中華民國 98 財政統計年報

YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA

2009



財政部統計處編印

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Department of Statistics, Ministry of Finance, July 2010

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編製說明

一、本部主管全國財政，業務涵蓋國庫、賦稅、關務及國產四大領域。本年報謹就四大領域之施政成果，以統計數字呈現，並輔以簡要提要分析。另為衡量國內實際財政收支狀況，乃利用政府預決算報告編製「歲入歲出淨額統計」一併列入，藉以瞭解長期財政收支趨勢及結構變動。

二、本年報內容已包括重要之賦稅統計，因此「賦稅統計年報」自 98 年起停刊，其較為詳細之統計表，如各稅目別之各月別實徵淨額、各地區別實徵淨額及各稅目別之稅率等，因限於篇幅，僅提供網路查詢，網址為 http://www.mof.gov.tw/statistics/finance-yearbook.htm。

三、為利多元應用，本年報同步提供網路電子書，並將重要之財政統計提供網路動態簡易查詢，敬請多加利用。

網址為 http://www.mof.gov.tw/statistics/finance-database.htm。

四、本年報所稱「年度」係指會計年度，88 年度(含)以前係指「上年 7 月 1 日至當年 6 月 30 日止」；88 年下半年及 89 年度(簡稱 89 年度)係指「88 年 7 月 1 日至 89 年 12 月 31 日」；自 90 年度起係指「當年 1 月 1 日至 12 月 31 日止」，以「90 年」表示。

五、因尾數四捨五入關係，統計表細項合計與總數略有差異。

六、本年報所載數字，如與以前各期不同者，以本期修正數字為準。

七、本年報所用符號代表意義如下：

—	表示無數值
…	表示數值不明或尚未產生資料
0	表示數值不及半單位
p	表示初步統計數值

Introductory Notes

1. The Ministry of Finance is charged with the administration of the national finances. Its areas of work are in relation to the administration of national treasury, taxation, customs and national property. In this yearbook, the administrative achievements in the four major fields appear with statistics and prefatory notes. In order to reveal the long-term trends and the structural changes in government revenues and expenditures, net revenues and expenditures are compiled using the reports of the government budgets.
2. As of 2009, the compilation of the "Yearbook of Tax Statistics 2008" ceased and the content was combined with the "Yearbook of Financial Statistics 2008" and certain detailed statistical taxation tables such as : Tax Revenues by Month, by Region, and Tax Rates are only available on the website http://www.mof.gov.tw/statistics/finance-eng-yearbook.htm.
3. The e-book version of this Yearbook and financial database are also provided on the website. However, the financial database is in Chinese only. Website: http://www.mof.gov.tw/statistics/finance-database.htm.
4. The commencement, conclusion, and description of the fiscal year are as follows, prior to 2000, commencing on July 1 of the previous year and concluding on June 30 of the current year. The period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000 (i.e., FY2000). The years that follow fiscal 2001 are identical to the calendar year.
5. Certain of the details may not add up to the total due to rounding up of the figures.
6. In the case that the figures in this yearbook differ from those published earlier, the revised figures shall prevail.
7. The following symbols are used :
   - — None
   - ··· Figure not available
   - 0 Less than a half unit
   - p Preliminary figure

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壹、提要分析

I. Prefatory Notes

「一、財政收支」於 99 年 9 月 10 日更新

一、財政收支

(一)各級政府歲入歲出淨額概況

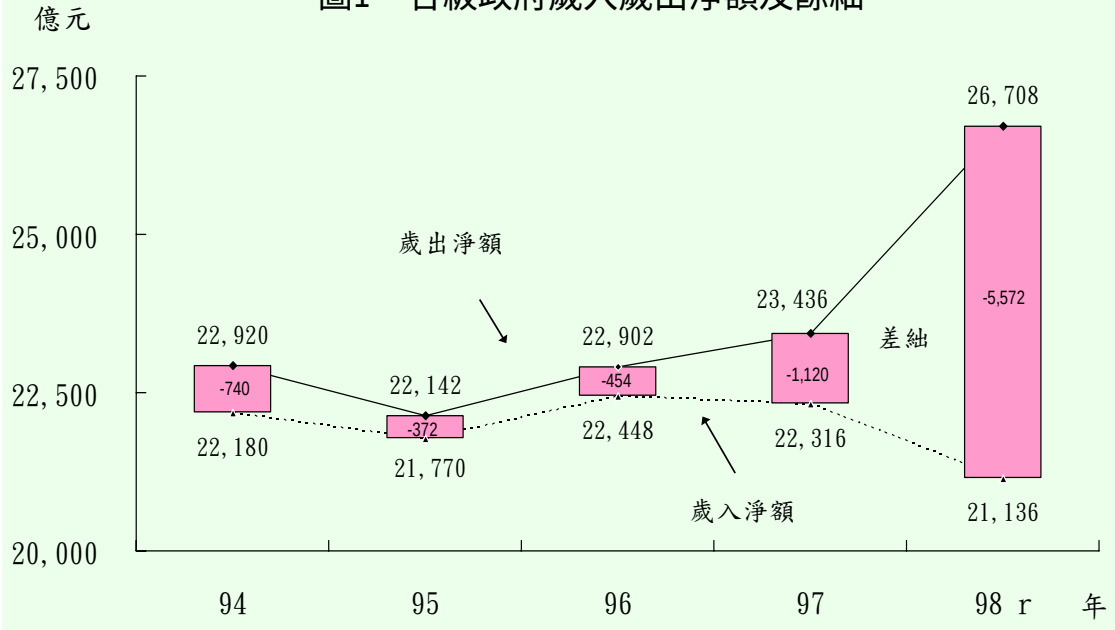
98 年各級政府歲入淨額 2 兆 1,136 億元，較 97 年減少 1,180 億元（-5.3%），其中稅課收入減少 2,271 億元，營業盈餘及事業收入增加 660 億元，財產收入增加 217 億元；歲入淨額占ＧＤＰ之比率為 16.9%，較 97 年下降 0.7 個百分點。98 年各級政府歲出淨額 2 兆 6,708 億元，較 97 年增加 3,272 億元（+14.0%），主要係賡續擴大公共建設各項計畫之推動、為振興經濟發放消費券及莫拉克颱風災後重建，其中以經濟發展支出增加 1,695 億元最多；歲出淨額占ＧＤＰ之比率為 21.3%，較 97 年上升 2.8 個百分點。收支相抵，98 年各級政府歲入歲出淨額差絀 5,572 億元，較 97 年大幅擴大，占ＧＤＰ之比率為 4.5%。

表 1　各級政府歲入歲出淨額及餘絀

單位：億元；%

	歲入淨額			歲出淨額			餘　絀	
	金額	年增率	占ＧＤＰ比率	金額	年增率	占ＧＤＰ比率	金額	占ＧＤＰ比率
94 年	22,180	15.0	18.9	22,920	2.1	19.5	-740	-0.6
95 年	21,770	-1.8	17.8	22,142	-3.4	18.1	-372	-0.3
96 年	22,448	3.1	17.4	22,902	3.4	17.7	-454	-0.4
97 年	22,316	-0.6	17.6	23,436	2.3	18.5	-1,120	-0.9
98 年 r	21,136	-5.3	16.9	26,708	14.0	21.3	-5,572	-4.5

圖1　各級政府歲入歲出淨額及餘絀



98 年各級政府經常門收入淨額 2 兆 414 億元，經常門支出淨額 2 兆 84 億元，收支相抵後賸餘 330 億元，此賸餘即為政府之儲蓄，政府通常以此移充資本支出之財源，以減低對融資之倚賴。政府儲蓄對經常門收入之比率即政府儲蓄率，98 年為 1.6%，較 97 年下降 15.4 個百分點。

表 2　各級政府經常門收支淨額

單位：億元；%

	經常門收入淨額 (1)	經常門支出淨額 (2)	經常門餘絀 (3)=(1)-(2)	政府儲蓄率 (3)/(1)x100%
94 年	21,081	17,295	3,786	18.0
95 年	20,940	17,541	3,399	16.2
96 年	21,890	18,015	3,875	17.7
97 年	21,812	18,113	3,699	17.0
98 年 r	20,414	20,084	330	1.6

(二)各級政府融資概況

98 年各級政府歲入歲出淨額收支相抵，差短 5,572 億元有待彌平，另基於契約義務，各級政府 98 年應償還債本 2,007 億元，合計融資需求 7,579 億元，分別以發行公債收入 1,146 億元、賒借收入 5,326 億元及移用以前年度歲計賸餘 879 億元因應。

表 3　各級政府融資需求及因應方式

單位：億元

	融資需求			因應方式(財務調度)			
	歲入歲出淨額差短	債務還本	合　計	合　計	發行公債	賒借收入	移　用歲計賸餘
94 年	740	1,251	1,991	3,168	1,276	1,839	53
95 年	372	1,476	1,848	2,230	358	1,850	22
96 年	454	1,205	1,659	1,880	0	1,833	47
97 年	1,120	1,869	2,989	3,109	108	2,479	522
98 年 r	5,572	2,007	7,579	7,351	1,146	5,326	879

(三)各級政府歲入歲出淨額結構

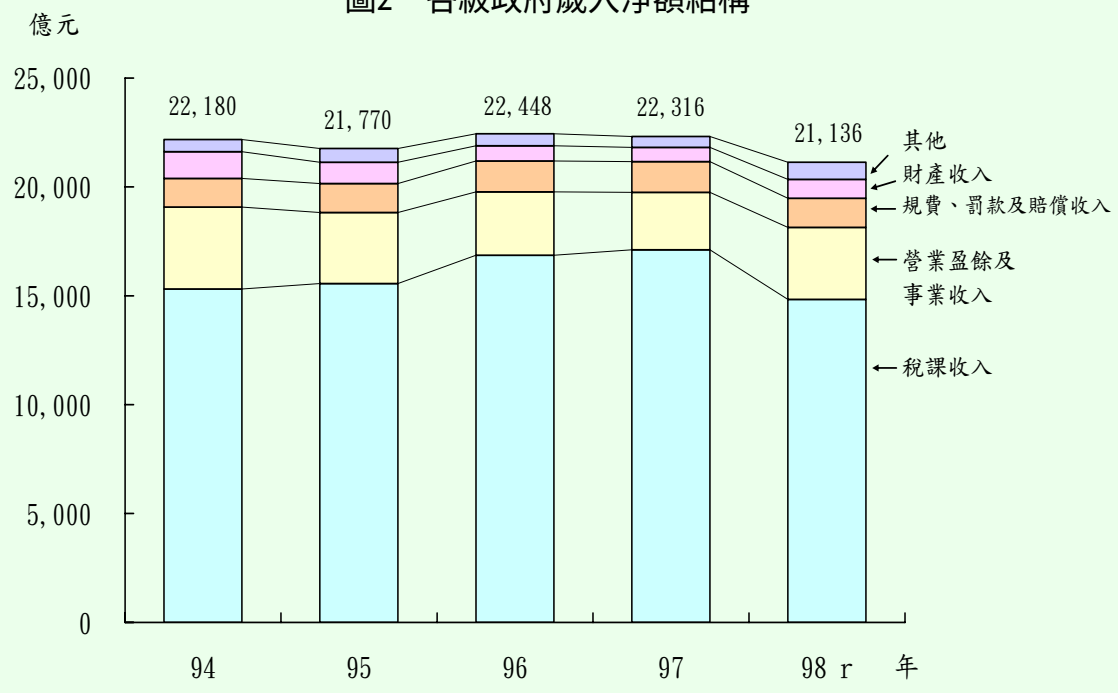
98 年各級政府歲入淨額 2 兆 1,136 億元，其來源以稅課收入為最大宗，計 1 兆 4,835 億元，占 70.2%，其餘依次為營業盈餘及事業收入 3,309 億元，占 15.7%，規費、罰款及賠償收入 1,334 億元，占 6.4%，財產收入 863 億元，占 4.1%，其他收入 795 億元，占 3.6%；與 97 年比較，以稅課收入所占比重減少 6.5 個百分點最多，主要係受金融海嘯衝擊影響所致。

表 4　各級政府歲入淨額結構

單位：%

	合　計	稅課收入	營業盈餘及事業收入	規費、罰款及賠償收入	財產收入	其他
94 年	100.0	69.0	16.9	6.0	5.6	2.5
95 年	100.0	71.5	15.0	6.2	4.5	2.8
96 年	100.0	75.1	13.0	6.3	3.2	2.4
97 年	100.0	76.7	11.9	6.3	2.9	2.2
98 年 r	100.0	70.2	15.7	6.4	4.1	3.6

圖2　各級政府歲入淨額結構



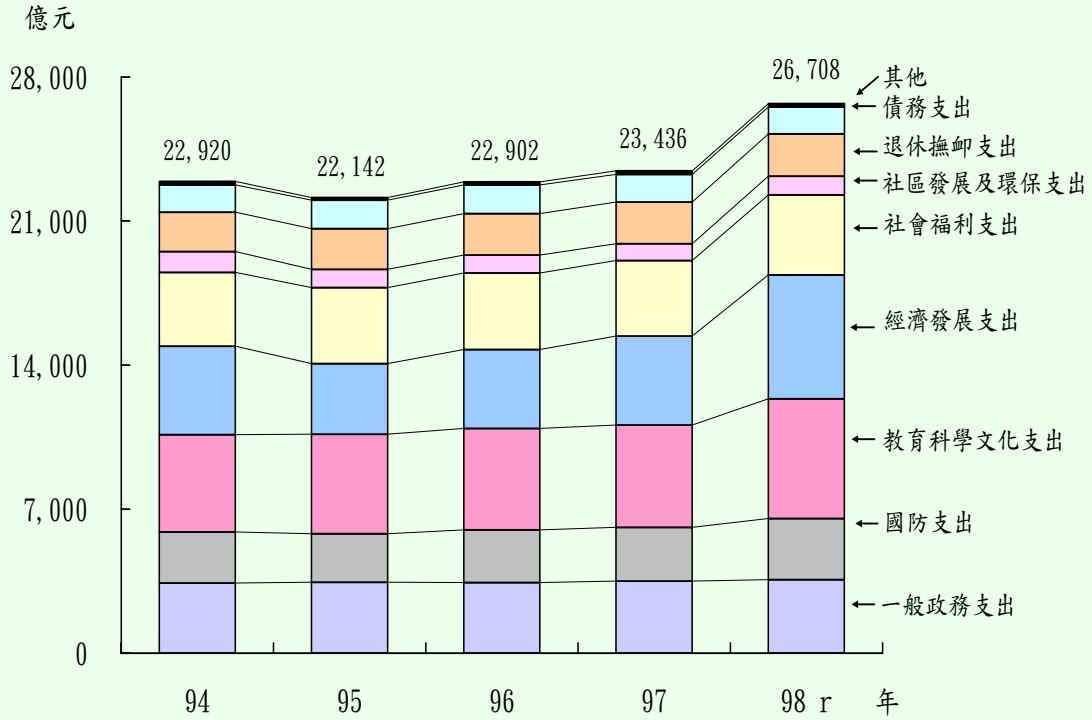
98 年各級政府歲出淨額 2 兆 6,708 億元，其中以經濟發展支出 6,018 億元，占 22.5%為最高，教育科學文化支出 5,816 億元，占 21.8%居次，社會福利支出 3,886 億元，占 14.5%居第三，一般政務支出 3,574 億元，占 13.4%居第四，國防支出 2,977 億元，占 11.1%居第五，其他支出合計 4,437 億元，占 16.7%；與 97 年比較，以經濟發展支出所占比重增加 4.1 個百分點最多。

表 5　各級政府歲出淨額結構

單位：%

	合　計	一般政務支出	國防支出	教育科學文化支　出	經濟發展支出	社會福利支出	社區發展及環保支出	退休撫卹支出	債務支出	其他
94 年	100.0	14.9	10.8	20.6	18.8	15.6	4.4	8.4	5.8	0.7
95 年	100.0	15.6	10.6	21.9	15.4	16.7	4.0	8.9	6.2	0.7
96 年	100.0	15.0	11.2	21.5	16.7	16.3	3.8	8.8	6.1	0.6
97 年	100.0	15.0	11.2	21.1	18.4	15.7	3.5	8.6	5.7	0.8
98 年 r	100.0	13.4	11.1	21.8	22.5	14.5	3.4	7.7	4.8	0.8

圖3　各級政府歲出淨額結構



二、公庫收支及債務

㈠公庫收支

公庫收支為各級政府所屬公庫對現金收納支撥之運作，與一般習稱以預決算為基礎之政府收支有異。決算收支採用權責發生基礎，係基於預算控制、審計及管理需要，將各項政府收支歸入其權責發生之預算年度。公庫收支則以收付之實現日期為準，可以顯示政府財力盈虛、功能活動、資源分配狀況，供為資金調度運用。

1. 各級公庫收支淨額

98 年各級公庫收支，初步統計收入毛額為 3 兆 583 億元，支出毛額為 3 兆 1,902 億元，經扣除各級公庫間互相移轉及公庫內部調撥等重複列部分後，收入淨額為 2 兆 6,907 億元，支出淨額為 2 兆 8,226 億元，收支相抵差短 1,319 億元。截至 98 年底止各級公庫初步差短數為 3,877 億元，其中國庫差短 3,191 億元。

表 6　各級公庫收支淨額

單位：億元；%

收入	97 年		98 年(p)		支出	97 年		98 年(p)	
	金額	結構比	金額	結構比		金額	結構比	金額	結構比
合計	25,021	100.0	26,907	100.0	合計	25,433	100.0	28,226	100.0
稅課收入	16,994	67.9	14,761	54.9	一般政務支出	6,054	23.8	6,450	22.8
規費及罰款賠償收入	1,384	5.5	1,308	4.9	教育科學文化支出	5,464	21.5	6,065	21.5
營業盈餘及事業收入	2,594	10.4	3,261	12.1	經濟發展支出	3,622	14.2	5,142	18.2
經常門其他收入	935	3.8	848	3.1	社會安全支出	6,792	26.7	6,970	24.7
財產售價、收回及作價	502	2.0	713	2.6	其他支出	1,638	6.5	1,604	5.7
融資性庫款收入	2,612	10.4	6,016	22.4	融資性庫款支出	1,863	7.3	1,995	7.1

說明：p 為初步統計數。

各級公庫收入淨額 2 兆 6,907 億元，其中稅課收入 1 兆 4,761 億元，營業盈餘及事業收入 3,261 億元，規費及罰款賠償收入 1,308 億元，經常門其他收入 848 億元，財產售價、收回及作價收入 713 億元，融資性庫款收入(公債及賒借收入)6,016 億元。各級公庫支出淨額 2 兆 8,226 億元，其中一般政務支出 6,450 億元(含國防支出及警政支出)，教育科學文化支出 6,065 億元，經濟發展支出 5,142 億元，社會安全支出 6,970 億元(社會福利支出 3,938 億元、社區發展及環境保護支出 974 億元、退休撫卹支出 2,058 億元)，其他支出 1,604 億元(含債務付息支出)，融資性庫款支出(債務還本)1,995 億元。

由各級公庫收支淨額結構比觀之，98 年收入中仍以稅課收入占 54.9%為最高，較上(97)年下降 13 個百分點，營業盈餘及事業收入占 12.1%居次，上升 1.7 個百分點，規費及罰款賠償收入占 4.9%，下降 0.6 個百分點，財產售價、收回及作價收入占 2.6%，上升 0.6 個百分點，融資性庫款收入(公債及賒借收入)占 22.4%，上升 12 個百分點。支出方面，社會安全支出占 24.7%居首，較上(97)年下降 2 個百分點，一般政務支出占 22.8%，下降 1 個百分點，教育科學文化支出占 21.5%持平，經濟發展支出占 18.2%，上升 4 個百分點，而融資性庫款支出(債務還本)占 7.1%，僅下降 0.2 個百分點。

2. 國庫收支淨額

98 年國庫收入淨額 1 兆 9,602 億元，較上(97)年 1 兆 7,692 億元，增加 1,910 億元。支出淨額為 1 兆 8,671 億元，較上年 1 兆 6,385 億元，亦增加 2,286 億元。收支相抵結餘 931 億元，加計移轉性支出 1,864 億元，截至 98 年底止差短數由 97 年底 2,258 億元增為 3,191 億元。

98 年國庫收支淨額結構，收入以稅課收入占 53.6%最高，較上(97)年下降 16.5 個百分點，營業盈餘及事業收入占 16.1%，上升 2.1 個百分點，財產收入占 3.4%，上升 0.6 個百分點；支出以社會安全支出占 25.5%居首位，經濟發展支出占 21.6%次之，教育科學文化支出占 17.6%及國防支出占 16.1%。

圖4　國庫收入淨額及其結構

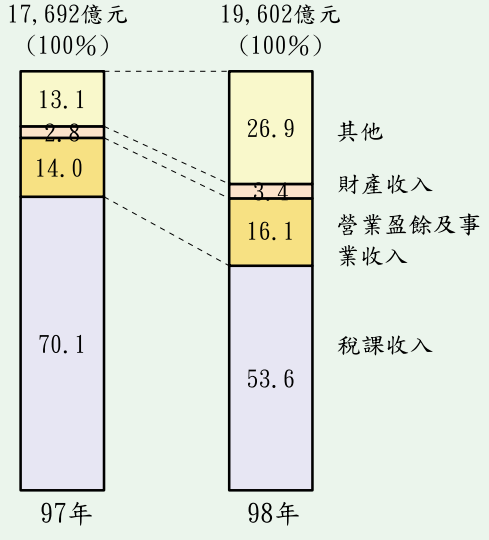
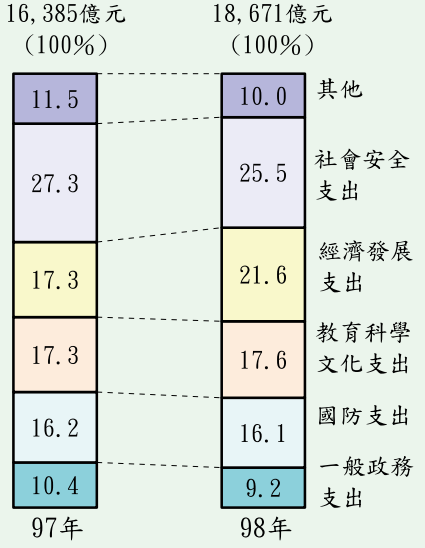


圖5　國庫支出淨額及其結構



㈡債務

1.各級政府債務餘額

為維護國家財政之健全，支應國家發展需要，並規範各級政府公共債務，政府自 85 年起制定「公共債務法」，依據 91 年 2 月 6 日修正公布之公共債務法，債務未償餘額自 91 年起扣除自償性之乙類債務，並加計營業基金、信託基金外之特種基金所舉借之非自償性債務。

表7　各級政府債務未償餘額

單位：億元；%

	合　計	占前 3 年 GNP 平均數比率	中央政府	占前 3 年 GNP 平均數比率	地方政府	占前 3 年 GNP 平均數比率
94年底	41,010	36.8	35,500	31.9	5,510	4.9
95年底	41,867	36.1	36,230	31.2	5,637	4.8
96年底	43,013	35.5	37,197	30.7	5,816	4.8
97年底	43,768	34.7	37,806	30.0	5,962	4.7
98年底	47,486	36.7	41,331	31.9	6,155	4.8

說明：1.中央政府 94 年至 97 年為決算審定數，98 年為院編決算數。
2.地方政府 94 年至 97 年為決算審定數，98 年為決算數。

依據「公共債務法」第 4 條規定，中央及各地方政府在其總預算、特別預算及在營業基金、信託基金以外之特種基金預算內，所舉借之一年以上公共債務未償餘額，不得超過前 3 年國民生產毛額（GNP）平均數 48.0%，其中中央政府為 40.0%，地方政府為 8.0%。截至 98 年底止，各級政府在其總預算及特別預算內，所舉借之 1 年以上非自償性債務未償餘額為 4 兆 7,486 億元，占前 3 年國民生產毛額（GNP）平均數比率為 36.7%，未超過法定比率。其中中央政府債務未償餘額為 4 兆 1,331 億元，占 31.9%，亦未超過法定比率 40.0%。

2.中央政府債務

⑴債務之舉借

中央政府債務發行，均用於籌集資金支應國家重大建設，以加速推行經濟及社會發展計畫，98 年為賡續辦理振興經濟擴大公共建設特別預算，舉借

1,427 億元(含保留數)、振興經濟消費券發放特別預算，舉借 848 億元(含保留數)、易淹水地區水患治理計畫特別預算，舉借 150 億元、莫拉克颱風災後重建特別預算，舉借 100 億元，共計 2,525 億元，依法律全數不列入債限管制，不受公共債務法政府當年度舉借額度，不得超過歲出 15%之規定限制，惟舉借數仍需納入債務未償餘額中。

表8　中央政府債務之舉借、還本及未償餘額

單位：億元；%

	舉借數				總預算還本	未償餘額(年底數)	歲出※
	合計	列入債限	占歲出比率※	不列入債限			
94年	2,515	1,444	8.9	1,071	641	35,500	16,277
95年	1,380	640	4.0	740	650	36,230	15,933
96年	1,027	—	—	1,027	60	37,197	16,284
97年	1,260	—	—	1,260	650	37,806	17,117
98年	4,175	1,650	9.1	2,525	650	41,331	18,097

說明：1.97年(含)以前為決算審定數，98年為院編決算數。
2.債務還本數不含中央政府債務基金編列之償還數。
3.※表示歲出僅含列入債限部分。

⑵債務基金及債務還本

中央政府設置債務基金主要功能為加強債務之管理，提高財務運用之效能，紓解債務之壓力，透過舉新債還舊債，節省政府債務付息支出，使每年債務償付平滑化，以改善政府債務結構。

98 年中央政府債務基金為償還舊債發行 5,150 億元，其中償還未到期債務 19 億元、償還已到期債務 5,131 億元。

98 年政府於總預算撥入強制債務還本 650 億元，債務付息 1,162 億元，還本付息合計占歲出總額 9.1%，較上年減少 1.3 個百分點。

表 9　中央政府債務基金

單位：億元

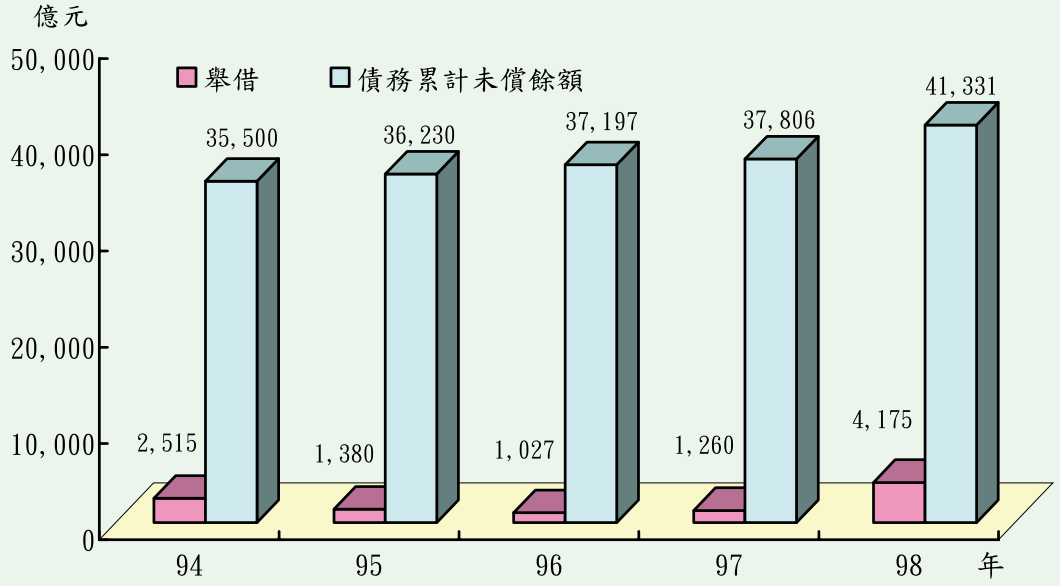
	合　計	償還未到期債務	償還已到期債務
94年	3,420	404	3,016
95年	4,600	887	3,713
96年	4,563	950	3,613
97年	4,782	500	4,282
98年	5,150	19	5,131

說明：97 年(含)以前為決算審定數，98 年為院編決算數。

⑶債務未償餘額

截至 98 年底止，中央政府債務未償餘額計 4 兆 1,331 億元（決算數），較 97 年 3 兆 7,806 億元，增加 3,525 億元，占前 3 年國民生產毛額（GNP）平均數比率為 31.9%，符合「公共債務法」第 4 條之規定。

圖6　中央政府舉借及債務累計未償餘額



說明：97年(含)以前為決算審定數，98年為院編決算數。

三、賦稅

㈠賦稅收入

98 年全國賦稅收入實徵淨額為 1 兆 5,303 億元，較 97 年減少 2,301 億元(-13.1%)。其中所得稅減少 1,940 億元，係因受國際金融海嘯衝擊，結算申報自繳及暫繳稅款減少所致；營業稅減少 205 億元，係因上半年國內銷售減少及進口減少致海關代徵稅款減少所致；關稅減少 116 億元，係因上半年機械及電機設備、金屬及其製品等進口稅額減少所致；證券交易稅增加 153 億元，係因 97 年受國際金融海嘯衝擊，引發全球股市重挫，比較基期相對較低所致。

表 10　全國賦稅收入

單位：億元；%

	合　計	年增率	所得稅	營業稅	貨物稅	證券交易稅	關稅	土地稅	其他
94年	15,674	13.0	6,258	2,375	1,684	682	824	1,354	2,497
95年	16,008	2.1	6,462	2,369	1,592	900	796	1,312	2,577
96年	17,339	8.3	7,302	2,461	1,490	1,289	819	1,337	2,641
97年	17,604	1.5	8,350	2,440	1,267	906	804	1,161	2,676
98年	15,303	-13.1	6,410	2,235	1,279	1,060	688	1,124	2,507

㈡賦稅結構

就各稅目別變動觀察，所得稅所占比率由 94 年 39.9%遞升至 97 年 47.4%，惟 98 年降至 41.9%，仍居各稅目之首，所占比重因金融海嘯影響下降 5.5 個百分點；營業稅由 94 年 15.2%降為 14.6%；其餘依序為：貨物稅由 10.7%降為 8.4%、土地稅由 8.6%降為 7.3%、關稅由 5.3%降為 4.5%、證券交易稅成波動趨勢由 4.4%升至 6.9%。

表 11　全國賦稅收入結構比

單位：%

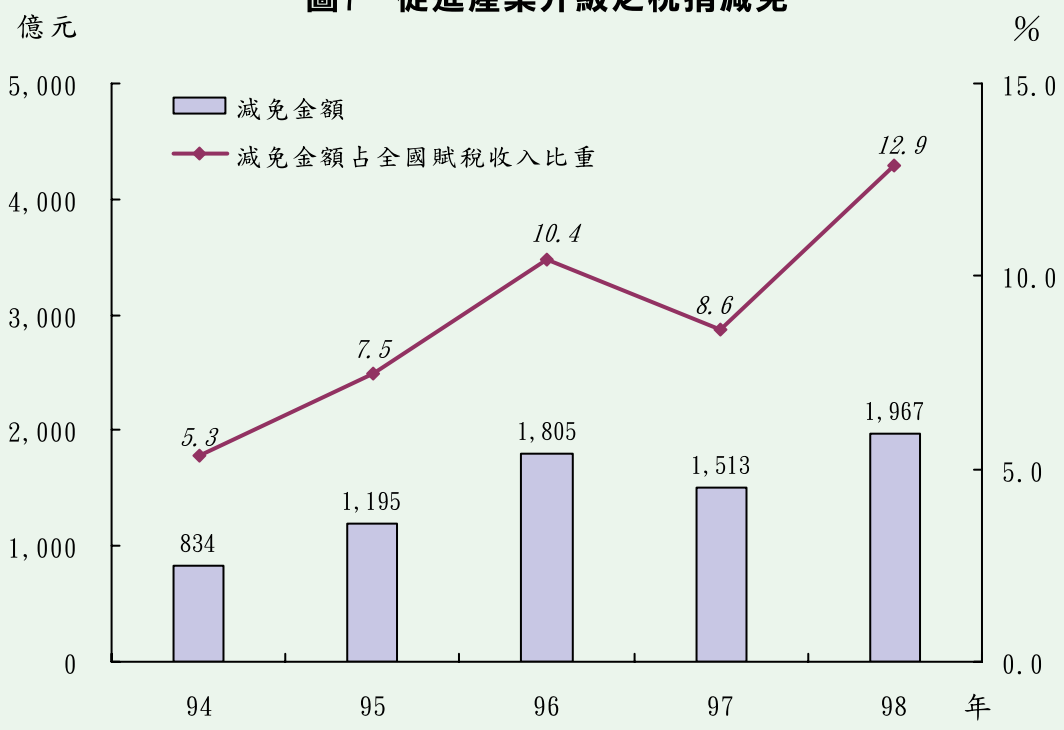
	合　計	所得稅	營業稅	貨物稅	證券交易稅	關稅	土地稅	其他
94年	100.0	39.9	15.2	10.7	4.4	5.3	8.6	15.9
95年	100.0	40.4	14.8	9.9	5.6	5.0	8.2	16.1
96年	100.0	42.1	14.2	8.6	7.4	4.7	7.7	15.3
97年	100.0	47.4	13.9	7.2	5.1	4.6	6.6	15.2
98年	100.0	41.9	14.6	8.4	6.9	4.5	7.3	16.4

如按性質分，98 年直接稅為 9,548 億元，較 97 年減少 16.6%，間接稅為 5,755 億元，較 97 年減少 6.4%；直接稅所占比重，由 94 年 59.3%逐年升高為 62.4%，而間接稅由 40.7%相對降為 37.6%。

㈢促進產業升級之稅捐減免

為獎勵民間投資促進產業升級，健全經濟發展，自 80 年實施促進產業升級條例，以稅捐減免方式促進經濟發展。統計結果顯示，98 年核定稅捐減免額計為 1,967 億元，占全國賦稅收入實徵淨額 12.9%，較 97 年增加 4.3 個百分點。促進產業升級條例已於 98 年底屆滿，接由產業創新條例接替。

圖7　促進產業升級之稅捐減免



四、關務

關務工作兼具財政及經濟雙重功能，一方面為促進國內產業之正常發展，對於進口貨物課徵適度關稅，並充裕政府財政；另一方面則運用關稅政策，制定各項免稅、減稅及退稅等獎勵措施，以配合國家經濟發展。此外，為因應我國社會經濟發展，創造有利企業營運空間，積極推動無障礙通關環境以增進我國競爭力。另為維護社會大眾安全，防堵不法毒品及危險物品流入，加強查緝防範走私。相關之關務統計摘要分析如下：

㈠進出口貿易概況

98 年出口 2,037 億美元，較上年減少 20.3%，進口 1,744 億美元，減少 27.5%，出超 293 億美元，較上年增加 141 億美元或增 93.0%。綜觀 98 年經貿情勢，受到金融海嘯衝擊，我出進口上半年大幅衰退，惟隨著全球經濟景氣緩步復甦，我國出口逐月擴增，12 月出口已達 14 個月之新高，在 97 年基數偏低下，12 月出口較上年同月增幅更達 46.8%，而進口隨出口引申需求同步擴增，增幅達 55.6%。出口、進口自 11 月起雖已連續 2 個月轉呈正成長，然由於上半年出進口跌幅過大，致累計全年出進口衰退幅度仍大。

表 12　進出口貿易值及年增率

單位：億美元；%

	出　　口		進　　口		出(入)超	
	金　額	年增率	金　額	年增率	金　額	年增率
94 年	1,984	8.8	1,826	8.2	158	16.2
95 年	2,240	12.9	2,027	11.0	213	34.8
96 年	2,467	10.1	2,193	8.2	274	28.6
97 年	2,556	3.6	2,404	9.7	152	-44.6
98 年	2,037	-20.3	1,744	-27.5	293	93.0

㈡海關業務概況

98 年受金融海嘯影響，經濟呈負成長，但海關推動的各項關務改革工作仍持續進行，除陸續推動貨物通關自動化、快遞貨物快速通關等措施縮短通關時程、提升通關效益外，並致力推行智慧化通關，建置關貿港單一窗口，積極鬆綁法規及爭取國際關務合作。98 年國內外需求疲弱，我出進口亦大幅衰退，全年通關業務量年增率除進口報單份數增加 2.8%、出境輪船艘數增 1.2%及入、出境旅客人次分別增 2.9%及 2.8%外，其他項目均衰退，分別為：出口報單份數減 0.1%、貨櫃進口數量減 8.5%、貨櫃出口數量減 7.5%、入境輪船艘數減 2.0%及入、出境飛機架次各減 4.6%。

表 13　海關業務概況

			94 年	95 年	96 年	97 年	98 年
報單份數	進　口	千份	9,138	9,723	10,729	10,979	11,290
		年增率(%)	10.9	6.4	10.3	2.3	2.8
	出　口	千份	9,830	9,521	9,382	9,080	9,067
		年增率(%)	6.6	-3.1	-1.5	-3.2	-0.1
貨櫃數量	進　口	千個	4,690	4,083	4,332	4,201	3,844
		年增率(%)	15.6	-12.9	6.1	-3.0	-8.5
	出　口	千個	3,874	3,797	4,022	3,937	3,640
		年增率(%)	-4.5	-2.0	5.9	-2.1	-7.5
輪船艘數	入　境	艘數	26,169	26,918	26,362	25,142	24,632
		年增率(%)	-3.7	2.9	-2.1	-4.6	-2.0
	出　境	艘數	26,428	25,209	24,387	23,422	23,693
		年增率(%)	-4.1	-4.6	-3.3	-4.0	1.2
飛機架次	入　境	架次	89,562	93,050	95,441	86,876	82,912
		年增率(%)	3.2	3.9	2.6	-9.0	-4.6
	出　境	架次	89,601	93,109	95,326	86,881	82,867
		年增率(%)	3.2	3.9	2.4	-8.9	-4.6
旅客人數	入　境	千人次	11,510	11,959	12,582	12,245	12,604
		年增率(%)	7.9	3.9	5.2	-2.7	2.9
	出　境	千人次	11,521	12,148	12,830	12,249	12,587
		年增率(%)	8.1	5.4	5.6	-4.5	2.8

㈢關稅稅則之修正與關稅負擔率分析

「海關進口稅則」部分稅則修正案，已於 99 年 5 月 14 日生效施行，將可調整稅率結構不合理項目，提供國內產業合理經營空間；調整貨品稅則號別之編排架構及修正貨名，符合國際商品統一分類制度規範；調降助於減少環境汙染產品之稅率，以落實節能減碳政策。

關稅負擔率係指關稅收入對進口金額之比率。從近年資料觀察，由於協定關稅減讓，大幅降低關稅稅率及修正減免項目，另因進口貨品價值結構改變，關稅負擔率逐年遞減；惟 98 年進口金額衰退幅度較關稅收入減幅大，使關稅負擔率小幅回升。

表 14　關稅負擔率

單位：億元；%

	關稅收入	進口金額	關稅負擔率
94年	824	58,772	1.4
95年	796	66,043	1.2
96年	819	72,118	1.1
97年	804	75,511	1.1
98年	688	57,572	1.2

㈣外銷品沖退稅件數、金額分析

表 15　外銷品沖退稅件數及金額

單位：億元；件

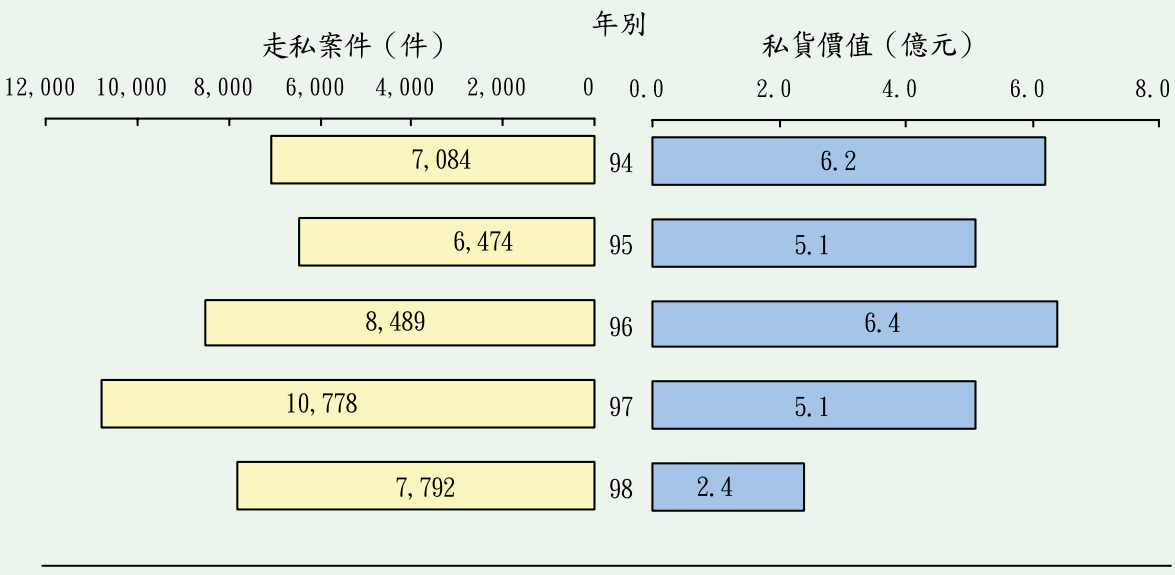
	沖退稅件數	沖退稅金額
94年	57,107	17
95年	50,680	17
96年	46,475	18
97年	52,081	21
98年	45,693	15

為促進外銷事業之發展，政府制定外銷退稅辦法。實施之初，沖退稅件數曾不斷大幅增加，惟近年以來，因進口稅率陸續調降及退稅制度逐步取消，沖退稅申請案件呈減緩趨勢，98 年沖退稅件數為 45,693 件，沖退稅金額為 15 億元。以貨品類別分，以第十五類「卑金屬及卑金屬製品」沖退稅金額 4 億元，占 27.8%最高，第十六類「機器及機械用具；電器設備及其零件」3 億元，占 22.2%次之。

㈤緝私案件之分析

海關為嚴防走私漏稅，防止危害社會之物品流入國內，加強查緝以維持稅課及國家安全。94 年 1 月修正緝私條例，提高處罰上限防範走私，其後陸續落實風險管理，強化篩選機制，加強情資交流，98 年查緝走私案件計 7,792 件，較 97 年減少 27.7%；緝獲私貨價值 2.4 億元，較 97 年減少 52.7%，其中 87.6%為海關自行緝獲，12.4%為治安機關移交海關處理。

圖 8　緝私案件及私貨價值



五、國有財產

國有財產是國家重要資源，近年來國有財產局積極制訂及研修相關法規，除了有效處理國有財產之接管、登記，加強國有非公用不動產之管理、處理及運用外，更為強化國有財產管理及促進國家資產有效利用，持續推動「強化國有財產管理及運用效益方案」，積極督促各管理機關健全產籍、改善占用及活化公用財產。

㈠國有財產總值

98 年底國有財產總值為 8 兆 4,741 億元，較 97 年底 7 兆 6,617 億元，增加 8,124 億元（+10.6%）。

1. 按使用性質別分

⑴**公用財產部分：**98 年底國有公用財產總值共計為 7 兆 6,053 億元，占國有財產總值 89.7%，較 97 年底 6 兆 7,664 億元，增加 8,389 億元(+12.4%)。其中：

①**公務用財產：**98 年底為 3 兆 9,745 億元，占國有財產總值 46.9%居首，較 97 年底 3 兆 8,566 億元，增加 1,179 億元(+3.1%)。

②**公共用財產：**98 年底為 1 兆 7,440 億元，占國有財產總值 20.5%居第三，較 97 年底 1 兆 577 億元，增加 6,863 億元(+64.9%)。

表 16　國有財產總值

單位：億元；%

	總計		公用財產								非公用財產	
			合計		公務用		公共用		事業用			
		結構比		結構比		結構比		結構比		結構比		結構比
94 年底	66,232	100.0	57,374	86.6	30,240	45.7	8,958	13.5	18,176	27.4	8,858	13.4
95 年底	72,465	100.0	63,544	87.7	35,957	49.6	9,329	12.9	18,258	25.2	8,921	12.3
96 年底	74,652	100.0	65,501	87.7	37,346	50.0	10,093	13.5	18,062	24.2	9,151	12.3
97 年底	76,617	100.0	67,664	88.3	38,566	50.3	10,577	13.8	18,521	24.2	8,953	11.7
98 年底	84,741	100.0	76,053	89.7	39,745	46.9	17,440	20.5	18,868	22.3	8,688	10.3
年增率	10.6		12.4		3.1		64.9		1.9		-3.0	

③事業用財產：98 年底為 1 兆 8,868 億元，占國有財產總值 22.3%居次，較 97 年底 1 兆 8,521 億元，增加 347 億元(+1.9%)。

⑵非公用財產部分：98 年底國有非公用財產總值共計為 8,688 億元，占國有財產總值 10.3%，較 97 年底 8,953 億元，減少 265 億元(-3.0%)。

2.按財產種類別分

⑴土地：國有財產種類中以土地所占比率最大，98 年底為 4 兆 6,554 億元，占國有財產總值 54.9%，較 97 年底 4 兆 5,724 億元，增加 830 億元(+1.8%)。

⑵土地改良物：98 年底為 1 兆 2,554 億元，占國有財產總值 14.8%居次，較 97 年底 6,333 億元，增加 6,221 億元(+98.2%)，主要係因交通部主管之公共用財產中的「土地改良物」(主要為道路及橋樑等)資產重估所致。

⑶有價證券：98 年底為 1 兆 2,288 億元，占國有財產總值 14.5%居第三，較 97 年底 1 兆 1,101 億元，增加 1,187 億元(+10.7%)。

⑷房屋建築及設備：98 年底為 7,903 億元，占國有財產總值 9.3%居第四，較 97 年底 7,806 億元，增加 97 億元(+1.2%)。

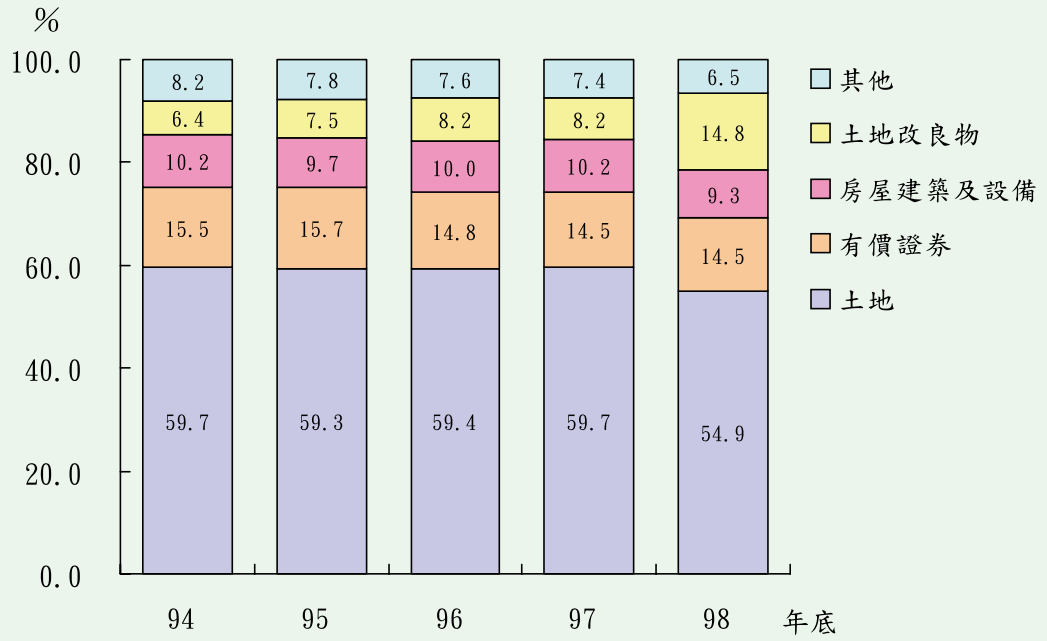
⑸其他部分：依序為機械設備 2,466 億元(占 2.9%)，較 97 年底 2,660 億元，減少 194 億元(-7.3%)、交通及運輸設備 2,051 億元(占 2.4%)，較 97 年底 2,081 億元，減少 30 億元(-1.4%)、什項設備 883 億元(占 1.1%)及權利 42 億元(占 0.1%)，較 97 年底 912 億元增加 13 億元(+1.4%)。

表 17　國有財產種類價值

單位：億元;%

	合　計	土地	土地改良物	房屋建築及設備	機械設備	交通及運輸設備	有價證券	什項設備及權利
94 年底	66,232	39,519	4,245	6,772	2,583	1,979	10,291	843
95 年底	72,465	42,984	5,438	7,051	2,704	2,021	11,385	882
96 年底	74,652	44,312	6,094	7,453	2,723	2,092	11,074	904
97 年底	76,617	45,724	6,333	7,806	2,660	2,081	11,101	912
98 年底	84,741	46,554	12,554	7,903	2,466	2,051	12,288	925
結構比	100.0	54.9	14.8	9.3	2.9	2.4	14.5	1.2
年增率	10.6	1.8	98.2	1.2	-7.3	-1.4	10.7	1.4

圖9　國有財產種類價值結構



㈡國有非公用土地管理及處理概況

98 年國有財產局持續推動「國有機關用地加強處理方案」，加強處理閒置、低度利用或被占用國有機關用地暨地上建物；賡續執行「恢復國有非公用土地原有風貌計畫」，以落實國土復育及環保政策；執行「國有不動產清理活化作業計畫」，清理大面積國有建築用地，透過變更都市計畫、整體性調配使用、資本租賃新建及 BOT 等多元方式，積極活化運用國有土地，支應國家建設需要，並增裕國庫收入。此外，亦加強辦理國有非公用土地出租、設定地上權、占用地處理及補償金追收等管理相關業務。

以下就國有非公用財產中最大宗之土地價值(占 98.6%)，區分管理及處理兩大類加以說明：

1. 管理：

98 年底國有非公用土地管理總值為 8,566 億元，較 97 年底 8,834 億元，減少 268 億元（-3.0%）。其中以保留 4,576 億元為最多，占 53.4%，其次為出租 1,093 億元，占 12.8%，再次為待勘查 956 億元，占 11.2%。其餘依序為占用 887 億元，占 10.3%、閒置 555 億元，占 6.5%；其他部分 499 億元，占 5.8%，係包括委託管理 286 億元、委託經營 51 億元、借用 41 億元、待處理 43 億元、設定地上權 29 億元及改良利用 49 億元等。

表 18　國有非公用土地管理概況

單位：億元；%

	合　計		保留		出租		待勘查		占用		閒置		其他	
		結構比		結構比		結構比		結構比		結構比		結構比		結構比
94 年底	8,747	100.0	4,916	56.2	1,092	12.5	698	8.0	1,027	11.7	566	6.5	448	5.1
95 年底	8,808	100.0	4,899	55.6	1,050	11.9	858	9.8	994	11.3	565	6.4	442	5.0
96 年底	9,041	100.0	4,995	55.3	1,134	12.5	990	11.0	951	10.5	517	5.7	454	5.0
97 年底	8,834	100.0	4,794	54.3	1,109	12.5	983	11.1	943	10.7	532	6.0	473	5.4
98 年底	8,566	100.0	4,576	53.4	1,093	12.8	956	11.2	887	10.3	555	6.5	499	5.8

2.處理：

98 年國有非公用土地處理總值為 659 億元，較 97 年 685 億元，減少 26 億元(-3.8%)。其中以註銷產籍 250 億元為最多，占 37.9%，其次為出售 223 億元，占 33.9%，再次為無償撥用 147 億元，占 22.3%。

表 19　國有非公用土地處理概況

單位：億元；%

	合　計		無償撥用		有償撥用		出售		註銷產籍		放領	
		結構比		結構比		結構比		結構比		結構比		結構比
94 年	686	100.0	226	32.9	35	5.1	391	57.0	34	5.0	0	0.0
95 年	755	100.0	164	21.7	51	6.8	367	48.6	173	22.9	0	0.0
96 年	684	100.0	141	20.6	57	8.3	274	40.1	212	31.0	0	0.0
97 年	685	100.0	239	34.9	75	10.9	287	41.9	84	12.3	0	0.0
98 年	659	100.0	147	22.3	39	5.9	223	33.9	250	37.9	0	0.0

一、財政收支

Part I. Government Revenues and Expenditures

表1-1. 各級政府歲入歲出及融資淨額

(1)按經常門及資本門別分

單位：新台幣百萬元；%

會計年度	歲入淨額 Net Revenues 總計 Grand Total 金額 Amount	結構比 %	經常門 Current 金額 Amount	結構比 %	資本門 Capital 金額 Amount	結構比 %	歲出淨額 總計 Grand Total 金額 Amount	結構比 %	經常門 Current 金額 Amount	結構比 %
75年度	584,838	100.0	566,944	96.9	17,895	3.1	616,718	100.0	434,112	70.4
76年度	650,203	100.0	629,488	96.8	20,715	3.2	641,911	100.0	443,239	69.0
77年度	765,439	100.0	737,872	96.4	27,567	3.6	726,468	100.0	485,901	66.9
78年度	921,575	100.0	890,664	96.6	30,911	3.4	1,207,351	100.0	577,967	47.9
79年度	1,092,401	100.0	1,053,410	96.4	38,991	3.6	1,097,518	100.0	702,812	64.0
80年度	1,049,931	100.0	997,536	95.0	52,395	5.0	1,275,613	100.0	823,188	64.5
81年度	1,257,568	100.0	1,218,653	96.9	38,915	3.1	1,561,930	100.0	919,058	58.8
82年度	1,416,334	100.0	1,352,986	95.5	63,348	4.5	1,756,306	100.0	1,025,405	58.4
83年度	1,502,754	100.0	1,441,922	96.0	60,832	4.0	1,826,367	100.0	1,163,298	63.7
84年度	1,559,429	100.0	1,522,624	97.6	36,805	2.4	1,910,066	100.0	1,328,425	69.5
85年度	1,604,184	100.0	1,550,943	96.7	53,241	3.3	1,843,786	100.0	1,383,725	75.0
86年度	1,704,759	100.0	1,629,420	95.6	75,338	4.4	1,878,764	100.0	1,463,449	77.9
87年度	2,053,458	100.0	1,960,620	95.5	92,838	4.5	1,992,593	100.0	1,545,052	77.5
88年度	2,004,394	100.0	1,867,081	93.1	137,313	6.9	2,050,004	100.0	1,554,405	75.8
89年度	2,784,863	100.0	2,679,563	96.2	105,299	3.8	3,140,936	100.0	2,529,683	80.5
90年	1,896,841	100.0	1,809,035	95.4	87,805	4.6	2,271,755	100.0	1,771,630	78.0
91年	1,787,919	100.0	1,706,602	95.5	81,317	4.5	2,144,994	100.0	1,649,952	76.9
92年	1,948,847	100.0	1,834,654	94.1	114,193	5.9	2,216,514	100.0	1,683,569	76.0
93年	1,927,400	100.0	1,845,279	95.7	82,121	4.3	2,245,047	100.0	1,703,657	75.9
94年	2,218,039	100.0	2,108,064	95.0	109,976	5.0	2,291,999	100.0	1,729,489	75.5
95年	2,177,018	100.0	2,094,023	96.2	82,995	3.8	2,214,226	100.0	1,754,091	79.2
96年	2,244,758	100.0	2,189,035	97.5	55,724	2.5	2,290,169	100.0	1,801,511	78.7
97年	2,231,614	100.0	2,181,188	97.7	50,425	2.3	2,343,585	100.0	1,811,308	77.3
98年 r	2,113,644	100.0	2,041,412	96.6	72,232	3.4	2,670,898	100.0	2,008,372	75.2
99年 *	2,177,736	100.0	...	...	...	...	2,695,707	100.0	...	...

資料來源： 審計部暨各級政府。

說　　明： 1.91年（含）以前為決算審定數；92至98年為決算數。
2.歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。
3.歲出淨額不包括債務還本支出。
4.自60年度起，除總預算收支外，並將特別預算收支一併計入。

附　　註： * 係預算數。

Table 1-1. Net Government Revenues、Expenditures and Financing of All Levels
(1) by Current & Capital

Unit：NT$ Million；%

Net Expenditures		餘絀 Surplus / Deficit						
資本門 Captial		總計 Grand Total		經常門 Current		資本門 Captial		
金額 Amount	結構比 %	金額 Amount	占歲入淨額百分比 % of Net Revenues	金額 Amount	占經常門歲入百分比 % of Net Current Revenues	金額 Amount	占資本門歲出百分比 % of Net Capital Expenditures	FY
182,606	29.6	-31,880	-5.5	132,831	23.4	-164,711	-90.2	1986
198,672	31.0	8,292	1.3	186,249	29.6	-177,957	-89.6	1987
240,567	33.1	38,971	5.1	251,971	34.1	-213,001	-88.5	1988
629,384	52.1	-285,775	-31.0	312,697	35.1	-598,473	-95.1	1989
394,706	36.0	-5,116	-0.5	350,599	33.3	-355,715	-90.1	1990
452,425	35.5	-225,682	-21.5	174,348	17.5	-400,030	-88.4	1991
642,872	41.2	-304,362	-24.2	299,595	24.6	-603,957	-93.9	1992
730,902	41.6	-339,972	-24.0	327,581	24.2	-667,553	-91.3	1993
663,069	36.3	-323,613	-21.5	278,624	19.3	-602,237	-90.8	1994
581,641	30.5	-350,637	-22.5	194,199	12.8	-544,836	-93.7	1995
460,061	25.0	-239,602	-14.9	167,218	10.8	-406,820	-88.4	1996
415,315	22.1	-174,005	-10.2	165,972	10.2	-339,976	-81.9	1997
447,542	22.5	60,865	3.0	415,568	21.2	-354,704	-79.3	1998
495,598	24.2	-45,609	-2.3	312,676	16.7	-358,286	-72.3	1999
611,253	19.5	-356,074	-12.8	149,880	5.6	-505,954	-82.8	2000
500,125	22.0	-374,915	-19.8	37,405	2.1	-412,320	-82.4	CY 2001
495,042	23.1	-357,075	-20.0	56,651	3.3	-413,726	-83.6	CY 2002
532,946	24.0	-267,667	-13.7	151,085	8.2	-418,752	-78.6	CY 2003
541,390	24.1	-317,647	-16.5	141,622	7.7	-459,269	-84.8	CY 2004
562,510	24.5	-73,960	-3.3	378,575	18.0	-452,534	-80.4	CY 2005
460,134	20.8	-37,208	-1.7	339,932	16.2	-377,140	-82.0	CY 2006
488,658	21.3	-45,411	-2.0	387,523	17.7	-432,934	-88.6	CY 2007
532,278	22.7	-111,972	-5.0	369,881	17.0	-481,852	-90.5	CY 2008
662,526	24.8	-557,254	-26.4	33,040	1.6	-590,294	-89.1	CY 2009
...	...	-517,971	-23.8	...	...	...	...	CY 2010 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2009, the figures are final accounts.
2.Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.
3.Net Expenditures exclude the principal repayment.
4.Since FY 1971,the amounts of revenues & expenditures cover not only total budget, but special budgets are consolidated.

Note：* The figures are budget accounts.

表1-1. 各級政府歲入歲出及融資淨額(續1完)

(2)按政府融資別分

單位：新台幣百萬元

會計年度	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	餘絀 Surplus / Deficit	政府			
				淨收入 Net Borrowing		發行公債收入 Government Bonds	
				金額 Amount	結構比 %	金額 Amount	結構比 %
75年度	584,838	616,718	-31,880	35,423	100.0	28,800	81.3
76年度	650,203	641,911	8,292	37,416	100.0	48,339	129.2
77年度	765,439	726,468	38,971	61,730	100.0	76,540	124.0
78年度	921,575	1,207,351	-285,775	428,755	100.0	117,397	27.4
79年度	1,092,401	1,097,518	-5,116	41,510	100.0	15,831	38.1
80年度	1,049,931	1,275,613	-225,682	247,743	100.0	145,003	58.5
81年度	1,257,568	1,561,930	-304,362	319,047	100.0	312,903	98.1
82年度	1,416,334	1,756,306	-339,972	375,047	100.0	340,886	90.9
83年度	1,502,754	1,826,367	-323,613	334,367	100.0	108,327	32.4
84年度	1,559,429	1,910,066	-350,637	378,445	100.0	75,104	19.8
85年度	1,604,184	1,843,786	-239,602	257,682	100.0	115,769	44.9
86年度	1,704,759	1,878,764	-174,005	181,318	100.0	136,265	75.2
87年度	2,053,458	1,992,593	60,865	59,827	100.0	59,904	100.1
88年度	2,004,394	2,050,004	-45,609	45,900	100.0	77,558	169.0
89年度	2,784,863	3,140,936	-356,074	376,319	100.0	482,119	128.1
90年	1,896,841	2,271,755	-374,915	293,575	100.0	332,948	113.4
91年	1,787,919	2,144,994	-357,075	308,550	100.0	203,193	65.9
92年	1,948,847	2,216,514	-267,667	368,621	100.0	136,737	37.1
93年	1,927,400	2,245,047	-317,647	340,909	100.0	210,018	61.6
94年	2,218,039	2,291,999	-73,960	191,731	100.0	127,578	66.5
95年	2,177,018	2,214,226	-37,208	75,463	100.0	35,842	47.5
96年	2,244,758	2,290,169	-45,411	67,569	100.0	—	—
97年	2,231,614	2,343,585	-111,972	123,946	100.0	10,756	8.7
98年 r	2,113,644	2,670,898	-557,254	534,400	100.0	114,595	21.4
99年 *	2,177,736	2,695,707	-517,971	...	...	...	...

Table 1-1. Net Government Revenues、Expenditures and Financing of All Levels (Cont.1 End)

(2) by Financing

Unit：NT$ Million

融資 Financing						
賒借收入 Borrowing		移用以前年度歲計賸餘 Surplus of Previous Fiscal year		債務還本支出 Principal Repayment		FY
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
7,441	21.0	15,125	42.7	15,943	45.0	1986
8,457	22.6	844	2.3	20,224	54.1	1987
9,504	15.4	1,147	1.9	25,461	41.2	1988
313,138	73.0	30,422	7.1	32,203	7.5	1989
72,855	175.5	22,053	53.1	69,229	166.8	1990
136,605	55.1	107,147	43.2	141,012	56.9	1991
89,133	27.9	51,197	16.0	134,186	42.1	1992
99,609	26.6	37,540	10.0	102,988	27.5	1993
231,135	69.1	82,280	24.6	87,375	26.1	1994
389,432	102.9	78,771	20.8	164,863	43.6	1995
249,676	96.9	54,348	21.1	162,111	62.9	1996
199,991	110.3	33,049	18.2	187,988	103.7	1997
176,262	294.6	35,726	59.7	212,065	354.5	1998
112,444	245.0	23,739	51.7	167,842	365.7	1999
87,332	23.2	37,634	10.0	230,766	61.3	2000
99,180	33.8	15,862	5.4	154,415	52.6	CY 2001
126,616	41.0	64,852	21.0	86,111	27.9	CY 2002
268,950	73.0	47,668	12.9	84,733	23.0	CY 2003
244,867	71.8	2,626	0.8	116,602	34.2	CY 2004
183,933	95.9	5,278	2.8	125,058	65.2	CY 2005
184,969	245.1	2,227	3.0	147,574	195.6	CY 2006
183,288	271.3	4,732	7.0	120,450	178.3	CY 2007
247,873	200.0	52,179	42.1	186,862	150.8	CY 2008
532,568	99.7	87,951	16.5	200,714	37.6	CY 2009
...	...	...	...	...	...	CY 2010 *

表1-2. 各級政府歲入淨額－按來源別分

(1)金　額

單位：新台幣千元

會計年度	總　計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣收入 Revenues from Monopolies	規費收入 Fees	罰款及賠償收入 Revenues from Fines & Indemnities
75年度	584,838,113	356,975,144	44,824,480	16,859,385	12,018,375
76年度	650,202,641	415,317,821	46,137,040	18,917,342	10,841,471
77年度	765,439,044	511,636,590	46,409,086	22,087,330	8,179,090
78年度	921,575,298	629,752,658	47,665,652	24,862,876	9,769,789
79年度	1,092,401,322	794,812,186	52,921,212	25,363,830	11,466,550
80年度	1,049,930,814	748,508,035	60,112,553	23,845,936	13,815,010
81年度	1,257,568,462	909,110,456	58,513,425	34,402,615	18,756,896
82年度	1,416,334,233	983,386,722	62,109,464	51,122,710	21,760,324
83年度	1,502,754,406	1,062,777,886	64,703,174	44,193,855	25,383,346
84年度	1,559,428,922	1,170,855,609	61,408,387	58,912,540	28,391,358
85年度	1,604,184,019	1,141,837,977	55,958,566	59,938,742	31,918,303
86年度	1,704,758,733	1,213,273,925	58,178,758	65,894,063	32,557,195
87年度	2,053,458,063	1,339,604,699	57,447,798	68,945,989	38,139,906
88年度	2,004,394,362	1,299,740,070	55,321,872	67,179,040	38,704,939
89年度	2,784,862,529	1,852,451,498	77,315,841	112,252,324	59,703,956
90年	1,896,840,574	1,200,277,598	57,563,011	76,931,520	41,995,671
91年	1,787,918,681	1,190,873,947	346,450	125,261,286	44,835,295
92年	1,948,847,371	1,220,116,161	—	76,451,783	42,054,650
93年	1,927,399,732	1,353,409,510	—	85,329,611	42,328,314
94年	2,218,039,419	1,531,296,588	—	88,815,546	43,253,520
95年	2,177,017,797	1,556,651,634	—	91,135,343	42,488,416
96年	2,244,758,463	1,685,875,406	—	96,578,928	44,646,395
97年	2,231,613,847	1,710,617,299	—	94,302,379	46,689,872
98年 r	2,113,644,128	1,483,518,036	—	92,007,685	41,401,821
99年 *	2,177,736,000	1,560,887,000	—	139,386,000	

資料來源： 審計部暨各級政府。

說　　明： 1. 91年（含）以前為決算審定數；92至98年為決算數。
2. 歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。

附　　註： * 係預算數。

Table 1-2. Net Government Revenues of All Levels—by Source

(1) Amount

Unit：NT$ 1,000

營業盈餘及事業收入 Surplus of Public Enterprises & Public Utilities	財產孳息收入 Revenues from profits of Public Properties	資本收回及售價收入 Capitals from Sales of Properties & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Contributions	其他 Others	FY
99,646,053	2,435,549	17,894,519	363,680	33,820,928	1986
102,626,239	2,134,711	20,715,020	470,111	33,042,886	1987
111,726,779	3,024,396	27,566,765	476,144	34,332,864	1988
128,210,459	3,886,376	30,911,135	441,999	46,074,354	1989
121,417,926	3,916,259	38,991,158	583,550	42,928,651	1990
94,834,985	5,949,312	52,394,886	619,532	49,850,565	1991
141,045,078	7,582,361	38,915,369	1,015,500	48,226,762	1992
166,470,993	17,290,383	63,348,427	1,050,825	49,794,385	1993
184,913,921	11,853,949	60,832,232	424,665	47,671,378	1994
141,955,910	14,824,481	36,805,093	768,755	45,506,789	1995
181,093,681	16,346,043	53,240,646	874,970	62,975,091	1996
180,797,232	19,569,755	75,338,309	1,492,155	57,657,341	1997
361,574,141	41,483,451	92,837,992	1,643,508	51,780,579	1998
324,850,999	25,415,706	137,312,883	1,508,467	54,360,386	1999
458,419,867	26,554,737	105,299,186	2,749,100	90,116,020	2000
346,581,447	20,319,289	87,762,224	3,748,203	61,661,611	CY 2001
260,869,289	12,943,006	81,316,541	2,053,167	69,419,700	CY 2002
417,620,743	12,610,572	114,192,218	4,943,581	60,857,663	CY 2003
289,973,788	11,833,445	82,120,671	5,329,402	57,074,991	CY 2004
375,663,228	12,828,697	109,975,329	5,716,327	50,490,184	CY 2005
325,938,642	14,413,915	82,994,309	6,946,880	56,448,658	CY 2006
291,798,866	15,102,519	55,723,935	7,844,517	47,187,897	CY 2007
264,918,185	14,248,934	50,425,451	8,862,119	41,549,608	CY 2008
330,928,068	14,110,343	72,231,857	8,657,379	70,788,939	CY 2009
282,425,000	87,712,000		107,326,000		CY 2010 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2009, the figures are final accounts.
2.Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

Note：* The figures are budget accounts.

表1-2. 各級政府歲入淨額－按來源別分(續1完)

(2)結構比

單位：%

會計年度	總　計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣收入 Revenues from Monopolies	規費收入 Fees	罰款及賠償收入 Revenues from Fines & Indemnities
75年度	100.0	61.0	7.7	2.9	2.1
76年度	100.0	63.9	7.1	2.9	1.7
77年度	100.0	66.8	6.1	2.9	1.1
78年度	100.0	68.3	5.2	2.7	1.1
79年度	100.0	72.8	4.8	2.3	1.0
80年度	100.0	71.3	5.7	2.3	1.3
81年度	100.0	72.3	4.7	2.7	1.5
82年度	100.0	69.4	4.4	3.6	1.5
83年度	100.0	70.7	4.3	2.9	1.7
84年度	100.0	75.1	3.9	3.8	1.8
85年度	100.0	71.2	3.5	3.7	2.0
86年度	100.0	71.2	3.4	3.9	1.9
87年度	100.0	65.2	2.8	3.4	1.9
88年度	100.0	64.8	2.8	3.4	1.9
89年度	100.0	66.5	2.8	4.0	2.1
90年	100.0	63.3	3.0	4.1	2.2
91年	100.0	66.6	0.0	7.0	2.5
92年	100.0	62.6	—	3.9	2.2
93年	100.0	70.2	—	4.4	2.2
94年	100.0	69.0	—	4.0	2.0
95年	100.0	71.5	—	4.2	2.0
96年	100.0	75.1	—	4.3	2.0
97年	100.0	76.7	—	4.2	2.1
98年 r	100.0	70.2	—	4.4	2.0
99年 *	100.0	71.7	—	6.4	

Table 1-2. Net Government Revenues of All Levels—by Source (Cont. 1 End)

(2) Percentage

Unit：%

營業盈餘及事業收入 Surplus of Public Enterprises & Public Utilities	財產孳息收入 Revenues from profits of Public Properties	資本收回及售價收入 Capitals from Sales of Properties & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Contributions	其他 Others	FY
17.0	0.4	3.1	0.1	5.8	1986
15.8	0.3	3.2	0.1	5.1	1987
14.6	0.4	3.6	0.1	4.5	1988
13.9	0.4	3.4	0.0	5.0	1989
11.1	0.4	3.6	0.1	3.9	1990
9.0	0.6	5.0	0.1	4.7	1991
11.2	0.6	3.1	0.1	3.8	1992
11.8	1.2	4.5	0.1	3.5	1993
12.3	0.8	4.0	0.0	3.2	1994
9.1	1.0	2.4	0.0	2.9	1995
11.3	1.0	3.3	0.1	3.9	1996
10.6	1.1	4.4	0.1	3.4	1997
17.6	2.0	4.5	0.1	2.5	1998
16.2	1.3	6.9	0.1	2.7	1999
16.5	1.0	3.8	0.1	3.2	2000
18.3	1.1	4.6	0.2	3.3	CY 2001
14.6	0.7	4.5	0.1	3.9	CY 2002
21.4	0.6	5.9	0.3	3.1	CY 2003
15.0	0.6	4.3	0.3	3.0	CY 2004
16.9	0.6	5.0	0.3	2.3	CY 2005
15.0	0.7	3.8	0.3	2.6	CY 2006
13.0	0.7	2.5	0.3	2.1	CY 2007
11.9	0.6	2.3	0.4	1.9	CY 2008
15.7	0.7	3.4	0.4	3.3	CY 2009
13.0	4.0		4.9		CY 2010 *

表1-3. 各級政府歲出淨額－按政事別分

(1)金　額

單位：新台幣千元

會計年度	總　計 Grand Total	一般政務支出 Expenditures for General Administration	國防支出 Expenditures for National Defense	教育科學文化 Expenditures for Education Science		
				合　計 Total	教育支出 Education	科學支出 Science
75年度	616,717,846	70,076,529	153,587,770	129,018,453	...	...
76年度	641,910,820	72,073,513	148,798,300	133,700,061	...	...
77年度	726,468,366	80,222,307	160,374,536	147,182,528	...	...
78年度(1)	1,207,350,774	97,298,843	187,907,780	205,000,812	...	...
79年度	1,097,517,620	125,786,116	210,974,301	227,271,390	...	...
80年度	1,275,612,966	153,277,555	227,099,170	288,076,713	204,697,110	45,678,509
81年度	1,561,930,419	198,347,532	239,397,750	324,834,496	260,857,835	45,094,216
82年度	1,756,306,405	208,961,440	253,510,856	350,350,636	282,419,012	44,142,594
83年度	1,826,367,353	216,068,756	321,821,071	382,197,378	313,143,923	43,001,734
84年度	1,910,066,033	222,402,786	269,959,596	357,487,107	287,895,764	43,990,589
85年度	1,843,786,165	243,973,347	284,925,872	374,401,210	297,999,459	50,453,333
86年度	1,878,763,513	244,756,745	291,919,522	375,822,384	296,075,771	51,689,179
87年度	1,992,593,487	257,264,520	312,285,876	411,513,339	326,163,029	55,076,952
88年度	2,050,003,571	279,112,624	286,571,397	429,126,802	333,217,766	60,649,587
89年度	3,140,936,188	468,033,171	357,757,242	655,109,375	517,069,882	93,190,557
90年	2,271,755,089	328,736,317	247,596,630	430,077,788	326,657,881	67,846,600
91年	2,144,993,677	325,814,942	225,243,316	437,755,693	339,731,333	69,838,992
92年	2,216,514,388	331,884,833	237,945,728	464,185,814	329,976,803	95,097,142
93年	2,245,046,575	334,797,223	253,018,886	469,544,210	341,396,488	92,022,729
94年	2,291,999,146	341,873,740	247,472,367	473,242,782	347,705,858	93,907,549
95年	2,214,225,610	345,237,340	234,698,581	484,827,465	358,296,679	91,591,938
96年	2,290,169,058	343,950,300	255,853,615	492,624,765	362,618,086	96,214,492
97年	2,343,585,358	350,499,656	262,150,486	495,515,006	362,963,912	95,126,209
98年　r	2,670,898,052	357,411,638	297,746,330	581,535,127	426,445,488	99,762,352
99年　*	2,695,707,000	385,610,000	286,341,000	613,642,000	...	...

資料來源： 審計部暨各級政府。

說　　明： 91年（含）以前為決算審定數；92至98年為決算數。

附　　註： ＊係預算數。

(1)政事別科目自78年度起數度修正，所列77年及以前年度資料中，經濟發展支出項下係指修正前經濟建設及交通支出、事業基金及投資支出二科目之和；自79年度起，社區發展及環境保護支出、退休撫卹支出均自社會福利支出劃出單獨列示。

Table 1-3. Net Government Expenditures of All Levels —by Administrative Affair

(1) Amount

Unit：NT$ 1,000

支出 & Culture	經濟發展支出 Expenditures for Economic Development					FY
文化支出 Culture	合計 Total	農業支出 Agriculture	工業支出 Industry	交通支出 Transportation & Communication	其他經濟服務支出 Other Economic Service	
...	154,534,271	...	...	...	...	1986
...	171,363,968	...	...	...	...	1987
...	192,405,725	...	...	...	...	1988
...	541,384,677	...	...	...	...	1989 (1)
...	302,280,978	...	...	...	...	1990
37,701,094	322,087,225	69,533,949	28,024,490	185,715,276	38,813,510	1991
18,882,445	461,820,660	196,127,272	76,753,332	108,383,334	80,556,722	1992
23,789,030	545,650,731	71,604,248	128,415,516	257,712,650	87,918,317	1993
26,051,721	468,080,258	129,709,888	54,617,296	216,267,494	67,485,580	1994
25,600,754	438,151,793	89,798,540	36,028,060	264,186,155	48,139,038	1995
25,948,418	329,134,666	86,219,699	24,728,502	168,164,969	50,021,496	1996
28,057,434	295,035,356	103,823,237	18,415,768	132,232,818	40,563,533	1997
30,273,358	335,012,037	109,785,707	20,675,979	141,243,177	63,307,174	1998
35,259,449	351,102,571	98,947,434	21,040,941	185,600,679	45,513,517	1999
44,848,936	474,894,665	140,334,855	49,436,535	218,688,201	66,435,074	2000
35,573,307	398,792,298	128,098,837	23,180,271	201,420,962	46,092,228	CY 2001
28,185,368	405,256,604	110,932,362	17,695,018	192,982,966	83,646,258	CY 2002
39,111,869	400,910,367	121,044,268	25,972,403	194,449,568	59,444,128	CY 2003
36,124,993	412,869,722	138,459,513	22,070,959	202,347,968	49,991,282	CY 2004
31,629,375	430,475,604	144,983,653	23,357,582	214,577,721	47,556,648	CY 2005
34,938,848	341,944,135	95,926,332	19,172,090	185,087,342	41,758,371	CY 2006
33,792,187	383,297,576	106,788,333	16,004,160	218,338,059	42,167,024	CY 2007
37,424,885	432,334,774	112,827,383	34,001,049	234,604,149	50,902,193	CY 2008
55,327,287	601,895,782	162,784,285	38,154,666	250,679,051	150,277,780	CY 2009
...	515,045,000	...	...	...	...	CY 2010 *

Source：Ministry of Audit、All levels of government.

Explanation： Prior to 2003, the figures are final audit accounts; 2003 to 2009, the figures are final accounts.

Note： * The figures are budget accounts.

(1)The expenditure items have been reclassified since FY 1989. Before FY 1989 the data under "Economic Development" is combined the items of "Economic Construction & Communication" & "fun & Investment on Enterprises". Since FY 1990. Expenditure for Community Development & Environment Protection" and "Pension & Survivors' Benefits" are divided from the expenditure for "Social Welare".

表1-3. 各級政府歲出淨額－按政事別分(續1)

(1)金　額

單位：新台幣千元

會計年度	社會福利支出(2) Expenditures for Social Welfare					
	合計 Total	社會保險支出 Social Insurance	社會救助支出 Social Relief	福利服務支出 Benefit Service	國民就業支出 Education	醫療保健支出 Medical care
75年度	40,591,479	...	...	...	...	...
76年度	37,085,134	...	...	...	...	...
77年度	55,169,160	...	...	...	...	...
78年度(1)	65,488,382	...	...	...	...	...
79年度	96,207,023	...	...	...	...	...
80年度	117,771,908	33,378,237	13,581,114	46,373,817	2,851,351	21,587,389
81年度	135,040,121	46,765,305	6,333,501	53,780,006	2,800,759	25,360,550
82年度	145,758,829	47,640,393	9,607,098	57,838,334	3,254,224	27,418,780
83年度	158,523,241	50,490,710	9,745,276	65,957,161	3,545,353	28,784,741
84年度	231,765,959	94,748,863	20,967,654	83,448,718	3,312,578	29,288,146
85年度	290,002,141	125,545,340	30,221,953	100,833,486	4,368,643	29,032,719
86年度	294,982,386	114,479,778	36,000,330	111,140,605	4,980,913	28,380,760
87年度	282,766,789	116,843,162	24,999,736	110,149,276	3,466,247	27,308,368
88年度	280,452,253	111,787,882	23,603,337	114,610,225	3,631,358	26,819,451
89年度	531,808,684	214,917,147	94,368,148	179,132,616	3,271,125	40,119,648
90年	396,980,708	201,574,123	39,016,143	126,861,977	2,899,722	26,628,743
91年	323,614,630	153,353,051	19,649,324	120,266,451	2,613,172	27,732,632
92年	346,911,365	169,893,108	18,179,791	120,560,600	4,084,280	34,193,586
93年	347,557,298	153,324,069	19,572,230	138,847,875	2,673,369	33,139,755
94年	357,762,268	162,221,618	20,658,490	144,470,532	2,505,544	27,906,084
95年	370,302,873	163,151,663	20,295,051	153,396,153	2,615,018	30,844,988
96年	372,202,180	162,548,204	23,245,160	151,322,244	2,479,923	32,606,649
97年	368,136,275	147,650,876	25,558,545	158,274,828	2,252,153	34,399,873
98年　r	388,561,948	189,263,236	24,142,594	136,715,713	2,741,980	35,698,425
99年　*	425,494,000	...	...	...	...	...

附註：(2)本表社會福利、社區發展及環境保護、退休撫卹等科目原係指合併列示之支出，為便於參用予以追溯劃分至70年度。其中退休撫卹支出係由各級政府提供，並已將教職員退撫支出計入，教育科學文化支出項下相關經費同時剔除；至於社會福利、社區發展及環境保護支出之劃分，係依照近年趨勢，設定二者為72%與28%之比，但後者占政府支出總額使不少於2.1%，且各年度增加率介於5～20%之間。
(3)不包括債務還本支出。

Table 1-3. Net Government Expenditures of All Levels —by Administrative Affair (Cont.1)

(1) Amount

Unit：NT$ 1,000

社區發展及環境保護支出 (2) Expenditures for Community Development & Environmental protection			退休撫恤支出 (2)	債務支出 (3)	雜項支出	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Prorection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	
15,785,575	...	...	42,888,311	5,394,101	4,841,357	1986
18,265,813	...	...	47,724,184	6,988,774	5,911,073	1987
21,882,739	...	...	55,242,402	8,000,490	5,988,480	1988
26,103,761	...	...	61,982,583	10,701,208	11,482,728	1989 (1)
31,248,194	...	...	76,245,588	16,755,409	10,748,621	1990
33,089,405	8,199,618	24,889,787	88,320,429	33,398,450	12,492,111	1991
63,041,974	16,414,338	46,627,636	94,974,892	33,936,270	10,536,724	1992
72,162,750	18,676,812	53,485,938	102,076,160	63,893,884	13,941,119	1993
81,543,082	22,968,344	58,574,738	111,237,222	75,179,093	11,717,252	1994
65,308,700	17,077,372	48,231,328	118,121,466	194,890,438	11,978,188	1995
68,035,315	18,785,115	49,250,200	137,117,578	106,061,008	10,135,028	1996
68,614,425	16,838,375	51,776,050	179,722,760	115,630,059	12,279,876	1997
74,850,497	16,801,309	58,049,188	187,673,352	115,895,991	15,331,086	1998
90,310,238	34,320,408	55,989,830	180,581,725	140,910,319	11,835,642	1999
106,102,196	36,884,909	69,217,287	265,079,307	270,251,762	11,899,786	2000
109,597,063	63,359,501	46,237,562	175,722,182	171,565,232	12,686,871	CY 2001
71,702,031	20,541,578	51,160,453	170,988,093	170,966,391	13,651,977	CY 2002
90,060,978	31,534,747	58,526,231	173,222,747	159,666,642	11,725,914	CY 2003
95,008,485	38,711,995	56,296,490	179,665,178	139,331,407	13,254,166	CY 2004
100,703,928	38,428,927	62,275,001	191,530,723	132,639,396	16,298,338	CY 2005
88,849,473	25,653,026	63,196,447	196,962,845	138,330,878	13,072,020	CY 2006
87,282,092	24,520,014	62,762,078	200,677,374	139,379,732	14,901,425	CY 2007
82,157,115	13,513,887	68,643,228	202,228,244	134,696,605	15,867,197	CY 2008
91,638,725	18,952,943	72,685,782	205,291,378	129,484,210	17,332,914	CY 2009
77,225,000	...	...	212,787,000	141,364,000	38,199,000	CY 2010 *

Note：(2)The expenditares for Social welfare, Community development & environmental protection, Pension & survivors' benefits are divided from FY 1981 to FY 1989. And the item of expenditures for Education science & culture have beed adjusted in the same period.
(3)Principal repayment are excluded.

表1-3. 各級政府歲出淨額－按政事別分(續2)

(2)結構比

單位：%

會計年度	總計 Grand Total	一般政務支出 Expenditures for General Administration	國防支出 Expenditures for National Defense	教育科學文化 Expenditures for Education Science		
				合計 Total	教育支出 Education	科學支出 Science
75年度	100.0	11.4	24.9	20.9	...	...
76年度	100.0	11.2	23.2	20.8	...	...
77年度	100.0	11.0	22.1	20.3	...	...
78年度(1)	100.0	8.1	15.6	17.0	...	...
79年度	100.0	11.5	19.2	20.7	...	...
80年度	100.0	12.0	17.8	22.6	16.0	3.6
81年度	100.0	12.7	15.3	20.8	16.7	2.9
82年度	100.0	11.9	14.4	19.9	16.1	2.5
83年度	100.0	11.8	17.6	20.9	17.1	2.4
84年度	100.0	11.6	14.1	18.7	15.1	2.3
85年度	100.0	13.2	15.5	20.3	16.2	2.7
86年度	100.0	13.0	15.5	20.0	15.8	2.8
87年度	100.0	12.9	15.7	20.7	16.4	2.8
88年度	100.0	13.6	14.0	20.9	16.3	3.0
89年度	100.0	14.9	11.4	20.9	16.5	3.0
90年	100.0	14.5	10.9	18.9	14.4	3.0
91年	100.0	15.2	10.5	20.4	15.8	3.3
92年	100.0	15.0	10.7	20.9	14.9	4.3
93年	100.0	14.9	11.3	20.9	15.2	4.1
94年	100.0	14.9	10.8	20.6	15.2	4.1
95年	100.0	15.6	10.6	21.9	16.2	4.1
96年	100.0	15.0	11.2	21.5	15.8	4.2
97年	100.0	15.0	11.2	21.1	15.5	4.1
98年 r	100.0	13.4	11.1	21.8	16.0	3.7
99年 *	100.0	14.3	10.6	22.8	...	...

Table 1-3. Net Government Expenditures of All Levels —by Administrative Affair (Cont.2)

(2) Percentage

Unit：%

支出 & Culture	經濟發展支出 Expenditures for Economic Development					FY
文化支出 Culture	合計 Total	農業支出 Agriculture	工業支出 Industry	交通支出 Transportation & Communication	其他經濟服務支出 Other Economic Service	
...	25.1	...	...	...	...	1986
...	26.7	...	...	...	...	1987
...	26.5	...	...	...	...	1988
...	44.8	...	...	...	...	1989 (1)
...	27.5	...	...	...	...	1990
3.0	25.2	5.5	2.2	14.6	3.0	1991
1.2	29.6	12.6	4.9	6.9	5.2	1992
1.4	31.1	4.1	7.3	14.7	5.0	1993
1.4	25.6	7.1	3.0	11.8	3.7	1994
1.3	22.9	4.7	1.9	13.8	2.5	1995
1.4	17.9	4.7	1.3	9.1	2.7	1996
1.5	15.7	5.5	1.0	7.0	2.2	1997
1.5	16.8	5.5	1.0	7.1	3.2	1998
1.7	17.1	4.8	1.0	9.1	2.2	1999
1.4	15.1	4.5	1.6	7.0	2.1	2000
1.6	17.6	5.6	1.0	8.9	2.0	CY 2001
1.3	18.9	5.2	0.8	9.0	3.9	CY 2002
1.8	18.1	5.5	1.2	8.8	2.7	CY 2003
1.6	18.4	6.2	1.0	9.0	2.2	CY 2004
1.4	18.8	6.3	1.0	9.4	2.1	CY 2005
1.6	15.4	4.3	0.9	8.4	1.9	CY 2006
1.5	16.7	4.7	0.7	9.5	1.8	CY 2007
1.6	18.4	4.8	1.5	10.0	2.2	CY 2008
2.1	22.5	6.1	1.4	9.4	5.6	CY 2009
...	19.1	...	...	...	...	CY 2010 *

表1-3. 各級政府歲出淨額－按政事別分(續3完)

(2)結構比

單位：%

會計年度	社會福利支出(2) Expenditures for Social Welfare					
	合計 Total	社會保險支出 Social Insurance	社會救助支出 Social Relief	福利服務支出 Benefit Service	國民就業支出 Education	醫療保健支出 Medical care
75年度	6.6	...	...	...	...	...
76年度	5.8	...	...	...	...	...
77年度	7.6	...	...	...	...	...
78年度(1)	5.4	...	...	...	...	...
79年度	8.8	...	...	...	...	...
80年度	9.2	2.6	1.1	3.6	0.2	1.7
81年度	8.6	3.0	0.4	3.4	0.2	1.6
82年度	8.3	2.7	0.5	3.3	0.2	1.6
83年度	8.7	2.8	0.5	3.6	0.2	1.6
84年度	12.1	5.0	1.1	4.4	0.2	1.5
85年度	15.7	6.8	1.6	5.5	0.2	1.6
86年度	15.7	6.1	1.9	5.9	0.3	1.5
87年度	14.2	5.9	1.3	5.5	0.2	1.4
88年度	13.7	5.5	1.2	5.6	0.2	1.3
89年度	16.9	6.8	3.0	5.7	0.1	1.3
90年	17.5	8.9	1.7	5.6	0.1	1.2
91年	15.1	7.1	0.9	5.6	0.1	1.3
92年	15.7	7.7	0.8	5.4	0.2	1.5
93年	15.5	6.8	0.9	6.2	0.1	1.5
94年	15.6	7.1	0.9	6.3	0.1	1.2
95年	16.7	7.4	0.9	6.9	0.1	1.4
96年	16.3	7.1	1.0	6.6	0.1	1.4
97年	15.7	6.3	1.1	6.8	0.1	1.5
98年 r	14.5	7.1	0.9	5.1	0.1	1.3
99年 *	15.8	...	...	...	...	...

Table 1-3. Net Government Expenditures of All Levels —by Administrative Affair (Cont.3 End)

(2) Percentage

Unit：%

社區發展及環境保護支出 (2) Expenditures for Community Development & Environmental protection			退休撫恤支出 (2)	債務支出 (3)	雜項支出	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Prorection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	
2.6	...	...	7.0	0.9	0.8	1986
2.8	...	...	7.4	1.1	0.9	1987
3.0	...	...	7.6	1.1	0.8	1988
2.2	...	...	5.1	0.9	1.0	1989 (1)
2.8	...	...	6.9	1.5	1.0	1990
2.6	0.6	2.0	6.9	2.6	1.0	1991
4.0	1.1	3.0	6.1	2.2	0.7	1992
4.1	1.1	3.0	5.8	3.6	0.8	1993
4.5	1.3	3.2	6.1	4.1	0.6	1994
3.4	0.9	2.5	6.2	10.2	0.6	1995
3.7	1.0	2.7	7.4	5.8	0.5	1996
3.7	0.9	2.8	9.6	6.2	0.7	1997
3.8	0.8	2.9	9.4	5.8	0.8	1998
4.4	1.7	2.7	8.8	6.9	0.6	1999
3.4	1.2	2.2	8.4	8.6	0.4	2000
4.8	2.8	2.0	7.7	7.6	0.6	CY 2001
3.3	1.0	2.4	8.0	8.0	0.6	CY 2002
4.1	1.4	2.6	7.8	7.2	0.5	CY 2003
4.2	1.7	2.5	8.0	6.2	0.6	CY 2004
4.4	1.7	2.7	8.4	5.8	0.7	CY 2005
4.0	1.2	2.9	8.9	6.2	0.6	CY 2006
3.8	1.1	2.7	8.8	6.1	0.7	CY 2007
3.5	0.6	2.9	8.6	5.7	0.7	CY 2008
3.4	0.7	2.7	7.7	4.8	0.6	CY 2009
2.9	...	...	7.9	5.2	1.4	CY 2010 *

表1-4. 各級政府歲入淨額－按政府別分

單位：新台幣千元

會計年度	總計 Grand Total		中央政府 Central Government		臺北市政府 Taipei City Government		高雄市 Kaohsiung City
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount
75年度	584,838,113	100.0	360,703,077	61.7	56,405,798	9.6	17,272,177
76年度	650,202,641	100.0	398,707,255	61.3	61,038,417	9.4	19,764,128
77年度	765,439,044	100.0	467,852,488	61.1	73,601,066	9.6	23,626,176
78年度	921,575,298	100.0	567,555,874	61.6	91,913,987	10.0	26,931,762
79年度	1,092,401,322	100.0	686,714,809	62.9	94,286,143	8.6	38,031,480
80年度	1,049,930,814	100.0	633,964,960	60.4	104,662,951	10.0	27,794,170
81年度	1,257,568,462	100.0	683,576,003	54.4	122,496,403	9.7	39,205,795
82年度	1,416,334,233	100.0	800,857,888	56.5	120,449,007	8.5	42,572,443
83年度	1,502,754,406	100.0	855,266,454	56.9	126,939,416	8.4	45,075,066
84年度	1,559,428,922	100.0	879,192,677	56.4	124,531,924	8.0	47,692,624
85年度	1,604,184,019	100.0	935,934,756	58.3	125,940,692	7.9	47,921,099
86年度	1,704,758,733	100.0	967,497,293	56.8	146,655,185	8.6	50,753,040
87年度	2,053,458,063	100.0	1,185,721,980	57.7	176,972,256	8.6	51,562,450
88年度	2,004,394,362	100.0	1,248,345,458	62.3	155,850,214	7.8	49,465,156
89年度	2,784,862,529	100.0	2,046,435,773	73.5	222,120,916	8.0	70,477,971
90年	1,896,840,574	100.0	1,417,731,845	74.7	125,455,419	6.6	44,800,805
91年	1,787,918,681	100.0	1,310,436,322	73.3	125,057,414	7.0	47,026,933
92年	1,948,847,371	100.0	1,435,284,645	73.6	138,430,986	7.1	47,419,463
93年	1,927,399,732	100.0	1,365,269,785	70.8	144,020,148	7.5	50,946,447
94年	2,218,039,419	100.0	1,616,369,320	72.9	156,194,895	7.0	54,465,020
95年	2,177,017,797	100.0	1,590,934,296	73.1	151,103,997	6.9	54,286,619
96年	2,244,758,463	100.0	1,636,049,742	72.9	160,590,408	7.2	56,827,410
97年	2,231,613,847	100.0	1,648,767,679	73.9	127,699,439	5.7	42,021,841
98年 r	2,113,644,128	100.0	1,566,644,095	74.1	122,889,211	5.8	39,602,599
99年 *	2,177,736,000	100.0	1,552,192,000	71.3	123,805,000	5.7	44,121,000

資料來源： 審計部暨各級政府。
說　　明： 1. 91年（含）以前為決算審定數；92至98年為決算數。
2. 歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。
附　　註： * 係預算數。

Table 1-4. Net Government Revenues of All Levels—by Government

Unit：NT$ 1,000

政府 Government	臺灣省政府 Taiwan Provincial Government		縣市政府 County and City Government		鄉鎮市公所 Township Offices		FY
結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
3.0	75,505,521	12.9	58,116,100	9.9	16,835,440	2.9	1986
3.0	78,124,192	12.0	73,067,504	11.2	19,501,145	3.0	1987
3.1	89,604,170	11.7	88,935,199	11.6	21,819,945	2.9	1988
2.9	117,270,683	12.7	83,248,583	9.0	34,654,409	3.8	1989
3.5	114,829,989	10.5	130,691,419	12.0	27,847,482	2.5	1990
2.6	137,244,578	13.1	121,096,782	11.5	25,167,373	2.4	1991
3.1	169,337,682	13.5	207,997,707	16.5	34,954,872	2.8	1992
3.0	190,630,582	13.5	221,384,960	15.6	40,439,353	2.9	1993
3.0	203,956,025	13.6	227,400,062	15.1	44,117,383	2.9	1994
3.1	223,890,168	14.4	232,020,543	14.9	52,100,986	3.3	1995
3.0	226,952,583	14.1	213,932,740	13.3	53,502,149	3.3	1996
3.0	258,901,016	15.2	226,620,164	13.3	54,332,035	3.2	1997
2.5	353,091,803	17.2	230,445,174	11.2	55,664,400	2.7	1998
2.5	275,075,414	13.7	220,129,471	11.0	55,528,649	2.8	1999
2.5	—	—	335,658,658	12.1	110,169,211	4.0	2000
2.4	—	—	218,460,691	11.5	90,391,814	4.8	CY 2001
2.6	—	—	229,966,476	12.9	75,431,536	4.2	CY 2002
2.4	—	—	244,530,250	12.5	83,182,027	4.3	CY 2003
2.6	—	—	270,811,375	14.1	96,351,977	5.0	CY 2004
2.5	—	—	292,654,981	13.2	98,355,203	4.4	CY 2005
2.5	—	—	282,593,207	13.0	98,099,678	4.5	CY 2006
2.5	—	—	299,197,563	13.3	92,093,340	4.1	CY 2007
1.9	—	—	312,887,745	14.0	100,237,143	4.5	CY 2008
1.9	—	—	288,578,906	13.7	95,929,317	4.5	CY 2009
2.0	—	—		457,618,000	21.0		CY 2010 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2009, the figures are final accounts.
2.Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

Note：* The figures are budget accounts.

