竹市             | Hsinchu City            | 17,538             | 0.0          | 18,181             | 0.0          | 17,396             | 0.0          |
| 台中市             | Taichung City           | 256,947            | 0.2          | 235,476            | 0.2          | 251,234            | 0.2          |
| 嘉義市             | Chiayi City             | 119,102            | 0.1          | 117,982            | 0.1          | 115,999            | 0.1          |
| 台南市             | Tainan City             | 21,963             | 0.0          | 17,666             | 0.0          | 25,699             | 0.0          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>437</b>         | <b>0.0</b>   | <b>392</b>         | <b>0.0</b>   | <b>537</b>         | <b>0.0</b>   |
| 金門縣             | Kinmen County           | 435                | 0.0          | 382                | 0.0          | 2                  | 0.0          |
| 連江縣             | Lienchiang County       | 2                  | 0.0          | 10                 | 0.0          | 536                | 0.0          |

資料來源：財政部所屬各區國稅局。

Table B-8. Net Revenues of Commodity Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004     |              | 94年<br>CY 2005     |              | 95年<br>CY 2006     |              | 96年<br>CY 2007     |              | 97年<br>CY 2008     |              |
|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     |
| <b>159,643,630</b> | <b>100.0</b> | <b>168,410,908</b> | <b>100.0</b> | <b>159,201,482</b> | <b>100.0</b> | <b>149,036,726</b> | <b>100.0</b> | <b>126,659,613</b> | <b>100.0</b> |
| 52,850             | 0.0          | 130,891            | 0.1          | 72,624             | 0.0          | 45,637             | 0.0          | 4,701              | 0.0          |
| <b>38,473,855</b>  | <b>24.1</b>  | <b>39,485,779</b>  | <b>23.4</b>  | <b>40,834,799</b>  | <b>25.6</b>  | <b>38,432,578</b>  | <b>25.8</b>  | <b>38,341,891</b>  | <b>30.3</b>  |
| <b>121,116,326</b> | <b>75.9</b>  | <b>128,791,167</b> | <b>76.5</b>  | <b>118,293,999</b> | <b>74.3</b>  | <b>110,558,483</b> | <b>74.2</b>  | <b>88,313,016</b>  | <b>69.7</b>  |
| 3,454,512          | 2.2          | 3,277,462          | 1.9          | 2,879,309          | 1.8          | 2,233,675          | 1.5          | 1,660,466          | 1.3          |
| 1,459,236          | 0.9          | 1,737,204          | 1.0          | 1,772,411          | 1.1          | 1,559,021          | 1.0          | 1,305,783          | 1.0          |
| 51,511,113         | 32.3         | 57,044,790         | 33.9         | 50,170,162         | 31.5         | 50,075,352         | 33.6         | 38,972,455         | 30.8         |
| 4,774,629          | 3.0          | 6,332,088          | 3.8          | 5,064,073          | 3.2          | 4,509,542          | 3.0          | 4,646,466          | 3.7          |
| 5,102,196          | 3.2          | 6,319,164          | 3.8          | 3,655,992          | 2.3          | 3,332,894          | 2.2          | 2,816,234          | 2.2          |
| 7,009,280          | 4.4          | 8,370,091          | 5.0          | 7,190,474          | 4.5          | 7,723,191          | 5.2          | 5,930,757          | 4.7          |
| 811,803            | 0.5          | 767,626            | 0.5          | 830,652            | 0.5          | 960,047            | 0.6          | 1,052,090          | 0.8          |
| 52,942             | 0.0          | 44,608             | 0.0          | 51,392             | 0.0          | 49,494             | 0.0          | 52,648             | 0.0          |
| 26,135,575         | 16.4         | 23,032,226         | 13.7         | 25,402,590         | 16.0         | 20,708,808         | 13.9         | 15,455,947         | 12.2         |
| 353,826            | 0.2          | 347,241            | 0.2          | 356,133            | 0.2          | 289,924            | 0.2          | 247,135            | 0.2          |
| 614,880            | 0.4          | 702,816            | 0.4          | 688,212            | 0.4          | 624,111            | 0.4          | 522,481            | 0.4          |
| 599,151            | 0.4          | 529,238            | 0.3          | 594,130            | 0.4          | 545,037            | 0.4          | 538,572            | 0.4          |
| 2,492,732          | 1.6          | 3,177,674          | 1.9          | 2,937,787          | 1.8          | 2,904,201          | 1.9          | 2,300,589          | 1.8          |
| 526                | 0.0          | 6,647              | 0.0          | 525                | 0.0          | 299                | 0.0          | 141                | 0.0          |
| 2,130,726          | 1.3          | 1,935,221          | 1.1          | 1,920,003          | 1.2          | 1,572,148          | 1.1          | 1,452,750          | 1.1          |
| 52                 | 0.0          | 513                | 0.0          | 3,014              | 0.0          | 31                 | 0.0          | 384                | 0.0          |
| 14,212,048         | 8.9          | 14,819,639         | 8.8          | 14,424,902         | 9.1          | 13,092,528         | 8.8          | 10,991,160         | 8.7          |
| 19,422             | 0.0          | 19,511             | 0.0          | 18,224             | 0.0          | 57,320             | 0.0          | 40,738             | 0.0          |
| 248,074            | 0.2          | 230,481            | 0.1          | 225,536            | 0.1          | 220,128            | 0.1          | 236,161            | 0.2          |
| 104,725            | 0.1          | 73,195             | 0.0          | 86,752             | 0.1          | 83,120             | 0.1          | 70,869             | 0.1          |
| 28,878             | 0.0          | 23,732             | 0.0          | 21,726             | 0.0          | 17,612             | 0.0          | 19,190             | 0.0          |
| <b>599</b>         | <b>0.0</b>   | <b>3,071</b>       | <b>0.0</b>   | <b>60</b>          | <b>0.0</b>   | <b>28</b>          | <b>0.0</b>   | <b>5</b>           | <b>0.0</b>   |
| -                  | -            | 3,067              | 0.0          | 48                 | 0.0          | 16                 | 0.0          | -                  | -            |
| 599                | 0.0          | 4                  | 0.0          | 12                 | 0.0          | 12                 | 0.0          | 5                  | 0.0          |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-9. 菸酒稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001 |           | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|----------------|-----------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount  | 結 構<br>比% | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | -              | -         | <b>41,188,051</b> | <b>100.0</b> | <b>49,772,631</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | -              | -         | <b>292,603</b>    | <b>0.7</b>   | <b>292,846</b>    | <b>0.6</b>   |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | -              | -         | <b>927,059</b>    | <b>2.3</b>   | <b>2,690,798</b>  | <b>5.4</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | -              | -         | <b>37,966,648</b> | <b>92.2</b>  | <b>43,677,114</b> | <b>87.8</b>  |
| 台北縣             | Taipei County           | -              | -         | 4,204,306         | 10.2         | 4,334,578         | 8.7          |
| 宜蘭縣             | Yilan County            | -              | -         | 201,148           | 0.5          | 282,556           | 0.6          |
| 桃園縣             | Taoyuan County          | -              | -         | 4,570,426         | 11.1         | 2,505,374         | 5.0          |
| 新竹縣             | Hsinchu County          | -              | -         | 19,566            | 0.0          | 49,377            | 0.1          |
| 苗栗縣             | Miaoli County           | -              | -         | 3,324,020         | 8.1          | 3,907,114         | 7.8          |
| 台中縣             | Taichung County         | -              | -         | 5,464,572         | 13.3         | 6,302,693         | 12.7         |
| 彰化縣             | Changhua County         | -              | -         | 70                | 0.0          | 1,673             | 0.0          |
| 南投縣             | Nantou County           | -              | -         | 501,149           | 1.2          | 681,323           | 1.4          |
| 雲林縣             | Yunlin County           | -              | -         | 18,715            | 0.0          | 39,684            | 0.1          |
| 嘉義縣             | Chiayi County           | -              | -         | 838,774           | 2.0          | 946,448           | 1.9          |
| 台南縣             | Tainan County           | -              | -         | 4,335,483         | 10.5         | 4,964,557         | 10.0         |
| 高雄縣             | Kaohsiung County        | -              | -         | 3,019             | 0.0          | 31,143            | 0.1          |
| 屏東縣             | Pingtung County         | -              | -         | 2,663,374         | 6.5          | 3,347,655         | 6.7          |
| 台東縣             | Taitung County          | -              | -         | 25                | 0.0          | 4,513             | 0.0          |
| 花蓮縣             | Hualien County          | -              | -         | 181,701           | 0.4          | 398,594           | 0.8          |
| 澎湖縣             | Penghu County           | -              | -         | -                 | -            | -                 | -            |
| 基隆市             | Keelung City            | -              | -         | 10,994,397        | 26.7         | 15,266,481        | 30.7         |
| 新竹市             | Hsinchu City            | -              | -         | -                 | -            | -                 | -            |
| 台中市             | Taichung City           | -              | -         | 645,903           | 1.6          | 613,286           | 1.2          |
| 嘉義市             | Chiayi City             | -              | -         | -                 | -            | -                 | -            |
| 台南市             | Tainan City             | -              | -         | -                 | -            | 65                | 0.0          |
| <b>福建省</b>      | <b>Fuchien Province</b> | -              | -         | <b>2,001,741</b>  | <b>4.9</b>   | <b>3,111,873</b>  | <b>6.3</b>   |
| 金門縣             | Kinmen County           | -              | -         | 1,910,556         | 4.6          | 2,886,801         | 5.8          |
| 連江縣             | Lienchiang County       | -              | -         | 91,185            | 0.2          | 225,072           | 0.5          |

資料來源：各縣市稽徵單位。

Table B-9. Net Revenues of Tobacco and Alcohol Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007    |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>48,336,188</b> | <b>100.0</b> | <b>50,443,151</b> | <b>100.0</b> | <b>51,041,996</b> | <b>100.0</b> | <b>50,415,193</b> | <b>100.0</b> | <b>49,506,301</b> | <b>100.0</b> |
| 354,818           | 0.7          | 144,319           | 0.3          | 16,329            | 0.0          | 22,802            | 0.0          | 24,224            | 0.0          |
| 3,036,292         | 6.3          | 3,644,965         | 7.2          | 3,529,250         | 6.9          | 3,468,740         | 6.9          | 3,588,933         | 7.2          |
| <b>41,364,217</b> | <b>85.6</b>  | <b>43,001,697</b> | <b>85.2</b>  | <b>43,414,208</b> | <b>85.1</b>  | <b>42,408,249</b> | <b>84.1</b>  | <b>41,513,292</b> | <b>83.9</b>  |
| 4,229,132         | 8.7          | 3,571,739         | 7.1          | 3,584,618         | 7.0          | 3,222,727         | 6.4          | 3,352,378         | 6.8          |
| 246,361           | 0.5          | 209,141           | 0.4          | 255,742           | 0.5          | 276,139           | 0.5          | 253,820           | 0.5          |
| 2,267,602         | 4.7          | 2,815,448         | 5.6          | 2,932,979         | 5.7          | 3,272,058         | 6.5          | 2,868,494         | 5.8          |
| 60,748            | 0.1          | 48,003            | 0.1          | 58,018            | 0.1          | 62,399            | 0.1          | 56,410            | 0.1          |
| 3,563,940         | 7.4          | 3,991,652         | 7.9          | 3,891,410         | 7.6          | 3,886,773         | 7.7          | 4,054,061         | 8.2          |
| 5,352,630         | 11.1         | 5,722,433         | 11.3         | 5,731,124         | 11.2         | 5,543,755         | 11.0         | 5,145,341         | 10.4         |
| 10,024            | 0.0          | 13,775            | 0.0          | 9,269             | 0.0          | 19,733            | 0.0          | 22,335            | 0.0          |
| 630,734           | 1.3          | 575,193           | 1.1          | 505,507           | 1.0          | 506,110           | 1.0          | 456,330           | 0.9          |
| 96,779            | 0.2          | 83,106            | 0.2          | 72,460            | 0.1          | 76,346            | 0.2          | 69,159            | 0.1          |
| 882,648           | 1.8          | 692,937           | 1.4          | 758,368           | 1.5          | 628,420           | 1.2          | 568,511           | 1.1          |
| 4,838,440         | 10.0         | 4,666,195         | 9.3          | 4,978,977         | 9.8          | 4,864,371         | 9.6          | 4,548,407         | 9.2          |
| 41,689            | 0.1          | 47,659            | 0.1          | 27,241            | 0.1          | 31,310            | 0.1          | 17,988            | 0.0          |
| 2,991,924         | 6.2          | 3,165,894         | 6.3          | 2,895,020         | 5.7          | 3,064,138         | 6.1          | 3,191,624         | 6.4          |
| 5,979             | 0.0          | 5,117             | 0.0          | 4,912             | 0.0          | 3,480             | 0.0          | 3,711             | 0.0          |
| 271,403           | 0.6          | 238,584           | 0.5          | 325,570           | 0.6          | 425,952           | 0.8          | 355,500           | 0.7          |
| -                 | -            | -                 | -            | -                 | -            | 191               | 0.0          | 486               | 0.0          |
| 15,328,171        | 31.7         | 16,670,425        | 33.0         | 16,868,096        | 33.0         | 15,982,376        | 31.7         | 16,008,549        | 32.3         |
| -                 | -            | 44                | 0.0          | 6                 | 0.0          | -                 | -            | -                 | -            |
| 545,830           | 1.1          | 483,865           | 1.0          | 514,439           | 1.0          | 541,278           | 1.1          | 539,692           | 1.1          |
| -                 | -            | -                 | -            | -                 | -            | -                 | -            | -                 | -            |
| 183               | 0.0          | 487               | 0.0          | 452               | 0.0          | 693               | 0.0          | 496               | 0.0          |
| <b>3,580,861</b>  | <b>7.4</b>   | <b>3,652,170</b>  | <b>7.2</b>   | <b>4,082,209</b>  | <b>8.0</b>   | <b>4,515,402</b>  | <b>9.0</b>   | <b>4,379,852</b>  | <b>8.8</b>   |
| 3,263,813         | 6.8          | 3,436,801         | 6.8          | 3,844,688         | 7.5          | 4,365,576         | 8.7          | 4,243,078         | 8.6          |
| 317,048           | 0.7          | 215,369           | 0.4          | 237,521           | 0.5          | 149,826           | 0.3          | 136,774           | 0.3          |

Source : Tax Collection units of each county/city government.

表B-10. 證券交易稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001    |              | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>63,899,313</b> | <b>100.0</b> | <b>76,794,435</b> | <b>100.0</b> | <b>69,283,205</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>30,156,807</b> | <b>47.2</b>  | <b>37,511,127</b> | <b>48.8</b>  | <b>35,573,560</b> | <b>51.3</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>4,357,952</b>  | <b>6.8</b>   | <b>5,014,363</b>  | <b>6.5</b>   | <b>4,416,569</b>  | <b>6.4</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>29,355,802</b> | <b>45.9</b>  | <b>34,233,497</b> | <b>44.6</b>  | <b>29,260,937</b> | <b>42.2</b>  |
| 台北縣             | Taipei County           | 6,993,993         | 10.9         | 8,361,160         | 10.9         | 7,153,649         | 10.3         |
| 宜蘭縣             | Yilan County            | 604,743           | 0.9          | 701,100           | 0.9          | 602,394           | 0.9          |
| 桃園縣             | Taoyuan County          | 3,118,905         | 4.9          | 3,692,066         | 4.8          | 3,152,782         | 4.6          |
| 新竹縣             | Hsinchu County          | 680,410           | 1.1          | 768,334           | 1.0          | 662,094           | 1.0          |
| 苗栗縣             | Miaoli County           | 697,326           | 1.1          | 833,412           | 1.1          | 698,441           | 1.0          |
| 台中縣             | Taichung County         | 1,639,433         | 2.6          | 1,808,455         | 2.4          | 1,592,043         | 2.3          |
| 彰化縣             | Changhua County         | 1,673,948         | 2.6          | 2,000,500         | 2.6          | 1,691,336         | 2.4          |
| 南投縣             | Nantou County           | 411,768           | 0.6          | 451,425           | 0.6          | 378,505           | 0.5          |
| 雲林縣             | Yunlin County           | 943,416           | 1.5          | 1,084,113         | 1.4          | 870,228           | 1.3          |
| 嘉義縣             | Chiayi County           | 157,755           | 0.2          | 197,802           | 0.3          | 156,553           | 0.2          |
| 台南縣             | Tainan County           | 923,524           | 1.4          | 1,086,287         | 1.4          | 977,763           | 1.4          |
| 高雄縣             | Kaohsiung County        | 916,385           | 1.4          | 1,107,314         | 1.4          | 981,353           | 1.4          |
| 屏東縣             | Pingtung County         | 729,239           | 1.1          | 835,736           | 1.1          | 708,034           | 1.0          |
| 台東縣             | Taitung County          | 185,451           | 0.3          | 196,508           | 0.3          | 174,096           | 0.3          |
| 花蓮縣             | Hualien County          | 307,948           | 0.5          | 337,206           | 0.4          | 287,264           | 0.4          |
| 澎湖縣             | Penghu County           | 20,638            | 0.0          | 29,334            | 0.0          | 38,522            | 0.1          |
| 基隆市             | Keelung City            | 481,874           | 0.8          | 547,869           | 0.7          | 476,495           | 0.7          |
| 新竹市             | Hsinchu City            | 1,742,255         | 2.7          | 2,008,100         | 2.6          | 1,667,974         | 2.4          |
| 台中市             | Taichung City           | 3,827,411         | 6.0          | 4,379,094         | 5.7          | 3,656,610         | 5.3          |
| 嘉義市             | Chiayi City             | 1,142,643         | 1.8          | 1,414,876         | 1.8          | 1,172,330         | 1.7          |
| 台南市             | Tainan City             | 2,156,737         | 3.4          | 2,392,806         | 3.1          | 2,162,471         | 3.1          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>28,752</b>     | <b>0.0</b>   | <b>35,448</b>     | <b>0.0</b>   | <b>32,139</b>     | <b>0.0</b>   |
| 金門縣             | Kinmen County           | 28,730            | 0.0          | 35,348            | 0.0          | 31,931            | 0.0          |
| 連江縣             | Lienchiang County       | 22                | 0.0          | 100               | 0.0          | 208               | 0.0          |

資料來源：財政部所屬各區國稅局。

Table B-10. Net Revenues of Securities Transactions Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007     |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|--------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount       | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>84,148,343</b> | <b>100.0</b> | <b>68,203,675</b> | <b>100.0</b> | <b>89,954,385</b> | <b>100.0</b> | <b>128,894,627</b> | <b>100.0</b> | <b>90,630,291</b> | <b>100.0</b> |
| <b>43,823,560</b> | <b>52.1</b>  | <b>38,796,288</b> | <b>56.9</b>  | <b>50,236,306</b> | <b>55.8</b>  | <b>71,530,722</b>  | <b>55.5</b>  | <b>53,171,594</b> | <b>58.7</b>  |
| <b>5,352,839</b>  | <b>6.4</b>   | <b>3,885,695</b>  | <b>5.7</b>   | <b>5,116,299</b>  | <b>5.7</b>   | <b>7,115,957</b>   | <b>5.5</b>   | <b>4,873,228</b>  | <b>5.4</b>   |
| <b>34,935,301</b> | <b>41.5</b>  | <b>25,494,600</b> | <b>37.4</b>  | <b>34,566,866</b> | <b>38.4</b>  | <b>50,193,679</b>  | <b>38.9</b>  | <b>32,546,900</b> | <b>35.9</b>  |
| 8,477,002         | 10.1         | 6,324,804         | 9.3          | 8,594,077         | 9.6          | 12,445,924         | 9.7          | 8,040,124         | 8.9          |
| 723,680           | 0.9          | 524,011           | 0.8          | 840,333           | 0.9          | 1,153,250          | 0.9          | 741,104           | 0.8          |
| 3,715,224         | 4.4          | 2,733,970         | 4.0          | 3,782,829         | 4.2          | 5,425,664          | 4.2          | 3,510,387         | 3.9          |
| 790,817           | 0.9          | 574,473           | 0.8          | 833,663           | 0.9          | 1,224,847          | 1.0          | 772,507           | 0.9          |
| 810,497           | 1.0          | 563,867           | 0.8          | 776,690           | 0.9          | 1,083,584          | 0.8          | 672,725           | 0.7          |
| 1,910,955         | 2.3          | 1,374,360         | 2.0          | 1,809,076         | 2.0          | 2,719,219          | 2.1          | 1,765,891         | 1.9          |
| 2,008,204         | 2.4          | 1,386,781         | 2.0          | 1,898,921         | 2.1          | 2,751,348          | 2.1          | 1,803,891         | 2.0          |
| 428,836           | 0.5          | 292,337           | 0.4          | 400,264           | 0.4          | 587,199            | 0.5          | 397,293           | 0.4          |
| 1,118,842         | 1.3          | 819,376           | 1.2          | 1,133,567         | 1.3          | 1,824,805          | 1.4          | 1,151,176         | 1.3          |
| 197,467           | 0.2          | 143,437           | 0.2          | 206,787           | 0.2          | 253,348            | 0.2          | 169,812           | 0.2          |
| 1,153,419         | 1.4          | 824,102           | 1.2          | 1,059,291         | 1.2          | 1,528,064          | 1.2          | 1,071,527         | 1.2          |
| 1,183,194         | 1.4          | 825,979           | 1.2          | 1,112,806         | 1.2          | 1,529,341          | 1.2          | 1,073,955         | 1.2          |
| 887,959           | 1.1          | 627,893           | 0.9          | 845,519           | 0.9          | 1,182,665          | 0.9          | 774,939           | 0.9          |
| 206,344           | 0.2          | 147,120           | 0.2          | 190,068           | 0.2          | 273,068            | 0.2          | 153,660           | 0.2          |
| 331,401           | 0.4          | 219,547           | 0.3          | 319,974           | 0.4          | 462,240            | 0.4          | 330,107           | 0.4          |
| 51,497            | 0.1          | 42,794            | 0.1          | 52,975            | 0.1          | 80,045             | 0.1          | 54,422            | 0.1          |
| 529,461           | 0.6          | 392,607           | 0.6          | 516,668           | 0.6          | 725,741            | 0.6          | 470,303           | 0.5          |
| 2,036,609         | 2.4          | 1,651,453         | 2.4          | 2,193,897         | 2.4          | 3,291,486          | 2.6          | 1,951,044         | 2.2          |
| 4,298,774         | 5.1          | 3,120,134         | 4.6          | 4,039,483         | 4.5          | 5,942,671          | 4.6          | 3,961,180         | 4.4          |
| 1,389,607         | 1.7          | 1,005,769         | 1.5          | 1,376,380         | 1.5          | 2,128,289          | 1.7          | 1,340,575         | 1.5          |
| 2,685,512         | 3.2          | 1,899,786         | 2.8          | 2,583,598         | 2.9          | 3,580,881          | 2.8          | 2,340,278         | 2.6          |
| <b>36,643</b>     | <b>0.0</b>   | <b>27,092</b>     | <b>0.0</b>   | <b>34,914</b>     | <b>0.0</b>   | <b>54,269</b>      | <b>0.0</b>   | <b>38,569</b>     | <b>0.0</b>   |
| 36,581            | 0.0          | 26,745            | 0.0          | 34,886            | 0.0          | 54,222             | 0.0          | 38,363            | 0.0          |
| 62                | 0.0          | 347               | 0.0          | 28                | 0.0          | 47                 | 0.0          | 206               | 0.0          |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-11. 期貨交易稅實徵淨額—按地區別分

單位:新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001   |              | 91年<br>CY 2002   |              | 92年<br>CY 2003   |              |
|-----------------|-------------------------|------------------|--------------|------------------|--------------|------------------|--------------|
|                 |                         | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>1,862,161</b> | <b>100.0</b> | <b>2,864,026</b> | <b>100.0</b> | <b>4,805,704</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>1,533,586</b> | <b>82.4</b>  | <b>2,362,891</b> | <b>82.5</b>  | <b>4,196,108</b> | <b>87.3</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>83,144</b>    | <b>4.5</b>   | <b>133,180</b>   | <b>4.7</b>   | <b>309,230</b>   | <b>6.4</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>245,431</b>   | <b>13.2</b>  | <b>367,955</b>   | <b>12.8</b>  | <b>300,366</b>   | <b>6.3</b>   |
| 台北縣             | Taipei County           | 34,124           | 1.8          | 42,567           | 1.5          | 25,170           | 0.5          |
| 宜蘭縣             | Yilan County            | 1,347            | 0.1          | 1,915            | 0.1          | 3,017            | 0.1          |
| 桃園縣             | Taoyuan County          | 24,507           | 1.3          | 23,017           | 0.8          | 22,553           | 0.5          |
| 新竹縣             | Hsinchu County          | -                | -            | -                | -            | -                | -            |
| 苗栗縣             | Miaoli County           | 965              | 0.1          | 981              | 0.0          | 1,714            | 0.0          |
| 台中縣             | Taichung County         | 65               | 0.0          | -                | -            | -                | -            |
| 彰化縣             | Changhua County         | 3,698            | 0.2          | 3,050            | 0.1          | 1,372            | 0.0          |
| 南投縣             | Nantou County           | 656              | 0.0          | 575              | 0.0          | 991              | 0.0          |
| 雲林縣             | Yunlin County           | 1,983            | 0.1          | 2,840            | 0.1          | 1,272            | 0.0          |
| 嘉義縣             | Chiayi County           | -                | -            | -                | -            | -                | -            |
| 台南縣             | Tainan County           | 6,221            | 0.3          | 7,396            | 0.3          | 10,151           | 0.2          |
| 高雄縣             | Kaohsiung County        | 3,337            | 0.2          | 3,242            | 0.1          | 2,206            | 0.0          |
| 屏東縣             | Pingtung County         | -                | -            | -                | -            | -                | -            |
| 台東縣             | Taitung County          | -                | -            | -                | -            | -                | -            |
| 花蓮縣             | Hualien County          | -                | -            | -                | -            | -                | -            |
| 澎湖縣             | Penghu County           | -                | -            | -                | -            | 363              | 0.0          |
| 基隆市             | Keelung City            | 964              | 0.1          | 505              | 0.0          | 569              | 0.0          |
| 新竹市             | Hsinchu City            | 7,538            | 0.4          | 13,208           | 0.5          | 12,886           | 0.3          |
| 台中市             | Taichung City           | 115,354          | 6.2          | 201,180          | 7.0          | 146,303          | 3.0          |
| 嘉義市             | Chiayi City             | 1,711            | 0.1          | 12,676           | 0.4          | 12,945           | 0.3          |
| 台南市             | Tainan City             | 42,961           | 2.3          | 54,803           | 1.9          | 58,854           | 1.2          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>-</b>         | <b>-</b>     | <b>-</b>         | <b>-</b>     | <b>-</b>         | <b>-</b>     |
| 金門縣             | Kinmen County           | -                | -            | -                | -            | -                | -            |
| 連江縣             | Lienchiang County       | -                | -            | -                | -            | -                | -            |

資料來源：財政部所屬各區國稅局。

Table B-11. Net Revenues of Futures Transactions Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004 |          | 94年<br>CY 2005 |          | 95年<br>CY 2006 |          | 96年<br>CY 2007 |          | 97年<br>CY 2008 |          |
|----------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|
| 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% |
| 8,272,379      | 100.0    | 6,341,673      | 100.0    | 4,072,486      | 100.0    | 5,757,834      | 100.0    | 6,691,514      | 100.0    |
| 7,395,655      | 89.4     | 5,818,929      | 91.8     | 3,765,877      | 92.5     | 5,245,457      | 91.1     | 6,020,801      | 90.0     |
| 433,199        | 5.2      | 267,881        | 4.2      | 119,431        | 2.9      | 151,844        | 2.6      | 232,755        | 3.5      |
| 443,525        | 5.4      | 254,863        | 4.0      | 187,178        | 4.6      | 360,533        | 6.3      | 437,958        | 6.5      |
| 29,855         | 0.4      | 21,614         | 0.3      | 14,819         | 0.4      | 25,161         | 0.4      | 29,925         | 0.4      |
| 2,997          | 0.0      | 1              | 0.0      | -              | -        | -              | -        | -              | -        |
| 27,950         | 0.3      | 21,317         | 0.3      | 10,673         | 0.3      | 31,744         | 0.6      | 24,846         | 0.4      |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 3,515          | 0.0      | 2,713          | 0.0      | 1,704          | 0.0      | 934            | 0.0      | 1,336          | 0.0      |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 1,368          | 0.0      | 539            | 0.0      | 189            | 0.0      | 126            | 0.0      | 314            | 0.0      |
| 1,003          | 0.0      | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 13,034         | 0.2      | 6,711          | 0.1      | 4,169          | 0.1      | 4,880          | 0.1      | 5,333          | 0.1      |
| 3,555          | 0.0      | 1,795          | 0.0      | 1,078          | 0.0      | 926            | 0.0      | 2,144          | 0.0      |
| -              | -        | -              | -        | 351            | 0.0      | 313            | 0.0      | 2,826          | 0.0      |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 1,717          | 0.0      | 1,795          | 0.0      | 710            | 0.0      | 298            | 0.0      | 345            | 0.0      |
| 19,997         | 0.2      | 33,882         | 0.5      | 33,702         | 0.8      | 52,528         | 0.9      | 55,077         | 0.8      |
| 176,612        | 2.1      | 116,031        | 1.8      | 104,812        | 2.6      | 220,639        | 3.8      | 277,648        | 4.1      |
| 38,331         | 0.5      | 12,288         | 0.2      | 982            | 0.0      | 801            | 0.0      | 788            | 0.0      |
| 123,591        | 1.5      | 36,177         | 0.6      | 13,989         | 0.3      | 22,183         | 0.4      | 37,376         | 0.6      |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-12. 營業稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001     |              | 91年<br>CY 2002     |              | 92年<br>CY 2003     |              |
|-----------------|-------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
|                 |                         | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>203,707,318</b> | <b>100.0</b> | <b>214,734,692</b> | <b>100.0</b> | <b>197,521,003</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>91,880,752</b>  | <b>45.1</b>  | <b>29,082,990</b>  | <b>13.5</b>  | <b>12,578,477</b>  | <b>6.4</b>   |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>17,474,504</b>  | <b>8.6</b>   | <b>43,219,387</b>  | <b>20.1</b>  | <b>49,679,861</b>  | <b>25.2</b>  |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>94,334,115</b>  | <b>46.3</b>  | <b>142,236,293</b> | <b>66.2</b>  | <b>134,936,256</b> | <b>68.3</b>  |
| 台北縣             | Taipei County           | 15,927,937         | 7.8          | -380,175           | -0.2         | -4,662,404         | -2.4         |
| 宜蘭縣             | Yilan County            | 1,881,890          | 0.9          | 1,962,421          | 0.9          | 1,809,287          | 0.9          |
| 桃園縣             | Taoyuan County          | 11,804,098         | 5.8          | 61,025,011         | 28.4         | 59,360,049         | 30.1         |
| 新竹縣             | Hsinchu County          | 1,781,493          | 0.9          | -1,177,838         | -0.5         | -3,311,831         | -1.7         |
| 苗栗縣             | Miaoli County           | 3,415,953          | 1.7          | 1,529,480          | 0.7          | 839,198            | 0.4          |
| 台中縣             | Taichung County         | 6,123,436          | 3.0          | 20,421,923         | 9.5          | 24,721,412         | 12.5         |
| 彰化縣             | Changhua County         | 5,838,016          | 2.9          | 3,008,941          | 1.4          | 958,047            | 0.5          |
| 南投縣             | Nantou County           | 1,963,519          | 1.0          | 906,075            | 0.4          | 504,547            | 0.3          |
| 雲林縣             | Yunlin County           | 5,476,241          | 2.7          | 1,936,155          | 0.9          | 863,954            | 0.4          |
| 嘉義縣             | Chiayi County           | 1,185,669          | 0.6          | 664,435            | 0.3          | 153,948            | 0.1          |
| 台南縣             | Tainan County           | 5,050,385          | 2.5          | -148,968           | -0.1         | -2,886,787         | -1.5         |
| 高雄縣             | Kaohsiung County        | 7,656,962          | 3.8          | 2,587,467          | 1.2          | -1,105,607         | -0.6         |
| 屏東縣             | Pingtung County         | 2,208,228          | 1.1          | 1,521,472          | 0.7          | 1,216,286          | 0.6          |
| 台東縣             | Taitung County          | 573,757            | 0.3          | 458,531            | 0.2          | 340,368            | 0.2          |
| 花蓮縣             | Hualien County          | 1,456,114          | 0.7          | 1,708,272          | 0.8          | 1,884,448          | 1.0          |
| 澎湖縣             | Penghu County           | 16,061             | 0.0          | 5,299              | 0.0          | 13,002             | 0.0          |
| 基隆市             | Keelung City            | 3,575,631          | 1.8          | 39,888,598         | 18.6         | 53,825,851         | 27.3         |
| 新竹市             | Hsinchu City            | 3,618,949          | 1.8          | -1,172,014         | -0.5         | -3,874,626         | -2.0         |
| 台中市             | Taichung City           | 7,987,657          | 3.9          | 4,040,534          | 1.9          | 2,226,719          | 1.1          |
| 嘉義市             | Chiayi City             | 2,221,710          | 1.1          | 1,347,316          | 0.6          | 906,293            | 0.5          |
| 台南市             | Tainan City             | 4,570,409          | 2.2          | 2,103,358          | 1.0          | 1,154,102          | 0.6          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>17,947</b>      | <b>0.0</b>   | <b>196,022</b>     | <b>0.1</b>   | <b>326,409</b>     | <b>0.2</b>   |
| 金門縣             | Kinmen County           | 14,154             | 0.0          | 185,982            | 0.1          | 306,855            | 0.2          |
| 連江縣             | Lienchiang County       | 3,793              | 0.0          | 10,040             | 0.0          | 19,554             | 0.0          |