表1-5. 各級政府歲出淨額－按政府別分

單位：新台幣千元

會計年度	總計 Grand Total		中央政府 Central Government		臺北市政府 Taipei City Government		高雄市 Kaohsiung City
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount
75年度	616,717,846	100.0	365,270,383	59.2	56,398,188	9.1	17,522,177
76年度	641,910,820	100.0	376,303,322	58.6	59,332,836	9.2	18,123,116
77年度	726,468,366	100.0	420,652,603	57.9	64,412,675	8.9	22,301,583
78年度	1,207,350,774	100.0	505,507,874	41.9	143,431,550	11.9	63,103,726
79年度	1,097,517,620	100.0	578,584,452	52.7	74,337,647	6.8	38,688,604
80年度	1,275,612,966	100.0	679,501,708	53.3	142,953,246	11.2	33,026,569
81年度	1,561,930,419	100.0	888,590,305	56.9	120,084,840	7.7	35,722,438
82年度	1,756,306,405	100.0	1,009,039,281	57.5	137,733,253	7.8	43,040,228
83年度	1,826,367,353	100.0	921,588,392	50.5	188,514,111	10.3	43,640,341
84年度	1,910,066,033	100.0	1,029,314,366	53.9	138,422,504	7.2	50,110,431
85年度	1,843,786,165	100.0	933,296,904	50.6	161,791,598	8.8	53,103,120
86年度	1,878,763,513	100.0	960,255,313	51.1	151,933,360	8.1	54,269,568
87年度	1,992,593,487	100.0	1,016,628,434	51.0	162,588,602	8.2	58,237,338
88年度	2,050,003,571	100.0	1,169,428,698	57.0	154,098,300	7.5	58,675,671
89年度	3,140,936,188	100.0	2,077,018,084	66.1	252,524,140	8.0	84,404,757
90年	2,271,755,089	100.0	1,481,185,969	65.2	174,780,301	7.7	62,279,522
91年	2,144,993,677	100.0	1,379,934,453	64.3	164,661,227	7.7	70,013,614
92年	2,216,514,388	100.0	1,440,336,797	65.0	162,573,921	7.3	68,965,094
93年	2,245,046,575	100.0	1,432,113,815	63.8	142,225,305	6.3	76,387,019
94年	2,291,999,146	100.0	1,454,235,695	63.4	141,780,260	6.2	77,285,467
95年	2,214,225,610	100.0	1,392,978,009	62.9	152,711,976	6.9	71,008,865
96年	2,290,169,058	100.0	1,442,511,786	63.0	160,498,194	7.0	79,957,053
97年	2,343,585,358	100.0	1,436,804,900	61.3	154,149,367	6.6	81,399,896
98年 r	2,670,898,052	100.0	1,691,134,538	63.3	168,475,559	6.3	78,472,261
99年 *	2,695,707,000	100.0	1,614,416,000	59.9	177,978,000	6.6	73,665,000

資料來源： 審計部暨各級政府。

說　　明： 1. 91年（含）以前為決算審定數；92至98年為決算數。
2. 歲出淨額不包括債務還本支出。

附　　註： * 係預算數。

Table 1-5. Net Government Expenditures of All Levels—by Government

Unit：NT$ 1,000

政府 Government	臺灣省政府 Taiwan Provincial Government		縣市政府 County and City Government		鄉鎮市公所 Township Offices		FY
結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
2.8	79,886,012	13.0	77,826,714	12.6	19,814,372	3.2	1986
2.8	84,015,721	13.1	82,689,977	12.9	21,445,848	3.3	1987
3.1	95,860,547	13.2	99,218,830	13.7	24,022,128	3.3	1988
5.2	178,058,809	14.7	152,637,122	12.6	164,611,693	13.6	1989
3.5	186,024,384	16.9	146,947,347	13.4	72,935,186	6.6	1990
2.6	185,643,836	14.6	169,473,906	13.3	65,013,701	5.1	1991
2.3	225,015,303	14.4	230,653,292	14.8	61,864,241	4.0	1992
2.5	226,298,288	12.9	251,524,682	14.3	88,670,673	5.0	1993
2.4	294,485,416	16.1	289,144,593	15.8	88,994,500	4.9	1994
2.6	344,924,314	18.1	277,321,460	14.5	69,972,958	3.7	1995
2.9	341,996,634	18.5	280,029,230	15.2	73,568,679	4.0	1996
2.9	347,873,252	18.5	285,043,599	15.2	79,388,421	4.2	1997
2.9	372,805,881	18.7	299,469,604	15.0	82,863,628	4.2	1998
2.9	295,417,272	14.4	295,166,708	14.4	77,216,922	3.8	1999
2.7	—	—	548,665,068	17.5	178,324,139	5.7	2000
2.7	—	—	430,932,624	19.0	122,576,673	5.4	CY 2001
3.3	—	—	414,426,443	19.3	115,957,940	5.4	CY 2002
3.1	—	—	430,817,146	19.4	113,821,430	5.1	CY 2003
3.4	—	—	475,109,989	21.2	119,210,447	5.3	CY 2004
3.4	—	—	502,918,631	21.9	115,779,093	5.1	CY 2005
3.2	—	—	492,800,155	22.3	104,726,605	4.7	CY 2006
3.5	—	—	502,971,305	22.0	104,230,720	4.6	CY 2007
3.5	—	—	553,235,613	23.6	117,995,582	5.0	CY 2008
2.9	—	—	597,383,850	22.4	135,431,844	5.1	CY 2009
2.7	—	—		829,648,000	30.8		CY 2010 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2009, the figures are final accounts.
2.Net Expenditures exclude the principal repayment.

Note：* The figures are budget accounts.

表1-6. 各級政府歲入歲出淨額占ＧＤＰ及ＧＮＰ之比率

單位：新台幣百萬元；%

會計年度	各級政府歲入淨額 (1) Net Revenues of All Levels of Gov't	各級政府歲出淨額 (2) Net Expenditures of All Levels of Gov't	餘(+) 絀(-) (3)=(1)-(2) Surplus (+) / Deficit (-)	國民生產毛額 GNP	國內生產毛額 GDP
75年度	584,838	616,718	-31,880	2,755,417	2,694,024
76年度	650,203	641,911	8,292	3,208,880	3,129,169
77年度	765,439	726,468	38,971	3,464,585	3,377,997
78年度	921,575	1,207,351	-285,775	3,817,094	3,732,556
79年度	1,092,401	1,097,518	-5,116	4,349,544	4,229,578
80年度	1,049,931	1,275,613	-225,682	4,799,642	4,677,232
81年度	1,257,568	1,561,930	-304,362	5,376,207	5,248,374
82年度	1,416,334	1,756,306	-339,972	5,956,752	5,830,252
83年度	1,502,754	1,826,367	-323,613	6,477,264	6,374,295
84年度	1,559,429	1,910,066	-350,637	7,058,867	6,949,558
85年度	1,604,184	1,843,786	-239,602	7,719,211	7,600,922
86年度	1,704,759	1,878,764	-174,005	8,292,272	8,192,944
87年度	2,053,458	1,992,593	60,865	9,013,899	8,939,196
88年度	2,004,394	2,050,004	-45,609	9,527,818	9,454,090
89年度	2,784,863	3,140,936	-356,074	20,066,519	15,097,994
90年	1,896,841	2,271,755	-374,915	10,122,411	9,930,387
91年	1,787,919	2,144,994	-357,075	10,654,141	10,411,639
92年	1,948,847	2,216,514	-267,667	11,025,130	10,696,257
93年	1,927,400	2,245,047	-317,647	11,737,391	11,365,292
94年	2,218,039	2,291,999	-73,960	12,031,145	11,740,279
95年	2,177,018	2,214,226	-37,208	12,555,170	12,243,471
96年	2,244,758	2,290,169	-45,411	13,243,277	12,910,511
97年	2,231,614	2,343,585	-111,972	12,934,796	12,620,150
98年 r	2,113,644	2,670,898	-557,254	12,890,779	12,477,182
99年 *	2,177,736	2,695,707	-517,971	13,944,914	13,522,848

資料來源： 1. 審計部暨各級政府。
2. 國民（內）生產毛額為行政院主計處99年11月發布之資料。

說　　明： 91年（含）以前為決算審定數；92至98年為決算數。

附　　註： (1)歲入淨額，不包括公債及賒借收入、移用以前年度歲計賸餘。
(2)歲出淨額，不包括債務還本支出。
＊(1)(2)(3)係預算數。

Table 1-6. Net Government Revenues and Expenditures of All Levels as a Percentage of GNP and GDP

Unit：NT$ Million；%

各級政府歲入淨額 Net Revenues of All Levels of Gov't		各級政府歲出淨額 Net Expenditures of All Levels of Gov't		餘(+) 絀(−) Surplus (+) / Deficit (-)		FY
對國民生產毛額比率 % to GNP	對國內生產毛額比率 % to GDP	對國民生產毛額比率 % to GNP	對國內生產毛額比率 % to GDP	對國民生產毛額比率 % to GNP	對國內生產毛額比率 % to GDP	
21.2	21.7	22.4	22.9	-1.2	-1.2	1986
20.3	20.8	20.0	20.5	0.3	0.3	1987
22.1	22.7	21.0	21.5	1.1	1.2	1988
24.1	24.7	31.6	32.3	-7.5	-7.7	1989
25.1	25.8	25.2	25.9	-0.1	-0.1	1990
21.9	22.4	26.6	27.3	-4.7	-4.8	1991
23.4	24.0	29.1	29.8	-5.7	-5.8	1992
23.8	24.3	29.5	30.1	-5.7	-5.8	1993
23.2	23.6	28.2	28.7	-5.0	-5.1	1994
22.1	22.4	27.1	27.5	-5.0	-5.0	1995
20.8	21.1	23.9	24.3	-3.1	-3.2	1996
20.6	20.8	22.7	22.9	-2.1	-2.1	1997
22.8	23.0	22.1	22.3	0.7	0.7	1998
21.0	21.2	21.5	21.7	-0.5	-0.5	1999
13.9	18.4	15.7	20.8	-1.8	-2.4	2000
18.7	19.1	22.4	22.9	-3.7	-3.8	CY 2001
16.8	17.2	20.1	20.6	-3.4	-3.4	CY 2002
17.7	18.2	20.1	20.7	-2.4	-2.5	CY 2003
16.4	17.0	19.1	19.8	-2.7	-2.8	CY 2004
18.4	18.9	19.1	19.5	-0.6	-0.6	CY 2005
17.3	17.8	17.6	18.1	-0.3	-0.3	CY 2006
17.0	17.4	17.3	17.7	-0.3	-0.4	CY 2007
17.3	17.7	18.1	18.6	-0.9	-0.9	CY 2008
16.4	16.9	20.7	21.4	-4.3	-4.5	CY 2009
15.6	16.1	19.3	19.9	-3.7	-3.8	CY 2010 *

Source：1.Ministry of Audit、All levels of government.
2.GNP and GDP data are from DGBAS Nov., 2010.

Explanation：Prior to 2003, the figures are final audit accounts; 2003 to 2009, the figures are final accounts.

Note：(1)Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.
(2)Net Expenditures exclude the principal repayment.
* The figures (1)(2)(3) are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額

（不含特別預/決算）

單位：新台幣千元

會計年度	歲入					
	總計	經資門併計 Real Revenues			融資調度	
		合計	經常門	資本門	合計	公債收入
	Grand Total	Total	Current	Capital	Total	Government Bonds
75年度	**405,720,522**	375,055,340	362,022,884	13,032,456	30,665,182	25,000,000
76年度	**451,036,141**	411,036,141	399,871,741	11,164,400	40,000,000	40,000,000
77年度	**539,753,224**	480,228,697	467,494,673	12,734,024	59,524,527	59,500,000
78年度	**613,376,464**	562,225,704	545,748,921	16,476,783	51,150,760	50,000,000
79年度	**707,906,089**	707,070,306	688,187,698	18,882,608	835,783	—
80年度	**804,558,136**	654,979,092	614,644,233	40,334,859	149,579,044	99,500,000
81年度	**945,224,853**	705,799,083	683,565,905	22,233,178	239,425,770	238,658,011
82年度	**1,031,130,572**	834,217,264	798,802,174	35,415,090	196,913,308	162,804,227
83年度	**1,024,255,479**	900,530,998	866,409,667	34,121,331	123,724,481	108,175,298
84年度	**1,012,520,781**	937,416,688	913,356,857	24,059,831	75,104,093	75,104,093
85年度	**1,092,525,675**	996,756,957	962,759,913	33,997,044	95,768,718	95,768,718
86年度	**1,151,761,733**	1,025,206,768	1,002,984,031	22,222,737	126,554,965	117,264,925
87年度	**1,301,428,217**	1,251,524,371	1,200,854,252	50,670,119	49,903,846	49,903,846
88年度	**1,285,206,960**	1,228,648,578	1,147,149,920	81,498,658	56,558,382	56,558,382
89年度	**2,030,845,213**	2,030,845,213	1,958,110,160	72,735,053	—	—
90年	**1,417,169,004**	1,417,169,004	1,347,303,153	69,865,851	—	—
91年	**1,304,667,028**	1,304,667,028	1,237,968,289	66,698,739	—	—
92年	**1,320,923,875**	1,320,923,875	1,262,156,558	58,767,317	—	—
93年	**1,368,162,403**	1,368,162,403	1,303,371,417	64,790,986	—	—
94年	**1,464,506,162**	1,464,506,162	1,419,510,930	44,995,232	—	—
95年	**1,546,372,421**	1,546,372,421	1,495,832,769	50,539,652	—	—
96年	**1,635,461,617**	1,635,461,617	1,592,283,976	43,177,641	—	—
97年	**1,640,883,738**	1,640,883,738	1,607,867,744	33,015,994	—	—
98年	**1,553,710,373**	1,553,710,373	1,507,045,738	46,664,635	—	—
99年 *	**1,547,986,445**	1,547,986,445	1,490,863,275	57,123,170	—	—

資料來源： 審計部暨行政院主計處。

說　　明： 1. 98年（含）以前為決算審定數。
2. 自89年度（含）起歲入不包括公債及賒借收入、移用以前年度歲計賸餘；歲出不包括債務還本支出。

附　　註： * 係預算數。

Table 1-7. Central Government Gross Revenues、Expenditures and Financing

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

Revenues		歲	出	Expenditures		
Financing		總　計	經 資 門 併 計	Real Expenditures		
賒借收入	移用以前年度歲計賸餘		合　計	經 常 門	資 本 門	FY
Borrowing	Surplus of Previous Fiscal year	Grand Total	Total	Current	Capital	
—	5,665,182	**405,720,522**	397,170,828	305,282,391	91,888,437	1986
—	—	**418,961,653**	407,065,864	304,720,137	102,345,727	1987
24,527	—	**470,255,444**	453,375,037	337,091,501	116,283,536	1988
1,150,760	—	**549,199,999**	527,272,026	401,201,674	126,070,352	1989
835,783	—	**673,201,386**	637,230,277	477,599,332	159,630,945	1990
148,784	49,930,260	**804,558,136**	759,222,606	549,474,174	209,748,432	1991
—	767,759	**945,224,853**	907,642,046	624,578,859	283,063,187	1992
—	34,109,081	**1,031,130,572**	978,548,122	693,068,922	285,479,200	1993
—	15,549,183	**1,024,255,479**	972,833,146	704,151,161	268,681,985	1994
—	—	**996,698,256**	965,720,429	738,769,511	226,950,918	1995
—	—	**1,085,076,670**	1,004,892,457	808,270,231	196,622,226	1996
—	9,290,040	**1,151,761,733**	1,051,372,275	876,502,718	174,869,557	1997
—	—	**1,187,011,103**	1,083,106,870	897,012,466	186,094,404	1998
—	—	**1,281,995,962**	1,163,989,101	915,792,327	248,196,774	1999
—	—	**2,230,145,252**	2,230,145,252	1,795,483,589	434,661,663	2000
—	—	**1,559,700,282**	1,559,700,282	1,236,729,851	322,970,431	CY 2001
—	—	**1,551,942,823**	1,551,942,823	1,183,361,970	368,580,853	CY 2002
—	—	**1,618,129,557**	1,618,129,557	1,230,497,162	387,632,395	CY 2003
—	—	**1,564,799,228**	1,564,799,228	1,235,664,956	329,134,272	CY 2004
—	—	**1,566,968,198**	1,566,968,198	1,232,275,458	334,692,740	CY 2005
—	—	**1,529,815,124**	1,529,815,124	1,251,539,041	278,276,083	CY 2006
—	—	**1,552,030,777**	1,552,030,777	1,279,434,559	272,596,218	CY 2007
—	—	**1,617,673,831**	1,617,673,831	1,350,007,821	267,666,010	CY 2008
—	—	**1,714,819,860**	1,714,819,860	1,407,815,827	307,004,033	CY 2009
—	—	**1,714,937,403**	1,714,937,403	1,457,793,324	257,144,079	CY 2010 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2010, the figures are final audit accounts.
2.Since FY 2000 Revenues exclude the government bonds, borrowing and surplus of previous fiscal years；Expenditures exclude the principal repayment.

Note：* The figures are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額(續1完)

(不含特別預/決算)

單位：新台幣千元

會計年度	Expenditures 融資調度 Financing 債務還本 Principal Repayment	歲入歲出餘絀 Annual Surplus / Deficit	經資門併計餘絀 Real Surplus / Deficit	經常門餘絀 Current Surplus / Deficit
75年度	8,549,694	—	-22,115,488	56,740,493
76年度	11,895,789	32,074,488	3,970,277	95,151,604
77年度	16,880,407	69,497,780	26,853,660	130,403,172
78年度	21,927,973	64,176,465	34,953,678	144,547,247
79年度	35,971,109	34,704,703	69,840,029	210,588,366
80年度	45,335,530	—	-104,243,514	65,170,059
81年度	37,582,807	—	-201,842,963	58,987,046
82年度	52,582,450	—	-144,330,858	105,733,252
83年度	51,422,333	—	-72,302,148	162,258,506
84年度	30,977,827	15,822,525	-28,303,741	174,587,346
85年度	80,184,213	7,449,005	-8,135,500	154,489,682
86年度	100,389,458	—	-26,165,507	126,481,313
87年度	103,904,232	114,417,114	168,417,501	303,841,786
88年度	118,006,861	3,210,998	64,659,477	231,357,593
89年度	—	-199,300,039	-199,300,039	162,626,571
90年	—	-142,531,278	-142,531,278	110,573,302
91年	—	-247,275,795	-247,275,795	54,606,319
92年	—	-297,205,682	-297,205,682	31,659,396
93年	—	-196,636,825	-196,636,825	67,706,461
94年	—	-102,462,036	-102,462,036	187,235,472
95年	—	16,557,297	16,557,297	244,293,728
96年	—	83,430,840	83,430,840	312,849,417
97年	—	23,209,907	23,209,907	257,859,923
98年	—	-485,116,521	-485,116,521	99,229,911
99年 *	—	-166,950,958	-166,950,958	33,069,951

Table 1-7. Central Government Gross Revenues、Expenditures and Financing (Cont.1 End)

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

融資調度 Financing					
淨收入 Net Borrowing	公債收入 Government Bonds	賒借收入 Borrowing	移用以前年度歲計賸餘 Surplus of Previous Fiscal year	債務還本 Principal Repayment	FY
22,115,488	25,000,000	—	5,665,182	8,549,694	1986
28,104,211	40,000,000	—	—	11,895,789	1987
42,644,120	59,500,000	24,527	—	16,880,407	1988
29,222,787	50,000,000	1,150,760	—	21,927,973	1989
-35,135,326	—	835,783	—	35,971,109	1990
104,243,514	99,500,000	148,784	49,930,260	45,335,530	1991
201,842,963	238,658,011	—	767,759	37,582,807	1992
144,330,858	162,804,227	—	34,109,081	52,582,450	1993
72,302,148	108,175,298	—	15,549,183	51,422,333	1994
44,126,266	75,104,093	—	—	30,977,827	1995
15,584,505	95,768,718	—	—	80,184,213	1996
26,165,507	117,264,925	—	9,290,040	100,389,458	1997
-54,000,386	49,903,846	—	—	103,904,232	1998
-61,448,479	56,558,382	—	—	118,006,861	1999
272,736,690	466,118,685	—	—	193,381,995	2000
153,605,193	213,842,114	62,000,000	—	122,236,921	CY 2001
247,275,795	174,454,173	70,000,000	58,276,365	55,454,743	CY 2002
297,205,682	171,746,061	129,056,936	42,902,685	46,500,000	CY 2003
197,418,284	168,518,284	85,000,000	—	56,100,000	CY 2004
103,227,502	107,400,696	59,900,000	—	64,073,194	CY 2005
-1,064,476	29,910,784	34,024,740	—	65,000,000	CY 2006
-6,000,000	—	—	—	6,000,000	CY 2007
-23,209,907	—	—	41,790,093	65,000,000	CY 2008
161,109,486	44,521,291	120,000,000	61,588,195	65,000,000	CY 2009
204,627,604	100,000,000	128,764,664	41,862,940	66,000,000	CY 2010 *

表1-8. 中央政府歲入毛額－按來源別分

（不含特別預/決算）

單位：新台幣千元

會計年度	總計 Grand Total	稅課收入 合計 Total	所得稅 Income Tax	關稅 Customs Duties
75年度	405,720,522	208,581,372	79,440,381	63,838,386
76年度	451,036,141	240,565,456	91,338,646	76,267,153
77年度	539,753,224	301,598,559	123,122,396	78,582,859
78年度	613,376,464	381,988,873	157,063,043	89,387,037
79年度	707,906,089	527,340,241	225,752,211	81,879,616
80年度	804,558,136	470,301,917	193,742,763	79,269,295
81年度	945,224,853	503,781,753	216,150,459	88,429,283
82年度	1,031,130,572	557,106,954	237,618,241	99,928,304
83年度	1,024,255,479	615,552,129	266,020,141	102,940,698
84年度	1,012,520,781	705,724,770	319,383,860	115,366,387
85年度	1,092,525,675	706,107,966	343,550,020	104,805,585
86年度	1,151,761,733	749,059,020	352,890,477	103,405,990
87年度	1,301,428,217	858,799,169	398,390,232	114,330,914
88年度	1,285,206,960	772,881,090	432,388,876	103,044,621
89年度	2,030,845,213	1,280,657,269	549,533,864	156,815,025
90年	1,417,169,004	841,480,131	430,772,693	92,557,766
91年	1,304,667,028	820,051,115	353,645,119	85,900,543
92年	1,320,923,875	828,550,686	369,978,231	82,782,764
93年	1,368,162,403	916,620,956	410,322,393	78,884,589
94年	1,464,506,162	1,067,719,854	563,226,303	82,373,668
95年	1,546,372,421	1,094,282,130	581,595,974	79,566,925
96年	1,635,461,617	1,208,698,505	657,143,834	81,859,070
97年	1,640,883,738	1,242,941,809	751,489,538	80,425,705
98年	1,553,710,373	1,051,564,740	576,870,053	68,827,432
99年 *	1,547,986,445	1,126,357,000	620,331,000	75,300,000

資料來源： 審計部暨行政院主計處。

說　　明： 1. 98年（含）以前為決算審定數。
2. 自89年度（含）起歲入不包括公債及賒借收入、移用以前年度歲計賸餘。

附　　註： * 係預算數。
**88年度（含）以前含賒借收入。

Table 1-8. Central Government Gross Revenues—by Source

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

Revenues from Taxes				
貨 物 稅 Commodity Tax	營 業 稅 Business Tax	證券交易稅 Security Transaction Tax	其 他 Others	FY
49,526,184	—	2,784	15,773,637	1986
51,804,638	—	2,659,791	18,495,228	1987
66,104,918	—	13,631,759	20,156,627	1988
79,869,502	—	30,218,532	25,450,759	1989
85,060,733	—	106,727,239	27,920,442	1990
85,823,145	—	77,004,963	34,461,751	1991
113,470,312	—	42,316,258	43,415,441	1992
136,498,979	—	27,926,655	55,134,775	1993
143,791,447	—	39,422,439	63,377,404	1994
156,757,276	—	49,223,392	64,993,855	1995
154,673,473	—	33,920,306	69,158,582	1996
146,444,927	—	79,118,234	67,199,392	1997
150,363,093	—	119,683,379	76,031,551	1998
145,497,149	—	84,677,346	7,273,098	1999
197,482,279	198,538,481	160,292,244	17,995,376	2000
120,494,886	124,668,740	63,899,313	9,086,733	CY 2001
129,277,332	131,417,788	76,794,435	43,015,898	CY 2002
131,410,358	120,882,873	69,283,205	54,213,255	CY 2003
143,679,264	142,877,393	84,148,343	56,708,974	CY 2004
151,569,813	145,369,079	68,203,677	56,977,314	CY 2005
143,281,330	145,001,962	89,954,386	54,881,553	CY 2006
134,133,050	150,635,664	128,894,627	56,032,260	CY 2007
113,993,650	149,303,994	90,630,291	57,098,631	CY 2008
115,090,891	136,783,840	105,956,213	48,036,311	CY 2009
122,427,000	136,380,000	122,000,000	49,919,000	CY 2010 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2010, the figures are final audit accounts.
2.Since FY 2000 Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

Note：* The figures are budget accounts.
**Others, in this table, include the borrowing prior to FY 2000.

表1-8. 中央政府歲入毛額－按來源別分(續1完)

（不含特別預/決算）

單位：新台幣千元

會計年度	獨占及專賣收入 Revenues from Monopolies	罰款及賠償收入 Revenues from Fines & Indemnities	規費收入 Fees	信託管理收入 Revenues from Trust Account	財產收入 Revenues from Properties
75年度	29,135,912	7,856,364	11,561,042	1,812,138	14,206,332
76年度	29,989,076	6,196,252	12,992,689	2,143,566	12,120,880
77年度	30,165,906	3,967,212	15,111,733	2,215,958	14,542,542
78年度	30,982,674	4,219,258	17,040,702	1,655,281	18,394,726
79年度	35,399,788	4,914,741	17,100,815	—	20,238,037
80年度	38,072,160	5,258,731	8,042,293	—	43,578,628
81年度	38,033,726	7,927,772	8,659,931	—	25,699,920
82年度	40,371,151	9,063,960	12,077,078	—	48,765,134
83年度	42,057,063	11,221,865	9,966,867	—	41,745,003
84年度	39,915,452	13,259,424	11,722,729	—	31,423,038
85年度	36,373,068	13,438,167	18,495,779	—	40,638,939
86年度	37,816,193	12,575,503	20,151,650	—	31,143,061
87年度	37,341,069	13,758,171	21,127,890	—	60,536,875
88年度	35,959,217	11,710,833	17,362,073	—	91,879,245
89年度	77,315,841	35,356,212	67,633,227	—	88,471,883
90年	57,563,011	23,573,950	48,918,921	—	80,880,003
91年	346,450	24,179,687	99,133,948	—	73,895,648
92年	—	23,186,612	50,063,025	—	65,762,238
93年	—	20,620,137	55,313,577	—	70,408,377
94年	—	22,654,467	56,384,601	—	52,587,575
95年	—	21,665,693	57,298,603	—	58,538,286
96年	—	23,562,296	57,534,493	—	51,294,341
97年	—	27,364,602	55,755,992	—	40,037,847
98年	—	23,223,029	54,838,321	—	53,702,838
99年 *	—	24,705,327	59,736,957	—	66,436,461

Table 1-8. Central Government Gross Revenues—by Source (Cont1. End)

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

營業盈餘及事業收入 Surplus of Public Enterprises	其他收入 ** Others	公債收入 Government Debts	移用以前年度歲計賸餘 Surplus of Previous Fiscal year	FY
92,531,290	9,370,890	25,000,000	5,665,182	1986
96,021,176	11,007,046	40,000,000	—	1987
101,104,868	11,546,446	59,500,000	—	1988
95,393,637	13,701,313	50,000,000	—	1989
85,605,304	17,307,163	—	—	1990
74,762,550	15,111,597	99,500,000	49,930,260	1991
102,842,084	18,853,897	238,658,011	767,759	1992
146,344,308	20,488,679	162,804,227	34,109,081	1993
155,342,262	24,645,809	108,175,298	15,549,183	1994
113,850,905	21,520,370	75,104,093	—	1995
151,588,836	30,114,202	95,768,718	—	1996
149,501,506	24,959,835	117,264,925	9,290,040	1997
239,923,989	20,037,208	49,903,846	—	1998
284,119,112	14,737,008	56,558,382	—	1999
442,412,201	38,998,580	—	—	2000
335,787,991	28,964,997	—	—	CY 2001
250,637,702	36,422,478	—	—	CY 2002
326,485,075	26,876,239	—	—	CY 2003
282,133,229	23,066,127	—	—	CY 2004
243,420,594	21,739,072	—	—	CY 2005
289,075,508	25,512,202	—	—	CY 2006
271,467,217	22,904,765	—	—	CY 2007
253,352,869	21,430,619	—	—	CY 2008
318,750,340	51,631,105	—	—	CY 2009
251,663,070	19,087,630	—	—	CY 2010 *

表1-9. 中央政府歲出毛額－按政事別分

（不含特別預/決算）

單位：新台幣千元

會計年度	總計 Grand Total	一般政務支出 Expenditures for General Administration	國防支出 Expenditures for Nation Defense	教育科學文化支出 Expenditures for Eductaion, Science & Culture	經濟發展支出 Expenditures for Economic Development
75年度	405,720,522	28,926,248	153,516,531	49,879,615	76,360,414
76年度	418,961,653	30,216,604	148,798,300	53,333,149	84,060,302
77年度	470,255,444	33,705,071	160,347,733	59,114,896	85,815,551
78年度	549,199,999	45,963,525	187,907,780	75,740,330	91,059,497
79年度	673,201,386	58,447,833	210,974,301	101,013,917	107,519,856
80年度	804,558,136	74,433,300	227,099,170	120,511,434	148,976,716
81年度	945,224,853	106,455,106	239,397,749	147,785,206	175,906,290
82年度	1,031,130,572	98,540,668	253,510,856	156,911,273	187,112,692
83年度	1,024,255,479	94,414,164	242,489,537	158,586,464	172,019,059
84年度	996,698,256	93,135,184	234,073,250	156,582,044	137,059,340
85年度	1,085,076,670	104,737,388	244,124,802	166,634,020	124,173,512
86年度	1,151,761,733	108,017,937	253,416,981	174,929,183	113,739,407
87年度	1,187,011,103	112,717,244	257,125,340	184,816,483	126,478,451
88年度	1,281,995,962	134,569,048	263,165,941	202,668,980	172,551,613
89年度	2,230,145,252	234,928,513	343,281,758	367,635,144	356,417,879
90年	1,559,700,282	166,960,188	237,741,947	257,151,597	277,074,613
91年	1,551,942,823	162,254,986	225,243,316	267,008,039	291,166,264
92年	1,618,129,557	167,334,620	227,740,317	300,177,957	295,524,197
93年	1,564,799,228	164,131,318	248,909,814	302,056,966	248,877,651
94年	1,566,968,199	165,484,946	248,547,122	301,465,703	246,996,415
95年	1,529,815,121	167,341,987	237,093,395	303,110,466	196,961,426
96年	1,552,030,777	168,172,532	256,690,060	308,682,712	193,285,117
97年	1,617,673,831	170,815,143	282,409,016	310,350,727	203,575,405
98年	1,714,819,860	168,828,293	291,242,366	326,387,392	244,404,217
99年 *	1,714,937,403	179,359,612	286,341,600	348,221,552	200,510,272

資料來源： 審計部暨行政院主計處。

說　　明： 1. 98年（含）以前為決算審定數。
2. 公務人員調整待遇或加發獎金支出，66年度以前係指併列其他支出項下，67年度起按其支出功能歸屬各該政事科目項下。
3. 自89年度（含）起歲出不包括債務還本支出。

附　　註： * 係預算數。

Table 1-9. Central Government Gross Expenditures—by Administrative Affair

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

社會福利支出 Expenditures for Socials Welfare	社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligations	補助支出 Expenditures for Aid	其他支出 Others	FY
	68,059,927		12,282,850	15,018,667	1,676,270	1986
	72,338,359		17,159,916	11,337,410	1,717,613	1987
	88,760,421		23,151,115	17,518,268	1,842,389	1988
42,154,652	7,175,492	50,830,001	30,384,193	12,253,551	5,730,978	1989
56,914,541	10,371,754	63,133,562	45,234,935	14,419,317	5,171,370	1990
65,826,575	11,998,807	72,956,298	52,189,894	26,146,209	4,419,733	1991
84,576,475	18,557,864	84,866,835	52,487,320	30,526,430	4,665,578	1992
89,834,167	26,539,831	88,522,961	92,264,048	33,202,398	4,691,678	1993
91,045,775	29,205,075	93,356,239	106,729,813	31,933,234	4,476,119	1994
134,181,819	24,820,271	95,947,363	87,714,876	29,443,211	3,740,898	1995
143,737,355	19,833,804	108,599,637	141,365,665	28,823,690	3,046,797	1996
150,020,499	15,245,942	139,521,346	159,259,182	34,525,945	3,085,311	1997
150,151,921	15,758,124	139,831,636	167,417,176	29,662,599	3,052,129	1998
157,587,864	19,259,668	129,271,817	198,268,554	1,773,373	2,879,104	1999
411,022,531	39,627,295	195,395,108	249,584,169	25,979,841	6,273,014	2000
293,348,938	22,308,984	121,966,985	151,241,783	27,671,677	4,233,570	CY 2001
262,241,197	23,432,740	124,288,056	152,239,748	37,909,129	6,159,348	CY 2002
284,364,678	28,679,627	125,413,847	144,633,773	39,957,102	4,303,439	CY 2003
279,849,374	24,780,700	123,116,640	127,055,046	40,677,115	5,344,604	CY 2004
285,690,811	25,217,184	130,537,418	117,869,748	39,461,202	5,697,650	CY 2005
303,325,489	20,406,321	134,662,524	125,200,177	37,597,947	4,115,389	CY 2006
305,129,196	19,400,776	134,590,094	123,996,768	37,022,567	5,060,955	CY 2007
298,420,201	13,469,115	133,726,645	117,434,882	82,338,871	5,133,826	CY 2008
320,161,128	21,367,156	133,444,716	116,752,240	89,059,353	3,172,999	CY 2009
325,128,001	9,641,788	136,823,051	126,051,624	88,836,088	14,023,815	CY 2010 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2010, the figures are final audit accounts.
2.Annual supplementary pay for wages & salaries are classified according to administration branch funtion since FY 1978.
3.Since FY 2000 Expenditures exclude the principal repayment.

Note：* The figures are budget accounts.

二、公庫收支及債務

Part Ⅱ. Revenues and Expenditures of Treasury and Debts

表2-1. 各級公庫收入淨額

單位：新台幣千元

會計年度及庫別	總計 Grand Total	經 合計 Total	稅課收入 Revenues from Taxes	獨占及專賣收入 Revenues from Monopoly	工程受益費收入 Special Assessment	罰款及賠償收入 Revenues from Fines & Indemnities
84年度	1,817,991,912	1,526,081,846	1,164,840,806	63,973,202	655,565	27,481,986
85年度	1,734,608,727	1,525,316,885	1,133,426,738	52,925,062	611,490	31,582,624
86年度	2,065,542,510	1,623,932,038	1,200,482,375	55,497,406	508,849	30,787,054
87年度	2,324,153,032	1,879,124,909	1,322,859,397	61,569,913	-5,548	37,419,497
88年度	2,057,858,236	1,783,887,626	1,293,266,017	53,073,862	299,948	35,166,855
89年度	3,239,741,847	2,500,169,966	1,828,897,230	87,214,933	226,258	57,513,673
90年	2,461,057,893	1,667,503,115	1,180,925,092	51,700,000	147,889	39,871,385
91年	2,173,940,227	1,747,165,699	1,177,269,947	6,209,461	94,575	41,905,939
92年	2,237,194,154	1,800,391,123	1,201,345,125	—	280,621	39,070,293
93年	2,322,901,175	1,817,810,437	1,329,017,139	—	132,925	38,872,213
94年	2,646,734,242	2,118,473,982	1,500,889,872	—	126,038	38,666,011
95年	2,413,725,856	2,095,184,414	1,540,775,598	—	161,036	39,178,829
96年	2,450,072,592	2,211,989,058	1,686,958,922	—	92,110	42,383,311
97年	2,502,138,580	2,190,715,826	1,699,427,209	—	64,493	44,906,670
98年 r	2,689,797,877	2,016,857,167	1,476,296,254	—	58,799	39,016,032
國庫	1,960,183,053	1,474,644,529	1,049,688,545	—	—	22,969,411
臺北市庫	131,192,878	130,057,661	95,867,516	—	—	3,714,280
高雄市庫	58,128,446	40,830,648	29,909,979	—	—	1,321,175
臺灣省各縣市庫	453,391,117	286,558,156	234,775,004	—	398	10,763,808
臺灣省各鄉鎮市庫	86,902,383	84,766,173	66,055,210	—	58,401	247,358

資料來源： 財政部國庫署及各級政府財政單位。

說　　明： 1. 各級公庫收入淨額，指公庫依法收納各級政府當年度總預算、以前年度總預算、特別預算以及預算外各類收入，經扣除個別公庫互相移轉及公庫內部調撥等重複列計部份後之淨額。
2. 公庫收入淨額之統計採收付實現基礎，以經公庫代理機關收納者為準。
3. 預算外收入均併入其他收入列計。

附　　註： r為修正數，於99年11月修正。

Table 2-1. Net Revenues of Treasury

Unit：NT$ 1,000

常門 Current						
規費收入	財產收入 Revenue from Properties			營業盈餘及事業收入		FY & Treasury
Fees	小　計 Subtotal	財產孳息收入 Revenues from Profit of Public Property	廢舊物資售價 Value Increment of Properties	小　計 Subtotal	營業基金盈餘繳庫 Surplus Remittance of Public Enterprises	
50,089,786	17,114,554	17,114,554	—	145,904,846	107,184,314	1995
60,021,135	17,812,291	17,812,291	—	150,497,057	123,533,388	1996
66,199,941	20,818,261	20,818,261	—	170,951,994	138,669,800	1997
68,861,816	41,551,814	41,551,814	—	254,170,667	192,208,241	1998
64,726,265	21,821,166	21,821,166	—	248,832,047	225,343,963	1999
113,190,310	27,190,276	27,190,276	—	271,663,879	165,617,817	2000
76,649,048	20,674,406	20,674,406	—	230,723,354	171,851,724	CY 2001
124,748,507	12,992,325	12,992,325	—	306,904,284	215,103,041	CY 2002
76,357,424	20,647,943	19,614,448	1,033,495	374,393,773	213,470,821	CY 2003
85,552,319	14,393,911	13,322,131	1,071,780	314,043,861	280,713,242	CY 2004
88,808,706	12,761,001	11,604,283	1,156,718	418,581,682	244,547,054	CY 2005
90,904,656	14,277,900	13,002,821	1,275,079	317,690,876	227,785,388	CY 2006
95,761,987	14,712,702	13,350,042	1,362,660	295,918,333	230,565,811	CY 2007
93,516,529	13,489,153	11,826,174	1,662,979	259,432,718	198,795,834	CY 2008
91,835,044	13,456,582	11,911,408	1,545,174	326,182,529	280,334,552	CY 2009 r
54,711,679	6,724,975	6,322,453	402,522	315,099,379	279,682,220	National Treasury
11,682,625	2,680,638	1,941,777	738,861	4,792,253	437,546	Taipei City Treasury
4,654,339	249,927	249,927	—	232,157	—	Kaohsiung City Treasury
13,094,850	1,720,896	1,511,110	209,786	5,234,753	213,586	County & City Treasuries
7,691,551	2,080,146	1,886,141	194,005	823,987	1,200	Township Treasuries

Source：National Treasury Agency, Ministry of Finance and Finance Collection of All Levels of Government.

Explanation：1.Net Revenues of Treasury represent sum of all receipts by Treasuries according to the existing laws from all level governments current-fiscal-year's general budgets, previous-fiscal-year's general budgets, special budgets & extra-budgets, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.

2.Net revenues of Treasury has been compiled on cash basis, as the amount received by Treasury Agencies.

3.Extra-budget revenues have been comprised in others revenues.

Note："r" indicates revised figures, which have been revised in Nov,2010.

表2-1. 各級公庫收入淨額(續1完)

單位：新台幣千元

會計年度及庫別	經常門 Current				資	
	Surplus of Public Enterprises & Public Utilities		捐獻及贈與收入 Receipts from Donations & Contribution	其他收入 Others	合計 Total	財產 小計 Subtotal
	非營業基金賸餘繳庫 Rest Remittance of Non-profit Funds	投資收益 Gain on Investment				
84年度	38,720,532		798,784	55,222,317	291,910,066	46,648,188
85年度	26,963,669		1,349,434	77,091,054	209,291,842	36,802,097
86年度	32,282,194		1,027,283	77,658,875	441,610,472	48,739,581
87年度	61,962,426		1,096,145	91,601,208	445,028,123	52,513,356
88年度	23,488,084		1,757,257	64,944,209	273,970,610	37,008,636
89年度	106,046,062		2,757,087	111,516,320	57,362,546	57,362,546
90年	58,871,630		3,471,126	63,340,815	35,120,496	35,120,496
91年	91,801,243		1,438,147	75,602,514	82,592,264	82,592,264
92年	64,111,198	96,811,754	2,192,610	86,103,334	88,396,788	88,396,788
93年	13,011,359	20,319,260	2,391,919	33,406,150	56,868,115	56,868,115
94年	55,489,202	118,545,426	2,776,022	55,864,650	185,290,370	185,290,370
95年	26,950,494	62,954,994	3,217,733	88,977,786	80,222,004	80,222,004
96年	37,828,640	27,523,882	4,072,661	72,089,032	59,327,307	59,327,307
97年	28,250,398	32,386,486	4,468,989	75,410,065	50,178,901	50,178,901
98年 r	24,607,611	21,240,366	4,403,820	65,608,107	71,414,451	71,414,451
國庫	14,231,137	21,186,022	1,245	25,449,295	59,003,208	59,003,208
臺北市庫	4,309,468	45,239	13,720	11,306,629	1,134,381	1,134,381
高雄市庫	232,157	—	—	4,463,071	822,565	822,565
臺灣省各縣市庫	5,012,062	9,105	629,143	20,339,304	8,900,135	8,900,135
臺灣省各鄉鎮市庫	822,787	—	3,759,712	4,049,808	1,554,162	1,554,162

Table 2-1. Net Revenues of Treasury (Cont.1 End)

Unit：NT$ 1,000

本門 Capital							
收　入 Revenues from Properties			賒借收入	公債收入	其他收入	融資性庫款收入（公債及賒借收入）Treasury Financing Receipt (Government Bonds & Borrowing)	FY & Treasury
財產售價 Sales of Public Properties	財產收回 Return of Properties	財產作價 Properties	Borrowing	Government Bonds	Others		
23,025,321	21,922,867	1,700,000	123,388,422	121,873,456	—	—	1995
31,794,974	2,911,253	2,095,870	25,431,141	142,474,274	4,584,330	—	1996
33,487,646	13,292,805	1,959,130	106,274,226	279,594,211	7,002,454	—	1997
30,885,737	21,488,953	138,666	229,111,109	159,365,562	4,038,096	—	1998
32,810,191	3,713,559	484,886	138,777,117	98,184,857	—	—	1999
37,167,071	19,470,776	724,699	—	—	—	682,209,335	2000
22,362,530	7,008,001	5,749,965	—	—	—	758,434,282	CY 2001
26,993,678	17,996,802	37,601,784	—	—	—	344,182,264	CY 2002
25,876,636	59,141,024	3,379,128	—	—	—	348,406,243	CY 2003
49,274,985	1,959,881	5,633,249	—	—	—	448,222,623	CY 2004
155,467,279	27,173,434	2,649,657	—	—	—	342,969,890	CY 2005
68,338,744	9,129,721	2,753,539	—	—	—	238,319,438	CY 2006
49,004,186	8,198,530	2,124,591	—	—	—	178,756,227	CY 2007
45,779,884	3,566,579	832,438	—	—	—	261,243,853	CY 2008
62,408,452	8,606,301	399,698	—	—	—	601,526,259	CY 2009 r
51,803,799	7,199,409	—	—	—	—	426,535,316	National Treasury
1,134,381	—	—	—	—	—	836	Taipei City Treasury
122,565	700,000	—	—	—	—	16,475,233	Kaohsiung City Treasury
8,181,303	575,425	143,407	—	—	—	157,932,826	County & City Treasuries
1,166,404	131,467	256,291	—	—	—	582,048	Township Treasuries

表2-2. 各級公庫支出淨額

單位：新台幣千元

會計年度及庫別	總計 Grand Total	經 合計 Total	一般政務支出 * Expenditures for General Administration	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development
84年度	1,799,159,129	1,176,367,728	420,503,699	319,265,108	85,944,280
85年度	1,938,480,305	1,274,801,251	451,611,700	320,455,920	84,988,894
86年度	2,104,508,101	1,390,756,672	461,261,637	336,306,688	112,158,174
87年度	2,107,340,043	1,410,640,470	486,736,234	359,615,874	97,613,046
88年度	2,235,331,777	1,485,249,859	519,243,362	379,172,356	118,898,172
89年度	3,369,005,563	2,492,285,469	736,652,400	552,558,409	255,331,144
90年	2,609,742,263	1,770,598,719	519,310,709	391,422,317	161,344,520
91年	2,321,075,230	1,760,983,482	510,136,369	399,683,963	208,617,370
92年	2,252,613,376	1,770,196,931	519,608,258	415,159,393	202,790,139
93年	2,357,663,621	1,844,805,347	541,143,688	436,382,793	221,204,576
94年	2,503,963,797	1,942,424,837	539,200,349	429,445,657	219,284,042
95年	2,362,796,244	1,820,488,419	534,329,855	435,031,703	189,891,511
96年	2,411,213,473	1,883,781,638	551,007,212	452,067,722	206,143,449
97年	2,543,315,939	1,912,734,294	562,647,858	460,377,430	217,287,095
98年 r	2,822,444,597	2,003,257,696	599,113,392	478,412,535	235,070,962
國庫	1,867,110,273	1,363,240,365	441,045,291	242,502,449	202,134,664
臺北市庫	155,104,133	118,309,163	20,895,148	49,503,674	8,627,012
高雄市庫	70,362,582	53,986,310	11,264,084	18,576,876	2,481,255
臺灣省各縣市庫	638,080,263	402,540,824	102,861,211	164,272,023	13,931,316
臺灣省各鄉鎮市庫	91,787,346	65,181,034	23,047,658	3,557,513	7,896,715

資料來源： 財政部國庫署及各級政府財政單位。

說　　明： 1. 各級公庫支出淨額，指公庫依各級政府當年度總預算、以前年度總預算、特別預算以及預算外撥(支)付之各類經費，經扣除個別公庫互相移轉及公庫內部調撥等重複列計部份後之淨額。
2. 公庫支出淨額之統計採收付實現基礎，以經公庫代理機關兌付或集中支付機關簽開支票者準。
3. 預算外支出，均併入雜項支出列計。

附　　註： 1. *一般政務支出含國防支出及警政支出。
2. r為修正數，於99年11月修正。

Table 2-2. Net Expenditures of Treasury

Unit：NT$ 1,000

常 Current			門		FY & Treasury
社會福利支出 Expenditures for Social Welfare	社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligation	其他支出 Others	
	253,881,496		84,186,760	12,586,385	1995
	313,643,223		91,145,870	12,955,644	1996
	369,846,653		98,959,162	12,224,358	1997
	344,636,256		109,027,973	13,011,087	1998
	334,026,847		121,489,726	12,419,396	1999
	638,057,844		289,205,160	20,480,512	2000
	501,882,008		172,119,088	24,520,077	CY 2001
	432,670,534		174,412,767	35,462,479	CY 2002
338,011,353	43,782,540	72,657,919	159,525,671	18,661,658	CY 2003
334,038,070	44,221,460	80,414,760	139,404,882	47,995,118	CY 2004
356,467,548	47,105,264	191,004,338	133,182,549	26,735,090	CY 2005
368,482,436	40,942,135	93,532,838	138,679,243	19,598,698	CY 2006
374,362,050	43,356,772	99,631,809	139,756,442	17,456,182	CY 2007
372,828,942	45,874,340	103,179,662	134,660,502	15,878,465	CY 2008
383,928,321	54,106,561	105,977,328	129,417,386	17,231,211	CY 2009 r
299,636,017	20,564,175	35,337,466	116,752,240	5,268,063	National Treasury
20,125,726	7,862,780	4,457,352	4,881,809	1,955,662	Taipei City Treasury
8,217,864	3,643,820	7,407,360	1,781,946	613,105	Kaohsiung City Treasury
43,113,201	10,225,694	54,334,451	5,886,520	7,916,408	County & City Treasuries
12,835,513	11,810,092	4,440,699	114,871	1,477,973	Township Treasuries

Source：National Treasury Agency, Ministry of Finance and Finance Collection of All Levels of Government.

Explanation：1.Net Expenditures of Treasury represent sum of all outlays by Treasuries according to the existing laws for all level governments current-fiscal-year's general budgets, previous-fiscal-year's general budgets, special budgets & extra-budgets, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.

2.Net Expenditures of Treasury has been compiled on cash basis, as the amount disbursed by Treasury Agencies or the checks drawn by Payment Bureasus.

3.Extra-budgets has been comprised in others.

Note：1.* Expenditures for General Administration included Expenditures for National Defense and Caution Politics.

2."r" indicates revised figures, which have been revised in Nov,2010.

表2-2. 各級公庫支出淨額(續1完)

單位：新台幣千元

會計年度及庫別	資本 Capital				
	合計 Total	一般政務支出 * Expenditures for General Administration	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Social Welfare
84年度	622,791,401	42,067,801	56,894,247	299,382,671	
85年度	663,679,054	36,344,588	69,266,331	268,058,865	
86年度	713,751,429	40,882,881	58,006,107	300,662,595	
87年度	696,699,573	38,212,484	53,780,856	252,501,529	
88年度	750,081,918	39,780,541	63,505,716	288,636,696	
89年度	599,012,574	45,877,294	59,387,893	256,262,023	
90年	685,101,408	331,779,862	33,098,146	162,378,960	
91年	474,293,486	29,899,053	55,329,096	230,128,378	
92年	397,855,997	31,672,204	65,829,353	145,323,275	12,448,882
93年	396,627,390	32,037,880	56,167,253	138,526,393	44,537,511
94年	436,910,271	32,695,510	61,929,058	178,713,776	10,210,944
95年	392,721,452	34,632,453	61,919,039	110,295,147	9,035,514
96年	408,875,303	43,357,861	65,270,985	117,870,841	8,167,443
97年	444,284,928	42,711,784	86,000,878	144,943,981	9,933,540
98年 r	619,704,059	45,978,364	128,059,428	279,377,897	9,960,562
國庫	438,869,908	30,788,481	86,686,323	200,563,630	1,067,172
臺北市庫	30,194,970	1,721,360	9,538,289	771,295	1,087,643
高雄市庫	9,997,972	968,404	995,625	5,470,625	109,494
臺灣省各縣市庫	115,268,575	9,834,396	29,372,064	57,011,631	6,402,237
臺灣省各鄉鎮市庫	25,372,634	2,665,723	1,467,127	15,560,716	1,294,016

Table 2-2. Net Expenditures of Treasury (Cont.1 End)

Unit：NT$ 1,000

門				融資性庫款支出（債務還本）	FY & Treasury
社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligation	其他支出 Others	Treasury Financing Payment of General Budget	
149,469,466		73,598,705	1,378,511	—	1995
151,350,766		137,477,651	1,180,853	—	1996
157,466,777		154,975,332	1,757,737	—	1997
172,155,961		178,220,936	1,827,807	—	1998
176,123,889		161,846,396	20,188,680	—	1999
235,284,765		—	2,200,599	277,707,520	2000
156,213,025		—	1,631,415	154,042,136	CY 2001
156,836,185		—	2,100,774	85,798,262	CY 2002
41,500,106	99,321,687	—	1,760,490	84,560,448	CY 2003
26,616,833	98,211,033	—	530,487	116,230,884	CY 2004
153,001,941	8,041	—	351,001	124,628,689	CY 2005
72,178,942	103,995,264	—	665,093	149,586,373	CY 2006
69,772,403	100,846,000	—	3,589,770	118,556,532	CY 2007
46,561,879	100,781,998	—	13,350,868	186,296,717	CY 2008
43,240,331	99,857,430	—	13,230,047	199,482,842	CY 2009 r
19,906,872	99,857,430	—	—	65,000,000	National Treasury
16,922,485	—	—	153,898	6,600,000	Taipei City Treasury
1,961,579	—	—	492,245	6,378,300	Kaohsiung City Treasury
536,482	—	—	12,111,765	120,270,864	County & City Treasuries
3,912,913	—	—	472,139	1,233,678	Township Treasuries

表2-3. 國庫收入毛額

(1)按來源別分

單位：新台幣千元

會計年度	總計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣收入 Monopoly Revenue	營業盈餘及事業收入 Surplus of Public Enterprise & Public Utilities	融資性庫款收入(公債及賒借收入) Treasury Financing Receipt (Government Bonds & Borrowing)
79年度	722,333,476	527,747,607	35,387,674	95,154,295	—
80年度	727,364,034	469,970,802	37,176,202	75,119,751	76,303,596
81年度	993,815,331	502,815,636	37,112,882	105,322,567	208,158,011
82年度	1,074,592,901	554,566,035	41,601,827	128,694,176	218,182,297
83年度	1,062,449,444	615,013,963	40,710,238	153,990,269	108,175,298
84年度	1,089,521,043	706,320,598	41,582,581	123,192,928	75,104,093
85年度	1,089,940,361	703,191,817	33,117,386	122,753,118	56,768,718
86年度	1,297,135,553	746,643,591	35,373,068	147,060,502	153,886,500
87年度	1,344,636,647	848,690,372	41,301,192	200,624,473	49,903,846
88年度	1,179,650,115	777,659,918	34,641,069	205,882,269	86,184,857
89年度	2,398,481,786	1,272,519,511	87,214,933	255,805,329	562,809,542
90年	1,922,065,578	838,086,090	51,700,000	223,122,223	662,544,325
91年	1,609,787,003	816,717,637	6,209,461	297,976,902	245,704,761
92年	1,634,875,007	823,740,113	—	365,325,423	258,403,074
93年	1,695,225,323	912,533,166	—	303,913,875	324,808,838
94年	1,983,403,033	1,062,757,537	—	386,471,470	248,577,861
95年	1,705,586,952	1,091,250,375	—	303,866,650	124,845,681
96年	1,709,813,614	1,206,229,556	—	276,420,172	65,000,000
97年	1,769,234,821	1,239,488,883	—	247,146,798	120,438,241
98年	1,960,183,053	1,049,688,545	—	315,099,379	426,535,316

資料來源： 財政部國庫署。
說　　明： 自88年度(含)起特別預算中各項收入併入各來源別項下。

Table 2-3. Gross Revenues of National Treasury

(1) by Source

Unit : NT$ 1,000

財產收入 Revenues from Properties	規費收入 Fees	罰款及賠償收入 Revenues from Fines & Indemnities	捐獻及贈與收入 Revenues from Donations & Contributions	特別預算收入 Revenues froms Special Budget	其他收入 Others	FY
18,202,255	17,256,725	4,892,385	5,000	4,456,265	19,231,270	1990
34,069,858	8,083,005	5,222,414	10,001	2,781,555	18,626,851	1991
34,329,485	8,788,826	7,880,190	72,882	67,443,631	21,891,218	1992
25,778,691	11,991,948	9,071,784	11,567	57,316,350	27,378,226	1993
40,780,007	10,061,939	11,173,551	753	50,635,066	31,908,360	1994
42,163,907	11,689,775	13,099,689	655	46,769,363	29,597,454	1995
30,702,704	18,601,471	13,253,667	1,396	75,705,556	35,844,527	1996
39,921,755	20,160,783	12,287,838	6,786	106,740,982	35,053,748	1997
45,139,898	21,154,934	13,127,815	492	99,461,716	25,231,909	1998
26,352,775	17,377,061	11,017,864	3,407	—	20,530,894	1999
55,449,279	68,975,847	34,467,494	495	—	61,239,357	2000
38,812,015	48,971,348	22,360,612	572	—	36,468,395	CY 2001
77,933,512	99,119,598	23,368,065	251	—	42,756,817	CY 2002
86,184,487	50,057,160	20,557,280	267	—	30,607,203	CY 2003
51,794,495	55,284,084	19,787,677	44,175	—	27,059,014	CY 2004
183,879,047	56,342,788	20,615,027	23	—	24,759,278	CY 2005
79,788,942	57,321,278	21,454,494	30,033	—	27,029,498	CY 2006
57,222,762	57,276,863	22,984,770	44	—	24,679,447	CY 2007
48,797,545	55,325,573	26,867,298	3,292	—	31,167,191	CY 2008
65,728,182	54,711,679	22,969,411	1,245	—	25,449,296	CY 2009

Source：National Treasury Agency, Ministry of Finance.
Explanation： Revenues of Special budget were classified by Administrative Affair since FY 1999.

表2-3. 國庫收入毛額(續1完)

(2)按國際貨幣基金分類分

單位：新台幣千元

項目	92年 CY 2003		93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
總計	1,634,875,007	100.0	1,695,225,323	100.0	1,983,403,033	100.0	1,705,586,952	100.0
經常收入	1,295,471,486	79.2	1,325,508,695	78.2	1,557,961,982	78.5	1,508,832,638	88.5
賦稅收入	823,740,113	50.4	912,533,166	53.8	1,062,757,537	53.6	1,091,250,375	64.0
所得稅	369,978,231	22.6	410,322,393	24.2	563,226,303	28.4	581,595,974	34.1
營利事業所得稅	192,314,593	11.8	216,979,951	12.8	296,421,354	14.9	280,698,802	16.5
綜合所得稅	177,663,638	10.9	193,342,443	11.4	266,804,948	13.5	300,897,172	17.6
財產稅	78,857,596	4.8	98,096,779	5.8	79,863,516	4.0	100,970,430	5.9
遺產及贈與稅	4,768,687	0.3	5,676,057	0.3	5,318,167	0.3	6,943,559	0.4
財產移轉稅(1)	74,088,909	4.5	92,420,722	5.5	74,545,349	3.8	94,026,872	5.5
貨物及勞務稅	292,111,336	17.9	325,225,607	19.2	337,293,413	17.0	329,116,888	19.3
一般營業稅	120,882,873	7.4	142,877,393	8.4	145,369,079	7.3	145,001,962	8.5
選擇性貨物稅(2)	171,228,462	10.5	182,348,213	10.8	191,924,334	9.7	184,114,926	10.8
獨占事業利益(3)	—	—	—	—	—	—	—	—
國際貿易稅(4)	82,782,764	5.1	78,884,589	4.7	82,373,668	4.2	79,566,925	4.7
其他稅課收入	10,187	0.0	3,799	0.0	638	0.0	158	0.0
非賦稅收入	471,731,373	28.9	412,975,529	24.4	495,204,444	25.0	417,582,263	24.5
財產收益	370,509,463	22.7	310,800,579	18.3	393,487,328	19.8	311,746,960	18.3
公營事業收入(5)	365,325,423	22.3	303,913,875	17.9	386,471,470	19.5	303,866,650	17.8
其他(6)	5,184,040	0.3	6,886,705	0.4	7,015,857	0.4	7,880,309	0.5
管理費、規費收入	50,057,160	3.1	55,284,084	3.3	56,342,788	2.8	57,321,278	3.4
罰款及賠償收入	20,557,280	1.3	19,787,677	1.2	20,615,027	1.0	21,454,494	1.3
其他非稅課收入(含預算外收入)	30,607,470	1.9	27,103,189	1.6	24,759,302	1.2	27,059,531	1.6
資本收入(7)	81,000,447	5.0	44,907,790	2.6	176,863,189	8.9	71,908,633	4.2
融資收入(公債及賒借收入)	258,403,074	15.8	324,808,838	19.2	248,577,861	12.5	124,845,681	7.3

附註：(1)係指證券交易稅及期貨交易稅。
(2)係指貨物稅及菸酒稅。
(3)係指公賣利益收入。
(4)包括關稅、關稅帶徵防衛捐及臨時稅。
(5)係指營業盈餘及事業收入。
(6)係指財產孳息收入。
(7)係指財產收回及售價收入，公債及賒借收入視為融資收入不計在內。

Table 2-3. Gross Revenues of National Treasury (Cont.1 End)

(2) by International Monetary Fund Classification

Unit：NT$ 1,000

96年 CY 2007 金額 Amount	結構比 %	97年 CY 2008 金額 Amount	結構比 %	98年 CY 2009 金額 Amount	結構比 %	Item
1,709,813,614	100.0	1,769,234,821	100.0	1,960,183,053	100.0	Grand Total
1,595,196,665	93.3	1,606,320,812	90.8	1,474,242,008	75.2	Current Revenues
1,206,229,556	70.5	1,239,488,883	70.1	1,049,688,545	53.6	Tax Revenues
657,143,834	38.4	751,489,538	42.5	576,870,053	29.4	Taxes on Net Income & Profits
344,370,142	20.1	400,720,356	22.6	300,746,311	15.3	Company,Corporate of Enterprise
312,773,692	18.3	350,769,182	19.8	276,123,742	14.1	Individuals
142,125,507	8.3	104,670,934	5.9	115,837,018	5.9	Taxes on Property
7,473,046	0.4	7,349,129	0.4	6,131,114	0.3	Estate & Gift Tax
134,652,461	7.9	97,321,805	5.5	109,705,904	5.6	Property Transfers(1)
325,100,866	19.0	302,902,685	17.1	288,154,004	14.7	Taxes on Goods & Services
150,635,664	8.8	149,303,994	8.4	136,783,840	7.0	General Sales, Turnover, or Value-added Taxes
174,465,201	10.2	153,598,691	8.7	151,370,163	7.7	Selective Excises on Goods
—	—	—	—	—	—	Profits of Fiscal Monopoly(3)
81,859,070	4.8	80,425,705	4.5	68,827,432	3.5	Taxes on International Trade & Transactions(4)
279	0.0	21	0.0	38	0.0	Other Taxes
388,967,110	22.7	366,831,929	20.7	424,553,463	21.7	Nontax Revenues
284,025,985	16.6	253,468,575	14.3	321,421,832	16.4	Property Income
276,420,172	16.2	247,146,798	14.0	315,099,379	16.1	Form Nonfinancial Public Enterprises & Public Financial Institutions(5)
7,605,813	0.4	6,321,777	0.4	6,322,453	0.3	Others(6)
57,276,863	3.3	55,325,573	3.1	54,711,679	2.8	Administrative Fees & Charge & Nonindustrial Sales
22,984,770	1.3	26,867,298	1.5	22,969,411	1.2	Fines & Forfeits
24,679,491	1.4	31,170,482	1.8	25,450,541	1.3	Other Nontax Revenues
49,616,949	2.9	42,475,768	2.4	59,405,730	3.0	Capital Revenues(7)
65,000,000	3.8	120,438,241	6.8	426,535,316	21.8	Financing (Government Bonds & Borrowing)

Note：(1)Is Securities & Furtures Transactions Tax.
(2)Is Commodity & Tabacco and wine Tax.
(3)Is Revenues from Monopoly.
(4)Includes Customs Duties. Defence Surtax & Temporary Tax on Customs Duties..
(5)Is Surplus of Public Enterprises & Public utilities.
(6)Is Revenues from profits of public property.
(7)Includes proceeds from Sales of properties & Recalled Capital.

表2-4. 國庫支出毛額
(1)按政事別分

單位：新台幣千元

會計年度	總計 Grand Total	一般政務支出 * Expenditures for General Administration	教育科學文化支出 Expenditures for Eductaion, Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Socials Welfare
79年度	676,568,547	263,456,201	89,599,288	72,169,465	
80年度	802,607,325	302,239,713	110,101,208	86,916,121	
81年度	1,104,597,364	351,792,932	120,402,749	115,159,012	
82年度	1,105,764,237	350,288,804	147,177,859	145,446,266	
83年度	1,066,872,730	341,504,024	143,626,209	107,382,987	
84年度	1,074,833,303	329,623,068	144,867,031	69,639,242	
85年度	1,156,746,571	348,542,562	155,285,875	71,545,462	
86年度	1,274,235,737	357,952,907	148,372,279	58,972,497	
87年度	1,285,750,338	373,939,943	160,457,437	56,291,954	
88年度	1,331,323,565	384,540,196	198,019,886	198,477,254	157,677,093
89年度	2,492,495,839	564,023,421	346,502,306	353,309,394	403,130,018
90年	2,009,097,890	682,164,912	253,232,297	245,015,714	292,946,190
91年	1,714,140,118	389,110,481	276,537,025	361,171,447	265,020,952
92年	1,666,665,609	400,066,832	298,464,938	284,168,720	285,392,726
93年	1,706,126,693	417,799,373	308,259,102	302,904,926	292,984,090
94年	1,834,032,931	404,680,178	301,373,328	330,969,114	285,844,692
95年	1,671,590,060	402,427,957	311,109,047	239,971,712	303,614,924
96年	1,679,739,741	428,050,798	324,403,462	272,244,659	305,837,928
97年	1,820,480,998	435,281,324	340,928,581	306,994,626	300,096,418
98年	2,053,491,509	470,583,181	382,411,766	427,619,331	321,131,632

資料來源：財政部國庫署。
說　　明：1. 其他支出含債務付息。
　　2. 自88年度(含)起特別預算中各項支出併入各政事別項下。
附　　註：*一般政務支出含國防支出及警政支出。

Table 2-4. Gross Expenditures of National Treasury
(1) by Administrative Affair

Unit : NT$ 1,000

社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	特別預算支出 Expenditures of Special Budget	其他支出 Others	融資性庫款支出（債務還本） Treasury Financing Payment (Debt)	FY
117,302,318		16,266,157	81,877,371	35,897,747	1990
147,509,891		-3,152,205	113,609,511	45,383,086	1991
174,607,073		150,957,611	152,577,483	39,100,502	1992
198,852,711		67,007,545	144,408,601	52,582,450	1993
203,781,898		44,240,907	174,914,372	51,422,333	1994
240,969,212		66,181,507	192,575,416	30,977,827	1995
269,721,860		59,567,987	171,898,611	80,184,214	1996
294,807,521		118,994,966	194,746,107	100,389,459	1997
293,637,500		86,901,274	210,617,998	103,904,232	1998
18,963,746	129,599,316	—	125,839,210	118,206,863	1999
34,957,865	195,602,212	—	354,930,214	240,040,410	2000
29,296,942	122,259,875	—	261,925,041	122,256,921	CY 2001
29,106,703	124,592,562	—	213,136,207	55,464,743	CY 2002
34,586,650	126,069,491	—	191,416,250	46,500,000	CY 2003
31,782,824	123,329,111	—	172,967,267	56,100,000	CY 2004
138,906,152	127,821,915	—	180,364,358	64,073,194	CY 2005
46,009,229	134,749,591	—	168,707,600	65,000,000	CY 2006
41,043,515	134,636,148	—	167,523,231	6,000,000	CY 2007
30,763,137	135,254,407	—	206,162,506	65,000,000	CY 2008
40,471,047	135,194,896	—	211,079,656	65,000,000	CY 2009

Source：National Treasury Agency, Ministry of Finance.
Explanation： 1. The item of Others includes the Figures of Interest Payments.
2. Expenditures of Special budget were classified by Source since FY 1999.
Note： *Expenditures for General Administration included Expenditures for National Defense and Caution Politics.

表2-4. 國庫支出毛額(續1)

(2)按國際貨幣基金職能別分類分

單位：新台幣千元

項目	92年 CY 2003		93年 CY 2004		94年 CY 2005		95年 CY 2006	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
總計	1,666,665,609	100.0	1,706,126,693	100.0	1,834,032,931	100.0	1,671,590,060	100.0
一般公共事務	128,412,082	7.7	134,840,325	7.9	138,192,931	7.5	135,027,432	8.1
防衛	240,623,172	14.4	261,472,679	15.3	249,778,240	13.6	244,646,309	14.6
公共秩序與安全	74,345,649	4.5	72,458,182	4.2	71,597,669	3.9	76,294,864	4.6
教育	196,100,651	11.8	197,892,442	11.6	192,505,166	10.5	202,494,543	12.1
保健	18,242,015	1.1	29,630,643	1.7	17,559,098	1.0	22,173,763	1.3
社會安全與福利	395,215,948	23.7	389,934,904	22.9	397,915,353	21.7	418,635,764	25.0
住宅及社區服務	34,640,474	2.1	31,853,185	1.9	138,992,365	7.6	46,046,428	2.8
娛樂、文化與宗教	21,304,076	1.3	21,289,064	1.2	18,993,971	1.0	19,737,391	1.2
燃料與能源	351,992	0.0	352,454	0.0	342,808	0.0	345,086	0.0
農、林、漁、牧業	98,379,397	5.9	107,125,713	6.3	137,410,936	7.5	72,073,591	4.3
礦業(燃料除外)、製造業及營造業	36,513,802	2.2	35,302,605	2.1	37,817,690	2.1	35,162,558	2.1
運輸及通信	126,349,554	7.6	123,313,983	7.2	141,998,960	7.7	119,314,452	7.1
其他經濟服務	58,270,547	3.5	71,593,247	4.2	46,490,191	2.5	45,930,279	2.7
其他支出	191,416,250	11.5	172,967,267	10.1	180,364,358	9.8	168,707,600	10.1
政府融資支出	46,500,000	2.8	56,100,000	3.3	64,073,194	3.5	65,000,000	3.9

說明：本表係依據國庫各工作計畫支出之功能，參照國際貨幣基金所規定政府支出之分類彙編而成。

Table 2-4. Gross Expenditures of National Treasury (Cont.1)

(2) by International Monetary Fund Functional Classification

Unit：NT$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		Item
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
1,679,739,741	100.0	1,820,480,998	100.0	2,053,491,509	100.0	Grand Total
146,476,679	8.7	146,776,659	8.1	146,345,803	7.1	General Public Services
267,741,230	15.9	271,440,676	14.9	308,589,396	15.0	Defense
73,486,010	4.4	76,844,336	4.2	78,128,354	3.8	Public Order and Safety
210,007,314	12.5	215,498,888	11.8	255,558,292	12.4	Education
25,111,644	1.5	25,921,912	1.4	27,051,022	1.3	Health
418,556,312	24.9	412,479,339	22.7	432,483,280	21.1	Social Security and Welfare
41,112,538	2.4	30,832,601	1.7	40,547,043	2.0	Housing and Community Amenity
21,082,156	1.3	31,217,510	1.7	29,121,552	1.4	Recreational, Cultural, and Religious
348,935	0.0	359,329	0.0	337,420	0.0	Fuel and Energy
82,240,248	4.9	95,480,976	5.2	106,625,897	5.2	Agriculture, Forestry, Fishing and Hunting
32,709,925	1.9	50,223,554	2.8	54,162,155	2.6	Mining and Mineral Resource (Other Than Fuels), Manufacturing and Construction
141,628,374	8.4	136,796,898	7.5	159,773,676	7.8	Transportation and Communication
45,715,145	2.7	55,445,815	3.0	138,687,963	6.8	Other Economic Affairs and Services
167,523,231	10.0	206,162,506	11.3	211,079,656	10.3	Others
6,000,000	0.4	65,000,000	3.6	65,000,000	3.2	Financing (Debt Repayment)

Explanation：This table has been compiled according to the expenditure functions of all programs & projects of National Treasury, with reference to the government expenditure classification recommended by International Monetary Fund.

表2-4. 國庫支出毛額(續2完)

Table 2-4. Gross Expenditures of National Treasury (Cont.2 End)

(3)按國際貨幣基金經濟性分類分

(3) by International Monetary Fund Economic Classification

單位：新台幣千元
Unit：NT$ 1,000

項目	95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		Item
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
總計	1,671,590,060	100.0	1,679,739,741	100.0	1,820,480,998	100.0	2,053,491,509	100.0	Grand Total
購置勞務及貨品	683,318,787	40.9	822,326,431	49.0	928,728,844	51.0	846,641,949	41.2	Expenditure on Goods & Services
工資與薪津	423,838,828	25.4	316,904,132	18.9	285,118,153	15.7	387,733,002	18.9	Wages & Salaries
其他勞務及貨品	259,479,959	15.5	505,422,298	30.1	643,610,691	35.4	458,908,947	22.3	Other Purchases of Goods & Services
利息	124,835,404	7.5	102,971,287	6.1	97,589,075	5.4	116,244,028	5.7	Interest Payments
補助金	386,968,744	23.1	344,578,052	20.5	383,052,698	21.0	536,157,901	26.1	Subsidies
對下級政府補助	122,575,044	7.3	122,793,808	7.3	90,874,460	5.0	148,590,822	7.2	Current Transfers to Other Levels of National Government
資產之取得	115,112,831	6.9	122,932,207	7.3	106,509,020	5.9	138,205,305	6.7	Acquisition of Capital Assets
土地	8,335,166	0.5	6,808,234	0.4	7,797,995	0.4	6,509,636	0.3	Land
固定資產及權利	106,777,665	6.4	116,123,973	6.9	98,711,025	5.4	131,695,669	6.4	Fixed Capital Assets & Intangible-Assets
資本移轉	173,779,249	10.4	158,137,956	9.4	148,726,901	8.2	202,651,504	9.9	Capital Transfers
對下級政府	72,915,139	4.4	75,524,934	4.5	67,608,179	3.7	111,502,235	5.4	To Other Levels of National Government
對公營金融事業	—	—	—	—	—	—	—	—	To Financial Institutions
對公營非金融事業	7,081,596	0.4	6,877,885	0.4	4,682,219	0.3	2,093,391	0.1	To Nonfinancial Public Enterprises
對其他部門	93,782,515	5.6	75,735,137	4.5	76,436,503	4.2	89,055,877	4.3	To Others
債務還本	65,000,000	3.9	6,000,000	0.4	65,000,000	3.6	65,000,000	3.2	Public Debt Repayment

表2-5. 國庫收支毛額－按國際貨幣基金分類分
Table 2-5. Gross Revenues and Expenditures of National Treasury —by International Monetary Fund

單位：新台幣千元
Unit：NT$ 1,000

項　　目	92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	Item
上年度結存	-345,303,207	-377,093,808	-387,995,178	-238,625,077	-204,628,184	-174,554,311	-225,800,488	Balane from last Year
經常門收入	1,295,471,486	1,325,508,695	1,557,961,982	1,508,832,638	1,595,196,665	1,606,320,812	1,474,242,008	Current Revenues
賦稅	823,740,113	912,533,166	1,062,757,537	1,091,250,375	1,206,229,556	1,239,488,883	1,049,688,545	Taxation
非賦稅	471,731,373	412,975,529	495,204,444	417,582,263	388,967,110	366,831,929	424,553,463	Non-Taxation
經常門支出	1,247,310,111	1,269,654,727	1,257,211,555	1,255,031,239	1,300,676,322	1,369,806,484	1,507,156,907	Current Expenditures
經常門餘絀	48,161,375	55,853,968	300,750,427	253,801,399	294,520,343	236,514,328	-32,914,899	Current Surplus/ Deficit
資本收入	81,000,447	44,907,790	176,863,189	71,908,633	49,616,949	42,475,768	59,405,730	Capital Revenues
資本支出	372,855,498	380,371,966	512,748,182	351,558,821	373,063,419	385,674,515	481,334,602	Capital Expenditures
資本餘絀	-291,855,051	-335,464,176	-335,884,993	-279,650,188	-323,446,470	-343,198,746	-421,928,872	Capital Surplus/ Deficit
總收支餘絀	-243,693,675	-279,610,207	-35,134,566	-25,848,789	-28,926,127	-106,684,418	-454,843,771	Grand Surplus/ Deficit
融資狀況								Financing
公債及賒借收入	258,403,074	324,808,838	248,577,861	124,845,681	65,000,000	120,438,241	426,535,316	Government Bonds & Borrowing
債務還本支　　出	46,500,000	56,100,000	64,073,194	65,000,000	6,000,000	65,000,000	65,000,000	Principle Repayment Expenditures
存款之增減	-31,790,601	-10,901,370	149,370,101	33,996,893	30,073,873	-51,246,177	-93,308,455	Deposits
本年度結存	-377,093,808	-387,995,178	-238,625,077	-204,628,184	-174,554,311	-225,800,488	-319,108,943	Balance of this Year

資料來源：財政部國庫署。

Source：National Treasury Agency, Ministry of Finance.

說　　明：1. 資本收入僅含財產售價及收回，公債及賒借收入視為融資收入不予計入。
2. 債務還本支出視為融資支出，不計入資本支出。
3. 存款之增(+)減(－)表示國庫賸餘之累積或移用。

Explanation：1.The capital gain merely covers asset liquidation and recall, and neither government bonds nor financial gains are included as they are treated as lending receipts.
2.Liability redemption expenditures is recorded as financial expenditures, and is excluded from capital expenditures.
3.The debit and credit preceding the deposits indicate cumulative treasury addition or appropriation.

表2-6. 實施集中支付支用單位數、支付淨額及可支用庫款餘額

金額單位：新台幣千元

會計年度 FY		支用單位數 Spending Agency			支付淨額	可支用庫款餘額 Disposable Fund in Treasury					
		總計 Grand Total	付款單位數 by Evidence	撥款單位數 by Appropriation	Net Disbursement	總計 Grand Total		年度預算分配數 Budeget Allocated Current Year		以前年度歲出應付款 Payable Previous year	
						金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
79年度	1990	1,383	1,364	19	1,255,904,874	231,717,214	100.0	107,831,115	46.5	37,105,078	16.0
80年度	1991	1,398	1,380	18	1,390,378,552	261,609,263	100.0	118,695,939	45.4	35,852,891	13.7
81年度	1992	1,464	1,446	18	1,845,846,993	482,515,982	100.0	129,545,355	26.8	41,280,792	8.6
82年度	1993	1,482	1,473	9	2,041,643,736	335,111,965	100.0	148,744,176	44.4	51,494,719	15.4
83年度	1994	1,482	1,473	9	1,818,504,204	462,240,481	100.0	154,457,489	33.4	62,915,170	13.6
84年度	1995	1,491	1,483	8	1,800,799,879	328,521,513	100.0	121,471,075	37.0	98,592,080	30.0
85年度	1996	1,534	1,533	1	1,985,059,526	406,793,056	100.0	146,246,268	36.0	74,446,838	18.3
86年度	1997	1,541	1,540	1	2,173,710,778	442,674,392	100.0	139,671,116	31.6	64,358,000	14.5
87年度	1998	1,560	1,559	1	2,254,463,043	467,964,474	100.0	132,727,623	28.4	59,963,302	12.8
88年度	1999	1,530	1,529	1	2,330,867,863	547,696,757	100.0	115,929,848	21.2	47,324,812	8.6
89年度	2000	1,603	1,603	—	3,862,558,384	720,493,093	100.0	204,084,110	28.3	40,801,575	5.7
90年	CY 2001	1,568	1,568	—	2,482,210,935	673,436,210	100.0	163,016,084	24.2	58,343,878	8.7
91年	CY 2002	1,559	1,559	—	2,788,913,477	621,142,711	100.0	99,088,854	16.0	46,856,486	7.5
92年	CY 2003	1,516	1,516	—	2,865,249,367	614,721,422	100.0	100,989,719	16.4	31,082,119	5.1
93年	CY 2004	1,509	1,509	—	3,065,631,070	675,827,647	100.0	72,921,552	10.8	28,620,086	4.2
94年	CY 2005	1,526	1,526	—	3,070,924,082	627,733,149	100.0	87,622,659	14.0	23,775,349	3.8
95年	CY 2006	1,523	1,523	—	2,931,016,614	583,040,127	100.0	95,912,734	16.5	29,106,828	5.0
96年	CY 2007	1,513	1,513	—	2,931,730,087	572,429,067	100.0	112,196,308	19.6	32,632,272	5.7
97年	CY 2008	1,454	1,454	—	3,112,638,539	657,942,144	100.0	148,675,637	22.6	22,064,291	3.4
98年	CY 2009	1,408	1,408	—	3,698,083,434	749,260,673	100.0	136,792,534	18.3	27,306,030	3.6
財政部台北區支付處 Tapipei Disbursement Office, Ministry of Finance		735	735	—	3,168,994,485	605,674,754	100.0	109,505,555	18.1	20,122,392	3.3
台北市集中支付處 Taipei City Payment Office		399	399	—	295,860,331	114,959,775	100.0	16,352,806	14.2	5,030,122	4.4
高雄市集中支付處 Kaohsiung City Payment Office		274	274	—	233,228,618	28,626,144	100.0	10,934,173	38.2	2,153,516	7.5

資料來源： 財政部台北區支付處、台北市及高雄市集中支付處。

說　　明： 自88年7月起，因台灣省政府組織及業務精簡，原台灣省政府財政廳支付處併入財政部台北區支付處。

Table 2-6. Number of Spending Agencies, Net Disbursements and Disposable Funds in Treasury

Unit：NT$ 1,000

可支用庫款餘額 Disposable Fund in Treasury													
融資性支出 Financial Expenditures		墊付款 Advance		預撥經費 Appropriation		特別預算 Special Budget		保管款 Earmarked		特種基金 Special Funds		其他 Others	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
—	—	16,291,907	7.0	228,974	0.1	50,870,546	22.0	15,421,093	6.7	3,968,501	1.7	—	—
—	—	-624,195	-0.2	-42,970	-0.0	47,939,537	18.3	17,574,168	6.7	3,710,791	1.4	38,503,102	14.7
—	—	450,231	0.1	8,757	0.0	126,936,598	26.3	26,670,825	5.5	4,254,074	0.9	153,369,350	31.8
—	—	33,794,943	10.1	34,902	0.0	68,031,368	20.3	28,132,770	8.4	4,879,087	1.5	—	—
—	—	31,677,378	6.9	312,672	0.1	146,009,324	31.6	37,821,081	8.2	4,511,027	1.0	24,536,340	5.3
—	—	35,565,965	10.8	-52,569	-0.0	23,041,820	7.0	42,449,219	12.9	7,453,923	2.3	—	—
—	—	20,711,301	5.1	52,569	0.0	70,423,082	17.3	55,450,988	13.6	20,552,360	5.1	18,909,650	4.6
—	—	47,704,054	10.8	-366,766	-0.1	89,561,399	20.2	56,845,722	12.8	30,116,324	6.8	14,784,543	3.3
—	—	35,114,582	7.5	—	—	128,187,346	27.4	77,174,872	16.5	34,796,749	7.4	—	—
—	—	36,734,230	6.7	—	—	169,248,140	30.9	73,517,482	13.4	26,585,801	4.9	78,356,444	14.3
—	—	2,366,488	0.3	—	—	176,103,861	24.4	76,286,023	10.6	71,965,186	10.0	148,885,850	20.7
—	—	3,494,660	0.5	—	—	82,732,476	12.3	105,444,279	15.7	77,947,340	11.6	182,457,493	27.1
43,580,831	7.0	1,568,411	0.3	—	—	64,120,982	10.3	134,194,955	21.6	71,064,183	11.4	160,668,009	25.9
—	—	4,688,710	0.8	—	—	30,376,051	4.9	132,063,543	21.5	85,993,960	14.0	229,527,320	37.3
—	—	43,003,586	6.4	—	—	36,178,297	5.4	132,678,559	19.6	123,558,843	18.3	238,866,724	35.3
—	—	43,533,507	6.9	—	—	66,521,720	10.6	111,494,311	17.8	133,241,353	21.2	161,544,250	25.7
—	—	35,544,890	6.1	—	—	99,980,984	17.1	107,538,416	18.4	120,177,550	20.6	94,778,725	16.3
—	—	31,223,306	5.5	—	—	114,821,344	20.1	101,303,671	17.7	115,738,022	20.2	64,514,144	11.3
—	—	33,494,773	5.1	—	—	117,427,939	17.8	92,188,979	14.0	113,410,247	17.2	130,680,278	19.9
—	—	18,957,267	2.5	—	—	87,974,321	11.7	146,137,035	19.5	92,376,066	12.3	239,717,420	32.0
—	—	—	—	—	—	71,426,401	11.8	132,070,178	21.8	32,832,808	5.4	239,717,420	39.6
—	—	16,931,359	14.7	—	—	15,507,035	13.5	8,636,807	7.5	52,501,646	45.7	—	—
—	—	2,025,908	7.1	—	—	1,040,885	3.6	5,430,050	19.0	7,041,612	24.6	—	—

Source：Tapipei Disbursement Office, Ministry of Finance、Taipei and Kaohsiung City Payment Office.
Explanation：Since July 1999, Because of the down-sized Taiwan Provincial Gov't the Finance Dept Payment Bureau of Taiwan Provincial Gov't was merged in the Taipei Payment Bureau of M.O.F.

表2-7. 實施集中支付簽發支票張數及金額

會計年度 FY	張數（張） Number of Drawing Check (No.)							
	總計 Grand Total		存入金融機構存款帳戶 Draft Transfer		受款人自領 Payee		郵寄支票 Mail Draft	
	張數 No.	結構比%	張數（筆數） No.	結構比%	張數 No.	結構比%	張數 No.	結構比%
79年度 1990	1,440,301	100.0	158,918	11.0	267,845	18.6	831,105	57.7
80年度 1991	1,494,973	100.0	122,896	8.2	270,814	18.1	909,490	60.8
81年度 1992	1,522,418	100.0	95,261	6.3	293,136	19.3	940,446	61.8
82年度 1993	1,534,546	100.0	80,474	5.2	281,323	18.3	971,921	63.3
83年度 1994	1,417,765	100.0	58,718	4.1	272,396	19.2	889,049	62.7
84年度 1995	1,341,321	100.0	57,205	4.3	263,786	19.7	822,512	61.3
85年度 1996	1,335,247	100.0	72,800	5.5	282,211	21.1	772,561	57.9
86年度 1997	1,260,654	100.0	52,800	4.2	277,182	22.0	720,863	57.2
87年度 1998	1,197,648	100.0	33,627	2.8	261,524	21.8	696,800	58.2
88年度 1999	1,078,051	100.0	20,679 (889,841)	1.9	249,686	23.2	606,645	56.3
89年度 2000	1,109,033	100.0	19,757 (1,662,115)	1.8	228,674	20.6	575,885	51.9
90年 CY 2001	625,582	100.0	11,124 (1,501,547)	1.8	121,122	19.4	310,506	49.6
91年 CY 2002	532,135	100.0	7,593 (1,510,161)	1.4	108,385	20.4	248,047	46.6
92年 CY 2003	475,222	100.0	6,044 (1,601,131)	1.3	96,975	20.4	220,697	46.4
93年 CY 2004	445,331	100.0	5,227 (1,681,492)	1.2	91,670	20.6	208,353	46.8
94年 CY 2005	376,011	100.0	6,284 (1,828,117)	1.7	70,634	18.8	173,336	46.1
95年 CY 2006	282,933	100.0	6,033 (2,000,113)	2.1	26,309	9.3	119,488	42.2
96年 CY 2007	230,822	100.0	6,262 (2,185,927)	2.7	21,264	9.2	93,506	40.5
97年 CY 2008	206,982	100.0	6,468 (2,377,822)	3.1	12,068	5.8	88,564	42.8
98年 CY 2009	186,187	100.0	7,000 (2,623,167)	3.8	8,136	4.4	79,735	42.8
財政部台北區支付處 Tapipei Disbursement Office, Ministry of Finance	150,945	100.0	6,470 (1,505,630)	4.3	151	0.1	79,422	52.6
台北市集中支付處 Taipei City Payment Office	7,738	100.0	5 (870,114)	0.1	7,427	96.0	306	4.0
高雄市集中支付處 Kaohsiung City Payment Office	27,504	100.0	525 (247,423)	1.9	558	2.0	7	0.0

資料來源： 財政部台北區支付處、台北市及高雄市集中支付處。

說　　明： 1. 自88年7月起，因台灣省政府組織及業務精簡，原台灣省政府財政廳支付處併入財政部台北區支付處。
2. 括弧數為直接以跨行通匯作業方式存入受款人帳戶。

Table 2-7. Number and Amount of Drawn Check by Disbursement

指定人員領取轉發 Specified Payee		金額 Amount (NT$ 1,000)（新台幣千元）									
		總計 Grand Total		存入金融機構存款帳戶 Draft Transfer		受款人自領 Payee		郵寄支票 Mail Draft		指定人員領取轉發 Specified Payee	
張數 No.	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
182,433	12.7	1,269,074,534	100.0	965,894,166	76.1	91,623,885	7.2	148,278,653	11.7	63,277,830	5.0
191,773	12.8	1,416,042,475	100.0	1,084,713,696	76.6	82,151,507	5.8	193,819,396	13.7	55,357,876	3.9
193,575	12.7	1,914,154,364	100.0	1,460,761,552	76.3	126,050,928	6.6	244,641,932	12.8	82,699,952	4.3
200,828	13.1	2,066,559,593	100.0	1,642,645,238	79.5	113,033,201	5.5	230,240,869	11.1	80,640,285	3.9
197,602	13.9	1,842,024,345	100.0	1,444,469,795	78.4	115,021,386	6.2	214,964,348	11.7	67,568,816	3.7
197,818	14.7	1,826,255,650	100.0	1,454,963,814	79.7	110,758,220	6.1	191,566,426	10.5	68,967,190	3.8
207,675	15.6	2,014,829,368	100.0	1,632,335,658	81.0	133,327,274	6.6	178,966,392	8.9	70,200,044	3.5
209,809	16.6	2,233,045,324	100.0	1,855,270,775	83.1	122,119,335	5.5	177,917,099	8.0	77,738,115	3.5
205,697	17.2	2,419,707,832	100.0	2,034,197,053	84.1	107,371,967	4.4	191,482,187	7.9	86,656,625	3.6
201,041	18.6	2,492,740,608	100.0	2,078,404,335	83.4	136,689,008	5.5	193,817,508	7.8	83,829,757	3.4
284,717	25.7	4,152,143,561	100.0	3,700,789,241	89.1	70,552,022	1.7	254,779,680	6.1	126,022,618	3.0
182,830	29.2	2,773,528,341	100.0	2,520,760,646	90.9	41,482,207	1.5	127,609,802	4.6	83,675,686	3.0
168,110	31.6	2,838,107,566	100.0	2,528,143,355	89.1	26,524,893	0.9	122,433,811	4.3	161,005,507	5.7
151,506	31.9	2,906,506,583	100.0	2,596,430,013	89.3	65,555,873	2.3	117,408,508	4.0	127,112,189	4.4
140,081	31.5	3,131,090,225	100.0	2,813,968,441	89.9	59,783,393	1.9	132,725,977	4.2	124,612,414	4.0
125,757	33.4	3,140,378,128	100.0	2,905,965,238	92.5	33,328,675	1.1	90,659,142	2.9	110,425,073	3.5
131,103	46.3	2,987,054,305	100.0	2,790,972,542	93.4	21,011,353	0.7	72,534,520	2.4	102,535,890	3.4
109,790	47.6	2,997,630,823	100.0	2,811,760,428	93.8	12,083,319	0.4	59,619,000	2.0	114,168,076	3.8
99,882	48.3	3,200,635,985	100.0	3,029,914,589	94.7	5,376,670	0.2	47,623,831	1.5	117,720,895	3.7
91,316	49.0	3,771,452,930	100.0	3,611,651,426	95.8	4,692,373	0.1	47,641,366	1.3	107,467,765	2.8
64,902	43.0	3,204,096,750	100.0	3,105,210,212	96.9	2,041,846	0.1	47,614,227	1.5	49,230,465	1.5
—	—	331,822,200	100.0	329,175,115	99.2	2,620,378	0.8	26,707	0.0	—	—
26,414	96.0	235,533,980	100.0	177,266,099	75.3	30,149	0.0	432	0.0	58,237,300	24.7

Source：Tapipei Disbursement Office, Ministry of Finance、Taipei and Kaohsiung City Payment Office.
Explanation：1.Since July 1999, Because of the down-sized Taiwan Provincial Gov't the Finance Dept Payment Bureau of Taiwan Provincial Gov't was merged in the Taipei Payment Bureau of M.O.F.
2.The figure in parentheses is the number that is deposited into the receipt's account via inter-bank remittance transfer.

表2-8. 各級政府債務未償餘額（一年以上非自償性債務）
Table 2-8. Outstanding Debt of All Levels of Government
(Non Self-redeeming Debt with Maturity of One Year and Above)

單位：新台幣百萬元；%
Unit：NT$ Millions；%

會計年度底	總計 Grand Total	中央政府 Central Government	臺北市政府 Taipei City Government	高雄市政府 Kaohsiung City Government	省政府 Provincial Government	各縣市政府 County & City Governments	各鄉鎮市公所 Township Offices	占前3年度GNP平均數(%) % of Average GNP of the last three FYs	End of FY
85年度	1,937,388	1,224,888	130,200	41,100	495,400	31,900	13,900	29.8	1996
86年度	2,174,763	1,382,171	113,883	45,333	582,188	38,026	13,162	30.7	1997
87年度	2,218,571	1,369,402	108,260	49,293	637,419	42,041	12,156	28.8	1998
88年度	2,322,698	1,312,852	109,959	57,374	768,940	61,749	11,824	27.8	1999
89年度	2,708,899	2,450,535	113,527	71,157	—	63,881	9,799	29.3	2000
90年	3,048,535	2,759,386	124,164	76,360	—	78,857	9,768	31.2	CY 2001
91年	3,165,760	2,849,404	119,259	89,382	—	98,968	8,747	31.5	CY 2002
92年	3,512,071	3,124,741	136,970	94,427	—	147,323	8,610	33.9	CY 2003
93年	3,878,451	3,362,141	197,624	107,827	—	201,388	9,471	36.6	CY 2004
94年	4,101,032	3,549,984	189,948	121,047	—	231,642	8,411	36.8	CY 2005
95年	4,186,657	3,623,009	184,218	119,779	—	251,868	7,783	36.1	CY 2006
96年	4,301,348	3,719,665	170,468	136,571	—	267,837	6,807	35.5	CY 2007
97年	4,376,873	3,780,630	167,164	142,992	—	279,831	6,256	34.7	CY 2008
98年	4,748,687	4,132,118	160,436	152,447	—	297,501	6,185	36.8	CY 2009
99年 *	5,296,778	4,598,754	178,784	161,737	—	348,393	9,110	40.7	CY 2010 *

資料來源： 財政部國庫署。
Source：National Treasury Agency, Ministry of Finance.
說　　明： 1. 中央政府98年（含）以前為決算審定數。
2. 地方政府92年（含）以前為實際數，93年（含）至98年為決算審定數。
3. 國民生產毛額（GNP）為行政院主計處99年11月發布之資料。
Explanation： 1.Central Government: The figures for 2009 and the previous years are final audit accounts.
2.Local Government: The figures for 2003 and the previous years are actual figures；figures for 2004 to 2009 are final audit accounts.
3.GNP data from DGBAS Nov., 2010.
附　　註： * 係預算數。
Note：* The figures are budget accounts.

表2-9. 中央政府債務未償餘額占ＧＤＰ及ＧＮＰ之比率

（一年以上非自償性債務）

Table 2-9. Outstanding Central Government Debt as a percentage of GDP and GNP

單位：新台幣百萬元；％

(Non Self-redeeming Debt with Maturity of One Year and Above) Unit：NT$ Millions；%

會計年度底	債務未償餘額（僅含內債） Outstanding Debt (Domestic Debt)	占當年度ＧＤＰ之比率 % of Outstanding Debt to GDP	債務未償餘額（內債+外債） Outstanding Debt (Domestic Debt & External Debt)	占前３年度ＧＮＰ平均數之比率 % of Average GNP of the last three FYs	End of FY
76年度	88,250	2.8	89,621	3.5	1987
77年度	138,425	4.1	139,489	4.9	1988
78年度	190,082	5.1	191,018	6.1	1989
79年度	198,843	4.7	201,165	5.8	1990
80年度	264,726	5.7	266,879	6.9	1991
81年度	565,082	10.8	566,819	13.1	1992
82年度	797,108	13.7	798,561	16.5	1993
83年度	913,686	14.3	914,944	17.0	1994
84年度	1,100,743	15.8	1,101,869	18.6	1995
85年度	1,223,895	16.1	1,224,888	18.9	1996
86年度	1,381,310	16.9	1,382,171	19.5	1997
87年度	1,368,674	15.3	1,369,402	17.8	1998
88年度	1,312,256	13.9	1,312,852	15.7	1999
89年度	2,450,138	24.1	2,450,535	26.5	2000
90年	2,759,121	27.8	2,759,386	28.2	CY 2001
91年	2,849,272	27.4	2,849,404	28.3	CY 2002
92年	3,124,741	29.2	3,124,741	30.1	CY 2003
93年	3,362,141	29.6	3,362,141	31.7	CY 2004
94年	3,549,984	30.2	3,549,984	31.9	CY 2005
95年	3,623,009	29.6	3,623,009	31.2	CY 2006
96年	3,719,665	28.8	3,719,665	30.7	CY 2007
97年	3,780,630	30.0	3,780,630	30.0	CY 2008
98年	4,132,118	33.1	4,132,118	32.0	CY 2009
99年 *	4,598,754	34.0	4,598,754	35.3	CY 2010 *

資料來源： 財政部國庫署，行政院主計處。

Source：National Treasury Agency, Ministry of Finance and DGBAS.

說　　明： 1. 98年（含）以前為決算審定數。
2. 國民（內）生產毛額為行政院主計處99年11月發布之資料。

Explanation： 1.The figures for 2009 and the previous years are final audit accounts.
2.GNP、GDP data from DGBAS Nov., 2010.

附　　註： * 係預算數。

Note：* The figures are budget accounts.

表2-10. 中央政府債務舉借及償還

單位：新台幣百萬元；%

會計年度	債務舉借（總預算及特別預算）Issuance of Central Government Debt (Total budge and Special budget)				歲出※（列入債限部分）	歲出
	總計 Grand Total	列入債限 Included in Debt Cap	占歲出※之比率 % of Total Expenditures	不列入債限 Excluded from Debt Cap	Total Expenditures (Included in Debt Cap)	Total Expenditures
81年度	339,231	339,231	30.9	—	1,096,968	1,057,918
82年度	284,779	284,779	24.2	—	1,179,165	1,126,583
83年度	174,078	174,078	15.8	—	1,098,333	1,046,911
84年度	230,407	230,407	19.9	—	1,155,113	1,124,135
85年度	214,202	214,202	17.8	—	1,204,279	1,124,084
86年度	263,919	263,919	19.4	—	1,359,867	1,259,441
87年度	97,355	97,355	7.8	—	1,243,179	1,139,265
88年度	66,366	66,366	4.8	—	1,371,354	1,253,326
89年度	467,920	387,920	15.3	80,000	2,538,669	2,325,141
90年	355,075	277,000	16.2	78,075	1,709,755	1,664,773
91年	245,000	245,000	15.5	—	1,578,560	1,579,166
92年	321,800	237,900	14.5	83,900	1,635,646	1,656,636
93年	293,500	230,000	14.1	63,500	1,627,619	1,644,213
94年	251,467	144,400	8.9	107,067	1,627,654	1,669,991
95年	138,025	64,025	4.0	74,000	1,593,296	1,637,838
96年	102,656	—	—	102,656	1,628,351	1,646,113
97年	125,965	—	—	125,965	1,711,717	1,748,957
98年	416,488	165,000	9.6	251,488	1,714,820	1,996,113
99年 *	532,637	228,765	13.3	303,872	1,714,956	1,979,619

資料來源： 財政部國庫署、審計部、行政院主計處。
說　　明： 1. 98年（含）以前為決算審定數。
2. 債務還本數不含中央政府債務基金編列之償還數。
附　　註： 1. * 係預算數。
2. ※ 表示歲出僅含列入債限部分，90年以前含債務還本。

Table 2-10. Issuance of Central Government Debt and Amortization

Unit：NT$ Millions；%

債務償還（總預算）Debt Amortization (Total Budget)						FY
總計 Grand Total		還本 Principal Repayment		付息支出 Interest Payment		
金額 Amount	占歲出之比率 % of Expenditures	金額 Amount	占歲出之比率 % of Expenditures	金額 Amount	占歲出之比率 % of Expenditures	
52,383	5.0	37,583	3.6	14,800	1.4	1992
92,093	8.2	52,582	4.7	39,511	3.5	1993
106,543	10.2	51,422	4.9	55,121	5.3	1994
87,595	7.8	30,978	2.8	56,617	5.0	1995
141,211	12.6	80,184	7.1	61,027	5.4	1996
159,062	12.6	100,389	8.0	58,673	4.7	1997
167,238	14.7	103,904	9.1	63,334	5.6	1998
197,958	15.8	118,007	9.4	79,951	6.4	1999
442,387	19.0	193,382	8.3	249,005	10.7	2000
273,261	16.4	122,237	7.3	151,024	9.1	CY 2001
207,388	13.1	55,455	3.5	151,933	9.6	CY 2002
190,878	11.5	46,500	2.8	144,378	8.7	CY 2003
182,732	11.1	56,100	3.4	126,632	7.7	CY 2004
181,531	10.9	64,073	3.8	117,458	7.0	CY 2005
189,835	11.6	65,000	4.0	124,835	7.6	CY 2006
129,625	7.9	6,001	0.4	123,624	7.5	CY 2007
182,022	10.4	65,000	3.7	117,022	6.7	CY 2008
181,244	9.1	65,000	3.3	116,244	5.8	CY 2009
191,527	9.7	66,000	3.3	125,527	6.3	CY 2010 *

Source：National Treasury Agency, Ministry of Finance、Ministry of Audit and DGBAS.
Explanation： 1.The figures for 2009 and the previous years are final audit accounts.
2.The figures for Principal Repayment exclude the repayment amount listed in the Central Government Debt Service Fund.
Note：1.* The figures are budget accounts.
2.※ Total expenditures refer to expenditures listed in the debt cap portion, before 2001 include Principal Repayment.

表2-11. 中央政府公債發行及償還

單位：新台幣千元

會計年度	實銷數 Issues	實負利息 Interest
74年度	18,000,000	5,589,633
75年度	25,000,000	6,133,834
76年度	40,000,000	8,050,100
77年度	65,500,000	13,872,101
78年度	69,000,000	21,952,682
79年度	—	—
80年度	100,000,000	38,606,452
81年度	204,500,000	93,300,000
82年度	235,000,000	111,575,000
83年度	143,000,000	97,742,500
84年度	120,000,000	88,135,000
85年度	130,000,000	88,611,650
86年度	245,000,000	195,670,000
87年度	150,000,000	103,312,500
88年度 *	86,900,000	76,920,000
89年度 *	542,920,000	392,387,500
90年 *	400,000,000	294,887,500
91年	426,200,000	119,437,500
92年	454,750,000	81,268,125
93年	465,000,000	146,962,750
94年	445,000,000	91,475,000
95年	440,000,000	82,125,000
96年	364,900,300	77,085,120
97年	410,000,000	111,218,750
98年	470,000,000	83,700,000

資料來源： 中央銀行、財政部國庫署。
說　　明： 1. 本表數字係實際數，自91年起不含乙類公債。
2. 償還本金含債務基金還本數。
附　　註： * 88年度、89年度、90年不包含代發行非營業基金交通部所屬之交通建設基金公債分別為360億元、235億元及370億元。

Table 2-11. Issues and Redemptions of Public Bonds of Central Government

Unit：NT$ 1,000

償還數 Redemption		公債餘額	FY
本金 Principal Repayment	利息 Interest Payment	Outstanding Amount	
10,870,000	3,440,880	41,620,000	1985
8,245,000	4,275,433	58,375,000	1986
11,625,000	5,190,320	86,750,000	1987
16,625,000	6,204,197	135,625,000	1988
21,625,000	8,909,055	183,000,000	1989
35,625,000	11,570,271	147,375,000	1990
45,125,000	9,087,575	202,250,000	1991
38,875,000	19,387,356	367,875,000	1992
52,375,000	35,526,352	550,500,000	1993
57,500,000	50,502,276	636,000,000	1994
31,250,000	57,618,181	724,750,000	1995
69,750,000	67,110,498	785,000,000	1996
90,750,000	60,946,273	939,250,000	1997
101,250,000	68,626,902	988,000,000	1998
110,000,000	74,779,150	964,900,000	1999 *
160,000,000	117,462,250	1,347,820,000	2000 *
73,000,000	86,012,250	1,674,820,000	CY 2001 *
75,000,000	96,779,125	1,931,020,000	CY 2002
75,000,000	105,159,125	2,310,770,000	CY 2003
240,000,000	102,026,313	2,535,770,000	CY 2004
159,750,000	101,511,000	2,821,020,000	CY 2005
215,000,000	117,698,500	3,046,020,000	CY 2006
221,200,000	105,492,250	3,189,720,300	CY 2007
210,000,000	105,066,506	3,389,720,300	CY 2008
249,920,000	109,997,756	3,609,800,300	CY 2009

Source：Central Bank of the Republic of China (Taiwan) and Nation Treasury Agency, Minstry of Finance.
Explanation： 1.The figures are based on actual transactions, since 2002 the Second Category Public Bonds have been excluded.
2.The figure of Principals Repayment includes Debt Service Funds.
Note：* Figures of NT$36 billion in FY 1999, NT$23.5 billion in FY 2000, NT$37 billion in 2001 Construction Bonds Category B, Communication Construction Fund are excluded.

表2-12. 中央政府公債實況彙總

（截至98年12月底止）

單位：新台幣千元

項目	實銷數 Issues	利息 Interests	償還數 Amounts Paid	
			本金 Principals	利息 Interest
中華民國四十八年短期公債	400,000	108,279	399,948	108,253
中華民國四十九年短期公債	400,000	105,557	399,952	105,534
中華民國五十年短期公債	500,000	168,000	499,977	167,988
中華民國五十一年短期公債	600,000	189,000	599,973	188,981
中華民國五十三年公債	800,000	216,000	799,967	215,992
中華民國五十四年公債	1,200,000	374,400	1,199,956	374,381
中華民國五十五年公債	1,600,000	499,200	1,599,941	499,181
中華民國五十五年度愛國公債	500,000	148,237	497,910	147,174
中華民國五十六年度公債	2,300,000	712,800	2,299,916	712,747
中華民國五十六年度愛國公債	500,000	145,980	498,630	145,286
中華民國五十七年度公債	2,400,000	840,000	2,399,613	839,869
中華民國五十七年度愛國公債	600,000	176,670	596,391	175,193
中華民國五十八年度公債	2,100,000	735,371	2,099,769	735,149
中華民國五十九年度公債	2,500,000	890,470	2,499,300	889,934
中華民國六十年度公債	2,800,000	1,334,056	2,799,209	1,333,224
中華民國六十一年度公債	1,400,000	681,583	1,399,667	681,020
中華民國六十二年度公債	2,000,000	1,007,970	1,999,034	1,007,055
中央政府興建臺灣區高速公路第一期建設公債	1,500,000	843,990	1,499,651	843,562
中央政府建設公債甲種第1-11期債票	17,100,000	6,828,000	17,098,266	6,827,433
中央政府建設公債七十年度甲種第1期債票	3,000,000	1,087,500	2,999,250	1,087,404
中央政府建設公債七十一年度甲種第1-3期債票	12,000,000	4,800,000	11,999,500	4,799,745
中央政府建設公債七十二年度甲種第1-4期債票	20,000,000	7,218,750	19,999,875	7,218,697
中央政府建設公債七十三年度甲種第1-2期債票	5,000,000	1,963,750	4,999,625	1,963,645
中央政府建設公債七十四年度甲種第1-9期債票	18,000,000	5,589,632	17,998,625	5,589,280
中央政府建設公債七十五年度甲種第1-4期債票	25,000,000	6,133,833	24,997,950	6,133,391
中央政府建設公債七十六年度甲種第1-2期債票	40,000,000	8,050,099	39,988,913	8,048,776
中央政府建設公債七十七年度甲種第1-3期債票	59,500,000	11,974,572	59,493,088	11,972,929
中央政府興建台灣北部區域第二高速公路建設公債乙種第1-4期債票	88,000,000	58,680,158	67,992,613	49,464,512
中央政府建設公債七十八年度甲種第1-2期債票	50,000,000	10,718,862	49,998,388	10,718,619
中央政府建設公債八十年度甲種第1-2期債票	75,000,000	25,200,137	74,994,363	25,198,423
中央政府建設公債八十一年度甲種第1-6期債票	204,500,000	93,300,000	204,494,000	93,293,054

資料來源： 財政部國庫署。

Table 2-12. Summary of Central Government Government Bonds

(At the end of Dec. 31, 2009)

Unit：NT$ 1,000

剩餘基金收回數 Amounts not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principals	利息 Interest	本金 Principals	利息 Interest	
52	26	—	—	1959 Sbort-term Bonds
48	23	—	—	1960 Sbort-term Bonds
23	12	—	—	1961 Sbort-term Bonds
27	19	—	—	1962 Sbort-term Bonds
33	8	—	—	FY 1964 Bonds
44	19	—	—	FY 1965 Bonds
59	19	—	—	FY 1966 Bonds
2,090	1,063	—	—	FY 1966 Patriotic Bonds
84	53	—	—	FY 1967 Bonds
1,370	694	—	—	FY 1967 Patriotic Bonds
387	131	—	—	FY 1968 Bonds
3,609	1,477	—	—	FY 1968 Patriotic Bonds
231	222	—	—	FY 1969 Bonds
700	536	—	—	FY 1970 Bonds
791	832	—	—	FY 1971 Bonds
333	563	—	—	FY 1972 Bonds
966	915	—	—	FY 1973 Bonds
349	428	—	—	Construction Bonds Freeway lst stage
1,734	567	—	—	Central Gov't Construction Bonds Category A, lst~11th issues
750	96	—	—	Construction Bonds Category A, 1st issues FY 1981 Central Gov't
500	255	—	—	Construction Bonds Category A, 1st-3nd issues FY 1982 Central Gov't
125	53	—	—	Construction Bonds Category A, 1st-4nd issues FY 1983 Central Gov't
375	105	—	—	Construction Bonds Category A, 1st-2nd issues FY 1984 Central Gov't
1,375	352	—	—	Construction Bonds Category A, 1st-9nd issues FY 1985 Central Gov't
2,050	442	—	—	Construction Bonds Category A, 1st-4nd issues FY 1986 Central Gov't
11,087	1,323	—	—	Construction Bonds Category A, 1st-2nd issues FY 1987 Central Gov't
6,912	1,643	—	—	Construction Bonds Category A, 1st-3nd issues FY 1988 Central Gov't
7,387	3,146	20,000,000	9,212,500	Construction Bonds north Second Freeway B, 1st-4nd issues
1,612	243	—	—	Construction Bonds Category A, 1st-2nd issues FY 1989 Central Gov't
5,637	1,714	—	—	Construction Bonds Category A, 1st-2nd issues FY 1991 Central Gov't
6,000	6,946	—	—	Construction Bonds Category A, 1st-6th issues FY 1992 Central Gov't

Source：National Treasury Agency, Ministry of Finance.

表2-12. 中央政府公債實況彙總(續1完)

(截至98年12月底止)

單位：新台幣千元

項目	實銷數 Issues	利息 Interests	償還數 Amounts Paid	
			本金 Principals	利息 Interest
中央政府建設公債八十二年度甲種第1-6期債票	215,000,000	111,775,000	214,979,300	111,767,932
中央政府重大交通建設公債甲種第1-10期債票	355,000,000	296,075,000	164,994,700	248,871,968
中央政府建設公債八十三年度甲種第1-3期債票	100,000,000	74,100,000	99,996,200	74,098,417
中央政府建設公債八十四年度甲種第1-2期債票	75,000,000	50,835,000	74,998,000	50,833,841
中央政府建設公債八十五年度甲種第1-4期債票	55,063,350	19,986,650	55,061,910	19,986,296
中央政府建設公債八十六年度甲種第1-4期債票	145,000,000	91,270,000	144,977,800	91,261,460
中央政府重大交通建設公債乙種第1-3期債票	75,000,000	79,725,000	—	65,034,050
中央政府建設公債八十七年度甲種第1-4期債票	50,000,000	17,937,500	50,000,000	17,937,500
中央政府建設公債八十八年度甲種第1-3期債票	56,900,000	43,620,000	30,000,000	29,497,500
交通建設基金建設公債乙種債票	96,500,000	99,512,500	—	45,415,625
中央政府建設公債八十九年度甲種第1-14期債票	467,920,000	329,700,000	189,920,000	233,920,000
債務基金	2,815,350,300	679,321,995	520,950,000	216,639,137
九二一震災	70,000,000	49,250,000	—	21,100,000
SARS防疫	10,000,000	750,000	10,000,000	750,000
中央政府建設公債九十年度甲種第1-8期債票	215,000,000	166,187,500	—	82,550,000
中央政府建設公債九十一年度甲種第1-11期債票	175,000,000	60,000,000	85,000,000	32,462,500
中央政府建設公債九十二年度甲種第1-10期債票	127,500,000	25,443,750	80,000,000	11,756,250
中央政府建設公債九十三年度甲種第1-9期債票	170,000,000	48,625,000	80,000,000	17,687,500
中央政府建設公債九十四年度甲種第1-8期債票	108,000,000	22,875,000	—	8,850,000
中央政府建設公債九十五年度甲種第1-7期債票	30,000,000	11,250,000	—	1,687,500
中央政府建設公債九十八年度甲種第1-3期債票	45,000,000	6,718,750	—	—
擴大公共建設投資計畫	55,000,000	21,500,000	—	2,981,250
非營業特種基金	28,250,700	3,707,904	—	1,483,161
中央政府振興經濟消費券發放特別預算	10,000,000	437,500	—	—
振興經濟擴大公共建設特別預算(九十八年度)	60,000,000	9,537,500	—	—
總計	6,251,684,350	2,570,864,405	2,422,021,170	1,628,058,318

Table 2-12. Summary of Central Government Government Bonds (Cont.1 End)

(At the end of Dec. 31, 2009)

Unit：NT$ 1,000

剩餘基金收回數 Amounts not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principals	利息 Interest	本金 Principals	利息 Interest	
20,700	7,068	—	—	Construction Bonds Category A, 1st-6th issues FY 1993 Central Gov't
5,300	49,282	190,000,000	47,153,750	Communicatioon Construction Bonds Gategory A, 1st-10nd issues Central Gov't
3,800	1,583	—	—	Construction Bonds Category A, 1st-3rd issues FY 1994 Central Gov't
2,000	1,159	—	—	Construction Bonds Category A, 1st-2nd issues FY 1995 Central Gov't
1,440	354	—	—	Construction Bonds Category A, 1st-4th issues FY 1996 Central Gov't
22,200	8,540	—	—	Construction Bonds Category A, 1st-4th issues FY 1997 Central Gov't
—	15,950	75,000,000	14,675,000	Communication Construction bonds Gategory B, 1st-3rd issues Central Gov't
—	—	—	—	Construction Bonds Category A, lst-4th issues FY 1998 Central Gov't
—	—	26,900,000	14,122,500	Construction Bonds Category A, lst-3nd issues FY 1999 Central Gov't
—	—	96,500,000	54,096,875	Construction Bonds Category B, Communication Construction Fund
—	—	278,000,000	95,780,000	Construction Bonds Category A, lst-14nd issues FY 2000 Central Gov't
—	—	2,294,400,300	462,682,858	Debt Funds
—	—	70,000,000	28,150,000	921 Quake Disaster Rebuilding
—	—	—	—	SARS Immunizing
—	—	215,000,000	83,637,500	Construction Bonds Category A, lst-8nd issues FY 2001 Central Gov't
—	—	90,000,000	27,537,500	Construction Bonds Category A, lst-11nd issues FY 2002 Central Gov't
—	—	47,500,000	13,687,500	Construction Bonds Category A, lst-10nd issues FY 2003 Central Gov't
—	—	90,000,000	30,937,500	Construction Bonds Category A, lst-9nd issues FY 2004 Central Gov't
—	—	108,000,000	14,025,000	Construction Bonds Category A, lst-8nd issues FY 2005 Central Gov't
—	—	30,000,000	9,562,500	Construction Bonds Category A, lst-7nd issues FY 2006 Central Gov't
—	—	45,000,000	6,718,750	Construction Bonds Category A, lst-3nd issues FY 2009 Central Gov't
—	—	55,000,000	18,518,750	Expansion Plan of Infrastructure investment
—	—	28,250,700	2,224,743	Nonprofit Sepcial Funds
—	—	10,000,000	437,500	Special Budget for the Distribution of Economy-boosting Shopping Vouchers Issued by the Central Government
—	—	60,000,000	9,537,500	Economic stimulus and expansion of special budget (FY 2009)
112,180	107,861	3,829,551,000	942,698,226	Grand Total

三、賦稅

Part Ⅲ. Taxes

表3-1. 全國賦稅實徵淨額－按稅目別分

（各稅不含教育捐在內）

(1)金　　額

單位:新台幣千元

稅目別	91年 CY 2002	92年 CY 2003	93年 CY 2004	94年 CY 2005
總計	1,225,600,850	1,252,766,218	1,387,300,291	1,567,396,363
一、稅課收入	1,190,873,947	1,220,116,161	1,353,409,510	1,531,297,226
(一)國稅	981,609,508	991,380,204	1,097,710,291	1,269,562,886
1.關稅	85,900,543	82,782,764	78,884,589	82,373,668
2.礦區稅	10,039	10,187	3,799	638
3.所得稅	392,939,078	411,086,972	455,913,822	625,807,052
(1)營利事業所得稅	165,758,919	213,682,897	241,088,853	329,357,079
(2)綜合所得稅	227,180,159	197,404,075	214,824,969	296,449,973
4.遺產及贈與稅	23,537,164	30,106,227	29,047,708	30,450,904
(1)遺產稅	19,417,250	24,671,271	23,162,455	24,109,673
(2)贈與稅	4,119,914	5,434,956	5,885,253	6,341,231
5.貨物稅	143,641,480	146,011,511	159,643,630	168,410,908
6.菸酒稅	41,188,051	49,772,631	48,336,188	50,443,151
7.證券交易稅	76,794,435	69,283,205	84,148,343	68,203,675
8.期貨交易稅	2,864,026	4,805,704	8,272,379	6,341,673
9.營業稅	214,734,692	197,521,003	233,459,833	237,531,217
(二)直轄市及縣(市)稅	209,241,080	228,718,070	255,690,593	261,724,809
10.土地稅	98,069,452	111,802,984	133,893,333	135,370,017
(1)田賦	—	—	—	—
(2)地價稅	50,169,374	50,762,035	52,617,195	53,705,856
(3)土地增值稅	47,900,078	61,040,949	81,276,138	81,664,161
11.房屋稅	46,463,784	48,012,750	49,323,149	50,876,888
12.使用牌照稅	45,885,799	47,764,976	49,904,368	51,863,060
13.契稅	10,261,814	11,600,349	12,936,962	13,178,008
14.印花稅	6,911,442	7,785,901	7,770,687	8,458,054
15.娛樂稅	1,648,789	1,751,110	1,862,094	1,978,782
(三)教育捐	23,359	17,887	8,626	9,531
二、公賣利益	346,450	—	—	—
三、金融保險業營業稅	26,082,669	22,433,266	24,229,514	25,712,124
四、健康福利捐	8,297,784	10,216,791	9,661,267	10,387,013

資料來源：財政部所屬各機關及各縣市稽徵單位。

說　明：1.公賣利益自91年1月1日（含）起停徵。
2.礦區稅因修法自92年12月31日（含）起改徵收礦產權利金不納入國稅。
3.遺產及贈與稅實物抵繳金額98年計6,697,556千元。

Table 3-1. Total Net Tax Revenues — by Item of Tax

(Education Surtax are excluded)

(1) Amount

Unit : NT$ 1,000

95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	Item of Tax
1,600,803,894	1,733,894,782	1,760,438,282	1,530,282,190	Grand Total
1,556,651,792	1,685,875,406	1,710,617,299	1,483,518,036	Taxes
1,295,680,319	1,420,741,449	1,461,840,358	1,238,558,228	National Taxes
79,566,925	81,859,070	80,425,705	68,827,432	Customs Duties
158	279	21	38	Mining Concession Tax
646,217,799	730,159,866	834,988,400	640,966,779	Income Tax
311,887,576	382,633,510	445,244,861	334,162,587	Profit-seeking Enterprise Income Tax
334,330,223	347,526,356	389,743,539	306,804,192	Individual Income Tax
28,693,738	28,481,129	28,977,696	22,327,164	Estate and Gift Tax
23,516,468	21,779,848	23,871,158	17,224,637	Estate Tax
5,177,270	6,701,281	5,106,538	5,102,527	Gift Tax
159,201,482	149,036,726	126,659,613	127,878,770	Commodity Tax
51,041,996	50,415,193	49,506,301	45,349,092	Tobacco and Alcohol Tax
89,954,385	128,894,627	90,630,291	105,956,213	Securities Transactions Tax
4,072,486	5,757,834	6,691,514	3,749,691	Futures Transactions Tax
236,931,350	246,136,725	243,960,817	223,503,049	Business Tax
260,963,574	265,128,923	248,771,541	244,959,658	Municipality & County (City) Taxes
131,207,704	133,691,191	116,082,367	112,366,946	Land Tax
—	—	—	—	Agricultural Land Tax
54,660,359	59,008,809	59,126,928	59,053,891	Land Value Tax
76,547,345	74,682,382	56,955,439	53,313,055	Land Value Increment Tax
52,493,513	53,882,845	55,343,250	56,346,975	House Tax
52,548,499	53,271,422	53,254,944	53,049,587	Vehicle License Tax
14,013,856	13,636,896	12,696,095	13,065,855	Deed Tax
8,713,667	8,837,312	9,649,862	8,463,872	Stamp Tax
1,986,335	1,809,257	1,745,023	1,666,423	Amusement Tax
7,899	5,034	5,400	150	Education Surtax
—	—	—	—	Monopoly Revenues
26,643,871	28,130,888	29,706,001	21,853,430	Financial Enterprises Business Tax
17,508,231	19,888,488	20,114,982	24,910,724	Health and Welfare Surcharge on Tobacco

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

Explanation : 1.Since Jan. 1, 2002, the Monopoly Revenues has been abolished.
2.Since Dec. 31, 2003, the Mining Concession Tax has been changed to Mining Royalty, and excluded from the National Taxes.
3.The total amount of using physical objects for payment of estate and gift taxes was NT$ 6,697,556 thousand in 2009.

表3-1. 全國賦稅實徵淨額－按稅目別分(續1)

(各稅不含教育捐在內)

(2)年 增 率

稅目別	91年 CY 2002	92年 CY 2003	93年 CY 2004	94年 CY 2005
總計	-2.6	2.2	10.7	13.0
一、稅課收入	-0.8	2.5	10.9	13.1
(一)國稅	-1.6	1.0	10.7	15.7
1.關稅	-7.2	-3.6	-4.7	4.4
2.礦區稅	8.1	1.5	-62.7	-83.2
3.所得稅	-17.9	4.6	10.9	37.3
(1)營利事業所得稅	-29.1	28.9	12.8	36.6
(2)綜合所得稅	-7.3	-13.1	8.8	38.0
4.遺產及贈與稅	3.6	27.9	-3.5	4.8
(1)遺產稅	-0.2	27.1	-6.1	4.1
(2)贈與稅	26.8	31.9	8.3	7.7
5.貨物稅	7.3	1.6	9.3	5.5
6.菸酒稅	—	20.8	-2.9	4.4
7.證券交易稅	20.2	-9.8	21.5	-18.9
8.期貨交易稅	53.8	67.8	72.1	-23.3
9.營業稅	5.4	-8.0	18.2	1.7
(二)直轄市及縣(市)稅	3.1	9.3	11.8	2.4
10.土地稅	5.2	14.0	19.8	1.1
(1)田賦	—	—	—	—
(2)地價稅	-1.5	1.2	3.7	2.1
(3)土地增值稅	13.3	27.4	33.2	0.5
11.房屋稅	-3.3	3.3	2.7	3.2
12.使用牌照稅	2.7	4.1	4.5	3.9
13.契稅	20.8	13.0	11.5	1.9
14.印花稅	-1.8	12.7	-0.2	8.8
15.娛樂稅	7.6	6.2	6.3	6.3
(三)教育捐	-7.1	-23.4	-51.8	10.5
二、公賣利益	-99.4	—	—	—
三、金融保險業營業稅	—	-14.0	8.0	6.1
四、健康福利捐	—	23.1	-5.4	7.5

Table 3-1. Total Net Tax Revenues—by Item of Tax (Cont.1)

(Education Surtax are excluded)

(2) Annual Growth Rate

95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	Item of Tax
2.1	8.3	1.5	-13.1	Grand Total
1.7	8.3	1.5	-13.3	Taxes
2.1	9.7	2.9	-15.3	National Taxes
-3.4	2.9	-1.8	-14.4	Customs Duties
-75.2	76.6	-92.5	81.0	Mining Concession Tax
3.3	13.0	14.4	-23.2	Income Tax
-5.3	22.7	16.4	-24.9	Profit-seeking Enterprise Income Tax
12.8	3.9	12.1	-21.3	Individual Income Tax
-5.8	-0.7	1.7	-23.0	Estate and Gift Tax
-2.5	-7.4	9.6	-27.8	Estate Tax
-18.4	29.4	-23.8	-0.1	Gift Tax
-5.5	-6.4	-15.0	1.0	Commodity Tax
1.2	-1.2	-1.8	-8.4	Tobacco and Alcohol Tax
31.9	43.3	-29.7	16.9	Securities Transactions Tax
-35.8	41.4	16.2	-44.0	Futures Transactions Tax
-0.3	3.9	-0.9	-8.4	Business Tax
-0.3	1.6	-6.2	-1.5	Municipality & County (City) Taxes
-3.1	1.9	-13.2	-3.2	Land Tax
—	—	—	—	Agricultural Land Tax
1.8	8.0	0.2	-0.1	Land Value Tax
-6.3	-2.4	-23.7	-6.4	Land Value Increment Tax
3.2	2.6	2.7	1.8	House Tax
1.3	1.4	-0.0	-0.4	Vehicle License Tax
6.3	-2.7	-6.9	2.9	Deed Tax
3.0	1.4	9.2	-12.3	Stamp Tax
0.4	-8.9	-3.6	-4.5	Amusement Tax
-17.1	-36.3	7.3	-97.2	Education Surtax
—	—	—	—	Monopoly Revenues
3.6	5.6	5.6	-26.4	Financial Enterprises Business Tax
68.6	13.6	1.1	23.8	Health and Welfare Surcharge on Tobacco

表3-1. 全國賦稅實徵淨額－按稅目別分(續2完)

(各稅不含教育捐在內)

(3)結　構　比

稅目別	91年 CY 2002	92年 CY 2003	93年 CY 2004	94年 CY 2005
總計	100.0	100.0	100.0	100.0
一、稅課收入	97.2	97.4	97.6	97.7
(一)國稅	80.1	79.1	79.1	81.0
1.關稅	7.0	6.6	5.7	5.3
2.礦區稅	0.0	0.0	0.0	0.0
3.所得稅	32.1	32.8	32.9	39.9
(1)營利事業所得稅	13.5	17.1	17.4	21.0
(2)綜合所得稅	18.5	15.8	15.5	18.9
4.遺產及贈與稅	1.9	2.4	2.1	1.9
(1)遺產稅	1.6	2.0	1.7	1.5
(2)贈與稅	0.3	0.4	0.4	0.4
5.貨物稅	11.7	11.7	11.5	10.7
6.菸酒稅	3.4	4.0	3.5	3.2
7.證券交易稅	6.3	5.5	6.1	4.4
8.期貨交易稅	0.2	0.4	0.6	0.4
9.營業稅	17.5	15.8	16.8	15.2
(二)直轄市及縣(市)稅	17.1	18.3	18.4	16.7
10.土地稅	8.0	8.9	9.7	8.6
(1)田賦	—	—	—	—
(2)地價稅	4.1	4.1	3.8	3.4
(3)土地增值稅	3.9	4.9	5.9	5.2
11.房屋稅	3.8	3.8	3.6	3.2
12.使用牌照稅	3.7	3.8	3.6	3.3
13.契稅	0.8	0.9	0.9	0.8
14.印花稅	0.6	0.6	0.6	0.5
15.娛樂稅	0.1	0.1	0.1	0.1
(三)教育捐	0.0	0.0	0.0	0.0
二、公賣利益	0.0	—	—	—
三、金融保險業營業稅	2.1	1.8	1.7	1.6
四、健康福利捐	0.7	0.8	0.7	0.7

Table 3-1. Total Net Tax Revenues—by Item of Tax (Cont.2 End)

(Education Surtax are excluded)

(3) Percentage

95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
97.2	97.2	97.2	96.9	Taxes
80.9	81.9	83.0	80.9	National Taxes
5.0	4.7	4.6	4.5	Customs Duties
0.0	0.0	0.0	0.0	Mining Concession Tax
40.4	42.1	47.4	41.9	Income Tax
19.5	22.1	25.3	21.8	Profit-seeking Enterprise Income Tax
20.9	20.0	22.1	20.0	Individual Income Tax
1.8	1.6	1.6	1.5	Estate and Gift Tax
1.5	1.3	1.4	1.1	Estate Tax
0.3	0.4	0.3	0.3	Gift Tax
9.9	8.6	7.2	8.4	Commodity Tax
3.2	2.9	2.8	3.0	Tobacco and Alcohol Tax
5.6	7.4	5.1	6.9	Securities Transactions Tax
0.3	0.3	0.4	0.2	Futures Transactions Tax
14.8	14.2	13.9	14.6	Business Tax
16.3	15.3	14.1	16.0	Municipality & County (City) Taxes
8.2	7.7	6.6	7.3	Land Tax
—	—	—	—	Agricultural Land Tax
3.4	3.4	3.4	3.9	Land Value Tax
4.8	4.3	3.2	3.5	Land Value Increment Tax
3.3	3.1	3.1	3.7	House Tax
3.3	3.1	3.0	3.5	Vehicle License Tax
0.9	0.8	0.7	0.9	Deed Tax
0.5	0.5	0.5	0.6	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
0.0	0.0	0.0	0.0	Education Surtax
—	—	—	—	Monopoly Revenues
1.7	1.6	1.7	1.4	Financial Enterprises Business Tax
1.1	1.1	1.1	1.6	Health and Welfare Surcharge on Tobacco

表3-2. 全國賦稅實徵淨額－按機關別分

單位:新台幣千元

機關別	91年 CY 2002		92年 CY 2003		93年 CY 2004		94年 CY 2005	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	1,225,600,850	100.0	1,252,766,218	100.0	1,387,300,291	100.0	1,567,396,363	100.0
一、財政部所屬機關	1,016,326,372	82.9	1,024,020,074	81.7	1,131,597,273	81.6	1,305,661,385	83.3
台北市國稅局	298,024,148	24.3	295,650,694	23.6	323,232,397	23.3	405,981,749	25.9
台灣省北區國稅局	311,454,251	25.4	327,956,726	26.2	372,447,667	26.8	414,314,021	26.4
台灣省中區國稅局	137,375,823	11.2	136,253,490	10.9	147,267,121	10.6	160,416,333	10.2
台灣省南區國稅局	62,552,341	5.1	55,974,733	4.5	57,549,210	4.1	67,858,097	4.3
高雄市國稅局	120,672,816	9.8	125,401,667	10.0	152,216,289	11.0	174,717,517	11.1
關稅總局	85,900,543	7.0	82,782,764	6.6	78,884,589	5.7	82,373,668	5.3
台灣省菸酒公賣局	346,450	0.0	—	—	—	—	—	—
二、經濟部礦務局	10,039	0.0	10,187	0.0	3,799	0.0	638	0.0
三、台北市稅捐稽徵處	45,628,762	3.7	52,007,761	4.2	57,860,878	4.2	60,332,240	3.8
四、高雄市稅捐稽徵處	16,529,629	1.3	17,356,458	1.4	19,576,692	1.4	20,660,392	1.3
五、台灣省各稽徵機關	146,979,372	12.0	159,214,996	12.7	178,105,473	12.8	180,586,302	11.5
台北縣	33,170,913	2.7	36,844,469	2.9	40,395,981	2.9	40,376,142	2.6
宜蘭縣	2,968,633	0.2	3,363,166	0.3	3,784,325	0.3	3,757,540	0.2
桃園縣	18,563,339	1.5	21,445,121	1.7	25,191,974	1.8	25,277,208	1.6
新竹縣	3,895,161	0.3	4,181,758	0.3	4,831,547	0.3	5,231,222	0.3
苗栗縣	4,139,692	0.3	3,976,442	0.3	4,438,250	0.3	4,588,729	0.3
台中縣	11,284,309	0.9	11,980,689	1.0	13,744,150	1.0	13,222,679	0.8
彰化縣	8,337,651	0.7	8,782,411	0.7	9,808,736	0.7	10,595,198	0.7
南投縣	3,172,141	0.3	3,211,655	0.3	3,585,705	0.3	3,820,756	0.2
雲林縣	4,130,098	0.3	4,402,128	0.4	4,819,651	0.3	4,800,617	0.3
嘉義縣	2,740,317	0.2	2,861,731	0.2	2,921,620	0.2	2,974,786	0.2
台南縣	7,674,693	0.6	8,504,399	0.7	9,538,187	0.7	10,549,708	0.7
高雄縣	9,184,547	0.7	10,288,129	0.8	11,354,509	0.8	11,328,289	0.7
屏東縣	4,788,279	0.4	4,944,585	0.4	5,583,432	0.4	5,235,469	0.3
台東縣	1,064,792	0.1	1,118,458	0.1	1,187,622	0.1	1,275,128	0.1
花蓮縣	2,127,154	0.2	2,280,357	0.2	2,453,932	0.2	2,332,471	0.1
澎湖縣	246,826	0.0	275,666	0.0	275,715	0.0	282,495	0.0
基隆市	3,251,718	0.3	2,671,321	0.2	2,788,095	0.2	3,105,550	0.2
新竹市	4,338,930	0.4	4,222,204	0.3	5,386,780	0.4	4,995,641	0.3
台中市	11,506,077	0.9	12,626,238	1.0	13,566,980	1.0	13,767,026	0.9
嘉義市	2,602,406	0.2	2,815,385	0.2	3,224,443	0.2	3,129,794	0.2
台南市	7,791,696	0.6	8,418,684	0.7	9,223,839	0.7	9,939,854	0.6
六、福建省各稽徵機關	126,676	0.0	156,742	0.0	156,176	0.0	155,406	0.0
金門縣	112,972	0.0	141,347	0.0	137,405	0.0	137,666	0.0
連江縣	13,704	0.0	15,395	0.0	18,771	0.0	17,740	0.0

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-2. Total Net Tax Revenues—by Agency

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		Agency
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
1,600,803,894	100.0	1,733,894,782	100.0	1,760,438,282	100.0	1,530,282,190	100.0	Grand Total
1,339,832,263	83.7	1,468,760,546	84.7	1,511,661,320	85.9	1,285,322,344	84.0	Ministry of Finance
411,001,055	25.7	590,624,099	34.1	619,623,005	35.2	537,449,727	35.1	Taipei National Tax Administration
434,115,442	27.1	392,348,479	22.6	393,313,491	22.3	344,294,572	22.5	National Tax Administration of Northern Taiwan Province
170,668,319	10.7	180,311,001	10.4	187,242,331	10.6	155,116,183	10.1	National Tax Administration of Central Taiwan Province
64,721,771	4.0	103,506,295	6.0	98,636,574	5.6	81,213,311	5.3	National Tax Administration of Southern Taiwan Province
179,758,751	11.2	120,111,602	6.9	132,420,214	7.5	98,421,119	6.4	Kaohsiung National Tax Administration
79,566,925	5.0	81,859,070	4.7	80,425,705	4.6	68,827,432	4.5	Directorate General of Customs
—	—	—	—	—	—	—	—	Bureau of Taiwan Province Tabacco & Wine Monoply
158	0.0	279	0.0	21	0.0	38	0.0	Bureau of Mines, Ministry of Economic Affairs
59,333,787	3.7	61,695,799	3.6	56,570,534	3.2	57,345,484	3.7	Revenue Service Office, Taipei City
20,302,615	1.3	20,119,381	1.2	18,817,889	1.1	18,531,451	1.2	Revenue Service Office, Kaohsiung City
181,168,699	11.3	183,122,703	10.6	173,206,775	9.8	168,873,499	11.0	Revenue Service Office, Taiwan Province
40,759,058	2.5	42,919,226	2.5	39,840,433	2.3	38,537,613	2.5	Taipei County
4,121,463	0.3	3,929,761	0.2	3,515,526	0.2	3,827,407	0.3	Yilan County
24,861,064	1.6	24,815,294	1.4	24,295,008	1.4	23,503,353	1.5	Taoyuan County
4,601,068	0.3	5,251,618	0.3	4,982,439	0.3	4,907,038	0.3	Hsinchu County
4,721,705	0.3	5,009,833	0.3	5,117,287	0.3	4,255,765	0.3	Miaoli County
13,467,210	0.8	13,818,178	0.8	13,609,532	0.8	13,289,210	0.9	Taichung County
9,848,060	0.6	9,838,046	0.6	9,503,505	0.5	9,330,081	0.6	Changhua County
3,583,572	0.2	3,459,721	0.2	3,294,255	0.2	3,204,089	0.2	Nantou County
4,774,749	0.3	5,495,278	0.3	5,013,061	0.3	4,810,644	0.3	Yunlin County
2,919,610	0.2	3,041,468	0.2	2,904,677	0.2	2,942,501	0.2	Chiayi County
10,714,726	0.7	9,875,235	0.6	9,068,524	0.5	8,989,724	0.6	Tainan County
11,418,780	0.7	10,743,605	0.6	9,900,804	0.6	10,142,373	0.7	Kaohsiung County
5,102,326	0.3	4,849,542	0.3	4,831,567	0.3	4,567,693	0.3	Pingtung County
1,199,113	0.1	1,161,509	0.1	1,174,254	0.1	1,078,533	0.1	Taitung County
2,474,415	0.2	2,209,284	0.1	2,161,492	0.1	2,138,160	0.1	Hualin County
315,956	0.0	305,833	0.0	305,512	0.0	290,813	0.0	Penghu County
3,011,344	0.2	3,130,676	0.2	2,648,518	0.2	2,747,701	0.2	Keelung City
5,354,619	0.3	5,855,150	0.3	5,003,732	0.3	5,479,853	0.4	Hsinchu City
16,182,737	1.0	16,743,020	1.0	15,904,727	0.9	14,648,051	1.0	Taichung City
2,874,758	0.2	2,592,110	0.1	2,625,427	0.1	2,624,573	0.2	Chiayi City
8,862,366	0.6	8,078,316	0.5	7,506,495	0.4	7,558,324	0.5	Tainan City
166,372	0.0	196,074	0.0	181,743	0.0	209,374	0.0	Revenue Service Office, Fukien Province
150,076	0.0	178,855	0.0	164,509	0.0	192,353	0.0	Kinmen County
16,296	0.0	17,219	0.0	17,234	0.0	17,021	0.0	Lienchiang County

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

表3-2. 全國賦稅實徵淨額－按機關別分(續1)

民國98年

單位:新台幣千元

機關別	總計 Grand Total	稅課收入 合計 Total	關稅 Customs Duties	礦區稅 Mining Concession Tax	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax
總計	1,530,282,190	1,483,518,036	68,827,432	38	334,162,587	306,804,192
一、財政部所屬機關	1,285,322,344	1,238,558,190	68,827,432	—	334,162,587	306,804,192
台北市國稅局	537,449,727	522,593,835	—	—	144,117,449	180,316,893
台灣省北區國稅局	344,294,572	327,207,858	—	—	101,169,833	77,895,885
台灣省中區國稅局	155,116,183	148,311,576	—	—	41,839,609	20,359,981
台灣省南區國稅局	81,213,311	77,250,459	—	—	23,947,023	14,503,537
高雄市國稅局	98,421,119	94,367,030	—	—	23,088,673	13,727,896
關稅總局	68,827,432	68,827,432	68,827,432	—	—	—
台灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	38	38	—	38	—	—
三、台北市稅捐稽徵處	57,345,484	57,345,484	—	—	—	—
四、高雄市稅捐稽徵處	18,531,451	18,531,451	—	—	—	—
五、台灣省各稽徵機關	168,873,499	168,873,499	—	—	—	—
台北縣	38,537,613	38,537,613	—	—	—	—
宜蘭縣	3,827,407	3,827,407	—	—	—	—
桃園縣	23,503,353	23,503,353	—	—	—	—
新竹縣	4,907,038	4,907,038	—	—	—	—
苗栗縣	4,255,765	4,255,765	—	—	—	—
台中縣	13,289,210	13,289,210	—	—	—	—
彰化縣	9,330,081	9,330,081	—	—	—	—
南投縣	3,204,089	3,204,089	—	—	—	—
雲林縣	4,810,644	4,810,644	—	—	—	—
嘉義縣	2,942,501	2,942,501	—	—	—	—
台南縣	8,989,724	8,989,724	—	—	—	—
高雄縣	10,142,373	10,142,373	—	—	—	—
屏東縣	4,567,693	4,567,693	—	—	—	—
台東縣	1,078,533	1,078,533	—	—	—	—
花蓮縣	2,138,160	2,138,160	—	—	—	—
澎湖縣	290,813	290,813	—	—	—	—
基隆市	2,747,701	2,747,701	—	—	—	—
新竹市	5,479,853	5,479,853	—	—	—	—
台中市	14,648,051	14,648,051	—	—	—	—
嘉義市	2,624,573	2,624,573	—	—	—	—
台南市	7,558,324	7,558,324	—	—	—	—
六、福建省各稽徵機關	209,374	209,374	—	—	—	—
金門縣	192,353	192,353	—	—	—	—
連江縣	17,021	17,021	—	—	—	—

說　明：遺產及贈與稅實物抵繳金額98年計6,697,556千元。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.1)

CY 2009

Unit : NT$ 1,000

Revenues from Tax					Agency
遺產及贈與稅 Estate and Gift Tax	貨 物 稅 Commodity Tax	菸 酒 稅 Tobacco and Alcohol Tax	證券交易稅 Securities Transactions Tax	期貨交易稅 Futures Transactions Tax	
22,327,164	127,878,770	45,349,092	105,956,213	3,749,691	Grand Total
22,327,164	127,878,770	45,349,092	105,956,213	3,749,691	Ministry of Finance
10,473,606	27,989	14,712	54,074,954	3,409,884	Taipei National Tax Administration
4,596,544	61,239,118	22,001,104	22,108,007	62,521	National Tax Administration of Northern Taiwan Province
3,221,817	26,883,353	12,128,310	13,636,306	130,759	National Tax Administration of Central Taiwan Province
2,704,426	3,480,919	8,204,905	9,485,314	31,307	National Tax Administration of Southern Taiwan Province
1,330,771	36,247,391	3,000,061	6,651,632	115,220	Kaohsiung National Tax Administration
—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	Bureau of Taiwan Province Tabacco & Wine Monoply
—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
—	—	—	—	—	Revenue Service Office, Taipei City
—	—	—	—	—	Revenue Service Office, Kaohsiung City
—	—	—	—	—	Revenue Service Office, Taiwan Province
—	—	—	—	—	Taipei County
—	—	—	—	—	Yilan County
—	—	—	—	—	Taoyuan County
—	—	—	—	—	Hsinchu County
—	—	—	—	—	Miaoli County
—	—	—	—	—	Taichung County
—	—	—	—	—	Changhua County
—	—	—	—	—	Nantou County
—	—	—	—	—	Yunlin County
—	—	—	—	—	Chiayi County
—	—	—	—	—	Tainan County
—	—	—	—	—	Kaohsiung County
—	—	—	—	—	Pingtung County
—	—	—	—	—	Taitung County
—	—	—	—	—	Hualin County
—	—	—	—	—	Penghu County
—	—	—	—	—	Keelung City
—	—	—	—	—	Hsinchu City
—	—	—	—	—	Taichung City
—	—	—	—	—	Chiayi City
—	—	—	—	—	Tainan City
—	—	—	—	—	Revenue Service Office, Fukien Province
—	—	—	—	—	Kinmen County
—	—	—	—	—	Lienchiang County

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT$ 6,697,556 thousand in 2009.

表3-2. 全國賦稅實徵淨額－按機關別分(續2完)

民國98年　　單位:新台幣千元

機關別	稅課收入					
	營業稅* Business Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 Vehicle License Tax	契稅 Deed Tax
總計	223,503,049	59,053,891	53,313,055	56,346,975	53,049,587	13,065,855
一、財政部所屬機關	223,503,049	—	—	—	—	—
台北市國稅局	130,158,348	—	—	—	—	—
台灣省北區國稅局	38,134,846	—	—	—	—	—
台灣省中區國稅局	30,111,441	—	—	—	—	—
台灣省南區國稅局	14,893,028	—	—	—	—	—
高雄市國稅局	10,205,386	—	—	—	—	—
關稅總局	—	—	—	—	—	—
台灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、台北市稅捐稽徵處	—	18,702,394	15,413,916	10,295,486	6,462,009	2,357,002
四、高雄市稅捐稽徵處	—	5,735,375	2,261,803	5,278,783	3,424,153	1,133,264
五、台灣省各稽徵機關	—	34,586,976	35,564,164	40,720,570	43,122,216	9,569,200
台北縣	—	8,627,365	9,652,273	8,454,578	7,494,722	3,151,861
宜蘭縣	—	548,353	1,219,588	830,918	954,282	161,459
桃園縣	—	4,604,040	5,606,484	5,975,695	5,125,259	1,388,445
新竹縣	—	1,035,830	905,701	1,058,151	1,384,775	281,232
苗栗縣	—	760,436	787,265	997,685	1,418,039	160,156
台中縣	—	2,778,273	2,704,795	2,990,553	4,103,239	434,793
彰化縣	—	1,644,209	1,649,252	2,337,745	3,208,544	258,835
南投縣	—	533,493	439,735	723,109	1,305,409	97,070
雲林縣	—	1,063,805	639,628	1,248,635	1,587,331	138,000
嘉義縣	—	522,468	415,394	715,517	1,143,213	87,641
台南縣	—	1,787,633	1,700,999	2,454,837	2,526,622	300,888
高雄縣	—	2,188,644	2,078,027	2,504,341	2,755,134	376,368
屏東縣	—	827,029	604,057	1,086,295	1,720,790	191,747
台東縣	—	181,211	146,395	239,244	428,960	40,272
花蓮縣	—	379,816	400,947	453,122	725,523	83,755
澎湖縣	—	77,869	71,606	85,798	34,968	11,829
基隆市	—	723,832	379,288	713,359	684,861	172,843
新竹市	—	1,353,169	1,130,281	1,242,052	1,092,553	386,434
台中市	—	2,357,436	3,343,183	4,034,796	3,072,818	1,245,914
嘉義市	—	700,354	478,425	551,523	631,411	166,157
台南市	—	1,891,711	1,210,841	2,022,617	1,723,763	433,501
六、福建省各稽徵機關	—	29,146	73,172	52,136	41,209	6,389
金門縣	—	24,796	71,703	46,752	36,686	6,186
連江縣	—	4,350	1,469	5,384	4,523	203

附註：*自91年1月(含)起金融保險業營業稅分離單獨列示。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.2 End)

CY 2009

Unit : NT$ 1,000

Revenues from Tax			金融保險業營業稅	健康福利捐	Agency
印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育臨時捐 Temporary Surtax for Education	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	
8,463,872	1,666,423	150	21,853,430	24,910,724	Grand Total
—	—	—	21,853,430	24,910,724	Ministry of Finance
—	—	—	14,855,892	—	Taipei National Tax Administration
—	—	—	2,906,450	14,180,264	National Tax Administration of Northern Taiwan Province
—	—	—	1,810,073	4,994,534	National Tax Administration of Central Taiwan Province
—	—	—	1,205,680	2,757,172	National Tax Administration of Southern Taiwan Province
—	—	—	1,075,335	2,978,754	Kaohsiung National Tax Administration
—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	Bureau of Taiwan Province Tabacco & Wine Monoply
—	—	—	—	—	Bureau of Mines, Ministry of Economic Affairs
3,905,531	210,023	-877	—	—	Revenue Service Office, Taipei City
554,561	143,512	—	—	—	Revenue Service Office, Kaohsiung City
3,997,959	1,311,387	1,027	—	—	Revenue Service Office, Taiwan Province
912,645	243,786	383	—	—	Taipei County
93,287	19,532	-12	—	—	Yilan County
533,252	270,074	104	—	—	Taoyuan County
162,200	79,818	-669	—	—	Hsinchu County
95,830	37,136	-782	—	—	Miaoli County
225,997	51,936	-376	—	—	Taichung County
172,229	58,886	381	—	—	Changhua County
66,766	38,028	479	—	—	Nantou County
98,756	34,520	-31	—	—	Yunlin County
48,697	9,718	-147	—	—	Chiayi County
153,830	64,915	—	—	—	Tainan County
188,471	50,792	596	—	—	Kaohsiung County
95,245	42,311	219	—	—	Pingtung County
31,471	10,970	10	—	—	Taitung County
66,885	28,118	-6	—	—	Hualin County
6,374	2,369	—	—	—	Penghu County
50,347	23,090	81	—	—	Keelung City
247,332	28,035	-3	—	—	Hsinchu City
472,346	120,764	794	—	—	Taichung City
63,186	33,517	—	—	—	Chiayi City
212,813	63,072	6	—	—	Tainan City
5,821	1,501	—	—	—	Revenue Service Office, Fukien Province
4,928	1,302	—	—	—	Kinmen County
893	199	—	—	—	Lienchiang County

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

表3-3. 全國賦稅實徵淨額－按地區別分

單位:新台幣千元

地區別 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	Grand Total	1,225,600,850	100.0	1,252,766,218	100.0	1,387,300,291	100.0
台北市	Taipei City	343,652,910	28.0	347,658,455	27.8	381,093,275	27.5
高雄市	Kaohsiung City	137,202,445	11.2	142,758,125	11.4	171,792,981	12.4
台灣省	Taiwan Province	655,808,514	53.5	674,946,810	53.9	751,029,519	54.1
台北縣	Taipei County	96,604,685	7.9	99,271,493	7.9	107,334,425	7.7
宜蘭縣	Yilan County	9,512,401	0.8	9,511,464	0.8	10,464,678	0.8
桃園縣	Taoyuan County	151,846,765	12.4	160,663,523	12.8	187,849,934	13.5
新竹縣	Hsinchu County	18,248,799	1.5	13,818,583	1.1	16,599,913	1.2
苗栗縣	Miaoli County	17,394,405	1.4	17,892,223	1.4	18,866,001	1.4
台中縣	Taichung County	59,717,950	4.9	65,700,859	5.2	74,682,271	5.4
彰化縣	Changhua County	23,167,587	1.9	20,350,572	1.6	22,656,016	1.6
南投縣	Nantou County	8,243,593	0.7	6,982,909	0.6	7,534,749	0.5
雲林縣	Yunlin County	33,422,696	2.7	35,279,301	2.8	35,298,291	2.5
嘉義縣	Chiayi County	6,387,288	0.5	6,139,167	0.5	6,502,489	0.5
台南縣	Tainan County	22,105,407	1.8	22,058,012	1.8	21,545,621	1.6
高雄縣	Kaohsiung County	22,266,298	1.8	21,279,319	1.7	23,544,235	1.7
屏東縣	Pingtung County	14,205,907	1.2	15,815,134	1.3	17,646,164	1.3
台東縣	Taitung County	2,497,150	0.2	2,377,914	0.2	2,460,556	0.2
花蓮縣	Hualien County	8,549,419	0.7	8,874,033	0.7	9,228,220	0.7
澎湖縣	Penghu County	632,737	0.1	648,273	0.1	672,552	0.0
基隆市	Keelung City	71,726,279	5.9	90,385,116	7.2	101,669,390	7.3
新竹市	Hsinchu City	20,728,478	1.7	15,987,775	1.3	19,793,789	1.4
台中市	Taichung City	37,999,560	3.1	35,027,189	2.8	38,193,265	2.8
嘉義市	Chiayi City	8,123,767	0.7	7,230,020	0.6	7,921,023	0.6
台南市	Tainan City	22,427,343	1.8	19,653,931	1.6	20,565,937	1.5
福建省	Fuchien Province	2,679,949	0.2	4,609,877	0.4	4,496,128	0.3
金門縣	Kinmen County	2,504,838	0.2	4,280,663	0.3	4,040,119	0.3
連江縣	Lienchiang County	175,111	0.0	329,214	0.0	456,009	0.0
其他	Others	86,257,032	7.0	82,792,951	6.6	78,888,388	5.7

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 其他項係指無法依地區別劃分之稅目合計，包括關稅及礦區稅。

Table 3-3. Total Net Tax Revenues—by Region

Unit : NT$ 1,000

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
1,567,396,363	100.0	1,600,803,894	100.0	1,733,894,782	100.0	1,760,438,282	100.0	1,530,282,190	100.0
466,313,989	29.8	470,334,842	29.4	652,319,898	37.6	676,193,539	38.4	594,795,211	38.9
195,377,909	12.5	200,061,366	12.5	140,230,983	8.1	151,238,103	8.6	116,952,570	7.6
818,717,489	52.2	845,660,165	52.8	853,849,363	49.2	847,158,272	48.1	745,168,276	48.7
118,654,527	7.6	125,359,296	7.8	161,433,559	9.3	163,620,877	9.3	149,560,500	9.8
10,789,528	0.7	11,736,177	0.7	10,703,956	0.6	9,774,966	0.6	9,660,095	0.6
196,790,459	12.6	197,440,401	12.3	149,604,685	8.6	138,315,507	7.9	136,139,329	8.9
22,378,384	1.4	21,360,821	1.3	34,909,688	2.0	36,977,868	2.1	26,742,619	1.7
22,055,824	1.4	19,817,366	1.2	22,567,716	1.3	21,939,934	1.2	22,233,653	1.5
86,353,203	5.5	92,247,352	5.8	57,042,749	3.3	54,870,630	3.1	48,618,542	3.2
25,277,846	1.6	22,699,954	1.4	31,617,855	1.8	31,276,253	1.8	25,785,465	1.7
7,739,234	0.5	7,627,816	0.5	8,447,899	0.5	8,136,849	0.5	7,902,093	0.5
28,003,837	1.8	33,342,854	2.1	59,134,526	3.4	68,713,577	3.9	46,794,926	3.1
7,356,358	0.5	6,993,216	0.4	7,945,242	0.5	7,279,202	0.4	6,906,440	0.5
25,818,438	1.6	24,693,316	1.5	39,038,269	2.3	39,156,162	2.2	31,512,728	2.1
27,220,880	1.7	23,881,778	1.5	39,088,436	2.3	35,109,623	2.0	27,810,948	1.8
18,601,114	1.2	18,669,775	1.2	20,242,665	1.2	19,406,997	1.1	18,608,359	1.2
2,624,497	0.2	2,552,436	0.2	2,520,464	0.1	2,393,368	0.1	2,197,033	0.1
8,858,205	0.6	9,229,592	0.6	8,922,520	0.5	8,514,621	0.5	7,926,183	0.5
692,906	0.0	760,528	0.0	741,380	0.0	876,971	0.0	654,979	0.0
107,151,179	6.8	114,235,146	7.1	46,226,568	2.7	44,729,021	2.5	41,761,318	2.7
30,310,249	1.9	34,922,974	2.2	63,219,397	3.6	68,586,880	3.9	49,316,364	3.2
41,781,394	2.7	47,511,010	3.0	55,864,332	3.2	54,747,455	3.1	53,319,344	3.5
7,458,928	0.5	7,611,321	0.5	8,026,228	0.5	7,346,984	0.4	7,573,514	0.5
22,800,499	1.5	22,967,036	1.4	26,551,229	1.5	25,384,527	1.4	24,143,844	1.6
4,612,670	0.3	5,180,438	0.3	5,635,189	0.3	5,422,642	0.3	4,538,663	0.3
4,259,095	0.3	4,818,230	0.3	5,374,085	0.3	5,156,307	0.3	4,350,054	0.3
353,575	0.0	362,208	0.0	261,104	0.0	266,335	0.0	188,609	0.0
82,374,306	5.3	79,567,083	5.0	81,859,349	4.7	80,425,726	4.6	68,827,470	4.5

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

表3-3. 全國賦稅實徵淨額－按地區別分(續1)

民國98年　　單位:新台幣千元

地區別 Region		總計 Grand Total	稅課收入 合計 Total	關稅 Customs Duties	礦區稅 Mining Concession Tax	營利事業所得稅 Profit-seeking Enterprise Income Tax
總計	**Grand Total**	**1,530,282,190**	**1,483,518,036**	**68,827,432**	**38**	**334,162,587**
台北市	**Taipei City**	**594,795,211**	**579,939,319**	—	—	**144,117,449**
高雄市	**Kaohsiung City**	**116,952,570**	**112,898,481**	—	—	**23,088,673**
台灣省	**Taiwan Province**	**745,168,276**	**717,314,241**	—	—	**166,781,148**
台北縣	Taipei County	149,560,500	144,422,988	—	—	42,965,417
宜蘭縣	Yilan County	9,660,095	9,552,784	—	—	1,032,460
桃園縣	Taoyuan County	136,139,329	134,785,306	—	—	30,026,923
新竹縣	Hsinchu County	26,742,619	26,622,247	—	—	7,898,803
苗栗縣	Miaoli County	22,233,653	20,008,409	—	—	3,009,714
台中縣	Taichung County	48,618,542	45,460,400	—	—	11,881,215
彰化縣	Changhua County	25,785,465	25,561,277	—	—	7,744,581
南投縣	Nantou County	7,902,093	7,817,049	—	—	1,404,411
雲林縣	Yunlin County	46,794,926	46,685,826	—	—	4,600,240
嘉義縣	Chiayi County	6,906,440	6,871,996	—	—	1,188,701
台南縣	Tainan County	31,512,728	31,318,556	—	—	8,798,658
高雄縣	Kaohsiung County	27,810,948	27,628,346	—	—	6,966,072
屏東縣	Pingtung County	18,608,359	15,718,533	—	—	1,573,670
台東縣	Taitung County	2,197,033	2,169,771	—	—	193,523
花蓮縣	Hualien County	7,926,183	7,872,536	—	—	710,098
澎湖縣	Penghu County	654,979	654,905	—	—	91,128
基隆市	Keelung City	41,761,318	31,914,402	—	—	949,372
新竹市	Hsinchu City	49,316,364	48,849,569	—	—	17,411,443
台中市	Taichung City	53,319,344	52,316,455	—	—	13,199,448
嘉義市	Chiayi City	7,573,514	7,449,982	—	—	742,238
台南市	Tainan City	24,143,844	23,632,904	—	—	4,393,033
福建省	**Fuchien Province**	**4,538,663**	**4,538,525**	—	—	**175,317**
金門縣	Kinmen County	4,350,054	4,349,948	—	—	153,859
連江縣	Lienchiang County	188,609	188,577	—	—	21,458
其他	**Others**	**68,827,470**	**68,827,470**	**68,827,432**	**38**	—

說　明：遺產及贈與稅實物抵繳金額98年計6,697,556千元。

Table 3-3. Total Net Tax Revenues—by Region (Cont.1)

CY 2009

Unit : NT$ 1,000

Revenues from Tax					
綜合所得稅 Individual Income Tax	遺產及贈與稅 Estate and Gift Tax	貨 物 稅 Commodity Tax	菸 酒 稅 Tobacco and Alcohol Tax	證券交易稅 Securities Transactions Tax	期貨交易稅 Futures Transactions Tax
306,804,192	22,327,164	127,878,770	45,349,092	105,956,213	3,749,691
180,316,893	10,473,606	27,989	14,712	54,074,954	3,409,884
13,727,896	1,330,771	36,247,391	3,000,061	6,651,632	115,220
112,570,470	10,514,762	91,603,372	38,859,068	45,168,169	224,587
24,515,479	2,601,906	1,265,180	3,363,221	11,074,234	15,978
471,722	145,885	1,041,017	279,311	1,043,454	—
19,475,632	1,346,281	43,573,857	1,491,594	5,097,096	9,492
6,852,933	191,999	2,562,797	47,779	1,089,710	—
2,109,027	182,656	1,865,730	5,718,275	955,374	790
2,913,954	921,965	5,374,497	5,020,988	2,425,940	—
2,588,145	512,891	986,786	9,986	2,458,695	—
1,056,951	171,837	44,642	367,352	568,781	424
1,272,676	225,149	18,334,242	56,186	1,696,980	—
655,605	63,304	271,597	466,917	219,953	—
3,695,921	580,022	612,705	4,538,863	1,385,061	2,479
2,858,142	669,989	577,139	24,103	1,474,912	1,075
1,128,381	180,287	1,939,017	3,172,001	1,085,951	1,445
301,026	11,770	134	2,487	208,619	—
807,507	99,373	1,170,538	363,700	463,373	—
166,863	11,559	2	355	72,572	—
1,416,730	67,037	11,609,907	12,979,924	679,972	425
24,166,949	136,038	15,804	324	2,598,710	36,626
10,419,228	1,207,319	277,456	955,523	5,530,536	129,545
1,018,147	260,800	61,946	—	1,887,203	278
4,679,452	926,695	18,379	179	3,151,043	26,030
188,933	8,025	18	3,475,251	61,458	—
141,988	8,014	7	3,391,215	61,426	—
46,945	11	11	84,036	32	—
—	—	—	—	—	—

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT$ 6,697,556 thousand in 2009.

表3-3. 全國賦稅實徵淨額－按地區別分(續2完)

民國98年

單位:新台幣千元

地區別 Region		稅課收入				
		營業稅* Business Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 Vehicle License Tax
總計	Grand Total	223,503,049	59,053,891	53,313,055	56,346,975	53,049,587
台北市	Taipei City	130,158,348	18,702,394	15,413,916	10,295,486	6,462,009
高雄市	Kaohsiung City	10,205,386	5,735,375	2,261,803	5,278,783	3,424,153
台灣省	Taiwan Province	82,719,166	34,586,976	35,564,164	40,720,570	43,122,216
台北縣	Taipei County	20,083,960	8,627,365	9,652,273	8,454,578	7,494,722
宜蘭縣	Yilan County	1,711,528	548,353	1,219,588	830,918	954,282
桃園縣	Taoyuan County	10,261,078	4,604,040	5,606,484	5,975,695	5,125,259
新竹縣	Hsinchu County	3,071,188	1,035,830	905,701	1,058,151	1,384,775
苗栗縣	Miaoli County	1,911,078	760,436	787,265	997,685	1,418,039
台中縣	Taichung County	3,632,631	2,778,273	2,704,795	2,990,553	4,103,239
彰化縣	Changhua County	1,930,112	1,644,209	1,649,252	2,337,745	3,208,544
南投縣	Nantou County	998,562	533,493	439,735	723,109	1,305,409
雲林縣	Yunlin County	15,689,709	1,063,805	639,628	1,248,635	1,587,331
嘉義縣	Chiayi County	1,063,418	522,468	415,394	715,517	1,143,213
台南縣	Tainan County	2,715,123	1,787,633	1,700,999	2,454,837	2,526,622
高雄縣	Kaohsiung County	4,914,541	2,188,644	2,078,027	2,504,341	2,755,134
屏東縣	Pingtung County	2,070,088	827,029	604,057	1,086,295	1,720,790
台東縣	Taitung County	373,679	181,211	146,395	239,244	428,960
花蓮縣	Hualien County	2,119,787	379,816	400,947	453,122	725,523
澎湖縣	Penghu County	21,613	77,869	71,606	85,798	34,968
基隆市	Keelung City	1,463,334	723,832	379,288	713,359	684,861
新竹市	Hsinchu City	-996,178	1,353,169	1,130,281	1,242,052	1,092,553
台中市	Taichung City	5,949,349	2,357,436	3,343,183	4,034,796	3,072,818
嘉義市	Chiayi City	854,797	700,354	478,425	551,523	631,411
台南市	Tainan City	2,879,769	1,891,711	1,210,841	2,022,617	1,723,763
福建省	Fuchien Province	420,149	29,146	73,172	52,136	41,209
金門縣	Kinmen County	401,086	24,796	71,703	46,752	36,686
連江縣	Lienchiang County	19,063	4,350	1,469	5,384	4,523
其他	Others	—	—	—	—	—

附註：*自91年1月（含）起金融保險業營業稅分離單獨列示。自96年1月（含）起海關代徵營業稅改依進口營業人所屬地區國稅局劃歸至各縣市。

Table 3-3. Total Net Tax Revenues—by Region (Cont.2 End)

CY 2009

Unit : NT$ 1,000

Revenues from Tax				金融保險業營業稅	健康福利捐
契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育臨時捐 Temporary Surtax for Education	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco
13,065,855	8,463,872	1,666,423	150	21,853,430	24,910,724
2,357,002	3,905,531	210,023	-877	14,855,892	—
1,133,264	554,561	143,512	—	1,075,335	2,978,754
9,569,200	3,997,959	1,311,387	1,027	5,922,065	21,931,970
3,151,861	912,645	243,786	383	1,304,926	3,832,586
161,459	93,287	19,532	-12	107,311	—
1,388,445	533,252	270,074	104	764,891	589,132
281,232	162,200	79,818	-669	120,372	—
160,156	95,830	37,136	-782	92,650	2,132,594
434,793	225,997	51,936	-376	296,202	2,861,940
258,835	172,229	58,886	381	224,188	—
97,070	66,766	38,028	479	85,044	—
138,000	98,756	34,520	-31	109,100	—
87,641	48,697	9,718	-147	34,444	—
300,888	153,830	64,915	—	194,172	—
376,368	188,471	50,792	596	182,602	—
191,747	95,245	42,311	219	132,654	2,757,172
40,272	31,471	10,970	10	27,262	—
83,755	66,885	28,118	-6	53,647	—
11,829	6,374	2,369	—	74	—
172,843	50,347	23,090	81	88,370	9,758,546
386,434	247,332	28,035	-3	466,795	—
1,245,914	472,346	120,764	794	1,002,889	—
166,157	63,186	33,517	—	123,532	—
433,501	212,813	63,072	6	510,940	—
6,389	5,821	1,501	—	138	—
6,186	4,928	1,302	—	106	—
203	893	199	—	32	—
—	—	—	—	—	—

Note : *Since Jan. 2002, the Financial Enterprises Business Tax has been listed separately. Since Jan. 2007, based on the place of business of the importer, the Business Tax on the imported goods has been distributed to each region.

表3-4. 全國賦稅實徵淨額－按直接稅與間接稅別分

單位:新台幣千元

年別及地區別 CY & Region		總計 Grand Total	
		金額 Amount	結構比 %
91年	2002	1,225,600,850	100.0
92年	2003	1,252,766,218	100.0
93年	2004	1,387,300,291	100.0
94年	2005	1,567,396,363	100.0
95年	2006	1,600,803,894	100.0
96年	2007	1,733,894,782	100.0
97年	2008	1,760,438,282	100.0
98年	2009	1,530,282,190	100.0
台北市	**Taipei City**	**594,795,211**	**100.0**
高雄市	**Kaohsiung City**	**116,952,570**	**100.0**
台灣省	**Taiwan Province**	**745,168,276**	**100.0**
台北縣	Taipei County	149,560,500	100.0
宜蘭縣	Yilan County	9,660,095	100.0
桃園縣	Taoyuan County	136,139,329	100.0
新竹縣	Hsinchu County	26,742,619	100.0
苗栗縣	Miaoli County	22,233,653	100.0
台中縣	Taichung County	48,618,542	100.0
彰化縣	Changhua County	25,785,465	100.0
南投縣	Nantou County	7,902,093	100.0
雲林縣	Yunlin County	46,794,926	100.0
嘉義縣	Chiayi County	6,906,440	100.0
台南縣	Tainan County	31,512,728	100.0
高雄縣	Kaohsiung County	27,810,948	100.0
屏東縣	Pingtung County	18,608,359	100.0
台東縣	Taitung County	2,197,033	100.0
花蓮縣	Hualien County	7,926,183	100.0
澎湖縣	Penghu County	654,979	100.0
基隆市	Keelung City	41,761,318	100.0
新竹市	Hsinchu City	49,316,364	100.0
台中市	Taichung City	53,319,344	100.0
嘉義市	Chiayi City	7,573,514	100.0
台南市	Tainan City	24,143,844	100.0
福建省	**Fuchien Province**	**4,538,663**	**100.0**
金門縣	Kinmen County	4,350,054	100.0
連江縣	Lienchiang County	188,609	100.0
其他	**Others**	**68,827,470**	**100.0**

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 其他項係指無法依地區別劃分之稅目合計，包括關稅及礦區稅。

Table 3-4. Total Net Tax Revenues—by Direct and Indirect Taxes

Unit : NT$ 1,000

直接稅 Direct Taxes		間接稅 Indirect Taxes	
金額 Amount	結構比 %	金額 Amount	結構比 %
650,961,904	53.1	574,638,946	46.9
686,724,819	54.8	566,041,399	45.2
773,547,249	55.8	613,753,042	44.2
930,237,773	59.3	637,158,590	40.7
966,661,098	60.4	634,142,796	39.6
1,094,508,325	63.1	639,386,457	36.9
1,145,414,813	65.1	615,023,469	34.9
954,779,181	62.4	575,503,009	37.6
439,160,696	**73.8**	**155,634,515**	**26.2**
59,323,417	**50.7**	**57,629,153**	**49.3**
455,700,454	**61.2**	**289,467,822**	**38.8**
111,059,458	74.3	38,501,042	25.7
5,453,827	56.5	4,206,268	43.5
73,530,160	54.0	62,609,169	46.0
19,313,690	72.2	7,428,929	27.8
8,962,321	40.3	13,271,332	59.7
27,051,112	55.6	21,567,430	44.4
19,194,719	74.4	6,590,746	25.6
4,995,803	63.2	2,906,290	36.8
10,885,082	23.3	35,909,844	76.7
3,868,436	56.0	3,038,004	44.0
20,706,498	65.7	10,806,230	34.3
19,118,166	68.7	8,692,782	31.3
6,679,080	35.9	11,929,279	64.1
1,322,070	60.2	874,963	39.8
3,397,985	42.9	4,528,198	57.1
589,224	90.0	65,755	10.0
5,102,939	12.2	36,658,379	87.8
48,461,699	98.3	854,665	1.7
41,468,131	77.8	11,851,213	22.2
5,805,125	76.7	1,768,389	23.3
18,734,929	77.6	5,408,915	22.4
594,576	**13.1**	**3,944,087**	**86.9**
514,724	11.8	3,835,330	88.2
79,852	42.3	108,757	57.7
38	**0.0**	**68,827,432**	**100.0**

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

表3-5. 全國賦稅實徵淨額—按OECD稅收分類

(1)金　　額

單位:新台幣千元

OECD 稅 收 分 類	93年 CY 2004	94年 CY 2005	95年 CY 2006
總　　計	1,387,300,291	1,567,396,363	1,600,803,894
1000 對所得、利潤與資本利得的稅收	537,189,960	707,471,213	722,765,144
1100 個人	296,101,107	378,114,134	410,877,568
1110 所得、利潤	214,824,969	296,449,973	334,330,223
1120 資本利得	81,276,138	81,664,161	76,547,345
1130 樂透、博奕	—	—	—
1200 公司	241,088,853	329,357,079	311,887,576
1300 其他	—	—	—
2000 社會安全捐	—	—	—
3000 對工資與勞動力的徵收	—	—	—
4000 對財產徵收的稅收	244,124,177	231,223,976	252,609,463
4100 對不動產徵收的經常性稅收	101,948,136	104,591,737	107,161,358
4200 對淨財富徵收的經常性稅收	—	—	—
4300 遺產、繼承與贈與稅	29,047,708	30,450,904	28,693,738
4310 遺產與繼承稅	23,162,455	24,109,673	23,516,468
4320 贈與稅	5,885,253	6,341,231	5,177,270
4400 對金融與資本交易徵收的稅收	100,191,409	83,003,402	102,740,538
4500 對財產徵收的其他非經常性稅收	12,936,924	13,177,933	14,013,829
4600 對財產徵收的其他經常性稅收	—	—	—
5000 對貨品與勞務徵收的稅收	605,986,154	628,701,174	625,429,287
5100 對貨品生產、銷售及移轉等徵收的稅收	554,215,021	574,858,081	570,893,855
5110 一般銷售額	257,689,347	263,243,341	263,575,221
5120 對特種貨品與勞務徵收的稅收	296,525,674	311,614,740	307,318,634
5121 貨物稅	217,641,085	229,241,072	227,751,709
5122 財政專賣利潤	—	—	—
5123 進口稅	78,884,589	82,373,668	79,566,925
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	—	—	—
5127 對國際貿易與交易課徵的其他稅收	—	—	—
5128 對特種貨品與勞務徵收的其他稅收	—	—	—
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	51,771,133	53,843,093	54,535,432
5210 經常性稅收	49,904,368	51,863,060	52,548,499
5220 非經常性稅收	1,866,765	1,980,033	1,986,933
5300 其他	—	—	—
6000 其他稅收	—	—	—

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 各稅含所附徵之教育捐。

Table 3-5. Total Net Tax Revenues—by OECD classification of Taxes

(1) Amount

Unit : NT$ 1,000

96年 CY 2007	97年 CY 2008	98年 CY 2009	The OECD classification of Taxes
1,733,894,782	1,760,438,282	1,530,282,190	Total Tax Revenues
804,842,248	891,943,839	694,279,834	1000 Taxes on income, profits and capital gains
422,208,738	446,698,978	360,117,247	1100 Individuals
347,526,356	389,743,539	306,804,192	1110 Income/ profits
74,682,382	56,955,439	53,313,055	1120 Capital gains
—	—	—	1130 Lotteries/gambling
382,633,510	445,244,861	334,162,587	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
—	—	—	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
298,503,110	263,120,815	268,963,181	4000 Taxes on property
112,895,388	114,475,405	115,400,440	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent net wealth taxes
28,481,129	28,977,696	22,327,164	4300 Estate, inheritance and gift taxes
21,779,848	23,871,158	17,224,637	4310 Estate and inheritance taxes
6,701,281	5,106,538	5,102,527	4320 Gift taxes
143,489,773	106,971,667	118,169,776	4400 Taxes on financial and capital transactions
13,636,820	12,696,047	13,065,801	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
630,549,424	605,373,628	567,039,175	5000 Taxes on goods and services
575,467,090	550,373,419	512,322,497	5100 Taxes on production, sale and transfer of goods and services
274,267,613	273,666,818	245,356,479	5110 General sales taxes
301,199,477	276,706,601	266,966,018	5120 Taxes on specific goods and services
219,340,407	196,280,896	198,138,586	5121 Excises
—	—	—	5122 Profits of fiscal monopolies
81,859,070	80,425,705	68,827,432	5123 Customs / import duties
—	—	—	5124 On exports
—	—	—	5125 On investment goods
—	—	—	5126 On specific services
—	—	—	5127 Other taxes on international trade and transactions
—	—	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
55,082,334	55,000,209	54,716,678	5200 Taxes on use of goods , or on permission to use goods or perform activities
53,271,422	53,254,944	53,049,587	5210 Recurrent taxes
1,810,912	1,745,265	1,667,091	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
—	—	—	6000 Other taxes

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：Taxes include Education Surtax.

表3-5. 全國賦稅實徵淨額—按OECD稅收分類(續1完)

(2)對 照 表

OECD 稅 收 分 類	我 國 稅 目 對 照
總　　計	
1000 對所得、利潤與資本利得的稅收	
1100 個人	
1110 所得、利潤	綜合所得稅
1120 資本利得	土地增值稅
1130 樂透、博奕	
1200 公司	營利事業所得稅
1300 其他	
2000 社會安全捐	
3000 對工資與勞動力的徵收	
4000 對財產徵收的稅收	
4100 對不動產徵收的經常性稅收	田賦、地價稅、房屋稅
4200 對淨財富徵收的經常性稅收	
4300 遺產、繼承與贈與稅	
4310 遺產與繼承稅	遺產稅
4320 贈與稅	贈與稅
4400 對金融與資本交易徵收的稅收	證券交易稅、期貨交易稅、印花稅
4500 對財產徵收的其他非經常性稅收	契稅
4600 對財產徵收的其他經常性稅收	
5000 對貨品與勞務徵收的稅收	
5100 對貨品生產、銷售及移轉等徵收的稅收	
5110 一般銷售額	營業稅、金融保險業營業稅
5120 對特種貨品與勞務徵收的稅收	
5121 貨物稅	貨物稅、菸酒稅、健康福利捐、鹽稅
5122 財政專賣利潤	公賣利益
5123 進口稅	關稅、進口商港建設費
5124 出口稅	出口商港建設費
5125 對投資財之課稅	
5126 對特別勞務之課稅	
5127 對國際貿易與交易課徵的其他稅收	
5128 對特種貨品與勞務徵收的其他稅收	
5130 其他	
5200 對貨品使用及行為課徵的稅收	
5210 經常性稅收	使用牌照稅
5220 非經常性稅收	礦區稅、屠宰稅、娛樂稅、筵席稅
5300 其他	
6000 其他稅收	

Table 3-5. Total Net Tax Revenues—by OECD classification of Taxes (Cont.1 End)

(2) Classification

The OECD classification of Taxes	The Republic of China item of Taxes
Total Tax Revenues	
1000 Taxes on income, profits and capital gains	
1100 Individuals	
1110 Income/ profits	Individual Income Tax
1120 Capital gains	Land Value Increment Tax
1130 Lotteries/gambling	
1200 Corporations	Profit-seeking Enterprise Income Tax
1300 Unallocable as between 1100 and 1200	
2000 Social security contributions	
3000 Taxes on payroll and workforce	
4000 Taxes on property	
4100 Recurrent taxes on immovable property	Agricultural Land Tax, Land Value Tax, House Tax
4200 Recurrent net wealth taxes	
4300 Estate, inheritance and gift taxes	
4310 Estate and inheritance taxes	Estate Tax
4320 Gift taxes	Gift Tax
4400 Taxes on financial and capital transactions	Securities Transactions Tax, Futures Transactions Tax, Stamp Tax
4500 Other non-recurrent taxes on property	Deed Tax
4600 Other recurrent taxes on property	
5000 Taxes on goods and services	
5100 Taxes on production, sale and transfer of goods and services	
5110 General sales taxes	Business Tax, Financial Enterprises Business Tax
5120 Taxes on specific goods and services	
5121 Excises	Commodity Tax, Tobacco and Alcohol Tax, Health and Welfare Surcharge, Salt Tax
5122 Profits of fiscal monopolies	Monopoly Revenues
5123 Customs / import duties	Customs Duties, Harbor Construction Dues of Import
5124 On exports	Harbor Construction Dues of Export
5125 On investment goods	
5126 On specific services	
5127 Other taxes on international trade and transactions	
5128 Other taxes on specific goods and services	
5130 Unallocable as between 5110 and 5120	
5200 Taxes on use of goods , or on permission to use goods or perform activities	
5210 Recurrent taxes	Vehicle License Tax
5220 Non-recurrent taxes	Mining concession Tax, Slaughter Tax, Amusement Tax, Feast Tax
5300 Unallocable as between 5100 and 5200	
6000 Other taxes	

表3-6. 全國賦稅實徵淨額與預算數之比較

單位:新台幣千元;%

稅目別	95年 CY 2006			96年 CY 2007		
	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount
總計	**1,600,803,894**	**1,471,263,943**	**108.8**	**1,733,894,782**	**1,614,809,794**	**107.4**
一、稅課收入	**1,556,651,792**	**1,436,732,943**	**108.3**	**1,685,875,406**	**1,569,485,794**	**107.4**
(一)國稅	**1,295,680,319**	**1,186,044,869**	**109.2**	**1,420,741,449**	**1,316,029,257**	**108.0**
1.關稅	79,566,925	84,200,000	94.5	81,859,070	87,600,000	93.4
2.礦區稅	158	—	—	279	—	—
3.所得稅	646,217,799	537,507,777	120.2	730,159,866	653,227,779	111.8
(1)營利事業所得稅	311,887,576	276,348,888	112.9	382,633,510	343,894,445	111.3
(2)綜合所得稅	334,330,223	261,158,889	128.0	347,526,356	309,333,334	112.3
4.遺產及贈與稅	28,693,738	31,120,000	92.2	28,481,129	27,954,000	101.9
(1)遺產稅	23,516,468	24,740,000	95.1	21,779,848	22,364,000	97.4
(2)贈與稅	5,177,270	6,380,000	81.1	6,701,281	5,590,000	119.9
5.貨物稅	159,201,482	162,555,556	97.9	149,036,726	164,000,000	90.9
6.菸酒稅	51,041,996	50,000,000	102.1	50,415,193	51,000,000	98.9
7.證券交易稅	89,954,385	88,905,000	101.2	128,894,627	85,120,000	151.4
8.期貨交易稅	4,072,486	8,500,000	47.9	5,757,834	6,768,000	85.1
9.營業稅	236,931,350	223,256,536	106.1	246,136,725	240,359,478	102.4
(二)直轄市及縣(市)稅	**260,963,574**	**250,688,074**	**104.1**	**265,128,923**	**253,456,537**	**104.6**
10.土地稅	131,207,704	126,648,202	103.6	133,691,191	125,267,015	106.7
(1)田賦	—	—	—	—	—	—
(2)地價稅	54,660,359	52,555,552	104.0	59,008,809	53,877,514	109.5
(3)土地增值稅	76,547,345	74,092,650	103.3	74,682,382	71,389,501	104.6
11.房屋稅	52,493,513	50,588,605	103.8	53,882,845	51,875,405	103.9
12.使用牌照稅	52,548,499	52,720,260	99.7	53,271,422	54,215,383	98.3
13.契稅	14,013,856	10,973,535	127.7	13,636,896	11,821,828	115.4
14.印花稅	8,713,667	7,960,005	109.5	8,837,312	8,507,235	103.9
15.娛樂稅	1,986,335	1,797,467	110.5	1,809,257	1,769,671	102.2
(三)教育捐	**7,899**	—	—	**5,034**	—	—
二、公賣利益	—	—	—	—	—	—
三、金融保險業營業稅	**26,643,871**	**24,600,000**	**108.3**	**28,130,888**	**25,800,000**	**109.0**
四、健康福利捐	**17,508,231**	**9,931,000**	**176.3**	**19,888,488**	**19,524,000**	**101.9**

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 遺產及贈與稅實物抵繳金額98年計6,697,556千元。

Table 3-6. Total Net Tax Revenues and Budget Amount

Unit : NT$ 1,000 ; %

97年 CY 2008			98年 CY 2009			Item of Tax
實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	
1,760,438,282	1,740,892,786	101.1	1,530,282,190	1,784,091,474	85.8	Grand Total
1,710,617,299	1,696,417,786	100.8	1,483,518,036	1,736,750,974	85.4	Taxes
1,461,840,358	1,441,464,493	101.4	1,238,558,228	1,483,964,901	83.5	National Taxes
80,425,705	83,500,000	96.3	68,827,432	84,000,000	81.9	Customs Duties
21	—	—	38	—	—	Mining Concession Tax
834,988,400	752,064,414	111.0	640,966,779	799,971,110	80.1	Income Tax
445,244,861	386,758,859	115.1	334,162,587	405,194,444	82.5	Profit-seeking Enterprise Income Tax
389,743,539	365,305,555	106.7	306,804,192	394,776,666	77.7	Individual Income Tax
28,977,696	16,514,000	175.5	22,327,164	17,250,000	129.4	Estate and Gift Tax
23,871,158	13,210,000	180.7	17,224,637	13,800,000	124.8	Estate Tax
5,106,538	3,304,000	154.6	5,102,527	3,450,000	147.9	Gift Tax
126,659,613	151,495,556	83.6	127,878,770	142,850,000	89.5	Commodity Tax
49,506,301	53,375,000	92.8	45,349,092	53,750,000	84.4	Tobacco and Alcohol Tax
90,630,291	121,700,000	74.5	105,956,213	122,000,000	86.8	Securities Transactions Tax
6,691,514	4,675,000	143.1	3,749,691	5,000,000	75.0	Futures Transactions Tax
243,960,817	258,140,523	94.5	223,503,049	259,143,791	86.2	Business Tax
248,771,541	254,953,293	97.6	244,959,658	252,786,073	96.9	Municipality & County (City) Taxes
116,082,367	125,427,226	92.5	112,366,946	122,121,449	92.0	Land Tax
—	—	—	—	—	—	Agricultural Land Tax
59,126,928	55,645,207	106.3	59,053,891	56,902,160	103.8	Land Value Tax
56,955,439	69,782,019	81.6	53,313,055	65,219,289	81.7	Land Value Increment Tax
55,343,250	53,172,737	104.1	56,346,975	54,637,274	103.1	House Tax
53,254,944	53,707,922	99.2	53,049,587	53,307,635	99.5	Vehicle License Tax
12,696,095	12,452,916	102.0	13,065,855	12,436,635	105.1	Deed Tax
9,649,862	8,489,631	113.7	8,463,872	8,649,618	97.9	Stamp Tax
1,745,023	1,702,861	102.5	1,666,423	1,633,462	102.0	Amusement Tax
5,400	—	—	150	—	—	Education Surtax
—	—	—	—	—	—	Monopoly Revenues
29,706,001	27,000,000	110.0	21,853,430	27,600,000	79.2	Financial Enterprises Business Tax
20,114,982	17,475,000	115.1	24,910,724	19,740,500	126.2	Health and Welfare Surcharge on Tobacco

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT$ 6,697,556 thousand in 2009.

表3-7. 貨物稅實徵淨額－按貨品別分

單位:新台幣千元

貨品別 Commodity	91年 CY 2002	92年 CY 2003	93年 CY 2004
總計 Grand Total	143,641,480	146,011,511	159,643,630
油氣類 Oil & Gas	86,775,163	85,145,667	89,695,426
車輛類 Vehicles	40,046,973	44,606,711	53,072,883
汽車 Motor Vehicles	37,284,951	41,242,410	49,337,534
機車 Motor Cycles	2,762,022	3,364,301	3,735,349
橡膠輪胎 Rubber Tires and Tubes	1,255,631	1,300,566	1,400,376
水泥 Cement	5,950,251	5,087,103	5,108,520
飲料品 Beverages	3,095,991	3,234,084	3,188,030
平板玻璃 Glass Plates & Sheets	261,959	367,861	316,667
電器類 Electric Appliances	6,255,512	6,269,519	6,861,728
電冰箱 Refrigerators	880,120	942,491	1,550,281
電視機 Television Sets	1,298,799	1,065,678	1,159,681
冷暖氣機 Air Conditioners	2,663,048	2,945,715	2,774,691
除濕機 Dehuminifiers	58,889	67,557	124,943
錄影機 Video Tape Recorders	543,844	480,606	546,205
電唱機 Record Players	1,003	19,184	38,715
錄音機 Tape Recorders	276,656	259,418	180,309
音響組合 Sound System	409,220	356,281	363,191
電烤箱 Electric Ovens	123,933	132,589	123,712

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-7. Net Revenues of Commodity Tax — by Commodity

Unit:NT$1,000

94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
168,410,908	159,201,482	149,036,726	126,659,613	127,878,770
87,624,835	93,256,776	87,673,324	75,828,510	84,370,114
64,013,223	49,182,877	45,232,193	35,200,408	29,231,030
59,741,827	45,357,052	41,251,139	30,414,896	27,537,289
4,271,396	3,825,825	3,981,054	4,785,512	1,693,741
1,501,281	1,496,144	1,528,146	1,689,668	1,573,078
5,199,246	5,199,978	4,436,458	3,985,962	3,405,923
3,182,030	3,137,668	3,068,153	3,077,513	3,323,086
344,474	346,382	414,448	421,332	342,470
6,545,819	6,581,657	6,684,004	6,456,220	5,633,069
1,654,530	1,929,089	2,070,046	2,100,633	1,701,683
1,064,092	1,038,172	1,006,246	966,164	836,084
2,533,374	2,572,830	2,623,455	2,483,321	2,301,448
124,349	122,665	102,106	120,544	87,359
477,332	401,224	376,194	313,285	306,405
18,150	13,217	5,789	6,745	622
70,549	40,920	37,778	27,739	4,700
446,544	325,238	319,684	293,955	270,774
156,899	138,302	142,706	143,834	123,994

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

表3-8. 賦稅收入指標

單位：新台幣百萬元；%

會計年度	國民生產毛額 GNP(at current prices)		國內生產毛額 GDP(at current prices)		各級政府歲出淨額 General Gov. Net Expenditures		＊人口數（十二月底） Population (End of Current Year) 千人 Thousand Persons
	金額 Amount	年增率 Annual Growth Rate	金額 Amount	年增率 Annual Growth Rate	金額 Amount	年增率 Annual Growth Rate	
74年度	2,510,685	8.4	2,468,162	7.1	546,338	7.9	19,013
75年度	2,755,417	9.7	2,694,024	9.2	616,718	12.9	19,258
76年度	3,208,880	16.5	3,129,169	16.2	641,911	4.1	19,455
77年度	3,464,585	8.0	3,377,997	8.0	726,468	13.2	19,673
78年度	3,817,094	10.2	3,732,556	10.5	1,207,351	66.2	19,904
79年度	4,349,544	13.9	4,229,578	13.3	1,097,518	-9.1	20,107
80年度	4,799,642	10.3	4,677,232	10.6	1,275,613	16.2	20,353
81年度	5,376,207	12.0	5,248,374	12.2	1,561,930	22.4	20,557
82年度	5,956,752	10.8	5,830,252	11.1	1,756,306	12.4	20,803
83年度	6,477,264	8.7	6,374,295	9.3	1,826,367	4.0	20,995
84年度	7,058,867	9.0	6,949,558	9.0	1,910,066	4.6	21,178
85年度	7,719,211	9.4	7,600,922	9.4	1,843,786	-3.5	21,357
86年度	8,292,272	7.4	8,192,944	7.8	1,878,764	1.9	21,525
87年度	9,013,899	8.7	8,939,196	9.1	1,992,593	6.1	21,743
88年度	9,527,818	5.7	9,454,090	5.8	2,050,004	2.9	21,929
89年度	20,066,519	110.6	15,097,994	59.7	3,140,936	53.2	22,092
90年	10,122,411	-49.6	9,930,387	-34.2	2,271,755	-27.7	22,340
91年	10,654,141	5.3	10,411,639	4.8	2,144,994	-5.6	22,457
92年	11,025,130	3.5	10,696,257	2.7	2,216,514	3.3	22,554
93年	11,737,391	6.5	11,365,292	6.3	2,245,047	1.3	22,640
94年	12,031,145	2.5	11,740,279	3.3	2,291,999	2.1	22,723
95年	12,555,170	4.4	12,243,471	4.3	2,214,226	-3.4	22,815
96年	13,243,277	5.5	12,910,511	5.4	2,290,169	3.4	22,902
97年	12,934,796	-2.3	12,620,150	-2.2	2,343,585	2.3	22,994
98年	12,890,779	-0.3	12,477,182	-1.1	2,670,898	14.0	23,070

資料來源：1.財政部所屬各機關及各縣市稽徵單位。
2.國民（內）生產毛額為行政院主計處99年11月發布之資料。

說　　明：賦稅收入自82年度（含）起，人口數自81年底（含）起均含金馬地區資料在內。

附　　註：1.*人口數90年以前為12月底資料，自90年（含）起為6月底資料。
2.※自91年（含）起此比率之賦稅收入不含金融保險業營業稅及健康福利捐值。

Table 3-8. Tax Revenues Index

Units：NT$Million；%

賦稅收入 Tax Revenues								FY
金額 Amount	年增率 Annual Growth Rate	占國民生產毛額之比率 Tax Revenues / GNP	占國內生產毛額之比率 Tax Revenues / GDP	占各級政府歲出淨額之比率 Tax Revenues / General Gov. Net Exp.	與人口數之比較 Tax Revenues / Population 新台幣元/人 NT$ / person	稅收彈性 Tax Elastic 占GNP	稅收彈性 Tax Elastic 占GDP	
394,846	3.0	15.7	16.0	72.3	20,767	0.4	0.4	1985
401,800	1.8	14.6	14.9	65.2	20,864	0.2	0.2	1986
461,455	14.8	14.4	14.7	71.9	23,719	0.9	0.9	1987
558,046	20.9	16.1	16.5	76.8	28,366	2.6	2.6	1988
677,418	21.4	17.7	18.1	56.1	34,034	2.1	2.0	1989
847,733	25.1	19.5	20.0	77.2	42,161	1.8	1.9	1990
808,621	-4.6	16.8	17.3	63.4	39,730	-0.4	-0.4	1991
967,624	19.7	18.0	18.4	62.0	47,070	1.6	1.6	1992
1,045,496	8.0	17.6	17.9	59.5	50,257	0.7	0.7	1993
1,127,481	7.8	17.4	17.7	61.7	53,702	0.9	0.8	1994
1,232,264	9.3	17.5	17.7	64.5	58,186	1.0	1.0	1995
1,197,797	-2.8	15.5	15.8	65.0	56,084	-0.3	-0.3	1996
1,271,453	6.1	15.3	15.5	67.7	59,069	0.8	0.8	1997
1,397,052	9.9	15.5	15.6	70.1	64,253	1.1	1.1	1998
1,355,062	-3.0	14.2	14.3	66.1	61,793	-0.5	-0.5	1999
1,929,767	42.4	9.6	12.8	61.4	87,351	0.4	0.7	2000
1,257,841	-34.8	12.4	12.7	55.4	56,304	-0.7	-1.0	CY 2001
1,225,601	-2.6	11.5	11.8	※ 55.5	54,575	-0.5	-0.5	CY 2002
1,252,766	2.2	11.4	11.7	55.0	55,545	0.6	0.8	CY 2003
1,387,300	10.7	11.8	12.2	60.3	61,277	1.7	1.7	CY 2004
1,567,396	13.0	13.0	13.4	66.8	68,978	5.2	3.9	CY 2005
1,600,804	2.1	12.8	13.1	70.3	70,165	0.5	0.5	CY 2006
1,733,895	8.3	13.1	13.4	73.6	75,709	1.5	1.5	CY 2007
1,760,438	1.5	13.6	13.9	73.0	76,561	0.7	0.7	CY 2008
1,530,282	-13.1	11.9	12.3	55.5	66,332	-38.4	-11.5	CY 2009

Source：1.Various agencies of Ministry of Finance and tax collection of each county/city government.
2.GNP and GDP data are from DGBAS Nov., 2010.