資料來源：財政部所屬各區國稅局。

- 說 明：1. 本表不包括教育捐在內。  
2. 自91年1月起金融保險業營業稅分離單獨列示。  
3. 自96年1月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 B-12. Net Revenues of Business Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004 |            | 94年<br>CY 2005 |            | 95年<br>CY 2006 |            | 96年<br>CY 2007 |            | 97年<br>CY 2008 |            |
|----------------|------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|
| 金額<br>Amount   | 結構<br>比%   | 金額<br>Amount   | 結構<br>比%   | 金額<br>Amount   | 結構<br>比%   | 金額<br>Amount   | 結構<br>比%   | 金額<br>Amount   | 結構<br>比%   |
| 233,459,833    | 100.0      | 237,531,217    | 100.0      | 236,931,350    | 100.0      | 246,136,725    | 100.0      | 243,960,817    | 100.0      |
| 14,675,519     | 6.3        | 19,543,950     | 8.2        | 13,742,892     | 5.8        | 140,365,491    | 57.0       | 148,976,041    | 61.1       |
| 66,057,341     | 28.3       | 71,395,802     | 30.1       | 78,627,006     | 33.2       | 14,138,834     | 5.7        | 14,900,143     | 6.1        |
| 152,350,846    | 65.3       | 146,287,099    | 61.6       | 144,177,709    | 60.9       | 91,236,250     | 37.1       | 79,681,058     | 32.7       |
| -5,462,942     | -2.3       | -4,537,903     | -1.9       | -5,134,369     | -2.2       | 17,330,818     | 7.0        | 16,850,174     | 6.9        |
| 2,244,109      | 1.0        | 2,131,941      | 0.9        | 2,439,319      | 1.0        | 1,551,516      | 0.6        | 1,653,707      | 0.7        |
| 69,212,654     | 29.6       | 63,771,091     | 26.8       | 64,502,947     | 27.2       | 10,774,920     | 4.4        | 8,301,756      | 3.4        |
| -4,234,379     | -1.8       | -4,323,446     | -1.8       | -6,096,745     | -2.6       | 3,801,765      | 1.5        | 2,516,641      | 1.0        |
| -159,253       | -0.1       | 137,555        | 0.1        | -192,359       | -0.1       | 2,424,058      | 1.0        | 1,305,996      | 0.5        |
| 33,614,028     | 14.4       | 39,454,191     | 16.6       | 43,420,940     | 18.3       | 4,394,025      | 1.8        | 2,889,637      | 1.2        |
| 478,980        | 0.2        | -1,079,353     | -0.5       | -3,605,231     | -1.5       | 1,651,208      | 0.7        | -936,394       | -0.4       |
| 303,453        | 0.1        | 349,917        | 0.1        | 121,406        | 0.1        | 753,562        | 0.3        | 670,346        | 0.3        |
| -384,314       | -0.2       | -4,158,593     | -1.8       | -7,931,378     | -3.3       | 20,260,347     | 8.2        | 21,713,917     | 8.9        |
| 502,030        | 0.2        | 476,171        | 0.2        | 533,098        | 0.2        | 929,658        | 0.4        | 823,351        | 0.3        |
| -5,274,962     | -2.3       | -6,280,208     | -2.6       | -7,453,279     | -3.1       | 3,060,602      | 1.2        | 2,780,748      | 1.1        |
| -2,039,093     | -0.9       | -3,537,017     | -1.5       | -2,859,642     | -1.2       | 8,958,465      | 3.6        | 8,301,282      | 3.4        |
| 1,427,611      | 0.6        | 1,216,905      | 0.5        | 1,136,731      | 0.5        | 2,169,550      | 0.9        | 2,164,648      | 0.9        |
| 375,042        | 0.2        | 356,522        | 0.2        | 343,621        | 0.1        | 351,161        | 0.1        | 359,275        | 0.1        |
| 2,105,840      | 0.9        | 2,095,409      | 0.9        | 1,977,551      | 0.8        | 2,081,196      | 0.8        | 2,079,647      | 0.9        |
| 15,166         | 0.0        | 19,066         | 0.0        | 18,137         | 0.0        | 22,768         | 0.0        | 23,338         | 0.0        |
| 60,937,762     | 26.1       | 63,508,585     | 26.7       | 68,388,008     | 28.9       | 1,481,471      | 0.6        | 1,616,586      | 0.7        |
| -5,562,456     | -2.4       | -6,309,290     | -2.7       | -8,225,332     | -3.5       | -1,065,390     | -0.4       | -2,673,389     | -1.1       |
| 2,345,323      | 1.0        | 1,477,351      | 0.6        | 1,355,718      | 0.6        | 6,132,167      | 2.5        | 5,879,664      | 2.4        |
| 874,976        | 0.4        | 613,341        | 0.3        | 602,924        | 0.3        | 783,732        | 0.3        | 737,485        | 0.3        |
| 1,031,271      | 0.4        | 904,864        | 0.4        | 835,644        | 0.4        | 3,388,651      | 1.4        | 2,622,643      | 1.1        |
| <b>376,127</b> | <b>0.2</b> | <b>304,366</b> | <b>0.1</b> | <b>383,743</b> | <b>0.2</b> | <b>396,150</b> | <b>0.2</b> | <b>403,575</b> | <b>0.2</b> |
| 342,961        | 0.1        | 273,622        | 0.1        | 354,389        | 0.1        | 377,265        | 0.2        | 380,364        | 0.2        |
| 33,166         | 0.0        | 30,744         | 0.0        | 29,354         | 0.0        | 18,885         | 0.0        | 23,211         | 0.0        |

Source : Various District National Tax Administrations of Ministry of Finance.

Explanation : 1. Education Surtax is excluded.

2. Since Jan. 2002, The Financial Enterprises Business Tax is divided.

3. Since Jan. 2007, according with place of business of importer business entity, the Business Tax on imported goods is distributed to each region.

表B-13. 印花稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001   |              | 91年<br>CY 2002   |              | 92年<br>CY 2003   |              |
|-----------------|-------------------------|------------------|--------------|------------------|--------------|------------------|--------------|
|                 |                         | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>7,035,817</b> | <b>100.0</b> | <b>6,911,442</b> | <b>100.0</b> | <b>7,785,901</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>2,931,300</b> | <b>41.7</b>  | <b>2,936,819</b> | <b>42.5</b>  | <b>3,318,022</b> | <b>42.6</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>510,511</b>   | <b>7.3</b>   | <b>510,631</b>   | <b>7.4</b>   | <b>632,801</b>   | <b>8.1</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>3,586,055</b> | <b>51.0</b>  | <b>3,458,444</b> | <b>50.0</b>  | <b>3,831,205</b> | <b>49.2</b>  |
| 台北縣             | Taipei County           | 708,811          | 10.1         | 688,144          | 10.0         | 825,433          | 10.6         |
| 宜蘭縣             | Yilan County            | 70,119           | 1.0          | 71,835           | 1.0          | 81,612           | 1.0          |
| 桃園縣             | Taoyuan County          | 441,361          | 6.3          | 430,076          | 6.2          | 494,348          | 6.3          |
| 新竹縣             | Hsinchu County          | 101,851          | 1.4          | 92,554           | 1.3          | 106,599          | 1.4          |
| 苗栗縣             | Miaoli County           | 85,090           | 1.2          | 84,690           | 1.2          | 89,260           | 1.1          |
| 台中縣             | Taichung County         | 203,044          | 2.9          | 200,580          | 2.9          | 215,733          | 2.8          |
| 彰化縣             | Changhua County         | 189,747          | 2.7          | 172,825          | 2.5          | 182,704          | 2.3          |
| 南投縣             | Nantou County           | 73,334           | 1.0          | 73,290           | 1.1          | 70,745           | 0.9          |
| 雲林縣             | Yunlin County           | 117,205          | 1.7          | 107,576          | 1.6          | 99,261           | 1.3          |
| 嘉義縣             | Chiayi County           | 36,252           | 0.5          | 32,291           | 0.5          | 41,237           | 0.5          |
| 台南縣             | Tainan County           | 160,488          | 2.3          | 165,920          | 2.4          | 193,640          | 2.5          |
| 高雄縣             | Kaohsiung County        | 170,424          | 2.4          | 168,841          | 2.4          | 186,827          | 2.4          |
| 屏東縣             | Pingtung County         | 105,248          | 1.5          | 99,839           | 1.4          | 100,508          | 1.3          |
| 台東縣             | Taitung County          | 31,300           | 0.4          | 28,123           | 0.4          | 34,138           | 0.4          |
| 花蓮縣             | Hualien County          | 61,010           | 0.9          | 63,280           | 0.9          | 61,258           | 0.8          |
| 澎湖縣             | Penghu County           | 8,813            | 0.1          | 8,787            | 0.1          | 9,709            | 0.1          |
| 基隆市             | Keelung City            | 63,945           | 0.9          | 57,605           | 0.8          | 59,662           | 0.8          |
| 新竹市             | Hsinchu City            | 211,241          | 3.0          | 187,734          | 2.7          | 223,540          | 2.9          |
| 台中市             | Taichung City           | 386,672          | 5.5          | 376,921          | 5.5          | 383,000          | 4.9          |
| 嘉義市             | Chiayi City             | 86,670           | 1.2          | 89,606           | 1.3          | 92,870           | 1.2          |
| 台南市             | Tainan City             | 273,430          | 3.9          | 257,927          | 3.7          | 279,121          | 3.6          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>7,951</b>     | <b>0.1</b>   | <b>5,548</b>     | <b>0.1</b>   | <b>3,873</b>     | <b>0.0</b>   |
| 金門縣             | Kinmen County           | 5,330            | 0.1          | 4,723            | 0.1          | 2,955            | 0.0          |
| 連江縣             | Lienchiang County       | 2,621            | 0.0          | 825              | 0.0          | 918              | 0.0          |

資料來源：各縣市稽徵單位。

Table B-13. Net Revenues of Stamp Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004   |              | 94年<br>CY 2005   |              | 95年<br>CY 2006   |              | 96年<br>CY 2007   |              | 97年<br>CY 2008   |              |
|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| 金 額<br>Amount    | 結構<br>比%     | 金 額<br>Amount    | 結構<br>比%     | 金 額<br>Amount    | 結構<br>比%     | 金 額<br>Amount    | 結構<br>比%     | 金 額<br>Amount    | 結構<br>比%     |
| <b>7,770,687</b> | <b>100.0</b> | <b>8,458,054</b> | <b>100.0</b> | <b>8,713,667</b> | <b>100.0</b> | <b>8,837,312</b> | <b>100.0</b> | <b>9,649,862</b> | <b>100.0</b> |
| <b>3,329,220</b> | <b>42.8</b>  | <b>3,584,655</b> | <b>42.4</b>  | <b>3,749,305</b> | <b>43.0</b>  | <b>3,868,318</b> | <b>43.8</b>  | <b>4,573,341</b> | <b>47.4</b>  |
| <b>565,526</b>   | <b>7.3</b>   | <b>608,769</b>   | <b>7.2</b>   | <b>579,429</b>   | <b>6.6</b>   | <b>572,163</b>   | <b>6.5</b>   | <b>592,997</b>   | <b>6.1</b>   |
| <b>3,870,396</b> | <b>49.8</b>  | <b>4,260,397</b> | <b>50.4</b>  | <b>4,380,654</b> | <b>50.3</b>  | <b>4,391,538</b> | <b>49.7</b>  | <b>4,477,054</b> | <b>46.4</b>  |
| 795,442          | 10.2         | 884,866          | 10.5         | 929,402          | 10.7         | 949,765          | 10.7         | 965,182          | 10.0         |
| 78,876           | 1.0          | 91,608           | 1.1          | 89,733           | 1.0          | 95,811           | 1.1          | 92,544           | 1.0          |
| 538,461          | 6.9          | 598,954          | 7.1          | 642,273          | 7.4          | 591,084          | 6.7          | 578,910          | 6.0          |
| 143,357          | 1.8          | 156,879          | 1.9          | 167,908          | 1.9          | 179,942          | 2.0          | 195,441          | 2.0          |
| 93,273           | 1.2          | 86,623           | 1.0          | 88,166           | 1.0          | 87,962           | 1.0          | 102,721          | 1.1          |
| 221,914          | 2.9          | 227,213          | 2.7          | 255,307          | 2.9          | 259,160          | 2.9          | 258,769          | 2.7          |
| 182,250          | 2.3          | 183,532          | 2.2          | 182,194          | 2.1          | 180,319          | 2.0          | 181,309          | 1.9          |
| 65,949           | 0.8          | 67,706           | 0.8          | 70,062           | 0.8          | 69,083           | 0.8          | 69,474           | 0.7          |
| 104,564          | 1.3          | 96,456           | 1.1          | 108,413          | 1.2          | 112,737          | 1.3          | 119,092          | 1.2          |
| 42,781           | 0.6          | 47,719           | 0.6          | 44,451           | 0.5          | 45,894           | 0.5          | 48,254           | 0.5          |
| 192,509          | 2.5          | 214,257          | 2.5          | 208,033          | 2.4          | 184,642          | 2.1          | 194,120          | 2.0          |
| 196,374          | 2.5          | 219,789          | 2.6          | 205,982          | 2.4          | 205,275          | 2.3          | 190,532          | 2.0          |
| 99,989           | 1.3          | 106,815          | 1.3          | 100,657          | 1.2          | 97,764           | 1.1          | 97,570           | 1.0          |
| 31,921           | 0.4          | 31,208           | 0.4          | 34,242           | 0.4          | 30,177           | 0.3          | 31,476           | 0.3          |
| 63,875           | 0.8          | 63,703           | 0.8          | 66,529           | 0.8          | 57,943           | 0.7          | 60,076           | 0.6          |
| 6,796            | 0.1          | 6,332            | 0.1          | 7,302            | 0.1          | 6,597            | 0.1          | 8,160            | 0.1          |
| 49,532           | 0.6          | 51,149           | 0.6          | 55,899           | 0.6          | 53,545           | 0.6          | 55,964           | 0.6          |
| 222,763          | 2.9          | 283,042          | 3.3          | 297,702          | 3.4          | 342,349          | 3.9          | 380,249          | 3.9          |
| 407,038          | 5.2          | 496,794          | 5.9          | 494,048          | 5.7          | 515,655          | 5.8          | 532,765          | 5.5          |
| 78,475           | 1.0          | 77,457           | 0.9          | 74,660           | 0.9          | 71,141           | 0.8          | 69,525           | 0.7          |
| 254,257          | 3.3          | 268,295          | 3.2          | 257,691          | 3.0          | 254,693          | 2.9          | 244,921          | 2.5          |
| <b>5,545</b>     | <b>0.1</b>   | <b>4,233</b>     | <b>0.1</b>   | <b>4,279</b>     | <b>0.0</b>   | <b>5,293</b>     | <b>0.1</b>   | <b>6,470</b>     | <b>0.1</b>   |
| 4,595            | 0.1          | 3,188            | 0.0          | 3,799            | 0.0          | 4,675            | 0.1          | 5,424            | 0.1          |
| 950              | 0.0          | 1,045            | 0.0          | 480              | 0.0          | 618              | 0.0          | 1,046            | 0.0          |

Source : Tax Collection units of each county/city government.