Explanation：Starting from FY 1993, the tax revenues and starting from the end of 1992, the population number all include data of Kinmen and Lienchiang counties.

Note：1.*The population data prior to 2001 refers to year end figures. That for the years after 2001 refers to mid year figures.
2.※Starting from 2002, tax revenues ratio excludes Financial Enterprises Business Tax & Health and Welfare Surcharge on Tobacco.

表3-8. 賦稅收入指標(續1完)

單位：%

會計年度	主要稅收占國民生產毛額之百分比 Major Tax Revenues/GNP					
	關稅 Customs Duties	營利事業所得稅 Business Income Tax	綜合所得稅 Individual Income Tax	貨物稅 Commodity Tax	營業稅 Business Tax	土地稅 Land Tax
74年度	2.7	1.5	1.6	2.2	1.2	1.8
75年度	2.3	1.4	1.5	1.8	1.4	1.7
76年度	2.4	1.4	1.4	1.6	1.9	2.0
77年度	2.3	1.8	1.8	1.9	2.1	2.6
78年度	2.3	2.1	2.0	2.1	2.0	3.2
79年度	1.9	2.5	2.7	2.0	2.6	2.4
80年度	1.7	1.7	2.3	1.8	2.6	2.5
81年度	1.6	1.8	2.2	2.1	2.7	4.0
82年度	1.7	1.8	2.2	2.3	2.8	3.7
83年度	1.6	1.8	2.3	2.2	3.0	3.2
84年度	1.6	2.1	2.4	2.2	3.0	2.7
85年度	1.4	1.9	2.5	2.0	2.8	2.0
86年度	1.2	1.8	2.5	1.8	2.7	2.1
87年度	1.3	1.8	2.6	1.7	2.7	1.9
88年度	1.1	2.0	2.5	1.5	2.6	1.6
89年度	0.8	1.5	1.5	1.1	1.6	1.1
90年	0.9	2.3	2.4	1.3	2.0	0.9
91年	0.8	1.6	2.1	1.3	2.0	0.9
92年	0.8	1.9	1.8	1.3	1.8	1.0
93年	0.7	2.1	1.8	1.4	2.0	1.1
94年	0.7	2.7	2.5	1.4	2.0	1.1
95年	0.6	2.5	2.7	1.3	1.9	1.0
96年	0.6	2.9	2.6	1.1	1.9	1.0
97年	0.6	3.4	3.0	1.0	1.9	0.9
98年	0.5	2.6	2.4	1.0	1.7	0.9

Table 3-8. Tax Revenues Index (Cont.1 End)

Unit：%

主要稅收占國內生產毛額之百分比 Major Tax Revenues/GDP						
關　稅 Customs Duties	營利事業所得稅 Business Income Tax	綜合所得稅 Individual Income Tax	貨物稅 Commodity Tax	營業稅 Business Tax	土地稅 Land Tax	FY
2.7	1.5	1.6	2.2	1.2	1.9	1985
2.4	1.4	1.6	1.8	1.4	1.7	1986
2.4	1.4	1.5	1.7	2.0	2.1	1987
2.3	1.8	1.8	2.0	2.2	2.7	1988
2.4	2.1	2.1	2.1	2.1	3.3	1989
1.9	2.6	2.7	2.0	2.6	2.5	1990
1.7	1.8	2.4	1.8	2.6	2.6	1991
1.7	1.9	2.3	2.2	2.8	4.1	1992
1.7	1.8	2.2	2.3	2.9	3.8	1993
1.6	1.8	2.4	2.3	3.1	3.2	1994
1.7	2.1	2.5	2.3	3.1	2.8	1995
1.4	2.0	2.6	2.0	2.9	2.1	1996
1.3	1.8	2.5	1.8	2.7	2.1	1997
1.3	1.8	2.6	1.7	2.7	1.9	1998
1.1	2.1	2.5	1.5	2.7	1.6	1999
1.0	2.0	2.0	1.5	2.1	1.4	2000
0.9	2.4	2.5	1.3	2.1	0.9	CY 2001
0.8	1.6	2.2	1.4	2.1	0.9	CY 2002
0.8	2.0	1.8	1.4	1.8	1.0	CY 2003
0.7	2.1	1.9	1.4	2.1	1.2	CY 2004
0.7	2.8	2.5	1.4	2.0	1.2	CY 2005
0.6	2.5	2.7	1.3	1.9	1.1	CY 2006
0.6	3.0	2.7	1.2	1.9	1.0	CY 2007
0.6	3.5	3.1	1.0	1.9	0.9	CY 2008
0.6	2.7	2.5	1.0	1.8	0.9	CY 2009

表3-9. 各國賦稅負擔率
（含社會安全捐）

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	奧地利 Austria	比利時 Belgium	加拿大 Canada	丹麥 Denmark	法國 France	德國* Germany	希臘 Greece	義大利 Italy
1965	—	21.0	33.9	31.1	25.7	30.0	34.1	31.6	17.8	25.5
1970	—	21.5	33.8	33.9	30.9	38.4	34.1	31.5	20.0	25.7
1975	—	25.9	36.6	39.5	32.0	38.4	35.4	34.3	19.4	25.4
1980	—	26.7	38.9	41.3	31.0	43.0	40.1	36.4	21.6	29.7
1985	17.3	28.3	40.8	44.4	32.5	46.1	42.8	36.1	25.5	33.6
1990	22.6	28.5	39.7	42.0	35.9	46.5	42.0	34.8	26.2	37.8
1995	21.6	28.8	41.4	43.6	35.6	48.8	42.9	37.2	28.9	40.1
1996	21.2	29.4	42.9	44.0	35.9	49.2	44.1	36.5	35.9	41.8
1997	20.6	29.2	44.4	44.5	36.7	48.9	44.4	36.2	30.3	43.2
1998	20.7	30.0	44.4	45.2	36.7	49.3	44.2	36.4	32.0	41.7
1999	19.4	30.5	44.0	45.2	36.4	50.1	45.1	37.1	32.9	42.5
2000	17.9	31.1	43.2	44.9	35.6	49.4	44.4	37.2	34.0	42.3
2001	18.2	29.6	45.3	44.9	34.8	48.4	44.0	36.1	32.9	42.0
2002	17.1	30.5	44.0	45.0	33.7	47.8	43.4	35.4	33.6	41.4
2003	17.2	30.6	43.8	44.6	33.7	48.0	43.2	35.5	32.2	41.8
2004	17.5	31.1	43.4	44.8	33.6	49.0	43.5	34.8	31.1	41.0
2005	19.2	30.8	42.3	44.7	33.4	50.8	43.9	34.8	31.4	40.8
2006	19.2	30.6	41.8	44.4	33.5	49.6	44.0	35.6	31.2	42.3
2007	19.2	30.8	42.3	43.9	33.3	48.7	43.5	36.2	32.0	43.5
2008	20.0	...	...	...	...	...	...	...	...	...
2009	...	...	...	...	...	...	...	...	...	...

資料來源：1.新加坡：‘Economic Survey of Singapore Third Quarter 2010’。
2.其他各國資料錄自 OECD ‘Revenue Statistics’（2009年版）。

說　　明：我國資料為占GDP（行政院主計處99年11月發布之資料）之比率。

附　　註：1.*1990年以前僅為西德資料。
2.**新加坡資料未含社會安全捐。

Table 3-9. Total Tax Revenues as a percentage of GDP of Key Countries
(Including Social Security Contributions)

Unit：%

冰島 Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
26.2	18.2	—	32.8	29.6	—	14.7	33.3	17.5	30.4	24.7
27.4	19.6	—	35.6	34.5	—	15.9	37.8	19.3	36.7	27.0
30.0	20.8	14.5	40.7	39.2	—	18.4	41.2	23.9	34.9	25.6
29.6	25.4	16.5	42.9	42.4	—	22.6	46.4	24.7	34.8	26.4
28.2	27.4	15.7	42.4	42.6	16.7	27.6	47.4	25.5	37.0	25.6
30.9	29.1	18.1	42.9	41.0	15.0	32.5	52.2	25.8	35.5	27.3
31.2	26.8	18.6	41.5	40.9	15.9	32.1	47.5	27.7	34.0	27.9
32.3	26.8	19.2	40.9	40.8	16.3	31.9	49.4	28.1	33.8	28.3
32.2	27.2	20.1	40.9	41.5	16.6	32.9	50.6	27.6	34.3	28.7
34.5	26.8	20.2	39.1	42.4	15.6	33.2	51.0	28.5	35.5	29.3
36.9	26.3	20.6	40.1	42.7	15.0	34.1	51.4	28.7	35.7	29.4
37.2	27.0	22.6	39.7	42.6	15.5	34.2	51.8	30.0	36.4	29.9
35.4	27.3	23.0	38.2	42.9	16.0	33.8	49.8	29.5	36.1	28.8
35.3	26.2	23.2	37.5	43.1	13.2	34.2	47.9	29.9	34.6	26.5
36.7	25.7	23.9	36.9	42.3	12.4	34.2	48.3	29.2	34.3	25.9
38.0	26.3	23.2	37.3	43.3	11.9	34.6	48.7	28.8	34.9	26.1
40.6	27.4	23.9	38.5	43.5	12.1	35.7	49.5	29.2	35.8	27.5
41.5	28.0	25.0	38.9	44.0	12.5	36.7	49.0	29.3	36.6	28.2
40.9	28.3	26.5	37.5	43.6	13.5	37.2	48.3	28.9	36.1	28.3
...	...	...	...	...	13.7	...	...	...	...	...
...	...	...	...	...	13.3	...	...	...	...	...

Source：1.The data of Singapore is derived from ‘Economic Survey of Singapore Third Quarter 2010’
2.Other Countries are derived from ‘Revenue Statistics of OECD’ (2009 Edition).

Explanation：The data of R.O.C is Percentage of GDP (data from DGBAS Nov., 2010).

Note：1.*Prior to 1991, data for Germany refered only to the data of the Federal Republic of Germany (West Germany).
2.**The data of Singapore exclude Social Security Surtax.

表3-9. 各 國 賦 稅 負 擔 率（續1完）

（不含社會安全捐）

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	奧地利 Austria	比利時 Belgium	加拿大 Canada	丹麥 Denmark	法國 France	德國＊ Germany	希臘 Greece	義大利 Italy
1965	14.1	21.0	25.4	21.3	24.3	28.8	22.4	23.1	12.2	16.8
1970	17.2	21.5	25.2	24.1	27.9	37.1	21.7	22.0	14.0	16.0
1975	17.3	25.9	26.5	27.6	28.8	38.2	21.0	22.6	13.7	13.7
1980	19.2	26.7	26.8	29.4	27.7	42.5	23.0	23.9	14.5	18.4
1985	16.0	28.3	27.8	30.3	28.1	44.8	24.3	22.9	16.4	22.0
1990	20.0	28.5	26.6	28.1	31.5	45.6	23.5	21.8	18.3	25.4
1995	17.7	28.8	26.5	29.2	30.6	47.7	24.5	22.7	19.5	27.5
1996	15.8	29.4	27.6	29.7	30.9	48.1	25.6	21.8	28.7	27.6
1997	15.5	29.2	28.9	30.4	31.8	47.9	26.3	21.3	22.6	28.7
1998	15.6	30.0	29.0	31.0	31.6	48.3	28.2	21.7	23.8	29.5
1999	14.3	30.5	28.7	30.9	31.5	48.5	29.0	22.5	24.9	30.4
2000	12.8	31.1	28.5	31.0	30.8	47.6	28.4	22.7	23.6	30.2
2001	12.7	29.6	29.9	30.7	29.8	46.7	28.0	21.8	24.6	30.0
2002	11.8	30.5	29.1	30.6	28.6	46.7	27.3	21.2	24.6	29.2
2003	11.7	30.7	28.4	30.3	28.3	46.5	26.8	21.1	23.3	29.4
2004	12.2	31.1	28.3	30.8	28.6	48.1	27.3	20.7	17.4	28.6
2005	13.4	30.8	27.8	31.0	28.4	49.7	27.7	20.9	20.3	28.3
2006	13.1	30.6	27.3	31.0	28.4	48.1	27.8	21.9	20.2	29.6
2007	13.4	30.8	28.0	30.3	28.5	47.7	27.4	22.9	20.4	30.4
2008	13.9	...	...	...	...	...	...	...	...	...
2009	12.3	...	...	...	...	...	...	...	...	...

Table 3-9. Total Tax Revenues as a percentage of GDP of Key Countries (Cont.1 End)

(Excluding Social Security Contributions)

Unit：%

冰島 Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
24.1	14.2	—	22.7	26.1	—	10.5	29.2	14.9	25.7	21.4
25.1	15.2	—	23.1	29.0	—	10.0	32.2	16.2	31.6	22.7
29.2	14.8	14.3	25.1	29.5	—	9.7	33.2	18.6	28.8	20.3
29.0	18.0	16.4	26.6	33.5	—	11.6	33.0	18.9	29.0	20.6
27.5	19.1	15.5	23.7	33.8	16.7	16.3	35.5	19.7	30.4	19.1
30.0	21.4	17.2	26.9	30.2	15.0	21.0	38.0	19.7	29.5	20.5
28.7	17.9	17.3	24.1	31.3	15.9	20.5	34.4	20.2	28.0	20.9
29.5	17.8	18.4	24.0	31.6	16.3	20.4	35.7	20.8	28.6	21.5
29.4	18.0	18.0	23.7	32.4	16.6	21.4	36.9	20.5	28.9	21.9
32.8	17.4	17.5	23.7	32.8	15.6	21.5	37.5	21.7	30.1	22.4
35.3	17.0	17.8	24.4	32.9	15.0	22.3	39.6	21.7	30.4	22.5
34.4	17.5	18.8	24.2	33.7	15.5	22.3	38.1	22.7	30.2	23.0
33.6	17.4	19.7	24.4	34.0	16.0	21.7	36.2	22.4	30.7	21.9
33.4	16.2	19.8	24.2	33.7	13.2	22.1	34.7	22.4	29.4	19.6
34.5	15.8	20.4	23.5	33.1	12.4	22.2	35.6	21.9	28.9	18.9
35.1	16.4	19.5	23.6	33.9	11.9	22.6	36.2	22.0	28.9	19.2
37.5	17.3	18.9	25.4	34.6	12.1	23.7	36.3	22.2	29.0	20.8
38.2	17.7	21.1	25.1	35.2	12.5	24.4	36.6	22.7	30.3	21.3
37.7	18.0	21.0	24.0	34.6	13.5	25.1	35.7	22.2	29.5	21.7
...	...	...	...	...	13.7	...	...	...	...	...
...	...	...	...	...	13.3	...	...	...	...	...

表3-10. 關稅實徵毛額

單位:新台幣千元

貨物類別	91年 CY 2002	92年 CY 2003
毛收總計數	**89,115,274**	**87,275,410**
01 活動物；動物產品	**4,944,539**	**4,396,002**
01 活動物	14,680	15,532
02 肉及食用雜碎	2,062,603	1,813,267
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	2,095,778	1,866,337
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	702,089	631,796
05 未列名動物產品	69,389	69,070
02 植物產品	**5,061,759**	**4,167,322**
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用物	35,907	33,710
07 食用蔬菜及部分根菜與塊莖菜類	747,420	613,871
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	2,913,094	2,139,368
09 咖啡、茶、馬黛茶及香料	209,202	192,622
10 穀類	447,123	517,400
11 製粉工業產品；麥芽；澱粉；土木香粉（菊芋粉）；麵筋	338,158	341,169
12 油料種子及含油質果質；雜項穀粒、種子及果實；工業用或藥用植物；芻草及飼料	332,381	282,173
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	32,614	40,900
14 編結用植物性材料；未列名植物產品	5,860	6,109
03 動植物油脂及其分解物；調製食用油脂；動植物蠟	**182,006**	**205,276**
15 動植物油脂及其分解物；調製食用油脂；動植物蠟	182,006	205,276
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品	**8,821,873**	**10,493,136**
16 肉、魚、或甲殼、軟體或其他水產無脊椎動物等之調製品	211,665	258,672
17 糖及糖果	451,415	617,825
18 可可及可可製品	192,223	207,696
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	1,272,078	1,372,761

資料來源： 財政部關稅總局。
說　　明： 本表數字未扣除退稅數。

Table 3-10. Gross Amount of Customs Duties

Unit:NT$1,000

93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
81,983,395	**84,212,153**	**81,469,195**	**83,866,798**	**82,544,530**	**70,580,871**
3,820,443	**4,615,412**	**4,482,550**	**4,787,844**	**5,839,663**	**5,849,449**
16,437	14,377	8,512	9,264	8,509	7,092
1,302,094	1,919,156	1,869,028	1,762,495	2,150,244	2,174,581
1,776,806	1,791,167	1,739,623	1,980,508	2,859,113	2,899,969
687,215	748,383	739,095	938,128	695,172	640,021
37,891	142,329	126,292	97,449	126,625	127,786
4,212,396	**4,943,900**	**4,596,666**	**5,307,211**	**5,150,635**	**4,717,739**
40,634	42,180	36,813	38,998	37,049	33,921
652,925	859,563	828,200	1,072,536	1,017,612	893,912
2,058,632	2,524,671	2,249,654	2,513,303	2,336,290	2,243,059
210,745	207,488	251,120	270,631	291,971	321,317
545,755	564,734	496,022	588,225	538,958	388,726
350,274	403,850	392,058	474,208	547,489	498,674
306,189	291,883	297,149	295,372	321,079	278,726
41,449	41,557	40,140	48,402	54,713	55,022
5,793	7,974	5,510	5,536	5,474	4,382
222,304	**196,656**	**139,064**	**186,960**	**221,912**	**149,053**
222,304	196,656	139,064	186,960	221,912	149,053
10,707,650	**12,203,739**	**12,681,202**	**12,480,946**	**13,022,726**	**12,077,876**
276,264	357,201	349,303	380,364	486,765	485,453
576,485	822,623	979,377	738,890	843,648	901,980
200,027	227,076	220,333	197,975	230,884	255,462
1,465,300	1,504,239	1,406,931	1,519,807	1,427,074	1,247,234

Source：Directorate General of Customs, Ministry of Finance.
Explanation：Tax rebate amount is not yet deducted from the figures listed in the table.

表3-10. 關稅實徵毛額(續1)

單位:新台幣千元

貨物類別	91年 CY 2002	92年 CY 2003
20 蔬菜、果實、堅果或植物其他部分之調製品	1,008,683	925,572
21 雜項調製食品	1,456,855	1,714,720
22 飲料、酒類及醋	451,186	543,514
23 食品工業產製過程之殘渣及廢品、調製動物飼料	41,118	48,839
24 菸(包括菸葉及菸類)及菸葉代用品	3,736,650	4,803,537
05 礦產品	**1,991,404**	**790,207**
25 鹽;硫磺;土及石料;塗牆料,石灰及水泥	69,878	70,269
26 礦石、溶渣及礦灰	224	209
27 礦物燃料、礦油及其蒸餾產品;含瀝青物質;礦蠟	1,921,302	719,729
06 化學或有關工業產品	**9,961,691**	**8,447,978**
28 無機化學品;貴金屬;稀土金屬,放射性元素及其同位素之有機或無機化合物	736,137	765,584
29 有機化學產品	1,527,632	1,529,383
30 醫藥品	2,173,411	1,192,749
31 肥料	78,956	69,075
32 鞣革或染色用萃取物;鞣酸及其衍生物;染料、顏料及其他著色料;漆類及凡立水;油灰及其他灰泥;墨類	1,141,887	1,156,071
33 精油及樹脂狀物質;香水、化粧品或盥洗用品	1,497,688	968,423
34 肥皂,有機界面活性劑,洗滌劑,潤滑劑,人造蠟;調製蠟,擦光或除垢劑,蠟燭及類似品,塑型用軟膏,(牙科用蠟)以及石膏為基料之牙科用劑	654,866	569,369
35 蛋白狀物質;改質澱粉;膠;酵素	261,703	286,291
36 炸藥;火品;火柴;引火合金;可燃製品	5,323	6,436
37 感光或電影用品	331,863	280,880
38 雜項化學產品	1,552,225	1,623,717
07 塑膠及其製品;橡膠及其製品	**4,399,628**	**4,687,915**
39 塑膠及其製品	3,181,911	3,467,212

Table 3-10. Gross Amount of Customs Duties (Cont.1)

Unit:NT$1,000

93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
1,003,310	1,038,775	1,069,181	1,115,924	1,173,135	1,162,676
1,956,688	2,134,353	2,353,266	2,365,896	2,531,628	2,790,197
560,048	573,900	639,592	702,759	731,039	659,293
66,542	67,834	67,802	69,650	68,749	63,173
4,602,986	5,477,738	5,595,417	5,389,681	5,529,804	4,512,408
464,867	**429,206**	**1,154,864**	**1,833,475**	**1,945,582**	**947,989**
27,645	26,477	44,771	66,061	66,253	82,398
118	138	69	379	1,197	693
437,104	402,591	1,110,024	1,767,035	1,878,132	864,898
6,721,162	**6,466,391**	**6,716,314**	**7,038,648**	**7,580,196**	**6,297,367**
862,876	800,401	792,245	821,782	996,287	647,448
1,646,894	1,648,695	1,831,837	1,984,744	2,159,070	1,739,715
36,678	22,233	21,555	27,680	25,747	30,282
54,761	43,635	16,649	316	828	710
1,238,418	1,115,628	1,180,426	1,183,481	1,200,417	1,009,544
220,266	259,413	280,686	305,775	306,381	315,519
448,563	424,536	435,896	449,384	505,702	435,999
318,475	323,074	348,013	369,225	413,866	382,805
3,942	5,173	3,368	2,819	4,554	5,610
172,320	156,330	132,968	123,904	100,631	83,001
1,717,969	1,667,273	1,672,671	1,769,538	1,866,713	1,646,734
5,448,741	**5,601,225**	**5,874,289**	**6,115,115**	**6,162,786**	**4,871,225**
4,177,555	4,310,388	4,501,347	4,716,854	4,603,536	3,702,586

表3-10. 關稅實徵毛額(續2)

單位:新台幣千元

貨　物　類　別	91年 CY 2002	92年 CY 2003
40　橡膠及其製品	1,217,717	1,220,703
08　生皮、皮革、毛皮及其製品，鞍具及輓具，旅行用物品、手袋及其類似容器，動物腸線製品（蠶腸線除外）	**763,214**	**808,393**
41　生皮（毛皮除外）及皮革	68,982	80,276
42　皮革製品；鞍具及輓具；旅行用物品、手提袋及類似容器；動物腸線（蠶腸線除外）製品	692,797	725,285
43　毛皮與人造毛皮及其製品	1,435	2,832
09　木及木製品；木炭；軟木及軟木製品；草及其他編結材料之編結品；編籃及柳條編結品	**665,025**	**663,196**
44　木及木製品，木炭	644,637	644,649
45　軟木及軟木製品	3,405	2,548
46　草及其他編結材料之編結品；編籃及柳條編結品	16,983	15,999
10　木漿或其他纖維質材料之紙漿，紙或紙板之廢料及碎料；紙及紙板及其製品	**1,365,248**	**860,510**
47　木漿或其他纖維質材料之紙漿，紙或紙板之廢料及碎料	49,628	31,185
48　紙及紙板；紙漿、紙或紙板之製品	1,247,370	773,798
49　書籍、新聞報紙、圖書及其他印刷工業產品；手寫稿、打字稿及設計圖樣	68,250	55,527
11　紡織品及紡織製品	**4,918,989**	**5,017,065**
50　絲	15,974	13,270
51　羊毛、動物粗細毛、馬毛紗及其梭織物	39,382	37,041
52　棉花	341,190	291,940
53　其他植物紡織纖維；紙紗及紙紗梭織物	8,709	7,488
54　人造纖維絲	283,973	284,904
55　人造纖維棉	359,635	284,687
56　填充用材料、氈呢、不織布；特種紗；撚線、繩索、纜及其製品	203,111	235,731
57　地毯及其他紡織材料覆地物	71,589	76,681
58　特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	81,451	84,856
59　浸漬、塗布、被覆或黏合之紡織物；工業用紡織物	208,296	228,706

Table 3-10. Gross Amount of Customs Duties (Cont.2)

Unit:NT$1,000

93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
1,271,186	1,290,837	1,372,942	1,398,261	1,559,250	1,168,639
945,403	**940,880**	**800,554**	**942,241**	**960,737**	**864,100**
73,839	62,839	51,667	51,279	48,090	35,998
863,976	871,260	742,619	885,738	904,391	823,537
7,588	6,781	6,268	5,224	8,256	4,565
585,374	**564,272**	**546,345**	**623,833**	**562,816**	**443,304**
566,313	545,251	530,146	606,258	545,850	427,538
2,189	2,074	1,990	2,066	2,557	1,822
16,872	16,947	14,209	15,509	14,409	13,944
120,811	**104,700**	**117,592**	**136,864**	**133,768**	**101,679**
1,075	114	40	57	694	1,257
82,177	62,564	64,600	77,687	70,940	57,266
37,559	42,022	52,952	59,120	62,134	43,156
5,453,417	**5,392,745**	**5,309,862**	**5,012,705**	**4,965,978**	**4,221,226**
13,297	12,106	14,998	14,859	13,618	10,970
47,040	47,708	36,738	29,697	27,987	20,358
339,192	272,939	239,672	242,212	194,467	155,078
5,697	6,012	5,738	6,170	4,135	3,065
294,240	256,737	259,480	263,744	240,806	189,726
278,053	225,190	183,272	185,573	180,001	152,829
221,700	219,075	223,603	255,342	269,844	258,507
82,109	87,435	78,465	81,353	86,196	62,923
82,021	74,157	73,941	63,475	66,181	49,857
248,422	248,525	247,795	274,827	251,923	196,414

表3-10. 關稅實徵毛額(續3)

單位:新台幣千元

貨物類別	91年 CY 2002	92年 CY 2003
60 針織品或鉤針織品	88,968	96,734
61 針織或鉤針織之衣著及服飾附屬品	1,285,748	1,210,193
62 非針織或非鉤針織之衣著及服飾附屬品	1,669,098	1,646,354
63 其他製成紡織品；組合品；不堪用衣著及不堪用紡織品；破布	261,865	518,480
12 鞋、帽、雨傘、遮陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件；已整理之羽毛及其製品；人造花、人髮製品	**545,702**	**622,247**
64 鞋靴、綁腿及類似品；此類物品之零件	482,627	554,208
65 帽類及其零件	33,171	42,493
66 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	22,655	19,567
67 已整理之羽毛、羽絨及其製品、人造花、人髮製品	7,249	5,979
13 石料、膠泥、水泥、石棉、雲母或類似材料之製品；陶瓷產品；玻璃及玻璃器	**1,552,613**	**1,632,844**
68 石料、膠泥、水泥、石棉、雲母或類似材料之製品	477,223	480,093
69 陶瓷產品	618,506	656,245
70 玻璃及玻璃器	456,884	496,506
14 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾鑄幣	**40,090**	**50,324**
71 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾鑄幣	40,090	50,324
15 卑金屬及卑金屬製品	**7,875,038**	**6,836,879**
72 鋼鐵	3,263,201	2,492,996
73 鋼鐵製品	2,027,630	1,762,506
74 銅及其製品	544,468	532,348
75 鎳及其製品	112,809	87,281
76 鋁及其製品	1,017,826	961,971
78 鉛及其製品	3,873	2,594
79 鋅及其製品	12,805	11,731
80 錫及其製品	7,814	4,381

Table 3-10. Gross Amount of Customs Duties (Cont.3)

Unit:NT$1,000

93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
105,109	85,677	99,617	89,113	73,500	64,059
1,383,580	1,408,450	1,449,662	1,428,298	1,458,044	1,243,252
2,004,868	2,064,831	2,033,279	1,696,757	1,726,052	1,495,173
348,089	383,903	363,602	381,285	373,224	319,015
767,071	**934,010**	**978,197**	**886,026**	**973,503**	**894,811**
690,032	847,938	885,275	795,880	867,876	799,850
46,727	52,794	60,454	53,342	67,195	64,780
23,977	27,383	27,084	31,613	31,666	23,474
6,335	5,895	5,384	5,191	6,766	6,707
1,841,216	**1,796,437**	**1,856,266**	**2,057,093**	**2,034,347**	**1,612,460**
525,790	507,261	547,406	581,378	578,105	507,203
796,647	793,186	790,229	922,160	902,673	665,255
518,779	495,990	518,631	553,555	553,569	440,002
61,275	**62,540**	**61,888**	**62,709**	**86,938**	**85,783**
61,275	62,540	61,888	62,709	86,938	85,783
4,700,185	**4,705,405**	**4,866,138**	**5,209,042**	**5,102,287**	**3,310,907**
347,419	126,568	51,482	21,382	22,321	8,922
1,602,433	1,764,591	1,803,125	1,980,360	1,857,335	1,360,215
685,282	611,018	755,063	812,837	816,622	470,938
7,785	2,485	3,281	3,478	4,849	3,006
907,000	1,016,336	1,102,161	1,072,286	1,104,655	576,173
2,479	1,854	1,399	20,736	33,496	7,483
14,837	15,609	25,722	25,791	17,567	10,008
1,662	2,136	1,921	2,144	2,367	2,401

表3-10. 關稅實徵毛額(續4完)

單位:新台幣千元

貨物類別	91年 CY 2002	92年 CY 2003
81 其他卑金屬；瓷金；及其製品	50,521	41,725
82 卑金屬製工具、器具、利器、匙、叉及卑金屬零件	580,256	659,507
83 雜項卑金屬製品	253,835	279,839
16 機器及機械用具；電機設備；及其零件；錄音機及聲音重放機，電視影像、聲音記錄機及重放機，上述各物件之零件及附件	**16,393,936**	**17,415,825**
84 電子反應器、鍋爐、機器及機械用具；及其零件	9,266,558	10,286,382
85 電機與設備及其零件；錄音機及聲音重放機、電視影像、聲音記錄機及重放機，以及上述各物之零件及附件	7,127,378	7,129,443
17 車輛、航空器、船舶及有關運輸設備	**7,370,930**	**7,077,021**
86 鐵路或電車道機車、車輛及其零件；鐵路或電車道軌固定設備及配件與零件；各種機械（包括電動一機械）交通信號設備	134,371	202,356
87 鐵路或電車道車輛以外之車輛及其零件、附件	7,225,563	6,865,667
88 航空器、太空船及其零件	2,212	508
89 船舶及浮動構造體	8,784	8,490
18 光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具、鐘錶、樂器；上述物品之零件及附件	**2,335,840**	**2,144,654**
90 光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具；上述物品之零件及附件	1,723,012	1,618,206
91 鐘、錶及其零件	489,373	398,086
92 樂器與其零件及附件	123,455	128,362
19 武器與彈藥及其零件與附件	**1,730**	**2,916**
93 武器與彈藥及其零件與附件	1,730	2,916
20 雜項製品	**1,496,217**	**1,211,122**
94 家具、寢具、褥、褥支持物、軟墊及類似充填家具；未列明之燈具及照明配件；照明標誌、照明名牌及類似品；組合式建築物	665,670	545,459
95 玩具、遊戲品與運動用品及其零件與附件	553,250	400,220
96 雜項藝品	277,297	265,443
21 藝術品、珍藏品及古董	**8,427,802**	**9,744,578**
97 藝術品、珍藏品及古董	579	464
98 特殊處理物品	8,427,223	9,744,114

Table 3-10. Gross Amount of Customs Duties (Cont.4 End)

Unit:NT$1,000

93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
16,153	22,319	22,048	26,325	45,116	33,074
780,903	733,381	723,937	854,983	840,758	542,314
334,232	409,108	375,999	388,720	357,201	296,373
16,146,003	**15,482,997**	**14,611,142**	**15,055,689**	**14,899,566**	**11,486,377**
9,548,408	9,035,815	8,427,947	8,642,263	8,523,291	6,297,032
6,597,595	6,447,182	6,183,195	6,413,426	6,376,275	5,189,345
6,756,000	**6,691,375**	**4,580,195**	**3,583,409**	**3,087,396**	**2,844,033**
144,820	204,627	227,500	293,963	133,452	87,224
6,606,791	6,479,674	4,346,308	3,283,087	2,946,683	2,753,072
209	799	252	300	305	236
4,180	6,275	6,135	6,059	6,956	3,501
1,489,150	**1,430,830**	**1,456,060**	**1,666,273**	**1,604,110**	**1,334,546**
996,834	897,422	947,899	1,079,773	994,840	838,062
356,218	424,491	404,904	465,578	489,005	390,495
136,098	108,917	103,257	120,922	120,265	105,989
3,125	**2,064**	**1,807**	**1,646**	**2,668**	**3,396**
3,125	2,064	1,807	1,646	2,668	3,396
839,759	**805,918**	**817,361**	**808,607**	**830,587**	**832,549**
377,669	347,915	357,797	327,926	372,127	340,012
178,522	187,435	177,612	188,681	174,283	221,115
283,568	270,568	281,952	292,000	284,177	271,422
10,677,043	**10,841,451**	**9,820,839**	**10,070,462**	**7,376,329**	**7,635,002**
10,671,811	467	1,592	303	810	1,026
5,232	10,840,984	9,819,247	10,070,159	7,375,519	7,633,976

表3-11. 綜合所得稅結算申報－按淨所得級距別分

單位:件、新台幣千元

年別及所得級距 CY & Classification	申報戶數 No. of Declared	核定所得淨額 Net Income Amount of Verified	核定應納稅額 Income Tax Amount of Verified	稿費收入額 Revenues from Publishing Article	各類			
					合計 Total	營利所得 Profit-seeking Income	執行業務所得 Professional Service Income	薪資所得 Wages Income
91年 2002	4,950,581	1,548,996,817	186,104,944	7,824,592	3,732,997,150	82,591,306	55,991,856	2,766,914,616
92年 2003	4,980,795	1,607,369,288	193,069,800	7,807,940	3,762,748,789	95,560,018	60,392,639	2,846,676,925
93年 2004	5,135,554	1,875,839,459	246,145,194	8,282,803	3,987,586,981	78,513,851	66,871,027	3,023,604,948
94年 2005	5,182,450	2,034,540,232	278,621,627	8,414,819	4,201,538,641	80,747,992	72,961,906	3,097,973,787
95年 2006	5,242,969	1,993,622,490	276,748,611	8,463,985	4,298,720,200	83,195,011	73,705,697	3,151,500,729
96年 2007	5,385,801	2,190,828,800	307,663,336	8,413,865	4,596,692,404	86,620,775	76,862,128	3,325,154,970
NET=0(萬元) (NT$10,000)	1,486,237	0	0	1,129,335	480,686,351	17,069,927	5,068,510	350,873,519
0-37	2,383,566	363,486,881	21,808,050	1,917,545	1,345,784,928	22,393,963	13,011,574	1,102,140,764
37-99	1,004,413	603,115,202	48,307,242	1,876,114	1,151,197,634	18,149,208	16,586,891	906,111,048
99-198	344,669	470,122,144	53,383,031	1,642,757	712,418,158	11,939,850	15,739,853	520,536,957
198-372	118,560	308,226,018	48,988,115	1,154,374	404,196,267	6,309,332	12,507,556	264,571,630
372-500	21,327	90,864,978	18,835,081	285,708	109,680,146	1,698,201	4,233,530	62,489,140
500-1000	18,846	125,252,140	32,769,696	313,876	143,025,412	2,060,964	5,520,913	67,004,773
1000以上	8,183	229,761,437	83,572,121	94,156	249,703,508	6,999,330	4,193,301	51,427,139

資料來源： 財政部財稅資料中心。

Table 3-11. Filing Case of Individual Income Tax — by classification of Net Income

Unit : Case, NT$ 1,000

所得金額 Category								
利息所得 Interest Income	租賃及權利金所得 Royalty Income	自力耕作所得 Self-Undertaking Income	財產交易所得 Property Transactions	機會中獎所得 Prizes or Awards Won Income	股利所得 Dividend	其他所得 Others	稿費所得 Income from Publishing Article	未能歸類所得 N. E. S.
340,252,487	81,074,564	—	6,553,391	1,938,044	298,567,242	27,685,376	1,428,784	69,999,484
232,562,138	81,476,658	—	7,363,412	2,285,113	342,883,097	27,773,485	1,431,758	64,343,546
203,870,457	84,610,094	—	9,481,671	2,658,961	411,643,091	35,014,112	1,506,956	69,811,813
225,943,507	89,682,376	—	10,104,644	2,901,761	512,920,583	46,154,178	1,513,532	60,634,375
273,688,370	93,792,217	—	11,075,798	3,044,814	513,818,093	53,287,956	1,511,855	40,099,660
312,694,855	96,120,451	—	12,144,241	3,377,105	587,334,731	74,749,916	1,492,674	20,140,558
61,981,050	8,760,001	—	1,369,395	360,113	28,577,011	3,675,005	126,274	2,825,546
96,688,236	20,683,403	—	3,121,903	1,040,055	70,131,256	11,672,371	289,988	4,611,415
75,833,035	22,281,234	—	2,769,626	1,019,086	90,814,059	13,717,648	325,010	3,590,789
42,833,318	18,251,493	—	1,882,205	569,685	85,921,343	11,703,322	310,236	2,729,896
21,454,190	12,462,420	—	1,204,691	261,652	72,601,253	10,693,868	242,649	1,887,026
4,994,300	3,819,669	—	354,950	62,421	26,939,657	4,429,489	61,097	597,692
5,262,931	5,054,795	—	497,895	45,547	48,409,480	7,776,888	99,364	1,291,862
3,647,795	4,807,436	—	943,576	18,546	163,940,672	11,081,325	38,056	2,606,332

Source：Financial Data Center, Ministry of Finance.

表3-12. 營利事業所得稅結算申報

單位:新台幣千元

地區別 Region		93年 CY 2004 本稅 Profit-seeking Enterprise Income Tax			
		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總計	Grand Total	818,324	43,567,597,003	1,594,077,108	394,045,203
台北市	Taipei City	182,810	25,471,181,765	596,818,858	148,502,787
高雄市	Kaohsiung City	61,574	1,992,981,092	149,061,961	36,905,965
台灣省	Taiwan Province	572,608	16,085,103,130	847,189,522	208,392,528
台北縣	Taipei County	139,995	4,260,481,570	152,134,810	37,315,915
宜蘭縣	Yilan County	10,499	124,195,716	4,381,108	1,026,803
桃園縣	Taoyuan County	62,469	2,379,100,656	122,599,902	30,296,232
新竹縣	Hsinchu County	11,631	804,050,424	46,513,246	11,559,184
苗栗縣	Miaoli County	12,402	405,922,278	17,775,241	4,367,650
台中縣	Taichung County	62,258	1,107,060,853	51,120,163	12,354,070
彰化縣	Changhua County	43,145	872,170,914	57,703,796	14,127,158
南投縣	Nantou County	10,438	124,139,114	6,029,770	1,440,939
雲林縣	Yunlin County	11,496	571,696,352	63,263,496	15,741,812
嘉義縣	Chiayi County	9,392	133,288,672	6,355,433	1,534,104
台南縣	Tainan County	27,516	935,100,742	43,860,077	10,785,785
高雄縣	Kaohsiung County	32,331	904,921,889	47,577,914	11,698,175
屏東縣	Pingtung County	13,972	162,951,164	7,085,834	1,693,567
台東縣	Taitung County	3,878	28,798,236	1,158,366	268,645
花蓮縣	Hualien County	8,619	90,816,359	6,259,277	1,511,946
澎湖縣	Penghu County	1,676	8,656,778	437,318	98,481
基隆市	Keelung City	9,213	174,820,244	10,627,821	2,608,053
新竹市	Hsinchu City	14,642	1,400,482,649	142,637,014	35,574,583
台中市	Taichung City	53,016	1,039,206,861	40,031,915	9,691,169
嘉義市	Chiayi City	8,813	95,686,749	3,166,219	740,627
台南市	Tainan City	25,207	461,554,910	16,470,803	3,957,628
福建省	Fuchien Province	1,332	18,331,016	1,006,767	243,923
金門縣	Kinmen County	1,143	16,897,195	919,088	223,084
連江縣	Lienchiang County	189	1,433,821	87,679	20,839

資料來源：財政部所屬各區國稅局。
說　明：「本稅」欄位為當年度所得資料，「未分配盈餘加徵稅額」欄位為上一年資料。

Table 3-12. Sources of Profit-seeking Enterprise Income Tax

Unit : NT$ 1,000

94年 CY 2005							
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家數 No. of Cases	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
459,255	**31,718,158**	**826,667**	**52,302,659,111**	**1,405,023,879**	**346,574,229**	**456,090**	**44,541,743**
124,284	**16,382,232**	**182,274**	**32,121,383,452**	**508,649,712**	**126,463,775**	**122,598**	**18,835,218**
34,390	**1,191,617**	**61,511**	**2,996,721,323**	**122,580,186**	**30,269,994**	**33,896**	**1,726,284**
300,106	**14,142,953**	**581,410**	**17,164,741,362**	**772,748,502**	**189,587,937**	**299,123**	**23,978,427**
92,772	2,788,783	147,968	4,567,068,899	155,712,913	38,157,757	95,373	3,824,422
3,860	50,172	11,254	134,338,527	4,326,919	1,009,461	3,852	63,922
36,471	1,805,079	62,352	2,570,784,317	93,377,157	22,963,210	35,390	3,257,638
5,656	1,887,069	12,151	759,683,753	41,830,447	10,382,174	5,813	1,314,260
5,140	442,967	12,223	416,302,291	17,677,882	4,340,069	4,894	375,260
30,169	662,815	60,493	1,189,923,838	58,727,287	14,237,402	28,866	986,973
19,379	806,036	42,265	921,688,525	46,571,215	11,333,479	18,489	773,979
3,686	100,538	10,743	175,597,042	7,291,374	1,752,578	3,725	134,899
4,547	512,105	11,377	680,041,961	74,000,014	18,421,502	4,392	1,526,450
3,407	66,844	9,036	131,739,285	5,123,581	1,223,702	3,336	76,885
12,458	484,467	28,007	1,123,348,034	43,552,530	10,698,510	12,048	1,682,325
16,507	886,511	32,000	943,114,646	35,124,319	8,573,139	16,035	1,276,237
4,559	97,836	14,664	169,834,788	7,309,544	1,744,567	4,576	127,307
1,092	7,606	3,878	26,498,910	944,953	214,497	1,065	15,089
2,642	108,207	9,794	93,842,729	6,998,240	1,694,840	2,808	158,583
401	3,415	1,683	9,251,810	468,722	106,024	399	1,082
4,435	65,029	9,571	174,886,211	6,864,606	1,664,659	4,529	90,651
7,375	1,946,785	14,305	1,435,862,192	105,099,058	26,187,604	7,105	6,354,163
30,021	843,107	53,866	1,043,452,072	41,716,839	10,095,797	30,650	1,051,199
3,564	29,523	8,928	99,159,454	3,135,575	730,227	3,537	86,344
11,965	548,060	24,852	498,322,080	16,895,329	4,056,741	12,241	800,758
475	**1,356**	**1,472**	**19,812,974**	**1,045,479**	**252,523**	**473**	**1,814**
426	1,302	1,242	18,474,732	962,749	233,199	415	1,729
49	54	230	1,338,241	82,730	19,323	58	86

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The column of Profit-seeking Income Tax is based on current year, the column of Settlement of the Surtax on Undistributed Earnings is based on last year.

表3-12. 營利事業所得稅結算申報(續1完)

單位:新台幣千元

地區別 Region	95年 CY 2006 本稅 Profit-seeking Enterprise Income Tax 家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總計 Grand Total	840,457	46,623,557,680	1,399,436,159	345,042,493
台北市 Taipei City	179,834	25,674,873,470	431,752,477	107,240,602
高雄市 Kaohsiung City	61,661	1,563,462,565	101,197,447	24,919,219
台灣省 Taiwan Province	597,454	19,365,105,003	865,421,831	212,625,688
台北縣 Taipei County	148,320	4,911,526,559	171,508,964	42,071,624
宜蘭縣 Yilan County	11,599	134,347,225	4,492,201	1,047,298
桃園縣 Taoyuan County	63,969	3,177,576,563	110,621,385	27,256,580
新竹縣 Hsinchu County	12,917	909,065,460	49,183,291	12,216,017
苗栗縣 Miaoli County	12,681	451,989,686	17,338,245	4,252,999
台中縣 Taichung County	63,356	1,241,342,895	62,368,362	15,133,570
彰化縣 Changhua County	47,646	1,001,710,639	49,577,233	12,077,723
南投縣 Nantou County	11,978	179,623,201	8,355,255	2,015,294
雲林縣 Yunlin County	12,982	756,094,063	68,616,393	17,071,533
嘉義縣 Chiayi County	9,036	144,292,924	6,853,119	1,653,327
台南縣 Tainan County	28,025	1,255,649,959	48,657,955	11,969,031
高雄縣 Kaohsiung County	31,652	1,034,984,189	46,748,754	11,470,212
屏東縣 Pingtung County	13,821	181,310,016	7,386,551	1,761,026
台東縣 Taitung County	3,881	27,462,309	989,957	224,968
花蓮縣 Hualien County	10,306	93,920,905	3,729,956	876,422
澎湖縣 Penghu County	1,716	9,341,545	467,680	105,536
基隆市 Keelung City	9,716	184,028,614	3,944,793	932,952
新竹市 Hsinchu City	14,078	1,811,952,937	132,782,572	33,106,946
台中市 Taichung City	55,878	1,221,670,163	51,270,119	12,475,801
嘉義市 Chiayi City	8,845	99,349,354	3,031,521	703,045
台南市 Tainan City	25,052	537,865,796	17,497,524	4,203,786
福建省 Fuchien Province	1,508	20,116,643	1,064,405	256,984
金門縣 Kinmen County	1,269	18,264,766	976,314	236,436
連江縣 Lienchiang County	239	1,851,876	88,092	20,549

Table 3-12. Sources of Profit-seeking Enterprise Income Tax (Cont.1 End)

Unit : NT$ 1,000

96年 CY 2007							
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家數 No. of Cases	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
468,287	32,571,288	840,365	50,719,872,268	1,426,856,228	351,877,008	471,772	38,291,431
123,813	13,381,005	175,873	30,920,477,409	448,896,976	111,535,970	123,372	15,220,677
34,729	853,181	60,981	1,024,356,348	50,351,286	12,210,395	35,057	667,614
309,233	18,336,599	601,975	18,753,043,843	926,456,409	227,852,242	312,795	22,402,618
99,436	2,643,254	151,131	5,123,637,079	181,966,007	44,677,520	100,488	5,256,535
3,881	34,341	11,612	136,964,908	4,925,743	1,154,121	3,972	49,145
37,507	2,336,363	65,766	2,582,935,635	104,165,363	25,636,529	38,745	2,708,925
6,220	1,167,364	13,107	899,873,049	52,221,807	12,973,033	6,563	1,882,109
4,919	485,453	13,056	323,707,768	12,711,316	3,096,351	5,001	267,229
29,560	1,145,344	65,034	1,276,793,872	68,058,285	16,548,876	30,389	671,880
19,661	1,015,180	43,603	891,481,193	59,309,309	14,509,341	19,123	837,968
3,863	103,396	12,097	175,501,338	7,018,002	1,680,934	3,987	113,070
4,742	810,679	13,024	974,818,082	94,905,306	23,642,568	4,806	338,047
3,406	51,646	8,929	151,039,169	6,914,841	1,667,954	3,402	22,055
12,267	1,514,526	27,443	1,390,107,983	65,447,034	16,165,496	12,385	1,841,534
15,804	540,759	31,894	1,091,228,699	42,851,546	10,492,099	16,124	682,479
4,381	72,559	13,670	208,946,868	7,340,834	1,749,597	4,455	48,687
1,065	885	3,859	24,699,178	924,283	208,190	1,038	1,504
2,643	24,813	9,046	96,552,754	4,503,303	1,070,877	2,619	13,831
393	325	1,719	9,328,935	472,066	106,475	411	914
4,699	315,171	9,980	203,455,059	9,013,221	2,200,209	4,765	37,090
7,266	3,056,768	16,186	1,497,803,753	132,996,960	33,159,907	7,477	5,837,862
31,290	1,898,995	57,259	1,044,253,761	48,297,309	11,733,842	30,863	1,063,073
3,511	46,704	8,659	104,265,613	3,507,313	822,696	3,539	25,896
12,719	1,072,072	24,901	545,649,149	18,906,562	4,555,629	12,643	702,786
512	504	1,536	21,994,668	1,151,556	278,401	548	522
442	497	1,290	20,048,499	1,048,489	254,149	474	514
70	7	246	1,946,169	103,068	24,252	74	8

表3-13. 遺產稅稅源

(1)遺產稅稅源

金額單位:新台幣千元

年別及地區別 CY & Region		死亡人數 No. of Persons Death	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免
				徵稅 Taxation	免稅 Exemption	核定案件遺產總額 Gross Inheritance Amount of Verified Cases
91年	2002	133,864	74,621	5,037	75,499	506,110,012
92年	2003	136,494	81,076	4,340	77,550	406,806,758
93年	2004	139,498	82,042	5,101	82,660	438,023,747
94年	2005	145,069	85,279	6,287	85,238	499,439,462
95年	2006	142,480	88,170	4,684	86,504	480,327,849
96年	2007	146,213	94,729	4,708	93,049	461,965,553
97年	2008	148,287	96,751	5,438	95,697	508,518,744
98年	2009	148,184	98,700	4,505	98,505	709,440,878
台北市	**Taipei City**	**15,522**	**13,306**	**1,348**	**12,294**	**321,677,655**
高雄市	**Kaohsiung City**	**9,319**	**5,917**	**192**	**5,727**	**21,292,055**
台灣省	**Taiwan Province**	**122,776**	**79,024**	**2,965**	**80,027**	**365,324,754**
台北縣	Taipei County	18,776	12,204	592	12,044	57,635,026
宜蘭縣	Yilan County	3,475	2,312	75	2,289	9,399,477
桃園縣	Taoyuan County	10,173	7,214	391	7,192	37,739,219
新竹縣	Hsinchu County	3,327	2,192	65	2,263	10,587,768
苗栗縣	Miaoli County	4,523	3,020	88	3,179	12,681,757
台中縣	Taichung County	8,847	5,469	283	5,530	31,160,084
彰化縣	Changhua County	9,046	5,760	182	5,757	29,808,868
南投縣	Nantou County	4,405	2,817	60	2,902	10,172,775
雲林縣	Yunlin County	6,573	4,074	62	4,120	15,951,666
嘉義縣	Chiayi County	4,895	3,027	33	3,188	10,174,406
台南縣	Tainan County	8,824	5,815	192	6,085	28,409,703
高雄縣	Kaohsiung County	9,260	5,683	185	5,732	27,414,795
屏東縣	Pingtung County	7,586	4,505	78	4,676	13,515,943
台東縣	Taitung County	2,398	1,445	13	1,479	2,578,763
花蓮縣	Hualien County	3,307	2,253	25	2,279	4,617,648
澎湖縣	Penghu County	763	547	4	549	988,519
基隆市	Keelung City	2,618	1,591	41	1,591	4,271,787
新竹市	Hsinchu City	2,305	1,701	82	1,654	7,514,503
台中市	Taichung City	5,371	3,540	277	3,501	23,974,838
嘉義市	Chiayi City	1,791	1,203	66	1,264	6,165,278
台南市	Tainan City	4,513	2,652	171	2,753	20,561,931
福建省	**Fuchien Province**	**567**	**453**	**—**	**457**	**1,146,414**
金門縣	Kinmen County	516	426	—	428	1,114,812
連江縣	Lienchiang County	51	27	—	29	31,602

資料來源： 財政部所屬各區國稅局。
說　　明： 自91年（含）起含福建省資料。

Table 3-13. Sources of Estate Tax

(1) Sources of Estate Tax

Unit : NT$ 1,000

案件 Cases Verified for Taxation and Exemption			核定徵稅案件 Cases Verified for Taxation		
農業用地免稅總額 Total Exemption for Farmland	公共設施保留地免稅總額 Total Exemption for Land Rserved for Public Facilities	捐贈財團法人不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate	法定扣除額及免稅額 Deduction or Allowance	應課稅遺產淨額 Net Amount of Taxable Estate
57,060,728	34,836,979	351,645	226,763,562	119,616,399	107,147,163
35,231,897	25,976,308	74,130	167,585,481	93,363,415	74,222,066
39,954,203	32,001,899	372,135	220,289,681	67,811,302	152,478,379
36,350,298	30,037,437	156,328	253,824,914	132,445,156	121,379,758
32,990,263	30,519,257	422,170	224,927,317	122,540,156	102,387,161
32,936,457	27,110,151	1,347,192	193,517,195	116,599,886	76,917,309
36,547,856	24,391,170	3,445,396	224,503,233	134,666,330	89,836,903
28,002,462	22,428,366	1,931,549	405,628,422	223,692,705	181,935,717
6,113,306	**7,926,746**	**1,876,959**	**277,712,265**	**141,947,822**	**135,764,443**
685,516	**866,907**	**5,000**	**6,632,335**	**3,578,587**	**3,053,748**
21,189,782	**13,634,713**	**49,590**	**121,283,822**	**78,166,296**	**43,117,526**
3,566,365	3,845,681	28,177	23,297,458	15,709,448	7,588,010
571,291	197,803	160	1,885,528	1,649,123	236,405
3,752,399	1,954,086	6,864	15,509,249	11,124,117	4,385,132
958,008	408,591	—	2,653,151	1,922,962	730,189
731,264	432,883	—	2,495,545	1,706,519	789,026
2,414,385	992,936	1,087	10,017,427	6,809,197	3,208,230
1,219,998	687,737	231	9,238,347	4,923,242	4,315,105
480,301	216,709	—	1,644,503	1,182,482	462,021
686,279	229,942	—	1,775,209	1,352,155	423,054
439,295	184,016	1,735	985,658	756,919	228,739
1,410,861	1,128,570	—	7,281,402	5,177,516	2,103,886
1,729,801	1,079,186	—	9,208,545	5,207,106	4,001,439
557,117	166,375	3,170	2,656,463	1,788,218	868,245
33,768	86,098	—	269,096	209,480	59,616
120,075	48,185	—	619,607	436,370	183,237
—	5,006	1,000	136,880	87,838	49,042
17,060	92,436	—	1,427,434	1,014,866	412,568
430,702	442,302	—	2,374,115	2,005,914	368,201
988,027	457,706	2,100	13,145,065	6,933,857	6,211,208
321,721	151,267	566	2,477,464	1,418,464	1,059,000
761,065	827,198	4,500	12,185,676	6,750,503	5,435,173
13,858	—	—	—	—	—
13,858	—	—	—	—	—
—	—	—	—	—	—

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation： The data of Fuchien Province is included since 2002.

表3-13. 遺產稅稅源(續1完)

(2)按課稅級距別分

民國98年

金額單位:新台幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 Number of Cases Levied
總計 Grand Total		4,811
修法後(單一稅率*) After Revision (Single tax rate)	10%	1,026
修法前(合計) Before Revision (Total)		3,785
670,000(元)以下 670,000 or under (NT$)	2%	286
670,001~1,670,000	4%	305
1,670,001～3,340,000	7%	403
3,340,001～5,010,000	11%	328
5,010,001～6,680,000	15%	281
6,680,001～11,130,000	20%	532
11,130,001～16,700,000	26%	427
16,700,001～44,530,000	33%	732
44,530,001～111,320,000	41%	325
超過111,320,000 over 111,320,001	50%	166

附註：* 自98年1月23日起，遺產稅適用單一稅率10%。

Table 3-13. Sources of Estate Tax (Cont.1 End)

(2) by Tax Brackets

CY 2009

Unit : NT$ 1,000

實徵案件遺產總額 Gross Estate Amount of Levied Cases	實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate tax Revenues
248,272,394	114,396,608	17,224,636
28,700,217	8,439,425	835,019
219,572,178	105,957,183	16,389,617
4,754,358	82,390	2,325
5,539,566	326,747	8,571
7,647,882	882,904	35,473
6,608,312	1,208,835	64,913
6,858,307	1,468,855	98,888
14,201,096	4,255,899	419,360
14,738,566	5,330,491	655,677
37,331,323	18,205,925	3,077,504
37,742,132	21,177,324	4,215,002
84,150,636	53,017,814	7,811,905

Note：* A single tax rage of 10% has been applied under the Estate Tax as of Jan. 23 2009.

表3-14. 贈與稅稅源

(1)贈與稅稅源

金額單位:新台幣千元

年別及地區別 CY & Region	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
		徵稅 No. of Taxation	免稅 No. of Exemption
91年 2002	189,621	30,920	168,574
92年 2003	225,495	35,691	192,825
93年 2004	203,673	37,942	177,005
94年 2005	199,284	34,979	173,064
95年 2006	188,704	27,597	165,167
96年 2007	192,763	30,487	166,060
97年 2008	187,499	29,560	162,732
98年 2009	178,292	14,310	168,492
台北市 Taipei City	**28,055**	**3,003**	**25,375**
高雄市 Kaohsiung City	**10,006**	**681**	**9,389**
台灣省 Taiwan Province	**139,452**	**10,604**	**132,950**
台北縣 Taipei County	23,584	2,230	21,774
宜蘭縣 Yilan County	3,702	254	3,518
桃園縣 Taoyuan County	13,656	1,204	12,733
新竹縣 Hsinchu County	4,506	394	4,219
苗栗縣 Miaoli County	4,863	372	4,687
台中縣 Taichung County	11,081	1,008	10,450
彰化縣 Changhua County	10,104	787	9,577
南投縣 Nantou County	4,778	250	4,627
雲林縣 Yunlin County	6,386	356	6,191
嘉義縣 Chiayi County	4,665	244	4,593
台南縣 Tainan County	8,741	462	8,749
高雄縣 Kaohsiung County	8,640	573	8,334
屏東縣 Pingtung County	6,397	315	6,247
台東縣 Taitung County	2,150	87	2,145
花蓮縣 Hualien County	3,091	152	2,996
澎湖縣 Penghu County	818	7	813
基隆市 Keelung City	1,830	77	1,773
新竹市 Hsinchu City	3,428	307	3,174
台中市 Taichung City	8,894	968	8,164
嘉義市 Chiayi City	2,002	159	1,934
台南市 Tainan City	6,136	398	6,252
福建省 Fuchien Province	**779**	**22**	**778**
金門縣 Kinmen County	743	20	739
連江縣 Lienchiang County	36	2	39

資料來源： 財政部所屬各區國稅局。
說　　明： 自91年（含）起含福建省資料。

Table 3-14. Sources of Gift Tax

(1) Sources of Gift Tax

Unit : NT$ 1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額 Gross Amount of Taxable Gift	法定免稅額 Allowance	應課稅贈與淨額 Net Amount of Taxable Gift
77,348,973	38,375,379	38,973,594
92,583,094	44,932,195	47,650,899
120,147,982	71,031,581	49,116,401
115,777,595	70,023,060	45,754,535
80,589,175	38,662,617	41,926,558
87,523,267	41,787,931	45,735,336
82,389,259	40,946,031	41,443,228
72,724,012	27,274,852	45,449,160
26,559,641	**6,208,807**	**20,350,834**
3,215,701	**1,366,070**	**1,849,631**
42,903,240	**19,663,786**	**23,239,454**
10,443,297	4,356,546	6,086,751
912,719	480,250	432,469
5,063,097	2,327,635	2,735,462
1,254,099	764,147	489,952
1,129,374	684,513	444,861
3,771,429	1,804,641	1,966,788
2,543,974	1,397,325	1,146,649
865,929	420,038	445,891
1,296,770	604,041	692,729
650,912	394,823	256,089
1,318,748	807,841	510,907
2,426,734	1,072,204	1,354,530
924,351	513,969	410,382
222,292	141,958	80,334
405,619	262,410	143,209
129,082	16,060	113,022
284,032	140,949	143,083
1,215,804	609,086	606,718
5,648,423	1,857,693	3,790,730
874,156	270,959	603,197
1,522,399	736,698	785,701
45,430	**36,189**	**9,241**
41,864	32,879	8,985
3,566	3,310	256

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The data of Fuchien Province is included since 2002.

表3-14. 贈與稅稅源(續1完)

(2)按課稅級距別分

民國98年

金額單位:新台幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 No. of Cases Levied
總計 Grand Total		14,847
修法後(單一稅率*) After Revision (Single tax rate)	10%	7,905
修法前(合計) Before Revision (Total)		6,942
670,000(元)以下 670,000 or under	4%	3,299
670,001~1,890,000	6%	1,572
1,890,001～3,120,000	9%	704
3,120,001～4,340,000	12%	365
4,340,001～5,570,000	16%	221
5,570,001～8,020,000	21%	241
8,020,001～15,580,000	27%	263
15,580,001～32,280,000	34%	169
32,280,001～50,090,000	42%	52
超過50,090,000 over 50,090,001	50%	56

附註：＊ 自98年1月23日起，贈與稅適用單一稅率10%。

Table 3-14. Sources of Gift Tax (Cont.1 End)

(2) by Tax Brackets

CY 2009

Unit : NT$ 1,000

實徵案件贈與總額 Gross Gift Amount of Levied Cases	實徵案件贈與淨額 Net Gift Amount of Levied Cases	贈與稅實徵淨額 Net Gift tax Revenues
78,503,160	50,832,873	5,102,528
45,990,943	26,887,058	2,748,543
32,512,217	23,945,815	2,353,985
4,555,546	736,978	30,095
3,584,099	1,785,866	87,576
2,478,438	1,609,796	95,532
1,700,298	1,284,796	86,485
1,299,475	1,021,591	78,525
1,863,547	1,499,311	138,474
3,114,195	2,771,323	312,889
4,016,139	3,629,333	482,193
2,046,199	1,939,222	262,779
7,854,283	7,667,597	779,436

Note：* A single tax rage of 10% has been applied under the Gift Tax as of Jan. 23 2009.

表3-15. 貨物稅稅源

年別及地區別 CY & Region	油氣類 Oil / Gas			
	家數 No. of Factory	油類完稅量 Oil Tax Quantity (公秉) (Kilo Liter)	天然氣完稅量 Natural gas Tax Quantity (千立方公尺) (Thousand qucubic meters)	液化石油氣完稅量 Liquefied Petroleum gas Tax Quantity (公噸) (M.T.)
91年 2002	14	25,397,481	—	1,191,461
92年 2003	20	25,065,722	—	1,211,870
93年 2004	15	26,044,529	—	1,297,513
94年 2005	18	26,176,855	—	1,253,461
95年 2006	17	26,327,581	—	1,179,207
96年 2007	16	23,885,961	—	1,090,533
97年 2008	21	22,534,817	—	1,035,249
98年 2009	23	21,019,595	—	1,023,597
台北市 Taipei City	—	—	—	—
高雄市 Kaohsiung City	3	10,361,918	—	411,347
台灣省 Taiwan Province	20	10,657,677	—	612,250
台北縣 Taipei County	—	—	—	—
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	5	6,811,336	—	116,366
新竹縣 Hsinchu County	—	—	—	—
苗栗縣 Miaoli County	2	2,027	—	18,793
台中縣 Taichung County	—	—	—	—
彰化縣 Changhua County	—	—	—	—
南投縣 Nantou County	—	—	—	—
雲林縣 Yunlin County	6	3,517,499	—	440,344
嘉義縣 Chiayi County	—	—	—	—
台南縣 Tainan County	—	—	—	—
高雄縣 Kaohsiung County	4	249,385	—	36,747
屏東縣 Pingtung County	—	—	—	—
台東縣 Taitung County	—	—	—	—
花蓮縣 Hualien County	—	—	—	—
澎湖縣 Penghu County	—	—	—	—
基隆市 Keelung City	—	—	—	—
新竹市 Hsinchu City	—	—	—	—
台中市 Taichung City	—	—	—	—
嘉義市 Chiayi City	3	77,430	—	—
台南市 Tainan City	—	—	—	—

資料來源： 財政部所屬各區國稅局。

Table 3-15. Sources of Commodity Tax

車輛 Vehicles		橡膠輪胎 Rubber Tires		水泥 Cement		飲料品 Beverages	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (公斤) (Kg)	家數 No. of Factory	完稅量 Tax Quantity (公斤) (Kg)	家數 No. of Factory	完稅量 Tax Quantity (公斤) (Kg)
472	874,017	23	7,730,739	21	14,367,992	248	394,597,970
505	1,500,390	21	7,461,939	20	14,629,967	233	375,046,604
464	1,219,048	19	7,750,310	23	13,716,065	249	369,690,741
401	1,288,559	20	8,079,910	22	15,464,335	262	377,698,589
350	1,101,453	20	7,836,509	22	15,277,447	223	366,666,745
304	1,074,451	21	8,016,684	23	13,098,025	231	350,893,777
331	1,074,751	20	7,409,673	26	11,200,670	252	343,976,182
350	881,090	20	8,040,823	26	9,461,500	250	341,077,412
5	135	—	—	—	—	2	—
26	184,554	—	—	4	319,524	4	25,128
319	696,401	20	8,040,823	22	9,141,976	244	341,052,284
32	6,372	—	—	—	—	15	138,555
4	100	—	—	6	3,012,229	8	6,598,452
54	182,407	3	783,676	1	100,390	28	114,938,740
12	427,530	3	2,325,063	1	672,241	6	930,891
14	28,153	—	—	—	—	6	3,581,742
35	2,374	—	—	2	187,777	13	22,334,680
31	8,919	10	4,557,180	4	837,218	24	28,683,464
6	1,063	1	336,893	—	—	19	3,912,250
7	153	3	38,011	—	—	20	11,895,867
14	1,662	—	—	1	92,303	17	23,880,730
26	2,509	—	—	—	—	35	61,439,284
28	1,923	—	—	3	728,013	19	22,890,434
19	25,320	—	—	—	—	10	4,719,148
3	45	—	—	—	—	2	5,068
2	49	—	—	4	3,511,805	7	261,918
—	—	—	—	—	—	—	—
—	—	—	—	—	—	2	10,928
4	329	—	—	—	—	—	2,103
11	6,644	—	—	—	—	7	34,337,950
7	199	—	—	—	—	—	—
10	650	—	—	—	—	6	490,080

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

表3-15. 貨物稅稅源(續1)

年別及地區別 CY & Region	平板玻璃 Flat-glass		合計 Total	
	家數 No. of Factory	完稅量 Tax Quantity (箱) (Box)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
91年 2002	3	2,165,119	371	4,701,108
92年 2003	15	2,350,137	332	5,127,392
93年 2004	3	2,830,260	274	4,923,535
94年 2005	2	2,786,914	271	4,557,562
95年 2006	3	2,706,412	225	4,273,891
96年 2007	3	3,181,478	203	3,662,032
97年 2008	3	2,875,096	195	2,870,244
98年 2009	3	2,298,053	189	2,650,874
台北市 Taipei City	—	—	**6**	**221**
高雄市 Kaohsiung City	—	—	**12**	**590**
台灣省 Taiwan Province	**3**	**2,298,053**	**171**	**2,650,063**
台北縣 Taipei County	—	—	58	1,021,628
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	—	—	53	1,325,705
新竹縣 Hsinchu County	—	—	—	84
苗栗縣 Miaoli County	—	—	—	—
台中縣 Taichung County	1	1,366,048	14	33,177
彰化縣 Changhua County	1	847,950	8	32,390
南投縣 Nantou County	—	—	1	239
雲林縣 Yunlin County	—	—	—	—
嘉義縣 Chiayi County	—	—	1	7
台南縣 Tainan County	—	—	14	150,103
高雄縣 Kaohsiung County	—	—	6	8,307
屏東縣 Pingtung County	—	—	2	94
台東縣 Taitung County	—	—	—	—
花蓮縣 Hualien County	—	—	—	—
澎湖縣 Penghu County	—	—	—	—
基隆市 Keelung City	—	—	—	—
新竹市 Hsinchu City	1	84,055	3	9,464
台中市 Taichung City	—	—	6	64,338
嘉義市 Chiayi City	—	—	2	4,205
台南市 Tainan City	—	—	3	322

Table 3-15. Sources of Commodity Tax (Cont.1)

電器類 Electric appliances							
電冰箱 Refrigerators		電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
13	379,410	39	926,934	86	1,538,089	16	106,187
13	417,003	43	982,611	85	1,779,033	16	138,304
11	380,115	36	829,572	67	1,914,015	15	147,948
10	406,957	42	734,450	82	1,869,563	17	356,284
8	414,227	39	698,081	70	1,943,214	12	309,243
9	376,811	26	449,920	64	1,913,960	13	230,010
7	316,119	18	187,091	73	1,663,964	13	196,086
7	340,657	17	190,004	68	1,536,469	12	159,258
—	—	1	139	—	—	—	—
—	—	1	—	5	590	—	—
7	340,657	15	189,865	63	1,535,879	12	159,258
4	200,392	5	32,800	17	429,106	4	78,383
—	—	—	—	—	—	—	—
2	140,257	5	147,001	31	970,661	5	47,937
—	—	—	—	—	56	—	28
—	—	—	—	—	—	—	—
—	—	—	—	—	—	2	18,967
—	—	1	459	2	311	1	13,943
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	1	141	6	127,346	—	—
—	—	—	—	6	8,307	—	—
1	8	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	3	9,464	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	1	92	—	—

表3-15. 貨物稅稅源(續2完)

年別及地區別 CY & Region	電器類			
	錄影機 Video Recorders		電唱機 Record Players	
	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
91年 2002	49	1,012,462	—	—
92年 2003	53	1,035,796	—	—
93年 2004	48	965,457	—	—
94年 2005	37	693,388	—	—
95年 2006	23	638,357	—	—
96年 2007	27	568,752	—	—
97年 2008	23	457,841	—	—
98年 2009	23	358,539	—	—
台北市 Taipei City	1	2	—	—
高雄市 Kaohsiung City	2	—	—	—
台灣省 Taiwan Province	20	358,537	—	—
台北縣 Taipei County	8	266,994	—	—
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	5	18,489	—	—
新竹縣 Hsinchu County	—	—	—	—
苗栗縣 Miaoli County	—	—	—	—
台中縣 Taichung County	—	—	—	—
彰化縣 Changhua County	2	15,798	—	—
南投縣 Nantou County	1	239	—	—
雲林縣 Yunlin County	—	—	—	—
嘉義縣 Chiayi County	1	7	—	—
台南縣 Tainan County	1	132	—	—
高雄縣 Kaohsiung County	—	—	—	—
屏東縣 Pingtung County	—	—	—	—
台東縣 Taitung County	—	—	—	—
花蓮縣 Hualien County	—	—	—	—
澎湖縣 Penghu County	—	—	—	—
基隆市 Keelung City	—	—	—	—
新竹市 Hsinchu City	—	—	—	—
台中市 Taichung City	2	56,878	—	—
嘉義市 Chiayi City	—	—	—	—
台南市 Tainan City	—	—	—	—

Table 3-15. Sources of Commodity Tax (Cont.2 End)

Electric appliances					
錄音機 Audio Recorders		音響組合 Sterephonic Systems		電烤箱 Electric Ovens	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
8	383,154	134	129,791	26	225,081
6	382,981	95	169,815	21	221,849
5	285,542	81	199,416	11	201,470
5	227,890	69	139,068	9	129,962
4	189,393	64	60,038	5	21,338
4	24,646	57	84,547	3	13,386
3	2,167	53	33,321	5	13,655
3	2,508	51	40,500	8	22,939
—	—	4	80	—	—
—	—	4	—	—	—
3	2,508	43	40,420	8	22,939
2	292	16	13,360	2	301
—	—	—	—	—	—
—	—	4	1,270	1	90
—	—	—	—	—	—
—	—	—	—	—	—
—	—	12	14,210	—	—
—	—	2	1,879	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	2	149	4	22,335
—	—	—	—	—	—
—	—	1	86	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	4	7,460	—	—
1	2,216	1	1,989	—	—
—	—	1	17	1	213

表3-16. 營業稅稅源

(1)營利事業營業家數－按行業別分

單位:家

年底別及地區別 End of CY & Region	總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining & Quarrying	製造業 Manufacturing
92年底 2003	1,108,629	15,237	1,268	131,923
93年底 2004	1,141,167	15,285	1,277	132,475
94年底 2005	1,180,235	14,578	1,291	131,970
95年底 2006	1,189,878	12,616	1,317	130,685
96年底 2007	1,187,929	12,631	1,339	128,964
台北市 Taipei City	196,736	251	91	6,159
高雄市 Kaohsiung City	89,410	4,818	40	2,800
台灣省 Taiwan Province	890,799	7,525	1,199	119,802
台北縣 Taipei County	184,590	1,435	76	27,611
宜蘭縣 Yilan County	24,937	2,308	197	1,996
桃園縣 Taoyuan County	86,319	408	62	10,474
新竹縣 Hsinchu County	20,504	88	50	2,394
苗栗縣 Miaoli County	23,844	122	101	2,854
台中縣 Taichung County	81,640	191	81	23,547
彰化縣 Changhua County	63,373	278	27	16,387
南投縣 Nantou County	22,319	205	61	1,584
雲林縣 Yunlin County	26,274	193	42	1,612
嘉義縣 Chiayi County	18,695	103	11	1,933
台南縣 Tainan County	47,737	227	25	7,554
高雄縣 Kaohsiung County	53,225	537	68	5,071
屏東縣 Pingtung County	33,702	679	42	1,616
台東縣 Taitung County	10,695	95	82	195
花蓮縣 Hualien County	17,617	201	213	543
澎湖縣 Penghu County	5,582	18	11	267
基隆市 Keelung City	17,004	31	10	573
新竹市 Hsinchu City	22,016	228	13	2,377
台中市 Taichung City	67,834	57	15	5,727
嘉義市 Chiayi City	16,264	37	4	961
台南市 Tainan City	46,628	84	8	4,526
福建省 Fuchien Province	10,984	37	9	203
金門縣 Kinmen County	10,145	34	9	175
連江縣 Lienchiang County	839	3	－	28

資料來源： 財稅資料中心。
說　　明： 自92年（含）起改採「中華民國稅務行業標準分類（第5次修訂）」。

Table 3-16. Sources of Business Tax

(1) Number of Business Units—by Industries

Unit : Unit

水電燃氣業 Electricity, Gas & Water	營　造　業 Construction	批發及零售業 Trade	住宿及餐飲業 Accommodation and Eating-Drinking Places	運輸、倉儲及通信業 Transportation, Storage and Communication
688	70,544	588,791	75,372	33,110
663	74,012	605,914	81,831	31,469
649	80,281	624,940	91,306	31,483
643	84,797	624,882	95,443	31,211
655	86,466	620,689	98,326	30,871
64	8,926	112,233	15,342	5,659
54	6,972	47,027	8,532	3,646
531	70,133	452,792	73,884	21,293
80	16,058	94,180	10,741	6,072
14	1,900	11,962	2,081	745
43	7,427	45,469	6,368	1,928
12	2,224	9,664	1,955	329
23	2,346	11,639	2,382	469
35	6,424	33,937	5,261	1,561
37	3,534	29,245	4,007	868
16	1,906	11,879	2,402	478
21	2,562	15,381	1,776	630
11	1,801	9,992	1,452	684
33	3,371	24,235	4,112	719
34	5,093	28,209	4,999	1,249
75	2,447	18,491	3,478	771
11	609	6,078	1,640	169
15	1,679	9,325	2,420	368
3	322	3,091	680	356
13	1,540	8,545	2,174	1,262
11	1,791	10,644	2,188	327
27	4,242	36,506	6,129	1,182
7	897	9,100	1,708	492
10	1,960	25,220	5,931	634
6	435	8,637	568	273
4	344	8,381	410	172
2	91	256	158	101

Source：Financial Data Center, Ministry of Finance.

Explanation：Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續1)

(1)營利事業營業家數—按行業別分

單位:家

年底別及地區別 End of CY & Region	金融及保險業 Finance and Insurance	不動產及租賃業 Real Estate and Rental and Leasing	專業、科學及技術服務業 Professional, Scientific and Technical Services	教育服務業 Educational Services
92年底 2003	16,308	21,413	40,182	189
93年底 2004	17,326	23,287	41,761	253
94年底 2005	17,970	24,825	43,022	297
95年底 2006	18,347	25,981	42,807	366
96年底 2007	18,981	26,631	43,046	460
台北市 Taipei City	**7,638**	**5,344**	**16,431**	**116**
高雄市 Kaohsiung City	**1,648**	**1,832**	**2,829**	**71**
台灣省 Taiwan Province	**9,670**	**19,376**	**23,677**	**273**
台北縣 Taipei County	2,103	3,871	6,619	59
宜蘭縣 Yilan County	132	676	486	4
桃園縣 Taoyuan County	995	2,288	2,607	23
新竹縣 Hsinchu County	284	627	566	4
苗栗縣 Miaoli County	170	519	416	2
台中縣 Taichung County	616	1,424	1,499	18
彰化縣 Changhua County	603	890	974	21
南投縣 Nantou County	167	726	394	6
雲林縣 Yunlin County	223	442	377	3
嘉義縣 Chiayi County	89	334	213	1
台南縣 Tainan County	459	791	817	12
高雄縣 Kaohsiung County	406	804	835	11
屏東縣 Pingtung County	265	577	505	7
台東縣 Taitung County	88	321	202	3
花蓮縣 Hualien County	132	477	325	2
澎湖縣 Penghu County	35	205	45	2
基隆市 Keelung City	129	312	453	2
新竹市 Hsinchu City	506	574	830	10
台中市 Taichung City	1,231	2,135	3,774	48
嘉義市 Chiayi City	223	442	432	6
台南市 Tainan City	814	941	1,308	29
福建省 Fuchien Province	**25**	**79**	**109**	—
金門縣 Kinmen County	23	69	96	—
連江縣 Lienchiang County	2	10	13	—

Table 3-16. Sources of Business Tax (Cont.1)

(1) Number of Business Units－by Industries

Unit : Unit

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activies Not Adequately Defined
350	23,873	73,864	26	15,491
364	25,154	77,791	27	12,278
362	25,960	84,102	23	7,176
360	28,389	86,462	25	5,547
368	25,741	88,150	22	4,589
104	5,617	11,096	5	1,660
46	1,783	7,311	－	1
216	18,146	69,341	17	2,924
42	3,169	10,201	4	2,269
8	465	1,953	－	10
12	1,488	6,563	2	162
9	413	1,885	－	－
5	554	2,238	－	4
6	1,168	5,819	2	51
19	1,110	5,120	2	251
17	632	1,835	1	10
2	614	2,387	－	9
5	353	1,707	－	6
15	1,218	4,138	3	8
9	1,439	4,448	－	13
7	1,253	3,470	1	18
5	294	898	－	5
7	456	1,453	－	1
1	144	395	1	6
4	377	1,576	－	3
5	429	2,027	1	55
19	1,388	5,324	－	30
6	403	1,544	－	2
13	779	4,360	－	11
2	195	402	－	4
2	112	314	－	－
－	83	88	－	4

表3-16. 營業稅稅源(續2)

(1)營利事業營業家數－按行業別分

單位:家

年底別及地區別 End of CY & Region	總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining and Quarrying	製造業 Manufacturing
97年底 2008	1,178,882	12,098	1,322	129,956
98年底 2009	1,186,308	12,191	1,281	128,458
台北市 Taipei City	196,924	247	94	6,436
高雄市 Kaohsiung City	88,998	4,633	39	3,394
台灣省 Taiwan Province	891,313	7,282	1,140	118,420
台北縣 Taipei County	185,467	1,415	74	27,037
宜蘭縣 Yilan County	24,647	2,180	197	2,063
桃園縣 Taoyuan County	87,384	405	59	10,517
新竹縣 Hsinchu County	20,880	87	43	2,397
苗栗縣 Miaoli County	23,405	126	84	2,834
台中縣 Taichung County	81,635	203	76	22,735
彰化縣 Changhua County	62,837	319	28	16,085
南投縣 Nantou County	21,961	233	50	1,589
雲林縣 Yunlin County	26,285	179	42	1,741
嘉義縣 Chiayi County	18,292	134	9	1,909
台南縣 Tainan County	47,484	243	24	7,567
高雄縣 Kaohsiung County	53,389	343	69	5,281
屏東縣 Pingtung County	33,270	691	45	1,625
台東縣 Taitung County	10,838	121	70	245
花蓮縣 Hualien County	17,591	168	208	586
澎湖縣 Penghu County	5,669	20	7	251
基隆市 Keelung City	16,673	24	10	636
新竹市 Hsinchu City	22,263	226	15	2,342
台中市 Taichung City	69,186	51	20	5,654
嘉義市 Chiayi City	15,615	37	2	899
台南市 Tainan City	46,542	77	8	4,427
福建省 Fuchien Province	9,073	29	8	208
金門縣 Kinmen County	8,253	26	8	179
連江縣 Lienchiang County	820	3	—	29

說　明：自97年（含）起改採「中華民國稅務行業標準分類（第6次修訂）」。

Table 3-16. Sources of Business Tax (Cont.2)

(1) Number of Business Units－by Industries

Unit : Unit

電力及燃氣供應業 Electricity and Gas Supply	用水供應及污染整治業 Water Supply and Remediation Services	營造業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊傳播業 Information and Communication
370	6,585	84,563	616,187	30,426	99,722	14,352
393	6,557	85,100	616,414	30,403	104,157	14,574
58	**623**	**8,917**	**111,471**	**5,382**	**16,209**	**6,518**
22	**463**	**6,339**	**46,211**	**3,605**	**8,980**	**758**
309	**5,454**	**69,334**	**452,026**	**21,162**	**78,416**	**7,266**
64	904	16,419	95,602	6,590	11,625	2,445
14	91	1,980	11,662	707	2,218	115
26	662	7,406	45,859	1,946	6,585	747
6	153	2,116	9,945	340	2,041	173
11	196	2,247	11,306	431	2,443	136
30	526	6,301	34,311	1,544	5,671	423
24	343	3,427	29,146	833	4,228	277
11	116	1,919	11,604	467	2,442	104
8	240	2,434	15,233	572	1,956	117
5	167	1,711	9,639	699	1,486	50
21	278	3,207	23,687	698	4,595	245
23	511	4,793	27,908	1,210	5,455	213
10	301	2,465	17,978	739	3,678	160
7	66	636	5,992	145	1,738	79
10	98	1,662	9,101	341	2,596	100
1	17	345	3,081	310	757	34
8	105	1,516	8,332	1,241	2,143	122
8	151	1,728	10,790	325	2,318	294
12	251	4,239	37,186	1,105	6,501	985
3	62	867	8,593	397	1,795	112
7	216	1,916	25,071	522	6,145	335
4	**17**	**510**	**6,706**	**254**	**552**	**32**
3	16	424	6,438	164	389	25
1	1	86	268	90	163	7

Explanation： Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續3)

(1)營利事業營業家數－按行業別分

單位:家

年底別及地區別 End of CY & Region	金融及保險業 Finance and Insurance	不動產業 Real Estate	專業、科學及技術服務業 Professional, Scientific and Technical Services	支援服務業 Support Services
97年底 2008	22,163	18,563	32,605	24,978
98年底 2009	22,516	19,196	33,122	25,420
台北市 Taipei City	**9,623**	**5,164**	**11,510**	**4,111**
高雄市 Kaohsiung City	**1,835**	**1,487**	**2,329**	**1,979**
台灣省 Taiwan Province	**11,030**	**12,504**	**19,191**	**19,163**
台北縣 Taipei County	2,554	2,975	5,097	3,186
宜蘭縣 Yilan County	146	320	449	536
桃園縣 Taoyuan County	1,196	1,535	2,066	2,329
新竹縣 Hsinchu County	339	413	486	529
苗栗縣 Miaoli County	187	297	326	596
台中縣 Taichung County	678	855	1,314	1,551
彰化縣 Changhua County	638	514	801	866
南投縣 Nantou County	169	236	379	661
雲林縣 Yunlin County	239	261	309	472
嘉義縣 Chiayi County	94	118	222	460
台南縣 Tainan County	496	451	645	989
高雄縣 Kaohsiung County	457	440	694	992
屏東縣 Pingtung County	264	324	490	710
台東縣 Taitung County	82	114	135	365
花蓮縣 Hualien County	130	251	279	526
澎湖縣 Penghu County	33	70	38	274
基隆市 Keelung City	143	165	313	397
新竹市 Hsinchu City	591	464	588	589
台中市 Taichung City	1,498	1,788	2,974	1,785
嘉義市 Chiayi City	229	269	343	413
台南市 Tainan City	867	644	1,243	937
福建省 Fuchien Province	**28**	**41**	**92**	**167**
金門縣 Kinmen County	26	41	76	125
連江縣 Lienchiang County	2	—	16	42

Table 3-16. Sources of Business Tax (Cont.3)

(1) Number of Business Units－by Industries

Unit : Unit

公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社會工作服務業 Human Health and Social Work Services	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能歸類之行業 Activies Not Adequately Defined
23	622	337	20,365	63,645	－
22	870	360	20,242	65,032	－
4	206	111	2,689	7,551	－
－	129	40	1,365	5,390	－
18	534	207	16,011	51,846	－
4	119	42	2,525	6,790	－
－	15	5	459	1,490	－
2	56	17	1,436	4,535	－
－	13	10	423	1,366	－
1	4	6	538	1,636	－
2	30	8	1,013	4,364	－
2	35	14	1,042	4,215	－
1	15	15	579	1,371	－
－	7	5	603	1,867	－
－	6	－	348	1,235	－
3	20	10	1,043	3,262	－
1	34	8	1,288	3,669	－
1	12	9	1,104	2,664	－
－	8	3	318	714	－
－	7	6	408	1,114	－
1	3	1	116	310	－
－	2	6	327	1,183	－
－	23	7	374	1,430	－
－	69	19	1,051	3,998	－
－	7	4	349	1,234	－
－	49	12	667	3,399	－
－	1	2	177	245	－
－	1	2	108	202	－
－	－	－	69	43	－

表3-16. 營業稅稅源(續4)

(2)營利事業銷售額－按行業別分

單位:新台幣千元

年別及地區別 CY & Region		總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining & Quarrying	製造業 Manufacturing
92年	2003	27,365,282,945	27,289,752	38,530,992	9,011,219,794
93年	2004	32,002,921,345	33,510,776	44,850,301	11,056,296,930
94年	2005	34,334,324,939	34,082,046	51,989,986	11,195,077,511
95年	2006	34,604,714,544	32,848,308	53,702,085	12,045,201,510
96年	2007	36,066,701,872	33,761,329	53,931,272	13,300,433,420
台北市	**Taipei City**	12,694,160,402	3,979,719	4,837,905	1,801,563,052
高雄市	**Kaohsiung City**	2,360,143,263	5,366,732	801,062	970,242,310
台灣省	**Taiwan Province**	20,977,392,717	24,355,710	47,100,135	10,519,220,469
台北縣	Taipei County	4,077,630,403	1,009,753	4,345,688	1,494,789,138
宜蘭縣	Yilan County	213,198,753	1,020,586	6,136,216	56,658,834
桃園縣	Taoyuan County	3,062,974,192	875,234	1,743,760	1,480,544,601
新竹縣	Hsinchu County	874,978,861	337,321	1,060,510	573,357,572
苗栗縣	Miaoli County	512,173,024	6,085,591	2,634,915	260,182,457
台中縣	Taichung County	1,474,485,289	1,067,550	3,398,955	887,210,309
彰化縣	Changhua County	1,133,195,246	1,488,576	250,397	675,298,479
南投縣	Nantou County	227,470,354	1,327,937	1,109,930	97,998,981
雲林縣	Yunlin County	1,403,313,837	667,167	840,932	1,191,196,378
嘉義縣	Chiayi County	237,479,961	728,188	836,789	126,117,740
台南縣	Tainan County	1,609,785,990	5,833,128	191,188	1,113,741,606
高雄縣	Kaohsiung County	1,475,664,308	697,259	6,275,701	846,460,216
屏東縣	Pingtung County	292,437,119	1,218,600	852,470	81,192,352
台東縣	Taitung County	51,810,044	390,072	996,269	2,914,600
花蓮縣	Hualien County	150,396,687	505,738	6,133,509	19,732,910
澎湖縣	Penghu County	21,974,676	197,798	3,194,517	349,579
基隆市	Keelung City	173,817,138	117,201	5,913,327	28,699,934
新竹市	Hsinchu City	1,610,819,341	80,035	226,417	1,134,422,177
台中市	Taichung City	1,501,560,417	444,831	823,101	245,868,800
嘉義市	Chiayi City	190,988,827	67,574	53,184	26,534,571
台南市	Tainan City	681,238,250	195,571	82,361	175,949,234
福建省	**Fuchien Province**	35,005,489	59,167	1,192,170	9,407,589
金門縣	Kinmen County	31,085,824	52,765	1,192,170	8,953,295
連江縣	Lienchiang County	3,919,664	6,402	—	454,294

資料來源： 財稅資料中心。

說　　明： 自92年（含）起改採「中華民國稅務行業標準分類（第5次修訂）」。

Table 3-16. Sources of Business Tax (Cont.4)

(2) Amount of Business Sales－by Industries

Unit : NT$ 1,000

水電燃氣業 Electricity, Gas & Water	營　造　業 Construction	批發及零售業 Trade	住宿及餐飲業 Accommodation and Eating-Drinking Places	運輸、倉儲及通信業 Transportation, Storage and Communication
382,005,634	1,388,659,487	10,050,797,466	234,844,755	1,225,409,253
452,235,723	1,679,119,494	11,726,783,042	274,528,787	1,169,078,378
489,002,925	1,768,238,398	12,348,128,323	298,706,859	1,335,422,502
567,878,995	1,790,149,318	12,055,690,905	321,757,622	1,279,394,390
622,580,283	1,843,747,437	12,536,304,736	323,756,844	1,275,813,408
73,469,352	**581,929,751**	**5,214,627,269**	**112,514,946**	**654,641,610**
33,665,728	**160,768,540**	**833,389,118**	**26,318,248**	**123,681,609**
514,548,450	**1,096,696,043**	**6,474,841,621**	**184,173,921**	**494,260,702**
37,895,448	289,812,800	1,649,486,683	29,640,690	113,135,794
580,551	28,040,422	84,317,720	5,312,099	11,713,471
78,562,554	137,007,220	1,027,056,798	24,748,915	98,826,043
10,322,962	31,335,827	167,480,569	4,775,505	6,240,573
38,727,745	23,519,447	146,204,147	3,512,121	9,459,477
5,386,462	78,463,670	376,062,374	10,339,755	31,540,628
27,510,177	34,692,897	315,324,603	6,194,650	18,298,466
11,041,861	15,888,737	67,084,725	5,890,447	7,334,248
21,427,615	36,325,163	110,366,084	2,665,601	14,068,290
7,954,697	14,568,653	65,746,176	2,073,820	5,081,151
23,303,838	53,547,844	332,236,473	6,965,732	11,564,875
55,759,369	73,572,051	406,039,195	6,410,167	26,525,248
10,431,058	22,389,457	130,573,757	6,931,829	8,437,696
2,223,178	5,923,172	23,809,402	3,047,836	5,101,462
20,587,478	14,675,887	56,450,831	6,562,926	8,111,604
983,066	2,759,857	8,271,915	1,149,481	2,162,474
9,371,610	13,413,159	49,737,449	3,760,178	45,328,099
45,329,329	45,732,618	240,443,361	8,589,022	14,888,343
63,746,099	126,557,429	782,243,703	26,728,317	37,100,827
7,531,281	14,332,508	100,328,744	6,145,211	9,334,787
35,872,071	34,137,224	335,576,911	12,729,620	10,007,148
896,754	**4,353,103**	**13,446,728**	**749,729**	**3,229,487**
709,790	3,277,229	12,545,106	597,203	2,253,148
186,964	1,075,874	901,622	152,525	976,339

Source：Financial Data Center, Ministry of Finance.
Explanation：Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續5)

(2)營利事業銷售額－按行業別分

單位:新台幣千元

年別及地區別 CY & Region		金融及保險業 Finance and Insurance	不動產及租賃業 Real Estate and Rental and Leasing	專業、科學及技術服務業 Professional, Scientific and Technical Services	教育服務業 Educational Services
92年	2003	1,978,633,870	526,030,883	802,558,958	2,410,952
93年	2004	2,627,232,786	603,904,678	864,941,130	2,720,807
94年	2005	4,161,351,173	684,384,909	873,496,402	4,114,440
95年	2006	3,781,602,519	798,582,290	909,385,106	4,026,402
96年	2007	3,313,677,618	891,282,626	965,511,917	4,196,081
台北市	**Taipei City**	**2,769,877,140**	**430,411,274**	**646,620,987**	**1,568,195**
高雄市	**Kaohsiung City**	**79,052,922**	**58,742,173**	**22,125,625**	**433,830**
台灣省	**Taiwan Province**	**464,379,363**	**401,788,554**	**296,560,526**	**2,193,758**
台北縣	Taipei County	103,810,814	117,868,693	85,557,879	571,807
宜蘭縣	Yilan County	8,008,819	4,188,846	1,451,781	14,411
桃園縣	Taoyuan County	54,943,356	54,629,817	39,549,844	493,618
新竹縣	Hsinchu County	8,168,417	13,147,328	47,321,554	1,581
苗栗縣	Miaoli County	7,120,099	5,348,497	1,342,141	15,812
台中縣	Taichung County	23,978,621	20,705,404	8,477,159	96,624
彰化縣	Changhua County	20,750,597	9,976,131	3,429,772	111,467
南投縣	Nantou County	8,547,655	3,487,578	1,120,421	31,537
雲林縣	Yunlin County	10,588,334	4,385,943	1,402,516	10,099
嘉義縣	Chiayi County	4,621,328	2,815,132	640,394	662
台南縣	Tainan County	16,479,232	13,038,756	11,406,059	86,382
高雄縣	Kaohsiung County	14,973,841	11,833,410	2,938,225	112,277
屏東縣	Pingtung County	10,803,829	3,830,040	1,248,600	24,949
台東縣	Taitung County	3,120,048	1,590,641	444,220	20,193
花蓮縣	Hualien County	6,423,055	5,083,083	1,073,249	5,542
澎湖縣	Penghu County	1,277,799	693,317	65,472	603
基隆市	Keelung City	7,737,244	3,025,236	1,394,873	1,181
新竹市	Hsinchu City	34,540,942	24,628,081	47,758,048	185,178
台中市	Taichung City	72,981,672	80,396,870	31,402,482	230,045
嘉義市	Chiayi City	9,804,261	5,741,227	3,018,171	38,955
台南市	Tainan City	35,699,403	15,374,524	5,517,667	140,835
福建省	**Fuchien Province**	**368,194**	**340,624**	**204,778**	**298**
金門縣	Kinmen County	355,360	336,379	191,178	298
連江縣	Lienchiang County	12,833	4,245	13,600	—

Table 3-16. Sources of Business Tax (Cont.5)