表B-14. 使用牌照稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001    |              | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>44,687,556</b> | <b>100.0</b> | <b>45,885,799</b> | <b>100.0</b> | <b>47,764,976</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>5,782,038</b>  | <b>12.9</b>  | <b>5,873,972</b>  | <b>12.8</b>  | <b>6,087,113</b>  | <b>12.7</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>2,999,725</b>  | <b>6.7</b>   | <b>3,107,127</b>  | <b>6.8</b>   | <b>3,192,130</b>  | <b>6.7</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>35,873,789</b> | <b>80.3</b>  | <b>36,884,194</b> | <b>80.4</b>  | <b>38,449,354</b> | <b>80.5</b>  |
| 台北縣             | Taipei County           | 6,317,377         | 14.1         | 6,460,692         | 14.1         | 6,765,975         | 14.2         |
| 宜蘭縣             | Yilan County            | 802,670           | 1.8          | 816,101           | 1.8          | 845,731           | 1.8          |
| 桃園縣             | Taoyuan County          | 4,054,889         | 9.1          | 4,173,158         | 9.1          | 4,416,101         | 9.2          |
| 新竹縣             | Hsinchu County          | 1,029,713         | 2.3          | 1,080,804         | 2.4          | 1,133,482         | 2.4          |
| 苗栗縣             | Miaoli County           | 1,195,308         | 2.7          | 1,230,440         | 2.7          | 1,275,190         | 2.7          |
| 台中縣             | Taichung County         | 3,409,934         | 7.6          | 3,479,167         | 7.6          | 3,611,976         | 7.6          |
| 彰化縣             | Changhua County         | 2,694,261         | 6.0          | 2,766,331         | 6.0          | 2,857,475         | 6.0          |
| 南投縣             | Nantou County           | 1,133,438         | 2.5          | 1,156,992         | 2.5          | 1,192,330         | 2.5          |
| 雲林縣             | Yunlin County           | 1,338,579         | 3.0          | 1,379,640         | 3.0          | 1,417,026         | 3.0          |
| 嘉義縣             | Chiayi County           | 973,878           | 2.2          | 1,004,135         | 2.2          | 1,037,960         | 2.2          |
| 台南縣             | Tainan County           | 2,173,699         | 4.9          | 2,233,977         | 4.9          | 2,301,962         | 4.8          |
| 高雄縣             | Kaohsiung County        | 2,337,962         | 5.2          | 2,397,457         | 5.2          | 2,497,243         | 5.2          |
| 屏東縣             | Pingtung County         | 1,475,917         | 3.3          | 1,523,009         | 3.3          | 1,594,974         | 3.3          |
| 台東縣             | Taitung County          | 378,115           | 0.8          | 388,127           | 0.8          | 404,838           | 0.8          |
| 花蓮縣             | Hualien County          | 653,316           | 1.5          | 672,977           | 1.5          | 690,564           | 1.4          |
| 澎湖縣             | Penghu County           | 40,967            | 0.1          | 33,471            | 0.1          | 43,319            | 0.1          |
| 基隆市             | Keelung City            | 585,505           | 1.3          | 605,151           | 1.3          | 640,406           | 1.3          |
| 新竹市             | Hsinchu City            | 875,104           | 2.0          | 918,803           | 2.0          | 958,364           | 2.0          |
| 台中市             | Taichung City           | 2,434,835         | 5.4          | 2,529,002         | 5.5          | 2,643,692         | 5.5          |
| 嘉義市             | Chiayi City             | 537,952           | 1.2          | 558,336           | 1.2          | 580,417           | 1.2          |
| 台南市             | Tainan City             | 1,430,370         | 3.2          | 1,476,424         | 3.2          | 1,540,329         | 3.2          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>32,004</b>     | <b>0.1</b>   | <b>20,506</b>     | <b>0.0</b>   | <b>36,379</b>     | <b>0.1</b>   |
| 金門縣             | Kinmen County           | 27,909            | 0.1          | 17,831            | 0.0          | 31,769            | 0.1          |
| 連江縣             | Lienchiang County       | 4,095             | 0.0          | 2,675             | 0.0          | 4,610             | 0.0          |

資料來源：各縣市稽徵單位。

Table B-14. Net Revenues of Vehicle License Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007    |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>49,904,368</b> | <b>100.0</b> | <b>51,863,060</b> | <b>100.0</b> | <b>52,548,499</b> | <b>100.0</b> | <b>53,271,422</b> | <b>100.0</b> | <b>53,254,944</b> | <b>100.0</b> |
| <b>6,344,755</b>  | <b>12.7</b>  | <b>6,471,516</b>  | <b>12.5</b>  | <b>6,442,749</b>  | <b>12.3</b>  | <b>6,562,146</b>  | <b>12.3</b>  | <b>6,536,438</b>  | <b>12.3</b>  |
| <b>3,298,798</b>  | <b>6.6</b>   | <b>3,435,084</b>  | <b>6.6</b>   | <b>3,447,209</b>  | <b>6.6</b>   | <b>3,462,263</b>  | <b>6.5</b>   | <b>3,462,219</b>  | <b>6.5</b>   |
| <b>40,225,284</b> | <b>80.6</b>  | <b>41,920,471</b> | <b>80.8</b>  | <b>42,621,004</b> | <b>81.1</b>  | <b>43,210,449</b> | <b>81.1</b>  | <b>43,216,802</b> | <b>81.2</b>  |
| 7,096,399         | 14.2         | 7,417,719         | 14.3         | 7,447,231         | 14.2         | 7,534,185         | 14.1         | 7,500,511         | 14.1         |
| 880,670           | 1.8          | 909,482           | 1.8          | 928,470           | 1.8          | 953,476           | 1.8          | 949,099           | 1.8          |
| 4,656,294         | 9.3          | 4,896,873         | 9.4          | 4,999,048         | 9.5          | 5,099,088         | 9.6          | 5,142,590         | 9.7          |
| 1,197,296         | 2.4          | 1,264,780         | 2.4          | 1,305,440         | 2.5          | 1,354,651         | 2.5          | 1,376,532         | 2.6          |
| 1,329,317         | 2.7          | 1,383,474         | 2.7          | 1,406,289         | 2.7          | 1,421,213         | 2.7          | 1,425,479         | 2.7          |
| 3,768,851         | 7.6          | 3,933,504         | 7.6          | 4,023,717         | 7.7          | 4,085,347         | 7.7          | 4,125,827         | 7.7          |
| 2,983,287         | 6.0          | 3,078,299         | 5.9          | 3,162,175         | 6.0          | 3,203,655         | 6.0          | 3,213,334         | 6.0          |
| 1,239,341         | 2.5          | 1,274,117         | 2.5          | 1,288,648         | 2.5          | 1,306,725         | 2.5          | 1,310,400         | 2.5          |
| 1,474,824         | 3.0          | 1,526,625         | 2.9          | 1,564,026         | 3.0          | 1,594,706         | 3.0          | 1,581,193         | 3.0          |
| 1,078,146         | 2.2          | 1,119,072         | 2.2          | 1,137,988         | 2.2          | 1,148,797         | 2.2          | 1,149,045         | 2.2          |
| 2,405,259         | 4.8          | 2,495,027         | 4.8          | 2,541,329         | 4.8          | 2,559,968         | 4.8          | 2,549,567         | 4.8          |
| 2,611,154         | 5.2          | 2,734,857         | 5.3          | 2,768,936         | 5.3          | 2,786,185         | 5.2          | 2,772,252         | 5.2          |
| 1,655,166         | 3.3          | 1,721,925         | 3.3          | 1,741,216         | 3.3          | 1,741,646         | 3.3          | 1,732,721         | 3.3          |
| 425,222           | 0.9          | 435,951           | 0.8          | 438,618           | 0.8          | 437,863           | 0.8          | 432,260           | 0.8          |
| 720,131           | 1.4          | 733,288           | 1.4          | 736,367           | 1.4          | 739,429           | 1.4          | 724,551           | 1.4          |
| 49,989            | 0.1          | 49,216            | 0.1          | 49,183            | 0.1          | 43,340            | 0.1          | 34,227            | 0.1          |
| 666,062           | 1.3          | 692,481           | 1.3          | 694,344           | 1.3          | 696,929           | 1.3          | 684,969           | 1.3          |
| 1,004,438         | 2.0          | 1,052,400         | 2.0          | 1,074,663         | 2.0          | 1,095,211         | 2.1          | 1,099,332         | 2.1          |
| 2,762,429         | 5.5          | 2,882,364         | 5.6          | 2,960,204         | 5.6          | 3,031,350         | 5.7          | 3,056,107         | 5.7          |
| 601,450           | 1.2          | 625,206           | 1.2          | 635,899           | 1.2          | 644,944           | 1.2          | 637,095           | 1.2          |
| 1,619,559         | 3.2          | 1,693,811         | 3.3          | 1,717,213         | 3.3          | 1,731,741         | 3.3          | 1,719,711         | 3.2          |
| <b>35,531</b>     | <b>0.1</b>   | <b>35,989</b>     | <b>0.1</b>   | <b>37,537</b>     | <b>0.1</b>   | <b>36,564</b>     | <b>0.1</b>   | <b>39,485</b>     | <b>0.1</b>   |
| 30,396            | 0.1          | 30,455            | 0.1          | 31,868            | 0.1          | 30,753            | 0.1          | 34,840            | 0.1          |
| 5,135             | 0.0          | 5,534             | 0.0          | 5,669             | 0.0          | 5,811             | 0.0          | 4,645             | 0.0          |

Source : Tax Collection units of each county/city government.

表B-15. 土地稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001    |              | 91年<br>CY 2002    |              | 92年<br>CY 2003     |              |
|-----------------|-------------------------|-------------------|--------------|-------------------|--------------|--------------------|--------------|
|                 |                         | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount      | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>93,182,039</b> | <b>100.0</b> | <b>98,069,452</b> | <b>100.0</b> | <b>111,802,984</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>26,748,420</b> | <b>28.7</b>  | <b>26,146,699</b> | <b>26.7</b>  | <b>31,172,533</b>  | <b>27.9</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>8,513,437</b>  | <b>9.1</b>   | <b>7,416,774</b>  | <b>7.6</b>   | <b>7,963,912</b>   | <b>7.1</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>57,861,014</b> | <b>62.1</b>  | <b>64,458,089</b> | <b>65.7</b>  | <b>72,605,468</b>  | <b>64.9</b>  |
| 台北縣             | Taipei County           | 15,971,709        | 17.1         | 16,310,331        | 16.6         | 19,223,770         | 17.2         |
| 宜蘭縣             | Yilan County            | 1,123,190         | 1.2          | 1,231,002         | 1.3          | 1,582,351          | 1.4          |
| 桃園縣             | Taoyuan County          | 7,234,855         | 7.8          | 8,070,367         | 8.2          | 10,201,381         | 9.1          |
| 新竹縣             | Hsinchu County          | 1,730,820         | 1.9          | 1,692,776         | 1.7          | 1,864,121          | 1.7          |
| 苗栗縣             | Miaoli County           | 1,285,615         | 1.4          | 1,863,578         | 1.9          | 1,589,413          | 1.4          |
| 台中縣             | Taichung County         | 4,072,196         | 4.4          | 4,707,511         | 4.8          | 5,096,470          | 4.6          |
| 彰化縣             | Changhua County         | 2,825,329         | 3.0          | 3,122,995         | 3.2          | 3,410,225          | 3.1          |
| 南投縣             | Nantou County           | 928,476           | 1.0          | 1,236,321         | 1.3          | 1,190,460          | 1.1          |
| 雲林縣             | Yunlin County           | 1,304,154         | 1.4          | 1,525,506         | 1.6          | 1,578,305          | 1.4          |
| 嘉義縣             | Chiayi County           | 803,844           | 0.9          | 1,005,840         | 1.0          | 1,004,833          | 0.9          |
| 台南縣             | Tainan County           | 2,943,272         | 3.2          | 3,089,840         | 3.2          | 3,690,696          | 3.3          |
| 高雄縣             | Kaohsiung County        | 3,512,363         | 3.8          | 4,084,822         | 4.2          | 4,948,447          | 4.4          |
| 屏東縣             | Pingtung County         | 1,745,885         | 1.9          | 1,978,234         | 2.0          | 1,983,291          | 1.8          |
| 台東縣             | Taitung County          | 371,407           | 0.4          | 388,700           | 0.4          | 412,472            | 0.4          |
| 花蓮縣             | Hualien County          | 732,933           | 0.8          | 894,828           | 0.9          | 967,997            | 0.9          |
| 澎湖縣             | Penghu County           | 135,666           | 0.1          | 118,129           | 0.1          | 135,998            | 0.1          |
| 基隆市             | Keelung City            | 1,166,126         | 1.3          | 1,706,194         | 1.7          | 1,091,788          | 1.0          |
| 新竹市             | Hsinchu City            | 1,903,552         | 2.0          | 1,994,110         | 2.0          | 1,768,248          | 1.6          |
| 台中市             | Taichung City           | 3,744,821         | 4.0          | 4,239,638         | 4.3          | 5,068,778          | 4.5          |
| 嘉義市             | Chiayi City             | 1,100,128         | 1.2          | 1,313,912         | 1.3          | 1,482,039          | 1.3          |
| 台南市             | Tainan City             | 3,224,673         | 3.5          | 3,883,455         | 4.0          | 4,314,385          | 3.9          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>59,168</b>     | <b>0.1</b>   | <b>47,890</b>     | <b>0.0</b>   | <b>61,071</b>      | <b>0.1</b>   |
| 金門縣             | Kinmen County           | 54,629            | 0.1          | 42,342            | 0.0          | 55,969             | 0.1          |
| 連江縣             | Lienchiang County       | 4,539             | 0.0          | 5,548             | 0.0          | 5,102              | 0.0          |

資料來源：各縣市稽徵單位。

Table B-15. Net Revenues of Land Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004 |            | 94年<br>CY 2005 |            | 95年<br>CY 2006 |            | 96年<br>CY 2007 |            | 97年<br>CY 2008 |            |
|----------------|------------|----------------|------------|----------------|------------|----------------|------------|----------------|------------|
| 金額<br>Amount   | 結構<br>比%   | 金額<br>Amount   | 結構<br>比%   | 金額<br>Amount   | 結構<br>比%   | 金額<br>Amount   | 結構<br>比%   | 金額<br>Amount   | 結構<br>比%   |
| 133,893,333    | 100.0      | 135,370,017    | 100.0      | 131,207,704    | 100.0      | 133,691,191    | 100.0      | 116,082,367    | 100.0      |
| 36,355,355     | 27.2       | 37,812,734     | 27.9       | 36,508,902     | 27.8       | 38,506,480     | 28.8       | 32,737,803     | 28.2       |
| 9,775,558      | 7.3        | 10,487,711     | 7.7        | 9,903,304      | 7.5        | 9,674,147      | 7.2        | 8,237,635      | 7.1        |
| 87,701,502     | 65.5       | 87,011,142     | 64.3       | 84,725,253     | 64.6       | 85,415,595     | 63.9       | 75,031,323     | 64.6       |
| 22,307,075     | 16.7       | 21,735,989     | 16.1       | 21,498,927     | 16.4       | 23,311,048     | 17.4       | 20,186,800     | 17.4       |
| 1,932,639      | 1.4        | 1,835,004      | 1.4        | 2,143,502      | 1.6        | 1,923,378      | 1.4        | 1,486,897      | 1.3        |
| 13,282,305     | 9.9        | 12,929,535     | 9.6        | 11,972,955     | 9.1        | 11,777,140     | 8.8        | 11,194,199     | 9.6        |
| 2,299,284      | 1.7        | 2,529,449      | 1.9        | 1,821,269      | 1.4        | 2,362,132      | 1.8        | 1,942,116      | 1.7        |
| 1,971,884      | 1.5        | 2,048,532      | 1.5        | 2,113,880      | 1.6        | 2,357,183      | 1.8        | 2,430,927      | 2.1        |
| 6,573,381      | 4.9        | 5,851,771      | 4.3        | 5,921,809      | 4.5        | 6,113,977      | 4.6        | 5,804,939      | 5.0        |
| 4,182,133      | 3.1        | 4,789,809      | 3.5        | 3,945,478      | 3.0        | 3,799,026      | 2.8        | 3,432,633      | 3.0        |
| 1,485,892      | 1.1        | 1,669,503      | 1.2        | 1,391,946      | 1.1        | 1,234,062      | 0.9        | 1,059,449      | 0.9        |
| 1,809,952      | 1.4        | 1,788,468      | 1.3        | 1,697,709      | 1.3        | 2,301,125      | 1.7        | 1,739,856      | 1.5        |
| 1,038,318      | 0.8        | 1,035,110      | 0.8        | 965,465        | 0.7        | 1,023,926      | 0.8        | 910,630        | 0.8        |
| 4,496,630      | 3.4        | 5,295,789      | 3.9        | 5,211,862      | 4.0        | 4,368,458      | 3.3        | 3,491,364      | 3.0        |
| 5,831,227      | 4.4        | 5,566,914      | 4.1        | 5,608,583      | 4.3        | 4,973,296      | 3.7        | 4,046,044      | 3.5        |
| 2,513,493      | 1.9        | 2,076,427      | 1.5        | 1,959,289      | 1.5        | 1,706,731      | 1.3        | 1,699,499      | 1.5        |
| 462,717        | 0.3        | 524,409        | 0.4        | 422,254        | 0.3        | 399,734        | 0.3        | 420,986        | 0.4        |
| 1,102,438      | 0.8        | 956,293        | 0.7        | 1,081,737      | 0.8        | 816,263        | 0.6        | 787,299        | 0.7        |
| 126,532        | 0.1        | 133,227        | 0.1        | 164,016        | 0.1        | 164,633        | 0.1        | 161,978        | 0.1        |
| 1,180,961      | 0.9        | 1,446,496      | 1.1        | 1,322,035      | 1.0        | 1,494,507      | 1.1        | 1,019,060      | 0.9        |
| 2,787,779      | 2.1        | 2,300,572      | 1.7        | 2,525,878      | 1.9        | 2,894,169      | 2.2        | 1,983,791      | 1.7        |
| 5,553,386      | 4.1        | 5,511,402      | 4.1        | 7,174,735      | 5.5        | 7,649,081      | 5.7        | 7,014,765      | 6.0        |
| 1,860,359      | 1.4        | 1,719,262      | 1.3        | 1,472,813      | 1.1        | 1,160,832      | 0.9        | 1,167,823      | 1.0        |
| 4,903,117      | 3.7        | 5,267,181      | 3.9        | 4,309,111      | 3.3        | 3,584,894      | 2.7        | 3,050,268      | 2.6        |
| <b>60,918</b>  | <b>0.0</b> | <b>58,430</b>  | <b>0.0</b> | <b>70,245</b>  | <b>0.1</b> | <b>94,969</b>  | <b>0.1</b> | <b>75,606</b>  | <b>0.1</b> |
| 53,206         | 0.0        | 52,431         | 0.0        | 65,331         | 0.0        | 89,533         | 0.1        | 69,560         | 0.1        |
| 7,712          | 0.0        | 5,999          | 0.0        | 4,914          | 0.0        | 5,436          | 0.0        | 6,046          | 0.0        |

Source : Tax Collection units of each county/city government.

表B-16. 地價稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001    |              | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>50,920,369</b> | <b>100.0</b> | <b>50,169,374</b> | <b>100.0</b> | <b>50,762,035</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>17,530,291</b> | <b>34.4</b>  | <b>16,698,444</b> | <b>33.3</b>  | <b>16,858,390</b> | <b>33.2</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>5,168,211</b>  | <b>10.1</b>  | <b>4,799,321</b>  | <b>9.6</b>   | <b>4,795,129</b>  | <b>9.4</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>28,197,026</b> | <b>55.4</b>  | <b>28,646,494</b> | <b>57.1</b>  | <b>29,081,555</b> | <b>57.3</b>  |
| 台北縣             | Taipei County           | 7,021,625         | 13.8         | 7,215,265         | 14.4         | 7,306,434         | 14.4         |
| 宜蘭縣             | Yilan County            | 469,622           | 0.9          | 457,528           | 0.9          | 456,549           | 0.9          |
| 桃園縣             | Taoyuan County          | 3,496,503         | 6.9          | 3,623,414         | 7.2          | 3,870,448         | 7.6          |
| 新竹縣             | Hsinchu County          | 805,524           | 1.6          | 795,661           | 1.6          | 813,307           | 1.6          |
| 苗栗縣             | Miaoli County           | 643,601           | 1.3          | 660,940           | 1.3          | 653,889           | 1.3          |
| 台中縣             | Taichung County         | 1,799,552         | 3.5          | 1,836,815         | 3.7          | 1,847,424         | 3.6          |
| 彰化縣             | Changhua County         | 1,425,074         | 2.8          | 1,384,735         | 2.8          | 1,375,569         | 2.7          |
| 南投縣             | Nantou County           | 439,279           | 0.9          | 475,109           | 0.9          | 483,557           | 1.0          |
| 雲林縣             | Yunlin County           | 777,621           | 1.5          | 857,424           | 1.7          | 850,915           | 1.7          |
| 嘉義縣             | Chiayi County           | 456,281           | 0.9          | 442,364           | 0.9          | 448,344           | 0.9          |
| 台南縣             | Tainan County           | 1,250,251         | 2.5          | 1,201,535         | 2.4          | 1,206,172         | 2.4          |
| 高雄縣             | Kaohsiung County        | 1,803,682         | 3.5          | 1,846,681         | 3.7          | 1,933,122         | 3.8          |
| 屏東縣             | Pingtung County         | 778,080           | 1.5          | 817,275           | 1.6          | 827,904           | 1.6          |
| 台東縣             | Taitung County          | 162,295           | 0.3          | 160,673           | 0.3          | 158,948           | 0.3          |
| 花蓮縣             | Hualien County          | 389,888           | 0.8          | 355,044           | 0.7          | 371,096           | 0.7          |
| 澎湖縣             | Penghu County           | 72,747            | 0.1          | 71,961            | 0.1          | 74,227            | 0.1          |
| 基隆市             | Keelung City            | 732,203           | 1.4          | 760,218           | 1.5          | 663,644           | 1.3          |
| 新竹市             | Hsinchu City            | 1,215,308         | 2.4          | 1,212,155         | 2.4          | 1,296,789         | 2.6          |
| 台中市             | Taichung City           | 1,886,928         | 3.7          | 1,890,864         | 3.8          | 1,880,420         | 3.7          |
| 嘉義市             | Chiayi City             | 671,221           | 1.3          | 656,093           | 1.3          | 662,054           | 1.3          |
| 台南市             | Tainan City             | 1,899,741         | 3.7          | 1,924,740         | 3.8          | 1,900,743         | 3.7          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>24,841</b>     | <b>0.0</b>   | <b>25,115</b>     | <b>0.1</b>   | <b>26,961</b>     | <b>0.1</b>   |
| 金門縣             | Kinmen County           | 20,940            | 0.0          | 20,833            | 0.0          | 23,337            | 0.0          |
| 連江縣             | Lienchiang County       | 3,901             | 0.0          | 4,282             | 0.0          | 3,624             | 0.0          |

資料來源：各縣市稽徵單位。

Table B-16. Net Revenues of Land Value Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007    |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>52,617,195</b> | <b>100.0</b> | <b>53,705,856</b> | <b>100.0</b> | <b>54,660,359</b> | <b>100.0</b> | <b>59,008,809</b> | <b>100.0</b> | <b>59,126,928</b> | <b>100.0</b> |
| <b>17,105,907</b> | <b>32.5</b>  | <b>17,557,773</b> | <b>32.7</b>  | <b>17,900,813</b> | <b>32.7</b>  | <b>19,468,697</b> | <b>33.0</b>  | <b>19,188,394</b> | <b>32.5</b>  |
| <b>5,505,941</b>  | <b>10.5</b>  | <b>5,488,490</b>  | <b>10.2</b>  | <b>5,453,791</b>  | <b>10.0</b>  | <b>5,688,616</b>  | <b>9.6</b>   | <b>5,670,597</b>  | <b>9.6</b>   |
| <b>29,976,795</b> | <b>57.0</b>  | <b>30,632,761</b> | <b>57.0</b>  | <b>31,278,728</b> | <b>57.2</b>  | <b>33,823,992</b> | <b>57.3</b>  | <b>34,240,458</b> | <b>57.9</b>  |
| 7,809,982         | 14.8         | 7,821,626         | 14.6         | 8,135,459         | 14.9         | 8,829,165         | 15.0         | 8,706,180         | 14.7         |
| 482,371           | 0.9          | 485,769           | 0.9          | 602,832           | 1.1          | 607,073           | 1.0          | 545,586           | 0.9          |
| 3,995,847         | 7.6          | 4,084,209         | 7.6          | 4,042,396         | 7.4          | 4,527,370         | 7.7          | 4,584,977         | 7.8          |
| 798,030           | 1.5          | 935,079           | 1.7          | 885,570           | 1.6          | 987,275           | 1.7          | 927,813           | 1.6          |
| 714,336           | 1.4          | 691,173           | 1.3          | 734,847           | 1.3          | 770,602           | 1.3          | 1,157,999         | 2.0          |
| 1,888,034         | 3.6          | 1,893,429         | 3.5          | 1,913,063         | 3.5          | 2,094,209         | 3.5          | 2,457,599         | 4.2          |
| 1,407,765         | 2.7          | 1,432,171         | 2.7          | 1,454,847         | 2.7          | 1,635,123         | 2.8          | 1,668,803         | 2.8          |
| 497,699           | 0.9          | 495,807           | 0.9          | 504,886           | 0.9          | 523,717           | 0.9          | 525,188           | 0.9          |
| 813,917           | 1.5          | 900,824           | 1.7          | 876,268           | 1.6          | 1,045,919         | 1.8          | 1,030,322         | 1.7          |
| 462,195           | 0.9          | 463,487           | 0.9          | 459,181           | 0.8          | 495,142           | 0.8          | 509,471           | 0.9          |
| 1,344,648         | 2.6          | 1,370,781         | 2.6          | 1,466,108         | 2.7          | 1,616,995         | 2.7          | 1,542,157         | 2.6          |
| 1,993,817         | 3.8          | 2,045,616         | 3.8          | 2,143,478         | 3.9          | 2,079,973         | 3.5          | 2,154,201         | 3.6          |
| 847,503           | 1.6          | 858,456           | 1.6          | 844,207           | 1.5          | 868,849           | 1.5          | 847,611           | 1.4          |
| 156,590           | 0.3          | 179,546           | 0.3          | 167,411           | 0.3          | 174,786           | 0.3          | 175,968           | 0.3          |
| 349,458           | 0.7          | 360,464           | 0.7          | 396,003           | 0.7          | 361,515           | 0.6          | 361,199           | 0.6          |
| 71,158            | 0.1          | 73,475            | 0.1          | 79,936            | 0.1          | 78,433            | 0.1          | 77,942            | 0.1          |
| 675,112           | 1.3          | 708,151           | 1.3          | 725,315           | 1.3          | 802,336           | 1.4          | 719,694           | 1.2          |
| 1,263,851         | 2.4          | 1,257,537         | 2.3          | 1,254,152         | 2.3          | 1,319,247         | 2.2          | 1,299,016         | 2.2          |
| 1,846,389         | 3.5          | 1,896,091         | 3.5          | 2,057,291         | 3.8          | 2,442,592         | 4.1          | 2,373,206         | 4.0          |
| 673,333           | 1.3          | 740,131           | 1.4          | 653,056           | 1.2          | 655,391           | 1.1          | 674,643           | 1.1          |
| 1,884,760         | 3.6          | 1,938,939         | 3.6          | 1,882,422         | 3.4          | 1,908,280         | 3.2          | 1,900,883         | 3.2          |
| <b>28,552</b>     | <b>0.1</b>   | <b>26,832</b>     | <b>0.0</b>   | <b>27,027</b>     | <b>0.0</b>   | <b>27,504</b>     | <b>0.0</b>   | <b>27,479</b>     | <b>0.0</b>   |
| 24,249            | 0.0          | 23,065            | 0.0          | 22,875            | 0.0          | 23,776            | 0.0          | 23,344            | 0.0          |
| 4,303             | 0.0          | 3,767             | 0.0          | 4,152             | 0.0          | 3,728             | 0.0          | 4,135             | 0.0          |

Source : Tax Collection units of each county/city government.

表B-17. 土地增值稅實徵淨額—按地區別分

單位:新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001    |              | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>42,261,670</b> | <b>100.0</b> | <b>47,900,078</b> | <b>100.0</b> | <b>61,040,949</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>9,218,129</b>  | <b>21.8</b>  | <b>9,448,255</b>  | <b>19.7</b>  | <b>14,314,143</b> | <b>23.5</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>3,345,226</b>  | <b>7.9</b>   | <b>2,617,453</b>  | <b>5.5</b>   | <b>3,168,783</b>  | <b>5.2</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>29,663,988</b> | <b>70.2</b>  | <b>35,811,595</b> | <b>74.8</b>  | <b>43,523,913</b> | <b>71.3</b>  |
| 台北縣             | Taipei County           | 8,950,084         | 21.2         | 9,095,066         | 19.0         | 11,917,336        | 19.5         |
| 宜蘭縣             | Yilan County            | 653,568           | 1.5          | 773,474           | 1.6          | 1,125,802         | 1.8          |
| 桃園縣             | Taoyuan County          | 3,738,352         | 8.8          | 4,446,953         | 9.3          | 6,330,933         | 10.4         |
| 新竹縣             | Hsinchu County          | 925,296           | 2.2          | 897,115           | 1.9          | 1,050,814         | 1.7          |
| 苗栗縣             | Miaoli County           | 642,014           | 1.5          | 1,202,638         | 2.5          | 935,524           | 1.5          |
| 台中縣             | Taichung County         | 2,272,644         | 5.4          | 2,870,696         | 6.0          | 3,249,046         | 5.3          |
| 彰化縣             | Changhua County         | 1,400,255         | 3.3          | 1,738,260         | 3.6          | 2,034,656         | 3.3          |
| 南投縣             | Nantou County           | 489,197           | 1.2          | 761,212           | 1.6          | 706,903           | 1.2          |
| 雲林縣             | Yunlin County           | 526,533           | 1.2          | 668,082           | 1.4          | 727,390           | 1.2          |
| 嘉義縣             | Chiayi County           | 347,563           | 0.8          | 563,476           | 1.2          | 556,489           | 0.9          |
| 台南縣             | Tainan County           | 1,693,021         | 4.0          | 1,888,305         | 3.9          | 2,484,524         | 4.1          |
| 高雄縣             | Kaohsiung County        | 1,708,681         | 4.0          | 2,238,141         | 4.7          | 3,015,325         | 4.9          |
| 屏東縣             | Pingtung County         | 967,805           | 2.3          | 1,160,959         | 2.4          | 1,155,387         | 1.9          |
| 台東縣             | Taitung County          | 209,112           | 0.5          | 228,027           | 0.5          | 253,524           | 0.4          |
| 花蓮縣             | Hualien County          | 343,045           | 0.8          | 539,784           | 1.1          | 596,901           | 1.0          |
| 澎湖縣             | Penghu County           | 62,919            | 0.1          | 46,168            | 0.1          | 61,771            | 0.1          |
| 基隆市             | Keelung City            | 433,923           | 1.0          | 945,976           | 2.0          | 428,144           | 0.7          |
| 新竹市             | Hsinchu City            | 688,244           | 1.6          | 781,955           | 1.6          | 471,459           | 0.8          |
| 台中市             | Taichung City           | 1,857,893         | 4.4          | 2,348,774         | 4.9          | 3,188,358         | 5.2          |
| 嘉義市             | Chiayi City             | 428,907           | 1.0          | 657,819           | 1.4          | 819,985           | 1.3          |
| 台南市             | Tainan City             | 1,324,932         | 3.1          | 1,958,715         | 4.1          | 2,413,642         | 4.0          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>34,327</b>     | <b>0.1</b>   | <b>22,775</b>     | <b>0.0</b>   | <b>34,110</b>     | <b>0.1</b>   |
| 金門縣             | Kinmen County           | 33,689            | 0.1          | 21,509            | 0.0          | 32,632            | 0.1          |
| 連江縣             | Lienchiang County       | 638               | 0.0          | 1,266             | 0.0          | 1,478             | 0.0          |

資料來源：各縣市稽徵單位。

Table B-17. Net Revenues of Land Value Increment Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007    |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>81,276,138</b> | <b>100.0</b> | <b>81,664,161</b> | <b>100.0</b> | <b>76,547,345</b> | <b>100.0</b> | <b>74,682,382</b> | <b>100.0</b> | <b>56,955,439</b> | <b>100.0</b> |
| <b>19,249,448</b> | <b>23.7</b>  | <b>20,254,961</b> | <b>24.8</b>  | <b>18,608,089</b> | <b>24.3</b>  | <b>19,037,783</b> | <b>25.5</b>  | <b>13,549,409</b> | <b>23.8</b>  |
| <b>4,269,617</b>  | <b>5.3</b>   | <b>4,999,221</b>  | <b>6.1</b>   | <b>4,449,513</b>  | <b>5.8</b>   | <b>3,985,531</b>  | <b>5.3</b>   | <b>2,567,038</b>  | <b>4.5</b>   |
| <b>57,724,707</b> | <b>71.0</b>  | <b>56,378,381</b> | <b>69.0</b>  | <b>53,446,525</b> | <b>69.8</b>  | <b>51,591,603</b> | <b>69.1</b>  | <b>40,790,865</b> | <b>71.6</b>  |
| 14,497,093        | 17.8         | 13,914,363        | 17.0         | 13,363,468        | 17.5         | 14,481,883        | 19.4         | 11,480,620        | 20.2         |
| 1,450,268         | 1.8          | 1,349,235         | 1.7          | 1,540,670         | 2.0          | 1,316,305         | 1.8          | 941,311           | 1.7          |
| 9,286,458         | 11.4         | 8,845,326         | 10.8         | 7,930,559         | 10.4         | 7,249,770         | 9.7          | 6,609,222         | 11.6         |
| 1,501,254         | 1.8          | 1,594,370         | 2.0          | 935,699           | 1.2          | 1,374,857         | 1.8          | 1,014,303         | 1.8          |
| 1,257,548         | 1.5          | 1,357,359         | 1.7          | 1,379,033         | 1.8          | 1,586,581         | 2.1          | 1,272,928         | 2.2          |
| 4,685,347         | 5.8          | 3,958,342         | 4.8          | 4,008,746         | 5.2          | 4,019,768         | 5.4          | 3,347,340         | 5.9          |
| 2,774,368         | 3.4          | 3,357,638         | 4.1          | 2,490,631         | 3.3          | 2,163,903         | 2.9          | 1,763,830         | 3.1          |
| 988,193           | 1.2          | 1,173,696         | 1.4          | 887,060           | 1.2          | 710,345           | 1.0          | 534,261           | 0.9          |
| 996,035           | 1.2          | 887,644           | 1.1          | 821,441           | 1.1          | 1,255,206         | 1.7          | 709,534           | 1.2          |
| 576,123           | 0.7          | 571,623           | 0.7          | 506,284           | 0.7          | 528,784           | 0.7          | 401,159           | 0.7          |
| 3,151,982         | 3.9          | 3,925,008         | 4.8          | 3,745,754         | 4.9          | 2,751,463         | 3.7          | 1,949,207         | 3.4          |
| 3,837,410         | 4.7          | 3,521,298         | 4.3          | 3,465,105         | 4.5          | 2,893,323         | 3.9          | 1,891,843         | 3.3          |
| 1,665,990         | 2.0          | 1,217,971         | 1.5          | 1,115,082         | 1.5          | 837,882           | 1.1          | 851,888           | 1.5          |
| 306,127           | 0.4          | 344,863           | 0.4          | 254,843           | 0.3          | 224,948           | 0.3          | 245,018           | 0.4          |
| 752,980           | 0.9          | 595,829           | 0.7          | 685,734           | 0.9          | 454,748           | 0.6          | 426,100           | 0.7          |
| 55,374            | 0.1          | 59,752            | 0.1          | 84,080            | 0.1          | 86,200            | 0.1          | 84,036            | 0.1          |
| 505,849           | 0.6          | 738,345           | 0.9          | 596,720           | 0.8          | 692,171           | 0.9          | 299,366           | 0.5          |
| 1,523,928         | 1.9          | 1,043,035         | 1.3          | 1,271,726         | 1.7          | 1,574,922         | 2.1          | 684,775           | 1.2          |
| 3,706,997         | 4.6          | 3,615,311         | 4.4          | 5,117,444         | 6.7          | 5,206,489         | 7.0          | 4,641,559         | 8.1          |
| 1,187,026         | 1.5          | 979,131           | 1.2          | 819,757           | 1.1          | 505,441           | 0.7          | 493,180           | 0.9          |
| 3,018,357         | 3.7          | 3,328,242         | 4.1          | 2,426,689         | 3.2          | 1,676,614         | 2.2          | 1,149,385         | 2.0          |
| <b>32,366</b>     | <b>0.0</b>   | <b>31,598</b>     | <b>0.0</b>   | <b>43,218</b>     | <b>0.1</b>   | <b>67,465</b>     | <b>0.1</b>   | <b>48,127</b>     | <b>0.1</b>   |
| 28,957            | 0.0          | 29,366            | 0.0          | 42,456            | 0.1          | 65,757            | 0.1          | 46,216            | 0.1          |
| 3,409             | 0.0          | 2,232             | 0.0          | 762               | 0.0          | 1,708             | 0.0          | 1,911             | 0.0          |

Source : Tax Collection units of each county/city government.