(2) Amount of Business Sales－by Industries

Unit : NT$ 1,000

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activies Not Adequately Defined
8,769,919	250,279,894	413,363,520	269,584	1,024,208,233
6,215,542	271,662,905	565,289,795	367,172	624,183,098
5,141,175	268,311,485	470,432,946	601,150	345,842,711
2,387,354	259,799,821	488,602,417	3,640,939	210,064,564
2,544,538	267,314,397	453,518,992	629,946	177,697,028
1,479,771	**165,781,447**	**147,247,678**	**16,020**	**83,594,284**
75,672	**13,390,040**	**31,423,401**	－	**666,254**
987,099	**87,925,541**	**274,311,088**	**613,926**	**93,435,810**
152,632	22,366,921	58,298,062	545,909	68,341,691
4,701	751,905	4,856,436	1,000	140,956
31,753	9,726,439	45,232,956	10,754	8,990,529
33,773	2,500,084	8,855,390	－	39,894
3,321	2,059,169	5,770,589	－	187,497
180,455	5,319,441	20,410,343	30,299	1,817,240
25,752	2,511,271	14,098,758	1,549	3,231,706
13,668	2,055,817	3,853,766	12	683,034
1,723	3,074,305	5,893,928	－	399,760
3,991	1,173,011	4,959,816	－	158,413
9,769	4,342,689	16,717,406	8,343	312,672
254,373	4,517,742	17,242,962	－	2,052,271
8,043	3,216,625	8,670,715	－	2,607,097
20,128	624,741	1,431,683	－	152,399
57,702	1,935,416	3,032,982	－	24,777
－	365,952	475,818	16,060	10,966
5,142	1,552,203	3,728,434	－	31,868
25,337	2,985,061	10,464,256	－	521,137
74,493	9,927,539	22,315,523	－	718,685
6,526	2,148,969	3,690,659	－	2,212,200
73,816	4,770,241	14,310,605	－	801,018
1,996	**217,368**	**536,824**	－	**679**
1,996	152,259	467,160	－	487
－	65,108	69,665	－	192

表3-16. 營業稅稅源(續6)

(2)營利事業銷售額—按行業別分

單位:新台幣千元

年別及地區別 CY & Region	總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining and Quarrying	製造業 Manufacturing
97年 2008	35,409,928,840	30,436,081	59,117,232	13,111,205,927
98年 2009	30,144,313,620	31,924,853	44,602,248	10,502,912,047
台北市 Taipei City	10,230,307,962	5,776,882	4,652,019	1,395,370,037
高雄市 Kaohsiung City	1,972,597,983	5,031,783	372,176	709,435,438
台灣省 Taiwan Province	17,901,988,766	21,019,555	38,350,659	8,385,409,794
台北縣 Taipei County	3,460,920,900	1,002,198	3,096,664	1,158,638,319
宜蘭縣 Yilan County	206,074,443	1,132,583	5,209,474	53,704,942
桃園縣 Taoyuan County	2,567,296,866	1,236,759	765,134	1,142,815,402
新竹縣 Hsinchu County	755,141,268	431,708	1,255,911	446,905,190
苗栗縣 Miaoli County	470,166,770	3,128,795	1,513,860	253,512,955
台中縣 Taichung County	1,277,188,745	962,664	3,382,292	741,904,457
彰化縣 Changhua County	980,439,779	1,534,817	213,096	524,397,133
南投縣 Nantou County	203,559,993	1,166,770	1,528,156	76,903,490
雲林縣 Yunlin County	1,233,998,248	609,313	902,762	1,007,898,206
嘉義縣 Chiayi County	212,961,708	1,103,276	315,259	103,472,036
台南縣 Tainan County	1,371,239,771	4,246,417	337,703	908,642,883
高雄縣 Kaohsiung County	1,156,243,821	782,712	6,589,008	606,411,584
屏東縣 Pingtung County	275,266,711	1,671,927	1,020,768	73,679,337
台東縣 Taitung County	52,923,113	426,385	1,170,195	2,568,959
花蓮縣 Hualien County	148,691,971	514,493	4,452,950	16,849,211
澎湖縣 Penghu County	21,690,564	60,422	328,953	332,399
基隆市 Keelung City	156,457,368	110,865	4,867,254	28,864,925
新竹市 Hsinchu City	1,284,704,988	85,741	223,893	880,447,933
台中市 Taichung City	1,309,986,476	428,188	1,127,244	183,478,034
嘉義市 Chiayi City	172,182,171	133,055	22,959	22,781,861
台南市 Tainan City	584,853,091	250,467	27,124	151,200,539
福建省 Fuchien Province	39,418,910	96,634	1,227,395	12,696,777
金門縣 Kinmen County	35,596,261	90,342	1,227,395	12,327,713
連江縣 Lienchiang County	3,822,649	6,292	—	369,065

說　明：自97年（含）起改採「中華民國稅務行業標準分類（第6次修訂）」。

Table 3-16. Sources of Business Tax (Cont.6)

(2) Amount of Business Sales－by Industries

Unit : NT$ 1,000

電力及燃氣供應業 Electricity and Gas Supply	用水供應及污染整治業 Water Supply and Remediation Services	營造業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊傳播業 Information and Communication
656,148,109	168,801,807	1,868,470,971	12,438,393,116	1,003,176,107	335,643,759	782,818,881
671,969,399	140,675,221	1,700,693,637	11,094,274,935	861,595,237	330,788,368	771,835,362
70,324,332	**27,286,609**	**548,949,574**	**4,441,614,811**	**418,315,216**	**104,777,060**	**527,551,987**
36,113,095	**14,539,308**	**149,307,853**	**759,393,694**	**91,120,440**	**27,647,312**	**26,262,222**
564,556,078	**98,499,777**	**996,349,850**	**5,881,753,150**	**348,985,075**	**197,553,333**	**217,265,290**
38,740,308	19,737,155	243,543,879	1,497,735,372	83,389,269	33,106,633	73,688,739
219,198	904,973	26,280,697	85,297,837	8,581,634	6,271,010	3,217,300
84,183,528	17,285,770	111,574,540	948,589,249	84,253,618	26,122,643	10,197,384
9,511,747	3,305,502	28,695,826	156,854,053	6,082,426	4,758,981	12,206,120
36,719,907	1,858,985	19,158,629	124,194,544	4,290,350	4,261,342	5,057,329
3,440,479	6,199,387	71,694,376	348,085,371	29,009,589	10,654,414	5,655,452
31,089,737	5,352,652	76,071,174	279,891,476	8,960,730	7,415,166	9,773,671
10,722,085	1,085,107	19,681,737	64,929,307	3,842,648	6,410,369	3,924,819
36,802,257	2,183,962	36,688,378	109,319,613	8,925,600	3,045,232	4,899,192
8,698,205	1,780,691	15,094,810	64,167,402	3,362,069	2,322,158	1,882,550
23,499,445	5,369,445	50,066,374	313,775,866	11,611,811	7,753,154	6,375,102
56,647,819	14,218,810	57,944,096	345,112,589	17,082,219	7,272,805	8,883,340
11,047,927	3,197,994	22,631,436	124,583,152	3,450,025	7,796,002	5,534,412
2,237,001	372,661	7,137,798	24,554,906	3,607,185	3,578,679	1,747,260
29,554,692	780,471	14,146,769	55,195,805	4,717,045	7,230,265	3,043,764
1,036,153	132,829	3,328,080	10,342,679	1,649,017	1,404,629	864,762
9,680,392	1,024,978	11,403,144	48,345,689	29,422,020	3,890,314	5,616,397
50,970,493	2,994,986	29,107,040	197,243,988	5,671,258	8,421,670	20,429,650
70,614,042	5,627,142	112,254,373	704,491,353	19,214,659	27,643,927	25,378,421
7,331,024	767,834	12,956,682	95,386,114	4,224,555	6,334,700	4,883,129
41,809,640	4,318,443	26,890,011	283,656,783	7,637,349	11,859,240	4,006,497
975,894	**349,527**	**6,086,359**	**11,513,281**	**3,174,506**	**810,662**	**755,863**
769,689	339,101	5,151,195	10,404,644	2,471,864	651,352	571,005
206,205	10,426	935,165	1,108,637	702,642	159,310	184,858

Explanation： Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續7完)

(2)營利事業銷售額－按行業別分

單位:新台幣千元

年別及地區別 CY & Region		金融及保險業 Finance and Insurance	不動產業 Real Estate	專業、科學及技術服務業 Professional, Scientific and Technical Services	支援服務業 Support Services
97年	2008	2,851,984,543	802,226,843	572,844,892	242,931,639
98年	2009	2,168,019,104	755,252,873	561,238,321	234,017,447
台北市	Taipei City	1,767,424,074	385,299,856	330,812,761	119,659,459
高雄市	Kaohsiung City	57,212,902	45,598,807	15,837,678	16,753,140
台灣省	Taiwan Province	343,034,643	324,061,991	214,352,053	97,121,262
台北縣	Taipei County	77,538,869	127,081,671	46,078,761	22,992,230
宜蘭縣	Yilan County	6,495,109	2,257,923	1,352,491	1,674,104
桃園縣	Taoyuan County	42,464,303	37,867,174	26,929,051	13,889,375
新竹縣	Hsinchu County	6,921,672	10,139,721	59,865,393	3,766,532
苗栗縣	Miaoli County	4,944,636	3,900,041	1,214,796	2,219,239
台中縣	Taichung County	17,567,251	14,472,857	6,883,027	5,567,335
彰化縣	Changhua County	14,947,150	5,267,942	2,906,325	4,114,213
南投縣	Nantou County	5,732,781	1,320,889	1,175,008	1,546,255
雲林縣	Yunlin County	7,731,595	3,283,291	1,424,488	1,614,039
嘉義縣	Chiayi County	3,698,714	1,645,408	511,502	1,431,334
台南縣	Tainan County	11,409,425	7,614,043	3,930,067	5,706,448
高雄縣	Kaohsiung County	11,812,386	5,602,827	2,529,350	3,556,044
屏東縣	Pingtung County	8,572,268	2,085,036	1,918,175	1,614,065
台東縣	Taitung County	2,163,092	923,576	329,433	722,256
花蓮縣	Hualien County	4,678,593	1,831,798	926,038	1,656,004
澎湖縣	Penghu County	765,499	494,728	36,305	439,263
基隆市	Keelung City	6,231,944	1,719,522	1,036,640	1,615,684
新竹市	Hsinchu City	24,314,053	21,907,137	27,903,351	5,672,705
台中市	Taichung City	51,830,797	60,683,744	20,841,430	10,507,936
嘉義市	Chiayi City	7,288,926	3,054,460	1,747,807	1,552,632
台南市	Tainan City	25,925,579	10,908,203	4,812,615	5,263,570
福建省	Fuchien Province	347,485	292,219	235,829	483,586
金門縣	Kinmen County	340,515	292,219	219,615	454,226
連江縣	Lienchiang County	6,970	－	16,214	29,360

Table 3-16. Sources of Business Tax (Cont.7 End)

(2) Amount of Business Sales－by Industries

Unit : NT$ 1,000

公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社會工作服務業 Human Health and Social Work Services	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能歸類之行業 Activies Not Adequately Defined
1,112,181	5,242,490	2,814,551	69,021,712	170,775,843	236,762,154
2,563,240	6,121,118	3,460,688	72,198,918	164,486,362	25,684,243
36,985	1,791,515	2,135,665	24,344,068	47,048,495	7,136,558
—	751,719	80,515	4,130,114	12,512,449	497,336
2,526,254	3,577,643	1,242,781	43,582,708	104,700,476	18,046,392
2,198,752	946,012	261,682	6,473,121	17,260,653	7,410,612
—	39,931	2,388	691,846	2,703,887	37,116
619	820,414	34,438	4,644,589	12,711,228	911,649
—	46,575	35,130	1,971,344	2,347,807	39,629
150,185	26,307	30,143	1,112,408	2,538,890	333,429
30,077	143,353	286,916	1,979,802	8,805,336	464,312
895	138,009	24,926	1,367,730	6,497,715	475,222
12	41,027	21,361	1,307,490	2,159,921	60,759
—	18,221	4,185	5,982,119	2,573,232	92,565
—	5,723	660	614,822	2,786,932	68,156
4,778	107,976	5,540	2,098,836	8,426,389	258,071
124,308	179,898	270,020	2,546,589	6,786,329	1,891,089
—	86,056	9,739	1,835,455	4,343,665	189,271
—	21,760	16,529	356,982	958,137	30,319
—	19,742	61,803	1,665,049	1,351,573	15,905
16,629	1,067	—	148,820	307,719	610
—	3,204	14,574	649,522	1,802,243	158,057
—	241,267	5,378	1,155,446	4,030,684	3,878,316
—	405,429	85,448	4,367,853	9,780,817	1,225,639
—	72,899	4,297	932,217	2,683,290	23,728
—	212,774	67,624	1,680,667	3,844,029	481,937
—	240	1,726	142,027	224,942	3,956
—	240	1,726	86,176	193,288	3,956
—	—	—	55,851	31,654	—

表3-17. 使用牌照稅稅源－機動車輛

單位：輛

年別及地區別 CY & Region	總計 Grand Total		小客車 Small Passenger Vehicles	
	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
91年 2002	6,083,132	146,759	5,079,281	138,399
92年 2003	6,300,828	155,082	5,241,986	146,735
93年 2004	6,602,459	172,508	5,497,073	160,784
94年 2005	6,847,620	179,323	5,690,980	167,003
95年 2006	6,713,626	141,190	5,536,549	131,151
96年 2007	6,784,329	144,135	5,594,250	133,593
97年 2008	6,738,854	161,197	5,534,283	148,529
98年 2009	6,773,014	152,087	5,567,809	140,050
台北市 Taipei City	**740,831**	**17,330**	**638,594**	**16,937**
高雄市 Kaohsiung City	**437,510**	**7,364**	**369,096**	**7,347**
台灣省 Taiwan Province	**5,589,344**	**107,129**	**4,555,087**	**103,397**
台北縣 Taipei County	878,389	8,811	744,828	7,993
宜蘭縣 Yilan County	130,949	3,751	103,888	3,751
桃園縣 Taoyuan County	644,192	8,671	541,173	8,352
新竹縣 Hsinchu County	175,050	3,052	147,322	2,934
苗栗縣 Miaoli County	189,687	3,867	156,116	3,798
台中縣 Taichung County	540,015	9,053	433,492	8,799
彰化縣 Changhua County	411,816	7,986	319,979	7,648
南投縣 Nantou County	181,355	4,391	140,853	4,214
雲林縣 Yunlin County	221,740	5,941	167,051	5,697
嘉義縣 Chiayi County	156,829	4,611	117,862	4,551
台南縣 Tainan County	347,483	9,921	280,141	9,908
高雄縣 Kaohsiung County	368,907	7,297	293,241	7,143
屏東縣 Pingtung County	250,408	5,924	193,103	5,924
台東縣 Taitung County	63,687	1,790	46,859	1,668
花蓮縣 Hualien County	105,681	3,022	82,699	2,878
澎湖縣 Penghu County	4,937	2,671	4,444	2,260
基隆市 Keelung City	87,442	2,035	75,126	1,915
新竹市 Hsinchu City	134,916	1,795	116,599	1,777
台中市 Taichung City	384,782	6,625	329,186	6,449
嘉義市 Chiayi City	80,072	1,921	65,212	1,854
台南市 Tainan City	231,007	3,994	195,913	3,884
福建省 Fuchien Province	**5,329**	**20,264**	**5,032**	**12,369**
金門縣 Kinmen County	4,789	13,846	4,497	11,080
連江縣 Lienchiang County	540	6,418	535	1,289

資料來源：各縣市稽徵單位。

說　明：1. 本表之免稅資料，係指當年度申請免稅之件數。
2. 小客車、大客車、貨車均分為自用與營業用，自用全年開徵1次，營業用分兩期開徵。
3. 貨車內含農村拼裝車，曳引車。
4. 自91年（含）起含福建省資料。

Table 3-17. Sources of Vehicle License Tax — Motor Vehicles

Unit : Set

大客車 Large Passenger Vehicles		貨車 Trucks		機器腳踏車 Motorcycles	
應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
23,818	2,906	976,154	5,277	3,879	177
23,089	2,189	1,026,372	5,284	9,381	874
26,265	3,221	1,063,614	3,384	15,507	5,119
32,032	2,067	1,102,219	4,529	22,389	5,724
26,866	1,360	1,120,157	3,368	30,054	5,311
28,044	1,350	1,137,644	4,885	24,391	4,307
27,770	1,925	1,129,747	6,312	47,054	4,431
27,669	1,333	1,125,055	6,045	52,481	4,659
6,682	213	86,878	168	8,677	12
2,146	—	63,297	17	2,971	—
18,838	788	974,661	2,916	40,758	28
1,368	426	120,317	392	11,876	—
251	—	26,164	—	646	—
2,155	38	95,922	277	4,942	4
554	1	25,817	117	1,357	—
621	10	31,905	59	1,045	—
2,065	21	101,148	229	3,310	4
1,759	40	88,175	298	1,903	—
299	12	39,339	165	864	—
825	20	53,051	224	813	—
316	—	38,074	60	577	—
835	—	64,747	13	1,760	—
1,472	1	72,149	153	2,045	—
437	—	55,460	—	1,408	—
134	11	16,330	110	364	1
514	33	21,849	111	619	—
18	17	428	381	47	13
125	40	11,265	79	926	1
1,107	11	15,797	7	1,413	—
1,653	33	51,173	143	2,770	—
783	37	13,643	30	434	—
1,547	37	31,908	68	1,639	5
3	332	219	2,944	75	4,619
3	288	219	2,413	70	65
—	44	—	531	5	4,554

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

Explanation：1.The data of Exemption in this table refer to cases filed for tax exemption in current year..
2.Small Passenger Vehicles, Large Passenger Vehicles and Trucks are divided into two categories according to their purposes : personal use and business use. The tax on vehicles for personal use is levied once on an annual basis, while the tax levied on vehicles for business purpose is levied twice separately.
3.Trucks includes flat-bodied trucks and trailers used for agricultural purposes.
4.The data of Fuchien Province have been included since 2002.

表3-18. 地價稅稅源

面積單位：公　　頃
金額單位：新台幣千元

年別及地區別 CY & Region	總計 Grand Total			
	戶數（戶） No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
91年　2002	6,372,305	135,495	4,872,114,367	51,470,125
92年　2003	6,466,524	138,551	4,899,069,192	51,283,192
93年　2004	6,607,108	139,393	4,949,158,135	52,488,762
94年　2005	6,741,100	142,864	4,999,795,947	53,354,199
95年　2006	6,858,770	148,306	5,096,379,762	53,602,525
96年　2007	7,053,843	153,879	5,539,406,649	58,485,705
97年　2008	7,180,631	155,299	5,536,191,432	57,734,619
98年　2009	7,274,097	166,315	5,178,922,034	58,342,839
台北市　Taipei City	**834,400**	**4,836**	**1,911,687,078**	**18,425,014**
高雄市　Kaohsiung City	**503,740**	**6,814**	**492,548,680**	**5,447,409**
台灣省　Taiwan Province	**5,915,644**	**153,786**	**2,772,131,966**	**34,440,318**
台北縣　Taipei County	1,354,879	15,870	863,256,030	8,520,187
宜蘭縣　Yilan County	140,777	4,606	52,387,575	551,944
桃園縣　Taoyuan County	669,402	15,922	5,768,751	5,507,936
新竹縣　Hsinchu County	149,461	5,734	88,897,185	1,023,005
苗栗縣　Miaoli County	159,736	6,110	70,154,100	765,570
台中縣　Taichung County	442,423	22,669	204,496,712	2,151,336
彰化縣　Changhua County	366,052	11,395	154,410,158	1,650,207
南投縣　Nantou County	138,150	4,967	48,729,326	531,809
雲林縣　Yunlin County	191,442	7,244	104,246,442	1,091,652
嘉義縣　Chiayi County	156,564	5,393	45,618,435	513,038
台南縣　Tainan County	348,173	12,185	142,898,826	1,617,842
高雄縣　Kaohsiung County	379,599	10,952	191,945,934	2,156,810
屏東縣　Pingtung County	214,702	7,587	80,596,605	833,792
台東縣　Taitung County	58,063	2,601	13,908,799	178,311
花蓮縣　Hualien County	91,854	4,444	32,274,003	372,231
澎湖縣　Penghu County	29,842	993	6,874,952	78,243
基隆市　Keelung City	122,469	2,356	64,463,878	727,399
新竹市　Hsinchu City	136,907	2,098	128,854,189	1,295,103
台中市　Taichung City	407,372	5,412	206,068,540	2,353,324
嘉義市　Chiayi City	97,926	1,440	75,999,030	676,650
台南市　Tainan City	259,851	3,808	190,282,496	1,843,929
福建省　Fuchien Province	**20,313**	**879**	**2,554,310**	**30,098**
金門縣　Kinmen County	17,231	787	2,113,955	25,652
連江縣　Lienchiang County	3,082	92	440,355	4,446

資料來源：各縣市稽徵單位。
說　明：1. 台灣省自用住宅用地內含勞工宿舍用地。
2. 自91年（含）起含福建省資料。

Table 3-18. Sources of Land Value Tax

Unit: Hectare, NT$ 1,000

一般用地 Regular Land				自用住宅用地 Self-use Residence Land			
戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
4,089,655	89,468	2,905,516,136	44,200,094	2,260,370	18,911	1,509,798,235	3,019,494
3,442,675	90,515	2,892,075,863	43,878,246	3,000,407	19,321	1,540,566,608	3,081,001
3,488,570	91,458	2,922,488,170	45,056,722	3,095,076	19,875	1,563,247,736	3,126,359
3,517,753	94,215	2,936,134,746	45,887,878	3,199,421	20,524	1,603,134,369	3,206,115
3,536,025	97,437	2,996,268,964	46,025,822	3,287,347	21,090	1,633,965,386	3,267,785
3,488,537	102,515	3,263,579,016	50,299,295	3,527,156	21,849	1,772,533,664	3,544,909
3,509,683	102,926	3,219,260,877	49,419,670	3,629,943	22,498	1,806,504,557	3,612,849
3,500,390	113,173	2,993,680,814	45,362,863	3,731,033	23,120	1,743,628,078	3,690,412
220,411	**2,615**	**1,040,104,072**	**16,226,369**	**594,960**	**2,001**	**803,957,957**	**1,607,888**
236,485	**3,365**	**266,564,300**	**4,510,546**	**266,171**	**1,531**	**160,132,274**	**320,250**
3,023,430	**106,363**	**1,684,788,278**	**24,598,332**	**2,869,714**	**19,578**	**779,395,255**	**1,761,469**
525,943	10,255	492,944,626	7,185,946	824,188	2,575	283,176,109	566,315
79,285	3,269	34,223,031	479,136	60,954	599	13,051,709	26,101
325,146	9,178	223,879	3,627	341,624	2,005	101,503	202,990
81,208	3,813	53,189,708	836,742	67,728	572	20,845,838	41,689
84,909	4,046	39,089,450	634,671	74,256	810	21,859,352	43,716
248,969	19,277	136,575,401	1,858,300	191,377	1,749	46,605,632	93,203
245,609	8,791	105,745,605	1,459,726	119,389	1,204	36,085,548	72,166
86,249	3,784	31,131,297	466,719	50,979	556	13,231,330	26,460
124,415	3,770	53,318,024	766,191	66,371	790	22,342,867	44,683
109,520	3,923	28,550,819	434,391	46,377	541	11,064,121	22,126
201,051	8,244	88,850,047	1,363,698	144,820	1,570	34,019,688	68,033
164,438	6,453	101,743,317	1,710,433	213,649	1,689	54,456,605	108,904
120,312	4,998	45,072,243	653,277	93,765	1,006	21,302,706	42,602
44,375	2,324	11,129,593	168,822	13,392	177	2,144,688	4,289
57,068	3,342	22,210,743	328,542	34,496	363	6,886,007	13,771
22,159	854	5,096,063	73,167	7,602	75	1,528,516	3,057
59,842	1,482	43,783,641	641,743	62,539	255	14,522,647	29,043
53,803	1,415	85,587,369	1,164,103	82,745	552	36,647,880	73,292
244,384	3,897	147,403,174	2,168,327	161,982	946	48,426,002	96,845
42,686	869	44,482,689	577,357	54,633	430	25,691,720	51,381
102,059	2,379	114,437,559	1,623,414	156,848	1,114	65,404,787	130,803
20,064	**830**	**2,224,164**	**27,616**	**188**	**10**	**142,592**	**805**
17,041	744	1,825,611	23,897	135	8	116,356	233
3,023	86	398,553	3,719	53	2	26,236	572

Source：Tax Collection units of each county/city government.
Explanation：1.Self-used residence lands of Taiwan Province include land used for domitory of labourers.
2.The data of Fuchien Province have been included since 2002.

表3-18. 地價稅稅源(續1完)

面積單位：公　　頃
金額單位：新台幣千元

年別及地區別 CY & Region	勞工宿舍用地 Labor's Dormitory Land				事業直接使用 Specific Business		
	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value
91年 2002	24	11	2,136,077	4,272	9,222	25,478	379,571,243
92年 2003	409	144	5,241,000	10,484	9,423	26,915	386,338,598
93年 2004	442	136	5,149,450	10,302	9,130	26,194	386,437,937
94年 2005	499	138	5,495,024	10,992	9,169	26,156	379,796,566
95年 2006	595	131	5,435,444	10,872	9,658	27,790	383,449,160
96年 2007	701	137	6,077,804	12,156	9,781	27,440	411,514,193
97年 2008	799	135	6,078,300	12,157	9,922	27,791	415,954,166
98年 2009	986	134	6,217,007	12,434	10,005	27,245	345,159,017
台北市 Taipei City	**526**	**5**	**2,375,808**	**4,751**	**645**	**121**	**48,628,060**
高雄市 Kaohsiung City	**30**	**8**	**761,050**	**1,522**	**272**	**1,791**	**56,136,220**
台灣省 Taiwan Province	**430**	**121**	**3,080,149**	**6,161**	**9,063**	**25,303**	**240,256,580**
台北縣 Taipei County	64	20	1,020,185	2,040	1,285	2,643	62,299,210
宜蘭縣 Yilan County	10	2	15,403	31	195	696	4,022,775
桃園縣 Taoyuan County	40	7	142,335	285	1,681	4,635	717,290
新竹縣 Hsinchu County	16	3	106,032	212	299	1,328	13,957,351
苗栗縣 Miaoli County	17	6	181,018	362	227	1,218	8,168,818
台中縣 Taichung County	25	7	103,958	208	775	1,525	18,089,038
彰化縣 Changhua County	21	5	88,683	177	514	1,342	10,799,197
南投縣 Nantou County	9	3	19,433	39	315	569	3,126,776
雲林縣 Yunlin County	20	14	190,020	380	289	2,638	27,506,295
嘉義縣 Chiayi County	14	10	65,404	131	308	42	747,715
台南縣 Tainan County	43	13	163,573	327	929	2,220	16,647,938
高雄縣 Kaohsiung County	41	6	264,419	529	965	2,617	31,013,849
屏東縣 Pingtung County	33	2	28,172	56	272	1,539	13,174,088
台東縣 Taitung County	10	1	14,754	30	35	78	362,906
花蓮縣 Hualien County	15	7	83,611	167	127	714	2,797,550
澎湖縣 Penghu County	3	1	22,412	45	31	57	151,578
基隆市 Keelung City	4	4	121,974	244	34	551	5,038,932
新竹市 Hsinchu City	13	3	117,950	236	62	109	4,616,463
台中市 Taichung City	13	2	103,523	207	326	482	6,782,626
嘉義市 Chiayi City	5	4	187,948	376	35	84	3,429,091
台南市 Tainan City	14	1	39,342	79	359	216	6,807,094
福建省 Fuchien Province	—	—	—	—	**25**	**30**	**138,157**
金門縣 Kinmen County	—	—	—	—	20	26	122,591
連江縣 Lienchiang County	—	—	—	—	5	4	15,566

Table 3-18. Sources of Land Value Tax (Cont.1 End)

Unit : Hectare
NT$ 1,000

土地 Land	公共設施保留地 Land Reserved for Public Facilities				空地 Vacant Site			
查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
3,795,715	13,034	1,627	75,092,676	450,550	—	—	—	—
3,864,384	13,610	1,656	74,847,123	449,077	—	—	—	—
3,864,377	13,890	1,730	71,834,842	431,002	—	—	—	—
3,797,811	14,258	1,831	75,235,242	451,403	—	—	—	—
3,834,490	25,145	1,858	77,260,808	463,556	—	—	—	—
4,115,141	27,668	1,938	85,701,972	514,204	—	—	—	—
4,159,591	30,284	1,949	88,393,532	530,352	—	—	—	—
4,158,713	31,683	2,643	90,237,118	5,118,417	—	—	—	—
486,280	**17,858**	**94**	**16,621,181**	**99,726**	—	—	—	—
561,362	**782**	**119**	**8,954,836**	**53,729**	—	—	—	—
3,109,690	**13,007**	**2,421**	**64,611,704**	**4,964,666**	—	—	—	—
622,992	3,399	377	23,815,900	142,894	—	—	—	—
40,228	333	40	1,074,657	6,448	—	—	—	—
717,290	911	97	4,583,744	4,583,744	—	—	—	—
139,573	210	18	798,256	4,789	—	—	—	—
81,688	327	30	855,462	5,133	—	—	—	—
180,890	1,277	111	3,122,683	18,735	—	—	—	—
107,992	519	53	1,691,125	10,146	—	—	—	—
31,268	598	55	1,220,490	7,323	—	—	—	—
275,063	347	32	889,236	5,335	—	—	—	—
4,486	345	877	5,190,376	51,904	—	—	—	—
166,479	1,330	138	3,217,580	19,305	—	—	—	—
310,138	506	187	4,467,744	26,806	—	—	—	—
131,741	320	42	1,019,396	6,116	—	—	—	—
3,629	251	21	256,858	1,541	—	—	—	—
27,975	148	18	296,092	1,776	—	—	—	—
1,516	47	6	76,383	458	—	—	—	—
50,389	50	64	996,684	5,980	—	—	—	—
46,165	284	19	1,884,527	11,307	—	—	—	—
67,826	667	85	3,353,215	20,119	—	—	—	—
34,291	567	53	2,207,582	13,245	—	—	—	—
68,071	571	98	3,593,714	21,562	—	—	—	—
1,381	**36**	**9**	**49,397**	**296**	—	—	—	—
1,226	35	9	49,397	296	—	—	—	—
155	1	—	—	—	—	—	—	—

表3-19. 土地增值稅稅源

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

年別及地區別 CY & Region		筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
91年 2002	小計 Subtotal	924,581	344,211,992	1,408,022,583	751,726,038
	台北市 Taipei City	89,447	5,245,670	338,188,033	167,958,746
	高雄市 Kaohsiung City	41,383	2,139,636	71,442,479	39,031,561
	台灣省 Taiwan Province	791,709	336,048,615	998,031,955	544,629,184
	福建省 Fuchien Province	2,042	778,071	360,116	106,547
92年 2003	小計 Subtotal	1,093,971	401,406,303	1,798,951,363	997,338,635
	台北市 Taipei City	124,206	7,500,898	475,692,440	237,347,214
	高雄市 Kaohsiung City	47,622	3,047,004	91,816,576	54,126,151
	台灣省 Taiwan Province	919,884	389,931,459	1,230,822,491	705,643,628
	福建省 Fuchien Province	2,259	926,942	619,856	221,642
93年 2004	小計 Subtotal	1,193,728	414,931,986	1,998,459,479	1,194,536,086
	台北市 Taipei City	130,387	8,124,215	489,425,596	262,757,015
	高雄市 Kaohsiung City	53,612	3,700,903	110,209,788	67,708,865
	台灣省 Taiwan Province	1,007,431	402,169,055	1,398,232,414	863,837,537
	福建省 Fuchien Province	2,298	937,813	591,681	232,669
94年 2005	小計 Subtotal	1,224,463	383,481,675	1,867,326,590	1,226,808,843
	台北市 Taipei City	132,593	6,837,837	465,562,997	286,530,211
	高雄市 Kaohsiung City	51,571	3,514,013	105,977,694	65,881,715
	台灣省 Taiwan Province	1,037,862	372,262,871	1,295,079,316	874,104,824
	福建省 Fuchien Province	2,437	866,954	706,583	292,093
95年 2006	小計 Subtotal	1,222,277	395,762,069	1,832,613,377	1,266,944,710
	台北市 Taipei City	137,910	6,105,693	452,335,486	311,509,340
	高雄市 Kaohsiung City	51,051	2,917,752	96,044,626	65,808,962
	台灣省 Taiwan Province	1,030,631	385,584,162	1,283,245,052	889,252,847
	福建省 Fuchien Province	2,685	1,154,462	988,213	373,561
96年 2007	小計 Subtotal	1,251,057	424,978,595	1,844,164,465	1,250,657,720
	台北市 Taipei City	133,614	5,988,314	449,354,075	309,302,178
	高雄市 Kaohsiung City	49,780	2,658,254	87,825,046	61,355,692
	台灣省 Taiwan Province	1,064,253	414,954,321	1,305,591,430	879,384,507
	福建省 Fuchien Province	3,410	1,377,706	1,393,914	615,343
97年 2008	小計 Subtotal	1,172,467	386,147,953	1,647,713,193	1,179,942,324
	台北市 Taipei City	134,635	5,131,119	418,194,495	299,218,322
	高雄市 Kaohsiung City	48,312	2,560,803	84,681,609	60,029,833
	台灣省 Taiwan Province	985,389	376,809,910	1,143,721,280	820,216,094
	福建省 Fuchien Province	4,131	1,646,121	1,115,809	478,075

資料來源： 各縣市稽徵單位。
說　　明： 自91年（含）起含福建省資料。

Table 3-19. Sources of Land Value Increment Tax

(1) by Transfer Reason

Unit: Area square of Meter
NT$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
14,441,249	642,322,071	105,515,499	2,505,573	2,170	16,672,448	1,910,638	53,733,139
339,850	169,889,437	12,124,291	481,524	—	—	499,618	11,143,149
2,649,571	29,761,347	3,309,534	350,496	—	4,674	113,537	2,840,827
11,451,828	442,417,718	90,056,042	1,673,553	—	16,667,774	1,297,483	39,725,701
—	253,569	25,632	—	2,170	—	—	23,462
22,046,778	818,379,972	152,688,604	3,520,453	1,430	436,014	2,726,251	74,939,624
802,674	237,542,552	18,893,504	1,043,278	—	1,929	804,591	17,043,706
3,646,536	34,043,889	4,302,951	516,150	—	1,207	159,936	3,625,658
17,597,568	546,395,317	129,458,148	1,961,025	—	432,878	1,761,724	54,237,689
—	398,214	34,001	—	1,430	—	—	32,571
25,710,957	824,736,578	169,327,243	4,297,032	2,976	54,096	4,521,002	112,018,325
1,229,670	225,438,911	32,789,855	1,420,352	—	—	1,495,956	29,873,547
3,346,456	39,154,467	5,671,914	793,848	—	—	223,429	4,654,637
21,134,831	559,784,188	130,828,907	2,082,832	—	54,096	2,801,617	77,456,550
—	359,012	36,567	—	2,976	—	—	33,591
21,406,189	663,631,598	146,413,895	3,909,272	508	183,065	3,442,839	88,414,030
1,675,612	177,357,174	25,564,553	1,262,136	—	17	1,111,589	23,190,811
2,735,932	37,360,047	6,102,066	587,735	—	—	247,181	5,267,150
16,994,645	448,499,887	114,714,510	2,059,401	—	183,048	2,084,069	59,923,811
—	414,490	32,766	—	508	—	—	32,258
22,109,866	582,284,753	137,996,554	3,838,516	78,879	3,593	3,007,115	77,885,757
4,241,536	136,584,610	20,497,584	1,319,626	—	60	908,315	18,269,583
2,037,788	30,562,191	8,631,882	565,262	—	—	259,812	4,708,684
15,830,542	414,523,300	108,823,537	1,953,628	78,879	3,533	1,838,988	54,863,939
—	614,652	43,551	—	—	—	—	43,551
18,883,633	609,964,561	149,314,739	3,344,426	151,487	2,414	2,826,471	75,815,402
2,264,726	137,787,171	22,179,717	1,001,410	—	1,540	946,091	20,230,676
1,459,284	27,614,927	7,803,102	474,960	—	—	198,032	4,119,845
15,159,623	443,773,667	119,101,302	1,867,641	151,487	874	1,682,348	51,396,696
—	788,796	230,618	415	—	—	—	68,185
20,531,816	497,941,355	116,437,394	2,187,058	1,559,827	160,156	755,443	60,658,223
1,266,847	117,709,326	16,157,946	428,429	—	50	611,854	15,117,613
2,252,176	26,184,776	7,693,336	396,782	—	31	141,022	2,809,853
17,012,793	353,340,608	92,373,311	1,361,847	1,559,827	160,075	2,567	42,684,617
—	706,645	212,801	—	—	—	—	46,140

Source：Tax Collection units of each county/city government.
Explanation：The data of Fuchien Province have been included since 2002.

表3-19. 土地增值稅稅源(續1)

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

年別及地區別 CY & Region 類別 Item		筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
98年 2009 總計 Grand Total	小計 Subtotal	1,145,466	333,911,382	1,516,943,798	1,086,028,303
	台北市 Taipei City	124,589	4,153,626	411,747,421	286,607,620
	高雄市 Kaohsiung City	48,095	2,121,366	73,830,807	54,206,397
	台灣省 Taiwan Province	968,933	326,290,370	1,030,026,120	744,681,126
	福建省 Fuchien Province	3,849	1,346,020	1,339,450	533,160
買賣 Sale	小計 Subtotal	754,325	107,458,222	982,034,924	775,033,697
	台北市 Taipei City	96,081	2,499,560	313,333,769	245,349,861
	高雄市 Kaohsiung City	35,743	1,341,684	51,931,631	42,405,502
	台灣省 Taiwan Province	621,271	103,319,028	616,251,797	486,952,336
	福建省 Fuchien Province	1,230	297,950	517,727	325,998
贈與 Gift	小計 Subtotal	99,139	38,045,165	80,090,405	66,349,940
	台北市 Taipei City	7,752	201,892	10,940,304	7,898,065
	高雄市 Kaohsiung City	2,819	99,924	3,595,715	2,807,676
	台灣省 Taiwan Province	88,025	37,622,067	65,436,822	55,572,014
	福建省 Fuchien Province	543	121,282	117,564	72,185
交換 Exchange	小計 Subtotal	2,603	664,149	3,520,056	2,696,578
	台北市 Taipei City	242	16,901	909,158	580,518
	高雄市 Kaohsiung City	82	10,133	244,123	189,008
	台灣省 Taiwan Province	2,265	636,207	2,365,428	1,926,069
	福建省 Fuchien Province	14	908	1,347	983
典權 Dien Right	小計 Subtotal	11	4,242	2,569	2,419
	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	11	4,242	2,569	2,419
	福建省 Fuchien Province	—	—	—	—
合併分割 Partition Merger	小計 Subtotal	7,723	57,932	1,604,858	1,190,626
	台北市 Taipei City	17	—	22,312	18,489
	高雄市 Kaohsiung City	75	6,309	93,797	21,123
	台灣省 Taiwan Province	7,607	51,282	1,488,176	1,150,739
	福建省 Fuchien Province	24	341	573	275
法院拍賣 Court Auctioned	小計 Subtotal	58,275	23,961,276	67,228,804	52,455,799
	台北市 Taipei City	1,779	120,029	7,879,227	5,647,340
	高雄市 Kaohsiung City	4,053	257,182	4,958,924	4,775,181
	台灣省 Taiwan Province	52,353	23,556,673	54,372,099	42,026,337
	福建省 Fuchien Province	90	27,392	18,554	6,941
政府徵收 Land Requisitioned by the Government	小計 Subtotal	3,227	372,534	1,148,872	376,038
	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	3,227	372,534	1,148,872	376,038
	福建省 Fuchien Province	—	—	—	—

Table 3-19. Sources of Land Value Increment Tax (Cont.1)

(1) by Transfer Reason

Unit: Area square of Meter
NT$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
15,987,716	456,019,704	104,771,659	2,526,243	155,562	4,551,424	2,121,982	55,773,654
2,003,969	123,135,832	17,240,793	703,612	5,464	65	684,454	15,847,198
1,440,585	20,964,650	5,845,693	338,526	—	467,548	146,986	2,672,477
12,542,100	311,095,432	81,430,290	1,483,460	150,098	4,053,471	1,290,542	37,178,904
1,062	823,790	254,883	645	—	30,340	—	75,075
13,072,073	208,379,620	47,767,386	1,779,184	117,739	2,898,657	1,659,656	43,418,229
1,863,435	66,120,473	14,263,733	496,378	—	57	573,782	13,193,516
1,128,192	9,946,702	2,144,939	198,124	—	211,624	94,770	1,836,207
10,080,446	132,109,968	31,302,328	1,084,134	117,739	2,683,724	991,104	28,332,412
—	202,477	56,386	548	—	3,252	—	56,094
1,662,903	15,541,162	4,707,409	370,814	7	265,421	140,086	3,713,729
64,240	2,977,999	923,111	114,332	—	—	42,279	766,500
179,057	806,303	252,565	52,778	—	39,142	11,947	187,839
1,419,606	11,709,437	3,517,540	203,607	7	224,709	85,860	2,745,294
—	47,423	14,193	97	—	1,570	—	14,096
81,907	821,428	229,795	19,362	234	10,856	8,489	202,286
6,199	322,441	72,634	10,973	—	—	3,287	58,374
37,875	26,237	5,311	414	—	295	205	4,412
37,833	472,385	151,735	7,975	234	10,541	4,997	139,385
—	365	115	—	—	20	—	115
—	180	35	—	—	—	—	36
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	180	35	—	—	—	—	36
—	—	—	—	—	—	—	—
10,802	553,216	191,702	1,402	8	13,071	3,185	136,246
—	3,823	1,291	—	—	—	94	1,197
—	73,273	24,239	—	—	4,061	1,202	23,037
10,802	475,815	166,066	1,402	8	9,001	1,889	111,896
—	305	106	—	—	9	—	116
1,048,649	23,816,062	7,060,401	214,416	28,965	526,826	214,196	6,580,538
49,676	2,182,211	721,674	43,979	—	8	25,072	652,615
31,663	830,484	194,174	3,529	—	10,464	6,623	184,007
967,310	20,789,055	6,139,900	166,908	28,965	515,921	182,501	5,739,262
—	14,312	4,653	—	—	433	—	4,654
—	834,668	300,536	1,512	—	5,940	1	2,357
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	834,668	300,536	1,512	—	5,940	1	2,357
—	—	—	—	—	—	—	—

表3-19. 土地增值稅稅源(續2)

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 類別 Region Item		筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
照價收買 Purchase on the Assesed Present Value	小計 Subtotal	30,920	13,193,436	47,058,542	21,656,508
	台北市 Taipei City	2	16	2,727	921
	高雄市 Kaohsiung City	4	202	21,476	24,921
	台灣省 Taiwan Province	30,914	13,193,218	47,034,339	21,630,666
	福建省 Fuchien Province	—	—	—	—
最低級距稅率 Lowest Rate	小計 Subtotal	22	14,490	641,403	188,121
	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	22	14,490	641,403	188,121
	福建省 Fuchien Province	—	—	—	—
公設保留地移轉 Transfer of land reserved for public facilities	小計 Subtotal	53,911	2,555,186	63,030,825	19,635,688
	台北市 Taipei City	10,845	254,480	18,058,768	6,167,018
	高雄市 Kaohsiung City	2,046	90,972	3,633,050	1,135,275
	台灣省 Taiwan Province	40,623	2,174,203	41,288,053	12,320,957
	福建省 Fuchien Province	397	35,531	50,954	12,438
公有土地出售 Public Land Sold	小計 Subtotal	11,582	2,897,218	67,955,141	16,015,857
	台北市 Taipei City	1,612	88,977	28,483,221	2,372,944
	高雄市 Kaohsiung City	598	121,040	2,460,362	441,865
	台灣省 Taiwan Province	9,282	2,667,821	36,977,334	13,200,105
	福建省 Fuchien Province	90	19,380	34,224	943
各級政府受贈或贈與 Land bestowed by or to any level of Goverment	小計 Subtotal	5,405	534,570	13,799,481	4,817,195
	台北市 Taipei City	95	9,205	1,270,236	713,390
	高雄市 Kaohsiung City	18	15,024	542,864	57,580
	台灣省 Taiwan Province	5,276	508,440	11,981,466	4,043,984
	福建省 Fuchien Province	16	1,901	4,915	2,241
財團法人(免稅)受贈 Land Bestowed to NpJp	小計 Subtotal	2,049	227,960	6,035,462	1,493,527
	台北市 Taipei City	40	33,508	2,704,642	6,393
	高雄市 Kaohsiung City	1,871	79,545	3,168,911	1,462,933
	台灣省 Taiwan Province	43	82,400	104,359	9,003
	福建省 Fuchien Province	95	32,507	57,550	15,198
領回(免稅)抵價地 Retransfer Compensated Land	小計 Subtotal	44	17,698	11,966	6,270
	台北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	台灣省 Taiwan Province	7	1,560	37	12
	福建省 Fuchien Province	37	16,138	11,929	6,258
農地(免稅)移轉 Transfer of Agricultural Land	小計 Subtotal	108,878	142,736,924	156,272,278	111,245,393
	台北市 Taipei City	1,294	659,940	5,004,105	5,787,905
	高雄市 Kaohsiung City	55	31,340	193,032	174,339
	台灣省 Taiwan Province	106,226	141,254,921	150,552,193	105,193,763
	福建省 Fuchien Province	1,303	790,723	522,948	89,386
其他私有土地免稅 Others	小計 Subtotal	7,352	1,170,380	26,508,212	12,864,647
	台北市 Taipei City	4,830	269,118	23,138,952	12,064,776
	高雄市 Kaohsiung City	731	68,011	2,986,922	710,994
	台灣省 Taiwan Province	1,781	831,284	381,173	88,563
	福建省 Fuchien Province	10	1,967	1,165	314

Table 3-19. Sources of Land Value Increment Tax (Cont.2)

(1) by Transfer Reason

Unit: Area square of Meter
NT$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
2,938	26,528,717	7,437,458	17,671	3,134	351,982	16,616	20,765
—	1,806	187	—	—	—	9	178
—	—	—	—	—	—	—	—
2,938	26,526,911	7,437,271	17,671	3,134	351,982	16,607	20,587
—	—	—	—	—	—	—	—
—	461,459	92,292	—	—	—	4,614	87,675
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	461,459	92,292	—	—	—	4,614	87,675
—	—	—	—	—	—	—	—
5,582	43,849,498	9,496,430	251	11	282,056	3,185	—
2,352	11,889,398	—	—	—	—	—	—
175	2,536,275	902,279	—	—	28,995	216	—
3,055	29,384,791	8,581,799	251	11	251,653	2,969	—
—	39,034	12,352	—	—	1,408	—	—
15,948	52,504,623	7,532,828	—	—	15,245	—	—
58	26,110,219	—	—	—	—	—	—
—	2,135,868	787,601	—	—	13,788	—	—
15,360	24,225,471	6,733,729	—	—	—	—	—
530	33,065	11,498	—	—	1,457	—	—
4	9,161,543	2,494,099	—	—	131,460	—	—
—	556,846	—	—	—	—	—	—
—	485,305	163,813	—	—	131,460	—	—
4	8,116,718	2,330,060	—	—	—	—	—
—	2,674	226	—	—	—	—	—
—	4,656,058	666,606	—	—	29,563	5,314	—
—	2,698,249	—	—	—	—	—	—
—	1,818,267	618,898	—	—	27,711	5,314	—
—	95,355	32,850	—	—	—	—	—
—	44,187	14,858	—	—	1,852	—	—
—	5,696	1,441	—	—	—	26,709	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	26,709	—
—	25	7	—	—	—	—	—
—	5,671	1,434	—	—	—	—	—
5,278	55,276,097	14,695,478	—	—	20,275	—	—
—	-783,800	—	—	—	—	—	—
—	28,623	6,519	—	—	—	—	—
4,746	55,600,465	14,550,549	—	—	—	—	—
532	430,809	138,410	—	—	20,275	—	—
81,632	13,629,677	2,097,763	121,631	5,464	72	39,931	1,611,793
18,009	11,056,167	1,258,163	37,950	5,464	—	39,931	1,174,818
63,623	2,277,313	745,355	83,681	—	8	—	436,975
—	292,729	93,593	—	—	—	—	—
—	3,468	652	—	—	64	—	—

表3-19. 土地增值稅稅源(續3完)

(2)按稅率別分

面積單位:平方公尺
金額單位:新台幣千元

年別及地區別 CY & Region	類別 Item		筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
98年 2009 總計 Grand Total		小計 Subtotal	1,145,466	333,911,382	1,516,943,798	1,086,028,303
		台北市 Taipei City	124,589	4,153,626	411,747,421	286,607,620
		高雄市 Kaohsiung City	48,095	2,121,366	73,830,807	54,206,397
		台灣省 Taiwan Province	968,933	326,290,370	1,030,026,120	744,681,126
		福建省 Fuchien Province	3,849	1,346,020	1,339,450	533,160
自用住宅用地(稅率10%) Self-use Residence Land		小計 Subtotal	55,173	2,927,912	93,440,789	33,246,467
		台北市 Taipei City	11,161	266,899	39,275,399	16,587,583
		高雄市 Kaohsiung City	3,383	130,445	5,497,544	1,828,425
		台灣省 Taiwan Province	40,621	2,529,511	48,663,669	14,829,488
		福建省 Fuchien Province	8	1,057	4,177	971
一般用地 Regular Land	合計 Total	小計 Subtotal	420,480	45,260,633	603,015,993	396,630,850
		台北市 Taipei City	68,762	1,648,252	232,235,972	173,367,283
		高雄市 Kaohsiung City	15,121	699,541	24,705,771	14,020,683
		台灣省 Taiwan Province	335,135	42,646,703	345,646,176	209,080,120
		福建省 Fuchien Province	1,462	266,137	428,074	162,764
	稅率 20%	小計 Subtotal	305,564	25,942,361	433,507,073	371,033,165
		台北市 Taipei City	58,686	1,286,751	192,444,768	167,073,206
		高雄市 Kaohsiung City	11,695	433,169	14,439,098	12,604,589
		台灣省 Taiwan Province	234,611	24,122,285	226,489,158	191,258,690
		福建省 Fuchien Province	572	100,156	134,049	96,680
	稅率 30%	小計 Subtotal	23,732	3,359,380	28,276,746	11,476,909
		台北市 Taipei City	1,796	47,474	7,221,829	3,016,849
		高雄市 Kaohsiung City	1,124	67,815	2,251,806	907,051
		台灣省 Taiwan Province	20,655	3,211,220	18,672,743	7,503,688
		福建省 Fuchien Province	157	32,871	130,368	49,321
	稅率 40%	小計 Subtotal	91,184	15,958,892	141,232,174	14,120,776
		台北市 Taipei City	8,280	314,027	32,569,375	3,277,228
		高雄市 Kaohsiung City	2,302	198,557	8,014,867	509,043
		台灣省 Taiwan Province	79,869	15,313,198	100,484,275	10,317,742
		福建省 Fuchien Province	733	133,110	163,657	16,763
免稅地 Exempt Land	合計 Total	小計 Subtotal	669,813	285,722,837	820,487,016	656,150,986
		台北市 Taipei City	44,666	2,238,475	140,236,050	96,652,754
		高雄市 Kaohsiung City	29,591	1,291,380	43,627,492	38,357,289
		台灣省 Taiwan Province	593,177	281,114,156	635,716,275	520,771,518
		福建省 Fuchien Province	2,379	1,078,826	907,199	369,425
	公有土地 Public Land	小計 Subtotal	11,487	2,900,498	67,973,993	15,992,889
		台北市 Taipei City	1,612	88,977	28,483,221	2,372,944
		高雄市 Kaohsiung City	599	122,385	2,489,270	441,867
		台灣省 Taiwan Province	9,179	2,667,918	36,965,511	13,176,118
		福建省 Fuchien Province	97	21,218	35,991	1,960
	私有土地 Private Land	小計 Subtotal	658,326	282,822,339	752,513,023	640,158,097
		台北市 Taipei City	43,054	2,149,498	111,752,829	94,279,810
		高雄市 Kaohsiung City	28,992	1,168,995	41,138,222	37,915,422
		台灣省 Taiwan Province	583,998	278,446,238	598,750,764	507,595,400
		福建省 Fuchien Province	2,282	1,057,608	871,208	367,465

說　明：1.自94年2月（含）起土地增值稅稅率調降為20%、30%、40%。
2.免稅用地有應納稅額之情況有二：
(1)係共有土地無償分割其權利增加者擔負權利減少者之稅額。
(2)係多筆共有農地分割申請適用農業發展條例之農地移轉免徵土地增值稅案件，惟有部分土地不准適用。

Table 3-19. Sources of Land Value Increment Tax (Cont.3 End)

(2) by Tax Rate

Unit: Area square of Meter NT$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
15,987,716	456,019,704	104,771,659	2,526,243	155,562	4,551,424	2,121,982	55,773,654
2,003,969	123,135,832	17,240,793	703,612	5,464	65	684,454	15,847,198
1,440,585	20,964,650	5,845,693	338,526	—	467,548	146,986	2,672,477
12,542,100	311,095,432	81,430,290	1,483,460	150,098	4,053,471	1,290,542	37,178,904
1,062	823,790	254,883	645	—	30,340	—	75,075
115,904	60,078,487	6,004,515	60,026	1,553	16,086	275,549	5,653,515
7,389	22,680,427	2,265,193	27,896	—	55	107,887	2,129,355
19,134	3,649,985	364,941	7,049	—	3,386	17,642	335,238
89,381	33,744,869	3,374,060	25,081	1,553	12,637	150,020	3,188,601
—	3,206	321	—	—	8	—	321
10,280,601	196,101,727	54,434,251	2,466,217	154,009	4,510,346	1,846,433	50,120,139
1,773,851	57,094,838	14,975,600	675,716	5,464	10	576,567	13,717,843
899,211	9,785,877	2,803,943	331,477	—	464,162	129,344	2,337,239
7,607,539	128,958,487	36,579,310	1,458,379	148,545	4,040,834	1,140,522	33,990,303
—	262,525	75,398	645	—	5,340	—	74,754
2,587,751	59,884,686	12,032,660	213,929	115,531	1,893,190	277,718	11,631,551
1,215,590	24,155,972	4,842,345	61,204	4,783	3	121,106	4,655,249
61,455	1,773,054	354,740	2,712	—	72,905	15,052	339,800
1,310,706	33,919,694	6,828,288	150,013	110,748	1,820,282	141,560	6,629,215
—	35,966	7,287	—	—	—	—	7,287
668,821	16,130,579	3,661,254	165,774	9,305	15,206	128,451	3,348,614
4,011	4,200,969	945,403	128,153	—	7	44,761	772,482
166,097	1,178,658	259,669	6,787	—	3,161	10,891	238,183
498,713	10,670,342	2,436,791	30,834	9,305	12,037	72,799	2,318,558
—	80,610	19,391	—	—	1	—	19,391
7,024,029	120,086,462	38,740,337	2,086,514	29,173	2,601,950	1,440,264	35,139,974
554,250	28,737,897	9,187,852	486,359	681	—	410,700	8,290,112
671,659	6,834,165	2,189,534	321,978	—	388,096	103,401	1,759,256
5,798,120	84,368,451	27,314,231	1,277,532	28,492	2,208,515	926,163	25,042,530
—	145,949	48,720	645	—	5,339	—	48,076
5,591,211	199,839,490	44,332,893	—	—	24,992	—	—
222,729	43,360,567	—	—	—	—	—	—
522,240	7,528,788	2,676,809	—	—	—	—	—
4,845,180	148,392,076	41,476,920	—	—	—	—	—
1,062	558,059	179,164	—	—	24,992	—	—
15,937	52,546,954	7,448,320	—	—	1,457	—	—
58	26,110,219	—	—	—	—	—	—
—	2,164,774	799,163	—	—	—	—	—
15,348	24,237,567	6,637,334	—	—	—	—	—
531	34,394	11,823	—	—	1,457	—	—
5,575,274	147,292,536	36,884,573	—	—	23,535	—	—
222,671	17,250,348	—	—	—	—	—	—
522,240	5,364,014	1,877,646	—	—	—	—	—
4,829,832	124,154,509	34,839,586	—	—	—	—	—
531	523,665	167,341	—	—	23,535	—	—

Explanation：1.Since February 2005, the Land Value Increment Tax have been adjusted and lowered to 20%、30%、40%.

2.Two tax payable conditions in the tax-exempted land：

(1)In the case of a partition of a jointly owned land without compensation, the party whose right was increased shall pay for the tax of the party whose right was reduced.

(2)In the case where several jointly owned agricultural lands apply for partition based on the Agriculture Development Act, Such agricultural land transfer is exempted from land value incremental tax. However, there is exveption to some part of the land.

表3-20. 房屋稅稅源

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		總計 Grand Total 戶數 No. of Houses	面積 Area	現值 Value	鋼骨 戶數 No. of Houses
91年7月底 End of July 2002	小計 Subtotal	8,424,157	1,459,821,799	3,564,137,556	90,571
	應稅 Taxable	6,700,061	1,126,546,089	3,002,871,007	87,221
	免稅 Exempt	1,724,096	333,275,710	561,266,549	3,350
92年7月底 End of July 2003	小計 Subtotal	8,499,296	1,493,259,584	3,640,937,663	103,432
	應稅 Taxable	6,776,249	1,150,693,647	3,058,378,372	99,409
	免稅 Exempt	1,723,047	342,565,937	582,559,291	4,023
93年7月底 End of July 2004	小計 Subtotal	8,587,440	1,531,036,557	3,724,192,987	111,795
	應稅 Taxable	6,862,859	1,177,582,965	3,119,678,924	107,445
	免稅 Exempt	1,724,581	353,453,592	604,514,063	4,350
94年7月底 End of July 2005	小計 Subtotal	8,694,147	1,568,451,113	3,791,815,610	118,121
	應稅 Taxable	6,965,926	1,205,487,004	3,168,626,653	113,340
	免稅 Exempt	1,728,221	362,964,109	623,188,957	4,781
95年7月底 End of July 2006	小計 Subtotal	8,844,144	1,635,694,508	4,058,735,815	124,059
	應稅 Taxable	7,109,000	1,255,254,580	3,308,346,846	116,842
	免稅 Exempt	1,735,144	380,439,928	750,388,969	7,217
96年7月底 End of July 2007	小計 Subtotal	9,074,233	1,683,641,723	4,198,288,235	134,953
	應稅 Taxable	7,291,478	1,290,049,934	3,430,195,862	128,655
	免稅 Exempt	1,782,755	393,591,789	768,092,373	6,298
97年7月底 End of July 2008	小計 Subtotal	9,206,204	1,948,429,979	4,531,630,733	148,748
	應稅 Taxable	7,421,152	1,341,286,863	3,718,985,206	141,627
	免稅 Exempt	1,785,052	607,143,116	812,645,527	7,121
98年7月底 End of July 2009	小計 Subtotal	9,337,056	1,816,717,016	4,513,372,174	157,755
	應稅 Taxable	7,529,804	1,394,534,345	3,658,271,988	150,071
	免稅 Exempt	1,807,252	422,182,671	855,100,186	7,684
台北市 Taipei City	小計 Subtotal	1,066,524	171,183,559	715,945,586	23,763
	應稅 Taxable	944,621	124,776,966	554,605,334	22,667
	免稅 Exempt	121,903	46,406,593	161,340,252	1,096
高雄市 Kaohsiung City	小計 Subtotal	617,293	115,003,065	416,743,186	10,357
	應稅 Taxable	542,672	89,181,988	336,053,243	10,130
	免稅 Exempt	74,621	25,821,077	80,689,943	227
台灣省 Taiwan Province	小計 Subtotal	7,634,680	1,526,460,174	3,375,678,443	123,605
	應稅 Taxable	6,028,086	1,177,552,881	2,763,775,027	117,252
	免稅 Exempt	1,606,594	348,907,293	611,903,416	6,353

資料來源： 各縣市稽徵單位。

說　明： 1. 自91年（含）起含福建省資料。
2. 自95年（含）起，冷氣機、升降機、充氣屋、油槽等歸類至其他項。

Table 3-20. Sources of House Tax

(1) by House Structure

Unit: Square of Meter
NT$1,000

混凝土造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 Ferroconcrete Brick		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
53,832,783	263,359,643	4,848,044	847,150,801	2,650,984,152	1,995,620	357,059,293	500,953,970
44,212,584	233,698,907	4,659,279	686,402,649	2,210,475,310	1,697,807	310,114,210	447,749,816
9,620,199	29,660,736	188,765	160,748,152	440,508,842	297,813	46,945,083	53,204,154
62,970,705	308,009,052	4,920,073	868,257,444	2,678,302,772	1,998,421	359,565,487	498,738,189
51,129,309	271,313,319	4,724,685	701,167,332	2,223,820,494	1,694,540	311,647,939	445,122,091
11,841,396	36,695,733	195,388	167,090,112	454,482,278	303,881	47,917,548	53,616,098
71,150,846	345,695,299	5,073,736	910,652,192	2,766,352,727	1,935,677	345,335,695	455,761,427
57,655,980	304,314,072	4,868,742	733,516,838	2,290,126,738	1,627,363	298,635,164	407,164,701
13,494,866	41,381,227	204,994	177,135,354	476,225,989	308,314	46,700,531	48,596,726
78,136,046	368,098,155	5,189,135	938,794,453	2,823,797,622	1,936,223	346,568,051	450,599,184
63,427,852	324,090,452	4,971,886	754,461,450	2,331,816,670	1,619,935	298,637,117	401,590,178
14,708,194	44,007,703	217,249	184,333,003	491,980,952	316,288	47,930,934	49,009,006
94,973,488	461,552,018	5,147,449	933,698,943	2,860,042,805	1,802,822	318,764,559	418,742,432
77,610,839	378,779,123	4,920,421	740,263,208	2,302,169,847	1,495,139	273,023,117	369,394,637
17,362,649	82,772,895	227,028	193,435,735	557,872,958	307,683	45,741,442	49,347,795
104,947,378	498,030,677	5,507,226	1,001,348,755	3,061,347,926	1,907,718	336,128,945	426,285,968
85,737,480	410,929,284	5,264,253	796,597,508	2,469,875,120	1,582,933	288,199,938	378,801,307
19,209,898	87,101,393	242,973	204,751,247	591,472,806	324,785	47,929,007	47,484,661
118,877,601	570,174,047	5,643,906	1,248,915,321	3,321,126,773	1,908,286	338,179,696	423,828,558
97,455,987	471,223,659	5,388,050	832,887,292	2,696,895,955	1,573,676	289,099,556	375,931,611
21,421,614	98,950,388	255,856	416,028,029	624,230,818	334,610	49,080,140	47,896,947
126,945,979	588,491,689	5,760,895	1,106,238,234	3,290,272,384	1,910,376	338,698,817	415,548,518
103,516,253	480,318,651	5,493,897	879,209,551	2,634,052,891	1,564,995	288,229,854	367,041,604
23,429,726	108,173,038	266,998	227,028,683	656,219,493	345,381	50,468,963	48,506,914
17,317,371	153,317,432	896,226	136,492,669	540,690,906	102,255	12,948,596	17,870,790
11,493,651	115,863,773	837,697	101,316,470	422,259,239	70,086	9,834,382	14,061,233
5,823,720	37,453,659	58,529	35,176,199	118,431,667	32,169	3,114,214	3,809,557
8,259,945	55,219,939	470,463	82,806,171	326,402,743	104,181	15,204,078	17,808,981
6,988,977	48,204,485	458,087	64,508,229	258,635,747	66,389	10,860,939	13,967,132
1,270,968	7,015,454	12,376	18,297,942	67,766,996	37,792	4,343,139	3,841,849
101,338,120	379,905,830	4,390,467	885,821,205	2,421,249,327	1,692,080	308,017,249	377,067,125
85,006,793	316,207,726	4,194,682	712,637,217	1,951,892,540	1,418,314	265,444,926	336,620,199
16,331,327	63,698,104	195,785	173,183,988	469,356,787	273,766	42,572,323	40,446,926

Source：Tax Collection units of each county/city government.
Explanation：1.The data of Fuchien Province have been included since 2002.
2.Since 2006, the item of others includes air conditioner, elevator, etc.

表3-20. 房屋稅稅源(續1)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		木造 Wood			磚
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
91年7月底 End of July 2002	小計 Subtotal	244,377	22,729,923	7,036,876	693,925
	應稅 Taxable	24,262	3,241,357	2,103,504	94,414
	免稅 Exempt	220,115	19,488,566	4,933,372	599,511
92年7月底 End of July 2003	小計 Subtotal	246,767	22,963,637	7,095,672	684,790
	應稅 Taxable	24,497	3,260,296	2,104,390	93,703
	免稅 Exempt	222,270	19,703,341	4,991,282	591,087
93年7月底 End of July 2004	小計 Subtotal	243,893	22,755,283	6,949,700	680,999
	應稅 Taxable	23,837	3,157,248	2,009,358	92,695
	免稅 Exempt	220,056	19,598,035	4,940,342	588,304
94年7月底 End of July 2005	小計 Subtotal	239,380	22,486,468	6,843,763	673,639
	應稅 Taxable	23,291	3,101,393	1,969,175	92,003
	免稅 Exempt	216,089	19,385,075	4,874,588	581,636
95年7月底 End of July 2006	小計 Subtotal	221,353	20,673,610	6,492,136	726,701
	應稅 Taxable	22,408	2,945,029	2,119,513	146,651
	免稅 Exempt	198,945	17,728,581	4,372,623	580,050
96年7月底 End of July 2007	小計 Subtotal	225,054	20,892,757	5,811,940	661,568
	應稅 Taxable	20,184	2,399,627	1,362,625	86,323
	免稅 Exempt	204,870	18,493,130	4,449,315	575,245
97年7月底 End of July 2008	小計 Subtotal	223,385	20,839,882	5,836,314	661,304
	應稅 Taxable	19,390	2,348,025	1,416,180	85,609
	免稅 Exempt	203,995	18,491,857	4,420,134	575,695
98年7月底 End of July 2009	小計 Subtotal	221,415	20,764,625	5,683,366	661,241
	應稅 Taxable	19,039	2,323,070	1,309,545	85,188
	免稅 Exempt	202,376	18,441,555	4,373,821	576,053
台北市 Taipei City	小計 Subtotal	10,364	660,259	426,586	27,096
	應稅 Taxable	1,818	148,406	140,471	8,522
	免稅 Exempt	8,546	511,853	286,115	18,574
高雄市 Kaohsiung City	小計 Subtotal	6,204	369,381	138,470	15,780
	應稅 Taxable	745	62,549	37,400	1,992
	免稅 Exempt	5,459	306,832	101,070	13,788
台灣省 Taiwan Province	小計 Subtotal	204,784	19,725,136	5,113,443	616,954
	應稅 Taxable	16,465	2,109,988	1,130,395	74,397
	免稅 Exempt	188,319	17,615,148	3,983,048	542,557

Table 3-20. Sources of House Tax (Cont.1)

(1) by House Structure

Unit: Square of Meter
NT$1,000

石造（加強磚造） Brick		老砧石造（石造） Lo-Ko Stone			卵石混凝土造 Concrete & Pebble		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
70,445,335	34,621,997	13,236	1,304,874	260,198	1,704	164,876	62,444
15,223,745	12,054,006	713	84,451	60,759	173	19,354	16,430
55,221,590	22,567,991	12,523	1,220,423	199,439	1,531	145,522	46,014
70,069,777	34,253,574	13,115	1,296,696	259,235	1,693	164,754	60,969
15,195,534	11,936,643	712	86,137	61,442	174	19,051	15,807
54,874,243	22,316,931	12,403	1,210,559	197,793	1,519	145,703	45,162
70,352,089	34,072,206	13,051	1,291,018	261,065	1,691	164,942	60,962
15,117,078	11,814,324	694	85,222	60,299	173	19,180	16,154
55,235,011	22,257,882	12,357	1,205,796	200,766	1,518	145,762	44,808
70,326,282	33,800,022	12,926	1,280,794	250,418	1,650	163,322	60,159
15,082,230	11,706,156	654	81,028	57,121	175	19,501	16,117
55,244,052	22,093,866	12,272	1,199,766	193,297	1,475	143,821	44,042
78,122,512	49,025,094	13,028	1,260,472	234,851	1,341	131,420	63,299
24,235,050	27,729,019	605	69,151	41,833	125	28,797	33,528
53,887,462	21,296,075	12,423	1,191,321	193,018	1,216	102,623	29,771
67,264,540	30,614,292	12,664	1,197,027	198,408	1,586	156,885	59,948
12,488,426	9,557,918	483	43,317	23,174	141	21,156	22,439
54,776,114	21,056,374	12,181	1,153,710	175,234	1,445	135,729	37,509
67,594,247	30,876,137	12,604	1,192,838	199,321	1,585	156,817	222,352
12,584,447	9,809,213	504	44,802	25,903	144	21,242	185,573
55,009,800	21,066,924	12,100	1,148,036	173,418	1,441	135,575	36,779
67,876,120	30,677,814	12,551	1,188,623	192,971	1,570	156,033	56,714
12,621,002	9,547,214	485	43,637	22,972	141	20,978	20,728
55,255,118	21,130,600	12,066	1,144,986	169,999	1,429	135,055	35,986
2,470,220	2,132,980	447	34,867	20,951	22	2,280	1,666
1,061,351	1,097,713	122	7,676	5,735	8	1,118	900
1,408,869	1,035,267	325	27,191	15,216	14	1,162	766
1,181,692	572,152	99	6,680	2,048	25	1,775	1,263
269,745	201,568	6	415	670	3	513	630
911,947	370,584	93	6,265	1,378	22	1,262	633
64,071,925	27,917,469	11,051	1,059,986	129,811	1,516	150,827	53,212
11,262,701	8,225,570	253	26,140	10,602	127	18,628	18,774
52,809,224	19,691,899	10,798	1,033,846	119,209	1,389	132,199	34,438

表3-20. 房屋稅稅源(續2)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		鋼鐵造 Metal 戶數 No. of Houses	面積 Area	現值 Value	土 戶數 No. of Houses
91年7月底 End of July 2002	小計 Subtotal	160,942	75,921,179	101,492,600	216,509
	應稅 Taxable	127,341	65,336,523	93,145,000	7,411
	免稅 Exempt	33,601	10,584,656	8,347,600	209,098
92年7月底 End of July 2003	小計 Subtotal	165,983	77,510,628	109,091,330	209,298
	應稅 Taxable	130,484	66,359,362	100,561,899	6,666
	免稅 Exempt	35,499	11,151,266	8,529,431	202,632
93年7月底 End of July 2004	小計 Subtotal	171,149	79,501,080	109,815,360	204,716
	應稅 Taxable	133,640	67,536,617	100,617,068	6,921
	免稅 Exempt	37,509	11,964,463	9,198,292	197,795
94年7月底 End of July 2005	小計 Subtotal	176,313	81,543,522	103,500,586	199,351
	應稅 Taxable	136,914	68,871,458	94,126,527	6,397
	免稅 Exempt	39,399	12,672,064	9,374,059	192,954
95年7月底 End of July 2006	小計 Subtotal	374,513	143,144,340	186,306,218	198,163
	應稅 Taxable	314,877	124,211,227	171,554,768	14,155
	免稅 Exempt	59,636	18,933,113	14,751,450	184,008
96年7月底 End of July 2007	小計 Subtotal	258,496	121,179,215	151,314,745	187,650
	應稅 Taxable	202,982	103,206,627	138,435,011	2,145
	免稅 Exempt	55,514	17,972,588	12,879,734	185,505
97年7月底 End of July 2008	小計 Subtotal	266,235	125,019,330	155,228,650	186,669
	應稅 Taxable	207,934	106,215,326	142,012,284	1,999
	免稅 Exempt	58,301	18,804,004	13,216,366	184,670
98年7月底 End of July 2009	小計 Subtotal	273,108	127,368,652	154,814,790	185,477
	應稅 Taxable	211,848	107,960,137	141,371,028	1,956
	免稅 Exempt	61,260	19,408,515	13,443,762	183,521
台北市 Taipei City	小計 Subtotal	4,803	1,145,908	1,477,366	1,304
	應稅 Taxable	3,674	907,344	1,174,337	13
	免稅 Exempt	1,129	238,564	303,029	1,291
高雄市 Kaohsiung City	小計 Subtotal	6,381	6,980,514	13,307,872	2,134
	應稅 Taxable	4,827	6,479,774	12,558,872	20
	免稅 Exempt	1,554	500,740	749,000	2,114
台灣省 Taiwan Province	小計 Subtotal	261,431	119,100,128	139,904,933	182,038
	應稅 Taxable	202,976	100,454,040	127,530,538	1,923
	免稅 Exempt	58,455	18,646,088	12,374,395	180,115

Table 3-20. Sources of House Tax (Cont.2)

(1) by House Structure

Unit: Square of Meter
NT$1,000

磚造 Earthen Brick		竹造 Bamboo			其他 Others		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
21,442,522	4,718,388	159,229	9,770,213	647,288	—	—	—
1,594,129	3,384,637	1,440	317,087	182,638	—	—	—
19,848,393	1,333,751	157,789	9,453,126	464,650	—	—	—
20,907,338	4,565,475	155,724	9,553,118	561,395	—	—	—
1,532,803	3,331,229	1,379	295,884	111,058	—	—	—
19,374,535	1,234,246	154,345	9,257,234	450,337	—	—	—
20,575,299	4,681,524	150,733	9,258,113	542,717	—	—	—
1,575,280	3,452,731	1,349	284,358	103,479	—	—	—
19,000,019	1,228,793	149,384	8,973,755	439,238	—	—	—
20,086,153	4,336,860	147,409	9,066,022	528,841	—	—	—
1,521,702	3,153,661	1,331	283,273	100,596	—	—	—
18,564,451	1,183,199	146,078	8,782,749	428,245	—	—	—
20,444,500	9,288,635	155,509	10,072,856	6,063,351	79,206	14,407,808	60,924,976
1,920,134	5,370,179	3,814	627,400	4,533,555	73,963	10,320,628	46,620,844
18,524,366	3,918,456	151,695	9,445,456	1,529,796	5,243	4,087,180	14,304,132
18,071,058	880,543	152,567	9,584,908	462,849	24,751	2,870,255	23,280,939
303,809	80,401	1,112	243,255	53,676	2,267	808,791	21,054,907
17,767,249	800,142	151,455	9,341,653	409,173	22,484	2,061,464	2,226,032
17,995,028	883,025	152,136	9,568,018	459,155	1,346	91,201	22,796,401
309,787	84,419	1,079	240,578	51,873	1,140	79,821	21,348,536
17,685,241	798,606	151,057	9,327,440	407,282	206	11,380	1,447,865
17,880,280	869,630	151,285	9,514,750	454,943	1,383	84,903	26,309,355
301,762	78,245	1,029	233,270	50,013	1,155	74,831	24,459,097
17,578,518	791,385	150,256	9,281,480	404,930	228	10,072	1,850,258
98,781	4,804	244	12,608	2,105	—	—	—
1,872	322	14	4,696	1,611	—	—	—
96,909	4,482	230	7,912	494	—	—	—
143,715	11,183	1,056	49,114	4,328	613	—	3,274,207
3,755	1,364	36	7,092	1,127	437	—	2,444,248
139,960	9,819	1,020	42,022	3,201	176	—	829,959
17,637,694	853,638	149,984	9,453,001	448,507	770	84,903	23,035,148
296,135	76,559	979	221,482	47,275	718	74,831	22,014,849
17,341,559	777,079	149,005	9,231,519	401,232	52	10,072	1,020,299

表3-20. 房屋稅稅源(續3)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		總計 Grand Total 戶數 No. of Houses	面積 Area	現值 Value	鋼骨 戶數 No. of Houses
台北縣 Taipei County	小計 Subtotal	1,648,423	276,118,614	737,288,599	30,609
	應稅 Taxable	1,490,170	224,518,725	600,309,728	29,979
	免稅 Exempt	158,253	51,599,889	136,978,871	630
宜蘭縣 Yilan County	小計 Subtotal	195,906	38,176,534	70,529,032	2,200
	應稅 Taxable	145,601	28,798,977	57,211,133	1,867
	免稅 Exempt	50,305	9,377,557	13,317,899	333
桃園縣 Taoyuan County	小計 Subtotal	814,900	191,127,233	466,712,462	14,193
	應稅 Taxable	731,848	157,071,611	394,614,238	13,679
	免稅 Exempt	83,052	34,055,622	72,098,224	514
新竹縣 Hsinchu County	小計 Subtotal	192,305	44,924,558	88,532,406	2,787
	應稅 Taxable	149,784	34,900,329	73,376,841	2,582
	免稅 Exempt	42,521	10,024,229	15,155,565	205
苗栗縣 Miaoli County	小計 Subtotal	211,003	46,212,991	78,218,530	1,622
	應稅 Taxable	150,367	36,460,886	67,193,756	1,549
	免稅 Exempt	60,636	9,752,105	11,024,774	73
台中縣 Taichung County	小計 Subtotal	554,346	124,473,035	224,680,817	10,410
	應稅 Taxable	448,430	100,833,595	192,029,222	9,976
	免稅 Exempt	105,916	23,639,440	32,651,595	434
彰化縣 Changhua County	小計 Subtotal	474,171	102,132,914	176,800,729	7,548
	應稅 Taxable	330,408	79,246,691	151,315,357	6,838
	免稅 Exempt	143,763	22,886,223	25,485,372	710
南投縣 Nantou County	小計 Subtotal	194,673	38,200,692	65,099,119	3,375
	應稅 Taxable	121,815	25,933,098	49,772,376	3,160
	免稅 Exempt	72,858	12,267,594	15,326,743	215
雲林縣 Yunlin County	小計 Subtotal	291,770	58,803,497	120,112,436	2,817
	應稅 Taxable	161,958	37,998,122	95,926,179	2,454
	免稅 Exempt	129,812	20,805,375	24,186,257	363
嘉義縣 Chiayi County	小計 Subtotal	223,860	39,677,674	62,376,185	2,790
	應稅 Taxable	115,940	25,294,120	48,877,402	2,411
	免稅 Exempt	107,920	14,383,554	13,498,783	379
台南縣 Tainan County	小計 Subtotal	440,942	102,448,393	192,520,236	8,384
	應稅 Taxable	304,762	76,624,175	161,064,362	7,507
	免稅 Exempt	136,180	25,824,218	31,455,874	877
高雄縣 Kaohsiung County	小計 Subtotal	485,104	96,654,306	195,843,195	9,483
	應稅 Taxable	379,462	77,598,566	167,541,790	9,196
	免稅 Exempt	105,642	19,055,740	28,301,405	287

Table 3-20. Sources of House Tax (Cont.3)

(1) by House Structure

Unit: Square of Meter
NT$1,000

混凝土造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 Ferroconcrete Brick		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
11,987,724	74,844,456	1,396,438	227,665,931	622,220,208	131,898	20,388,224	23,530,011
7,618,623	50,093,351	1,338,670	189,696,636	515,578,375	89,975	15,945,167	19,357,547
4,369,101	24,751,105	57,768	37,969,295	106,641,833	41,923	4,443,057	4,172,464
1,316,417	3,905,482	76,825	16,640,016	45,075,975	76,257	14,118,152	16,644,760
1,088,259	3,298,436	73,937	13,147,025	35,785,027	62,353	11,864,866	14,463,710
228,158	607,046	2,888	3,492,991	9,290,948	13,904	2,253,286	2,181,050
17,048,730	59,899,078	539,070	113,576,454	331,270,603	194,072	39,934,542	52,203,324
15,236,682	54,718,029	517,632	90,504,710	268,777,978	178,577	37,374,782	49,585,807
1,812,048	5,181,049	21,438	23,071,744	62,492,625	15,495	2,559,760	2,617,517
2,801,264	7,265,363	104,543	26,562,240	65,560,349	51,198	9,851,726	11,270,203
2,548,527	6,752,963	99,359	21,033,522	52,459,053	43,466	8,799,607	10,335,124
252,737	512,400	5,184	5,528,718	13,101,296	7,732	1,052,119	935,079
2,263,726	6,493,517	80,979	20,703,155	48,000,875	68,005	13,856,273	16,997,998
1,832,717	5,276,725	76,697	17,375,792	40,418,225	61,621	12,687,616	15,822,446
431,009	1,216,792	4,282	3,327,363	7,582,650	6,384	1,168,657	1,175,552
8,955,249	25,629,994	269,079	61,574,589	145,872,370	161,048	32,686,697	38,062,089
8,054,222	23,176,973	259,523	50,423,261	120,474,587	144,257	28,905,711	35,096,201
901,027	2,453,021	9,556	11,151,328	25,397,783	16,791	3,780,986	2,965,888
7,124,785	18,001,340	173,432	43,334,353	104,657,412	137,179	26,162,611	33,752,749
6,395,494	16,584,694	169,557	36,899,780	88,811,697	120,398	23,701,438	31,020,453
729,291	1,416,646	3,875	6,434,573	15,845,715	16,781	2,461,173	2,732,296
2,129,935	6,553,486	67,494	17,448,076	41,823,148	52,867	9,595,451	11,794,950
1,468,077	4,158,933	64,542	13,375,074	31,923,244	43,875	7,993,654	10,302,766
661,858	2,394,553	2,952	4,073,002	9,899,904	8,992	1,601,797	1,492,184
6,783,654	24,489,256	73,378	19,957,770	50,137,238	86,797	14,548,974	19,083,921
5,279,281	18,660,316	69,454	15,674,478	39,648,267	75,419	12,894,118	17,227,683
1,504,373	5,828,940	3,924	4,283,292	10,488,971	11,378	1,654,856	1,856,238
2,304,279	6,074,426	47,054	12,320,646	32,633,607	68,483	11,172,991	15,542,231
2,012,799	5,571,779	42,936	9,256,247	24,336,335	59,209	9,602,716	13,638,903
291,480	502,647	4,118	3,064,399	8,297,272	9,274	1,570,275	1,903,328
10,048,741	30,170,101	181,549	45,292,275	116,752,066	102,924	20,291,512	25,511,658
8,885,481	27,604,531	174,857	37,302,348	95,484,323	93,447	17,688,289	22,692,851
1,163,260	2,565,570	6,692	7,989,927	21,267,743	9,477	2,603,223	2,818,807
8,506,066	24,118,511	240,569	48,825,630	123,682,324	141,127	23,484,015	29,216,447
7,910,362	22,291,204	235,546	40,486,725	102,420,904	116,852	20,205,371	26,149,868
595,704	1,827,307	5,023	8,338,905	21,261,420	24,275	3,278,644	3,066,579

表3-20. 房屋稅稅源(續4)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		木造 Wood			磚
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
台北縣 Taipei County	小計 Subtotal	4,502	394,094	139,997	49,488
	應稅 Taxable	492	115,716	67,544	11,721
	免稅 Exempt	4,010	278,378	72,453	37,767
宜蘭縣 Yilan County	小計 Subtotal	7,961	769,598	223,777	21,331
	應稅 Taxable	661	119,290	65,861	1,875
	免稅 Exempt	7,300	650,308	157,916	19,456
桃園縣 Taoyuan County	小計 Subtotal	752	228,993	101,133	25,084
	應稅 Taxable	295	83,960	51,338	3,230
	免稅 Exempt	457	145,033	49,795	21,854
新竹縣 Hsinchu County	小計 Subtotal	1,063	151,566	61,158	13,936
	應稅 Taxable	191	43,850	32,022	1,016
	免稅 Exempt	872	107,716	29,136	12,920
苗栗縣 Miaoli County	小計 Subtotal	16,180	1,576,933	249,710	23,925
	應稅 Taxable	894	128,023	81,607	2,458
	免稅 Exempt	15,286	1,448,910	168,103	21,467
台中縣 Taichung County	小計 Subtotal	5,137	658,919	190,841	39,954
	應稅 Taxable	871	130,189	64,442	5,518
	免稅 Exempt	4,266	528,730	126,399	34,436
彰化縣 Changhua County	小計 Subtotal	5,754	588,611	183,113	99,688
	應稅 Taxable	761	86,139	47,870	12,272
	免稅 Exempt	4,993	502,472	135,243	87,416
南投縣 Nantou County	小計 Subtotal	8,479	836,505	226,199	22,718
	應稅 Taxable	763	152,593	100,158	2,251
	免稅 Exempt	7,716	683,912	126,041	20,467
雲林縣 Yunlin County	小計 Subtotal	7,885	860,961	261,335	77,246
	應稅 Taxable	557	64,301	33,037	5,532
	免稅 Exempt	7,328	796,660	228,298	71,714
嘉義縣 Chiayi County	小計 Subtotal	44,273	4,070,361	896,396	21,622
	應稅 Taxable	1,972	192,446	90,885	2,244
	免稅 Exempt	42,301	3,877,915	805,511	19,378
台南縣 Tainan County	小計 Subtotal	41,505	4,435,203	1,038,627	41,721
	應稅 Taxable	2,103	291,380	140,221	4,947
	免稅 Exempt	39,402	4,143,823	898,406	36,774
高雄縣 Kaohsiung County	小計 Subtotal	1,814	325,260	168,048	42,458
	應稅 Taxable	384	113,523	69,403	3,630
	免稅 Exempt	1,430	211,737	98,645	38,828

Table 3-20. Sources of House Tax (Cont.4)

(1) by House Structure

Unit: Square of Meter
NT$1,000

石造（加強磚造） Brick		老砧石造（石造） Lo-Ko Stone			卵石混凝土造 Concrete & Pebble		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
4,628,240	2,517,260	116	8,876	2,236	15	1,478	1,150
1,699,328	1,616,961	8	1,040	697	4	444	588
2,928,912	900,299	108	7,836	1,539	11	1,034	562
1,999,381	731,100	336	25,890	4,167	22	1,321	474
328,380	252,854	2	108	33	1	19	7
1,671,001	478,246	334	25,782	4,134	21	1,302	467
2,635,704	1,189,941	3	132	73	10	3,680	2,625
634,392	463,187	—	—	—	5	523	242
2,001,312	726,754	3	132	73	5	3,157	2,383
1,366,396	396,194	—	—	—	6	670	490
195,103	110,193	—	—	—	1	—	—
1,171,293	286,001	—	—	—	5	670	490
2,315,241	795,199	1	53	9	1	120	23
427,516	299,031	—	—	—	1	29	6
1,887,725	496,168	1	53	9	—	91	17
3,447,541	1,385,869	1	25	7	2	351	223
849,344	549,524	—	—	—	1	140	158
2,598,197	836,345	1	25	7	1	211	65
11,356,389	5,103,040	—	—	—	—	—	—
1,784,129	1,095,530	—	—	—	—	—	—
9,572,260	4,007,510	—	—	—	—	—	—
2,042,688	812,318	—	—	—	13	768	298
334,219	250,467	—	—	—	—	—	—
1,708,469	561,851	—	—	—	13	768	298
9,785,037	4,247,331	—	—	—	6	887	423
781,100	521,772	—	—	—	4	468	276
9,003,937	3,725,559	—	—	—	2	419	147
2,288,030	1,034,787	1	501	467	1	530	743
307,351	217,724	1	501	467	1	530	743
1,980,679	817,063	—	—	—	—	—	—
5,772,253	2,668,922	—	—	—	7	899	749
852,375	606,739	—	—	—	3	81	151
4,919,878	2,062,183	—	—	—	4	818	598
3,716,398	1,398,584	893	77,902	20,511	3	248	133
535,076	372,119	42	6,116	3,743	1	15	15
3,181,322	1,026,465	851	71,786	16,768	2	233	118

表3-20. 房屋稅稅源(續5)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		鋼鐵造 Metal			土
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
台北縣 Taipei County	小計 Subtotal	20,961	9,820,455	13,804,260	13,673
	應稅 Taxable	19,040	9,404,580	13,428,929	247
	免稅 Exempt	1,921	415,875	375,331	13,426
宜蘭縣 Yilan County	小計 Subtotal	6,821	2,971,684	3,928,331	3,758
	應稅 Taxable	4,884	2,248,840	3,343,448	12
	免稅 Exempt	1,937	722,844	584,883	3,746
桃園縣 Taoyuan County	小計 Subtotal	21,207	14,810,513	21,896,347	20,323
	應稅 Taxable	18,058	13,158,932	20,994,027	341
	免稅 Exempt	3,149	1,651,581	902,320	19,982
新竹縣 Hsinchu County	小計 Subtotal	3,956	2,523,733	3,899,596	14,468
	應稅 Taxable	3,072	2,256,338	3,679,665	92
	免稅 Exempt	884	267,395	219,931	14,376
苗栗縣 Miaoli County	小計 Subtotal	9,070	4,466,575	5,621,146	9,786
	應稅 Taxable	7,094	4,000,114	5,272,443	42
	免稅 Exempt	1,976	466,461	348,703	9,744
台中縣 Taichung County	小計 Subtotal	32,893	13,513,277	13,284,677	34,588
	應稅 Taxable	27,818	12,410,076	12,568,325	433
	免稅 Exempt	5,075	1,103,201	716,352	34,155
彰化縣 Changhua County	小計 Subtotal	24,397	11,774,970	15,007,817	7,637
	應稅 Taxable	20,316	10,349,699	13,750,167	121
	免稅 Exempt	4,081	1,425,271	1,257,650	7,516
南投縣 Nantou County	小計 Subtotal	11,774	3,908,373	3,818,113	22,211
	應稅 Taxable	7,143	2,591,787	3,033,829	67
	免稅 Exempt	4,631	1,316,586	784,284	22,144
雲林縣 Yunlin County	小計 Subtotal	11,698	4,853,619	5,683,584	3,754
	應稅 Taxable	8,321	3,291,827	4,469,516	14
	免稅 Exempt	3,377	1,561,792	1,214,068	3,740
嘉義縣 Chiayi County	小計 Subtotal	10,438	5,655,883	6,097,943	5
	應稅 Taxable	7,069	3,912,080	5,018,911	—
	免稅 Exempt	3,369	1,743,803	1,079,032	5
台南縣 Tainan County	小計 Subtotal	30,044	14,220,349	16,257,362	5,563
	應稅 Taxable	21,661	11,541,949	14,515,273	20
	免稅 Exempt	8,383	2,678,400	1,742,089	5,543
高雄縣 Kaohsiung County	小計 Subtotal	16,736	9,200,168	10,777,374	25,713
	應稅 Taxable	13,433	8,228,935	10,082,423	138
	免稅 Exempt	3,303	971,233	694,951	25,575

Table 3-20. Sources of House Tax (Cont.5)

(1) by House Structure

Unit: Square of Meter
NT$1,000

磚造 Earthen Brick		竹造 Bamboo			其他 Others		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
1,181,336	59,972	705	42,256	4,958	18	—	164,091
29,064	4,758	22	8,127	3,236	12	—	157,742
1,152,272	55,214	683	34,129	1,722	6	—	6,349
314,594	13,512	387	19,481	380	8	—	1,074
2,103	674	1	87	9	8	—	1,074
312,491	12,838	386	19,394	371	—	—	—
2,866,576	143,268	176	21,742	2,483	10	167	3,587
69,864	18,675	22	7,599	1,377	9	167	3,578
2,796,712	124,593	154	14,143	1,106	1	—	9
1,642,601	75,355	344	24,362	1,337	4	—	2,361
17,727	4,956	3	5,655	593	2	—	2,272
1,624,874	70,399	341	18,707	744	2	—	89
929,441	36,065	1,430	101,474	2,719	4	—	21,269
5,508	1,580	8	3,571	432	3	—	21,261
923,933	34,485	1,422	97,903	2,287	1	—	8
3,551,478	163,112	1,228	84,909	4,858	6	—	86,777
56,040	12,655	29	4,612	851	4	—	85,506
3,495,438	150,457	1,199	80,297	4,007	2	—	1,271
584,949	37,664	18,529	1,206,246	55,751	7	—	1,843
12,671	2,128	144	17,341	2,732	1	—	86
572,278	35,536	18,385	1,188,905	53,019	6	—	1,757
1,876,885	59,743	5,741	362,011	10,772	1	—	92
13,189	2,145	13	4,505	742	1	—	92
1,863,696	57,598	5,728	357,506	10,030	—	—	—
307,982	13,959	28,049	1,704,613	68,701	140	—	16,126,688
1,520	275	83	11,029	1,605	120	—	15,363,432
306,462	13,684	27,966	1,693,584	67,096	20	—	763,256
274	35	29,190	1,864,179	93,970	3	—	1,580
—	—	97	9,450	1,655	—	—	—
274	35	29,093	1,854,729	92,315	3	—	1,580
442,785	27,939	29,243	1,944,376	91,930	2	—	882
10,469	8,066	215	51,803	11,325	2	—	882
432,316	19,873	29,028	1,892,573	80,605	—	—	—
2,060,468	98,050	6,181	415,722	25,069	127	42,429	6,338,144
16,061	4,029	117	53,957	10,808	123	42,425	6,137,274
2,044,407	94,021	6,064	361,765	14,261	4	4	200,870

表3-20. 房屋稅稅源(續6)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		總計 Grand Total 戶數 No. of Houses	面積 Area	現值 Value	鋼骨 戶數 No. of Houses
屏東縣 Pingtung County	小計 Subtotal	328,342	63,354,484	107,485,740	2,481
	應稅 Taxable	216,263	44,725,736	88,510,228	2,253
	免稅 Exempt	112,079	18,628,748	18,975,512	228
台東縣 Taitung County	小計 Subtotal	99,855	15,966,702	22,184,047	908
	應稅 Taxable	51,116	9,727,120	15,841,196	651
	免稅 Exempt	48,739	6,239,582	6,342,851	257
花蓮縣 Hualien County	小計 Subtotal	141,773	25,298,742	42,297,611	1,683
	應稅 Taxable	87,333	16,655,795	30,504,410	1,526
	免稅 Exempt	54,440	8,642,947	11,793,201	157
澎湖縣 Penghu County	小計 Subtotal	35,219	6,132,296	8,648,255	67
	應稅 Taxable	17,307	3,192,746	5,679,377	56
	免稅 Exempt	17,912	2,939,550	2,968,878	11
基隆市 Keelung City	小計 Subtotal	175,112	26,507,486	62,596,829	719
	應稅 Taxable	150,611	19,539,246	48,478,096	690
	免稅 Exempt	24,501	6,968,240	14,118,733	29
新竹市 Hsinchu City	小計 Subtotal	168,133	39,388,040	96,578,254	2,358
	應稅 Taxable	147,412	31,923,140	79,851,039	2,264
	免稅 Exempt	20,721	7,464,900	16,727,215	94
台中市 Taichung City	小計 Subtotal	525,353	107,719,019	344,485,659	13,677
	應稅 Taxable	466,523	80,928,964	261,714,533	13,396
	免稅 Exempt	58,830	26,790,055	82,771,126	281
嘉義市 Chiayi City	小計 Subtotal	118,627	20,853,958	50,444,113	1,071
	應稅 Taxable	89,886	15,431,513	40,604,645	1,019
	免稅 Exempt	28,741	5,422,445	9,839,468	52
台南市 Tainan City	小計 Subtotal	314,863	62,289,006	162,244,189	4,423
	應稅 Taxable	271,090	50,149,726	133,359,119	4,199
	免稅 Exempt	43,773	12,139,280	28,885,070	224
福建省 Fuchien Province	小計 Subtotal	18,559	4,070,218	5,004,959	30
	應稅 Taxable	14,425	3,022,510	3,838,384	22
	免稅 Exempt	4,134	1,047,708	1,166,575	8
金門縣 Kinmen County	小計 Subtotal	15,829	3,674,289	4,523,009	30
	應稅 Taxable	13,032	2,784,724	3,496,123	22
	免稅 Exempt	2,797	889,565	1,026,886	8
連江縣 Lienchiang County	小計 Subtotal	2,730	395,929	481,950	—
	應稅 Taxable	1,393	237,786	342,261	—
	免稅 Exempt	1,337	158,143	139,689	—

Table 3-20. Sources of House Tax (Cont.6)