表B-18. 房屋稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001    |              | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>48,055,633</b> | <b>100.0</b> | <b>46,463,784</b> | <b>100.0</b> | <b>48,012,750</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>9,107,966</b>  | <b>19.0</b>  | <b>8,865,866</b>  | <b>19.1</b>  | <b>9,190,336</b>  | <b>19.1</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>4,624,514</b>  | <b>9.6</b>   | <b>4,388,624</b>  | <b>9.4</b>   | <b>4,494,509</b>  | <b>9.4</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>34,275,986</b> | <b>71.3</b>  | <b>33,163,771</b> | <b>71.4</b>  | <b>34,280,708</b> | <b>71.4</b>  |
| 台北縣             | Taipei County           | 7,414,540         | 15.4         | 7,199,518         | 15.5         | 7,347,675         | 15.3         |
| 宜蘭縣             | Yilan County            | 747,792           | 1.6          | 690,038           | 1.5          | 696,028           | 1.4          |
| 桃園縣             | Taoyuan County          | 4,545,260         | 9.5          | 4,498,479         | 9.7          | 4,692,942         | 9.8          |
| 新竹縣             | Hsinchu County          | 792,151           | 1.6          | 781,787           | 1.7          | 813,706           | 1.7          |
| 苗栗縣             | Miaoli County           | 863,524           | 1.8          | 817,675           | 1.8          | 846,770           | 1.8          |
| 台中縣             | Taichung County         | 2,538,227         | 5.3          | 2,414,239         | 5.2          | 2,480,560         | 5.2          |
| 彰化縣             | Changhua County         | 2,043,385         | 4.3          | 1,958,403         | 4.2          | 1,994,962         | 4.2          |
| 南投縣             | Nantou County           | 586,227           | 1.2          | 578,746           | 1.2          | 605,452           | 1.3          |
| 雲林縣             | Yunlin County           | 1,006,350         | 2.1          | 956,518           | 2.1          | 1,137,712         | 2.4          |
| 嘉義縣             | Chiayi County           | 623,464           | 1.3          | 596,333           | 1.3          | 620,109           | 1.3          |
| 台南縣             | Tainan County           | 1,915,778         | 4.0          | 1,844,899         | 4.0          | 1,907,692         | 4.0          |
| 高雄縣             | Kaohsiung County        | 2,144,733         | 4.5          | 2,086,733         | 4.5          | 2,147,223         | 4.5          |
| 屏東縣             | Pingtung County         | 1,022,438         | 2.1          | 952,674           | 2.1          | 987,836           | 2.1          |
| 台東縣             | Taitung County          | 208,230           | 0.4          | 204,156           | 0.4          | 209,163           | 0.4          |
| 花蓮縣             | Hualien County          | 409,937           | 0.9          | 391,349           | 0.8          | 402,825           | 0.8          |
| 澎湖縣             | Penghu County           | 75,016            | 0.2          | 70,883            | 0.2          | 71,380            | 0.1          |
| 基隆市             | Keelung City            | 712,187           | 1.5          | 688,890           | 1.5          | 682,626           | 1.4          |
| 新竹市             | Hsinchu City            | 1,014,899         | 2.1          | 996,873           | 2.1          | 1,050,587         | 2.2          |
| 台中市             | Taichung City           | 3,378,793         | 7.0          | 3,272,334         | 7.0          | 3,342,801         | 7.0          |
| 嘉義市             | Chiayi City             | 532,100           | 1.1          | 485,424           | 1.0          | 484,737           | 1.0          |
| 台南市             | Tainan City             | 1,700,955         | 3.5          | 1,677,820         | 3.6          | 1,757,922         | 3.7          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>47,167</b>     | <b>0.1</b>   | <b>45,523</b>     | <b>0.1</b>   | <b>47,197</b>     | <b>0.1</b>   |
| 金門縣             | Kinmen County           | 43,033            | 0.1          | 41,662            | 0.1          | 43,004            | 0.1          |
| 連江縣             | Lienchiang County       | 4,134             | 0.0          | 3,861             | 0.0          | 4,193             | 0.0          |

資料來源：各縣市稽徵單位。  
說 明：本表不包括教育捐在內。

Table B-18. Net Revenues of House Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007    |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>49,323,149</b> | <b>100.0</b> | <b>50,876,888</b> | <b>100.0</b> | <b>52,493,513</b> | <b>100.0</b> | <b>53,882,845</b> | <b>100.0</b> | <b>55,343,250</b> | <b>100.0</b> |
| 9,393,066         | 19.0         | 9,890,207         | 19.4         | 9,997,706         | 19.0         | 10,091,271        | 18.7         | 10,140,620        | 18.3         |
| 4,563,929         | 9.3          | 4,703,422         | 9.2          | 4,887,513         | 9.3          | 4,905,106         | 9.1          | 5,112,780         | 9.2          |
| <b>35,319,841</b> | <b>71.6</b>  | <b>36,235,085</b> | <b>71.2</b>  | <b>37,559,694</b> | <b>71.6</b>  | <b>38,834,759</b> | <b>72.1</b>  | <b>40,037,343</b> | <b>72.3</b>  |
| 7,465,317         | 15.1         | 7,676,318         | 15.1         | 7,829,550         | 14.9         | 8,014,312         | 14.9         | 8,238,462         | 14.9         |
| 701,227           | 1.4          | 723,709           | 1.4          | 748,931           | 1.4          | 775,094           | 1.4          | 796,077           | 1.4          |
| 4,935,230         | 10.0         | 5,029,758         | 9.9          | 5,300,960         | 10.1         | 5,662,339         | 10.5         | 5,794,449         | 10.5         |
| 835,744           | 1.7          | 862,018           | 1.7          | 910,265           | 1.7          | 943,806           | 1.8          | 1,013,625         | 1.8          |
| 858,693           | 1.7          | 873,958           | 1.7          | 900,073           | 1.7          | 943,643           | 1.8          | 959,087           | 1.7          |
| 2,529,368         | 5.1          | 2,588,886         | 5.1          | 2,665,817         | 5.1          | 2,771,338         | 5.1          | 2,878,259         | 5.2          |
| 2,067,992         | 4.2          | 2,137,570         | 4.2          | 2,164,854         | 4.1          | 2,264,398         | 4.2          | 2,314,430         | 4.2          |
| 629,016           | 1.3          | 645,127           | 1.3          | 662,992           | 1.3          | 691,486           | 1.3          | 712,941           | 1.3          |
| 1,228,704         | 2.5          | 1,183,752         | 2.3          | 1,210,270         | 2.3          | 1,280,783         | 2.4          | 1,399,545         | 2.5          |
| 628,744           | 1.3          | 646,651           | 1.3          | 648,281           | 1.2          | 680,466           | 1.3          | 698,624           | 1.3          |
| 1,961,258         | 4.0          | 2,073,095         | 4.1          | 2,294,878         | 4.4          | 2,304,132         | 4.3          | 2,434,079         | 4.4          |
| 2,145,506         | 4.3          | 2,226,771         | 4.4          | 2,283,774         | 4.4          | 2,354,128         | 4.4          | 2,460,369         | 4.4          |
| 1,014,203         | 2.1          | 1,027,236         | 2.0          | 1,041,225         | 2.0          | 1,061,431         | 2.0          | 1,087,963         | 2.0          |
| 209,628           | 0.4          | 222,019           | 0.4          | 224,684           | 0.4          | 234,601           | 0.4          | 239,530           | 0.4          |
| 413,011           | 0.8          | 420,548           | 0.8          | 431,029           | 0.8          | 457,088           | 0.8          | 460,600           | 0.8          |
| 74,723            | 0.2          | 74,230            | 0.1          | 75,534            | 0.1          | 76,924            | 0.1          | 82,469            | 0.1          |
| 679,810           | 1.4          | 683,552           | 1.3          | 696,472           | 1.3          | 693,865           | 1.3          | 705,918           | 1.3          |
| 1,104,582         | 2.2          | 1,085,060         | 2.1          | 1,147,241         | 2.2          | 1,174,539         | 2.2          | 1,198,803         | 2.2          |
| 3,538,460         | 7.2          | 3,509,779         | 6.9          | 3,897,763         | 7.4          | 3,937,053         | 7.3          | 3,968,096         | 7.2          |
| 493,598           | 1.0          | 513,614           | 1.0          | 509,450           | 1.0          | 549,497           | 1.0          | 592,779           | 1.1          |
| 1,805,027         | 3.7          | 2,031,434         | 4.0          | 1,915,651         | 3.6          | 1,963,836         | 3.6          | 2,001,238         | 3.6          |
| <b>46,313</b>     | <b>0.1</b>   | <b>48,174</b>     | <b>0.1</b>   | <b>48,600</b>     | <b>0.1</b>   | <b>51,709</b>     | <b>0.1</b>   | <b>52,507</b>     | <b>0.1</b>   |
| 41,887            | 0.1          | 43,526            | 0.1          | 43,739            | 0.1          | 46,749            | 0.1          | 47,385            | 0.1          |
| 4,426             | 0.0          | 4,648             | 0.0          | 4,861             | 0.0          | 4,960             | 0.0          | 5,122             | 0.0          |

Source : Tax Collection units of each county/city government.  
Explanation : Education Surtax is excluded.

表B-19. 娛樂稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001   |              | 91年<br>CY 2002   |              | 92年<br>CY 2003   |              |
|-----------------|-------------------------|------------------|--------------|------------------|--------------|------------------|--------------|
|                 |                         | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>1,532,913</b> | <b>100.0</b> | <b>1,648,789</b> | <b>100.0</b> | <b>1,751,110</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>194,559</b>   | <b>12.7</b>  | <b>191,628</b>   | <b>11.6</b>  | <b>239,023</b>   | <b>13.6</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>99,608</b>    | <b>6.5</b>   | <b>91,919</b>    | <b>5.6</b>   | <b>76,446</b>    | <b>4.4</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>1,237,594</b> | <b>80.7</b>  | <b>1,362,945</b> | <b>82.7</b>  | <b>1,433,231</b> | <b>81.8</b>  |
| 台北縣             | Taipei County           | 200,759          | 13.1         | 228,849          | 13.9         | 250,529          | 14.3         |
| 宜蘭縣             | Yilan County            | 16,486           | 1.1          | 19,105           | 1.2          | 19,715           | 1.1          |
| 桃園縣             | Taoyuan County          | 254,025          | 16.6         | 276,124          | 16.7         | 280,960          | 16.0         |
| 新竹縣             | Hsinchu County          | 98,663           | 6.4          | 92,197           | 5.6          | 90,024           | 5.1          |
| 苗栗縣             | Miaoli County           | 30,193           | 2.0          | 31,141           | 1.9          | 29,476           | 1.7          |
| 台中縣             | Taichung County         | 43,646           | 2.8          | 53,515           | 3.2          | 60,403           | 3.4          |
| 彰化縣             | Changhua County         | 62,601           | 4.1          | 67,776           | 4.1          | 69,848           | 4.0          |
| 南投縣             | Nantou County           | 29,507           | 1.9          | 31,553           | 1.9          | 34,757           | 2.0          |
| 雲林縣             | Yunlin County           | 33,138           | 2.2          | 42,695           | 2.6          | 44,620           | 2.5          |
| 嘉義縣             | Chiayi County           | 14,954           | 1.0          | 15,344           | 0.9          | 14,079           | 0.8          |
| 台南縣             | Tainan County           | 53,171           | 3.5          | 63,525           | 3.9          | 67,987           | 3.9          |
| 高雄縣             | Kaohsiung County        | 42,203           | 2.8          | 47,055           | 2.9          | 52,124           | 3.0          |
| 屏東縣             | Pingtung County         | 40,804           | 2.7          | 37,395           | 2.3          | 36,270           | 2.1          |
| 台東縣             | Taitung County          | 11,436           | 0.7          | 11,987           | 0.7          | 12,445           | 0.7          |
| 花蓮縣             | Hualien County          | 19,506           | 1.3          | 21,297           | 1.3          | 41,116           | 2.3          |
| 澎湖縣             | Penghu County           | 3,220            | 0.2          | 3,679            | 0.2          | 4,229            | 0.2          |
| 基隆市             | Keelung City            | 22,622           | 1.5          | 23,997           | 1.5          | 25,570           | 1.5          |
| 新竹市             | Hsinchu City            | 29,545           | 1.9          | 31,104           | 1.9          | 41,119           | 2.3          |
| 台中市             | Taichung City           | 135,179          | 8.8          | 162,763          | 9.9          | 149,309          | 8.5          |
| 嘉義市             | Chiayi City             | 41,194           | 2.7          | 40,605           | 2.5          | 43,515           | 2.5          |
| 台南市             | Tainan City             | 54,742           | 3.6          | 61,239           | 3.7          | 65,136           | 3.7          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>1,152</b>     | <b>0.1</b>   | <b>2,297</b>     | <b>0.1</b>   | <b>2,410</b>     | <b>0.1</b>   |
| 金門縣             | Kinmen County           | 636              | 0.0          | 1,706            | 0.1          | 1,926            | 0.1          |
| 連江縣             | Lienchiang County       | 516              | 0.0          | 591              | 0.0          | 484              | 0.0          |