(1) by House Structure

Unit: Square of Meter
NT$1,000

混凝土造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 Ferroconcrete Brick		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
2,008,302	5,152,618	105,747	26,701,096	69,621,326	119,349	20,358,849	25,045,536
1,621,043	4,534,416	101,183	21,558,211	57,668,439	96,379	16,541,683	21,572,090
387,259	618,202	4,564	5,142,885	11,952,887	22,970	3,817,166	3,473,446
360,110	856,668	25,739	6,408,434	14,381,071	32,530	5,341,860	5,201,311
202,223	470,215	22,760	4,461,908	10,292,126	22,281	3,931,628	4,117,585
157,887	386,453	2,979	1,946,526	4,088,945	10,249	1,410,232	1,083,726
1,296,988	3,715,725	59,208	13,464,802	30,447,276	41,523	5,804,387	6,012,150
862,830	2,358,787	54,345	9,994,259	22,570,922	25,995	3,892,198	4,312,301
434,158	1,356,938	4,863	3,470,543	7,876,354	15,528	1,912,189	1,699,849
84,507	187,201	9,477	2,784,616	6,422,611	14,833	2,137,032	1,825,194
29,395	78,883	8,833	1,822,630	4,232,745	7,768	1,229,156	1,284,691
55,112	108,318	644	961,986	2,189,866	7,065	907,876	540,503
442,739	2,473,240	136,782	20,823,866	54,605,904	19,950	3,134,129	3,870,913
317,330	1,944,261	132,133	15,873,114	42,383,957	13,540	2,264,437	3,015,057
125,409	528,979	4,649	4,950,752	12,221,947	6,410	869,692	855,856
3,344,342	14,128,345	114,466	25,963,657	71,810,885	36,802	7,513,043	8,922,612
2,941,358	12,850,004	108,175	20,374,362	57,274,446	33,118	6,915,679	8,305,364
402,984	1,278,341	6,291	5,589,295	14,536,439	3,684	597,364	617,248
8,512,848	47,898,972	415,422	81,176,800	277,647,047	62,645	11,586,766	13,232,380
7,214,259	40,007,502	386,842	59,450,247	204,968,767	51,652	9,789,584	11,730,298
1,298,589	7,891,470	28,580	21,726,553	72,678,280	10,993	1,797,182	1,502,082
712,656	2,907,960	64,017	12,864,870	40,144,881	25,665	4,098,001	5,354,719
584,041	2,336,386	61,565	10,147,307	32,402,652	21,355	3,236,531	4,402,771
128,615	571,574	2,452	2,717,563	7,742,229	4,310	861,470	951,948
3,305,058	15,140,091	209,199	41,731,929	128,482,151	66,928	11,952,014	13,991,969
2,903,790	13,439,338	196,136	33,779,581	103,980,471	56,777	9,980,695	12,186,683
401,268	1,700,753	13,063	7,952,348	24,501,680	10,151	1,971,319	1,805,286
30,543	48,488	3,739	1,118,189	1,929,408	11,860	2,528,894	2,801,622
26,832	42,667	3,431	747,635	1,265,365	10,206	2,089,607	2,393,040
3,711	5,821	308	370,554	664,043	1,654	439,287	408,582
30,543	48,488	3,739	1,118,189	1,929,408	10,383	2,258,729	2,398,003
26,832	42,667	3,431	747,635	1,265,365	9,071	1,889,468	2,087,559
3,711	5,821	308	370,554	664,043	1,312	369,261	310,444
—	—	—	—	—	1,477	270,165	403,619
—	—	—	—	—	1,135	200,139	305,481
—	—	—	—	—	342	70,026	98,138

表3-20. 房屋稅稅源(續7)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		木造 Wood			磚
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
屏東縣 Pingtung County	小計 Subtotal	2,208	441,629	152,604	60,312
	應稅 Taxable	632	70,409	43,690	5,833
	免稅 Exempt	1,576	371,220	108,914	54,479
台東縣 Taitung County	小計 Subtotal	9,204	673,663	131,697	17,503
	應稅 Taxable	533	68,882	34,297	1,811
	免稅 Exempt	8,671	604,781	97,400	15,692
花蓮縣 Hualien County	小計 Subtotal	18,200	1,418,516	286,890	14,293
	應稅 Taxable	1,321	130,286	54,943	1,423
	免稅 Exempt	16,879	1,288,230	231,947	12,870
澎湖縣 Penghu County	小計 Subtotal	74	9,845	3,182	1,444
	應稅 Taxable	12	3,389	1,491	175
	免稅 Exempt	62	6,456	1,691	1,269
基隆市 Keelung City	小計 Subtotal	2,039	121,358	45,226	12,236
	應稅 Taxable	126	14,987	9,514	2,028
	免稅 Exempt	1,913	106,371	35,712	10,208
新竹市 Hsinchu City	小計 Subtotal	1,217	89,348	28,841	7,757
	應稅 Taxable	93	13,891	5,461	972
	免稅 Exempt	1,124	75,457	23,380	6,785
台中市 Taichung City	小計 Subtotal	3,411	366,521	147,448	8,898
	應稅 Taxable	1,004	100,415	52,303	2,730
	免稅 Exempt	2,407	266,106	95,145	6,168
嘉義市 Chiayi City	小計 Subtotal	19,017	1,400,603	457,229	1,084
	應稅 Taxable	2,208	147,204	63,107	177
	免稅 Exempt	16,809	1,253,399	394,122	907
台南市 Tainan City	小計 Subtotal	4,109	306,649	119,992	14,256
	應稅 Taxable	592	39,115	21,201	2,554
	免稅 Exempt	3,517	267,534	98,791	11,702
福建省 Fuchien Province	小計 Subtotal	63	9,849	4,867	1,411
	應稅 Taxable	11	2,127	1,279	277
	免稅 Exempt	52	7,722	3,588	1,134
金門縣 Kinmen County	小計 Subtotal	8	5,658	3,343	1,272
	應稅 Taxable	2	1,631	964	207
	免稅 Exempt	6	4,027	2,379	1,065
連江縣 Lienchiang County	小計 Subtotal	55	4,191	1,524	139
	應稅 Taxable	9	496	315	70
	免稅 Exempt	46	3,695	1,209	69

Table 3-20. Sources of House Tax (Cont.7)

(1) by House Structure

Unit: Square of Meter
NT$1,000

石造（加強磚造） Brick		老砧石造（石造） Lo-Ko Stone			卵石混凝土造 Concrete & Pebble		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
5,906,868	2,372,207	789	59,723	10,873	28	2,489	690
960,147	690,299	6	182	32	3	402	127
4,946,721	1,681,908	783	59,541	10,841	25	2,087	563
1,499,946	583,938	22	2,490	932	1,355	120,656	29,429
253,791	172,336	5	1,083	504	94	8,338	3,158
1,246,155	411,602	17	1,407	428	1,261	112,318	26,271
1,197,542	509,226	—	—	—	33	8,354	2,158
171,297	122,643	—	—	—	1	113	130
1,026,245	386,583	—	—	—	32	8,241	2,028
142,566	36,543	8,883	883,751	90,386	7	750	390
26,997	12,282	189	17,110	5,126	2	216	110
115,569	24,261	8,694	866,641	85,260	5	534	280
963,541	572,491	5	494	105	3	292	240
255,246	227,610	—	—	—	1	76	113
708,295	344,881	5	494	105	2	216	127
644,452	254,150	1	149	45	—	—	—
128,635	78,274	—	—	—	—	—	—
515,817	175,876	1	149	45	—	—	—
998,470	645,708	—	—	—	3	7,216	12,861
446,318	374,062	—	—	—	3	7,116	12,837
552,152	271,646	—	—	—	—	100	24
104,925	60,254	—	—	—	1	118	113
26,152	19,222	—	—	—	1	118	113
78,773	41,032	—	—	—	—	—	—
1,260,317	602,407	—	—	—	—	—	—
265,805	172,741	—	—	—	—	—	—
994,512	429,666	—	—	—	—	—	—
152,283	55,213	954	87,090	40,161	7	1,151	573
27,205	22,363	104	9,406	5,965	3	719	424
125,078	32,850	850	77,684	34,196	4	432	149
137,457	38,019	—	—	—	7	1,151	573
17,037	9,375	—	—	—	3	719	424
120,420	28,644	—	—	—	4	432	149
14,826	17,194	954	87,090	40,161	—	—	—
10,168	12,988	104	9,406	5,965	—	—	—
4,658	4,206	850	77,684	34,196	—	—	—

表3-20. 房屋稅稅源(續8)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		鋼鐵造 Metal			土
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
屏東縣 Pingtung County	小計 Subtotal	15,173	6,234,236	5,027,330	9,595
	應稅 Taxable	9,850	3,947,125	3,991,762	59
	免稅 Exempt	5,323	2,287,111	1,035,568	9,536
台東縣 Taitung County	小計 Subtotal	5,186	1,208,814	956,844	110
	應稅 Taxable	2,946	795,896	718,771	1
	免稅 Exempt	2,240	412,918	238,073	109
花蓮縣 Hualien County	小計 Subtotal	4,511	2,003,664	1,320,875	9
	應稅 Taxable	2,716	1,604,601	1,084,475	—
	免稅 Exempt	1,795	399,063	236,400	9
澎湖縣 Penghu County	小計 Subtotal	429	89,229	82,416	—
	應稅 Taxable	267	63,853	63,717	—
	免稅 Exempt	162	25,376	18,699	—
基隆市 Keelung City	小計 Subtotal	3,119	1,000,892	1,028,221	247
	應稅 Taxable	2,093	814,056	897,584	—
	免稅 Exempt	1,026	186,836	130,637	247
新竹市 Hsinchu City	小計 Subtotal	3,368	1,643,316	1,418,732	2,139
	應稅 Taxable	2,725	1,539,799	1,333,917	63
	免稅 Exempt	643	103,517	84,815	2,076
台中市 Taichung City	小計 Subtotal	11,940	4,158,849	4,595,771	8,102
	應稅 Taxable	10,185	3,839,624	4,348,955	269
	免稅 Exempt	1,755	319,225	246,816	7,833
嘉義市 Chiayi City	小計 Subtotal	4,621	1,455,721	1,504,488	1
	應稅 Taxable	3,524	1,285,836	1,379,815	—
	免稅 Exempt	1,097	169,885	124,673	1
台南市 Tainan City	小計 Subtotal	13,089	3,585,808	3,893,706	356
	應稅 Taxable	10,761	3,168,093	3,554,586	4
	免稅 Exempt	2,328	417,715	339,120	352
福建省 Fuchien Province	小計 Subtotal	493	142,102	124,619	1
	應稅 Taxable	371	118,979	107,281	—
	免稅 Exempt	122	23,123	17,338	1
金門縣 Kinmen County	小計 Subtotal	389	122,472	105,170	1
	應稅 Taxable	296	101,402	89,769	—
	免稅 Exempt	93	21,070	15,401	1
連江縣 Lienchiang County	小計 Subtotal	104	19,630	19,449	—
	應稅 Taxable	75	17,577	17,512	—
	免稅 Exempt	29	2,053	1,937	—

Table 3-20. Sources of House Tax (Cont.8)

(1) by House Structure

Unit: Square of Meter
NT$1,000

磚造 Earthen Brick		竹造 Bamboo			其他 Others		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
816,076	60,249	12,657	825,216	41,803	3	—	504
8,077	3,847	63	18,457	5,027	2	—	499
807,999	56,402	12,594	806,759	36,776	1	—	5
8,127	710	7,287	342,602	10,267	11	—	31,180
141	22	23	3,230	1,002	11	—	31,180
7,986	688	7,264	339,372	9,265	—	—	—
883	122	2,311	103,606	3,019	2	—	170
—	—	4	211	39	2	—	170
883	122	2,307	103,395	2,980	—	—	—
—	—	—	—	—	5	—	332
—	—	—	—	—	5	—	332
—	—	—	—	—	—	—	—
19,602	480	12	573	9	—	—	—
—	—	—	—	—	—	—	—
19,602	480	12	573	9	—	—	—
188,782	14,282	23	900	66	2	51	296
9,372	3,289	—	—	—	2	44	284
179,410	10,993	23	900	66	—	7	12
823,954	47,332	840	45,339	4,495	415	42,256	253,645
44,165	9,395	31	5,041	1,229	411	32,195	209,185
779,789	37,937	809	40,298	3,266	4	10,061	44,460
159	37	3,148	216,905	13,799	2	—	633
—	—	37	4,324	579	—	—	—
159	37	3,111	212,581	13,220	2	—	633
20,742	1,752	2,503	126,489	12,121	—	—	—
164	65	67	12,483	4,034	—	—	—
20,578	1,687	2,436	114,006	8,087	—	—	—
90	5	1	27	3	—	—	—
—	—	—	—	—	—	—	—
90	5	1	27	3	—	—	—
90	5	—	—	—	—	—	—
—	—	—	—	—	—	—	—
90	5	—	—	—	—	—	—
—	—	1	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	1	27	3	—	—	—

表3-20. 房屋稅稅源(續9)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		總計 Grand Total 戶數 No. of Houses	面積 Area	現值 Value
91年7月底 End of July 2002	小計 Subtotal	8,424,157	1,459,821,799	3,564,137,556
	應稅 Taxable	6,700,061	1,126,546,089	3,002,871,007
	免稅 Exempt	1,724,096	333,275,710	561,266,549
92年7月底 End of July 2003	小計 Subtotal	8,499,296	1,493,259,584	3,640,937,663
	應稅 Taxable	6,776,249	1,150,693,646	3,058,378,372
	免稅 Exempt	1,723,047	342,565,938	582,559,291
93年7月底 End of July 2004	小計 Subtotal	8,587,440	1,531,036,557	3,724,192,987
	應稅 Taxable	6,862,859	1,177,582,965	3,119,678,924
	免稅 Exempt	1,724,581	353,453,592	604,514,063
94年7月底 End of July 2005	小計 Subtotal	8,694,147	1,568,451,113	3,791,815,610
	應稅 Taxable	6,965,926	1,205,487,004	3,168,626,653
	免稅 Exempt	1,728,221	362,964,109	623,188,957
95年7月底 End of July 2006	小計 Subtotal	8,844,144	1,635,694,508	4,058,735,815
	應稅 Taxable	7,109,000	1,255,254,580	3,308,346,846
	免稅 Exempt	1,735,144	380,439,928	750,388,969
96年7月底 End of July 2007	小計 Subtotal	9,074,233	1,683,641,723	4,198,288,233
	應稅 Taxable	7,291,478	1,290,049,934	3,430,195,860
	免稅 Exempt	1,782,755	393,591,789	768,092,373
97年7月底 End of July 2008	小計 Subtotal	9,206,204	1,948,429,979	4,535,630,733
	應稅 Taxable	7,421,152	1,341,286,863	3,722,985,206
	免稅 Exempt	1,785,052	607,143,116	812,645,527
98年7月底 End of July 2009	小計 Subtotal	9,337,056	1,816,717,416	4,513,372,174
	應稅 Taxable	7,529,804	1,394,534,745	3,658,271,988
	免稅 Exempt	1,807,252	422,182,671	855,100,186
台北市 Taipei City	小計 Subtotal	1,066,524	171,183,559	715,945,586
	應稅 Taxable	944,621	124,776,966	554,605,334
	免稅 Exempt	121,903	46,406,593	161,340,252
高雄市 Kaohsiung City	小計 Subtotal	617,293	115,003,065	416,743,186
	應稅 Taxable	542,672	89,181,988	336,053,243
	免稅 Exempt	74,621	25,821,077	80,689,943
台灣省 Taiwan Province	小計 Subtotal	7,634,680	1,526,460,174	3,375,678,443
	應稅 Taxable	6,028,086	1,177,552,881	2,763,775,027
	免稅 Exempt	1,606,594	348,907,293	611,903,416

說　　明：自91年（含）起含福建省資料。

Table 3-20. Sources of House Tax (Cont.9)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用 Residence			營業用 Business		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
7,431,164	943,116,412	2,186,372,349	614,358	184,214,314	524,468,222
5,805,410	781,269,869	1,976,569,775	614,358	184,214,314	524,468,222
1,625,754	161,846,543	209,802,574	—	—	—
7,509,603	966,029,940	2,186,142,092	618,150	192,528,236	550,085,959
5,887,448	800,986,017	2,029,472,067	618,150	192,528,236	550,085,959
1,622,155	165,043,923	156,670,025	—	—	—
7,577,094	978,469,935	2,234,946,184	625,947	197,253,963	562,969,528
5,958,430	814,304,347	2,030,771,475	625,947	197,253,963	562,969,528
1,618,664	164,165,588	204,174,709	—	—	—
7,673,073	999,630,778	2,273,411,237	589,640	204,321,898	573,541,195
6,057,742	833,321,051	2,079,906,287	589,640	204,321,898	573,541,195
1,615,331	166,309,727	193,504,950	—	—	—
7,835,895	1,037,083,916	2,345,839,693	617,806	211,083,230	629,475,154
6,219,590	863,794,474	2,162,615,686	616,427	209,913,691	624,691,911
1,616,305	173,289,442	183,224,007	1,379	1,169,539	4,783,243
8,018,666	1,065,558,015	2,413,062,251	652,953	218,556,525	655,265,742
6,357,425	887,252,404	2,230,232,890	652,421	218,249,898	654,241,209
1,661,241	178,305,611	182,829,361	532	306,627	1,024,533
8,123,666	1,088,051,005	2,517,457,709	655,601	231,512,462	696,352,508
6,462,154	908,090,655	2,323,690,305	654,597	230,744,062	694,936,938
1,661,512	179,960,350	193,767,404	1,004	768,400	1,415,570
8,236,128	1,109,132,741	2,528,343,032	656,624	235,674,210	695,271,439
6,555,500	925,146,152	2,327,729,708	656,035	235,346,800	694,255,750
1,680,628	183,986,589	200,613,324	589	327,410	1,015,689
855,694	89,408,706	292,188,243	138,983	30,265,009	198,962,194
752,831	79,553,649	274,349,354	138,983	30,265,009	198,962,194
102,863	9,855,057	17,838,889	—	—	—
552,159	67,946,695	227,797,482	34,075	12,942,936	53,209,511
483,254	58,848,650	210,442,164	33,491	12,617,241	52,195,836
68,905	9,098,045	17,355,318	584	325,695	1,013,675
6,812,355	948,919,949	2,005,022,643	481,988	192,200,040	442,764,987
5,307,048	784,297,279	1,839,832,751	481,988	192,200,040	442,764,987
1,505,307	164,622,670	165,189,892	—	—	—

Explanation：The data of Fuchien Province have been included since 2002.

表3-20. 房屋稅稅源(續10)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		非住家、非營業用(含減半) Non-Residence, Non-Business (Including reduced to a half)		
		戶數 No. of Houses	面積 Area	現值 Value
91年7月底 End of July 2002	小計 Subtotal	314,353	239,387,498	615,940,081
	應稅 Taxable	216,011	67,958,331	264,476,106
	免稅 Exempt	98,342	171,429,167	351,463,975
92年7月底 End of July 2003	小計 Subtotal	315,265	244,056,154	662,110,448
	應稅 Taxable	214,373	66,534,139	236,221,182
	免稅 Exempt	100,892	177,522,015	425,889,266
93年7月底 End of July 2004	小計 Subtotal	329,509	264,299,621	675,964,839
	應稅 Taxable	223,592	75,011,617	275,625,485
	免稅 Exempt	105,917	189,288,004	400,339,354
94年7月底 End of July 2005	小計 Subtotal	332,365	274,613,600	694,666,470
	應稅 Taxable	219,475	77,959,218	264,982,463
	免稅 Exempt	112,890	196,654,382	429,684,007
95年7月底 End of July 2006	小計 Subtotal	337,055	284,623,233	829,246,890
	應稅 Taxable	223,203	79,190,717	268,978,935
	免稅 Exempt	113,852	205,432,516	560,267,955
96年7月底 End of July 2007	小計 Subtotal	354,338	300,968,171	875,316,074
	應稅 Taxable	234,116	86,399,274	292,537,318
	免稅 Exempt	120,222	214,568,897	582,778,756
97年7月底 End of July 2008	小計 Subtotal	377,728	525,860,585	1,045,606,696
	應稅 Taxable	255,711	99,814,092	429,522,021
	免稅 Exempt	122,017	426,046,493	616,084,675
98年7月底 End of July 2009	小計 Subtotal	395,566	368,896,209	1,010,162,331
	應稅 Taxable	269,942	131,381,304	357,894,826
	免稅 Exempt	125,624	237,514,905	652,267,505
台北市 Taipei City	小計 Subtotal	68,978	50,769,149	221,321,549
	應稅 Taxable	49,938	14,217,613	77,820,186
	免稅 Exempt	19,040	36,551,536	143,501,363
高雄市 Kaohsiung City	小計 Subtotal	27,465	24,515,451	105,297,455
	應稅 Taxable	22,743	8,471,792	44,180,136
	免稅 Exempt	4,722	16,043,659	61,117,319
台灣省 Taiwan Province	小計 Subtotal	298,186	292,808,022	682,395,991
	應稅 Taxable	196,899	108,523,399	235,682,467
	免稅 Exempt	101,287	184,284,623	446,713,524

Table 3-20. Sources of House Tax (Cont.10)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用減半 Residence reduced to a half			營業用減半 Business reduced to a hlaf		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
10,360	1,822,961	3,893,185	53,922	91,280,614	233,463,719
10,360	1,822,961	3,893,185	53,922	91,280,614	233,463,719
—	—	—	—	—	—
4,912	991,566	2,418,991	51,366	89,653,688	240,180,173
4,912	991,566	2,418,991	51,366	89,653,688	240,180,173
—	—	—	—	—	—
4,668	964,130	2,282,261	50,222	90,048,908	248,030,175
4,668	964,130	2,282,261	50,222	90,048,908	248,030,175
—	—	—	—	—	—
5,709	973,848	2,428,218	93,360	88,910,989	247,768,490
5,709	973,848	2,428,218	93,360	88,910,989	247,768,490
—	—	—	—	—	—
6,568	510,165	1,221,615	46,820	102,393,964	252,952,463
3,235	386,886	1,012,449	46,545	101,968,812	251,047,865
3,333	123,279	209,166	275	425,152	1,904,598
3,617	419,114	1,170,231	44,659	98,139,898	253,473,935
3,096	373,347	1,081,321	44,420	97,775,011	252,103,122
521	45,767	88,910	239	364,887	1,370,813
4,336	478,421	1,784,678	44,873	102,527,506	274,429,142
4,048	467,106	1,770,055	44,642	102,170,948	273,065,887
288	11,315	14,623	231	356,558	1,363,255
4,972	528,171	2,282,298	43,766	102,486,085	277,313,074
4,794	521,300	2,274,858	43,533	102,139,189	276,116,846
178	6,871	7,440	233	346,896	1,196,228
2,470	230,675	1,384,911	399	510,020	2,088,689
2,470	230,675	1,384,911	399	510,020	2,088,689
—	—	—	—	—	—
286	16,706	36,099	3,308	9,581,277	30,402,639
109	9,924	28,696	3,075	9,234,381	29,206,411
177	6,782	7,403	233	346,896	1,196,228
2,215	280,629	861,178	39,936	92,251,534	244,633,644
2,215	280,629	861,178	39,936	92,251,534	244,633,644
—	—	—	—	—	—

表3-20. 房屋稅稅源(續11)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		總計 Grand Total		
		戶數 No. of Houses	面積 Area	現值 Value
台北縣 Taipei County	小計 Subtotal	1,648,423	276,118,614	737,288,599
	應稅 Taxable	1,490,170	224,518,725	600,309,728
	免稅 Exempt	158,253	51,599,889	136,978,871
宜蘭縣 Yilan County	小計 Subtotal	195,906	38,176,534	70,529,032
	應稅 Taxable	145,601	28,798,977	57,211,133
	免稅 Exempt	50,305	9,377,557	13,317,899
桃園縣 Taoyuan County	小計 Subtotal	814,900	191,127,233	466,712,462
	應稅 Taxable	731,848	157,071,611	394,614,238
	免稅 Exempt	83,052	34,055,622	72,098,224
新竹縣 Hsinchu County	小計 Subtotal	192,305	44,924,558	88,532,406
	應稅 Taxable	149,784	34,900,329	73,376,841
	免稅 Exempt	42,521	10,024,229	15,155,565
苗栗縣 Miaoli County	小計 Subtotal	211,003	46,212,991	78,218,530
	應稅 Taxable	150,367	36,460,886	67,193,756
	免稅 Exempt	60,636	9,752,105	11,024,774
台中縣 Taichung County	小計 Subtotal	554,346	124,473,035	224,680,817
	應稅 Taxable	448,430	100,833,595	192,029,222
	免稅 Exempt	105,916	23,639,440	32,651,595
彰化縣 Changhua County	小計 Subtotal	474,171	102,132,914	176,800,729
	應稅 Taxable	330,408	79,246,691	151,315,357
	免稅 Exempt	143,763	22,886,223	25,485,372
南投縣 Nantou County	小計 Subtotal	194,673	38,200,692	65,099,119
	應稅 Taxable	121,815	25,933,098	49,772,376
	免稅 Exempt	72,858	12,267,594	15,326,743
雲林縣 Yunlin County	小計 Subtotal	291,770	58,803,497	120,112,436
	應稅 Taxable	161,958	37,998,122	95,926,179
	免稅 Exempt	129,812	20,805,375	24,186,257
嘉義縣 Chiayi County	小計 Subtotal	223,860	39,677,674	62,376,185
	應稅 Taxable	115,940	25,294,120	48,877,402
	免稅 Exempt	107,920	14,383,554	13,498,783
台南縣 Tainan County	小計 Subtotal	440,942	102,448,393	192,520,236
	應稅 Taxable	304,762	76,624,175	161,064,362
	免稅 Exempt	136,180	25,824,218	31,455,874
高雄縣 Kaohsiung County	小計 Subtotal	485,104	96,654,306	195,843,195
	應稅 Taxable	379,462	77,598,566	167,541,790
	免稅 Exempt	105,642	19,055,740	28,301,405

Table 3-20. Sources of House Tax (Cont.11)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用 Residence			營業用 Business		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
1,436,178	155,268,223	461,968,395	145,937	39,779,678	106,673,333
1,287,828	133,993,168	419,047,716	145,937	39,779,678	106,673,333
148,350	21,275,055	42,920,679	—	—	—
177,467	26,230,990	44,678,956	8,757	3,418,971	7,712,294
131,206	21,443,994	41,029,837	8,757	3,418,971	7,712,294
46,261	4,786,996	3,649,119	—	—	—
724,588	110,193,718	257,669,291	45,813	27,221,626	66,653,996
650,851	98,769,397	242,908,864	45,813	27,221,626	66,653,996
73,737	11,424,321	14,760,427	—	—	—
174,756	28,866,617	52,857,326	7,262	4,213,212	8,997,335
135,026	23,257,063	47,370,380	7,262	4,213,212	8,997,335
39,730	5,609,554	5,486,946	—	—	—
193,195	31,813,290	48,410,436	8,953	4,379,447	8,217,023
135,122	25,754,297	45,309,360	8,953	4,379,447	8,217,023
58,073	6,058,993	3,101,076	—	—	—
498,259	80,398,869	140,318,896	36,517	18,840,050	31,717,118
398,114	69,651,973	133,881,791	36,517	18,840,050	31,717,118
100,145	10,746,896	6,437,105	—	—	—
421,433	66,288,984	112,167,752	36,130	15,612,223	25,906,519
285,132	53,451,392	103,995,423	36,130	15,612,223	25,906,519
136,301	12,837,592	8,172,329	—	—	—
178,287	26,132,289	41,191,835	7,058	2,985,457	5,615,420
110,430	19,685,338	37,807,716	7,058	2,985,457	5,615,420
67,857	6,446,951	3,384,119	—	—	—
265,645	34,975,329	52,003,334	11,303	4,161,407	9,202,436
143,206	25,096,180	47,051,278	11,303	4,161,407	9,202,436
122,439	9,879,149	4,952,056	—	—	—
206,067	25,791,810	37,457,637	7,918	2,902,404	4,542,410
103,984	17,459,605	33,251,181	7,918	2,902,404	4,542,410
102,083	8,332,205	4,206,456	—	—	—
395,394	61,088,909	107,107,521	24,203	13,111,352	25,396,600
268,386	47,820,676	98,662,234	24,203	13,111,352	25,396,600
127,008	13,268,233	8,445,287	—	—	—
443,446	64,414,441	121,763,228	23,449	11,650,598	21,098,796
343,071	53,963,192	112,663,550	23,449	11,650,598	21,098,796
100,375	10,451,249	9,099,678	—	—	—

表3-20. 房屋稅稅源(續12)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		非住家、非營業用(含減半) Non-Residence, Non-Business (Including reduced to a half)		
		戶數 No. of Houses	面積 Area	現值 Value
台北縣 Taipei County	小計 Subtotal	60,558	75,092,386	156,933,752
	應稅 Taxable	50,655	44,767,552	62,875,560
	免稅 Exempt	9,903	30,324,834	94,058,192
宜蘭縣 Yilan County	小計 Subtotal	8,484	6,403,264	14,073,842
	應稅 Taxable	4,440	1,812,703	4,405,062
	免稅 Exempt	4,044	4,590,561	9,668,780
桃園縣 Taoyuan County	小計 Subtotal	36,566	33,370,045	87,756,870
	應稅 Taxable	27,251	10,738,744	30,419,073
	免稅 Exempt	9,315	22,631,301	57,337,797
新竹縣 Hsinchu County	小計 Subtotal	8,554	6,512,128	15,049,739
	應稅 Taxable	5,763	2,097,453	5,381,120
	免稅 Exempt	2,791	4,414,675	9,668,619
苗栗縣 Miaoli County	小計 Subtotal	6,935	5,953,935	13,220,671
	應稅 Taxable	4,372	2,260,823	5,296,973
	免稅 Exempt	2,563	3,693,112	7,923,698
台中縣 Taichung County	小計 Subtotal	15,781	18,202,342	37,402,845
	應稅 Taxable	10,010	5,309,798	11,188,355
	免稅 Exempt	5,771	12,892,544	26,214,490
彰化縣 Changhua County	小計 Subtotal	14,242	13,975,869	25,854,945
	應稅 Taxable	6,780	3,927,238	8,541,902
	免稅 Exempt	7,462	10,048,631	17,313,043
南投縣 Nantou County	小計 Subtotal	8,629	7,675,855	15,563,598
	應稅 Taxable	3,628	1,855,212	3,620,974
	免稅 Exempt	5,001	5,820,643	11,942,624
雲林縣 Yunlin County	小計 Subtotal	12,505	13,162,521	23,901,339
	應稅 Taxable	5,132	2,236,295	4,667,138
	免稅 Exempt	7,373	10,926,226	19,234,201
嘉義縣 Chiayi County	小計 Subtotal	8,674	7,833,859	13,067,984
	應稅 Taxable	2,837	1,782,510	3,775,657
	免稅 Exempt	5,837	6,051,349	9,292,327
台南縣 Tainan County	小計 Subtotal	17,421	16,944,440	32,182,663
	應稅 Taxable	8,249	4,388,455	9,172,076
	免稅 Exempt	9,172	12,555,985	23,010,587
高雄縣 Kaohsiung County	小計 Subtotal	13,592	13,148,972	29,137,488
	應稅 Taxable	8,325	4,544,481	9,935,761
	免稅 Exempt	5,267	8,604,491	19,201,727

Table 3-20. Sources of House Tax (Cont.12)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用減半 Residence reduced to a half			營業用減半 Business reduced to a hlaf		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
743	71,601	369,844	5,007	5,906,726	11,343,275
743	71,601	369,844	5,007	5,906,726	11,343,275
—	—	—	—	—	—
3	514	7,739	1,195	2,122,795	4,056,201
3	514	7,739	1,195	2,122,795	4,056,201
—	—	—	—	—	—
57	8,582	25,968	7,876	20,333,262	54,606,337
57	8,582	25,968	7,876	20,333,262	54,606,337
—	—	—	—	—	—
—	233	494	1,733	5,332,368	11,627,512
—	233	494	1,733	5,332,368	11,627,512
—	—	—	—	—	—
357	41,218	65,569	1,563	4,025,101	8,304,831
357	41,218	65,569	1,563	4,025,101	8,304,831
—	—	—	—	—	—
269	43,087	179,019	3,520	6,988,687	15,062,939
269	43,087	179,019	3,520	6,988,687	15,062,939
—	—	—	—	—	—
11	3,460	4,551	2,355	6,252,378	12,866,962
11	3,460	4,551	2,355	6,252,378	12,866,962
—	—	—	—	—	—
78	15,394	25,116	621	1,391,697	2,703,150
78	15,394	25,116	621	1,391,697	2,703,150
—	—	—	—	—	—
10	1,359	1,838	2,307	6,502,881	35,003,489
10	1,359	1,838	2,307	6,502,881	35,003,489
—	—	—	—	—	—
57	10,554	17,799	1,144	3,139,047	7,290,355
57	10,554	17,799	1,144	3,139,047	7,290,355
—	—	—	—	—	—
12	5,145	6,478	3,912	11,298,547	27,826,974
12	5,145	6,478	3,912	11,298,547	27,826,974
—	—	—	—	—	—
14	4,591	10,113	4,603	7,435,704	23,833,570
14	4,591	10,113	4,603	7,435,704	23,833,570
—	—	—	—	—	—

表3-20. 房屋稅稅源(續13)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		總計 Grand Total 戶數 No. of Houses	面積 Area	現值 Value
屏東縣 Pingtung County	小計 Subtotal	328,342	63,354,484	107,485,740
	應稅 Taxable	216,263	44,725,736	88,510,228
	免稅 Exempt	112,079	18,628,748	18,975,512
台東縣 Taitung County	小計 Subtotal	99,855	15,966,702	22,184,047
	應稅 Taxable	51,116	9,727,120	15,841,196
	免稅 Exempt	48,739	6,239,582	6,342,851
花蓮縣 Hualien County	小計 Subtotal	141,773	25,298,742	42,297,611
	應稅 Taxable	87,333	16,655,795	30,504,410
	免稅 Exempt	54,440	8,642,947	11,793,201
澎湖縣 Penghu County	小計 Subtotal	35,219	6,132,296	8,648,255
	應稅 Taxable	17,307	3,192,746	5,679,377
	免稅 Exempt	17,912	2,939,550	2,968,878
基隆市 Keelung City	小計 Subtotal	175,112	26,507,486	62,596,829
	應稅 Taxable	150,611	19,539,246	48,478,096
	免稅 Exempt	24,501	6,968,240	14,118,733
新竹市 Hsinchu City	小計 Subtotal	168,133	39,388,040	96,578,254
	應稅 Taxable	147,412	31,923,140	79,851,039
	免稅 Exempt	20,721	7,464,900	16,727,215
台中市 Taichung City	小計 Subtotal	525,353	107,719,019	344,485,659
	應稅 Taxable	466,523	80,928,964	261,714,533
	免稅 Exempt	58,830	26,790,055	82,771,126
嘉義市 Chiayi City	小計 Subtotal	118,627	20,853,958	50,444,113
	應稅 Taxable	89,886	15,431,513	40,604,645
	免稅 Exempt	28,741	5,422,445	9,839,468
台南市 Tainan City	小計 Subtotal	314,863	62,289,006	162,244,189
	應稅 Taxable	271,090	50,149,726	133,359,119
	免稅 Exempt	43,773	12,139,280	28,885,070
福建省 Fuchien Province	小計 Subtotal	18,559	4,070,618	5,004,959
	應稅 Taxable	14,425	3,022,910	3,838,384
	免稅 Exempt	4,134	1,047,708	1,166,575
金門縣 Kinmen County	小計 Subtotal	15,829	3,674,689	4,523,009
	應稅 Taxable	13,032	2,785,124	3,496,123
	免稅 Exempt	2,797	889,565	1,026,886
連江縣 Lienchiang County	小計 Subtotal	2,730	395,929	481,950
	應稅 Taxable	1,393	237,786	342,261
	免稅 Exempt	1,337	158,143	139,689

Table 3-20. Sources of House Tax (Cont.13)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用 Residence			營業用 Business		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
302,754	44,329,685	66,757,220	13,744	5,409,154	15,209,863
195,793	33,617,777	60,437,959	13,744	5,409,154	15,209,863
106,961	10,711,908	6,319,261	—	—	—
89,554	12,399,431	15,031,265	6,715	1,385,835	2,426,832
42,305	7,549,182	11,461,238	6,715	1,385,835	2,426,832
47,249	4,850,249	3,570,027	—	—	—
128,579	16,668,980	25,275,752	6,955	2,634,660	4,163,574
77,180	11,904,284	21,676,910	6,955	2,634,660	4,163,574
51,399	4,764,696	3,598,842	—	—	—
31,931	4,400,569	5,144,070	1,979	476,281	928,265
14,980	2,538,508	4,410,548	1,979	476,281	928,265
16,951	1,862,061	733,522	—	—	—
156,993	16,412,561	39,598,494	11,135	3,542,016	6,354,062
134,433	14,379,985	37,437,548	11,135	3,542,016	6,354,062
22,560	2,032,576	2,160,946	—	—	—
148,788	23,506,417	53,889,695	9,820	6,670,428	16,122,560
130,027	20,066,776	47,447,631	9,820	6,670,428	16,122,560
18,761	3,439,641	6,442,064	—	—	—
451,063	62,118,544	183,447,325	42,529	14,900,252	50,225,931
398,378	54,074,528	166,705,674	42,529	14,900,252	50,225,931
52,685	8,044,016	16,741,651	—	—	—
105,929	14,212,980	32,570,886	6,647	2,091,168	5,288,178
79,269	11,597,266	30,155,062	6,647	2,091,168	5,288,178
26,660	2,615,714	2,415,824	—	—	—
282,049	43,407,313	105,713,329	19,164	6,813,821	20,312,442
242,327	38,222,698	97,120,851	19,164	6,813,821	20,312,442
39,722	5,184,615	8,592,478	—	—	—
15,920	2,857,391	3,334,664	1,578	266,225	334,747
12,367	2,446,574	3,105,439	1,573	264,510	332,733
3,553	410,817	229,225	5	1,715	2,014
13,625	2,584,951	3,023,897	1,314	215,569	263,777
11,289	2,279,983	2,857,053	1,314	215,569	263,777
2,336	304,968	166,844	—	—	—
2,295	272,440	310,767	264	50,656	70,970
1,078	166,591	248,386	259	48,941	68,956
1,217	105,849	62,381	5	1,715	2,014

表3-20. 房屋稅稅源(續14完)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		非住家、非營業用(含減半) Non-Residence, Non-Business (Including reduced to a half)		
		戶數 No. of Houses	面積 Area	現值 Value
屏東縣 Pingtung County	小計 Subtotal	10,987	11,453,901	19,909,771
	應稅 Taxable	5,869	3,537,061	7,253,520
	免稅 Exempt	5,118	7,916,840	12,656,251
台東縣 Taitung County	小計 Subtotal	3,359	1,978,251	4,451,676
	應稅 Taxable	1,869	588,918	1,678,852
	免稅 Exempt	1,490	1,389,333	2,772,824
花蓮縣 Hualien County	小計 Subtotal	5,584	4,988,228	10,622,185
	應稅 Taxable	2,543	1,109,977	2,427,826
	免稅 Exempt	3,041	3,878,251	8,194,359
澎湖縣 Penghu County	小計 Subtotal	1,256	1,219,069	2,534,227
	應稅 Taxable	295	141,580	298,871
	免稅 Exempt	961	1,077,489	2,235,356
基隆市 Keelung City	小計 Subtotal	6,686	6,164,587	15,830,704
	應稅 Taxable	4,745	1,228,923	3,872,917
	免稅 Exempt	1,941	4,935,664	11,957,787
新竹市 Hsinchu City	小計 Subtotal	9,104	6,871,046	19,821,515
	應稅 Taxable	7,144	2,845,787	9,536,364
	免稅 Exempt	1,960	4,025,259	10,285,151
台中市 Taichung City	小計 Subtotal	30,867	27,589,710	101,473,199
	應稅 Taxable	24,722	8,843,671	35,443,724
	免稅 Exempt	6,145	18,746,039	66,029,475
嘉義市 Chiayi City	小計 Subtotal	5,835	4,265,399	12,114,309
	應稅 Taxable	3,754	1,458,668	4,690,665
	免稅 Exempt	2,081	2,806,731	7,423,644
台南市 Tainan City	小計 Subtotal	12,567	10,002,215	31,492,669
	應稅 Taxable	8,516	3,047,550	11,200,077
	免稅 Exempt	4,051	6,954,665	20,292,592
福建省 Fuchien Province	小計 Subtotal	937	803,587	1,147,336
	應稅 Taxable	362	168,500	212,037
	免稅 Exempt	575	635,087	935,299
金門縣 Kinmen County	小計 Subtotal	792	744,534	1,062,194
	應稅 Taxable	331	159,937	202,152
	免稅 Exempt	461	584,597	860,042
連江縣 Lienchiang County	小計 Subtotal	145	59,053	85,142
	應稅 Taxable	31	8,563	9,885
	免稅 Exempt	114	50,490	75,257

Table 3-20. Sources of House Tax (Cont.14 End)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用減半 Residence reduced to a half			營業用減半 Business reduced to a hlaf		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
91	16,558	14,566	766	2,145,186	5,594,320
91	16,558	14,566	766	2,145,186	5,594,320
—	—	—	—	—	—
15	2,183	1,981	212	201,002	272,293
15	2,183	1,981	212	201,002	272,293
—	—	—	—	—	—
19	4,832	9,856	636	1,002,042	2,226,244
19	4,832	9,856	636	1,002,042	2,226,244
—	—	—	—	—	—
1	264	80	52	36,113	41,613
1	264	80	52	36,113	41,613
—	—	—	—	—	—
30	2,922	6,550	268	385,400	807,019
30	2,922	6,550	268	385,400	807,019
—	—	—	—	—	—
—	—	9	421	2,340,149	6,744,475
—	—	9	421	2,340,149	6,744,475
—	—	—	—	—	—
42	3,550	16,638	852	3,106,963	9,322,566
42	3,550	16,638	852	3,106,963	9,322,566
—	—	—	—	—	—
—	—	—	216	284,411	470,740
—	—	—	216	284,411	470,740
—	—	—	—	—	—
406	44,582	96,970	677	2,021,075	4,628,779
406	44,582	96,970	677	2,021,075	4,628,779
—	—	—	—	—	—
1	161	110	123	143,254	188,102
—	72	73	123	143,254	188,102
1	89	37	—	—	—
—	72	73	98	129,563	173,068
—	72	73	98	129,563	173,068
—	—	—	—	—	—
1	89	37	25	13,691	15,034
—	—	—	25	13,691	15,034
1	89	37	—	—	—

表3-21. 娛樂稅稅源

單位：家數

年底別及地區別 End of CY & Region	娛樂業家數				
	總計 Grand Total	電影 The Chinemas	歌廳 Sing Halls	撞球場 Billiards Halls	保齡球館 Bowling Alleys
91年底 2002	18,812	286	4	1,313	120
92年底 2003	18,955	238	1	1,024	101
93年底 2004	19,226	232	—	882	92
94年底 2005	18,997	211	—	811	87
95年底 2006	20,291	204	—	759	90
96年底 2007	19,653	194	—	725	86
97年底 2008	18,173	186	—	1	1
98年底 2009	17,168	185	—	1	—
台北市 Taipei City	**1,718**	**33**	—	—	—
高雄市 Kaohsiung City	**975**	**17**	—	—	—
台灣省 Taiwan Province	**14,368**	**135**	—	**1**	—
台北縣 Taipei County	2,035	39	—	—	—
宜蘭縣 Yilan County	404	10	—	—	—
桃園縣 Taoyuan County	1,266	7	—	—	—
新竹縣 Hsinchu County	341	2	—	1	—
苗栗縣 Miaoli County	480	3	—	—	—
台中縣 Taichung County	772	6	—	—	—
彰化縣 Changhua County	969	7	—	—	—
南投縣 Nantou County	659	2	—	—	—
雲林縣 Yunlin County	473	3	—	—	—
嘉義縣 Chiayi County	235	—	—	—	—
台南縣 Tainan County	962	1	—	—	—
高雄縣 Kaohsiung County	937	2	—	—	—
屏東縣 Pingtung County	1,094	2	—	—	—
台東縣 Taitung County	490	—	—	—	—
花蓮縣 Hualien County	419	2	—	—	—
澎湖縣 Penghu County	103	1	—	—	—
基隆市 Keelung City	616	20	—	—	—
新竹市 Hsinchu City	293	5	—	—	—
台中市 Taichung City	864	11	—	—	—
嘉義市 Chiayi City	352	3	—	—	—
台南市 Tainan City	604	9	—	—	—
福建省 Fuchien Province	**107**	—	—	—	—
金門縣 Kinmen County	51	—	—	—	—
連江縣 Lienchiang County	56	—	—	—	—

資料來源： 各縣市稽徵單位。

說　　明： 1. 自91年（含）起含福建省資料。
2. 自96年5月25日（含）起撞球場、保齡球館免徵娛樂稅。

Table 3-21. Sources of Amusement Tax

Unit：Uint

Number of Amusement Place						
高爾夫球場 Golf Clubs		舞　場	電動玩具	有節目餐飲業	MTV 視廳業	其　他
球　場 Court	練習場 Practice	Dance Halls	Electric Toys	Entertainment Restaurants	MTV Audiovisual Services	Others
187		123	8,292	112	6,357	2,018
190		137	8,249	89	7,034	1,892
193		131	8,374	63	7,179	2,080
186		150	7,483	70	7,531	2,468
76	126	128	5,453	70	8,665	4,720
73	128	113	4,701	65	8,582	4,986
76	124	115	3,987	63	8,717	4,903
75	127	107	3,399	61	8,352	4,861
—	14	27	78	31	1,184	351
3	4	10	368	8	534	31
72	109	70	2,881	22	6,599	4,479
13	16	5	159	—	1,209	594
1	3	1	156	—	189	44
15	19	18	137	1	751	318
13	3	1	15	—	138	168
3	3	1	67	—	204	199
6	9	1	175	—	339	236
2	7	5	227	1	388	332
3	2	—	57	—	246	349
—	3	—	167	—	161	139
2	3	—	11	2	106	111
6	9	—	391	—	336	219
5	11	2	253	—	355	309
1	5	2	355	1	260	468
—	1	1	76	—	274	138
1	—	1	60	1	212	142
—	—	—	13	—	67	22
—	1	—	86	—	411	98
—	6	3	54	1	110	114
1	7	19	116	3	409	298
—	1	2	123	—	135	88
—	—	8	183	12	299	93
—	—	—	72	—	35	—
—	—	—	30	—	21	—
—	—	—	42	—	14	—

Source：Tax Collection units of each county/city government.
Explanation：1.The data of Fuchien Province have been included since 2002.
2.Since May 25 2007, the billiard halls and bowling alleys have been exempted from the Amusement Tax.

表3-22. 契 稅 稅 源

單位：新台幣千元

年別及地區別 CY & Region	總計 Grand Total		買賣契 Sale		典權契 Mortgage	
	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value
91年 2002	408,280	177,358,737	371,340	164,723,214	22	17,855
92年 2003	457,352	197,338,787	416,553	184,296,319	5	2,410
93年 2004	521,936	222,513,147	482,093	208,670,053	18	5,069
94年 2005	522,267	225,166,662	482,319	212,649,849	8	9,570
95年 2006	535,546	238,113,723	495,898	225,148,607	1	444
96年 2007	501,253	231,833,687	458,676	217,610,624	6	1,443
97年 2008	454,027	215,918,314	410,837	201,834,230	1	2,507
98年 2009	479,848	219,359,485	435,600	205,815,444	5	1,477
台北市 Taipei City	**74,931**	**41,053,558**	**66,802**	**38,260,775**	1	486
高雄市 Kaohsiung City	**32,388**	**19,312,097**	**30,036**	**18,333,595**	—	—
台灣省 Taiwan Province	**372,115**	**158,885,085**	**338,448**	**149,133,556**	4	991
台北縣 Taipei County	124,899	52,861,967	116,470	50,305,567	—	—
宜蘭縣 Yilan County	8,109	2,695,607	7,067	2,439,983	—	—
桃園縣 Taoyuan County	54,017	23,284,798	50,215	21,997,424	1	250
新竹縣 Hsinchu County	10,288	4,721,500	9,329	4,457,327	—	—
苗栗縣 Miaoli County	7,388	2,674,062	6,348	2,420,415	—	—
台中縣 Taichung County	20,389	7,273,343	18,022	6,618,577	—	—
彰化縣 Changhua County	10,999	4,336,169	9,162	3,800,523	—	—
南投縣 Nantou County	4,770	1,624,175	3,854	1,392,360	—	—
雲林縣 Yunlin County	5,734	2,286,668	4,831	2,054,302	—	—
嘉義縣 Chiayi County	4,273	1,495,682	3,438	1,299,315	—	—
台南縣 Tainan County	12,476	5,017,313	11,155	4,667,205	—	—
高雄縣 Kaohsiung County	15,186	6,281,723	13,508	5,811,916	—	—
屏東縣 Pingtung County	5,667	1,851,809	4,719	1,634,257	—	—
台東縣 Taitung County	2,539	674,585	2,055	597,652	—	—
花蓮縣 Hualien County	5,761	1,401,320	4,931	1,259,615	1	195
澎湖縣 Penghu County	786	217,503	556	168,072	—	—
基隆市 Keelung City	8,490	2,906,246	7,667	2,699,209	—	—
新竹市 Hsinchu City	12,379	6,440,572	11,521	6,185,179	—	—
台中市 Taichung City	38,262	20,797,643	35,671	19,867,399	2	546
嘉義市 Chiayi City	4,597	2,771,477	4,150	2,649,804	—	—
台南市 Tainan City	15,106	7,270,923	13,779	6,807,455	—	—
福建省 Fuchien Province	**414**	**108,745**	**314**	**87,518**	—	—
金門縣 Kinmen County	390	105,363	303	85,212	—	—
連江縣 Lienchiang County	24	3,382	11	2,306	—	—

資料來源： 各縣市稽徵單位。
說　　明： 自91年（含）起含福建省資料。

Table 3-22. Sources of Deed Tax

Unit:NT$1,000

交換契 Exchange		贈與契 Donation		分割契 Division		占有契 Staking	
納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value
2,934	2,598,639	33,569	9,878,455	415	140,574	—	—
2,758	2,021,275	37,377	10,485,060	659	533,723	—	—
2,911	2,436,065	36,197	10,584,256	714	816,744	3	960
2,781	1,827,938	36,641	10,360,824	516	316,985	2	1,496
3,095	2,259,975	36,071	10,163,656	475	539,354	6	1,687
3,753	3,214,173	38,414	10,904,847	403	101,922	1	678
3,471	2,509,093	39,242	11,050,157	470	521,987	6	340
2,620	1,781,285	41,252	11,480,661	371	280,618	—	—
1,013	911,399	7,015	1,854,852	100	26,046	—	—
64	19,805	2,266	868,501	22	90,196	—	—
1,543	850,081	31,871	8,736,081	249	164,376	—	—
649	458,899	7,728	2,059,963	52	37,538	—	—
26	5,355	1,005	248,680	11	1,589	—	—
146	92,875	3,591	1,137,920	64	56,329	—	—
6	1,323	951	262,421	2	429	—	—
21	3,731	1,000	246,474	19	3,442	—	—
67	28,446	2,268	614,574	32	11,746	—	—
101	32,090	1,728	502,267	8	1,289	—	—
29	7,403	883	223,594	4	818	—	—
21	8,790	882	223,576	—	—	—	—
81	49,719	752	146,392	2	256	—	—
12	3,763	1,300	346,345	9	—	—	—
28	12,818	1,645	456,440	5	549	—	—
40	17,685	900	199,215	8	652	—	—
12	479	472	76,454	—	—	—	—
16	7,503	809	133,490	4	517	—	—
2	901	226	18,886	2	29,644	—	—
26	12,157	797	194,880	—	—	—	—
39	4,994	813	250,075	6	324	—	—
89	31,230	2,491	881,365	9	17,103	—	—
4	43	441	121,553	2	77	—	—
128	69,877	1,189	391,517	10	2,074	—	—
—	—	100	21,227	—	—	—	—
—	—	87	20,151	—	—	—	—
—	—	13	1,076	—	—	—	—

Source：Tax Collection units of each county/city government.
Explanation： The data of Fuchien Province have been included since 2002.

表3-23. 獎勵投資條例減免稅額

Table 3-23. Tax Reductions Due to Implementation of Statute for Investment Encouragement

單位:新台幣千元
Unit : NT$ 1,000

年別及機關別 CY & Agency	總計 Grand Total		所得稅 Income Tax		房屋稅 House Tax	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
91年 2002	170,355	100.0	166,591	97.8	3,764	2.2
92年 2003	1,744	100.0	—	—	1,744	100.0
93年 2004	174,557	100.0	172,836	99.0	1,721	1.0
94年 2005	219,459	100.0	216,532	98.7	2,927	1.3
95年 2006	283,987	100.0	283,987	100.0	—	—
96年 2007	60,964	100.0	60,964	100.0	—	—
97年 2008	90,693	100.0	90,693	100.0	—	—
98年 2009	72,896	100.0	72,896	100.0	—	—
台灣省 Taiwan Province	30	100.0	30	100.0	—	—
國稅局 National Tax Admin.	30	100.0	30	100.0	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—
台北市 Taipei City	72,866	100.0	72,866	100.0	—	—
國稅局 National Tax Admin.	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—
高雄市 Kaohsiung City	—	—	—	—	—	—
國稅局 National Tax Admin.	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—

資料來源： 財政部所屬各機關及各縣市稽徵單位。
Source：Various agencies of Ministry of Finance and tax collection of each county/city government.

表3-24. 促進產業升級條例減免稅額
Table 3-24. Tax Reductions Due to Implementation of Statute for Upgrading Industries

單位:新台幣千元
Unit : NT$1,000

年別及機關別 CY & Agency	核定實際減免當年度稅額及實際減免未分配盈餘應加徵稅額 Actual Exempted Tax Amount for Current Year & Actual Exemption to Tax Assessed on Undistributed Surplus of Verified									
	總計 Grand Total		所得稅 Income Tax		印花稅 Stamp Tax		土地增值稅 Land Increment Tax		契稅 Deed Tax	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
91年 2002	36,263,935	100.0	34,557,584	95.3	1,654	0.0	1,692,119	4.7	12,578	0.0
92年 2003	54,910,156	100.0	54,836,663	99.9	166	0.0	63,968	0.1	9,359	0.0
93年 2004	53,139,368	100.0	52,314,562	98.4	1,713	0.0	776,312	1.5	46,781	0.1
94年 2005	83,406,303	100.0	83,299,187	99.9	88	0.0	100,252	0.1	6,776	0.0
95年 2006	119,462,825	100.0	119,356,561	99.9	—	—	106,184	0.1	80	0.0
96年 2007	180,501,472	100.0	180,433,165	100.0	271	0.0	56,941	0.0	11,095	0.0
97年 2008	151,261,020	100.0	151,228,500	100.0	—	—	32,520	0.0	—	—
98年 2009	196,681,848	100.0	196,484,205	99.9	42	0.0	197,311	0.1	290	0.0
台灣省 Taiwan Province	166,816,006	100.0	166,618,363	99.9	42	0.0	197,311	0.1	290	0.0
國稅局 National Tax Admin. of	166,618,363	100.0	166,618,363	100.0	—	—	—	—	—	—
稅捐處 Revenue Service Office	197,643	100.0	—	—	42	0.0	197,311	99.8	290	0.1
台北市 Taipei City	19,996,820	100.0	19,996,820	100.0	—	—	—	—	—	—
國稅局 National Tax Admin. of	19,996,820	100.0	19,996,820	100.0	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—	—	—	—	—
高雄市 Kaohsiung City	9,869,022	100.0	9,869,022	100.0	—	—	—	—	—	—
國稅局 National Tax Admin. of	9,869,022	100.0	9,869,022	100.0	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—	—	—	—	—
福建省 Fuchien Province	—	—	—	—	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—	—	—	—	—

資料來源： 財政部所屬各機關及各縣市稽徵單位。
Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
說　明： 自91年（含）起含福建省資料。
Explanation： The data of Fuchien Province have been included since 2002.

表3-24. 促進產業升級條例減免稅額(續1)

民國98年　　單位:新台幣千元

稅目別 Tax Item		促進產業升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction	
總計 Grand Total				
所得稅 Income Tax	營利事業所得稅 Profit-seeking Enterprise Income Tax	合計 Total		
		第五條	1.研究發展、實驗或品質檢驗用之儀器設備按兩年加速折舊。	
			2.節省能源或利用新及淨潔能源之機器設備，按兩年加速折舊。	
		第六條	1.國內產製自動化或溫室氣體排放量減量設備投資抵減。	
			2.國外產製自動化或溫室氣體排放量減量設備投資抵減。	
			3.自動化或溫室氣體排放量減量技術投資抵減。	
			4.國內產製資源回收、防治污染或工業用水再利用設備投資抵減。	
			5.國外產製資源回收、防治污染或工業用水再利用設備投資抵減。	
			6.資源回收、防治污染或工業用水再利用技術投資抵減。	
			7.國內產製新及淨潔能源、節約能源設備投資抵減。	
			8.國外產製新及淨潔能源、節約能源設備投資抵減。	
			9.新及淨潔能源、節約能源技術投資抵減。	
			10.國內產製提高能源使用效率設備投資抵減。	
			11.國外產製提高能源使用效率設備投資抵減。	
			12.提高能源使用效率技術投資抵減。	
			13.研究與發展投資抵減。	
			14.人才培訓投資抵減。	
			15.建立國際品牌形象投資抵減(88年度以前發生尚未抵減之餘額)。	
		第七條	促進產業區域均衡發展，按其投資總額百分之二十內，抵減營利事業所得稅。	
		第九條(或修正前第八條之一)及第九條之二	5年免稅。	
		第十條	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。	
		第十二條	國外投資損失準備。	
		第十三條	境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。	
		第十四條之一	物流配銷中心免稅。	
		第十五條	1.經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。	
			2.經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減之投資抵減。	
		第十八條	資產重估增值免稅。	
		第十九條	股票溢價轉公積免稅。	
		第七十條之一	營運總部免稅。	

Table 3-24. Tax Reductions Due to Implementation of Statute for Upgrading Industries (Cont.1)

CY 2009

Unit : NT$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
32,181	252,327,422	346,528,457	177,557,463	19,124,385
26,020	252,324,997	333,847,061	169,836,776	18,089,093
3	6,094	—	—	—
3	4,366	—	—	—
11,289	—	66,605,706		
3,790	—	115,282,916		
843	—	746,152		
366	—	360,855		
96	—	109,011		
54	—	16,747		
23	—	41,383		
12	—	2,238,280	99,446,200	17,124,311
5	—	636		
74	—	20,582		
39	—	46,102		
17	—	3,956		
2,198	—	109,215,950		
1,470	—	2,306,857		
—	—	—		
125	—	25,121,966	6,631,585	955,545
732	202,134,819	—	50,533,705	—
1	2,029	—	507	—
36	13,274,857	—	—	—
4,712	—	—	2,965,450	—
—	—	—	—	—
2	1,970,249	—	487,084	—
23	—	11,729,962	1,039,099	9,237
14	443,919	—	110,980	—
—	—	—	—	—
93	34,488,664	—	8,622,166	—

表3-24. 促進產業升級條例減免稅額(續2完)

民國98年　　Unit : NT$1,000

稅目別 Tax Item		促進產業升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction
所得稅 Income Tax	綜合所得稅 Individual Income Tax	合計 Total	
		第十一條	專利權提供或出售之權利金或收入，百分之五十免稅。
		第十三條	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。
	其他 Others	合計 Total	
		第八條	1. 新興重要策略性產業股東投資抵減。 2. 重要科技事業股東投資抵減。 3. 重要投資事業股東投資抵減。 4. 創業投資事業股東投資抵減。
		修正前第十六條	股東投資取得股票緩課所得稅。
		修正前第十七條	1. 創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。 2. 員工紅利轉增資取得之股票緩課所得稅。
		第十九條之一	員工紅利轉作增資，取得新股以面額課徵所得稅。
土地增值稅 Land Value Increment Tax		合計 Total	
		第十五條	1. 公司經經濟部專案核准合併所記存之土地增值稅。 2. 公司經經濟部專案核准因出售原工廠用地另購合於本條獎勵之土地所退還之土地增值稅額。
		第十六條	公司為調整事業經營將土地轉投資，按其轉投資之股權比例記存之土地增值稅。
		第十七條	1. 公司之工廠用地因都市計畫或區域計畫之實施，合於本條規定所減徵之土地增值稅。 2. 公司因防治污染、公共安全或維護自然景觀需要，合於本條規定所減徵之土地增值稅。 3. 公司因政府主動輔導遷廠而合於本條規定所減徵之土地增值稅。
印花稅 Stamp Tax		合計 Total	
		第十五條	公司經經濟部專案核准合併所減免之印花稅額。
契稅 Deed Tax		合計 Total	
		第十五條	1. 公司經經濟部專案核准合併所減免之契稅額。 2. 公司依經濟部專案核准之合併計畫出售土地及廠房，以所得價款新購土地及廠房免徵之契稅。

Table 3-24. Tax Reductions Due to Implementation of Statute for Upgrading Industries (Cont.2 End)

CY 2009

Unit : NT$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified 當期可抵減稅額及當期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
2,269	2,425	—	216,877	—
2	2,425	—	—	—
2,267	—	—	216,877	—
3,864	—	12,681,396	7,306,167	1,035,292
3,864	—	12,681,396	7,306,167	1,035,292
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
19	—	—	197,311	—
14	—	—	154,643	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
5	—	—	42,668	—
—	—	—	—	—
7	—	—	42	—
7	—	—	42	—
2	—	—	290	—
2	—	—	290	—
—	—	—	—	—

表3-25. 外銷品沖退稅金額
Table 3-25. Tax Refund for Exportation Accomplished

單位:新台幣千元
Unit : N.T.$1,000

年別	總計 Grand Total	關稅 Customs Duties	貨物稅 Commodity Tax	商港建設費 Harbor Construction Dues	CY
74年	31,129,560	19,388,570	8,278,499	3,462,491	1985
75年	23,931,067	15,638,792	5,495,008	2,797,267	1986
76年	20,932,869	17,596,103	352,257	2,984,509	1987
77年	14,898,556	13,177,009	374,110	1,347,437	1988
78年	7,519,045	7,188,658	292,121	38,266	1989
79年	5,181,425	4,972,598	208,584	243	1990
80年	4,279,134	4,146,383	132,746	5	1991
81年	4,200,785	4,088,026	112,759	—	1992
82年	3,832,269	3,723,884	108,385	—	1993
83年	3,579,050	3,480,341	98,709	—	1994
84年	4,246,321	4,126,999	119,322	—	1995
85年	5,063,397	4,910,205	153,192	—	1996
86年	4,567,311	4,433,585	133,726	—	1997
87年	4,351,427	4,229,163	122,264	—	1998
88年	3,838,503	3,705,953	132,550	—	1999
89年	4,134,606	3,958,299	176,307	—	2000
90年	3,708,723	3,548,393	160,330	—	2001
91年	3,958,194	3,821,890	136,304	—	2002
92年	4,320,385	4,222,093	98,292	—	2003
93年	3,318,998	3,201,571	117,427	—	2004
94年	1,786,117	1,683,484	102,633	—	2005
95年	1,730,743	1,634,859	95,884	—	2006
96年	1,924,479	1,816,882	107,597	—	2007
97年	2,176,767	2,062,401	114,366	—	2008
98年	1,602,201	1,500,048	102,153	—	2009

資料來源： 財政部關稅總局及財政部所屬各區國稅局。

Source：Directorate General of Customs, Ministry of Finance and various district national tax administrations of Ministry of Finance.

說　明： 本表係另含各區國稅局貨物稅沖退稅金額，故與「表4-4 外銷品沖退稅金額－按稅則分類分」所示金額有所不同。

Explanation： The figures in this table differ from those in Table 「4-4 The Amount of Tax Offsets and Refunds for Exportation－by Tariff Section」, due to the inclusion of data on refunds of commodity tax on export goods from various district national tax administrations.

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表3-26. 查(核)定開徵數、未徵數情形

(1)按稅目別分

件數單位:千件
金額單位:千元

年別 稅目別	查(核)定開徵數 Opening Collection for Assessed (Verified) (1)		實徵數 Tax Collected (2)		減免註銷數 Cancelled (3)		逾越徵收期限數 Overdue (4)	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
96年	32,004	985,943,914	25,727	467,932,657	362	67,661,117	448	6,831,302
97年	31,619	898,035,639	25,713	398,631,179	206	54,370,409	478	7,674,414
98年	31,887	896,972,213	26,217	387,652,202	252	35,295,905	507	22,724,747
本年度合計	**25,790**	**460,677,755**	**24,154**	**344,635,472**	**246**	**19,827,896**	**0**	**27**
國稅	**1,963**	**184,788,543**	**1,641**	**109,642,481**	**102**	**12,892,280**	**0**	**25**
營利事業所得稅	108	60,030,582	69	16,210,640	6	6,407,090	—	—
綜合所得稅	931	20,576,502	718	10,666,392	93	4,649,730	0	25
遺產及贈與稅	20	25,800,339	19	11,110,281	0	577,530	—	—
貨物稅	6	64,778,671	6	64,743,189	0	955	—	—
菸酒稅	0	179,831	0	3,298	0	1,261	—	—
證券交易稅	0	454	0	127	0	4	—	—
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	896	13,422,165	828	6,908,555	3	1,255,710	—	—
直轄市及縣(市)稅	**23,526**	**249,815,566**	**22,379**	**232,141,715**	**138**	**5,851,081**	**0**	**2**
地價稅	7,401	60,312,012	6,936	55,100,342	7	1,190,234	0	2
土地增值稅	494	56,933,378	467	50,354,990	10	2,293,050	—	—
房屋稅	7,870	56,476,883	7,692	54,730,249	11	332,081	—	—
使用牌照稅	6,720	54,596,076	6,291	51,035,342	99	1,833,466	—	—
契稅	484	13,309,221	470	12,891,476	6	160,141	—	—
印花稅	341	6,499,530	332	6,439,318	3	20,999	—	—
娛樂稅	216	1,688,466	191	1,589,998	3	21,110	—	—
罰鍰	**301**	**26,073,647**	**134**	**2,851,276**	**6**	**1,084,535**	—	—
以前年度合計	**6,097**	**436,294,457**	**2,064**	**43,016,730**	**6**	**15,468,008**	**507**	**22,724,720**
國稅	**1,314**	**248,469,656**	**359**	**29,075,071**	**-3**	**8,952,761**	**169**	**12,709,327**
營利事業所得稅	275	127,271,611	83	12,233,615	-1	4,858,115	34	5,734,936
綜合所得稅	684	38,305,681	200	3,876,005	-1	1,090,659	92	4,207,421
遺產及贈與稅	9	46,089,164	6	11,438,375	0	2,508,708	0	104,315
貨物稅	1	1,217,358	0	65,916	-0	1,981	0	14,359
菸酒稅	1	1,462,471	0	6,982	-0	3,609	0	120
證券交易稅	0	342	0	121	—	—	0	8
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	345	34,123,029	70	1,454,056	-1	489,690	42	2,648,169
直轄市及縣(市)稅	**4,151**	**36,399,837**	**1,576**	**10,279,083**	**4**	**667,084**	**274**	**1,798,487**
地價稅	1,848	12,305,417	983	3,962,018	9	169,613	65	319,663
土地增值稅	28	7,615,655	21	3,394,665	3	484,662	0	33,653
房屋稅	829	8,070,072	242	1,394,869	-3	27,790	91	670,035
使用牌照稅	1,324	7,590,924	305	1,303,585	-7	-62,008	107	701,497
契稅	14	225,519	11	136,293	2	43,978	0	2,851
印花稅	3	56,688	3	37,847	0	5,423	0	179
娛樂稅	104	535,562	12	49,805	1	-2,374	12	70,610
罰鍰	**632**	**151,424,964**	**128**	**3,662,576**	**4**	**5,848,164**	**64**	**8,216,906**

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　明： 1. 本表以開徵始日為統計基礎。
2. 第（1）欄之以前年度資料，係指原開徵始日在上年12月31日（含）前之查（核）定開徵稅款，未逾徵收期間而仍未徵起者。

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected

(1) by Tax Item

Unit: 1,000Pcs NT$1,000

逾核課期限數 Excess Assessment (5)		未徵數餘額 Balance of Tax Not Collected						CY Tax Item
		合計 Total (6)=(1)-(2)-(3)-(4)-(5)		繳款書未送達未徵數 Have Not Been Served the Payment Notice		未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
106	929,745	5,361	442,589,093	1,116	12,324,894	168	28,508,399	2007
93	919,424	5,129	436,440,212	923	9,001,923	181	21,581,691	2008
65	691,899	4,845	450,607,460	813	7,791,390	160	28,673,445	2009
0	**38,266**	**1,389**	**96,176,094**	**563**	**6,202,939**	**148**	**22,044,481**	**Current Year**
0	**20,005**	**220**	**62,233,751**	**14**	**1,268,707**	**20**	**15,103,657**	**National Taxes**
0	19,871	32	37,392,981	2	454,742	3	5,254,071	Profit-seeking Enterprise Income Tax
0	84	121	5,260,270	5	178,681	8	643,675	Individual Income Tax
—	—	1	14,112,528	0	93,765	1	8,964,196	Estate and Gift Tax
—	—	0	34,526	0	3,637	—	—	Commodity Tax
—	—	0	175,272	0	9,268	0	8,603	Tobacco and Alcohol Tax
—	—	0	323	0	0	0	323	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	50	65	5,257,850	7	528,614	9	232,788	Business Tax
0	**2,053**	**1,009**	**11,820,715**	**539**	**4,362,058**	**114**	**3,196,118**	**Municipality & County (City) Taxes**
0	541	458	4,020,893	413	1,625,675	19	702,025	Land Value Tax
—	—	18	4,285,339	8	2,201,988	9	1,934,801	Land Value Increment Tax
0	1,499	167	1,413,055	31	155,197	18	117,683	House Tax
0	13	330	1,727,255	79	332,750	55	167,643	Vehicle License Tax
—	—	8	257,604	1	16,970	7	236,583	Deed Tax
—	—	6	39,213	1	5,626	5	33,109	Stamp Tax
—	—	22	77,358	7	23,851	1	4,274	Amusement Tax
0	**16,207**	**161**	**22,121,628**	**10**	**572,174**	**14**	**3,744,706**	**Fine**
65	**653,633**	**3,456**	**354,431,366**	**250**	**1,588,452**	**12**	**6,628,964**	**Previous Year**
1	**198,587**	**788**	**197,533,910**	**1**	**111,984**	**1**	**5,244,035**	**National Taxes**
0	139,168	159	104,305,778	0	34,441	0	3,047,939	Profit-seeking Enterprise Income Tax
1	43,499	392	29,088,098	1	15,222	1	132,761	Individual Income Tax
0	54	3	32,037,712	0	13,203	0	2,014,295	Estate and Gift Tax
—	—	1	1,135,101	0	10	0	2,103	Commodity Tax
—	—	1	1,451,760	0	10	0	21,037	Tobacco and Alcohol Tax
0	0	0	213	0	0	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	15,866	233	29,515,249	0	49,098	0	25,900	Business Tax
60	**252,439**	**2,236**	**23,402,745**	**241**	**1,322,546**	**10**	**81,243**	**Municipality & County (City) Taxes**
45	171,865	747	7,682,258	168	525,208	2	22,925	Land Value Tax
0	94	3	3,702,581	1	430,545	0	8,529	Land Value Increment Tax
5	23,764	495	5,953,614	14	60,080	1	15,504	House Tax
9	51,706	910	5,596,145	52	278,034	7	32,984	Vehicle License Tax
0	2,822	1	39,576	1	15,530	0	19	Deed Tax
0	0	0	13,238	0	255	—	—	Stamp Tax
0	2,188	79	415,333	5	12,894	0	1,282	Amusement Tax
3	**202,607**	**432**	**133,494,711**	**8**	**153,921**	**1**	**1,303,686**	**Fine**

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

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

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

表3-26. 查(核)定開徵數、未徵數情形(續1)

(1)按稅目別分

件數單位:千件
金額單位:千元

年別 稅目別	未徵數餘額							
	行政救濟未徵數 Administrative Remedies		分期繳納未徵數 Pay by Stages		特殊原因未徵數 Special Reason		小計 Subtotal	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
96年	19	105,543,764	0	1,279,876	135	313,175	3,924	294,618,985
97年	17	97,395,809	0	963,921	140	220,610	3,868	307,276,257
98年	15	101,139,392	1	1,801,180	141	182,139	3,715	311,019,913
本年度合計	**7**	**34,039,319**	**1**	**584,090**	**12**	**3,373**	**658**	**33,301,893**
國稅	**3**	**25,776,701**	**1**	**565,023**	**1**	**1,120**	**182**	**19,518,544**
營利事業所得稅	1	20,040,524	1	288,170	0	33	26	11,355,441
綜合所得稅	1	2,086,975	0	3,167	0	1,066	106	2,346,706
遺產及贈與稅	0	2,519,003	0	273,687	—	—	0	2,261,876
貨物稅	0	920	—	—	0	0	0	29,969
菸酒稅	0	92,899	—	—	0	0	0	64,503
證券交易稅	—	—	—	—	—	—	0	1
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	0	1,036,380	—	—	0	21	49	3,460,048
直轄市及縣(市)稅	**2**	**1,505,911**	**0**	**228**	**10**	**2,061**	**343**	**2,754,339**
地價稅	1	1,156,564	—	—	5	979	20	535,650
土地增值稅	0	54,803	—	—	0	1	1	93,746
房屋稅	1	291,735	0	228	1	301	116	847,910
使用牌照稅	0	608	—	—	3	765	193	1,225,488
契稅	0	1,426	—	—	0	0	0	2,625
印花稅	0	1	—	—	0	0	0	476
娛樂稅	0	774	—	—	0	15	14	48,444
罰鍰	**3**	**6,756,708**	**0**	**18,838**	**1**	**192**	**133**	**11,029,010**
以前年度合計	**8**	**67,100,073**	**0**	**1,217,090**	**129**	**178,767**	**3,057**	**277,718,020**
國稅	**4**	**43,128,590**	**0**	**1,008,319**	**3**	**22,881**	**779**	**148,018,102**
營利事業所得稅	1	26,138,209	0	18,454	1	13,882	155	75,052,854
綜合所得稅	1	5,328,911	0	6,297	1	7,779	388	23,597,128
遺產及贈與稅	0	9,783,833	0	983,568	0	0	2	19,242,813
貨物稅	0	22,564	—	—	0	0	1	1,110,424
菸酒稅	0	20,582	—	—	0	—	1	1,410,130
證券交易稅	0	19	—	—	0	0	0	194
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	0	1,834,471	—	—	1	1,219	232	27,604,560
直轄市及縣(市)稅	**2**	**1,534,664**	**—**	**—**	**124**	**149,618**	**1,859**	**20,314,674**
地價稅	1	1,087,839	—	—	101	143,468	475	5,902,818
土地增值稅	0	110,646	—	—	0	0	2	3,152,861
房屋稅	1	331,126	—	—	8	2,481	471	5,544,423
使用牌照稅	0	1,621	—	—	13	3,573	837	5,279,932
契稅	0	794	—	—	0	1	1	23,232
印花稅	0	64	—	—	0	1	0	12,918
娛樂稅	0	2,575	—	—	1	92	74	398,489
罰鍰	**2**	**22,436,819**	**0**	**208,772**	**2**	**6,268**	**419**	**109,385,244**

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.1)

(1) by Tax Item

Unit: 1,000Pcs NT$1,000

Balance of Tax Not Collected 欠稅數 Pending Tax Arrears								CY
送達未逾滯納期 Service of Notice Has Not Exceeded Delinquency Period		移送執行未結 Transferred to Law Court Not Yet Closed		執行憑證數 Executive Evidence		其他 Others		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
52	5,784,849	1,488	222,452,791	1,964	47,224,627	420	19,156,719	2007
90	6,161,972	1,341	235,266,853	2,093	48,858,155	344	16,989,277	2008
55	7,594,939	1,108	234,540,399	2,277	55,159,174	275	13,725,401	2009
47	**5,998,132**	**413**	**20,345,383**	**41**	**473,839**	**157**	**6,484,539**	**Current Year**
17	**4,471,131**	**121**	**10,549,771**	**9**	**150,040**	**34**	**4,347,602**	**National Taxes**
3	3,404,872	15	6,208,715	1	45,381	8	1,696,474	Profit-seeking Enterprise Income Tax
9	395,026	73	1,570,368	3	37,354	20	343,958	Individual Income Tax
0	317,336	0	189,658	0	53	0	1,754,829	Estate and Gift Tax
0	125	0	25,261	0	10	0	4,573	Commodity Tax
0	3,745	0	58,044	0	828	0	1,885	Tobacco and Alcohol Tax
0	—	0	1	—	—	0	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
5	350,026	32	2,497,725	6	66,414	6	545,883	Business Tax
18	**217,012**	**223**	**1,599,187**	**14**	**70,353**	**88**	**867,787**	**Municipality & County (City) Taxes**
1	89,828	8	49,866	0	414	11	395,542	Land Value Tax
0	37,543	0	15,263	—	—	1	40,940	Land Value Increment Tax
3	24,643	85	662,509	4	18,458	25	142,300	House Tax
13	59,594	123	839,843	8	45,231	48	280,820	Vehicle License Tax
0	44	0	2,311	0	10	0	260	Deed Tax
0	4	0	469	0	3	0	0	Stamp Tax
1	5,355	8	28,927	2	6,237	3	7,925	Amusement Tax
12	**1,309,989**	**69**	**8,196,425**	**18**	**253,446**	**35**	**1,269,151**	**Fine**
8	**1,596,807**	**695**	**214,195,016**	**2,236**	**54,685,335**	**118**	**7,240,862**	**Previous Year**
0	**643,415**	**208**	**114,822,731**	**563**	**27,133,693**	**7**	**5,418,263**	**National Taxes**
0	171,508	81	62,077,443	72	12,175,899	2	628,005	Profit-seeking Enterprise Income Tax
0	281,412	65	15,667,176	319	7,525,967	3	122,573	Individual Income Tax
0	170,366	1	13,234,447	0	1,353,959	0	4,484,041	Estate and Gift Tax
—	—	0	848,641	0	261,172	0	610	Commodity Tax
—	—	0	1,269,181	0	137,688	0	3,261	Tobacco and Alcohol Tax
—	—	0	96	0	97	0	1	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	20,129	59	21,725,746	171	5,678,912	1	179,772	Business Tax
7	**37,375**	**383**	**11,414,180**	**1,364**	**8,385,804**	**105**	**477,315**	**Municipality & County (City) Taxes**
1	9,806	109	4,395,607	318	1,406,620	46	90,785	Land Value Tax
0	1,363	1	2,773,241	0	310,615	0	67,642	Land Value Increment Tax
1	5,016	107	3,135,574	354	2,332,020	9	71,813	House Tax
5	21,000	155	943,263	630	4,078,009	48	237,661	Vehicle License Tax
0	169	0	11,651	0	10,765	0	647	Deed Tax
—	—	0	8,457	0	1,329	0	3,133	Stamp Tax
0	21	10	146,388	62	246,448	2	5,633	Amusement Tax
1	916,017	104	87,958,106	308	19,165,837	6	1,345,284	Fine

表3-26. 查(核)定開徵數、未徵數情形(續2完)

(2)按機關別分

件數單位:千件
金額單位:千元

年別 機關別	欠稅數(含罰鍰) Pending Tax Arrears (Including Fine)					
	總計 Grand Total		本年度 Current Year		以前年度 Previous Year	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
96年	3,924	294,618,985	658	32,440,557	3,266	262,178,428
97年	3,868	307,276,257	691	31,129,478	3,177	276,146,779
98年	3,715	311,019,913	658	33,301,893	3,057	277,718,020
財政部所屬機關	**1,135**	**280,914,437**	**210**	**29,039,673**	**925**	**251,874,764**
台北市國稅局	182	96,573,515	28	12,281,831	154	84,291,684
台灣省北區國稅局	452	76,898,667	86	8,040,256	366	68,858,411
台灣省中區國稅局	212	46,396,220	41	3,371,199	172	43,025,021
台灣省南區國稅局	207	33,830,020	39	3,547,396	168	30,282,624
高雄市國稅局	82	27,216,016	17	1,798,991	65	25,417,024
台北市稅捐處	**148**	**3,525,585**	**24**	**366,921**	**124**	**3,158,663**
高雄市稅捐處	**180**	**1,863,916**	**32**	**269,901**	**148**	**1,594,015**
台灣省各稽徵機關	**2,250**	**24,703,413**	**393**	**3,624,634**	**1,857**	**21,078,779**
台北縣	363	5,351,849	55	742,671	308	4,609,178
宜蘭縣	40	275,152	7	41,895	33	233,257
桃園縣	269	3,306,957	57	517,224	212	2,789,733
新竹縣	49	654,572	10	73,761	40	580,812
苗栗縣	62	774,576	11	105,018	51	669,557
台中縣	171	1,532,555	30	309,623	141	1,222,932
彰化縣	133	1,402,684	24	176,911	109	1,225,773
南投縣	86	743,417	15	128,011	70	615,405
雲林縣	96	786,398	17	134,122	79	652,276
嘉義縣	55	492,522	9	90,608	46	401,913
台南縣	124	1,327,478	21	184,195	103	1,143,283
高雄縣	184	1,789,497	26	205,562	158	1,583,936
屏東縣	146	1,063,869	26	167,957	120	895,912
台東縣	39	362,608	9	50,599	30	312,009
花蓮縣	56	381,377	11	74,167	45	307,210
澎湖縣	5	15,648	0	2,990	4	12,658
基隆市	50	345,957	10	66,375	40	279,582
新竹市	40	792,859	8	123,349	32	669,509
台中市	156	1,820,337	22	231,806	134	1,588,532
嘉義市	31	332,731	5	49,477	26	283,254
台南市	96	1,150,368	18	148,312	78	1,002,056
福建省各稽徵機關	**1**	**12,563**	**0**	**764**	**1**	**11,799**
金門縣	1	12,377	0	578	1	11,799
連江縣	0	186	0	186	—	—

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.2 End)

(2) by Agency

Unit: 1,000Pcs / NT$1,000

欠稅數（不含罰鍰） Pending Tax Arrears (Excluding Fine)						CY / Agency
總計 Grand Total		本年度 Current Year		以前年度 Previous Year		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
3,468	186,210,127	563	23,232,027	2,905	162,978,100	2007
3,356	190,957,079	572	21,682,302	2,784	169,274,776	2008
3,163	190,605,659	525	22,272,883	2,638	168,332,776	2009
960	**167,536,646**	**182**	**19,518,544**	**779**	**148,018,102**	**MOF Subordinative National Tax Admin.**
144	61,780,149	22	8,100,264	122	53,679,885	Taipei National Tax Admin.
381	45,002,576	74	5,638,855	307	39,363,721	National Tax Admin. of Northern Taiwan Prov.
186	26,678,825	36	2,332,095	150	24,346,730	National Tax Admin. of Central Taiwan Prov.
180	19,468,999	35	2,072,834	145	17,396,165	National Tax Admin. of Southern Taiwan Prov.
69	14,606,097	14	1,374,496	55	13,231,601	Kaohsiung National Tax Admin.
140	**3,284,613**	**21**	**317,468**	**119**	**2,967,145**	**Revenue Service Office, Taipei City**
173	**1,709,451**	**28**	**199,182**	**145**	**1,510,269**	**Revenue Service Office, Kaohsiung City**
1,889	**18,062,386**	**295**	**2,236,924**	**1,594**	**15,825,462**	**Revenue Service Office, Taiwan Prov.**
321	4,178,658	35	406,451	285	3,772,207	Taipei County
33	192,247	5	27,440	28	164,806	Yilan County
217	2,316,575	44	364,705	173	1,951,870	Taoyuan County
38	445,421	7	45,726	31	399,695	Hsinchu County
51	547,136	8	52,974	43	494,162	Miaoli County
134	964,047	22	182,621	111	781,426	Taichung County
114	1,053,171	19	121,104	94	932,068	Changhua County
73	490,166	12	73,966	61	416,200	Nantou County
84	578,983	14	80,889	70	498,095	Yunlin County
45	346,167	7	54,650	38	291,517	Chiayi County
105	981,367	16	102,946	90	878,421	Tainan County
161	1,415,465	21	126,617	141	1,288,848	Kaohsiung County
121	668,451	20	94,483	101	573,968	Pingtung County
31	271,437	7	32,139	24	239,298	Taitung County
47	245,394	8	40,110	38	205,284	Hualin County
4	12,815	0	2,081	4	10,733	Penghu County
43	260,293	8	43,240	35	217,054	Keelung City
30	679,540	6	96,750	24	582,790	Hsinchu City
127	1,263,438	18	164,336	109	1,099,103	Taichung City
27	271,528	4	38,338	23	233,190	Chiayi City
81	880,082	13	85,358	68	794,724	Tainan City
1	**12,563**	**0**	**764**	**1**	**11,799**	**Revenue Service Office, Fukien Prov.**
1	12,377	0	578	1	11,799	Kinmen County
0	186	0	186	—	—	Lienchiang County

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表

(1)按稅目別分

單位:件;新台幣千元

年別 稅目別	受理情形 Cases Accepted		合計	本期審理情形 Interrogated in This Term				
	上期未結件數 No. of Unclosed of Last Term	本期受理件數 No. of Accepted in This Term	Total	依法免議件數 No.of Not Indictable by Law	依法免罰件數 No. of Fine Free	處罰 Fined 件數 No.	處罰 Fined 金額 Amount	未結件數 No. of Unclosed
91年	**6,841**	**280,208**	**287,049**	**6,185**	**16,809**	**260,943**	**27,011,437**	**3,112**
92年	**3,112**	**250,726**	**253,838**	**8,694**	**11,090**	**230,532**	**16,894,970**	**3,522**
93年	**3,522**	**259,346**	**262,868**	**4,160**	**19,896**	**232,935**	**24,344,976**	**5,877**
94年	**5,877**	**261,476**	**267,353**	**5,325**	**22,283**	**230,371**	**26,134,670**	**9,374**
95年	**9,374**	**265,026**	**274,400**	**6,354**	**24,476**	**236,762**	**25,769,632**	**6,808**
96年	**6,808**	**293,753**	**300,561**	**6,217**	**25,657**	**265,327**	**25,010,334**	**3,360**
97年	**3,360**	**330,547**	**333,907**	**7,100**	**30,398**	**288,028**	**25,112,544**	**8,381**
98年	**8,383**	**331,215**	**339,598**	**13,284**	**36,437**	**283,317**	**31,479,119**	**6,560**
營利事業所得稅	261	10,366	10,627	247	320	9,723	9,726,331	337
綜合所得稅	41	68,169	68,210	467	785	66,949	3,259,559	9
遺產稅	38	341	379	15	8	309	1,596,031	47
贈與稅	47	659	706	24	10	586	903,392	86
貨物稅	19	79	98	1	4	73	178,630	20
菸酒稅	54	402	456	34	3	371	132,212	48
證券交易稅	1	51	52	—	1	48	7,888	3
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	641	56,760	57,401	2,702	22,021	31,941	13,083,253	737
印花稅	23	339	362	8	49	293	16,742	12
使用牌照稅	7,120	192,611	199,731	9,727	12,370	172,456	2,290,082	5,178
土地稅	10	122	132	30	45	53	243,893	4
房屋稅	50	597	647	14	370	233	20,944	30
娛樂稅	56	666	722	15	432	228	16,967	47
契稅	22	53	75	—	19	54	3,195	2

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines

(1) by Tax Item

Unit:Case ; NT$1,000

本期繳納及移送情形 Fine Paid and Transferred to Law Court in This Term						CY
自行繳納 Paid Voluntarily		移送法院 Transferred to Law Court		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
147,735	**3,777,901**	**125,598**	**22,696,145**	**273,333**	**26,474,046**	**2002**
150,606	**3,580,027**	**119,306**	**17,557,990**	**269,912**	**21,138,017**	**2003**
119,132	**3,747,141**	**143,897**	**21,787,943**	**263,029**	**25,535,084**	**2004**
146,083	**4,728,454**	**122,284**	**14,081,161**	**268,367**	**18,809,615**	**2005**
133,235	**7,298,019**	**132,187**	**16,873,436**	**265,422**	**24,171,455**	**2006**
137,432	**5,056,557**	**158,439**	**19,540,981**	**295,871**	**24,597,538**	**2007**
142,943	**5,118,146**	**198,949**	**17,360,412**	**341,892**	**22,478,558**	**2008**
175,324	**4,645,705**	**229,842**	**19,328,209**	**405,166**	**23,973,914**	**2009**
5,709	628,650	4,574	2,357,019	10,283	2,985,669	Profit-seeking Enterprise Income Tax
43,715	1,198,515	35,102	1,409,120	78,817	2,607,635	Individual Income Tax
215	439,252	41	106,469	256	545,721	Estate Tax
548	249,395	83	790,251	631	1,039,646	Gift Tax
121	8,614	48	803,948	169	812,562	Commodity Tax
137	4,698	192	181,761	329	186,459	Tobacco and Alcohol Tax
51	17,359	11	931	62	18,290	Securities Transactions Tax
1	3,344	—	—	1	3,344	Futures Transactions Tax
23,511	1,197,729	11,781	11,088,940	35,292	12,286,669	Business Tax
297	10,269	45	4,475	342	14,744	Stamp Tax
100,497	765,803	177,476	2,484,994	277,973	3,250,797	Vehicle License Tax
53	99,501	10	40,840	63	140,341	Land Tax
151	9,836	172	18,097	323	27,933	House Tax
239	10,115	299	40,808	538	50,923	Amusement Tax
79	2,625	8	556	87	3,181	Deed Tax

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

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續1)

(1)按稅目別分

單位:件;新台幣千元

年別 / 稅目別	更正註銷案件 Revised or Cancelled		截至本期未繳未移送 Not Yet Transferred or Paid the Fine		本期執行情形 Executed in This Term		
					移送繳納 Fined Paid after Transferred to Court		發給執 Given Execution
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.
91年	**29,079**	**9,273,265**	**394,703**	**88,614,800**	**29,862**	**1,359,875**	**25,366**
92年	**34,594**	**9,560,728**	**369,099**	**82,991,127**	**38,157**	**1,559,601**	**36,263**
93年	**30,929**	**5,607,968**	**361,209**	**82,184,119**	**44,975**	**1,799,187**	**41,774**
94年	**41,586**	**4,401,910**	**350,614**	**88,996,636**	**41,860**	**1,824,627**	**64,339**
95年	**70,742**	**6,523,521**	**353,451**	**87,935,168**	**42,077**	**1,813,978**	**96,466**
96年	**67,115**	**10,000,076**	**371,113**	**87,697,733**	**52,974**	**2,051,347**	**110,519**
97年	**85,847**	**12,172,671**	**366,969**	**85,479,097**	**59,211**	**2,486,309**	**130,106**
98年	**65,980**	**12,143,778**	**362,581**	**97,452,523**	**60,049**	**2,002,863**	**179,968**
營利事業所得稅	3,796	1,071,877	11,689	15,831,047	999	188,764	5,145
綜合所得稅	23,242	1,253,781	98,643	14,908,553	13,850	326,710	28,643
遺產稅	51	265,368	110	2,041,934	21	45,247	16
贈與稅	68	263,801	583	8,287,424	34	94,535	53
貨物稅	80	238,613	176	4,930,116	10	94,103	185
菸酒稅	12	8,456	241	1,396,064	12	4,303	97
證券交易稅	4	58	172	129,005	3	1,088	3
期貨交易稅	—	—	—	—	—	—	—
營業稅	8,582	8,059,243	47,594	43,840,678	2,888	625,784	12,463
印花稅	18	43,918	478	213,815	20	4,927	32
使用牌照稅	29,900	689,768	202,204	4,407,879	42,062	563,996	132,659
土地稅	—	92,972	95	525,441	10	44,881	6
房屋稅	69	16,481	26	52,062	8	1,102	3
娛樂稅	156	139,213	535	648,967	129	7,256	659
契稅	2	229	35	239,538	3	167	4

說　明： 更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額 。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.1)

(1) by Tax Item

Unit:Case ; NT$1,000

本期執行情形 Executed in This Term					截至本期尚未執行案件 Unexecuted		CY
行憑證 on Certificate	移送駁回或撤回 Withdrawn or Rejected		合計 Total				
金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
1,541,774	**8,092**	**4,411,150**	**63,320**	**7,312,799**	**177,366**	**55,775,302**	**2002**
1,919,249	**12,107**	**6,635,853**	**86,527**	**10,114,703**	**210,145**	**63,298,589**	**2003**
1,342,900	**11,359**	**4,648,168**	**98,108**	**7,790,255**	**255,934**	**77,296,277**	**2004**
1,594,257	**4,648**	**2,295,115**	**110,847**	**5,713,999**	**267,371**	**85,663,439**	**2005**
2,112,314	**5,773**	**1,751,562**	**144,316**	**5,677,854**	**255,242**	**96,859,021**	**2006**
2,437,597	**4,802**	**6,912,248**	**168,295**	**11,401,192**	**245,386**	**104,998,810**	**2007**
3,952,218	**5,461**	**3,367,831**	**194,778**	**9,806,358**	**249,557**	**112,552,864**	**2008**
14,812,691	**3,471**	**1,752,856**	**243,488**	**18,568,410**	**235,911**	**113,312,663**	**2009**
1,066,457	187	127,073	6,331	1,382,294	13,278	11,014,638	Profit-seeking Enterprise Income Tax
1,439,760	1,139	276,086	43,632	2,042,556	40,744	6,798,507	Individual Income Tax
39,892	7	13,655	44	98,794	267	2,492,084	Estate Tax
239,390	4	24,923	91	358,848	420	4,384,912	Gift Tax
404,866	2	6,251	197	505,220	246	7,184,128	Commodity Tax
212,099	3	44,821	112	261,223	409	2,376,754	Tobacco and Alcohol Tax
585	—	—	6	1,673	25	14,012	Securities Transactions Tax
—	—	—	—	—	—	—	Futures Transactions Tax
9,263,814	635	1,210,646	15,986	11,100,244	36,195	75,009,129	Business Tax
3,260	—	—	52	8,187	314	141,588	Stamp Tax
1,925,169	1,478	23,917	176,199	2,513,082	142,387	2,266,388	Vehicle License Tax
27,128	1	160	17	72,169	60	649,336	Land Tax
29	—	-34	11	1,097	37	39,869	House Tax
189,823	15	25,358	803	222,437	1,509	625,327	Amusement Tax
419	—	—	7	586	20	315,991	Deed Tax

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled、 items to be cancelled due to overdue of assessment period or collection period.

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續2)

(2)按機關別分

單位:件;新台幣千元

年別 機關別	受理情形 Cases Accepted		合計	本期審理情形 Interrogated in This Term				
	上期未結件數 No. of Unclosed of Last Term	本期受理件數 No. of Accepted in This Term	Total	依法免議件數 No.of Not Indictable by Law	依法免罰件數 No. of Fine Free	處罰 Fined 件數 No.	處罰 Fined 金額 Amount	未結件數 No. of Unclosed
91年	**6,841**	**280,208**	**287,049**	**6,185**	**16,809**	**260,943**	**27,011,437**	**3,112**
92年	**3,112**	**250,726**	**253,838**	**8,694**	**11,090**	**230,532**	**16,894,970**	**3,522**
93年	**3,522**	**259,346**	**262,868**	**4,160**	**19,896**	**232,935**	**24,344,976**	**5,877**
94年	**5,877**	**261,476**	**267,353**	**5,325**	**22,283**	**230,371**	**26,134,670**	**9,374**
95年	**9,374**	**265,026**	**274,400**	**6,354**	**24,476**	**236,762**	**25,769,632**	**6,808**
96年	**6,808**	**293,753**	**300,561**	**6,217**	**25,657**	**265,327**	**25,010,334**	**3,360**
97年	**3,360**	**330,547**	**333,907**	**7,100**	**30,398**	**288,028**	**25,112,544**	**8,381**
98年	**8,383**	**331,215**	**339,598**	**13,284**	**36,437**	**283,317**	**31,479,119**	**6,560**
財政部所屬機關	**1,102**	**136,827**	**137,929**	**3,490**	**23,152**	**110,000**	**28,887,296**	**1,287**
臺北市國稅局	67	32,946	33,013	1,564	5,831	25,562	16,731,194	56
臺灣省北區國稅局	351	47,172	47,523	707	5,788	40,485	5,927,287	543
臺灣省中區國稅局	417	26,644	27,061	681	5,512	20,300	3,027,049	568
臺灣省南區國稅局	220	23,282	23,502	477	5,879	17,034	2,384,026	112
高雄市國稅局	47	6,783	6,830	61	142	6,619	817,740	8
臺灣省各稽徵機關	**7,235**	**179,086**	**186,321**	**9,078**	**12,794**	**159,329**	**2,204,916**	**5,120**
臺北縣	972	40,760	41,732	2,240	1,374	37,509	567,638	609
宜蘭縣	258	2,517	2,775	43	9	2,662	28,237	61
桃園縣	3,513	21,879	25,392	1,417	1,440	20,179	238,597	2,356
新竹縣	—	4,121	4,121	63	243	3,814	47,240	1
苗栗縣	25	5,274	5,299	767	68	4,453	67,873	11
臺中縣	80	14,363	14,443	979	1,395	11,828	186,472	241
彰化縣	1,061	7,868	8,929	120	703	7,843	99,379	263
南投縣	225	6,803	7,028	466	550	5,776	69,134	236
雲林縣	10	5,850	5,860	156	473	5,226	72,675	5
嘉義縣	—	5,116	5,116	126	369	4,621	104,336	—
臺南縣	—	8,908	8,908	137	789	7,980	107,884	2
高雄縣	33	9,390	9,423	183	1,249	7,991	113,889	—
屏東縣	3	11,786	11,789	156	405	10,636	110,036	592
臺東縣	—	2,824	2,824	—	215	2,609	25,664	—
花蓮縣	—	4,905	4,905	133	388	4,372	50,295	12
澎湖縣	—	108	108	2	1	105	1,874	—
基隆市	599	2,695	3,294	755	73	2,385	32,051	81
新竹市	25	3,938	3,963	32	280	3,651	45,275	—
臺中市	5	10,585	10,590	1,115	2,018	7,457	109,984	—
嘉義市	128	2,435	2,563	113	107	1,693	17,860	650
臺南市	298	6,961	7,259	75	645	6,539	108,523	—
臺北市稅捐處	**37**	**7,688**	**7,725**	**398**	**186**	**6,994**	**142,501**	**147**
高雄市稅捐處	**9**	**7,614**	**7,623**	**318**	**305**	**6,994**	**244,406**	**6**

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.2)

(2) by Agency

Unit:Case ; NT$1,000

本期繳納及移送情形 Fine Paid and Transferred to Law Court in This Term						CY / Agency
自行繳納 Paid Voluntarily		移送法院 Transferred to Law Court		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
147,735	3,777,901	125,598	22,696,145	273,333	26,474,046	2002
150,606	3,580,027	119,306	17,557,990	269,912	21,138,017	2003
119,132	3,747,141	143,897	21,787,943	263,029	25,535,084	2004
146,083	4,728,454	122,284	14,081,161	268,367	18,809,615	2005
133,235	7,298,019	132,187	16,873,436	265,422	24,171,455	2006
137,432	5,056,557	158,439	19,540,981	295,871	24,597,538	2007
142,943	5,118,146	198,949	17,360,412	341,892	22,478,558	2008
175,324	4,645,705	229,842	19,328,209	405,166	23,973,914	2009
74,008	3,747,556	51,832	16,738,439	125,840	20,485,995	MOF Subordinative National Tax Admin.
10,918	1,348,518	9,265	6,239,284	20,183	7,587,802	Taipei National Tax Admin.
28,027	1,190,508	22,455	4,955,270	50,482	6,145,778	National Tax Admin. of Northern Taiwan Prov.
18,998	576,416	8,098	2,801,797	27,096	3,378,213	National Tax Admin. of Central Taiwan Prov.
12,309	442,390	7,849	2,118,619	20,158	2,561,009	National Tax Admin. of Southern Taiwan Prov.
3,756	189,724	4,165	623,469	7,921	813,193	Kaohsiung National Tax Admin.
95,773	817,034	168,502	2,409,237	264,275	3,226,271	Revenue Service Office, Taiwan Prov.
20,023	240,509	18,440	308,881	38,463	549,390	Taipei County
448	3,879	3,516	42,104	3,964	45,983	Yilan County
8,298	67,991	24,890	348,356	33,188	416,347	Taoyuan County
7,345	101,008	4,016	45,551	11,361	146,559	Hsinchu County
2,781	14,314	4,462	82,736	7,243	97,050	Miaoli County
11,539	62,402	21,373	327,093	32,912	389,495	Taichung County
4,423	45,415	6,197	79,286	10,620	124,701	Changhua County
4,619	26,624	7,363	118,422	11,982	145,046	Nantou County
2,765	14,072	6,316	96,092	9,081	110,164	Yunlin County
2,700	18,725	1,487	18,628	4,187	37,353	Chiayi County
2,735	42,945	9,175	135,994	11,910	178,939	Tainan County
4,393	30,354	15,130	206,832	19,523	237,186	Kaohsiung County
3,304	25,292	13,175	155,578	16,479	180,870	Pingtung County
2,737	16,504	2,809	39,301	5,546	55,805	Taitung County
2,328	9,916	3,062	37,029	5,390	46,945	Hualin County
20	217	83	1,094	103	1,311	Penghu County
2,174	7,742	2,938	40,372	5,112	48,114	Keelung City
2,294	17,903	6,021	72,127	8,315	90,030	Hsinchu City
6,146	24,862	10,371	156,557	16,517	181,419	Taichung City
2,103	10,912	1,966	23,222	4,069	34,134	Chiayi City
2,598	35,448	5,712	73,982	8,310	109,430	Tainan City
2,991	56,029	6,536	121,260	9,527	177,289	Revenue Service Office, Taipei City
2,552	25,086	2,972	59,273	5,524	84,359	Revenue Service Office, Kaohsiung City

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

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續3完)

(2)按機關別分

單位:件;新台幣千元

年別 機關別	更正註銷案件 Revised or Cancelled		截至本期未繳未移送 Not Yet Transferred or Paid the Fine		本期執行情形 Executed in This Term		
					移送繳納 Fined Paid after Transferred to Court		發給執 Given Execution
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.
91年	**29,079**	**9,273,265**	**394,703**	**88,614,800**	**29,862**	**1,359,875**	**25,366**
92年	**34,594**	**9,560,728**	**369,099**	**82,991,127**	**38,157**	**1,559,601**	**36,263**
93年	**30,929**	**5,607,968**	**361,209**	**82,184,119**	**44,975**	**1,799,187**	**41,774**
94年	**41,586**	**4,401,910**	**350,614**	**88,996,636**	**41,860**	**1,824,627**	**64,339**
95年	**70,742**	**6,523,521**	**353,451**	**87,935,168**	**42,077**	**1,813,978**	**96,466**
96年	**67,115**	**10,000,076**	**371,113**	**87,697,733**	**52,974**	**2,051,347**	**110,519**
97年	**85,847**	**12,172,671**	**366,969**	**85,479,097**	**59,211**	**2,486,309**	**130,106**
98年	**65,980**	**12,143,778**	**362,581**	**97,452,523**	**60,049**	**2,002,863**	**179,968**
財政部所屬機關	**35,835**	**11,161,197**	**159,208**	**91,364,821**	**17,817**	**1,380,534**	**46,605**
臺北市國稅局	7,992	3,133,041	86,451	41,889,305	3,214	474,463	8,746
臺灣省北區國稅局	18,389	4,449,853	51,638	38,164,684	7,516	403,661	19,406
臺灣省中區國稅局	521	270,352	2,452	5,083,712	2,671	201,668	6,720
臺灣省南區國稅局	6,261	2,460,411	17,958	5,059,463	2,946	223,091	7,664
高雄市國稅局	2,672	847,540	709	1,167,657	1,470	77,651	4,069
臺灣省各稽徵機關	**32,092**	**882,651**	**186,754**	**4,820,500**	**40,081**	**581,169**	**128,780**
臺北縣	3,891	206,779	27,334	557,704	2,676	65,384	10,278
宜蘭縣	984	14,902	3,601	38,273	793	9,731	1,762
桃園縣	3,262	139,276	16,043	324,941	7,096	88,126	17,727
新竹縣	559	9,272	3,739	61,393	1,607	15,574	4,250
苗栗縣	1,016	11,788	295	53,104	948	15,440	3,526
臺中縣	5,612	122,862	7,224	449,013	4,349	60,198	14,628
彰化縣	4,685	104,708	10,768	296,029	1,826	47,292	6,804
南投縣	100	2,455	4,556	198,623	1,476	24,493	5,722
雲林縣	932	19,443	6,508	131,212	1,117	15,523	4,911
嘉義縣	937	18,120	9,052	267,521	707	7,829	2,617
臺南縣	121	8,896	14,133	302,035	2,206	32,700	8,034
高雄縣	2,461	40,443	15,298	466,144	2,006	24,703	6,708
屏東縣	2,406	62,047	19,345	284,997	2,996	42,052	9,563
臺東縣	—	—	9,047	168,918	1,100	11,835	2,838
花蓮縣	311	3,289	8,257	308,795	1,027	14,126	6,138
澎湖縣	14	164	195	3,016	25	425	49
基隆市	556	8,893	3,526	169,890	1,111	13,206	1,905
新竹市	318	3,266	7,384	201,415	1,800	19,357	4,653
臺中市	2,146	50,147	11,337	322,601	3,240	43,276	10,066
嘉義市	6	15,437	102	2,527	564	6,751	1,854
臺南市	1,775	40,464	9,010	212,349	1,411	23,148	4,747
臺北市稅捐處	**-1,399**	**24,282**	**10,086**	**977,070**	**1,405**	**26,010**	**2,829**
高雄市稅捐處	**-548**	**75,648**	**6,533**	**290,132**	**746**	**15,150**	**1,754**

說　明：更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.3 End)

(2) by Agency

Unit:Case ; NT$1,000

本期執行情形 Executed in This Term					截至本期尚未執行案件 Unexecuted		CY
行憑證 on Certificate	移送駁回或撤回 Withdrawn or Rejected		合計 Total				
金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Agency
1,541,774	8,092	4,411,150	63,320	7,312,799	177,366	55,775,302	2002
1,919,249	12,107	6,635,853	86,527	10,114,703	210,145	63,298,589	2003
1,342,900	11,359	4,648,168	98,108	7,790,255	255,934	77,296,277	2004
1,594,257	4,648	2,295,115	110,847	5,713,999	267,371	85,663,439	2005
2,112,314	5,773	1,751,562	144,316	5,677,854	255,242	96,859,021	2006
2,437,597	4,802	6,912,248	168,295	11,401,192	245,386	104,998,810	2007
3,952,218	5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
14,812,691	3,471	1,752,856	243,488	18,568,410	235,911	113,312,663	2009
12,666,863	1,977	1,703,455	66,399	15,750,852	91,584	109,274,164	MOF Subordinative National Tax Admin.
2,500,756	438	486,780	12,398	3,461,999	29,799	38,944,295	Taipei National Tax Admin.
4,373,135	1,159	909,626	28,081	5,686,422	32,926	28,792,007	National Tax Admin. of Northern Taiwan Prov.
950,955	240	173,679	9,631	1,326,302	15,003	19,652,349	National Tax Admin. of Central Taiwan Prov.
3,078,715	103	88,905	10,713	3,390,711	7,526	10,724,417	National Tax Admin. of Southern Taiwan Prov.
1,763,302	37	44,465	5,576	1,885,418	6,330	11,161,096	Kaohsiung National Tax Admin.
2,018,877	1,262	44,575	170,123	2,644,621	136,963	3,338,215	Revenue Service Office, Taiwan Prov.
201,965	105	2,908	13,059	270,257	16,120	528,543	Taipei County
21,150	42	383	2,597	31,264	4,201	55,688	Yilan County
318,387	181	23,328	25,004	429,841	17,182	510,826	Taoyuan County
49,932	32	343	5,889	65,849	2,347	67,101	Hsinchu County
64,982	79	1,254	4,553	81,676	11,652	245,208	Miaoli County
211,988	90	1,370	19,067	273,556	13,545	61,226	Taichung County
101,668	74	213	8,704	149,173	5,184	97,855	Changhua County
108,049	89	1,923	7,287	134,465	709	28,038	Nantou County
73,386	28	759	6,056	89,668	6,979	239,900	Yunlin County
34,128	15	243	3,339	42,200	3,724	66,685	Chiayi County
133,809	11	285	10,251	166,794	1,607	250,424	Tainan County
108,955	20	568	8,734	134,226	12,387	247,957	Kaohsiung County
132,560	210	3,353	12,769	177,965	7,935	138,115	Pingtung County
35,248	1	1	3,939	47,084	244	7,682	Taitung County
88,289	29	154	7,194	102,569	6,360	57,514	Hualin County
608	—	—	74	1,033	41	579	Penghu County
26,031	40	501	3,056	39,738	2,887	40,108	Keelung City
50,631	68	1,142	6,521	71,130	1,520	31,448	Hsinchu City
158,718	119	5,071	13,425	207,065	13,313	474,711	Taichung City
27,571	13	201	2,431	34,523	1,156	18,730	Chiayi City
70,822	16	575	6,174	94,545	7,870	169,877	Tainan City
90,581	107	2,058	4,341	118,649	5,444	640,636	Revenue Service Office, Taipei City
36,370	125	2,768	2,625	54,288	1,920	59,648	Revenue Service Office, Kaohsiung City

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled、 items to be cancelled due to overdue of assessment period or collection period.

表3-28. 各稅實徵淨額及其徵課費用

單位:新台幣千元

會計年度	總計 Grand Total								所得稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
79年度	708,339,009	100.0	10,911,601	1.5	3,607,112	0.5	7,304,489	1.0	225,752,211	100.0	3,251,191	1.4
80年度	664,393,867	100.0	11,582,037	1.7	4,933,525	0.7	6,648,512	1.0	193,742,764	100.0	3,567,818	1.8
81年度	814,925,380	100.0	13,572,482	1.7	5,242,740	0.6	8,329,742	1.0	216,150,457	100.0	4,088,690	1.9
82年度	877,047,752	100.0	15,704,214	1.8	5,824,513	0.7	9,879,701	1.1	237,618,241	100.0	4,012,599	1.7
83年度	959,532,166	100.0	15,866,675	1.7	10,877,464	1.1	4,989,211	0.5	266,015,513	100.0	5,487,941	2.1
84年度	1,055,110,405	100.0	16,947,246	1.6	11,516,391	1.1	5,430,855	0.5	319,340,089	100.0	5,778,816	1.8
85年度	1,036,623,121	100.0	17,887,201	1.7	12,185,016	1.2	5,702,185	0.6	343,480,227	100.0	6,096,270	1.8
86年度	1,109,443,105	100.0	18,496,417	1.7	12,708,074	1.1	5,788,343	0.5	352,808,805	100.0	6,063,836	1.7
87年度	1,224,885,835	100.0	19,234,899	1.6	13,598,377	1.1	5,636,522	0.5	398,390,234	100.0	6,588,251	1.7
88年度	1,196,270,098	100.0	20,909,116	1.7	15,000,041	1.3	5,909,075	0.5	432,388,878	100.0	7,442,561	1.7
89年度	1,695,330,760	100.0	31,471,914	1.9	26,825,847	1.6	4,646,067	0.3	610,580,021	100.0	10,914,049	1.8
90年	1,107,697,697	100.0	19,842,208	1.8	16,188,140	1.5	3,654,068	0.3	478,636,373	100.0	7,821,288	1.6
91年	1,139,343,818	100.0	20,641,831	1.8	16,820,871	1.5	3,820,960	0.3	392,939,078	100.0	9,035,205	2.3
92年	1,169,973,267	100.0	21,331,030	1.8	15,779,492	1.3	5,551,538	0.5	411,086,972	100.0	7,326,800	1.8
93年	1,308,411,903	100.0	20,190,955	1.5	15,058,115	1.2	5,132,840	0.4	455,913,822	100.0	6,932,884	1.5
94年	1,485,022,057	100.0	19,532,163	1.3	14,760,742	1.0	4,771,421	0.3	625,807,052	100.0	6,506,643	1.0
95年	1,521,236,811	100.0	20,110,691	1.3	15,360,662	1.0	4,750,029	0.3	646,217,799	100.0	6,998,571	1.1
96年	1,652,035,433	100.0	19,831,720	1.2	15,202,503	0.9	4,629,217	0.3	730,159,866	100.0	6,703,224	0.9
97年	1,680,012,557	100.0	19,922,241	1.2	14,850,821	0.9	5,071,420	0.3	834,988,400	100.0	6,775,450	0.8
98年	1,461,454,720	100.0	21,130,974	1.4	14,521,642	1.0	6,609,332	0.5	640,966,779	100.0	6,706,078	1.0

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1. 各間接費用均包括財稅資料中心及省稅務局 （精省後90年資料改列賦稅署項下） 費用在內。
2. 自83年度（含）起，增列本部財稅人員訓練所及賦稅署費用在內。
3. 自83年度（含）起依「各項稅收稽徵成本計算方式一致性規定」之基準計算，其中建築及設備依成本逐年攤計。
4. 自89年度（含）起「統一發票給獎及推行經費」僅推行經費計入徵課費用中。
5. 自90年（含）起含福建省資料。

Table 3-28. Cost of Tax Collections — All Taxes

Unit:NT$1,000

Income Tax				營利事業所得稅 Profit-seeking Enterprise Income Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
713,807	0.3	2,537,384	1.1	—	—	—	—	—	—	—	—	1990
1,410,807	0.7	2,157,011	1.1	—	—	—	—	—	—	—	—	1991
1,241,353	0.6	2,847,337	1.3	—	—	—	—	—	—	—	—	1992
1,166,976	0.5	2,845,623	1.2	—	—	—	—	—	—	—	—	1993
4,083,390	1.5	1,404,551	0.5	—	—	—	—	—	—	—	—	1994
4,266,470	1.3	1,512,346	0.5	—	—	—	—	—	—	—	—	1995
4,558,249	1.3	1,538,021	0.4	—	—	—	—	—	—	—	—	1996
4,660,881	1.3	1,402,955	0.4	—	—	—	—	—	—	—	—	1997
5,406,149	1.4	1,182,102	0.3	—	—	—	—	—	—	—	—	1998
6,154,648	1.4	1,287,913	0.3	194,251,283	100.0	3,275,345	1.7	2,476,125	1.3	799,220	0.4	1999
8,895,843	1.5	2,018,206	0.3	307,035,181	100.0	4,825,356	1.6	3,460,903	1.1	1,364,453	0.4	2000
6,009,712	1.3	1,811,576	0.4	233,677,981	100.0	2,915,800	1.2	2,271,582	1.0	644,218	0.3	CY 2001
7,157,590	1.8	1,877,615	0.5	165,758,919	100.0	3,365,300	2.0	2,716,300	1.6	649,000	0.4	CY 2002
5,668,202	1.4	1,658,598	0.4	213,682,897	100.0	3,045,051	1.4	2,444,204	1.1	600,847	0.3	CY 2003
5,186,731	1.1	1,746,153	0.4	241,088,853	100.0	2,824,272	1.2	2,198,759	0.9	625,513	0.3	CY 2004
5,039,297	0.8	1,467,346	0.2	329,357,079	100.0	2,702,556	0.8	2,147,900	0.7	554,656	0.2	CY 2005
5,398,197	0.8	1,600,374	0.2	311,887,576	100.0	2,861,533	0.9	2,310,326	0.7	551,207	0.2	CY 2006
5,202,299	0.7	1,500,925	0.2	382,633,510	100.0	2,744,964	0.7	2,193,289	0.6	551,675	0.1	CY 2007
5,049,569	0.6	1,725,881	0.2	445,244,861	100.0	2,668,624	0.6	2,113,286	0.5	555,338	0.1	CY 2008
5,082,736	0.8	1,623,342	0.3	334,162,587	100.0	2,672,611	0.8	2,121,872	0.6	550,739	0.2	CY 2009

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

Explanation：1.Indirect expenses" include all expenditures of the Financial Data Center Taxation Bureau and provincial tax bureau. (The latter were reclassified under expenditures of the Taxation Administration when the provincial government underwent downsizing in 2001.)

2.Figures from fiscal year 1994, include expenditures for the Training Institute, Ministry of Finance and the Taxation Agency of the Ministry of Finance.

3.From fiscal year 1994, the method of computation has been based on the Measures Governing the Consistency" of Methodology of Cost Calculation for Various Taxation Collection Procedures, under which buildings and equipment are" amortized at cost over their respective residual cycles.

4.From fiscal year 2000, only the promotional funding is included in the levy expenditures under the Uniformed Commercial Invoice Prize Awards and Promotion Funding" scheme.

5.From 2001, the figures also include the data of Fujien province."

表3-28. 各稅實徵淨額及其徵課費用(續1)

單位:新台幣千元

會計年度	綜合所得稅 Individual Income Tax								遺產及贈與稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
79年度	—	—	—	—	—	—	—	—	6,490,141	100.0	149,311	2.3
80年度	—	—	—	—	—	—	—	—	6,495,694	100.0	185,554	2.9
81年度	—	—	—	—	—	—	—	—	12,874,176	100.0	257,787	2.0
82年度	—	—	—	—	—	—	—	—	13,177,300	100.0	273,056	2.1
83年度	—	—	—	—	—	—	—	—	19,289,190	100.0	321,536	1.7
84年度	—	—	—	—	—	—	—	—	21,457,519	100.0	387,132	1.8
85年度	—	—	—	—	—	—	—	—	24,452,642	100.0	403,753	1.7
86年度	—	—	—	—	—	—	—	—	24,325,893	100.0	538,954	2.2
87年度	—	—	—	—	—	—	—	—	25,519,415	100.0	433,156	1.7
88年度	238,137,595	100.0	4,167,216	1.7	3,678,523	1.5	488,693	0.2	21,568,379	100.0	612,617	2.8
89年度	303,544,840	100.0	6,088,693	2.0	5,434,940	1.8	653,753	0.2	39,135,081	100.0	913,981	2.3
90年	244,958,392	100.0	4,905,488	2.0	3,738,130	1.5	1,167,358	0.5	22,710,416	100.0	586,643	2.6
91年	227,180,159	100.0	5,669,905	2.5	4,441,290	2.0	1,228,615	0.5	23,537,164	100.0	684,284	2.9
92年	197,404,075	100.0	4,281,749	2.2	3,223,998	1.6	1,057,751	0.5	30,106,227	100.0	846,385	2.8
93年	214,824,969	100.0	4,108,612	1.9	2,987,972	1.4	1,120,640	0.5	29,047,708	100.0	818,984	2.8
94年	296,449,973	100.0	3,804,087	1.3	2,891,397	1.0	912,690	0.3	30,450,904	100.0	784,795	2.6
95年	334,330,223	100.0	4,137,038	1.2	3,087,871	0.9	1,049,167	0.3	28,693,738	100.0	772,714	2.7
96年	347,526,356	100.0	3,958,260	1.1	3,009,010	0.9	949,250	0.3	28,481,129	100.0	804,751	2.8
97年	389,743,539	100.0	4,106,826	1.1	2,936,283	0.8	1,170,543	0.3	28,977,696	100.0	792,315	2.7
98年	306,804,192	100.0	4,033,467	1.3	2,960,864	1.0	1,072,603	0.3	22,327,164	100.0	765,596	3.4

Table 3-28. Cost of Tax Collections — All Taxes (Cont.1)

Unit:NT$1,000

Estate and Gift Tax				貨物稅 Commodity Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
40,982	0.6	108,329	1.7	85,060,733	100.0	1,174,659	1.4	132,610	0.2	1,042,049	1.2	1990
83,543	1.3	102,011	1.6	85,823,145	100.0	810,951	0.9	101,116	0.1	709,835	0.8	1991
93,328	0.7	164,459	1.3	113,470,314	100.0	1,375,604	1.2	117,587	0.1	1,258,017	1.1	1992
90,579	0.7	182,477	1.4	136,498,981	100.0	1,093,923	0.8	383,490	0.3	710,433	0.5	1993
256,152	1.3	65,384	0.3	143,791,447	100.0	149,067	0.1	93,080	0.1	55,987	0.0	1994
304,336	1.4	82,796	0.4	156,757,277	100.0	157,614	0.1	98,085	0.1	59,529	0.0	1995
324,156	1.3	79,597	0.3	154,673,472	100.0	159,936	0.1	99,138	0.1	60,798	0.0	1996
446,872	1.8	92,082	0.4	146,444,928	100.0	178,929	0.1	117,273	0.1	61,656	0.0	1997
373,422	1.5	59,734	0.2	150,363,094	100.0	155,393	0.1	109,993	0.1	45,400	0.0	1998
547,757	2.5	64,860	0.3	145,497,149	100.0	188,119	0.1	137,767	0.1	50,352	0.0	1999
824,239	2.1	89,742	0.2	219,424,756	100.0	299,134	0.1	203,243	0.1	95,891	0.0	2000
393,207	1.7	193,436	0.9	133,883,209	100.0	171,859	0.1	116,091	0.1	55,768	0.0	CY 2001
490,390	2.1	193,894	0.8	143,641,480	100.0	153,463	0.1	107,018	0.1	46,445	0.0	CY 2002
635,839	2.1	210,546	0.7	146,011,511	100.0	126,939	0.1	88,524	0.1	38,415	0.0	CY 2003
616,705	2.1	202,279	0.7	159,643,630	100.0	119,373	0.1	82,167	0.1	37,206	0.0	CY 2004
607,424	2.0	177,371	0.6	168,410,908	100.0	129,501	0.1	88,197	0.1	41,304	0.0	CY 2005
601,026	2.1	171,688	0.6	159,201,482	100.0	161,975	0.1	103,792	0.1	58,183	0.0	CY 2006
623,857	2.2	180,894	0.6	149,036,726	100.0	140,542	0.1	94,693	0.1	45,849	0.0	CY 2007
593,458	2.0	198,857	0.7	126,659,613	100.0	140,695	0.1	91,757	0.1	48,938	0.0	CY 2008
573,300	2.6	192,296	0.9	127,878,770	100.0	132,234	0.1	82,624	0.1	49,610	0.0	CY 2009

表3-28. 各稅實徵淨額及其徵課費用(續2)

單位:新台幣千元

會計年度	菸酒稅* Tobacco and Alcohol Tax								證券交易稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
79年度	—	—	—	—	—	—	—	—	106,727,238	100.0	798,959	0.7
80年度	—	—	—	—	—	—	—	—	77,004,963	100.0	454,899	0.6
81年度	—	—	—	—	—	—	—	—	42,316,258	100.0	284,648	0.7
82年度	—	—	—	—	—	—	—	—	27,922,112	100.0	114,013	0.4
83年度	—	—	—	—	—	—	—	—	39,421,756	100.0	90,810	0.2
84年度	—	—	—	—	—	—	—	—	49,223,180	100.0	127,862	0.3
85年度	—	—	—	—	—	—	—	—	33,920,192	100.0	115,319	0.3
86年度	—	—	—	—	—	—	—	—	79,118,095	100.0	191,483	0.2
87年度	—	—	—	—	—	—	—	—	119,683,379	100.0	230,672	0.2
88年度	—	—	—	—	—	—	—	—	84,677,347	100.0	203,238	0.2
89年度	—	—	—	—	—	—	—	—	160,292,243	100.0	376,113	0.2
90年	—	—	29,722	—	—	—	29,722	—	63,899,312	100.0	128,594	0.2
91年	49,485,835	100.0	78,907	0.2	43,378	0.1	35,529	0.1	76,794,434	100.0	157,555	0.2
92年	59,989,422	100.0	83,424	0.1	54,620	0.1	28,804	0.0	69,283,204	100.0	119,856	0.2
93年	57,997,455	100.0	90,865	0.2	59,751	0.1	31,114	0.1	84,148,342	100.0	132,951	0.2
94年	60,830,164	100.0	109,905	0.2	73,103	0.1	36,802	0.1	68,203,675	100.0	99,727	0.1
95年	68,550,227	100.0	134,048	0.2	91,280	0.1	42,768	0.1	89,954,385	100.0	127,328	0.1
96年	70,303,681	100.0	153,840	0.2	83,910	0.1	69,930	0.1	128,894,627	100.0	164,450	0.1
97年	69,621,283	100.0	128,503	0.2	82,390	0.1	46,113	0.1	90,630,291	100.0	126,212	0.1
98年	70,259,816	100.0	138,391	0.2	85,894	0.1	52,497	0.1	105,956,213	100.0	135,084	0.1

附註：*本表之菸酒稅含健康福利捐。

Table 3-28. Cost of Tax Collections－All Taxes (Cont.2)

Unit:NT$1,000

Securities Transactions Tax				期貨交易稅 Futures Transactions Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
315,553	0.3	483,406	0.5	—	—	—	—	—	—	—	—	1990
176,937	0.2	277,962	0.4	—	—	—	—	—	—	—	—	1991
73,996	0.2	210,652	0.5	—	—	—	—	—	—	—	—	1992
65,846	0.2	48,167	0.2	—	—	—	—	—	—	—	—	1993
72,606	0.2	18,204	0.0	—	—	—	—	—	—	—	—	1994
106,651	0.2	21,211	0.0	—	—	—	—	—	—	—	—	1995
97,856	0.3	17,463	0.1	—	—	—	—	—	—	—	—	1996
141,523	0.2	49,960	0.1	—	—	—	—	—	—	—	—	1997
181,741	0.2	48,931	0.0	—	—	—	—	—	—	—	—	1998
149,421	0.2	53,817	0.1	1,204,178	100.0	30,124	2.5	26,686	2.2	3,438	0.3	1999
268,990	0.2	107,123	0.1	2,483,622	100.0	44,852	1.8	37,762	1.5	7,090	0.3	2000
108,631	0.2	19,963	0.0	1,862,161	100.0	22,034	1.2	10,581	0.6	11,453	0.6	CY 2001
134,197	0.2	23,358	0.0	2,864,027	100.0	24,258	0.8	11,619	0.4	12,639	0.4	CY 2002
100,015	0.1	19,841	0.0	4,805,705	100.0	21,477	0.4	11,267	0.2	10,210	0.2	CY 2003
114,543	0.1	18,408	0.0	8,272,380	100.0	25,326	0.3	14,676	0.2	10,650	0.1	CY 2004
84,163	0.1	15,564	0.0	6,341,673	100.0	31,129	0.5	16,874	0.3	14,255	0.2	CY 2005
109,900	0.1	17,428	0.0	4,072,486	100.0	27,571	0.7	14,923	0.4	12,648	0.3	CY 2006
152,745	0.1	11,705	0.0	5,757,834	100.0	19,476	0.3	12,833	0.2	6,643	0.1	CY 2007
114,114	0.1	12,098	0.0	6,691,515	100.0	47,704	0.7	37,410	0.6	10,294	0.2	CY 2008
123,055	0.1	12,029	0.0	3,749,691	100.0	20,502	0.5	13,551	0.4	6,951	0.2	CY 2009

Note：*In this table, Tobacco and Alcohol Tax includes Health and Welfare Surcharge on Tobacco.

表3-28. 各稅實徵淨額及其徵課費用(續3)

單位:新台幣千元

會計年度	營業稅* Business Tax								印花稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
79年度	111,878,998	100.0	3,068,274	2.7	1,347,511	1.2	1,720,763	1.5	3,604,109	100.0	118,915	3.3
80年度	122,444,581	100.0	3,305,942	2.7	1,596,456	1.3	1,709,486	1.4	4,000,579	100.0	106,104	2.7
81年度	147,007,525	100.0	4,187,579	2.8	1,837,482	1.2	2,350,097	1.6	5,028,242	100.0	116,235	2.3
82年度	168,904,887	100.0	6,077,561	3.6	2,235,392	1.3	3,842,169	2.3	5,471,664	100.0	153,999	2.8
83年度	195,977,620	100.0	4,221,222	2.2	2,826,419	1.4	1,394,803	0.7	6,172,108	100.0	306,937	5.0
84年度	214,092,431	100.0	4,687,679	2.2	3,208,249	1.5	1,479,430	0.7	6,731,656	100.0	237,141	3.5
85年度	216,694,271	100.0	5,181,034	2.4	3,491,692	1.6	1,689,342	0.8	6,909,566	100.0	225,143	3.3
86年度	223,323,491	100.0	5,372,036	2.4	3,641,782	1.6	1,730,254	0.8	6,748,922	100.0	244,837	3.6
87年度	243,822,928	100.0	5,494,728	2.3	3,741,357	1.5	1,753,371	0.7	7,088,199	100.0	253,950	3.6
88年度	251,586,749	100.0	5,652,634	2.2	3,975,686	1.6	1,676,948	0.7	7,391,837	100.0	260,017	3.5
89年度	324,409,658	100.0	11,209,850	3.5	10,844,606	3.3	365,244	0.1	11,023,538	100.0	292,387	2.7
90年	203,707,318	100.0	6,166,483	3.0	5,879,010	2.9	287,473	0.1	7,035,817	100.0	183,345	2.6
91年	240,817,361	100.0	4,815,282	2.0	4,539,475	1.9	275,807	0.1	6,911,442	100.0	227,078	3.3
92年	219,954,269	100.0	4,882,943	2.2	4,015,398	1.8	867,545	0.4	7,785,901	100.0	345,617	4.4
93年	257,689,347	100.0	4,621,906	1.8	3,808,498	1.5	813,408	0.3	7,770,687	100.0	313,348	4.0
94年	263,243,341	100.0	4,418,292	1.7	3,615,985	1.4	802,307	0.3	8,458,054	100.0	317,092	3.7
95年	263,575,221	100.0	4,514,088	1.7	3,786,730	1.4	727,358	0.3	8,713,667	100.0	294,614	3.4
96年	274,267,613	100.0	4,500,420	1.6	3,765,940	1.4	734,480	0.3	8,837,312	100.0	296,920	3.4
97年	273,666,818	100.0	4,408,278	1.6	3,509,468	1.3	898,810	0.3	9,649,862	100.0	308,202	3.2
98年	245,356,479	100.0	4,468,572	1.8	3,488,417	1.4	980,155	0.4	8,463,872	100.0	309,024	3.7

附註：*本表之營業稅含金融保險業營業稅。

Table 3-28. Cost of Tax Collections－All Taxes (Cont.3)

Unit:NT$1,000

Stamp Tax				使用牌照稅 Vehicle License Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
62,728	1.7	56,187	1.6	16,482,323	100.0	508,254	3.1	295,121	1.8	213,133	1.3	1990
51,283	1.3	54,821	1.4	18,666,400	100.0	561,540	3.0	373,844	2.0	187,696	1.0	1991
60,875	1.2	55,360	1.1	21,348,666	100.0	679,560	3.2	437,250	2.0	242,310	1.1	1992
51,694	0.9	102,305	1.9	24,444,778	100.0	1,004,855	4.1	491,071	2.0	513,784	2.1	1993
155,215	2.5	151,722	2.5	27,053,910	100.0	838,900	3.1	644,679	2.4	194,221	0.7	1994
114,357	1.7	122,785	1.8	30,406,459	100.0	816,341	2.7	598,528	2.0	217,812	0.7	1995
116,652	1.7	108,491	1.6	36,322,718	100.0	806,810	2.2	592,617	1.6	214,193	0.6	1996
127,228	1.9	117,609	1.7	39,018,857	100.0	747,701	1.9	510,463	1.3	237,238	0.6	1997
131,089	1.8	122,861	1.7	41,937,719	100.0	813,154	1.9	563,445	1.3	249,709	0.6	1998
142,066	1.9	117,951	1.6	43,149,642	100.0	851,312	2.0	578,326	1.3	272,986	0.6	1999
219,591	2.0	72,796	0.7	46,602,251	100.0	817,205	1.8	646,870	1.4	170,335	0.4	2000
137,008	1.9	46,337	0.7	44,679,945	100.0	745,508	1.7	605,167	1.4	140,341	0.3	CY 2001
173,660	2.5	53,418	0.8	45,885,799	100.0	913,195	2.0	745,153	1.6	168,042	0.4	CY 2002
244,259	3.1	101,358	1.3	47,764,976	100.0	1,193,024	2.5	917,585	1.9	275,439	0.6	CY 2003
219,748	2.8	93,600	1.2	49,904,370	100.0	1,226,086	2.5	956,931	1.9	269,155	0.5	CY 2004
221,249	2.6	95,843	1.1	51,863,060	100.0	1,256,285	2.4	970,746	1.9	285,539	0.6	CY 2005
210,379	2.4	84,235	1.0	52,548,499	100.0	1,344,644	2.6	1,056,043	2.0	288,601	0.5	CY 2006
209,458	2.4	87,462	1.0	53,271,422	100.0	1,356,951	2.5	1,063,506	2.0	293,445	0.6	CY 2007
222,747	2.3	85,455	0.9	53,254,944	100.0	1,339,263	2.5	1,068,150	2.0	271,113	0.5	CY 2008
219,177	2.6	89,847	1.1	53,049,587	100.0	1,356,000	2.6	1,073,242	2.0	282,758	0.5	CY 2009

Note：* In this table, Business Tax includes Financial Enterprises Business Tax.

表3-28. 各稅實徵淨額及其徵課費用(續4)

單位:新台幣千元

會計年度	商港建設費 Harbor Construction Dues								土地稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
79年度	13,395,021	100.0	51,996	0.4	—	—	51,996	0.4	105,555,818	100.0	1,121,415	1.1
80年度	—	—	—	—	—	—	—	—	121,623,943	100.0	1,692,932	1.4
81年度	—	—	—	—	—	—	—	—	217,645,115	100.0	1,697,847	0.8
82年度	—	—	—	—	—	—	—	—	222,010,992	100.0	2,054,598	0.9
83年度	—	—	—	—	—	—	—	—	206,290,243	100.0	2,679,224	1.3
84年度	—	—	—	—	—	—	—	—	193,532,666	100.0	2,777,891	1.4
85年度	—	—	—	—	—	—	—	—	158,048,247	100.0	2,873,290	1.8
86年度	—	—	—	—	—	—	—	—	174,693,619	100.0	3,035,877	1.7
87年度	—	—	—	—	—	—	—	—	173,713,492	100.0	3,154,813	1.8
88年度	—	—	—	—	—	—	—	—	148,219,374	100.0	3,380,944	2.3
89年度	—	—	—	—	—	—	—	—	215,395,020	100.0	3,915,330	1.8
90年	—	—	—	—	—	—	—	—	93,178,999	100.0	2,297,090	2.5
91年	—	—	—	—	—	—	—	—	98,069,452	100.0	2,614,366	2.7
92年	—	—	—	—	—	—	—	—	111,802,984	100.0	3,927,567	3.5
93年	—	—	—	—	—	—	—	—	133,893,330	100.0	3,442,743	2.6
94年	—	—	—	—	—	—	—	—	135,370,017	100.0	3,408,197	2.5
95年	—	—	—	—	—	—	—	—	131,207,704	100.0	3,313,149	2.5
96年	—	—	—	—	—	—	—	—	133,691,191	100.0	3,309,012	2.5
97年	—	—	—	—	—	—	—	—	116,082,367	100.0	3,404,842	2.9
98年	—	—	—	—	—	—	—	—	112,366,946	100.0	4,810,110	4.3

附註：商港建設費自80年度起改列稅課外收入。

Table 3-28. Cost of Tax Collections－All Taxes (Cont.4)

Unit:NT$1,000

Land Tax				田賦 Agricultural Land Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
406,651	0.4	714,764	0.7	9,460	100.0	38	0.4	34	0.4	4	0.0	1990
693,459	0.6	999,473	0.8	4,350	100.0	22	0.5	17	0.4	5	0.1	1991
818,531	0.4	879,316	0.4	1,558	100.0	85	5.5	34	2.2	51	3.3	1992
827,174	0.4	1,227,424	0.6	1,099	100.0	40	3.6	—	—	40	3.6	1993
1,585,428	0.8	1,093,796	0.5	426	100.0	—	—	—	—	—	—	1994
1,640,230	0.8	1,137,660	0.6	5	100.0	—	—	—	—	—	—	1995
1,657,245	1.0	1,216,045	0.8	—	—	—	—	—	—	—	—	1996
1,764,096	1.0	1,271,781	0.7	—	—	—	—	—	—	—	—	1997
1,791,435	1.0	1,363,378	0.8	—	—	—	—	—	—	—	—	1998
1,899,323	1.3	1,481,621	1.0	—	—	—	—	—	—	—	—	1999
2,886,557	1.3	1,028,773	0.5	—	—	—	—	—	—	—	—	2000
1,690,166	1.8	606,924	0.7	—	—	—	—	—	—	—	—	CY 2001
1,962,564	2.0	651,802	0.7	—	—	—	—	—	—	—	—	CY 2002
2,334,682	2.1	1,592,885	1.4	—	—	—	—	—	—	—	—	CY 2003
2,293,590	1.7	1,149,153	0.9	—	—	—	—	—	—	—	—	CY 2004
2,333,487	1.7	1,074,710	0.8	—	—	—	—	—	—	—	—	CY 2005
2,295,807	1.7	1,017,342	0.8	—	—	—	—	—	—	—	—	CY 2006
2,309,930	1.7	999,082	0.7	—	—	—	—	—	—	—	—	CY 2007
2,323,129	2.0	1,081,713	0.9	—	—	—	—	—	—	—	—	CY 2008
2,165,629	1.9	2,644,481	2.4	—	—	—	—	—	—	—	—	CY 2009

Note：Harbor construction tax was recognized as non-tax revenue from fiscal year of 1991.

表3-28. 各稅實徵淨額及其徵課費用(續5)

單位:新台幣千元

會計年度	地價稅 Land Value Tax								土地增值稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
79年度	22,630,008	100.0	584,337	2.6	255,745	1.1	328,592	1.5	82,916,350	100.0	537,040	0.6
80年度	27,327,833	100.0	864,238	3.2	464,199	1.7	400,039	1.5	94,291,760	100.0	828,672	0.9
81年度	31,193,930	100.0	802,829	2.6	517,646	1.7	285,183	0.9	186,449,627	100.0	894,933	0.5
82年度	35,207,808	100.0	885,647	2.5	503,856	1.4	381,791	1.1	186,802,085	100.0	1,168,911	0.6
83年度	35,271,580	100.0	1,493,112	4.2	961,925	2.7	531,187	1.5	171,018,237	100.0	1,186,112	0.7
84年度	38,250,286	100.0	1,525,565	4.0	964,392	2.5	561,173	1.5	155,282,375	100.0	1,252,325	0.8
85年度	42,343,600	100.0	1,616,120	3.8	981,122	2.3	634,998	1.5	115,704,646	100.0	1,257,170	1.1
86年度	42,267,367	100.0	1,661,590	3.9	1,026,796	2.4	634,794	1.5	132,426,252	100.0	1,374,287	1.0
87年度	45,288,174	100.0	1,684,680	3.7	1,025,673	2.3	659,007	1.5	128,425,318	100.0	1,470,133	1.1
88年度	46,827,132	100.0	1,870,802	4.0	1,112,746	2.4	758,056	1.6	101,392,242	100.0	1,510,142	1.5
89年度	91,992,062	100.0	2,238,652	2.4	1,675,904	1.8	562,748	0.6	123,402,958	100.0	1,676,678	1.4
90年	50,917,296	100.0	1,336,940	2.6	1,007,632	2.0	329,308	0.6	42,261,703	100.0	960,150	2.3
91年	50,169,374	100.0	1,553,672	3.1	1,193,748	2.4	359,924	0.7	47,900,078	100.0	1,060,694	2.2
92年	50,762,035	100.0	2,013,785	4.0	1,404,565	2.8	609,220	1.2	61,040,949	100.0	1,913,782	3.1
93年	52,617,192	100.0	1,944,813	3.7	1,342,328	2.6	602,485	1.1	81,276,138	100.0	1,497,930	1.8
94年	53,705,856	100.0	1,971,378	3.7	1,371,815	2.6	599,563	1.1	81,664,161	100.0	1,436,819	1.8
95年	54,660,359	100.0	1,895,483	3.5	1,339,152	2.4	556,331	1.0	76,547,345	100.0	1,417,666	1.9
96年	59,008,809	100.0	1,876,548	3.2	1,319,509	2.2	557,039	0.9	74,682,382	100.0	1,432,464	1.9
97年	59,126,928	100.0	1,836,964	3.1	1,321,253	2.2	515,711	0.9	56,955,439	100.0	1,567,878	2.8
98年	59,053,891	100.0	1,750,583	3.0	1,260,771	2.1	489,812	0.8	53,313,055	100.0	3,059,527	5.7

Table 3-28. Cost of Tax Collections — All Taxes (Cont.5)

Unit:NT$1,000

Land Value Increment Tax				房屋稅 House Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
150,872	0.2	386,168	0.5	24,504,524	100.0	496,631	2.0	223,402	0.9	273,229	1.1	1990
229,243	0.2	599,429	0.6	26,043,856	100.0	669,879	2.6	339,560	1.3	330,319	1.3	1991
300,851	0.2	594,082	0.3	28,300,746	100.0	678,470	2.4	440,070	1.6	238,400	0.8	1992
323,318	0.2	845,593	0.5	29,229,673	100.0	684,589	2.3	391,936	1.3	292,653	1.0	1993
623,503	0.4	562,609	0.3	36,745,618	100.0	1,182,002	3.2	835,781	2.3	346,221	0.9	1994
675,838	0.4	576,487	0.4	40,166,873	100.0	1,344,488	3.3	859,229	2.1	485,259	1.2	1995
676,123	0.6	581,047	0.5	42,909,923	100.0	1,368,989	3.2	889,509	2.1	479,480	1.1	1996
737,300	0.6	636,987	0.5	45,811,253	100.0	1,457,424	3.2	952,616	2.1	504,808	1.1	1997
765,762	0.6	704,370	0.5	48,261,045	100.0	1,446,282	3.0	968,056	2.0	478,226	1.0	1998
786,577	0.8	723,565	0.7	45,807,491	100.0	1,649,646	3.6	1,050,463	2.3	599,183	1.3	1999
1,210,653	1.0	466,025	0.4	48,470,011	100.0	2,014,090	4.2	1,518,577	3.1	495,513	1.0	2000
682,534	1.6	277,616	0.7	48,077,590	100.0	1,301,260	2.7	964,214	2.0	337,046	0.7	CY 2001
768,816	1.6	291,878	0.6	46,486,532	100.0	1,482,308	3.2	1,120,010	2.4	362,298	0.8	CY 2002
930,117	1.5	983,665	1.6	48,029,358	100.0	1,812,057	3.8	1,269,811	2.6	542,246	1.1	CY 2003
951,262	1.2	546,668	0.7	49,330,941	100.0	1,832,119	3.7	1,276,072	2.6	556,047	1.1	CY 2004
961,672	1.2	475,147	0.6	50,885,881	100.0	1,795,524	3.5	1,258,254	2.5	537,270	1.1	CY 2005
956,655	1.2	461,011	0.6	52,500,999	100.0	1,774,360	3.4	1,255,046	2.4	519,314	1.0	CY 2006
990,421	1.3	442,043	0.6	53,886,579	100.0	1,759,816	3.3	1,259,176	2.3	500,640	0.9	CY 2007
1,001,876	1.8	566,002	1.0	55,348,477	100.0	1,767,075	3.2	1,282,833	2.3	484,242	0.9	CY 2008
904,858	1.7	2,154,669	4.0	56,346,549	100.0	1,686,564	3.0	1,208,060	2.1	478,504	0.8	CY 2009

表3-28. 各稅實徵淨額及其徵課費用(續6完)

單位:新台幣千元

會計年度	屠宰稅 Slaughter Tax								娛樂稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
79年度	9	100.0	—	—	—	—	—	—	493,815	100.0	77,132	15.6
80年度	—	—	—	—	—	—	—	—	481,028	100.0	100,721	20.9
81年度	—	—	—	—	—	—	—	—	601,824	100.0	93,442	15.5
82年度	—	—	—	—	—	—	—	—	821,755	100.0	90,333	11.0
83年度	—	—	—	—	—	—	—	—	1,280,584	100.0	247,329	19.3
84年度	—	—	—	—	—	—	—	—	1,576,813	100.0	317,504	20.1
85年度	—	—	—	—	—	—	—	—	1,848,737	100.0	319,869	17.3
86年度	—	—	—	—	—	—	—	—	1,652,490	100.0	322,793	19.5
87年度	—	—	—	—	—	—	—	—	1,766,893	100.0	317,620	18.0
88年度	—	—	—	—	—	—	—	—	1,688,045	100.0	265,539	15.7
89年度	—	—	—	—	—	—	—	—	2,257,538	100.0	303,873	13.5
90年	—	—	—	—	—	—	—	—	1,534,259	100.0	172,984	11.3
91年	—	—	—	—	—	—	—	—	1,650,036	100.0	222,246	13.5
92年	—	—	—	—	—	—	—	—	1,752,556	100.0	313,743	17.9
93年	—	—	—	—	—	—	—	—	1,862,965	100.0	303,728	16.3
94年	—	—	—	—	—	—	—	—	1,979,395	100.0	318,856	16.1
95年	—	—	—	—	—	—	—	—	1,986,775	100.0	297,292	15.0
96年	—	—	—	—	—	—	—	—	1,810,633	100.0	269,690	14.9
97年	—	—	—	—	—	—	—	—	1,745,244	100.0	278,259	15.9
98年	—	—	—	—	—	—	—	—	1,667,053	100.0	268,662	16.1

Table 3-28. Cost of Tax Collections — All Taxes (Cont.6 End)

Unit:NT$1,000

Amusement Tax				契稅 Deed Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
33,053	6.7	44,079	8.9	8,394,069	100.0	94,864	1.1	35,694	0.4	59,170	0.7	1990
54,783	11.4	45,938	9.5	8,066,914	100.0	125,697	1.6	51,737	0.6	73,960	0.9	1991
61,162	10.2	32,280	5.4	10,182,057	100.0	112,620	1.1	61,106	0.6	51,514	0.5	1992
48,361	5.9	41,972	5.1	10,947,369	100.0	144,688	1.3	71,994	0.7	72,694	0.7	1993
144,063	11.2	103,266	8.1	17,494,177	100.0	341,707	2.0	180,651	1.0	161,056	0.9	1994
149,178	9.5	168,327	10.7	21,825,442	100.0	314,777	1.4	171,078	0.8	143,700	0.7	1995
159,304	8.6	160,565	8.7	17,363,125	100.0	336,788	1.9	198,598	1.1	138,190	0.8	1996
145,998	8.8	176,795	10.7	15,496,752	100.0	342,547	2.2	199,342	1.3	143,205	0.9	1997
140,016	7.9	177,604	10.1	14,339,437	100.0	346,880	2.4	191,674	1.3	155,206	1.1	1998
137,910	8.2	127,629	7.6	13,091,029	100.0	372,365	2.8	199,988	1.5	172,377	1.3	1999
218,490	9.7	85,383	3.8	15,257,021	100.0	371,050	2.4	261,079	1.7	109,971	0.7	2000
121,039	7.9	51,945	3.4	8,492,298	100.0	215,398	2.5	153,314	1.8	62,084	0.7	CY 2001
163,800	9.9	58,446	3.5	10,261,178	100.0	233,684	2.3	172,017	1.7	61,667	0.6	CY 2002
215,526	12.3	98,217	5.6	11,600,182	100.0	331,198	2.9	223,764	1.9	107,434	0.9	CY 2003
206,155	11.1	97,573	5.2	12,936,926	100.0	330,642	2.6	222,548	1.7	108,094	0.8	CY 2004
210,965	10.7	107,891	5.5	13,177,933	100.0	356,217	2.7	240,998	1.8	115,219	0.9	CY 2005
201,687	10.2	95,605	4.8	14,013,829	100.0	350,337	2.5	235,852	1.7	114,485	0.8	CY 2006
185,274	10.2	84,416	4.7	13,636,820	100.0	352,628	2.6	238,882	1.8	113,746	0.8	CY 2007
190,703	10.9	87,556	5.0	12,696,047	100.0	405,443	3.2	285,093	2.2	120,350	0.9	CY 2008
182,226	10.9	86,436	5.2	13,065,801	100.0	334,157	2.6	223,731	1.7	110,426	0.8	CY 2009

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Part IV. Customs

表4-1. 進出口貿易值－按新台幣計算
Table 4-1. Value of Foreign Trade－Counted in N.T. Dollars

單位：新台幣百萬元
Unit：NT$ Million

年別	出口總值 Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	進口總值 Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports	出超(+)或入超(-) Trade Balance	CY
74年	1,226,718	1.4	1,223,019	3,699	803,382	-7.9	801,847	1,534	423,336	1985
75年	1,509,630	23.1	1,507,044	2,587	917,546	14.2	917,033	513	592,084	1986
76年	1,710,000	13.3	1,707,608	2,392	1,114,418	21.5	1,113,871	547	595,582	1987
77年	1,735,138	1.5	1,731,804	3,334	1,424,243	27.8	1,423,101	1,142	310,895	1988
78年	1,751,226	0.9	1,747,800	3,426	1,387,023	-2.6	1,385,720	1,303	364,203	1989
79年	1,808,420	3.3	1,802,783	5,637	1,473,688	6.2	1,471,803	1,885	334,732	1990
80年	2,051,049	13.4	2,040,785	10,264	1,698,335	15.2	1,690,772	7,562	352,714	1991
81年	2,064,353	0.6	2,047,963	16,391	1,825,784	7.5	1,817,061	8,724	238,569	1992
82年	2,261,835	9.6	2,239,032	22,804	2,043,494	11.9	2,034,746	8,748	218,341	1993
83年	2,489,032	10.0	2,456,011	33,022	2,270,895	11.1	2,261,651	9,244	218,137	1994
84年	2,994,173	20.3	2,949,578	44,595	2,755,095	21.3	2,742,851	12,244	239,078	1995
85年	3,221,533	7.6	3,176,624	44,909	2,830,309	2.7	2,815,119	15,189	391,224	1996
86年	3,541,490	9.9	3,481,685	59,805	3,291,194	16.3	3,276,094	15,100	250,296	1997
87年	3,760,473	6.2	3,693,269	67,205	3,522,508	7.0	3,503,569	18,939	237,965	1998
88年	3,986,374	6.0	3,917,445	68,928	3,592,789	2.0	3,576,415	16,373	393,585	1999
89年	4,729,286	18.6	4,616,301	112,985	4,391,226	22.2	4,368,696	22,531	338,060	2000
90年	4,254,285	-10.0	4,137,744	116,542	3,644,181	-17.0	3,619,430	24,752	610,104	2001
91年	4,670,404	9.8	4,507,506	162,898	3,918,415	7.5	3,893,681	24,734	751,989	2002
92年	5,172,958	10.8	4,952,475	220,483	4,409,978	12.5	4,383,723	26,255	762,980	2003
93年	6,097,235	17.9	5,817,800	279,436	5,656,672	28.3	5,627,586	29,085	440,563	2004
94年	6,374,496	4.5	6,084,209	290,286	5,877,163	3.9	5,844,591	32,574	497,333	2005
95年	7,279,318	14.2	6,926,598	352,721	6,604,337	12.4	6,568,410	35,926	674,981	2006
96年	8,087,934	11.1	7,706,990	380,944	7,211,791	9.2	7,178,192	33,599	876,143	2007
97年	8,010,379	-1.0	7,639,316	371,063	7,551,084	4.7	7,519,639	31,445	459,295	2008
98年	6,708,884	-16.2	6,383,471	325,413	5,757,178	-23.8	5,729,773	27,405	951,706	2009

資料來源： 財政部關稅總局。
Source：Directorate General of Customs, Ministry of Finance.

表4-2. 進出口貿易值－按美元計算
Table 4-2. Value of Foreign Trade－Counted in U.S. Dollars

單位：百萬美元
Unit：US$ Million

年別	出口總值 Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	進口總值 Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports	出超(+)或入超(-) Trade Balance	CY
74年	30,818.7	0.8	30,725.7	93.0	20,140.5	-8.4	20,102.0	38.4	10,678.2	1985
75年	39,930.5	29.6	39,861.5	69.0	24,194.9	20.1	24,181.5	13.4	15,735.6	1986
76年	53,753.7	34.6	53,678.7	74.9	35,000.7	44.7	34,983.4	17.3	18,753.0	1987
77年	60,784.1	13.1	60,667.4	116.7	49,712.7	42.0	49,672.8	39.9	11,071.4	1988
78年	66,434.7	9.3	66,304.0	130.8	52,314.4	5.2	52,265.3	49.1	14,120.3	1989
79年	67,424.6	1.5	67,214.4	210.2	54,786.0	4.7	54,716.0	70.0	12,638.6	1990
80年	76,562.6	13.6	76,178.3	384.3	63,142.0	15.3	62,860.5	281.5	13,420.6	1991
81年	82,122.2	7.3	81,470.3	651.9	72,352.5	14.6	72,006.8	345.7	9,769.7	1992
82年	85,956.6	4.7	85,091.5	865.2	77,392.7	7.0	77,061.2	331.5	8,563.9	1993
83年	94,300.4	9.7	93,048.8	1,251.7	85,698.0	10.7	85,349.2	348.8	8,602.4	1994
84年	113,342.0	20.2	111,658.8	1,683.2	104,011.6	21.4	103,550.0	461.6	9,330.4	1995
85年	117,581.0	3.7	115,942.1	1,638.9	102,922.4	-1.0	102,370.0	552.4	14,658.6	1996
86年	124,170.2	5.6	122,080.7	2,089.6	114,955.4	11.7	114,424.7	530.7	9,214.8	1997
87年	112,595.4	-9.3	110,582.3	2,013.1	105,229.8	-8.5	104,665.3	564.5	7,365.6	1998
88年	123,733.3	9.9	121,590.9	2,142.4	111,196.1	5.7	110,689.9	506.2	12,537.2	1999
89年	151,949.8	22.8	148,320.6	3,629.2	140,732.0	26.6	140,010.6	721.4	11,217.8	2000
90年	126,314.3	-16.9	122,866.3	3,448.0	107,970.6	-23.3	107,237.4	733.2	18,343.7	2001
91年	135,316.7	7.1	130,596.8	4,720.0	113,245.1	4.9	112,530.1	715.0	22,071.6	2002
92年	150,600.5	11.3	144,179.5	6,421.0	128,010.1	13.0	127,248.5	761.6	22,590.4	2003
93年	182,370.4	21.1	174,014.2	8,356.2	168,757.6	31.8	167,889.8	867.8	13,612.8	2004
94年	198,431.7	8.8	189,400.3	9,031.4	182,614.4	8.2	181,604.3	1,010.1	15,817.3	2005
95年	224,017.3	12.9	213,168.5	10,848.8	202,698.1	11.0	201,596.2	1,102.0	21,319.2	2006
96年	246,676.9	10.1	235,058.0	11,618.9	219,251.6	8.2	218,230.1	1,021.5	27,425.3	2007
97年	255,628.7	3.6	243,803.0	11,825.7	240,447.8	9.7	239,452.6	995.2	15,180.9	2008
98年	203,674.6	-20.3	193,804.7	9,869.7	174,370.6	-27.5	173,544.2	826.1	29,304.0	2009

資料來源： 財政部關稅總局。
Source：Directorate General of Customs, Ministry of Finance.

表4-3. 海關業務統計

年別	報單份數 Declaration				貨櫃數量 Container				輪船	
	進口 Import		出口 Export		進口 Import		出口 Export		入境 Inbound	
	份數 Entry	年增率 Annual Growth Rate	份數 Entry	年增率 Annual Growth Rate	個數 Piece	年增率 Annual Growth Rate	個數 Piece	年增率 Annual Growth Rate	艘數 Number	年增率 Annual Growth Rate
79年	1,685,706	-2.4	2,785,863	0.3	1,971,076	1.6	2,102,746	3.3	19,801	-0.8
80年	1,795,473	6.5	3,045,763	9.3	2,172,837	10.2	2,526,342	20.1	20,723	4.7
81年	1,912,970	6.5	3,156,016	3.6	2,197,036	1.1	2,420,573	-4.2	22,499	8.6
82年	2,035,948	6.4	3,186,007	1.0	2,523,731	14.9	2,649,458	9.5	22,897	1.8
83年	2,240,730	10.1	3,417,936	7.3	2,484,993	-1.5	2,865,452	8.2	23,124	1.0
84年	2,068,139	-7.7	3,405,484	-0.4	2,631,494	5.9	2,911,207	1.6	23,296	0.7
85年	2,089,638	1.0	3,608,912	6.0	2,433,964	-7.5	2,839,204	-2.5	24,825	6.6
86年	2,345,320	12.2	4,064,900	12.6	2,758,532	13.3	3,237,956	14.0	26,541	6.9
87年	2,675,567	14.1	4,297,518	5.7	2,867,067	3.9	3,442,977	6.3	26,838	1.1
88年	3,361,929	25.7	4,998,819	16.3	2,856,042	-0.4	3,156,115	-8.3	26,947	0.4
89年	3,924,268	16.7	5,272,808	5.5	3,387,901	18.6	3,633,152	15.1	27,720	2.9
90年	3,874,043	-1.3	4,927,939	-6.5	3,312,129	-2.2	3,510,638	-3.4	27,162	-2.0
91年	6,303,144	62.7	7,648,811	55.2	3,558,110	7.4	3,714,639	5.8	26,593	-2.1
92年	7,379,273	17.1	8,692,516	13.6	3,691,452	3.7	3,712,788	-0.0	27,579	3.7
93年	8,239,996	11.7	9,225,224	6.1	4,056,517	9.9	4,056,488	9.3	27,180	-1.4
94年	9,137,946	10.9	9,830,103	6.6	4,689,674	15.6	3,874,109	-4.5	26,169	-3.7
95年	9,722,708	6.4	9,521,398	-3.1	4,082,652	-12.9	3,796,662	-2.0	26,918	2.9
96年	10,728,959	10.3	9,381,524	-1.5	4,331,564	6.1	4,021,643	5.9	26,362	-2.1
97年	10,978,877	2.3	9,079,839	-3.2	4,201,072	-3.0	3,936,618	-2.1	25,142	-4.6
98年	11,290,084	2.8	9,067,016	-0.1	3,843,917	-8.5	3,640,343	-7.5	24,632	-2.0

資料來源：財政部關稅總局。

說　　明：1. 自91年起，報單份數加計快遞報單、快遞簡易申報單及小三通報單等。
2. 進口貨櫃數量係包括進口實、空櫃及轉運、轉口櫃；出口貨櫃數量係包括出口實、空櫃及轉口櫃。

Table 4-3. Statistics for Customs

艘數 Ship		飛機架次 Airplane				旅客人次 Passenger				CY
出境 Outbound		入境 Inbound		出境 Outbound		入境 Inbound		出境 Outbound		
艘數 Number	年增率 Annual Growth Rate	架次數 Number	年增率 Annual Growth Rate	架次數 Number	年增率 Annual Growth Rate	人次 Number	年增率 Annual Growth Rate	人次 Number	年增率 Annual Growth Rate	
19,176	-3.1	30,209	17.0	30,505	17.9	4,843,620	15.7	4,916,695	17.6	1990
20,253	5.6	33,967	12.4	33,981	11.4	5,178,420	6.9	5,209,553	6.0	1991
21,933	8.3	38,606	13.7	38,629	13.7	6,076,841	17.3	6,074,675	16.6	1992
22,876	4.3	43,376	12.4	43,391	12.3	6,481,836	6.7	6,406,002	5.5	1993
22,999	0.5	50,152	15.6	50,010	15.3	6,858,304	5.8	6,805,233	6.2	1994
24,430	6.2	55,744	11.2	55,564	11.1	7,488,067	9.2	7,473,915	9.8	1995
25,739	5.4	61,814	10.9	61,506	10.7	8,074,419	7.8	8,067,410	7.9	1996
27,329	6.2	67,650	9.4	67,443	9.7	8,565,781	6.1	8,555,323	6.0	1997
29,050	6.3	67,418	-0.3	67,351	-0.1	8,276,733	-3.4	8,252,961	-3.5	1998
28,417	-2.2	65,579	-2.7	65,554	-2.7	9,071,200	9.6	9,041,995	9.6	1999
29,530	3.9	68,652	4.7	68,647	4.7	10,012,326	10.4	9,966,268	10.2	2000
29,211	-1.1	73,067	6.4	73,098	6.5	9,684,003	-3.3	9,889,135	-0.8	2001
29,638	1.5	77,651	6.3	77,708	6.3	10,141,611	4.7	10,140,948	2.5	2002
28,018	-5.5	72,512	-6.6	72,638	-6.5	8,110,728	-20.0	8,110,610	-20.0	2003
27,544	-1.7	86,787	19.7	86,847	19.6	10,663,377	31.5	10,658,428	31.4	2004
26,428	-4.1	89,562	3.2	89,601	3.2	11,510,182	7.9	11,520,616	8.1	2005
25,209	-4.6	93,050	3.9	93,109	3.9	11,958,877	3.9	12,147,818	5.4	2006
24,387	-3.3	95,441	2.6	95,326	2.4	12,582,197	5.2	12,830,357	5.6	2007
23,422	-4.0	86,876	-9.0	86,881	-8.9	12,244,755	-2.7	12,249,461	-4.5	2008
23,693	1.2	82,912	-4.6	82,867	-4.6	12,604,382	2.9	12,586,908	2.8	2009

Source：Directorate General of Customs, Ministry of Finance.

Explanation：1.Since 2002, the numbers of declaration have included express consignments, simplified express consignments and the shipments imported or exported between and china through the "Mini-Three-links" initiative.

2.The volumes of import containers include import full/empty containers and transit/transshipment containers, while the volumes of export containers includes export full/empty containers and transshipment containers.

表4-4. 外銷品沖退稅金額－按稅則分類分

單位：新台幣千元

稅則分類	94年 CY 2005			95年 CY 2006		
	總計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount	總計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount
總計	1,696,930	125,082	1,571,848	1,658,249	166,637	1,491,612
第一類：動物;動物產品	115,164	6,119	109,045	74,522	—	74,522
第二類：植物產品	61,213	13,159	48,054	75,945	24,344	51,601
第三類：動植物油脂及其分解生產物；調製食用油脂;動植物蠟	26,458	—	26,458	24,250	—	24,250
第四類：調製食品；飲料；酒類及醋；菸類	32,183	313	31,870	43,628	—	43,628
第五類：礦產品	—	—	—	—	—	—
第六類：化學及其有關之工業產品	8,302	—	8,302	7,825	—	7,825
第七類：人造樹脂及塑膠材料、纖維素脂與醚及其成品；橡膠、合成橡膠、法梯斯及其成品	30,772	1,424	29,348	37,855	691	37,164
第八類：生皮、皮革、毛皮及其製品；鞍具及輓具；旅行用物品手袋及其類似品；動物腸線製品(蠶腸線除外)	1,461	—	1,461	1,391	—	1,391
第九類：木及木製品;木炭;軟木及軟木製品；草及其他編結材料之編結品；編籃及柳條編結品	—	—	—	—	—	—
第十類：造紙材料及紙板及其製品	—	—	—	—	—	—
第十一類：紡織品及紡織製品	73,387	3,242	70,145	53,684	719	52,965
第十二類：鞋、帽、雨傘、遮陽傘、鞭及其、馬鞭及其零件；已整理之羽毛製品；人造花；人髮製品	—	—	—	—	—	—
第十三類：石料、膠泥、水泥、石棉、雲母及類似材料之製品；陶瓷產品；玻璃及玻璃器	91,277	4,051	87,226	89,420	1,197	88,223
第十四類：珍珠、寶石及半寶石、貴金屬、高貴金屬高及其製品；仿首飾；鑄幣	—	—	—	—	—	—
第十五類：卑金屬及卑金屬製品	580,505	60,704	519,801	573,880	39,847	534,033
第十六類：機器及機械用具；電器設備及其零件	500,783	15,393	485,390	435,652	14,084	421,568
第十七類：車輛、航空器及其零件；船舶及各種有關運輸設備	160,980	20,645	140,335	220,112	85,755	134,357
第十八類：光學、照相、電影、計量、校正、精密、醫療、外科儀器及用具；鐘錶;樂器;錄音機及聲音重放機；電視影像、聲音記錄機及重放機；上述物品之零件	4,123	—	4,123	6,929	—	6,929
第十九類：武器與彈藥及其零件	—	—	—	—	—	—
第二十類：雜項製品	1,798	32	1,766	1,161	—	1,161
第廿一類：藝術品、珍藏品及古董	—	—	—	—	—	—
其他＊	8,524	—	8,524	11,995	—	11,995

資料來源： 財政部關稅總局。

附　　註：＊免核銷進口憑證商品，無稅則號可供分類者。

Table 4-4. The Amount of Tax Offsets and Refunds for Exportation —by Tariff Section

Unit：NT$ 1,000

96年 CY 2007			97年 CY 2008			98年 CY 2009			Tariff Section
總　計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount	總　計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount	總　計 Grand Total	沖稅金額 Offset Amount	退稅金額 Refund Amount	
1,837,856	117,585	1,720,271	2,084,728	201,810	1,882,918	1,522,674	103,818	1,418,856	Grand Total
58,378	—	58,378	77,106	—	77,106	108,135	—	108,135	Sec. Ⅰ
68,747	18,416	50,331	108,011	41,229	66,782	76,496	16,795	59,701	Sec. Ⅱ
19,354	—	19,354	32,876	—	32,876	24,035	—	24,035	Sec. Ⅲ
76,234	—	76,234	48,892	—	48,892	48,724	—	48,724	Sec. Ⅳ
203,411	—	203,411	284,473	—	284,473	162,382	—	162,382	Sec. Ⅴ
10,239	—	10,239	17,503	—	17,503	13,029	—	13,029	Sec. Ⅵ
51,640	—	51,640	81,868	5	81,863	65,951	1	65,950	Sec. Ⅶ
1,830	—	1,830	2,747	—	2,747	2,960	—	2,960	Sec. Ⅷ
—	—	—	—	—	—	—	—	—	Sec. Ⅸ
—	—	—	—	—	—	—	—	—	Sec. Ⅹ
52,579	314	52,265	49,613	520	49,093	48,138	281	47,857	Sec. Ⅺ
57	—	57	—	—	—	412	—	412	Sec. Ⅻ
92,268	371	91,897	91,044	312	90,732	75,372	—	75,372	Sec. ⅩⅢ
—	—	—	—	—	—	—	—	—	Sec. ⅩⅣ
561,293	32,847	528,446	625,448	33,280	592,168	423,799	26,946	396,853	Sec. ⅩⅤ
426,295	27,188	399,107	441,293	70,976	370,317	338,729	33,555	305,174	Sec. ⅩⅥ
205,757	38,449	167,308	217,680	55,488	162,192	127,136	26,240	100,896	Sec. ⅩⅦ
7,657	—	7,657	4,666	—	4,666	3,163	—	3,163	Sec. ⅩⅧ
—	—	—	—	—	—	—	—	—	Sec. ⅩⅨ
1,444	—	1,444	1,508	—	1,508	4,213	—	4,213	Sec. ⅩⅩ
—	—	—	—	—	—	—	—	—	Sec. ⅩⅩⅠ
673	—	673	—	—	—	—	—	—	Others

Source：Directorate General of Customs, Ministry of Finance.

Note：*Permitted merchandise that needs not to be : co-sold and has no merchandise number in tax regulations can be placed in the 'miscellaneous' category.

表4-5. 海關緝私案件及私貨價值

單位：件；新台幣千元

年別	走私案件 Anti-smuggling Case					
	總計 Grand Total		海關自行緝獲 Searched by Customs		治安機關移交 Transferred from Law-enforcement Agencies	
	件數 No. of Case	結構比 %	件數 No. of Case	結構比 %	件數 No. of Case	結構比 %
74年	12,162	100.0	10,238	84.2	1,924	15.8
75年	12,471	100.0	10,500	84.2	1,971	15.8
76年	10,266	100.0	8,465	82.5	1,801	17.5
77年	9,623	100.0	6,914	71.8	2,709	28.2
78年	8,302	100.0	5,553	66.9	2,749	33.1
79年	7,202	100.0	5,246	72.8	1,956	27.2
80年	6,975	100.0	5,655	81.1	1,320	18.9
81年	6,859	100.0	5,791	84.4	1,068	15.6
82年	6,457	100.0	5,396	83.6	1,061	16.4
83年	7,866	100.0	6,900	87.7	966	12.3
84年	6,707	100.0	4,709	70.2	1,998	29.8
85年	7,015	100.0	6,393	91.1	622	8.9
86年	7,617	100.0	7,132	93.6	485	6.4
87年	7,586	100.0	7,192	94.8	394	5.2
88年	7,793	100.0	7,235	92.8	558	7.2
89年	8,409	100.0	7,563	89.9	846	10.1
90年	7,170	100.0	6,305	87.9	865	12.1
91年	6,185	100.0	5,435	87.9	750	12.1
92年	5,969	100.0	5,147	86.2	822	13.8
93年	6,114	100.0	5,555	90.9	559	9.1
94年	7,084	100.0	5,212	73.6	1,872	26.4
95年	6,474	100.0	5,507	85.1	967	14.9
96年	8,489	100.0	6,661	78.5	1,828	21.5
97年	10,778	100.0	10,284	95.4	494	4.6
98年	7,792	100.0	7,174	92.1	618	7.9

資料來源： 財政部關稅總局。

Table 4-5. Number of Anti-smuggling Cases and Value of Anti-smuggled Commodities

Unit：Case；NT$ 1,000

私貨價值 Value of Anti-smuggling Commodities						CY
總計 Grand Total		海關自行緝獲 Searched by Customs		治安機關移交 Transferred from Law-enforcement Agencies		
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
764,792	100.0	302,612	39.6	462,180	60.4	1985
457,881	100.0	249,174	54.4	208,707	45.6	1986
462,683	100.0	286,799	62.0	175,884	38.0	1987
519,301	100.0	316,214	60.9	203,087	39.1	1988
381,545	100.0	210,060	55.1	171,485	44.9	1989
460,142	100.0	259,158	56.3	200,984	43.7	1990
676,303	100.0	509,079	75.3	167,224	24.7	1991
1,090,939	100.0	859,520	78.8	231,419	21.2	1992
1,337,901	100.0	810,042	60.5	527,859	39.5	1993
1,033,256	100.0	752,062	72.8	281,194	27.2	1994
989,919	100.0	581,552	58.7	408,367	41.3	1995
721,595	100.0	548,878	76.1	172,717	23.9	1996
544,598	100.0	431,969	79.3	112,629	20.7	1997
485,748	100.0	347,376	71.5	138,372	28.5	1998
821,448	100.0	681,117	82.9	140,331	17.1	1999
597,478	100.0	462,164	77.4	135,314	22.6	2000
489,413	100.0	410,825	83.9	78,588	16.1	2001
848,007	100.0	566,767	66.8	281,240	33.2	2002
875,421	100.0	608,056	69.5	267,365	30.5	2003
803,341	100.0	730,139	90.9	73,202	9.1	2004
618,635	100.0	546,853	88.4	71,782	11.6	2005
514,198	100.0	459,440	89.4	54,758	10.6	2006
640,344	100.0	615,529	96.1	24,815	3.9	2007
512,391	100.0	444,756	86.8	67,635	13.2	2008
242,286	100.0	212,240	87.6	30,047	12.4	2009

Source：Directorate General of Customs, Ministry of Finance.

表4-6. 關稅稅則修正貨品減免項目及機動調整關稅稅率
Table 4-6. The Reduction or Exemption Items for Tariff Revision and Temporary Adjustment Rate of Customs Duties

單位：項目；次
Unit：item；time

會計年度	稅則修正貨品減免項目 Tariff Revision Items		機動調整關稅稅率 Temporary Adjustmented Rate of Customs Duties		FY
	減稅 Reduction	免稅 Exemption	調整次數 No. of Time	貨品項目 No. of Item	
74年度	1,058	35	5	52	1985
75年度	777	28	3	30	1986
76年度	1,699	15	7	1,702	1987
77年度	3,313	154	1	5	1988
78年度	—	—	2	709	1989
79年度	4,545	155	1	75	1990
80年度	—	—	3	87	1991
81年度	1,492	279	2	83	1992
82年度	—	—	4	47	1993
83年度	—	—	5	303	1994
84年度	—	—	5	303	1995
85年度	725	33	4	208	1996
86年度	—	—	6	220	1997
87年度	1,299	59	8	740	1998
88年度	—	—	8	246	1999
89年度	—	—	14	446	2000
90年	—		8	222	CY 2001
91年	5,301		2	13	CY 2002
92年	8,237		2	30	CY 2003
93年	—		1	11	CY 2004
94年	—		1	11	CY 2005
95年	8,848		1	2	CY 2006
96年	—		1	7	CY 2007
97年	8,730		6	30	CY 2008
98年	7		10	40	CY 2009

資料來源： 財政部關政司。
Source：Department of Customs Administration, Ministry of Finance.

五、國有財產

Part V. National Property

表5-1. 國有財產總值－按使用性質別分

單位：新台幣千元

會計年度底	總計 Grand Total				
	合計 Total	年增率 Annual Growth Rate	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal
79年度	2,065,856,971	13.7	—	—	1,587,305,201
80年度	2,111,470,102	2.2	—	—	1,654,525,401
81年度	2,509,673,439	18.9	—	—	1,924,405,770
82年度	2,713,399,891	8.1	—	—	2,136,851,747
83年度	2,985,610,804	10.0	—	—	2,403,243,241
84年度	3,414,274,271	14.4	—	—	2,763,525,285
85年度	3,552,468,615	4.0	—	—	2,885,239,538
86年度	3,568,547,470	0.5	—	—	2,895,413,792
87年度	4,046,799,492	13.4	—	—	3,306,496,931
88年度	6,642,253,237	64.1	—	—	5,588,783,562
89年度	7,028,835,805	5.8	—	—	6,068,701,261
90年	6,838,406,752	-2.7	—	—	5,951,722,448
91年	6,830,002,953	-0.1	6,812,773,041	17,229,912	5,923,256,923
92年	6,995,968,859	2.4	6,973,597,648	22,371,211	6,091,686,966
93年	7,132,539,205	2.0	7,110,572,099	21,967,106	6,259,941,994
94年	6,623,161,217	-7.1	6,586,535,352	36,625,865	5,737,384,586
95年	7,246,533,557	9.4	7,203,418,141	43,115,416	6,354,439,307
96年	7,465,248,087	3.0	7,417,290,747	47,957,340	6,550,133,603
97年	7,661,678,490	2.6	7,573,647,618	88,030,872	6,766,359,346
98年	8,474,056,155	10.6	8,373,611,901	100,444,254	7,605,314,618

資料來源： 財政部國有財產局。

說　　明： 1. 88年度底（含）起含原省有財產。
2.「珍貴動產不動產」欄位為“—”之年度，其值內含於「非珍貴動產不動產」欄位中。

Table 5-1. National Property—by Usage

Unit : NT$ 1,000

公用財產 Public Use Property					End of FY
合計 Total		公務用 Office Use			
非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	
—	—	893,080,410	—	—	1990
—	—	942,173,673	—	—	1991
—	—	1,156,970,292	—	—	1992
—	—	1,161,832,279	—	—	1993
—	—	1,394,439,794	—	—	1994
—	—	1,584,468,722	—	—	1995
—	—	1,640,240,393	—	—	1996
—	—	1,724,616,478	—	—	1997
—	—	1,968,339,460	—	—	1998
—	—	2,933,759,439	—	—	1999
6,057,494,061	11,207,200	2,801,390,489	2,801,390,489	—	2000
5,935,746,265	15,976,183	2,909,481,284	2,909,481,284	—	CY 2001
5,908,009,593	15,247,330	3,187,053,450	3,175,792,520	11,260,930	CY 2002
6,077,656,441	14,030,525	3,219,264,103	3,208,090,344	11,173,759	CY 2003
6,241,991,202	17,950,792	3,406,537,809	3,391,956,239	14,581,570	CY 2004
5,710,489,997	26,894,589	3,023,970,978	3,005,925,712	18,045,266	CY 2005
6,322,667,536	31,771,771	3,595,667,186	3,572,716,019	22,951,167	CY 2006
6,513,597,001	36,536,602	3,734,581,887	3,706,758,387	27,823,500	CY 2007
6,689,629,054	76,730,292	3,856,580,559	3,821,777,104	34,803,455	CY 2008
7,515,587,555	89,727,063	3,974,567,057	3,926,909,479	47,657,578	CY 2009

Source：National Property Administration, Ministry of Finance.
Explanation：1.Since 1999, included Taiwan Provincial Government Pproperty.
2.The 「Value」of the column is "—" Fiscal Year, the amount included the column of 「Non-value」.

表5-1. 國有財產總值－按使用性質別分(續1完)

單位：新台幣千元

會計年度底	公用財產			
	公共用 Public Use			事業
	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal
79年度	168,431,736	—	—	525,793,055
80年度	136,940,859	—	—	575,410,869
81年度	167,371,263	—	—	600,064,215
82年度	195,988,750	—	—	779,030,718
83年度	195,792,951	—	—	813,010,496
84年度	262,385,883	—	—	916,670,680
85年度	215,654,083	—	—	1,029,345,062
86年度	242,749,286	—	—	928,048,028
87年度	372,076,858	—	—	966,080,613
88年度	603,511,396	—	—	2,051,512,727
89年度	712,479,493	712,479,493	—	2,543,624,079
90年	886,304,306	886,304,306	—	2,139,960,675
91年	667,641,392	666,675,452	965,940	2,068,562,081
92年	909,513,646	909,376,327	137,319	1,962,909,217
93年	956,074,494	955,747,585	326,909	1,897,329,691
94年	895,789,892	895,466,738	323,154	1,817,623,716
95年	932,941,645	932,561,771	379,874	1,825,830,476
96年	1,009,297,238	1,008,531,729	765,509	1,806,254,478
97年	1,057,627,176	1,056,444,064	1,183,112	1,852,151,611
98年	1,743,943,724	1,741,938,079	2,005,645	1,886,803,837

Table 5-1. National Property—by Usage (Cont.1 End)

Unit : NT$ 1,000

Public Use Property		非公用財產 Non-public Use Property			End of FY
用 Enterprises Use		合計	非珍貴動產不動產	珍貴動產不動產	
非珍貴動產不動產 Non-value	珍貴動產不動產 Value	Total	Non-value	Value	
—	—	478,551,770	—	—	1990
—	—	456,944,701	—	—	1991
—	—	585,267,669	—	—	1992
—	—	576,548,144	—	—	1993
—	—	582,367,563	—	—	1994
—	—	650,748,986	—	—	1995
—	—	667,229,077	—	—	1996
—	—	673,133,678	—	—	1997
—	—	740,302,561	—	—	1998
—	—	1,053,469,675	—	—	1999
2,543,624,079	—	960,134,544	—	—	2000
2,139,960,675	—	886,684,304	—	—	CY 2001
2,065,541,621	3,020,460	906,746,030	904,763,448	1,982,582	CY 2002
1,960,189,770	2,719,447	904,281,893	895,941,207	8,340,686	CY 2003
1,894,287,378	3,042,313	872,597,211	868,580,897	4,016,314	CY 2004
1,809,097,547	8,526,169	885,776,631	876,045,355	9,731,276	CY 2005
1,817,389,746	8,440,730	892,094,250	880,750,605	11,343,645	CY 2006
1,798,306,885	7,947,593	915,114,484	903,693,746	11,420,738	CY 2007
1,811,407,886	40,743,725	895,319,144	884,018,564	11,300,580	CY 2008
1,846,739,997	40,063,840	868,741,537	858,024,346	10,717,191	CY 2009

表5-2. 國有財產總值－按財產種類別分

(1)按使用性質別分

單位：新台幣千元

會計年度底	總計 Grand Total				土地 Land			土地 Land
	合計 Total	年增率 Annual Growth Rate	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal
79年度	2,065,856,971	13.7	1,587,305,201	478,551,770	1,265,821,103	788,893,262	476,927,841	—
80年度	2,111,470,102	2.2	1,654,525,401	456,944,701	1,211,959,514	756,286,798	455,672,716	—
81年度	2,509,673,439	18.9	1,924,405,770	585,267,669	1,536,611,313	954,598,011	582,013,302	—
82年度	2,713,399,891	8.1	2,136,851,747	576,548,144	1,557,136,765	985,054,131	572,082,634	—
83年度	2,985,610,804	10.0	2,403,243,241	582,367,563	1,638,335,628	1,061,957,086	576,378,542	—
84年度	3,414,274,271	14.4	2,763,525,285	650,748,986	1,943,061,366	1,297,953,436	645,107,930	—
85年度	3,552,468,615	4.0	2,885,239,538	667,229,077	1,893,765,166	1,233,404,225	660,360,941	—
86年度	3,568,547,470	0.5	2,895,413,792	673,133,678	1,845,685,084	1,181,922,460	663,762,624	—
87年度	4,046,799,492	13.4	3,306,496,931	740,302,561	2,168,553,851	1,435,759,772	732,794,079	—
88年度	6,642,253,237	64.1	5,588,783,562	1,053,469,675	3,885,349,932	3,059,516,663	825,833,269	—
89年度	7,028,835,805	5.8	6,068,701,261	960,134,544	4,015,656,390	3,063,414,578	952,241,812	—
90年	6,838,406,752	-2.7	5,951,722,448	886,684,304	4,134,457,055	3,256,352,791	878,104,264	—
91年	6,830,002,953	-0.1	5,923,256,923	906,746,030	3,730,790,236	2,834,177,327	896,612,909	325,235,749
92年	6,995,968,859	2.4	6,091,686,966	904,281,893	3,884,846,457	2,990,980,789	893,865,668	347,559,699
93年	7,132,539,205	2.0	6,259,941,994	872,597,211	3,967,944,048	3,106,868,656	861,075,392	384,819,956
94年	6,623,161,217	-7.1	5,737,384,586	885,776,631	3,951,873,562	3,077,163,026	874,710,536	424,513,086
95年	7,246,533,557	9.4	6,354,439,307	892,094,250	4,298,450,037	3,417,608,465	880,841,572	543,796,393
96年	7,465,248,087	3.0	6,550,133,603	915,114,484	4,431,271,369	3,527,154,248	904,117,121	609,343,687
97年	7,661,678,490	2.6	6,766,359,346	895,319,144	4,572,456,953	3,689,072,711	883,384,242	633,252,572
98年	8,474,056,155	10.6	7,605,314,618	868,741,537	4,655,350,182	3,798,700,279	856,649,903	1,255,437,743

資料來源： 財政部國有財產局。
說　　明： 88年度底（含）起含原省有財產。

Table 5-2. National Property—by Category
(1) by Usage

Unit : NT$ 1,000

改良物 Improvements		房屋建築及設備 Housing Construction and Equipment			機械及設備 Machinery and Equipment			End of FY
公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	
—	—	166,063,320	165,823,839	239,481	60,834,922	60,817,047	17,875	1990
—	—	194,255,975	194,036,851	219,124	75,857,938	75,857,936	2	1991
—	—	225,928,538	225,757,523	171,015	91,015,924	91,015,924	—	1992
—	—	262,945,873	262,704,464	241,409	105,161,678	105,161,678	—	1993
—	—	293,330,780	293,113,578	217,202	117,497,736	117,497,736	—	1994
—	—	332,148,479	331,927,638	220,841	128,268,321	128,268,321	—	1995
—	—	379,994,166	379,221,112	773,054	138,602,037	138,602,037	—	1996
—	—	388,055,579	387,226,304	829,275	150,217,338	150,217,338	—	1997
—	—	382,359,890	381,621,855	738,035	196,833,963	196,833,963	—	1998
—	—	516,511,507	514,511,736	1,999,771	287,180,881	287,180,881	—	1999
—	—	567,314,653	564,111,862	3,202,791	302,793,716	302,771,119	22,597	2000
—	—	596,670,546	594,104,755	2,565,791	307,759,154	307,646,960	112,194	CY 2001
325,235,749	—	612,495,166	607,424,067	5,071,099	290,068,289	289,929,178	139,111	CY 2002
347,559,699	—	618,878,264	614,501,520	4,376,744	294,501,371	294,361,062	140,309	CY 2003
384,819,956	—	667,764,123	662,868,730	4,895,393	301,629,772	301,489,614	140,158	CY 2004
424,513,086	—	677,208,897	672,685,037	4,523,860	258,299,998	258,110,225	189,773	CY 2005
543,796,393	—	705,113,877	700,641,683	4,472,194	270,419,148	270,243,576	175,572	CY 2006
609,343,687	—	745,295,437	740,846,453	4,448,984	272,301,356	272,198,991	102,365	CY 2007
633,252,572	—	780,625,574	776,060,590	4,564,984	265,979,385	265,885,786	93,599	CY 2008
1,255,437,743	—	790,292,167	785,793,899	4,498,268	246,557,048	246,463,576	93,472	CY 2009

Source：National Property Administration, Ministry of Finance.
Explanation： Since 1999, included Taiwan Provincial Government Pproperty.

表5-2. 國有財產總值－按財產種類別分(續1)

(1)按使用性質別分

單位：新台幣千元

會計年度底	交通及運輸設備 Communication and Transportation Equipment			什項設備 Miscellaneous Equipments			有價
	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal
79年度	179,422,199	179,412,454	9,745	29,341,874	29,337,445	4,429	306,864,381
80年度	203,760,550	203,755,392	5,158	26,916,765	26,916,761	4	323,505,925
81年度	241,904,254	241,903,958	296	26,307,150	26,307,146	4	324,024,866
82年度	269,495,789	269,495,789	—	28,846,768	28,846,764	4	430,342,466
83年度	278,447,258	278,447,258	—	30,016,723	30,016,718	5	450,922,436
84年度	280,365,537	280,365,537	—	31,861,921	31,861,917	4	508,030,634
85年度	280,940,474	280,940,474	—	35,219,229	34,529,953	689,276	626,119,060
86年度	98,224,509	98,224,509	—	37,683,669	36,994,333	689,336	882,971,451
87年度	129,758,461	129,758,461	—	79,514,631	78,825,236	689,395	914,656,464
88年度	180,764,063	180,764,063	—	97,762,706	95,263,007	2,499,699	1,280,097,406
89年度	185,519,699	185,519,133	566	105,794,038	105,790,277	3,761	1,428,032,132
90年	193,667,652	193,667,202	450	110,019,589	110,014,981	4,608	1,028,279,874
91年	193,501,850	193,497,743	4,107	114,403,440	114,371,790	31,650	1,049,599,199
92年	194,382,963	194,378,855	4,108	115,643,541	115,616,878	26,663	1,032,129,856
93年	198,599,491	198,594,983	4,508	120,817,816	120,792,663	25,153	1,030,853,449
94年	197,879,393	197,873,099	6,294	80,552,396	80,526,953	25,443	1,029,131,000
95年	202,055,756	202,051,918	3,838	84,429,760	84,425,953	3,807	1,138,506,341
96年	209,233,343	209,229,505	3,838	86,531,117	86,527,304	3,813	1,107,419,473
97年	208,118,757	208,114,919	3,838	87,187,981	87,184,168	3,813	1,110,067,702
98年	205,092,395	205,088,807	3,588	88,296,610	88,292,778	3,832	1,228,788,802

Table 5-2. National Property—by Category (Cont.1)

(1) by Usage

Unit : NT$ 1,000

證券 Securities		權利 Rights			其他 Others			End of FY
公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	
306,858,096	6,285	2,521,647	1,175,533	1,346,114	54,987,525	54,987,525	—	1990
323,498,010	7,915	2,581,006	1,541,224	1,039,782	72,632,429	72,632,429	—	1991
321,849,478	2,175,388	2,623,759	1,716,095	907,664	61,257,635	61,257,635	—	1992
427,476,136	2,866,330	6,007,398	4,649,631	1,357,767	53,463,154	53,463,154	—	1993
447,036,730	3,885,706	6,516,065	4,629,957	1,886,108	170,544,178	170,544,178	—	1994
504,204,671	3,825,963	2,897,000	1,302,752	1,594,248	187,641,013	187,641,013	—	1995
621,929,734	4,189,326	2,703,299	1,486,819	1,216,480	195,125,184	195,125,184	—	1996
877,213,237	5,758,214	3,582,351	1,488,122	2,094,229	162,127,489	162,127,489	—	1997
910,497,388	4,159,076	7,934,176	6,012,200	1,921,976	167,188,056	167,188,056	—	1998
1,058,918,420	221,178,986	8,962,153	7,004,203	1,957,950	385,624,589	385,624,589	—	1999
1,425,188,075	2,844,057	4,978,496	3,159,536	1,818,960	418,746,681	418,746,681	—	2000
1,024,183,317	4,096,557	5,837,813	4,037,373	1,800,440	461,715,069	461,715,069	—	CY 2001
1,046,537,619	3,061,580	6,012,317	4,186,743	1,825,574	507,896,707	507,896,707	—	CY 2002
1,028,297,442	3,832,414	2,651,217	615,230	2,035,987	505,375,491	505,375,491	—	CY 2003
1,026,439,276	4,414,173	4,072,855	2,030,421	2,042,434	456,037,695	456,037,695	—	CY 2004
1,024,346,947	4,784,053	3,702,885	2,166,213	1,536,672	—	—	—	CY 2005
1,133,428,953	5,077,388	3,762,245	2,242,366	1,519,879	—	—	—	CY 2006
1,102,534,592	4,884,881	3,852,305	2,298,823	1,553,482	—	—	—	CY 2007
1,104,514,059	5,553,643	3,989,566	2,274,541	1,715,025	—	—	—	CY 2008
1,222,979,392	5,809,410	4,241,208	2,558,144	1,683,064	—	—	—	CY 2009

表5-2. 國有財產總值－按財產種類別分(續2)

(2)按非珍貴、珍貴動產不動產分

單位：新台幣千元

會計年度底	總計 Grand Total				土地 Land			土地 Land
	合計 Total	年增率 Annual Growth Rate	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal
79年度	2,065,856,971	13.7	—	—	1,265,821,103	—	—	—
80年度	2,111,470,102	2.2	—	—	1,211,959,514	—	—	—
81年度	2,509,673,439	18.9	—	—	1,536,611,313	—	—	—
82年度	2,713,399,891	8.1	—	—	1,557,136,765	—	—	—
83年度	2,985,610,804	10.0	—	—	1,638,335,628	—	—	—
84年度	3,414,274,271	14.4	—	—	1,943,061,366	—	—	—
85年度	3,552,468,615	4.0	—	—	1,893,765,166	—	—	—
86年度	3,568,547,470	0.5	—	—	1,845,685,084	—	—	—
87年度	4,046,799,492	13.4	—	—	2,168,553,851	—	—	—
88年度	6,642,253,237	64.1	—	—	3,885,349,932	—	—	—
89年度	7,028,835,805	5.8	—	—	4,015,656,390	—	—	—
90年	6,838,406,752	-2.7	—	—	4,134,457,055	—	—	—
91年	6,830,002,953	-0.1	6,812,773,041	17,229,912	3,730,790,236	3,719,107,170	11,683,066	325,235,749
92年	6,995,968,859	2.4	6,973,597,648	22,371,211	3,884,846,457	3,866,802,466	18,043,991	347,559,699
93年	7,132,539,205	2.0	7,110,572,099	21,967,106	3,967,944,048	3,950,094,045	17,850,003	384,819,956
94年	6,623,161,217	-7.1	6,586,535,352	36,625,865	3,951,873,562	3,919,350,980	32,522,582	424,513,086
95年	7,246,533,557	9.4	7,203,418,141	43,115,416	4,298,450,037	4,259,764,875	38,685,162	543,796,393
96年	7,465,248,087	3.0	7,417,290,747	47,957,340	4,431,271,369	4,389,143,822	42,127,547	609,343,687
97年	7,661,678,490	2.6	7,573,647,618	88,030,872	4,572,456,953	4,492,630,221	79,826,732	633,252,572
98年	8,474,056,155	10.6	8,373,611,901	100,444,254	4,655,350,182	4,563,556,771	91,793,411	1,255,437,743

Table 5-2. National Property—by Category (Cont.2)

(2) by Non-value & Value

Unit : NT$ 1,000

改良物 Improvements		房屋建築及設備 Housing Construction and Equipment			機械及設備 Machinery and Equipment			End of FY
非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	
—	—	166,063,320	—	—	60,834,922	—	—	1990
—	—	194,255,975	—	—	75,857,938	—	—	1991
—	—	225,928,538	—	—	91,015,924	—	—	1992
—	—	262,945,873	—	—	105,161,678	—	—	1993
—	—	293,330,780	—	—	117,497,736	—	—	1994
—	—	332,148,479	—	—	128,268,321	—	—	1995
—	—	379,994,166	—	—	138,602,037	—	—	1996
—	—	388,055,579	—	—	150,217,338	—	—	1997
—	—	382,359,890	—	—	196,833,963	—	—	1998
—	—	516,511,507	—	—	287,180,881	—	—	1999
—	—	567,314,653	—	—	302,793,716	—	—	2000
—	—	596,670,546	—	—	307,759,154	—	—	CY 2001
325,235,693	56	612,495,166	611,949,508	545,658	290,068,289	289,979,919	88,370	CY 2002
347,559,643	56	618,878,264	618,188,269	689,995	294,501,371	294,413,001	88,370	CY 2003
384,817,498	2,458	667,764,123	666,972,495	791,628	301,629,772	301,627,018	2,754	CY 2004
424,513,018	68	677,208,897	676,443,486	765,411	258,299,998	258,297,244	2,754	CY 2005
543,796,325	68	705,113,877	704,108,632	1,005,245	270,419,148	270,416,394	2,754	CY 2006
609,343,619	68	745,295,437	744,071,901	1,223,536	272,301,356	272,297,952	3,404	CY 2007
633,235,481	17,091	780,625,574	777,759,275	2,866,299	265,979,385	265,975,281	4,104	CY 2008
1,255,366,186	71,557	790,292,167	787,326,462	2,965,705	246,557,048	246,552,944	4,104	CY 2009

表5-2. 國有財產總值－按財產種類別分(續3完)

(2)按非珍貴、珍貴動產不動產分

單位：新台幣千元

會計年度底	交通及運輸設備 Communication and Transportation Equipment			什項設備 Miscellaneous Equipments			有價
	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal
79年度	179,422,199	—	—	29,341,874	—	—	306,864,381
80年度	203,760,550	—	—	26,916,765	—	—	323,505,925
81年度	241,904,254	—	—	26,307,150	—	—	324,024,866
82年度	269,495,789	—	—	28,846,768	—	—	430,342,466
83年度	278,447,258	—	—	30,016,723	—	—	450,922,436
84年度	280,365,537	—	—	31,861,921	—	—	508,030,634
85年度	280,940,474	—	—	35,219,229	—	—	626,119,060
86年度	98,224,509	—	—	37,683,669	—	—	882,971,451
87年度	129,758,461	—	—	79,514,631	—	—	914,656,464
88年度	180,764,063	—	—	97,762,706	—	—	1,280,097,406
89年度	185,519,699	—	—	105,794,038	—	—	1,428,032,132
90年	193,667,652	—	—	110,019,589	—	—	1,028,279,874
91年	193,501,850	193,499,062	2,788	114,403,440	109,909,225	4,494,215	1,049,599,199
92年	194,382,963	194,380,730	2,233	115,643,541	112,512,734	3,130,807	1,032,129,856
93年	198,599,491	198,597,440	2,051	120,817,816	117,499,604	3,318,212	1,030,853,449
94年	197,879,393	197,867,898	11,495	80,552,396	77,228,841	3,323,555	1,029,131,000
95年	202,055,756	202,044,444	11,312	84,429,760	81,018,885	3,410,875	1,138,506,341
96年	209,233,343	209,219,114	14,229	86,531,117	81,942,561	4,588,556	1,107,419,473
97年	208,118,757	208,104,702	14,055	87,187,981	81,885,390	5,302,591	1,110,067,702
98年	205,092,395	205,050,490	41,905	88,296,610	82,729,038	5,567,572	1,228,788,802

Table 5-2. National Property—by Category (Cont.3 End)

(2) by Non-value & Value

Unit : NT$ 1,000

證券 Securities		權利 Rights			其他 Others			End of FY
非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	
—	—	2,521,647	—	—	54,987,525	—	—	1990
—	—	2,581,006	—	—	72,632,429	—	—	1991
—	—	2,623,759	—	—	61,257,635	—	—	1992
—	—	6,007,398	—	—	53,463,154	—	—	1993
—	—	6,516,065	—	—	170,544,178	—	—	1994
—	—	2,897,000	—	—	187,641,013	—	—	1995
—	—	2,703,299	—	—	195,125,184	—	—	1996
—	—	3,582,351	—	—	162,127,489	—	—	1997
—	—	7,934,176	—	—	167,188,056	—	—	1998
—	—	8,962,153	—	—	385,624,589	—	—	1999
—	—	4,978,496	—	—	418,746,681	—	—	2000
—	—	5,837,813	—	—	461,715,069	—	—	CY 2001
1,049,599,199	—	6,012,317	6,012,317	—	507,896,707	507,480,948	415,759	CY 2002
1,032,129,856	—	2,651,217	2,651,217	—	505,375,491	504,959,732	415,759	CY 2003
1,030,853,449	—	4,072,855	4,072,855	—	456,037,695	456,037,695	—	CY 2004
1,029,131,000	—	3,702,885	3,702,885	—	—	—	—	CY 2005
1,138,506,341	—	3,762,245	3,762,245	—	—	—	—	CY 2006
1,107,419,473	—	3,852,305	3,852,305	—	—	—	—	CY 2007
1,110,067,702	—	3,989,566	3,989,566	—	—	—	—	CY 2008
1,228,788,802	—	4,241,208	4,241,208	—	—	—	—	CY 2009

表5-3. 國有非公用財產處理概況

單位：筆；棟；新台幣千元

會計年度	總計 Grand Total		無償撥用 Appropriate without compensation		有償撥用 Appropriate for compensation	
	數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value
79年度	—	—	—	—	—	—
80年度	—	—	—	—	—	—
81年度	—	—	—	—	—	—
82年度	—	40,768,458	—	13,775,063	—	4,189,038
83年度	—	29,476,144	—	9,740,452	—	7,368,443
84年度	—	28,904,625	—	14,146,062	—	2,047,553
85年度	—	38,045,752	—	20,072,008	—	2,073,090
86年度	—	47,058,227	—	17,851,491	—	6,052,654
87年度	—	42,452,109	—	12,091,906	—	4,316,832
88年度	—	37,407,976	—	9,856,340	—	4,710,350
89年度	—	52,468,335	—	11,703,457	—	7,809,719
90年	—	58,493,068	—	14,642,596	—	11,252,647
91年	—	42,795,020	—	11,480,758	—	12,430,479
92年	—	59,959,604	—	14,919,383	—	23,097,926
93年	—	90,589,237	—	26,605,539	—	19,255,296
94年	—	73,130,200	—	23,412,736	—	3,495,361
95年	—	78,582,938	—	17,237,051	—	5,073,954
96年	—	71,574,059	—	15,228,767	—	5,742,371
97年	—	72,137,493	—	24,195,615	—	7,515,765
98年	—	67,441,219	—	15,086,578	—	3,880,462
土地	39,456	65,894,738	8,105	14,669,449	830	3,872,849
房屋	1,450	740,819	771	417,129	3	7,613
其他	—	805,662	—	—	—	—

資料來源： 財政部國有財產局。

說　　明： 1. 88年度（含）起不含原省有財產。
2. 一「筆」土地或一「棟」房屋，有二種以上不同之財產來源或管理區分及同一管理區分有非共同之使用人時，應予以分「錄」管理。
3. 自93年(含)起，加計「其他」項數值。

Table 5-3. The General Situation of Dealing with National Property in Non-public Use

Unit : Case ; Building ; NT$1,000

出售 Sale		註銷產籍 Write off Property Register		銷帳 Accounts cancellation		放領 Granting Land		FY
數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value	
—	—	—	—	—	—	—	—	1990
—	—	—	—	—	—	—	—	1991
—	—	—	—	—	—	—	—	1992
—	21,288,931	—	863	—	1,513,563	—	1,000	1993
—	10,670,774	—	680	—	1,668,984	—	26,811	1994
—	11,502,537	—	14,749	—	1,068,945	—	124,779	1995
—	13,117,267	—	18,262	—	2,758,276	—	6,849	1996
—	21,602,682	—	1,939	—	1,545,051	—	4,410	1997
—	23,696,109	—	3,013	—	2,306,410	—	37,839	1998
—	18,729,059	—	892	—	4,019,705	—	91,630	1999
—	26,091,498	—	6,815,272	—	48,389	—	—	2000
—	28,153,159	—	4,437,775	—	—	—	6,891	CY 2001
—	16,702,944	—	2,175,277	—	—	—	5,562	CY 2002
—	20,444,593	—	1,482,462	—	—	—	15,240	CY 2003
—	39,534,709	—	5,167,933	—	—	—	25,760	CY 2004
—	41,599,459	—	4,622,644	—	—	—	—	CY 2005
—	38,379,177	—	17,860,646	—	—	—	32,110	CY 2006
—	28,851,013	—	21,744,879	—	—	—	7,029	CY 2007
—	31,775,217	—	8,644,669	—	—	—	6,227	CY 2008
—	22,965,454	—	25,505,089	—	—	—	3,636	CY 2009
5,975	22,312,187	24,527	25,036,617	—	—	19	3,636	Land
229	112,821	447	203,256	—	—	—	—	Building
—	540,446	—	265,216	—	—	—	—	Others

Source : National Property Administration, Ministry of Finance.