資料來源：各縣市稽徵單位。  
說 明：本表不包括教育捐在內。

Table B-19. Net Revenues of Amusement Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004   |              | 94年<br>CY 2005   |              | 95年<br>CY 2006   |              | 96年<br>CY 2007   |              | 97年<br>CY 2008   |              |
|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| 金額<br>Amount     | 結構<br>比%     | 金額<br>Amount     | 結構<br>比%     | 金額<br>Amount     | 結構<br>比%     | 金額<br>Amount     | 結構<br>比%     | 金額<br>Amount     | 結構<br>比%     |
| <b>1,862,094</b> | <b>100.0</b> | <b>1,978,782</b> | <b>100.0</b> | <b>1,986,335</b> | <b>100.0</b> | <b>1,809,257</b> | <b>100.0</b> | <b>1,745,023</b> | <b>100.0</b> |
| <b>226,865</b>   | <b>12.2</b>  | <b>242,088</b>   | <b>12.2</b>  | <b>244,000</b>   | <b>12.3</b>  | <b>197,243</b>   | <b>10.9</b>  | <b>212,489</b>   | <b>12.2</b>  |
| <b>163,144</b>   | <b>8.8</b>   | <b>210,254</b>   | <b>10.6</b>  | <b>184,650</b>   | <b>9.3</b>   | <b>165,147</b>   | <b>9.1</b>   | <b>147,489</b>   | <b>8.5</b>   |
| <b>1,469,803</b> | <b>78.9</b>  | <b>1,524,135</b> | <b>77.0</b>  | <b>1,555,755</b> | <b>78.3</b>  | <b>1,444,645</b> | <b>79.8</b>  | <b>1,383,539</b> | <b>79.3</b>  |
| 255,985          | 13.7         | 267,045          | 13.5         | 279,864          | 14.1         | 269,180          | 14.9         | 245,239          | 14.1         |
| 19,455           | 1.0          | 20,720           | 1.0          | 20,378           | 1.0          | 20,763           | 1.1          | 22,642           | 1.3          |
| 277,123          | 14.9         | 294,912          | 14.9         | 327,976          | 16.5         | 282,139          | 15.6         | 282,083          | 16.2         |
| 81,772           | 4.4          | 86,320           | 4.4          | 87,260           | 4.4          | 81,648           | 4.5          | 84,029           | 4.8          |
| 33,428           | 1.8          | 34,287           | 1.7          | 39,826           | 2.0          | 39,856           | 2.2          | 39,360           | 2.3          |
| 64,189           | 3.4          | 63,087           | 3.2          | 61,759           | 3.1          | 60,450           | 3.3          | 55,520           | 3.2          |
| 75,501           | 4.1          | 77,047           | 3.9          | 80,626           | 4.1          | 71,692           | 4.0          | 63,836           | 3.7          |
| 31,914           | 1.7          | 34,566           | 1.7          | 37,862           | 1.9          | 39,468           | 2.2          | 36,600           | 2.1          |
| 48,239           | 2.6          | 51,706           | 2.6          | 47,820           | 2.4          | 42,431           | 2.3          | 39,258           | 2.2          |
| 13,452           | 0.7          | 17,258           | 0.9          | 12,131           | 0.6          | 10,517           | 0.6          | 10,020           | 0.6          |
| 77,033           | 4.1          | 83,150           | 4.2          | 82,624           | 4.2          | 74,925           | 4.1          | 70,068           | 4.0          |
| 53,152           | 2.9          | 54,343           | 2.7          | 55,303           | 2.8          | 55,898           | 3.1          | 54,712           | 3.1          |
| 41,281           | 2.2          | 43,266           | 2.2          | 45,239           | 2.3          | 43,323           | 2.4          | 42,805           | 2.5          |
| 12,151           | 0.7          | 11,954           | 0.6          | 11,633           | 0.6          | 11,833           | 0.7          | 11,109           | 0.6          |
| 39,323           | 2.1          | 38,789           | 2.0          | 36,251           | 1.8          | 32,963           | 1.8          | 31,282           | 1.8          |
| 4,260            | 0.2          | 3,922            | 0.2          | 3,355            | 0.2          | 2,881            | 0.2          | 2,582            | 0.1          |
| 29,000           | 1.6          | 28,369           | 1.4          | 27,857           | 1.4          | 25,694           | 1.4          | 24,150           | 1.4          |
| 42,563           | 2.3          | 42,958           | 2.2          | 37,817           | 1.9          | 35,203           | 1.9          | 31,748           | 1.8          |
| 154,335          | 8.3          | 152,852          | 7.7          | 148,984          | 7.5          | 141,669          | 7.8          | 135,106          | 7.7          |
| 46,491           | 2.5          | 47,069           | 2.4          | 45,790           | 2.3          | 39,901           | 2.2          | 37,140           | 2.1          |
| 69,156           | 3.7          | 70,515           | 3.6          | 65,400           | 3.3          | 62,211           | 3.4          | 64,250           | 3.7          |
| <b>2,282</b>     | <b>0.1</b>   | <b>2,305</b>     | <b>0.1</b>   | <b>1,930</b>     | <b>0.1</b>   | <b>2,222</b>     | <b>0.1</b>   | <b>1,506</b>     | <b>0.1</b>   |
| 1,893            | 0.1          | 1,987            | 0.1          | 1,653            | 0.1          | 1,967            | 0.1          | 1,286            | 0.1          |
| 389              | 0.0          | 318              | 0.0          | 277              | 0.0          | 255              | 0.0          | 220              | 0.0          |

Source : Tax Collection units of each county/city government.  
Explanation : Education Surtax is excluded.

表B-20. 契稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001   |              | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|------------------|--------------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>8,492,646</b> | <b>100.0</b> | <b>10,261,814</b> | <b>100.0</b> | <b>11,600,349</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>1,323,276</b> | <b>15.6</b>  | <b>1,608,553</b>  | <b>15.7</b>  | <b>1,997,758</b>  | <b>17.2</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>838,502</b>   | <b>9.9</b>   | <b>1,014,552</b>  | <b>9.9</b>   | <b>996,657</b>    | <b>8.6</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>6,324,883</b> | <b>74.5</b>  | <b>7,633,797</b>  | <b>74.4</b>  | <b>8,600,122</b>  | <b>74.1</b>  |
| 台北縣             | Taipei County           | 2,020,971        | 23.8         | 2,280,563         | 22.2         | 2,429,372         | 20.9         |
| 宜蘭縣             | Yilan County            | 104,523          | 1.2          | 140,495           | 1.4          | 137,676           | 1.2          |
| 桃園縣             | Taoyuan County          | 881,323          | 10.4         | 1,113,483         | 10.9         | 1,358,575         | 11.7         |
| 新竹縣             | Hsinchu County          | 143,243          | 1.7          | 154,975           | 1.5          | 173,577           | 1.5          |
| 苗栗縣             | Miaoli County           | 106,949          | 1.3          | 111,749           | 1.1          | 146,233           | 1.3          |
| 台中縣             | Taichung County         | 334,314          | 3.9          | 428,351           | 4.2          | 514,452           | 4.4          |
| 彰化縣             | Changhua County         | 218,390          | 2.6          | 248,590           | 2.4          | 266,466           | 2.3          |
| 南投縣             | Nantou County           | 72,356           | 0.9          | 94,960            | 0.9          | 117,793           | 1.0          |
| 雲林縣             | Yunlin County           | 98,192           | 1.2          | 117,760           | 1.1          | 124,803           | 1.1          |
| 嘉義縣             | Chiayi County           | 69,551           | 0.8          | 86,090            | 0.8          | 143,234           | 1.2          |
| 台南縣             | Tainan County           | 239,995          | 2.8          | 276,609           | 2.7          | 342,174           | 2.9          |
| 高雄縣             | Kaohsiung County        | 324,865          | 3.8          | 395,746           | 3.9          | 450,338           | 3.9          |
| 屏東縣             | Pingtung County         | 155,697          | 1.8          | 196,162           | 1.9          | 241,025           | 2.1          |
| 台東縣             | Taitung County          | 35,900           | 0.4          | 43,570            | 0.4          | 45,320            | 0.4          |
| 花蓮縣             | Hualien County          | 66,511           | 0.8          | 83,268            | 0.8          | 116,442           | 1.0          |
| 澎湖縣             | Penghu County           | 15,046           | 0.2          | 11,868            | 0.1          | 11,028            | 0.1          |
| 基隆市             | Keelung City            | 152,677          | 1.8          | 166,791           | 1.6          | 171,187           | 1.5          |
| 新竹市             | Hsinchu City            | 190,360          | 2.2          | 210,082           | 2.0          | 180,136           | 1.6          |
| 台中市             | Taichung City           | 695,917          | 8.2          | 923,828           | 9.0          | 1,037,087         | 8.9          |
| 嘉義市             | Chiayi City             | 80,023           | 0.9          | 114,375           | 1.1          | 131,734           | 1.1          |
| 台南市             | Tainan City             | 318,080          | 3.7          | 434,482           | 4.2          | 461,470           | 4.0          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>5,985</b>     | <b>0.1</b>   | <b>4,912</b>      | <b>0.0</b>   | <b>5,812</b>      | <b>0.1</b>   |
| 金門縣             | Kinmen County           | 5,772            | 0.1          | 4,708             | 0.0          | 5,724             | 0.0          |
| 連江縣             | Lienchiang County       | 213              | 0.0          | 204               | 0.0          | 88                | 0.0          |

資料來源：各縣市稽徵單位。  
說 明：本表不包括教育捐在內。

Table B-20. Net Revenues of Deed Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007    |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>12,936,962</b> | <b>100.0</b> | <b>13,178,008</b> | <b>100.0</b> | <b>14,013,856</b> | <b>100.0</b> | <b>13,636,896</b> | <b>100.0</b> | <b>12,696,095</b> | <b>100.0</b> |
| <b>2,209,697</b>  | <b>17.1</b>  | <b>2,328,136</b>  | <b>17.7</b>  | <b>2,389,860</b>  | <b>17.1</b>  | <b>2,468,967</b>  | <b>18.1</b>  | <b>2,369,087</b>  | <b>18.7</b>  |
| <b>1,209,736</b>  | <b>9.4</b>   | <b>1,215,152</b>  | <b>9.2</b>   | <b>1,300,510</b>  | <b>9.3</b>   | <b>1,340,555</b>  | <b>9.8</b>   | <b>1,264,769</b>  | <b>10.0</b>  |
| <b>9,511,942</b>  | <b>73.5</b>  | <b>9,628,445</b>  | <b>73.1</b>  | <b>10,319,705</b> | <b>73.6</b>  | <b>9,822,057</b>  | <b>72.0</b>  | <b>9,056,070</b>  | <b>71.3</b>  |
| 2,474,633         | 19.1         | 2,393,373         | 18.2         | 2,773,904         | 19.8         | 2,840,185         | 20.8         | 2,703,978         | 21.3         |
| 171,389           | 1.3          | 176,832           | 1.3          | 190,268           | 1.4          | 161,217           | 1.2          | 168,263           | 1.3          |
| 1,501,770         | 11.6         | 1,526,625         | 11.6         | 1,617,370         | 11.5         | 1,403,337         | 10.3         | 1,302,587         | 10.3         |
| 274,055           | 2.1          | 331,715           | 2.5          | 308,913           | 2.2          | 329,424           | 2.4          | 370,680           | 2.9          |
| 151,497           | 1.2          | 161,821           | 1.2          | 173,369           | 1.2          | 159,915           | 1.2          | 158,605           | 1.2          |
| 585,895           | 4.5          | 557,930           | 4.2          | 538,423           | 3.8          | 527,660           | 3.9          | 486,015           | 3.8          |
| 316,997           | 2.5          | 326,280           | 2.5          | 312,278           | 2.2          | 318,642           | 2.3          | 297,751           | 2.3          |
| 133,600           | 1.0          | 129,709           | 1.0          | 132,058           | 0.9          | 117,966           | 0.9          | 105,391           | 0.8          |
| 153,158           | 1.2          | 153,548           | 1.2          | 146,506           | 1.0          | 163,497           | 1.2          | 134,137           | 1.1          |
| 120,167           | 0.9          | 108,974           | 0.8          | 111,294           | 0.8          | 131,868           | 1.0          | 88,104            | 0.7          |
| 405,258           | 3.1          | 388,348           | 2.9          | 375,252           | 2.7          | 382,853           | 2.8          | 329,323           | 2.6          |
| 516,411           | 4.0          | 525,221           | 4.0          | 493,621           | 3.5          | 368,815           | 2.7          | 375,413           | 3.0          |
| 258,905           | 2.0          | 259,292           | 2.0          | 214,959           | 1.5          | 198,626           | 1.5          | 170,910           | 1.3          |
| 45,944            | 0.4          | 49,468            | 0.4          | 67,660            | 0.5          | 47,296            | 0.3          | 38,881            | 0.3          |
| 114,946           | 0.9          | 119,760           | 0.9          | 122,228           | 0.9          | 105,592           | 0.8          | 97,684            | 0.8          |
| 13,415            | 0.1          | 15,568            | 0.1          | 16,566            | 0.1          | 11,458            | 0.1          | 16,096            | 0.1          |
| 182,707           | 1.4          | 203,509           | 1.5          | 214,697           | 1.5          | 166,104           | 1.2          | 158,447           | 1.2          |
| 224,427           | 1.7          | 231,507           | 1.8          | 271,245           | 1.9          | 313,586           | 2.3          | 309,744           | 2.4          |
| 1,150,551         | 8.9          | 1,213,331         | 9.2          | 1,506,444         | 10.7         | 1,467,378         | 10.8         | 1,197,035         | 9.4          |
| 143,904           | 1.1          | 147,163           | 1.1          | 135,673           | 1.0          | 125,792           | 0.9          | 121,045           | 1.0          |
| 572,313           | 4.4          | 608,471           | 4.6          | 596,977           | 4.3          | 480,846           | 3.5          | 425,981           | 3.4          |
| <b>5,587</b>      | <b>0.0</b>   | <b>6,275</b>      | <b>0.0</b>   | <b>3,781</b>      | <b>0.0</b>   | <b>5,317</b>      | <b>0.0</b>   | <b>6,169</b>      | <b>0.0</b>   |
| 5,428             | 0.0          | 6,079             | 0.0          | 3,686             | 0.0          | 5,178             | 0.0          | 6,014             | 0.0          |
| 159               | 0.0          | 196               | 0.0          | 95                | 0.0          | 139               | 0.0          | 155               | 0.0          |

Source : Tax Collection units of each county/city government.  
Explanation : Education Surtax is excluded.

表B-21. 教育捐實徵淨額—按地區別分

單位:新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001 |              | 91年<br>CY 2002 |              | 92年<br>CY 2003 |              |
|-----------------|-------------------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                 |                         | 金 額<br>Amount  | 結 構<br>比%    | 金 額<br>Amount  | 結 構<br>比%    | 金 額<br>Amount  | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>25,149</b>  | <b>100.0</b> | <b>23,359</b>  | <b>100.0</b> | <b>17,887</b>  | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>7,581</b>   | <b>30.1</b>  | <b>5,225</b>   | <b>22.4</b>  | <b>2,976</b>   | <b>16.6</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>21</b>      | <b>0.1</b>   | <b>2</b>       | <b>0.0</b>   | <b>3</b>       | <b>0.0</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>17,547</b>  | <b>69.8</b>  | <b>18,132</b>  | <b>77.6</b>  | <b>14,908</b>  | <b>83.3</b>  |
| 台北縣             | Taipei County           | 1,358          | 5.4          | 2,816          | 12.1         | 1,715          | 9.6          |
| 宜蘭縣             | Yilan County            | 340            | 1.4          | 57             | 0.2          | 53             | 0.3          |
| 桃園縣             | Taoyuan County          | 3,159          | 12.6         | 1,652          | 7.1          | 814            | 4.6          |
| 新竹縣             | Hsinchu County          | 326            | 1.3          | 68             | 0.3          | 249            | 1.4          |
| 苗栗縣             | Miaoli County           | 165            | 0.7          | 419            | 1.8          | 100            | 0.6          |
| 台中縣             | Taichung County         | 4,070          | 16.2         | 946            | 4.0          | 1,095          | 6.1          |
| 彰化縣             | Changhua County         | 672            | 2.7          | 731            | 3.1          | 731            | 4.1          |
| 南投縣             | Nantou County           | 248            | 1.0          | 279            | 1.2          | 118            | 0.7          |
| 雲林縣             | Yunlin County           | 1,371          | 5.5          | 403            | 1.7          | 401            | 2.2          |
| 嘉義縣             | Chiayi County           | 210            | 0.8          | 284            | 1.2          | 279            | 1.6          |
| 台南縣             | Tainan County           | 441            | 1.8          | -77            | -0.3         | 248            | 1.4          |
| 高雄縣             | Kaohsiung County        | 1,089          | 4.3          | 3,893          | 16.7         | 5,927          | 33.1         |
| 屏東縣             | Pingtung County         | 355            | 1.4          | 966            | 4.1          | 681            | 3.8          |
| 台東縣             | Taitung County          | 86             | 0.3          | 129            | 0.6          | 82             | 0.5          |
| 花蓮縣             | Hualien County          | 106            | 0.4          | 155            | 0.7          | 155            | 0.9          |
| 澎湖縣             | Penghu County           | 2              | 0.0          | 9              | 0.0          | 3              | 0.0          |
| 基隆市             | Keelung City            | 106            | 0.4          | 3,090          | 13.2         | 82             | 0.5          |
| 新竹市             | Hsinchu City            | 1,417          | 5.6          | 224            | 1.0          | 210            | 1.2          |
| 台中市             | Taichung City           | 1,170          | 4.7          | 1,591          | 6.8          | 1,571          | 8.8          |
| 嘉義市             | Chiayi City             | 56             | 0.2          | 148            | 0.6          | 73             | 0.4          |
| 台南市             | Tainan City             | 793            | 3.2          | 349            | 1.5          | 321            | 1.8          |
| <b>福建省</b>      | <b>Fuchien Province</b> | -              | -            | -              | -            | -              | -            |
| 金門縣             | Kinmen County           | -              | -            | -              | -            | -              | -            |
| 連江縣             | Lienchiang County       | -              | -            | -              | -            | -              | -            |

資料來源：各縣市稽徵單位。

Table B-21. Net Revenues of Education Surtax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004 |          | 94年<br>CY 2005 |          | 95年<br>CY 2006 |          | 96年<br>CY 2007 |          | 97年<br>CY 2008 |          |
|----------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|
| 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% |
| 8,626          | 100.0    | 9,531          | 100.0    | 7,899          | 100.0    | 5,034          | 100.0    | 5,400          | 100.0    |
| 1,920          | 22.3     | 2,904          | 30.5     | 1,265          | 16.0     | 1,374          | 27.3     | 756            | 14.0     |
| 1              | 0.0      | -              | -        | -              | -        | -              | -        | -              | -        |
| 6,705          | 77.7     | 6,627          | 69.5     | 6,634          | 84.0     | 3,660          | 72.7     | 4,644          | 86.0     |
| 1,130          | 13.1     | 832            | 8.7      | 180            | 2.3      | 551            | 10.9     | 261            | 4.8      |
| 69             | 0.8      | 185            | 1.9      | 181            | 2.3      | 22             | 0.4      | 4              | 0.1      |
| 791            | 9.2      | 551            | 5.8      | 482            | 6.1      | 167            | 3.3      | 190            | 3.5      |
| 39             | 0.5      | 61             | 0.6      | 13             | 0.2      | 15             | 0.3      | 16             | 0.3      |
| 158            | 1.8      | 34             | 0.4      | 102            | 1.3      | 61             | 1.2      | 1,108          | 20.5     |
| 552            | 6.4      | 288            | 3.0      | 378            | 4.8      | 246            | 4.9      | 203            | 3.8      |
| 576            | 6.7      | 2,661          | 27.9     | 455            | 5.8      | 314            | 6.2      | 212            | 3.9      |
| -7             | -0.1     | 28             | 0.3      | 4              | 0.1      | 931            | 18.5     | -              | -        |
| 210            | 2.4      | 62             | 0.7      | 5              | 0.1      | -1             | -0.0     | -20            | -0.4     |
| 12             | 0.1      | 2              | 0.0      | -              | -        | -              | -        | -              | -        |
| 240            | 2.8      | 42             | 0.4      | 748            | 9.5      | 257            | 5.1      | 3              | 0.1      |
| 685            | 7.9      | 394            | 4.1      | 2,581          | 32.7     | 8              | 0.2      | 1,482          | 27.4     |
| 395            | 4.6      | 508            | 5.3      | -259           | -3.3     | 21             | 0.4      | 99             | 1.8      |
| 39             | 0.5      | 119            | 1.2      | 22             | 0.3      | 5              | 0.1      | 12             | 0.2      |
| 208            | 2.4      | 90             | 0.9      | 274            | 3.5      | 6              | 0.1      | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 23             | 0.3      | -6             | -0.1     | 40             | 0.5      | 32             | 0.6      | 10             | 0.2      |
| 228            | 2.6      | 102            | 1.1      | 73             | 0.9      | 93             | 1.8      | 65             | 1.2      |
| 781            | 9.1      | 504            | 5.3      | 559            | 7.1      | 834            | 16.6     | 853            | 15.8     |
| 166            | 1.9      | 23             | 0.2      | 473            | 6.0      | 3              | 0.1      | 20             | 0.4      |
| 410            | 4.8      | 147            | 1.5      | 323            | 4.1      | 95             | 1.9      | 126            | 2.3      |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |

Source : Tax Collection units of each county/city government.

表B-22. 金融保險業營業稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001 |           | 91年<br>CY 2002    |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|----------------|-----------|-------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount  | 結 構<br>比% | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | -              | -         | <b>26,082,669</b> | <b>100.0</b> | <b>22,433,266</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | -              | -         | <b>14,513,797</b> | <b>55.6</b>  | <b>14,342,106</b> | <b>63.9</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | -              | -         | <b>1,750,158</b>  | <b>6.7</b>   | <b>1,316,335</b>  | <b>5.9</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | -              | -         | <b>9,818,627</b>  | <b>37.6</b>  | <b>6,774,825</b>  | <b>30.2</b>  |
| 台北縣             | Taipei County           | -              | -         | 1,962,475         | 7.5          | 1,291,159         | 5.8          |
| 宜蘭縣             | Yilan County            | -              | -         | 174,794           | 0.7          | 119,518           | 0.5          |
| 桃園縣             | Taoyuan County          | -              | -         | 1,123,898         | 4.3          | 793,449           | 3.5          |
| 新竹縣             | Hsinchu County          | -              | -         | 125,871           | 0.5          | 80,984            | 0.4          |
| 苗栗縣             | Miaoli County           | -              | -         | 187,380           | 0.7          | 128,914           | 0.6          |
| 台中縣             | Taichung County         | -              | -         | 620,203           | 2.4          | 362,185           | 1.6          |
| 彰化縣             | Changhua County         | -              | -         | 428,172           | 1.6          | 307,273           | 1.4          |
| 南投縣             | Nantou County           | -              | -         | 567,576           | 2.2          | 304,674           | 1.4          |
| 雲林縣             | Yunlin County           | -              | -         | 52,340            | 0.2          | 152,300           | 0.7          |
| 嘉義縣             | Chiayi County           | -              | -         | 55,310            | 0.2          | 34,618            | 0.2          |
| 台南縣             | Tainan County           | -              | -         | 340,760           | 1.3          | 270,441           | 1.2          |
| 高雄縣             | Kaohsiung County        | -              | -         | 412,687           | 1.6          | 244,017           | 1.1          |
| 屏東縣             | Pingtung County         | -              | -         | 252,941           | 1.0          | 172,826           | 0.8          |
| 台東縣             | Taitung County          | -              | -         | 63,445            | 0.2          | 25,354            | 0.1          |
| 花蓮縣             | Hualien County          | -              | -         | 109,191           | 0.4          | 79,861            | 0.4          |
| 澎湖縣             | Penghu County           | -              | -         | -                 | -            | 119               | 0.0          |
| 基隆市             | Keelung City            | -              | -         | 132,580           | 0.5          | 100,300           | 0.4          |
| 新竹市             | Hsinchu City            | -              | -         | 588,436           | 2.3          | 434,079           | 1.9          |
| 台中市             | Taichung City           | -              | -         | 1,581,455         | 6.1          | 1,200,553         | 5.4          |
| 嘉義市             | Chiayi City             | -              | -         | 274,244           | 1.1          | 157,899           | 0.7          |
| 台南市             | Tainan City             | -              | -         | 764,869           | 2.9          | 514,302           | 2.3          |
| <b>福建省</b>      | <b>Fuchien Province</b> | -              | -         | <b>87</b>         | <b>0.0</b>   | -                 | -            |
| 金門縣             | Kinmen County           | -              | -         | -                 | -            | -                 | -            |
| 連江縣             | Lienchiang County       | -              | -         | 87                | 0.0          | -                 | -            |

資料來源：財政部所屬各區國稅局。

Table B-22. Net Revenues of Financial Enterprises Business Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004    |              | 94年<br>CY 2005    |              | 95年<br>CY 2006    |              | 96年<br>CY 2007    |              | 97年<br>CY 2008    |              |
|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     | 金額<br>Amount      | 結構<br>比%     |
| <b>24,229,514</b> | <b>100.0</b> | <b>25,712,124</b> | <b>100.0</b> | <b>26,643,871</b> | <b>100.0</b> | <b>28,130,888</b> | <b>100.0</b> | <b>29,706,001</b> | <b>100.0</b> |
| <b>15,936,840</b> | <b>65.8</b>  | <b>17,163,315</b> | <b>66.8</b>  | <b>17,578,842</b> | <b>66.0</b>  | <b>18,474,499</b> | <b>65.7</b>  | <b>20,162,260</b> | <b>67.9</b>  |
| <b>1,301,556</b>  | <b>5.4</b>   | <b>1,367,816</b>  | <b>5.3</b>   | <b>1,422,191</b>  | <b>5.3</b>   | <b>1,487,452</b>  | <b>5.3</b>   | <b>1,414,676</b>  | <b>4.8</b>   |
| <b>6,990,891</b>  | <b>28.9</b>  | <b>7,180,799</b>  | <b>27.9</b>  | <b>7,642,656</b>  | <b>28.7</b>  | <b>8,168,752</b>  | <b>29.0</b>  | <b>8,128,716</b>  | <b>27.4</b>  |
| 1,493,976         | 6.2          | 1,632,869         | 6.4          | 1,721,363         | 6.5          | 1,828,257         | 6.5          | 1,859,881         | 6.3          |
| 113,653           | 0.5          | 117,966           | 0.5          | 126,375           | 0.5          | 139,081           | 0.5          | 144,052           | 0.5          |
| 831,703           | 3.4          | 883,392           | 3.4          | 975,402           | 3.7          | 1,010,842         | 3.6          | 1,008,343         | 3.4          |
| 87,175            | 0.4          | 87,830            | 0.3          | 105,492           | 0.4          | 142,020           | 0.5          | 162,409           | 0.5          |
| 124,810           | 0.5          | 116,352           | 0.5          | 124,706           | 0.5          | 137,939           | 0.5          | 124,734           | 0.4          |
| 346,051           | 1.4          | 337,859           | 1.3          | 366,451           | 1.4          | 404,838           | 1.4          | 414,539           | 1.4          |
| 302,481           | 1.2          | 291,753           | 1.1          | 302,161           | 1.1          | 326,962           | 1.2          | 310,119           | 1.0          |
| 226,778           | 0.9          | 119,767           | 0.5          | 109,767           | 0.4          | 130,678           | 0.5          | 122,528           | 0.4          |
| 137,401           | 0.6          | 137,214           | 0.5          | 140,716           | 0.5          | 158,949           | 0.6          | 149,156           | 0.5          |
| 37,758            | 0.2          | 37,146            | 0.1          | 39,691            | 0.1          | 45,545            | 0.2          | 48,631            | 0.2          |
| 263,750           | 1.1          | 262,643           | 1.0          | 275,907           | 1.0          | 287,912           | 1.0          | 277,883           | 0.9          |
| 245,277           | 1.0          | 243,364           | 0.9          | 245,000           | 0.9          | 253,264           | 0.9          | 244,401           | 0.8          |
| 184,708           | 0.8          | 187,593           | 0.7          | 190,763           | 0.7          | 184,850           | 0.7          | 179,086           | 0.6          |
| 50,321            | 0.2          | 44,277            | 0.2          | 45,332            | 0.2          | 44,078            | 0.2          | 39,880            | 0.1          |
| 74,305            | 0.3          | 71,723            | 0.3          | 73,942            | 0.3          | 76,662            | 0.3          | 74,471            | 0.3          |
| 343               | 0.0          | 76                | 0.0          | 81                | 0.0          | 68                | 0.0          | 103               | 0.0          |
| 110,927           | 0.5          | 101,978           | 0.4          | 98,774            | 0.4          | 104,073           | 0.4          | 118,813           | 0.4          |
| 438,013           | 1.8          | 485,194           | 1.9          | 544,538           | 2.0          | 618,328           | 2.2          | 643,787           | 2.2          |
| 1,187,151         | 4.9          | 1,253,258         | 4.9          | 1,341,304         | 5.0          | 1,407,339         | 5.0          | 1,365,449         | 4.6          |
| 166,851           | 0.7          | 176,181           | 0.7          | 177,492           | 0.7          | 183,247           | 0.7          | 165,333           | 0.6          |
| 567,459           | 2.3          | 592,364           | 2.3          | 637,399           | 2.4          | 683,820           | 2.4          | 675,118           | 2.3          |
| <b>227</b>        | <b>0.0</b>   | <b>194</b>        | <b>0.0</b>   | <b>182</b>        | <b>0.0</b>   | <b>185</b>        | <b>0.0</b>   | <b>349</b>        | <b>0.0</b>   |
| 149               | 0.0          | 164               | 0.0          | 143               | 0.0          | 137               | 0.0          | 292               | 0.0          |
| 78                | 0.0          | 30                | 0.0          | 39                | 0.0          | 48                | 0.0          | 57                | 0.0          |

Source : Various District National Tax Administrations of Ministry of Finance.

表B-23. 健康福利捐實徵淨額—按地區別分

單位:新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001 |           | 91年<br>CY 2002   |              | 92年<br>CY 2003    |              |
|-----------------|-------------------------|----------------|-----------|------------------|--------------|-------------------|--------------|
|                 |                         | 金 額<br>Amount  | 結 構<br>比% | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | -              | -         | <b>8,297,784</b> | <b>100.0</b> | <b>10,216,791</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | -              | -         | -                | -            | -                 | -            |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | -              | -         | <b>5,309</b>     | <b>0.1</b>   | <b>695,321</b>    | <b>6.8</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | -              | -         | <b>8,292,475</b> | <b>99.9</b>  | <b>9,521,470</b>  | <b>93.2</b>  |
| 台北縣             | Taipei County           | -              | -         | 1,781,462        | 21.5         | 1,835,343         | 18.0         |
| 宜蘭縣             | Yilan County            | -              | -         | -                | -            | -                 | -            |
| 桃園縣             | Taoyuan County          | -              | -         | 1,169,621        | 14.1         | 667,512           | 6.5          |
| 新竹縣             | Hsinchu County          | -              | -         | -                | -            | -                 | -            |
| 苗栗縣             | Miaoli County           | -              | -         | -                | -            | -                 | -            |
| 台中縣             | Taichung County         | -              | -         | 1,247,502        | 15.0         | 1,556,054         | 15.2         |
| 彰化縣             | Changhua County         | -              | -         | -                | -            | -                 | -            |
| 南投縣             | Nantou County           | -              | -         | -                | -            | -                 | -            |
| 雲林縣             | Yunlin County           | -              | -         | -                | -            | -                 | -            |
| 嘉義縣             | Chiayi County           | -              | -         | -                | -            | -                 | -            |
| 台南縣             | Tainan County           | -              | -         | -                | -            | -                 | -            |
| 高雄縣             | Kaohsiung County        | -              | -         | -                | -            | -                 | -            |
| 屏東縣             | Pingtung County         | -              | -         | 1,026,501        | 12.4         | 1,302,209         | 12.7         |
| 台東縣             | Taitung County          | -              | -         | -                | -            | -                 | -            |
| 花蓮縣             | Hualien County          | -              | -         | -                | -            | -                 | -            |
| 澎湖縣             | Penghu County           | -              | -         | -                | -            | -                 | -            |
| 基隆市             | Keelung City            | -              | -         | 3,067,389        | 37.0         | 4,160,352         | 40.7         |
| 新竹市             | Hsinchu City            | -              | -         | -                | -            | -                 | -            |
| 台中市             | Taichung City           | -              | -         | -                | -            | -                 | -            |
| 嘉義市             | Chiayi City             | -              | -         | -                | -            | -                 | -            |
| 台南市             | Tainan City             | -              | -         | -                | -            | -                 | -            |
| <b>福建省</b>      | <b>Fuchien Province</b> | -              | -         | -                | -            | -                 | -            |
| 金門縣             | Kinmen County           | -              | -         | -                | -            | -                 | -            |
| 連江縣             | Lienchiang County       | -              | -         | -                | -            | -                 | -            |

資料來源：財政部所屬各區國稅局。

Table B-23. Net Revenues of Health and Welfare Surcharge on Tobacco - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004 |          | 94年<br>CY 2005 |          | 95年<br>CY 2006 |          | 96年<br>CY 2007 |          | 97年<br>CY 2008 |          |
|----------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|
| 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% | 金額<br>Amount   | 結構<br>比% |
| 9,661,267      | 100.0    | 10,387,013     | 100.0    | 17,508,231     | 100.0    | 19,888,488     | 100.0    | 20,114,982     | 100.0    |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 977,182        | 10.1     | 1,242,122      | 12.0     | 2,093,261      | 12.0     | 2,294,744      | 11.5     | 2,455,149      | 12.2     |
| 8,684,085      | 89.9     | 9,144,891      | 88.0     | 15,414,970     | 88.0     | 17,593,744     | 88.5     | 17,659,833     | 87.8     |
| 1,789,636      | 18.5     | 1,509,482      | 14.5     | 2,475,096      | 14.1     | 2,722,097      | 13.7     | 2,834,396      | 14.1     |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 585,779        | 6.1      | 912,180        | 8.8      | 1,482,152      | 8.5      | 1,856,296      | 9.3      | 1,602,311      | 8.0      |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | 1,925          | 0.0      |
| 1,180,802      | 12.2     | 1,268,225      | 12.2     | 2,214,803      | 12.7     | 2,494,992      | 12.5     | 2,399,080      | 11.9     |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 1,129,275      | 11.7     | 1,184,797      | 11.4     | 1,803,750      | 10.3     | 2,261,666      | 11.4     | 2,373,463      | 11.8     |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 3,998,588      | 41.4     | 4,270,207      | 41.1     | 7,439,169      | 42.5     | 8,258,693      | 41.5     | 8,448,658      | 42.0     |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| 5              | 0.0      | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |
| -              | -        | -              | -        | -              | -        | -              | -        | -              | -        |

Source : Various District National Tax Administrations of Ministry of Finance.