Explanation : 1.Since 1999, the figures no longer cover assets previously classified under the provincial government.
2.If a piece of land or one unit of house has more than two kinds of property source or management division, or if there is a non-common user in one same management division, a separate recording shall be done for management purpose.
3.Since 2004, the figures of the item 'Others' were included.

表5-4. 國有非公用土地管理概況

單位：公頃；新台幣千元

會計年度底	總計 Grand Total		待勘查 Under Clear Up		待處理 Under Disposal	
	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value
79年度	223,260	476,927,841	28,763	57,950,440	14,482	69,269,793
80年度	222,777	455,092,075	34,968	67,433,937	10,699	47,863,016
81年度	224,400	581,331,661	36,098	97,610,684	10,087	68,625,559
82年度	226,285	572,082,634	32,454	82,452,284	9,591	66,237,698
83年度	227,279	576,378,543	27,304	77,891,222	9,592	67,697,281
84年度	229,256	645,107,930	21,472	63,619,827	8,740	73,814,847
85年度	236,468	660,360,941	17,030	32,521,421	8,138	67,690,714
86年度	238,411	663,762,624	12,413	25,033,768	8,133	63,779,584
87年度	229,855	732,794,079	10,550	20,968,591	46,589	75,342,128
88年度	220,833	733,459,024	18,349	24,060,127	41,785	79,245,140
89年度	235,713	785,024,204	20,636	46,803,984	708	1,525,213
90年	261,818	878,104,264	35,543	107,798,986	871	2,133,224
91年	263,780	896,612,909	33,491	88,514,409	1,180	1,921,635
92年	268,914	893,865,667	32,294	78,304,273	1,539	1,675,413
93年	269,402	861,075,392	30,836	71,805,561	1,563	1,532,337
94年	271,047	874,710,536	25,700	69,840,487	3,088	5,869,619
95年	244,599	880,841,572	28,775	85,823,188	3,163	3,768,666
96年	233,582	904,117,121	36,963	99,042,698	4,710	3,534,704
97年	228,028	883,384,242	38,521	98,325,834	4,232	3,437,642
98年	222,067	856,649,903	38,063	95,646,480	3,044	4,312,646

資料來源： 財政部國有財產局。
說　　明： 88年度底（含）起不含原省有財產。

Table 5-4. The General Situation of Land Supervision with National Property in Non-public Use

Unit : Hectare ; NT$1,000

閒置 Empty		保留 Reserve		占用 Occupied		出租 Lease		End of FY
面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	
1,116	2,865,172	11,886	248,509,967	588	4,858,432	11,422	27,473,080	1990
930	2,502,774	12,704	230,666,181	3,217	23,271,397	13,748	23,273,093	1991
754	2,893,230	15,087	294,756,596	3,422	27,766,630	15,547	28,566,833	1992
669	2,968,577	16,804	300,118,362	3,879	30,151,172	12,227	27,736,462	1993
620	2,962,710	20,939	302,709,632	5,129	35,234,490	12,000	28,352,045	1994
591	2,679,714	26,029	354,191,564	9,790	53,362,458	11,491	31,211,901	1995
592	5,507,781	35,264	367,812,167	12,827	89,018,917	11,674	32,238,113	1996
623	5,856,272	40,038	374,952,518	14,171	96,331,325	12,153	32,541,794	1997
1,272	7,936,714	42,656	422,251,525	42,542	119,392,747	36,172	43,833,440	1998
904	7,411,716	44,231	415,163,113	45,941	122,824,946	48,000	51,871,634	1999
10,084	46,488,344	49,750	437,663,554	73,018	162,124,735	61,843	65,933,302	2000
11,742	49,198,820	47,908	435,602,985	70,536	163,033,555	74,848	92,435,888	CY 2001
13,339	49,729,072	47,382	437,940,155	66,565	185,517,034	80,467	96,509,194	CY 2002
15,047	56,945,717	46,978	453,258,154	64,161	166,347,912	83,630	97,526,262	CY 2003
17,943	51,237,824	48,203	475,232,058	60,238	122,689,367	95,599	103,907,564	CY 2004
23,893	56,625,057	57,786	491,575,099	48,160	102,728,304	100,621	109,173,220	CY 2005
17,626	56,529,243	53,056	489,935,477	43,395	99,438,556	88,560	104,969,118	CY 2006
10,506	51,672,708	57,022	499,492,671	34,170	95,070,344	81,228	113,379,216	CY 2007
10,967	53,186,064	55,103	479,376,554	33,333	94,324,752	77,247	110,857,634	CY 2008
13,304	55,454,829	54,045	457,645,262	31,183	88,732,306	74,769	109,314,863	CY 2009

Source：National Property Administration, Ministry of Finance.
Explanation：Since 1999, the figures have been compiled without including assets previously classified under the rovincial government.

表5-4. 國有非公用土地管理概況(續1完)

單位：公頃；新台幣千元

會計年度底	借用 Borrowing		委託經營 Operation of Entrusting		委託管理 Management of Entrusting	
	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value
79年度	1,215	491,615	18,836	5,331,202	134,952	60,178,140
80年度	1,214	573,838	19,319	5,307,546	125,950	54,098,086
81年度	1,215	643,479	18,755	6,732,421	123,406	53,531,552
82年度	1,197	756,435	18,675	6,584,445	130,760	54,190,834
83年度	1,197	664,726	18,641	6,539,743	131,756	53,354,019
84年度	1,198	921,489	18,481	8,993,256	131,379	55,389,423
85年度	1,197	699,756	18,463	8,913,645	131,215	55,092,866
86年度	1,197	568,780	18,448	8,901,740	131,167	54,961,747
87年度	1,199	413,729	18,396	10,088,861	30,418	31,724,893
88年度	1,201	1,638,092	—	5	20,400	30,354,572
89年度	1,215	2,335,409	248	207,950	18,188	21,705,836
90年	1,241	2,811,154	301	234,095	18,781	22,231,421
91年	1,211	8,683,485	222	403,436	19,801	22,626,377
92年	1,205	1,794,400	144	3,392,368	23,673	27,493,382
93年	1,222	2,259,655	203	4,260,660	13,363	22,995,773
94年	1,257	2,305,458	237	4,721,593	10,067	25,755,380
95年	1,339	1,823,825	248	4,630,704	8,210	28,359,728
96年	1,011	2,271,795	265	5,406,081	7,482	29,265,424
97年	1,086	3,507,556	258	5,223,097	7,042	29,896,733
98年	1,085	4,099,550	210	5,129,306	6,117	28,585,351

Table 5-4. The General Situation of Land Supervision with National Property in Non-public Use (Cont.1 End)

Unit : Hectare ; NT$1,000

備供開發 To Be Developed		採取土石 Quarrying		設定地上權 Superficies		改良利用 Improvement		End of FY
面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	
—	—	—	—	—	—	—	—	1990
—	—	—	—	—	—	28	102,207	1991
—	—	—	—	—	—	29	204,677	1992
1	681,689	—	—	—	—	28	204,676	1993
1	681,640	—	—	—	—	100	291,035	1994
2	622,220	—	—	—	—	83	301,231	1995
1	607,183	—	—	—	—	67	258,378	1996
1	576,345	—	—	—	—	67	258,751	1997
4	647,243	—	—	—	—	57	194,208	1998
3	646,640	—	—	—	—	19	243,039	1999
—	—	5	3,267	—	—	17	232,610	2000
—	—	24	5,361	3	734,342	20	1,884,433	CY 2001
—	—	24	3,930	4	1,192,386	94	3,571,796	CY 2002
—	—	32	4,795	4	1,192,386	208	5,930,605	CY 2003
—	—	32	5,310	4	1,464,970	197	3,684,313	CY 2004
—	—	30	5,013	5	1,467,084	202	4,644,222	CY 2005
—	—	23	2,717	4	1,341,640	200	4,218,710	CY 2006
—	—	25	6,722	5	1,421,509	195	3,553,249	CY 2007
—	—	30	7,973	5	2,862,040	204	2,378,363	CY 2008
—	—	26	7,013	5	2,862,040	216	4,860,257	CY 2009

參、財政統計名詞解釋

III. Explanation of Key Terms in Financial Statistics

參、財政統計名詞解釋

一、財政收支

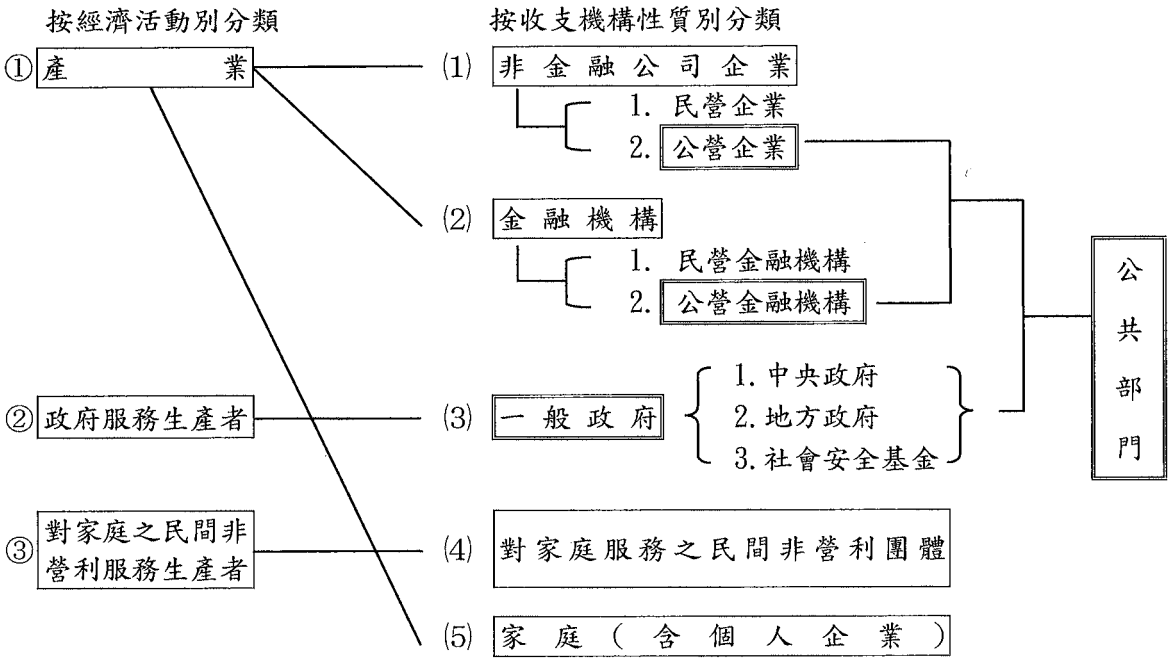
㈠有關收支之範圍方面：

本年報所稱之政府收支有廣義與狹義兩種涵義，廣義的政府收支範圍，包括各級政府機關以及公營事業等之各項收支的總額，通常稱為公共部門收支。狹義的政府收支則指各級政府總預（決）算所列歲入歲出總額及社會安全基金，通常稱為一般政府收支。本年報所列各級政府收支，僅包含中央、地方政府的收支彙編。

我國預算法原將債務之增加、減少列為政府收支，惟於 87 年 10 月 29 日修正相關條文，將債務增減劃出政府歲入歲出，並自 88 年下半年及 89 年度起依修正後預算法編製預算，本年報嗣於 88 年版起追溯修正各級政府歲入歲出淨額歷史表列，以利參用。

全國經濟活動的交易主體，依國民會計制度分類可作雙重分類，即一方面按經濟活動別分類，而另一方面又按收支機構性質別分類（如次圖）

全國經濟活動交易主體



上圖右邊，按收支機構性質別分類之內容中，將公營企業、公營金融機構及一般政府，此三部門合併即為公共部門。

㈡有關預算種類方面：

1.**總預算**：總預算係政府根據施政計畫預估未來一定期間（通常為 1 年）之收支計畫書。根據預算法第 17 條規定，政府每一會計年度各就其歲入與歲出、債務之舉借與以前年度歲計賸餘之移用及債務之償還全部所編之預算為總預算。我國中央及各級地方政府均各自編立總預算，所稱總預算歲入、歲出，係以所屬各單位預算之歲入、歲出之總額及附屬單位預算有關盈餘或賸餘之應解庫額、虧損之由庫撥補額與資本之由庫增撥或收回額等應編入部分彙編成之。預算依編製階段可分為：概算、總預算案、法定預算及分配預算。財政統計所列總預算，除另有註明者外，均指法定預算。

會計年度之開始、終了及名稱如次：

⑴42 年度以前均與日曆年完全相同。

⑵43 年度至 47 年度，以當年 7 月 1 日開始，至次年 6 月 30 日終了。43 年 1 至 6 月，單獨稱為 43 年上半年。

⑶49 年度至 88 年度，以上年 7 月 1 日開始至當年 6 月 30 日終了。因此並無 48 年度。

⑷自 88 年下半年起為將原會計年度起迄時間調為曆年制，乃編列一次 1 年 6 個月之預算，由 88 年 7 月 1 日起至 89 年 12 月 31 日止，稱之 88 年下半年及 89 年度，以銜接調整新舊會計年度。

⑸90 年度以後均與日曆年完全相同。

2.**附屬單位預算**：為特種基金（如營業事業機關及公務機關中的作業組織等）以歲入、歲出的一部（即盈餘的應解庫額及虧損之由庫撥補額與資本之由庫增撥或收回額等）彙編入總預算內。

3.**追加減預算**：指法定預算在年度進行中之追加或追減。依我國預算法規定，各機關因⑴依法律增加業務或事業致增加經費時，⑵依法律增設新機關時，⑶所辦事業因重大事故經費超過法定預算時，⑷依有關法律應補列追加預算時，得請求提出追加歲出預算，並由中央財政主管機關籌劃財源平衡之。又法定歲入有特別短收之情勢，不能經由行政院會議之決議，須呈請總統以命令裁減經費調整時，應由中央財政主管機關籌劃抵補，並由行政院提出追減歲入預算。

4.**特別預算**：凡遇國防緊急設施或戰爭、國家經濟重大變故、重大災變，以及不定期或數年一次之重大政事等，行政院得於年度總預算外，向立法院提出有別於一般施政之預算計畫，即稱特別預算。其審議程序與總預算相同。其決算之編造，送審亦相同。惟跨越兩年度以上者，其收支應分年編送年度會計報告。

㈢有關預算結構方面：

1.**經常門收支**：經常門收支係指除去需償還收支及增減（或移轉）公有財產（含政府囤儲存貨）收支部分後之收支。依預算法規定、歲入歲出除資本門收支外為經常門收支。經常門收入主要包括稅課收入、規費、罰款、附屬事業盈餘及收入、財產孳息及經常移轉收入等；經常門支出主要包括公務員薪資、每年定期必須之貨品及勞務購買支出、債務付息及經常移轉支出等。

2.**資本門收支**：政府因減少資產及收回投資而發生的收入為資本門收入。政府因增置或擴充、改良資產及增加投資而發生的支出為資本門支出，故資本門收入包括財產售價、作價、增值及投資收回等，資本門支出包括購置固定財產、取得權利及投資等支出。

3.**普通基金**：係指歲入供一般用途的基金，總預算中除屬於特種基金之預算外，均為普通基金之預算，如公務機關或各級公立學校的預算等。

4.**特種基金**：係指歲入供特定用途的基金。特種基金又分為 6 類：

⑴營業基金：供營業循環運用者。

⑵債務基金：依法定或約定之條件，籌措財源供償還債本之用者。

⑶信託基金：為國內外機關、團體或私人之利益，依所定條件管理或處分者。

⑷作業基金：凡經付出仍可收回，而非用於營業者。

⑸特別收入基金：有特定收入來源而供特殊用途者。

⑹資本計畫基金：處理政府機關重大公共工程建設計畫者。

其中債務基金、作業基金、特別收入基金及資本計畫基金屬於「非營業特種基金」。

㈣有關政府收支各階段統計方面：

1.**概算**：為各機關依其年度施政計畫、初步估計的收支。

2.**總預算案**：由某級政府之預算主管機關，審核並彙編上述各概算而成，惟尚未經過立法程序的預算。

3.**法定預算**：經過立法程序並經公布的預算，一般又簡稱為預算數。

4.**分配預算**：為各機關依照法定預算按施政計畫進度按月或按期分配的預算。

5.**決算**：為每一會計年度財政收支計畫實施的結果，亦即預算執行的最後報告。總決算包括總預算與追加減預算的執行結果，以權責發生基礎編製。但跨越兩個年度以上之特別預算，在非決算年度時，則採收付實現基礎編製。

6.**決算審定數**：總決算經審計機關審核後，乃編製最後審定數，一面解除各機關首長的財務責任，另一面完成事後監督，並提供往後年度編製預算的參考資料。本刊所列統計數字，如未特別註明者，均以決算審定數為準。

7.**各級政府歲入歲出淨額**：指各級政府歲入歲出（包括總決算、特別決算），並經扣除政府間移轉收支重複列計部分。

8.**公共部門歲入歲出淨額**：將一般政府歲入歲出（包括總決算、特別決算）與附屬單位決算歲入歲出彙總，經扣除各決算間之解庫或庫撥等重複列計部分後即為公共部門歲入歲出淨額。

㈤有關預算執行與決算方面：

預算的執行係根據分配預算辦理，但年度進行中由於施政的推展或情事的變更，原預算難免發生不足或不能適應的情況，因此有預備金、預算流用、預算緊縮、追加預算及特別預算彈性處理。

1.**預備金**：預備金為預算中的準備科目，專供原有預算科目不敷支應時為之挹注。分為第一預備金及第二預備金 2 種，第一預備金編列於各公務機關單位預算中，數額不得超過其經常支出總額百分之一，動支時須經上級機關核定，並轉請行政院主計處備案。第二預備金於總預算中設定，各機關申請動支須經行政院核准，其每筆數額超過 5 千萬元者應先送立法院備查，但因緊急災害動支者不在此限。預備金均列為經常門歲出預算，但動支結果則依其支出性質分經常門或資本門科目列入決算。

2.**預算的流用**：各機關的歲出分配預算，其計畫或業務科目之各用途別科目，如其中有一科目經費不足，而他科目有賸餘時，可以互相流用，但不得流用為用人經費，且流用的範圍最高不得超過預算數百分之三十。

3.**預算的緊縮**：在預算執行時，如遇國家發生特殊事故而有裁減經費之必要時，得經行政院會議決議，呈請總統以令裁減各機關經費。

4.**收付實現數**：表示已收到的歲入及已支付的歲出。

5.**權責發生數**：屬應收應付款項，須留待以後年度繼續處理。會計年度結束後，各機關已發生尚未收得之收入，應即轉入下年度列為以前年度歲入應收款；其經費未經使用者，應即停止使用，但已發生而尚未清償之債務或契約責任部分，於年度結束後 10 日內檢同契約或證明文件，報經行政院核定，得轉入下年度列為以前年度歲出應付款。

㈥其他：

1.**財政統計**：為陳示一國財政狀況之統計，其範圍比照會計法規定，包括各級政府之普通公務、特種公務、公有事業、公有營業及非常事件等之會計事務，亦即包括政府預決算收支統計、公庫收支統計、債務統計、賦稅統計及國有財產統計等。

2.**歲入與歲出**：自 88 年下半年及 89 年度起依修正後預算法，歲入指政府在一會計年度內之一切收入，債務之舉借及以前年度歲計賸餘之移用不包括在內。歲出指

政府在一會計年度內之一切支出，債務之償還不包括在內。政府歲入及歲出均應編入預算，依我國預算法規定，下列事項均須先編入歲入（出）或相關預算方可辦理：

⑴政府徵收賦稅、規費及因實施管制所發生之收入，或其他有強制性之收入（但法律另有規定者不在此限）。

⑵政府動用公款、處分公有財物或投資行為。

⑶政府大宗動產、不動產之買賣或交換。

⑷政府增加債務（但國庫券及短期借款不在此限）。

3.**餘絀**：歲入與歲出之差額稱餘絀，正數為賸餘，負數為短絀。

4.**會計年度**：為便於管理分析政府之歲入歲出所訂定之起訖期間，一般均以 1 年為期，我國預算法對於政府會計年度之規定曾修正變動數次（請參閱（二）之 總預算），自 90 年度起與曆年完全相同。

5.**各級政府歲入與歲出淨額**：將各級政府總預算（包括追加減預算）及特別預算項下之歲入歲出，根據預決算或會計報告之歲入歲出總額彙集後，因各級政府間有移轉收支等重複列計部分，故為歲入與歲出毛額，經扣除重複列計部分後，即為歲入與歲出淨額。

6.**歲入按來源別**：為政府歲入分類之一種，依預算法規定歲入必須按來源別科目分類，以便整理彙編及審議與監督。中央政府歲入來源別計分稅課收入等 11 大類(詳預算書)，財政統計為便於閱覽，除將重要科目單獨列示外，其餘科目則合併為一項，稱為其他。財政統計與預算科目對照如次：

財政統計科目	預 算 科 目
稅課收入	稅課收入
獨占及專賣收入	獨占及專賣收入
工程受益費收入	工程受益費收入
罰款及賠償收入	罰金罰鍰及怠金、沒入及沒收財物、賠償收入
規費收入	行政規費收入、司法規費收入、使用規費收入
信託管理收入	信託管理收入
財產收入	財產孳息、財產售價、財產作價、投資收回、廢舊物資售價
營業盈餘及事業收入	營業基金盈餘繳庫、非營業特種基金賸餘繳庫、投資收益
協助收入	地方政府協助收入
捐獻及贈與收入	捐獻收入、贈與收入
其他	學雜費收入、雜項收入

7.**歲出按政事別**：為政府歲出分類之一種，與機關別、業務計畫別、用途科目別、職能別及經濟性分類等，均為預算法規定歲出必須分類科目。中央政府歲出政事別計分政權行使支出等 35 大類。在政事計畫之整理、審議、監督及考核等方面，詳細分類有其必要，但在一般統計觀察上，詳細往往不得要領，故財政統計將上述 35 類歸併為一般政務支出、國防支出、教育科學文化支出、經濟發展支出、社會福利支出、社會發展及環境保護支出、退休撫卹支出、債務支出、一般補助及其他支出(或稱雜項支出)等 9 類，其與預算科目對照如次：

財政統計科目	預 算 科 目
一般政務支出	政權行使、國務、行政、立法、司法、考試、監察、民政、外交、財務、邊政、僑務等支出
國防支出	國防支出
教育科學文化支出	教育、科學、文化支出
經濟發展支出	農業、工業、交通及其他經濟服務支出
社會福利支出	社會保險、社會救助、福利服務、國民就業、醫療保健等支出
社區發展及環境保護支出	社區發展、環境保護等支出
退休撫卹支出	退休撫卹給付、退休撫卹業務支出
債務支出	債務付息、還本付息事務等支出
一般補助及其他支出 (或稱雜項支出)	專案補助支出、平衡預算補助支出、 第二預備金、其他支出

8.**歲入歲出按經濟性分類**：政府歲入歲出按經濟性分類之目的，在於提供檢查政府活動的經濟效果所需之資料，以達成分析政府歲入歲出對其他經濟部門或整體經濟所生效果與關係。我國經參照國際貨幣基金訂定之經濟性分類及配合新制國民會計政府帳科目分類需要，特別就歲出部分於預算編製辦法中增訂「公務機關預算支出按職能及經濟性綜合分類表」分行各機關實施。分類科目及其範圍說明詳參閱中央總預算編製辦法附件「各機關支出按職能及經濟性分類應行注意事項」。惟財政收支統計中則按國際貨幣基金訂定之歲入歲出分類僅作主要科目之統計如次：

歲　　入	歲　　出
經常收入	經常支出
賦稅收入	購置勞務及貨品支出
所得稅	利息支出
財產稅	補助金及其他經常移轉
貨物及勞務稅	資本支出
國際貿易稅	土地購入
其他稅課收入	固定資產及權利
非賦稅收入	資本移轉
財產收益	
管理費、規費收入	
罰款及賠償收入	
其他非稅課收入	
資本收入	

9. **歲出按職能分類**：政府支出按職能分類即按其所達成特定目的予以分類，期使公眾瞭解政府服務的性質，以及公共支出分配於各項服務之情況，故職能分類與政事分類性質較相近，計分為一般公共事務支出、防衛支出、公共秩序與安全支出、教育支出、保健支出、社會安全與福利支出、住宅及社區服務支出、娛樂、文化與宗教支出、燃料與能源支出、農、林、漁、牧業支出、礦業、製造業及營造業支出、運輸及通信支出、其他經濟服務支出、環境保護支出及其他支出等 15 大類，至於各類包括範圍說明及與政事別分類對照，詳參閱中央總預算編製作業手冊「各機關支出按職能及經濟性分類應行注意事項」。
10. **政府儲蓄**：政府經常收入減經常支出之餘額，即為政府儲蓄。一般即作為資本支出之財源。
11. **政府歲出規模**：指各級政府歲出淨額對國民(內)生產毛額之比率，用以顯示一般政府活動在整個國家經濟運作中之影響程度。

二、公庫收支及債務

㈠**公庫收支**：指公庫為政府經營現金、票據、證券及其他財物之收納支撥結果，可以顯示政府之財力盈虛、功能活動、資源分配狀況。公庫收支之統計採收付實現基礎，收入以經各級公庫代理機關收納者為準，支出以經各級公庫代理機關兌付或集中支

付機關簽開支票者為準。

㈡**預算外收支**：指公庫收支統計中政府收支未予計入預算總額或未經正常預算程序者。預算外收支可分為兩類，一為其收支性質應屬政府活動範圍，惟未經預算程序，如以前年度歲入退還及歲出收回等，至期間終了即行列入決算者；一為暫列收支帳目，至期間終了即轉出不列入決算者，如國庫券及短期借款淨收入、暫收款、預付款、保管款等。惟自 88 年下半年及 89 年度起，尚包括公債、借款及債務還本在內。

㈢**國庫券淨收入**：政府為調節國庫收支所發行之國庫券，其償還期限不得超過 364 天，財政部及中央銀行均得隨時買賣國庫券，是以國庫券之發行及償還可同時進行，國庫收支表報刊載特定期間國庫券之發行狀況，乃以發行額與償還額抵減後之餘數登帳，不論正負，均稱國庫券淨收入。

㈣**公庫出納整理期間**：各機關經收之歲入各款，均應於年度終了以前繳庫，其已收因故未於上項規定期限內解庫者，應洽經財政部同意後始得延長繳庫日期，至遲於年度終了後 15 日（營業盈餘一個月）以前解繳。各機關經費，在每年年度終了前已發生之債務或契約責任，經主辦會計人員詳加審核後，得延年度終了後 15 日，但國防部所管軍費支出，則得延至 20 日截止支付。自年度結束後至上述日期為公庫出納整理期間，其收支仍列作當年度之收支。

㈤**公債發行及借款**：

1. **公債**：公債指各級政府為籌集一般施政或建設所需資金而募集之債。我國習稱之公債，指中央政府在臺發行公債及地方政府發行公債。公債名稱迭有變更，38 年開始發行愛國公債，47 年度起以曆年命名稱短期公債，53 年度改按年度命名，61 年度起除原來發行年度公債外，迭增各種專供特定經濟建設所需資金之建設公債，62 年度起省市政府亦開始發行建設公債，中央政府於 65 年度將以往實際發行至 62 年度止之年度公債改為中央政府建設公債，嗣後均稱中央政府建設公債，並自 81 年度起分甲、乙兩類，甲類公債指支應非自償之建設資金，乙類公債指支應自償之建設資金。
2. **借款**：指各級政府以契約形式向國內外所借之長、短期款項。
3. **政府債務**：指政府為籌措收支差絀之財源，而對政府以外部門洽借之直接債務，截至某一時點之累計結欠數。不包括其附屬事業舉借之債務，政府擔保之或有債務，及政府內部互欠債務。根據政府總決算平衡表內，負債科目中之應付債款部分，包括銀行借墊款、內債及外債（即直接外債）稱為政府債務。而不包括暫收款、保管款、代收款、預收款、歲出應付款等項。至於國庫券亦屬政府之短期債務，但其目的並非全為調節國庫收支，且未列入預決算。故如包括國庫券債務，應稱廣義之政府債務。

4. **公債依存度**：指公債收入占政府歲出之比率，用以衡量政府財政支出依賴公債收入之程度。
5. **公債餘額**：政府以發行證券方式向民間承借之直接債務，截至某一時點尚未償還之數額。公債餘額僅指本金而言，利息不計在內，除非宣告逕轉為本金。

三、賦稅

㈠有關賦稅收入分類方面：

1. **賦稅收入**：指政府為達成公共目標，所需之財源依法律向人民（包括對人與對物）徵課之部分所得收入。其性質具強制性、無對價、及不須償還。其方式為稅捐稽徵機關直接徵課或委託代徵，預算科目上包含稅課收入、獨占及專賣收入，惟自91年度起，稅課收入中營業稅內之金融保險業營業稅移撥至金融重建特種基金；獨占及專賣收入因我國加入世界貿易組織，實施菸酒稅法後已廢止，改課菸酒稅納入稅課收入內，至隨菸品課徵之健康福利捐則直接撥入特種基金專用。故現行賦稅收入包含稅課收入、金融保險業營業稅及健康福利捐。
2. **國稅**：稅課收入依據財政收支劃分法規定，劃歸中央政府財政之各項稅目，稱之為國稅。現行國稅包括所得稅、遺產及贈與稅、關稅、營業稅、貨物稅、菸酒稅、證券交易稅、期貨交易稅、礦區稅等。礦區稅自92年12月31日起改徵收礦產權利金不納入國稅。
3. **直轄市及縣（市）稅**：稅課收入依據財政收支劃分法規定，劃歸直轄市政府或縣（市）政府財政之各項稅目稱之為直轄市及縣（市）稅，現行直轄市及縣（市）稅包括土地稅、房屋稅、使用牌照稅、娛樂稅、契稅、印花稅等。
4. **中央政府賦稅收入**：指中央政府歲入中稅課收入與獨占及專賣收入部分，亦即賦稅收入中實際列入中央政府之收入部分。按國稅收入未必全部列入中央政府歲入，如國稅中所得稅、貨物稅總收入百分之十；營業稅總收入減除依法提撥之統一發票給獎獎金後之百分之四十由中央政府統籌分配給直轄市、縣(市)及鄉(鎮、市)，惟自91年度起金融保險業營業稅分離單獨列示撥入特種基金，不列入營業稅總收入內；遺產及贈與稅和菸酒稅，依財劃法規定分配給直轄市、市及鄉(鎮、市)；另隨菸品課徵之健康福利捐，直接撥入特種基金專用，不列入中央政府收入。
5. **直接稅**：直接稅在經濟學上一般指賦稅負擔不能轉嫁者之稅目，能轉嫁者為間接稅。在國民會計上對於經計入產業成本之賦稅均屬間接稅，故我國現行國民會計，直接稅僅包括所得稅、遺贈稅、證券交易稅、期貨交易稅、契稅、土地增值稅等項及其附徵之教育捐，其餘各稅為間接稅。另在稅務行政上，認為直接稅係向投資所得、商業或職業行為所得課稅者，一般係按納稅人名冊來課徵者；而間接稅

係向私人消費及財產移轉所得課徵者，係於某種特定行為發生時予以課徵。故賦稅統計中之直接稅僅包括所得稅、礦區稅、遺產及贈與稅、證券交易稅、期貨交易稅、土地稅（含田賦、地價稅及土地增值稅）、房屋稅、契稅等及附徵之教育捐，其餘各稅為間接稅。

6. **間接稅**：間接稅一般指賦稅負擔能轉嫁之稅目。詳參閱直接稅。

7. **教育捐**：指縣市地方政府為籌措教育文化科學支出財源，在縣市稅課中不超過原稅捐百分之三十比率範圍內附徵之地方教育捐。

8. **實物抵繳**：指遺產及贈與稅應納稅額在 30 萬元以上，納稅義務人確有困難，不能一次繳納現金時，就現金不足繳納部分申請以在中華民國境內之課徵標的物或納稅義務人所有易於變價及保管之實物一次抵繳。

㈡**有關查定與實徵方面**：

1. **查定數**：指稅捐稽徵機關應行徵收之稅款數額，包括由稅捐稽徵機關按稅籍底冊或查得資料核定應徵收之稅捐、納稅義務人申報繳納之稅捐、扣繳稅款、補申報稅款、核定補徵或更正稅款等，但不包括短估金、滯報金、怠報金、滯納金、利息等。

2. **實徵毛額**：指稅捐稽徵機關所徵起之本年度稅款及補徵以前年度之舊欠稅款、尚未扣除退稅款者。

3. **實徵數**：指本年度實徵數與以前年度實徵數之合計，其中本年度實徵數指本年度各項稅捐徵起數減除於本年度開徵屬本年度稅款之退稅數。以前年度實徵數，指以前年度各稅於本年度徵起數減除本年開徵屬以前年度稅款之退稅數。

4. **實徵淨額**：指各項稅捐在本年度內之徵起數減除退稅數，不論開徵屬本年度或以前年度均包括在內。亦即實徵毛額減除全部退稅數，亦等於實徵數減除退還以前年度歲入款（即以前年度徵起之稅款於本年度辦理退稅數）。

5. **退稅**：指已徵起稅款之退還數。亦即納稅義務人已付之稅款超過應付之稅款時，政府對其所為之退還數。納稅義務人對於因適用法令錯誤或計算錯誤溢繳之稅款，以及生產外銷產品所用進口原料所繳納之進口稅捐、或外銷產品在出口前所繳之貨物稅等，經申請或逕行核定退還之稅款。依退稅款年度包括本年度開徵屬本年度稅款之退稅數，本年度補徵屬以前年度稅款之退稅數，及以前年度開徵之稅款於本年度內辦理退稅數（即退還以前年度歲入款）等 3 項。

6. **沖稅**：指記帳稅捐之沖銷。生產外銷貨品所用原料進口稅捐，如進口時辦妥稅額記帳者，於產品外銷後所申請沖銷之稅款。

㈢**其他**：

1. **促進產業升級之稅捐減免**：稅捐減免指部分或全部納稅義務之免除。為促進產業

升級，加速發展經濟，政府訂定促進產業升級條例，凡合乎規定者均可減免納稅義務，減免稅目有所得稅、印花稅、土地增值稅、契稅等多種。惟於 98 年 12 月 31 日施行期滿。

2. **所得總額**：綜合所得稅納稅義務人依所得稅法規定申報之全年各類所得金額，計包括營利所得、執行業務所得、薪資所得、利息所得、租賃所得及權利金所得、自力耕作漁牧林礦所得、財產交易所得、競技競賽及機會中獎獎金、退職所得及其他所得等 10 類，但不包括現役軍人薪餉、國中（小）以下教職員薪資等免納所得稅部分之所得，亦不包括因所得總額未達各項扣除額等而未申報者之所得，故在稅務行政上通稱之所得總額實際上為應稅所得總額。

3. **所得淨額**：所得總額經減除免稅額及各項扣除額後，即為應稅所得淨額，在稅務行政上簡稱所得淨額，作為按稅率計算應納綜合所得稅額的依據。

4. **賦稅負擔率**：指賦稅收入對國內生產毛額之比率，一般用以衡量一國國內租稅負擔輕重之標準。

5. **社會安全捐**：指雇主（含政府以雇主身分為政府員工繳納）及被保險者各項社會保險之保費及提繳退休金支出。

6. **平均每人稅負**：指平均每人所負擔之賦稅金額。通常以年為期間，而以年度賦稅收入數除以該年年中人口數表示。

7. **徵課費用**：指賦稅稽徵所需之費用，亦即稽徵成本。其中包括稅務稽徵機關之人事、業務、旅運等直接費用及稽徵業務有關之行政管理、資料管理及稅務管理等間接費用。

8. **查(核)定開徵數**：指「本年度」查核定開徵（稅款開徵之始日在本年度以內者）及「以前年度」結轉（查核定開徵稅款開徵之始日在上年度 12 月 31 日（含）前，未逾徵收期間仍未徵起者）之本稅及罰鍰案件之件數及金額。

9. **未徵數餘額**：指開徵數減除實徵數、減免註銷數、逾徵收期限數、逾核課期限數後尚未徵起之件數及金額。

10. **違章漏稅案件及財務罰鍰**：指納稅義務人因違反稅法而發生違章漏稅之案件及須繳納之財務罰鍰金額。

四、關務

㈠**沖退稅**：指依外銷品沖退原料稅捐辦法之規定，加工品外銷後，准予退還其使用進口原料已繳之稅捐。其加工原料應徵之稅捐，如屬繳現者，外銷後准予退現，稱為退稅；如屬記帳者，外銷後准予沖銷，稱之為沖稅。可以申請沖退稅捐之廠商為原料供應商、產品出口商及加工廠商，申請沖退稅有進口稅及貨物稅。

㈡**緝私案件及價值**：海關依據海關緝私條例執行查緝任務，如抄檢船舶、查驗貨物、行李、郵包，並派艦艇在海上或港內巡邏，查緝所獲走私漏稅之案件數及沒入之貨物價值。

五、國有財產

㈠**國有財產**：國家「依據法律規定」，或「基於權力行使」，或「由於預算支出」，或「由於接受捐贈」所取得之財產為國有財產；「凡不屬於私有或地方所有之財產」，除法律另有規定外，均應視為國有財產。

1.「**依據法律規定**」：係指依其他法律規定由國家取得其財產權。

2.「**基於權力行使**」：係指國家基於公權力之行使，經接收、沒收或徵收而取得財產權。

3.「**由於預算支出**」：係指依預算撥款而營建或購置財產。

4.「**由於接受捐贈**」：係指國內外以中華民國政府為對象而捐贈財產。

5.「**凡不屬於私有或地方所有之財產**」：係指未經登記之不動產或未確定權屬為私有或地方所有之財產。

㈡**國有財產之範圍，依據國有財產法規定如下**：

1.**不動產**：係指土地及其改良物暨天然資源。其中土地改良物分為建築改良物及農作改良物2種，前者係指附著於土地之建築物或工事，後者係指附著於土地之農作物及其他植物與水利土壤之改良；天然資源，係指原始森林、天然氣、地熱、溫泉、水資源、地下資源及海底資源等。其中，經相關權責機關核定為古蹟者，或具文化性、歷史性、藝術性之不動產，經管理機關認定，或經其主管機關會同相關權責機關認定之不動產為珍貴不動產。

2.**動產**：係指機械及設備、交通運輸及設備，暨其他雜項設備。各項動產以耐用年限在2年以上，且其價值在一定金額以上者為限。其中，具文化性、歷史性、藝術性或稀有性之古物、民俗文物、藝術品、圖書、史料及自然物等，經管理機關認定之動產，或因屬性認定有爭議，陳經管理上項動產各機關之主管機關會同相關權責機關認定之動產為珍貴動產。動產之詳細分類，依照行政院頒行之「財物標準分類」規定辦理。

3.**有價證券**：指國家所有之股份或股票及債券。

4.**權利**：指地上權、地役權、典權、抵押權、礦業權、漁業權、專利權、著作權、商標權及其他財產上之權利。

5.**上述範圍以外，尚有下列國有財產，其保管或使用，依其他有關法令辦理**：

⑴軍品及軍用器材。

⑵圖書、史料、古物及故宮博物。

⑶國營事業之生產材料。

⑷其他可供公用或應保存之有形或無形財產。

㈢**國有財產依規定區分為公用財產與非公用財產兩類：**

1.**公用財產**：包括公務用、公共用及事業用之國有財產。

⑴公務用財產：各機關、部隊、學校、辦公、作業及宿舍使用之國有財產均屬之。

⑵公共用財產：國家直接供公共使用之國有財產均屬之。

⑶事業用財產：國營事業機關使用之財產均屬之。但國營事業為公司組織者，僅指其股份而言。

2.**非公用財產**：係指公用財產以外可供收益或處分之一切國有財產。

Ⅲ. Explanation of Key Terms in Financial Statistics

A. Government Revenues and Expenditures

1. Scope of revenues/expenditures:

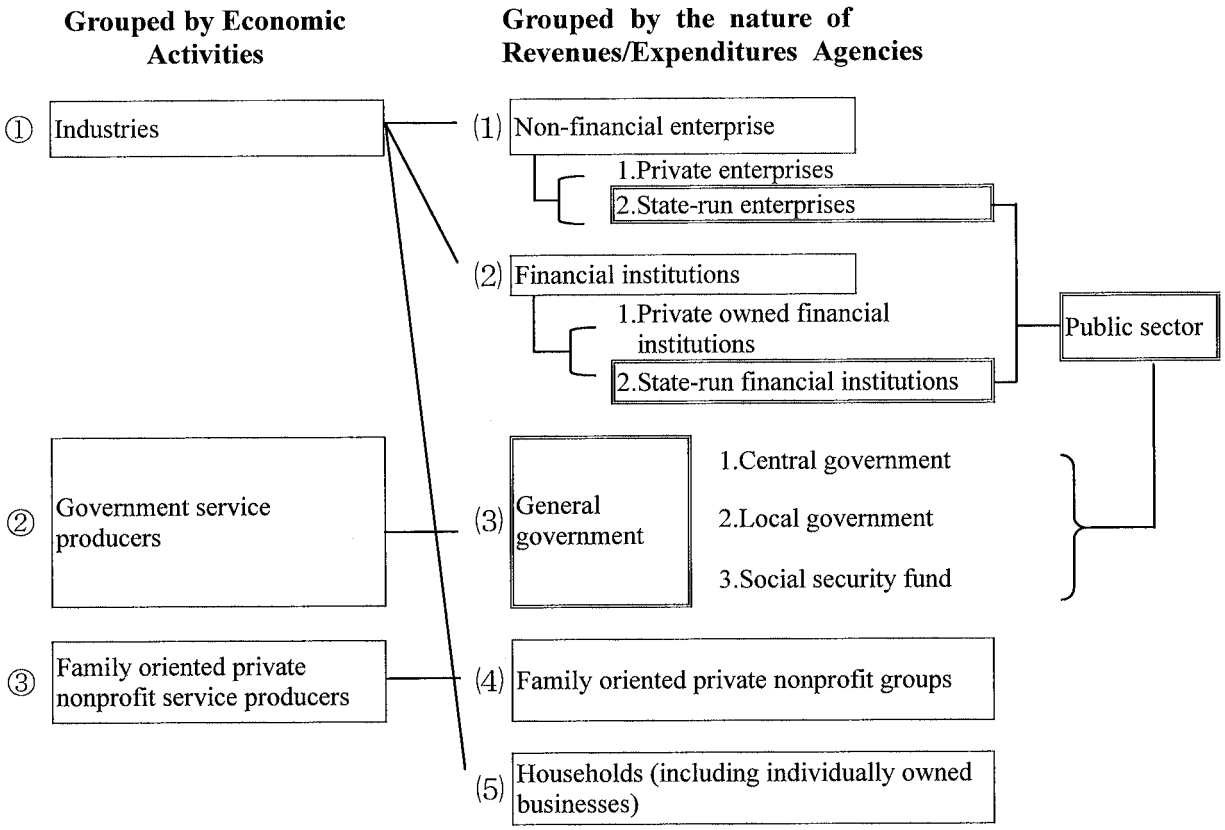
The term "government revenues/expenditures" as referred to in this publication includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by government agencies of all levels as well as state-run enterprises, and is commonly referred to as public departmental revenues/ expenditures. The narrow definition of government revenues/expenditures pertains to the total amount of revenues and expenditures at all levels of government and the social security fund. This is commonly referred to as general government revenues/expenditures. The excerpts in the yearbook of various government revenues/expenditures only include central government and local government.

The previous Government Budget Law of Taiwan recognized the increase and decrease of government liabilities as a part of government revenues and expenditures. The legislative amendment of October 29, 1998 separated the increases or decreases in government liabilities from government revenues/ expenditures and has the government fiscal budget compiled according to the amended legislation beginning from the second half of 1999 and for fiscal year 2000. The yearbook contains pertinent statistics compiled in accordance with the government fiscal budget administration law as last amended in 1999, with retroactive history charts prepared for comparison purposes.

The transaction corpus of nationwide economic activities can be divided into two categories according to the national accounting system, which contains grouping by economic activities on the one hand, and grouping by the nature of revenues/expenditures agencies on the other, as shown in the diagram below.

The entries to the right in the above diagram that are grouped by the nature of revenues/expenditures agencies have the three sectors of state-run enterprises, state-run financial institutions and general governmental grouped into one as the public sector.

Transaction Corpus of Nationwide Economic Activities



2.Fiscal budget classification:

(1)Total budget: Total budget pertains to a revenues/expenditures plan drafted by the government for a future period, most often on a yearly basis, in support of its administration plans. As provided for under Article 17 of the Government Budget Law, total budget includes annual fiscal year revenues/expenditures, liability accruement, and the appropriation of previous fiscal surplus and liability repayment that compiled by the government. In Taiwan, the central government and local governments each compile their own total budget, in which the so-called total revenues and expenditures is compiled by the sum of revenues and expenditures of each government unit as well as budget for all subsidiary units in related to contributable treasury earnings from surplus, treasury appropriation for losses, for capital increase or recall. The budget, by compilation stage, may be

divided into : General budget, total budget, legal budget and allocation budget. The total budget as listed in the financial statistics pertains to legal budget unless otherwise stipulated. The commencement, conclusion and description of the fiscal year are as follows,

(1.1)Those prior to 1954 are identical to the calendar year.

(1.2)Those that fall between 1954 and 1958 commence on July 1 and conclude on June 30 of the following year. In 1954, the period from January to June is singled out and referred to as the first half of 1954.

(1.3)Those that fall between 1960 and 1999 commence on July 1 of the previous year and conclude on June 30 of the current year, excluding the year 1959.

(1.4)As of the second half of 1999 the fiscal accounting year reverted back to the calendar year system, hence covering a onetime one year and six month budget; the period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000, and is intended to bridge the old and new accounting systems.

(1.5)Those that follow fiscal 2001 are identical to the calendar year.

(2)Subsidiary unit budget: A portion of revenues and expenditures pertaining to special funds, such as the operating units in state-run enterprises and public administrative agencies, consisting of contributable earnings and/or deficits to be allotted by the treasury and capital to be retroactively increased or recalled by the treasury. These special funds are included in the total budget.

(3)Retroactive budget increase/decrease: This refers to a retroactive increase or decrease of the fiscal budget within the legal budgetary confines. As stipulated by Taiwan's Government Budget Law, various government agencies may seek to induct such a budget increase/decrease for the following reasons: (a) when in need of increased funding in support of aggregated operations as permitted by law; (b) when new agencies are being founded as per legal stipulation; (c) when funding is sought by an agency for implementing major projects that exceed legal budget limits; (d) when there are retroactive budget plans that may be added to the retroactive budget as permitted by law and that shall be balanced by the central finance competent authority ; with resource planning. In addition, in the case of extraordinary deficit to the legally designated revenues that cannot be resoluted at the Executive Yuan sessions instead of budget adjustments to be ruled by the

presidential order, the central finance competent authority shall allocate an offset mechanism with which the Executive Yuan may retroactively increase or decrease the government fiscal budget.

(4)Special budgets: In support of urgent national defense logistics, or in the event of war, major changes to the national economy, after a major disaster or major event that takes place randomly or once in several years, the Executive Yuan may, besides its normal total budget, present to the Legislative Yuan a budget proposal other than for general administration. This is referred to as the special budget. Its review procedure is identical to that for a total budget, and the compilation methods of audit and audit submissions are also identical, except that a yearly accounting report is to be filed separately for those that span over two or more fiscal years.

3.Fiscal budget structure:

(1) Current revenues/expenditures: Current revenues/expenditures pertains to government revenues/expenditures deducted from due revenues expenditures, repayment of revenues/ expenditures, and increase/decrease/transfer of state -owned properties, including government inventory. As stipulated by the Government Budget Law, revenues and expenditures other than capital revenues/expenditures are considered current revenues/expenditures. Current revenues primarily consists of taxation revenues, regulatory fees, punitive fines, earnings and surplus reported by subsidiary units, interest accrued from asset holdings, revenues derived from routine transfers and so forth. Current expenditures primarily consists of public servants' payrolls, expenditures on fixed yearly goods and services purchased, liability interest payout, and expenditures arising from routine transfers.

(2)Capital revenues/expenditures: Government revenues arising from reduced assets or recalled investments are referred to as capital revenues. Government expenditures made in support of asset acquisition, expansion and improvement, or derived from investments made, become capital expenditures. Hence capital revenues consists of the aggregated sale price and value of assets, value increase, recall of investment and so forth; capital expenditures consist of expenditures made in acquiring fixed assets, rights of entitlement, investments, etc.

(3)Common funds: These refer to revenues allocated as funds for general purposes.

Under the total budget, except those classified under special funds, the remainder is budgeted as general funds, e.g., budgets for government administrative agencies and public schools of all levels.

(4)Special funds: This refers to funds of revenues for specific uses. They are divided into six categories:

(4.1)Enterprise fund: These are intended for cyclical business operations.

(4.2)Debt service fund: These have been raised as sources of finance for repaying the principals on government liabilities as per legal stipulation or according to specific criteria.

(4.3)Trust fund: These are managed or disposed for the benefits of local or foreign institutions, organizations or private individuals in accordance with prescribed criteria.

(4.4)Operating fund: These are not intended for use in business operations but can still be recalled once expended.

(4.5)Special revenues fund: These are derived from special sources of revenues and intended for special uses.

(4.6)Capital project fund: These are allotted for the disposal of major public infrastructure projects of government agencies. Among others, debt service fund, operating fund, special revenues fund and capital project fund are referred to as "non-business special fund."

4. Statistics by stage on government finance:

(1)Preliminary budget: For preliminarily projected revenues and expenditures drafted by various agencies according to their specific yearly administration plans.

(2)Total budget proposal: A budget that has been compiled and reviewed by certain competent government budget authorities, complete with a variety of preliminary budget mentioned above but pending the final legislative proceedings.

(3)Legal budget: Budgets that have undergone the legislation procedures and been announced publicly. In short, these are also called budget accounts.

(4)Allocated budget: Budgets that various government agencies have allocated by month or by period in support of their respective administrative implementation plans according to the legally designated budget plan.

(5)Final accounts: The results of the implementation of revenues/expenditures in each fiscal year's finances, meaning the final report on budget execution. The total

final audit consists of the findings of execution on the total budget and retroactive budget increase/decrease, compiled on the basis of occurrence of entitlement or liability, except special budgets that span over two fiscal years or more in the non-final audit year, which are compiled on the basis of actual realization of revenue/expenditure.

(6)Final audit accounts: The final audited figure compiled upon the review and approval by the auditing agency, which on one hand relieves the responsibility of finance from the heads of various government agencies and ensure proper follow-up supervision on the other, and which provides a reference for budget compilation for subsequent fiscal years. All statistical figures adopted by this publication, unless otherwise noted, are based on the finalized audit.

(7)Net government revenues/expenditures of all levels: Referring to the revenues and expenditures of governments of all levels (including total budgets, special budgets) and have had duplicate entries arising from inter-governmental transfer payments deducted.

(8) Net government departmental revenues/expenditures: The sum of general government revenues/expenditures (including total budgets, special budgets) and audited subsidiary unit revenues/expenditures, deducted with portions retrenched to the treasury or allocated from the treasury, the duplicate entries in the final audit, and conclude a net amount of public sector revenues/expenditures.

5.Budget execution and auditing:

The budget execution is implemented in accordance with budget distribution, when changes occur in a fiscal year due to administrative promotion or other conditions, it often renders the original budget insufficient or unsuitable. This may call for more flexible adjustment such as reserve fund, budget flow, budget downsizing, retroactive budget increase/decrease and special budgeting.

(1)Reserve fund: A reserve fund is a preliminary budget heading, serves to balance the original budget heading in the event of shortages. It is divided into Type 1 reserve fund and Type 2 reserve fund. Type 1 reserve fund is included in the budget of various government agencies. Its amount shall not exceed 1% of the sum of routine expenditures and it is subject to approval by a superior agency when drawn on the reserve, and resubmitted to the Executive Yuan's Directorate General of Budget, Accounting &. Statistics for future reference. Type 2 budget is allocated under the total budget and requires approval by the Executive Yuan when

drawn on the reserve. In case the sum of each withdrawal exceeds $50 million, it requires a voluntary filing in advance with the Executive Yuan, except those appropriated in response to disaster. Reserve funds are itemized under routine expenditures budgets, while they are audited in accordance with the nature of expenditures for classification either under routine expenditures or capital expenditures.

(2)Budget flow: As fiscal budget at various government agencies is allocated under specific headings according to plans or by operating categories, when one category is under-funded while the other has a surplus, it is permitted to balance with each other except that none of such funds may be allocated for staffing purpose and the flow is capped at no more than 30% of the scope of a budget.

(3)Budget downsizing: During budget execution in the event that a budget needs to be downsized in support of extraordinary national incidents, a proposal may be motioned by the Executive Yuan requesting the president to issue an executive order that the government agency funding be trimmed down.

(4) Actual revenues/expenditures: This indicates the revenues received and expenditures dispensed.

(5)Expenditures equivalent: This pertains to accounts receivable/payable but needs to be reconciled in the following year. Upon concluding an accounting year, revenues booked by various agencies but not yet received shall be reclassified as the previous fiscal receivable in the following fiscal year, and the unused funding shall be suspended; however, liabilities accrued but not yet repaid or contractual liabilities, upon the approval by the Executive Yuan within ten days after the conclusion of a fiscal accounting year and presented along with a contract and/or proof of documentation, may be transposed to the following fiscal year as the previous fiscal year's expenditures payable.

6. Others:

(1)Fiscal statistics: This pertains to statistics indicating a nation's finances, whose scope, as per stipulations of the accounting law, includes accounting on general government administration, special government administration, state-run enterprises, public business operation and extraordinary events, meaning that it covers government budgeted/ audited revenues/expenditures statistics, revenues/ expenditures of treasury statistics, debts statistics, taxes statistics, and national property statistics.

(2)Revenues and expenditures: According to the amended Budget Law beginning from the second half of 1999 and for fiscal 2000, revenues pertains to all types of revenues received by the government in a fiscal year, but excludes liabilities accrued and previous fiscal year surplus allocated. Expenditures pertains to all types of expenditures made by the government in a fiscal year, but excludes liability repayment. Both the government's revenues and expenditures are to be included in the budget plan, and according to Taiwan's Budget Law, the following items are to be included under revenues and/or expenditures or under pertinent budget proposal before their formal implementation:

(2.1)Revenues arising from the government's levy of taxation, regulatory fees or those derived from implementing new regulations, and/or other mandatory revenues, except those otherwise stipulated by law.

(2.2)Appropriation by the government of state funds, disposal of state property or acts of investment.

(2.3)The purchase/sale or bartering by the govt. of bulk chattels and real estate.

(2.4)Accruement by the government of liabilities, but excluding treasury notes and short-term borrowings.

(3)Surplus/deficit: The differential between revenues and expenditures is described as surplus/deficit, the positive number is surplus, while the negative number is deficit.

(4)Fiscal accounting year: To facilitate management and analysis of government revenues/expenditures with prescribed dates of beginning and ending, the cycle is usually defined as one year. Taiwan's Budget Law made several changes to the government account year (Please refer to section 2.1, total budget). However, effective from 2001, it has been adapted to correspond to the calendar year.

(5)Net government revenues/expenditures of all levels: The total budget for all levels of government, including retroactive budget increase/decrease proposals, and revenues/expenditures under special budget headings that have had the grand total of revenues and expenditures compiled in a preliminary audit or an accounting report. This category still contains repetitive inter-government debit and credit entries not yet adjusted to warrant the terms of gross revenues and gross expenditures, and those deducted from repetitive entries are referred to as net revenues and net expenditures.

(6) Revenues by source: A type of government revenues classification, which according to Budget Law stipulations is to be categorized by source heading to facilitate sorting, compilation, review and supervision. Sources of central government revenues fall into eleven major categories including revenues from taxes (see budget proposal for detail). For easy perusal of fiscal statistics, more vital categories are shown independently. The remaining categories are grouped under one heading and described as other revenues. A comparison of fiscal statistics and budget headings is provided as follows:

Classification of finance statistics	**Classification of budget**
Revenues from taxes	Revenues from taxes
Revenues from monopolies	Revenues from monopolies
Project beneficiary surtax revenues	Project beneficiary surtax revenues
Revenues from fines and indemnities	Revenues from fines, indemnities and confiscated properties
Revenues from regulatory fees	Revenues from administrative, judicial fees and user's charges
Revenues from trust management	Revenues from trust management
Revenues from properties	Revenues from profit of public property, sales of public properties, recall of investment, sale of old and discarded materials
Revenues from surplus of public enterprise and public utilities	Operating fund surplus, non-profit special funds remittance and investment gain
Assistance revenues	Assistance revenues from local government
Revenues from donations and gifts	Revenues from donations and gifts
Others	Revenues from miscellaneous/school items miscellaneous revenues

(7) Expenditures by administrative category: A type of government expenditures, which, together with those categories by agency, by operation plan, by function, by usage and by the nature of economy, are classification headings mandated by the Budget Law. The central government's expenditures in support of its administration and exercise of sovereignty are classified under 35 major categories. While it is

necessary that detailed classifications be done in support of administrative sorting, reviewing, monitoring and assessing, yet this may create confusion in general statistical observation. Hence the thirty-five categories have been regrouped into nine categories of expenditures: expenditures for general administration, expenditures for national defense, expenditures for education, science and culture, expenditures for economic development, expenditures for social welfare, expenditures for community development and environmental protection, expenditures for pension and survivors benefits, debt service expenditures, general subsidies and other expenditures (or miscellaneous expenditures). A comparison of the categories and budgetary headings is shown as follows:

Classification of finance statistics	**Classification of budget**
Expenditures for general administrative	Expenditures associated with sovereignty exercise, state affairs, administration, legislation, judicial administration, examination expenditures, supervisory administration, civil administration, foreign affairs, fiscal finance, outlying area administration, expatriate administration, etc.
Expenditures for national defense	Expenditures for national defense
Expenditures for education, science and culture	Expenditures for education, science and culture
Expenditures for economic development	Expenditures on agricultural, industrial, transport and other economic services
Expenditures for social welfare	Social security, social aid, welfare services, nationwide employment service, medical care and health insurance expenditures
Expenditures for community development and environmental protection	Expenditures for community development and environmental protection
Expenditures for pension and survivors benefits	Pension payout, pension management expenditures
Debt service expenditures	Liability interest payout, loan principal/interest repayment expenditures
General subsidies and miscellaneous expenditures	Project subsidy expenditures, budget balancing subsidy expenditures, Type 2 reserve spending and other expenditures.

(8) Revenues/expenditures by economics: The purpose of dividing government revenues/ expenditures by economics lies in providing data for assessing the

economic yield behind government activities with which to map out potential yield and correlation of government expenditures to other economic departments and toward the overall economy. Taiwan, refers to the economic classification of the International Monetary Fund and in support of the newly introduced national accounting government ledger classification, added an integrated public agency budget expenditures classification schedule for grouping by function and by economies to the budget compilation law, focusing on expenditures. For the classification subcategories and their specific ranges, please refer to the central budget compilation measure appendix - notes for central government agency expenditures grouped by function and economies. Statistics on the major categories of revenues and expenditures based on the International Monetary Fund under the revenues/expenditures statistics are enumerated as follows:

Revenues	Expenditures
Current revenues	Current expenditures
Tax revenues	Expenditures for goods and service purchased
Income taxes	Expenditures for Interest
Taxes on property	Subsidies and other current transfers
Taxes on goods and services	Capital expenditures
Taxes on International trade and transactions	Purchase of land
Other taxes	Fixed assets and intangible assets
Non-tax revenues	Capital transfers
Property income	
Administrative fees and regulatory fees revenues	
Fines and indemnities revenues	
Other non-tax revenues	
Capital revenues	

(9)Expenditures classified by function: Government expenditures grouped by specific objectives in accordance with categories is intended to clarify to the public the nature of government services, the allocation of government expenditures and the

state of various services. This expenditures is grouped by function category similarly to that grouped by administrative category and is divided into fifteen subcategories, i.e. general public services expenditures, defense expenditures, public order and safety expenditures, education expenditures, health insurance expenditures, social security and welfare expenditures, housing and community amenity expenditures, recreational, cultural, and religious expenditures, fuel and energy expenditures, agriculture, forestry, fishing and animal husbandry expenditures, mining, manufacturing and construction expenditures, transportation and communication expenditures, other economic affairs and services expenditures, expenditures for environmental protection and miscellaneous expenditures. For a description of the specific range of each subcategory and a comparison to administrative classifications, please refer to the handbook of the central total budget compilation notes for all government agency expenditures by nature of function and economics.

(10) Government savings: The residual balance of routine government revenues minus routine expenditures will become government savings. These would generally be used for funding capital expenditures.

(11) Scale of government expenditures: This refers to the ratio of net government expenditures to gross national (domestic) product, and is intended to reflect the level of government activities accounted for to the entire nation's economy.

B. Revenues and Expenditures of Treasury and Debts

1. Treasury revenues/expenditures: This refers to the treasury that acts as the agency on behalf of the government in charge of receiving and disbursing notes, securities and other financial instruments. It illustrates the government's financial status functional activities and resource allocation. The statistics on treasury revenues/ expenditures are based on a real term realization basis, under which the revenue is taken based on receipts collected by commissioned agencies, of each level of government treasury and expenditures is taken based on checks cashed by commissioned agencies of each level of government treasury or through a centralized disbursement agency.
2. Extra budget revenues/expenditures: This indicates that among the statistics of treasury revenues/expenditures, those government revenues/ expenditures that are

not included in the total amount of budget or have not undergone the normal budget procedure. Extra budget revenues/expenditures can be further divided into two categories. One category is by the nature of the revenues/expenditures that are tied to government activities but without go through the budget procedures, such as fiscal rebates with revenues of previous years and the recall of expenditures, which are to be included in the audit at the end of the period. The other category is that of the interim revenues/ expenditures entries that will be deleted instead of included in the final audit at the end of the period, i.e. net income of treasury notes and short-term loan, interim receipts, prepayments, safekeeping funds, etc. Since the latter half of FY 2000, and starting from FY 2001, this category has also included government bonds, borrowing and principal repayments.

3. Net income derived from treasury notes: Treasury notes that the government issued for balancing the treasury revenues/expenditures are not to exceed a repayment period of 364 days. The Ministry of Finance and the Central Bank can buy and sell treasury notes at any time. Hence the issuance and redemption of treasury notes can proceed simultaneously with each other. The treasury revenues/expenditures chart lists the state of treasury issuance for a given period, based on the residual balance to be derived from having the redeemed amount deducted from the issued amount for accounting entry. Irrespective of positive or negative, it is referred to as the net income derived from treasury notes.
4. Treasury revenue/expenditure settlement period: Revenues collected by various agencies are to be remitted to the treasury prior to the year-end, revenues that have been collected but not yet remitted to the treasury within the prescribed deadline will require the consent of the Ministry of Finance for the remittance date to be postponed. The said postponed remittance shall be completed at not later than fifteen days, (or within one month of operating earnings), after the conclusion of a fiscal year.
5. The issuance of government bonds and borrowings:
   (1) Government bonds: Government bonds refer to debt liabilities accrued for raising capital needed by all levels of government in support of general administration and/or development. Government bonds in Taiwan commonly pertain to government bonds issued by the central government in Taiwan and government bonds issued by local governments. The term government bond has undergone

several changes: In 1949 the patriotic government bond began to issue; by 1958 it was called the short-term government bond and named after the calendar year; in 1964 it was renamed by the year; in 1972 in addition to the previous yearly bonds, a large number of infrastructure government bonds began to surface in support of designated economic development; in 1973 the provincial and city governments also began to issue the infrastructure government bonds; by 1976, the central government had renamed all government bonds issued prior to 1973 as central government infrastructure government bonds, hence the term the central government infrastructure government bonds stood thereafter; by 1992, they were divided into Type A and Type B, where the former refers to non-self redeeming infrastructure development funds, and the latter self-redeeming infrastructure development funds.

(2)Borrowings: These refer to long-term and short-term borrowings taken out by all levels of government in the form of contracts.

(3)Government liabilities: These refer to the cumulative sum of direct liabilities taken at a certain point of time that the government has borrowed from an outside source in support of balancing the deficiency in its financial revenues/expenditures. They exclude liabilities raised by auxiliary operating units, government endorsement or contingent liabilities, or inter-government liabilities. As per the government overall audit balance sheet, accounts payable under the liability segment including bank advance and loans, internal debt external debt (direct foreign debt), are collectively referred to as government liabilities. The interim receipts, safekeeping funds, commissioned receipts, prepayment expenditure payable, etc are not included. The treasury note also pertains to government short-term liabilities, but their objectives are not entirely made to balance the treasury revenues/ expenditures and they have not yet been included in a preliminary audit. When including liabilities of treasury notes, they are then referred to as broad-based government liabilities.

(4)Government bond dependency: This refers to the ratio of income derived from government bonds to government expenditures, and is intended to measure the level of dependency of government expenditures to income derived from government bonds.

(5)Government bond outstanding: The sum of unpaid direct liabilities up to a certain

point of time that the government accrued for raising capital from the private sector through securities issuance. Government bond outstanding refers to the premium of government bonds and excludes interest accrued, which is automatically lumped into the premium unless otherwise indicated.

C. Taxes

1. Taxation revenues classification:

(1)Tax revenues: This refers to the government levies from the public (including people and property) part of their earnings, in support of attaining public objectives as permitted by law. By nature, it is compulsory, without consideration, and non-redeemable. The means of collection is direct tax levy by the tax collection agency or by consigned levy. Under the budget segment, there are revenues from taxes and revenues from monopolies. But since 2002, among the tax revenues the finance and insurance enterprises business tax within the business tax has been removed and appropriate to Financial Reconstruction Special Fund. The revenues from monopolies were abolished in 2002 as Taiwan joined the World Trade Organization and implemented the Tobacco and Alcohol Tax Law. The tobacco and alcohol tax were included in the revenues from taxes, and the revenues from the health and welfare surcharge on tobacco were appropriated directly to some special fund, such as Social Welfare Fund, etc. Therefore, current tax revenues include the revenues from tax, the finance and insurance enterprises business tax, and the health and welfare surcharge on tobacco.

(2)National taxes: The tax revenues as defined by the government revenues/ expenditures allocation law, denotes that all kinds of taxes that classified under the central government is referred to as the national taxes, and under the current system, national taxes consist of nine categories, i.e. income tax, estate and gift tax, customs duties, business tax, commodity tax, tobacco and alcohol tax, securities transactions tax, futures transactions tax, and mining concession tax. Since Dec.31, 2003, the mining concession tax has been changed to mining royalty, and not included in national taxes.

(3)Municipality and county (city) taxes: The tax revenues as defined by the revenues/ expenditures allocation law, denotes that all kinds of taxes that classified under municipality and county (city) tax is referred to as municipality and county (city)

tax. The current municipality and county (city) taxes consist of land tax, house tax, vehicle license tax, amusement tax, deed tax, stamp tax, etc.

(4)Central government tax revenues: This refers to among the annual revenues of the central government, that part of revenues that come from taxation and monopoly gains. In other words, among the tax revenues, those portion that actually booked under the central government revenues. As national revenues is not necessarily booked entirely under the central government revenues. For example, 10% of the national revenues's income tax and commodity tax, and 40% of the sales tax minus payout for the uniformed commercial invoice prizes are consolidated and redistributed by the central government to centrally ruled municipalities, county/city and townships (towns and cities). Since 2002, the business tax from finance and insurance industries have been listed separately and appropriated to special funds and excluded from the total income of business tax. The estate and gift tax and tobacco and alcohol tax, based on the revenues/expenditures allocation law are allocated to municipality and townships (towns and cities). The health and welfare surtax derived from tobacco products is not included in the revenues of central government. It will be appropriated directly to special funds.

(5)Direct tax: Direct tax in economics refers to a taxation burden that cannot be transferred. A tax burden that can be transferred is referred to as indirect tax. In national accounting, a taxation that includes the cost of the industry is regarded as indirect tax, hence under Taiwan's current national accounting system, direct tax includes only income tax, estate and gift tax, securities transactions tax, futures transactions tax, deed tax, land value increment tax, provisional education surtax, and all the rest are regarded as indirect taxes. In taxation administration, the direct tax is regarded as a taxation levied on investment earnings or commercial or occupational gains, in which the taxation levy is generally assessed according to the taxpayers' declaration. Indirect tax pertains to taxes levied against individual consumption and property transfer gains that occurs in the presence of a specific behavior. Thus under the taxation statistics, direct tax includes only income tax, mining concession tax, estate and gift tax, securities transactions tax, futures transactions tax, land tax - consisting of agricultural land tax, land valuation tax and land value increment tax, house tax, deed tax, education surtax, and the rest are regarded as indirect tax.

(6)Indirect tax: In general, indirect tax refers to those taxation burdens that can be transferred. Refer to "direct tax" for details.

(7)Education surtax: This refers to a provisional local education surtax within 30% of the premium tax of a county/city government in support of the local county government to raising funds for educational, cultural and scientific purposes.

(8)Using Physical Objects for Payment of Taxes: In cases where the estate tax or gift tax payable amounts to $300,000 or more, and the taxpayer has difficulty paying the full amount in cash, he or she may apply for permission to pay the deficient part of the tax in full by surrendering the taxed property which is located in the ROC or other easily cashable or storable property which is owned by the taxpayer. In case the tax property is not easily cashable or storable in the ROC, or the prevailing value on the date of application is lower than that on the date of death or the date of gift, the amount of tax which may be offset by such property shall be limited to the ratio of its value to the value of the total assessed property.

2. Audited and levied:

(1)Audited amount: This refers to the sum of tax collected by the tax collection agency. It consists of tax collectable as assessed by the tax collection agency based on taxation data compiled from the master taxpayer file's as well as taxes filed by the taxpayer, deductible tax, retroactive tax, and reassessed tax to be declared by taxpayers or correction on tax amount, but excludes under-declared tax, late filing penalties, non-filing penalties, late payment penalties, interest accrued and so forth.

(2)Actual gross amount levied: This refers to current fiscal taxes and retroactively collected previous fiscal tax arrears collected by tax collection agencies, but without deducting tax rebates.

(3)Actual amount levied: This refers to the sum total of the current net fiscal levy and that of the previous net fiscal levy, where the current net fiscal levy pertains to the sum of various taxation levies deducted with tax rebates on taxes levied in the current fiscal year; the previous net fiscal levy refers to the sum of the current fiscal levy deducted with rebates given to the previous fiscal levy.

(4)Actual net amount levied: This refers to the sum of tax levies minus the sum of tax rebates of a fiscal year, including those of the current fiscal and the previous fiscal years, meaning the sum of gross levy minus the sum of rebates, or the equivalent

of the actual levy minus rebates made against previous revenues (tax rebates given to tax collected from the previous fiscal).

(5)Tax rebate: This refers to the sum of rebate given on taxes already collected, meaning that when a tax paid by the taxpayer exceeds the taxable amount, it is the sum owed by the government that is due for tax rebate. This authorized tax rebates include tax payments that the taxpayer erroneously applied the tax law or overpaid due to miscalculation, or import duties and tariffs paid on imported raw materials for production of export products, or community tax paid on export products prior to exportation; by petition or through auditing, the government shall give tax rebate. Fiscal tax rebates fall into three categories: tax rebates due for the current fiscal, previous fiscal tax rebate retroactively assessed, and current fiscal tax rebates on taxes levied from the previous fiscal, meaning rebates against previous fiscal tax revenues.

(6)Tax cancellation: This refers to cancellations in tax accounting, pertaining to the cancellation of tax levies as petitioned at the time of re-export, when exporters file, at the time of importation, for tax credits on import tax and duty for raw materials that are to be reprocessed for product export.

3. Others:

(1)Industrial upgrade incentive tax break/exemption: A tax break/exemption pertains to exemption of the whole or part of the taxation liability. In support of industrial upgrading to expand economic development, the government has promulgated the Statute for Upgrading Industries allowing eligible tax payers to reduce or exempt their taxation liabilities in income tax, stamp tax, land value increment tax, deed tax, etc. This Act was expired on 31 December, 2009.

(2)Gross income: The individual income tax that the taxpayer is required to declare on yearly income of all types, pertaining to ten categories, i.e. income derived from business earnings, services rendered, wages, interests, rental charges and royalties; income derived from self-undertaking in farming, fishing, animal husbandry, forestry and mining; property transactions gains; income derived from contests and games and from prizes and awards won by chance, or retirement and severance pay, and other income. It excludes salaries of military personnel in active service, teaching faculty wages in grade schools and middle schools, and those whose income falls below the mandated declarable cap; hence the grand

total is generally referred to as the taxable grand total in taxation administration.

(3)Net income: This refers to having tax exemption and a variety of deductions taken from the grand total, which will then become the taxable net total. It is short for net income in taxation administration, and intended as the basis for tabulating declarable individual income tax filing under applicable tax rates.

(4)Tax burden ratio: This refers to the ratio of the overall taxation revenues to gross domestic product, and is generally used as a criterion for measuring the level of the taxation burden of domestic's citizens.

(5)Social Security Contribution: This refers to the compulsory payment of social insurance and pension contribution from both the employees (including the payment from government as the employer of public servants) and employers.

(6)Average tax per capita: This refers to the average amount of taxation to be undertaken per capita. It is usually expressed on a yearly basis, and shown by dividing the yearly taxation revenues by the gross per capita of a fiscal year.

(7)Tax levying cost: This refers to the cost accrued for levying taxes. It means the levying cost, which may consist of the tax collection agency's direct costs of staffing, operations, travels, and indirect costs, such as for administrative management, data management and tax affairs management, relating to the tax collection operations.

(8)Opening Collection for Assessed (Verified) amount: This refers to the number of cases and amount of money of tax and fine from the opening collection for assessed (verified) amount in this year and carry forward from the previous years.

(9)Balance of Tax Not Collected: This refers to the numbers of cases and amount of money of opening collection for assessed (verified) amount minus the sum of tax collected, cancelled, reduced, exempted, overdue, excess assessment.

(10)Cases of Tax Evasion Against Law and Fine: This refers to the cases of tax evasion against law and fine due to the violation of law by the taxpayer.

D. Customs

1. Tax cancellation/rebate: In accordance with the regulations governing the rules of export products raw materials tax cancellation and rebate, products that undergo processing for re-export s are given rebates on taxes and government dues paid on imported raw materials. Those taxpayers who pay the processing raw material taxes

and government dues in cash are reimbursed in cash, and those that book to the interim debit system will have their taxes cancelled. Producers eligible for filing for tax rebate/cancellation are raw material suppliers, and product exporters and processors. Tax/payment applicable for tax rebate/ cancellation include import duties and commodity taxes.

2. Anti-smuggling cases and valuation: The number of illicit smuggling or tax evasion cases and the valuation of illicit goods confiscated in a customs crackdown made in accordance with the Customs Anti-smuggling Statute, such as random inspection of vessels, inspection of cargoes, luggage, and postal parcels, together with vessel patrol and roaming patrol in open seas and within harbors.

E. National Property

1. National property: Properties that are acquired by the provision of law, or at the exercise of government sovereignty, or through budget expenditure, or accepted through donations are collectively referred to as national properties as well as properties not belonging to private or local government. Shall also deem as national properties unless otherwise provided by law.
   (1) By the provision of law : This refers to the state acquires its property right by other law.
   (2) At the exercise of government sovereignty : This refers to the state takes over, confiscates and expropriates property right by exercising the government power.
   (3) Through budget expenditure : This refers to the construction or purchase of property by budget appropriation.
   (4) Accepted through donation : This refers to the property contributed to the government of the Republic of China internally or externally.
   (5) Properties not belonging to private or local government : This refers to the real estate unregistered or the property ownership is uncertain whether belonging to the private or local government.
2. According to the National Property Act, the scope of national properties is defined as follows:
   (1) Real estate : Refers to lands, improvements and natural resources. Land improvements are classified in two: structural improvement and agricultural improvement. The former refers to buildings or related engineering works attached

to the land; the improvement made to the agricultural products , plants, hydrology, soil that attached to the land. Natural resources refer to virgin forest, natural gas, geothermal energy, thermal springs, water resources, underground resources, seabed resources, etc. Valuable real estate pertains to those of historical significance as assessed by pertinent authorities, or real estate that offers cultural, historical or artistic value that has been duly assessed by custodian authorities or so recognized by the competent government authorities in consultation with appraisement authorities.

(2) Chattel : Refers to mechanical facilities, transportation facilities and other miscellaneous facilities that indicates a durable life of over 2 years and its value over a certain amount. A detail classification on personal property shall be determined in accordance with Property and Goods Standard Classification specified by the Executive Yuan. Valuable chattel pertains to artifacts of cultural, artistic or rare value, folklore artifacts, artistic works, publications, historical archives and natural artifacts, which are duly assessed as chattel by an appraisement agency or so assessed by a direct competent government agency in consultation with pertinent authorities of any of the foregoing to qualify as chattel in the event of dispute in assessment.

(3)Securities: Refers to shares or stocks and bonds owned by the state.

(4)Rights: Refers to the property rights of superficies, easement, dien, mortgage, mining, fishery, patent, copyright, trademark and others.

(5)Aside from the scope mentioned above, the following state properties can still be used or safe kept by the provision of other related rules.

(5.1)Military materials and equipments.

(5.2)Books, historic materials, antiques and contents in the National Palace museum.

(5.3)Productive materials of state-owned enterprises.

(5.4)Other tangible or intangible properties that could be provided for public use or preserved.

3.The national property is divided into public use and non-public use property.

(1)Public use property: Public use property including office use, public use and enterprise use national properties.

(1.1)Office use property: national properties used by government authorities,

military offices, public schools, official operations and dormitories.

(1.2)Public use property: national properties used directly for public facilities.

(1.3)Enterprises use property: national properties used by state-owned enterprises. But if the state-owned enterprise is a company, the national property is only referred to its shares.

(2)Non-public use property: All national properties aside from public use property is that may provide revenue or benefit or for disposal.

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單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	394,846,161	100.0	33,662,916	8.5	28,014,543	7.1	25,204,473	6.4	26,863,494	6.8	26,830,524	6.8
75年度 (74.7 ～ 75.6)	401,799,624	100.0	31,178,311	7.8	25,395,674	6.3	25,953,970	6.5	25,289,825	6.3	25,024,433	6.2
76年度 (75.7 ～ 76.6)	461,454,861	100.0	32,710,348	7.1	30,052,761	6.5	29,421,877	6.4	27,342,892	5.9	28,882,025	6.3
77年度 (76.7 ～ 77.6)	558,045,676	100.0	48,562,344	8.7	37,604,593	6.7	37,430,901	6.7	32,678,804	5.9	35,945,868	6.4
78年度 (77.7 ～ 78.6)	677,418,310	100.0	53,985,521	8.0	41,884,497	6.2	62,177,063	9.2	28,959,563	4.3	54,841,939	8.1
79年度 (78.7 ～ 79.6)	847,733,398	100.0	81,853,931	9.7	46,327,125	5.5	71,950,245	8.5	36,345,992	4.3	60,464,575	7.1
80年度 (79.7 ～ 80.6)	808,620,588	100.0	89,756,226	11.1	45,207,742	5.6	57,526,017	7.1	35,443,292	4.4	66,145,094	8.2
81年度 (80.7 ～ 81.6)	967,623,881	100.0	102,497,936	10.6	54,617,045	5.6	77,258,904	8.0	40,098,787	4.1	74,790,006	7.7
82年度 (81.7 ～ 82.6)	1,045,496,186	100.0	122,518,514	11.7	62,926,130	6.0	94,069,763	9.0	44,543,673	4.3	81,976,737	7.8
83年度 (82.7 ～ 83.6)	1,127,481,060	100.0	115,685,434	10.3	66,203,443	5.9	95,023,921	8.4	58,004,687	5.1	90,194,666	8.0
84年度 (83.7 ～ 84.6)	1,232,263,996	100.0	119,121,247	9.7	86,772,346	7.0	115,461,878	9.4	55,038,284	4.5	101,200,533	8.2
85年度 (84.7 ～ 85.6)	1,197,796,543	100.0	133,512,489	11.1	65,132,405	5.4	114,716,401	9.6	53,635,587	4.5	96,484,272	8.1
86年度 (85.7 ～ 86.6)	1,271,452,683	100.0	109,446,265	8.6	83,221,232	6.5	101,322,783	8.0	51,877,240	4.1	104,633,762	8.2
87年度 (86.7 ～ 87.6)	1,397,052,497	100.0	151,826,484	10.9	79,475,449	5.7	125,208,853	9.0	59,500,866	4.3	116,815,212	8.4
88年度 (87.7 ～ 88.6)	1,355,061,942	100.0	149,791,696	11.1	57,546,519	4.2	127,699,898	9.4	59,198,659	4.4	121,973,658	9.0
89年度 (88.7 ～ 89.12)	1,929,767,339	100.0	158,316,011	8.2	63,772,588	3.3	116,657,933	6.0	48,604,253	2.5	101,262,175	5.2
90年 (90.1 ～ 90.12)	1,257,840,609	100.0	167,670,025	8.7	53,659,843	2.8	105,136,337	5.4	51,248,424	2.7	107,174,519	5.6
91年 (91.1 ～ 91.12)	1,225,600,850	100.0	159,532,957	12.7	52,244,519	4.2	78,353,161	6.2	47,737,620	3.8	122,738,456	9.8
92年 (92.1 ～ 92.12)	1,252,766,218	100.0	122,966,690	10.0	52,618,299	4.3	128,342,267	10.5	63,561,369	5.2	99,180,553	8.1
93年 (93.1 ～ 93.12)	1,387,300,291	100.0	96,169,246	7.7	60,865,735	4.9	144,000,904	11.5	72,725,630	5.8	101,745,438	8.1
94年 (94.1 ～ 94.12)	1,567,396,363	100.0	90,913,564	6.6	63,701,103	4.6	180,906,671	13.0	38,113,330	2.7	135,924,312	9.8
95年 (95.1 ～ 95.12)	1,600,803,894	100.0	95,182,949	6.1	83,391,829	5.3	212,955,167	13.6	64,995,770	4.1	146,613,271	9.4
96年 (96.1 ～ 96.12)	1,733,894,782	100.0	93,533,150	5.8	86,475,110	5.4	170,913,400	10.7	114,490,067	7.2	148,037,589	9.2
97年 (97.1 ～ 97.12)	1,760,438,282	100.0	109,893,599	6.3	97,964,669	5.6	185,065,505	10.7	128,202,855	7.4	161,359,053	9.3
98年 (98.1 ～ 98.12)	1,530,282,190	100.0	81,916,027	4.7	80,564,434	4.6	216,855,763	12.3	110,310,343	6.3	134,295,450	7.6
			65,322,590	4.3	72,315,572	4.7	205,400,076	13.4	81,145,996	5.3	146,502,685	9.6

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 本表包括教育捐在內。

Table A-1. Total Net Tax Revenues

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
38,540,257	9.8	33,226,428	8.4	23,789,366	6.0	34,590,987	8.8	40,265,112	10.2	48,869,070	12.4	34,988,991	8.9
39,778,498	9.9	33,544,880	8.3	24,591,589	6.1	37,649,625	9.4	41,970,515	10.4	50,162,082	12.5	41,260,222	10.3
38,032,445	8.2	43,227,412	9.4	31,466,004	6.8	44,430,762	9.6	49,808,594	10.8	57,547,271	12.5	48,532,470	10.5
47,670,153	8.5	47,439,185	8.5	39,887,009	7.1	56,326,657	10.1	54,293,223	9.7	68,443,186	12.3	51,763,753	9.3
57,887,421	8.5	73,589,941	10.9	29,196,084	4.3	72,141,987	10.6	52,258,525	7.7	95,920,079	14.2	54,575,690	8.1
62,093,902	7.3	88,574,549	10.4	58,121,925	6.9	90,168,554	10.6	71,346,189	8.4	120,093,725	14.2	60,392,686	7.1
57,121,744	7.1	79,834,086	9.9	38,886,108	4.8	73,564,428	9.1	68,625,746	8.5	118,899,782	14.7	77,610,323	9.6
68,731,960	7.1	101,226,021	10.5	47,021,839	4.9	96,754,248	10.0	79,585,825	8.2	131,573,739	13.6	93,467,571	9.7
72,411,054	6.9	86,630,300	8.3	61,486,591	5.9	110,996,815	10.6	84,293,811	8.1	147,525,044	14.1	76,117,754	7.3
82,274,038	7.3	114,181,856	10.1	49,368,235	4.4	120,753,419	10.7	86,528,445	7.7	157,452,258	14.0	91,810,658	8.1
83,831,165	6.8	108,041,110	8.8	68,205,832	5.5	134,311,975	10.9	103,493,767	8.4	171,211,234	13.9	85,574,625	6.9
77,511,829	6.5	118,067,369	9.9	49,805,325	4.2	107,702,173	9.0	113,479,029	9.5	180,947,403	15.1	86,802,261	7.2
84,080,874	6.6	135,486,536	10.7	57,879,670	4.6	140,090,292	11.0	114,248,683	9.0	198,628,793	15.6	90,536,553	7.1
97,559,829	7.0	123,392,787	8.8	85,525,340	6.1	146,592,889	10.5	113,870,956	8.2	196,840,990	14.1	100,442,842	7.2
89,791,875	6.6	136,608,236	10.1	52,265,100	3.9	150,623,460	11.1	111,761,325	8.2	216,313,372	16.0	81,488,144	6.0
92,340,992	4.8	143,358,821	7.4	57,364,850	3.0	156,925,644	8.1	114,778,607	5.9	230,011,992	11.9	82,753,486	4.3
78,730,839	4.1	101,886,505	8.1	62,390,415	5.0	134,776,234	10.7	135,900,715	10.8	226,066,954	18.0	73,115,565	5.8
63,097,508	5.0	102,984,967	8.4	44,876,136	3.7	103,958,301	8.5	88,717,557	7.2	225,297,220	18.4	114,149,920	9.3
78,947,571	6.4	96,974,999	7.7	47,248,911	3.8	87,647,613	7.0	82,597,290	6.6	191,809,697	15.3	176,941,618	14.1
94,039,137	7.5	97,346,925	7.0	71,262,468	5.1	117,406,765	8.5	99,421,427	7.2	258,764,258	18.7	144,446,216	10.4
89,093,252	6.4												
87,241,626	5.6	106,968,918	6.8	53,949,123	3.4	123,916,382	7.9	93,657,896	6.0	312,104,157	19.9	186,419,275	11.9
88,389,469	5.5	114,068,756	7.1	62,486,723	3.9	122,655,527	7.7	85,232,188	5.3	220,623,647	13.8	293,898,268	18.4
91,325,815	5.3	107,018,618	6.2	36,090,713	2.1	149,453,321	8.6	99,615,913	5.7	284,202,150	16.4	283,702,571	16.4
88,458,105	5.0	124,654,593	7.1	53,908,718	3.1	125,377,774	7.1	102,943,988	5.8	248,331,911	14.1	392,821,176	22.3
101,652,579	6.6	74,126,008	4.8	72,523,874	4.7	98,841,759	6.5	91,245,966	6.0	193,236,636	12.6	327,968,449	21.4

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：Education Surtax id included.

表A-2. 各月全國稅課收入

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	353,108,561	100.0	31,424,032	8.9	24,036,800	6.8	21,910,378	6.2	23,425,829	6.6	23,466,255	6.6
75年度 (74.7 ～ 75.6)	356,975,144	100.0	28,963,966	8.1	21,643,161	6.1	22,539,258	6.3	21,474,018	6.0	21,874,166	6.1
76年度 (75.7 ～ 76.6)	415,317,821	100.0	30,641,384	7.4	25,812,334	6.2	25,262,492	6.1	23,450,469	5.6	25,245,276	6.1
77年度 (76.7 ～ 77.6)	511,636,590	100.0	45,063,713	8.8	33,758,267	6.6	33,463,562	6.5	28,802,101	5.6	32,247,811	6.3
78年度 (77.7 ～ 78.6)	629,752,658	100.0	49,889,049	7.9	37,748,032	6.0	57,965,231	9.2	24,867,185	3.9	51,000,817	8.1
79年度 (78.7 ～ 79.6)	794,812,186	100.0	77,671,720	9.8	41,922,896	5.3	67,595,748	8.5	32,106,919	4.0	56,300,092	7.1
80年度 (79.7 ～ 80.6)	748,508,035	100.0	85,198,889	11.4	40,504,424	5.4	52,982,333	7.1	31,076,044	4.2	61,600,242	8.2
81年度 (80.7 ～ 81.6)	909,110,456	100.0	97,856,036	10.8	49,625,075	5.5	72,546,954	8.0	35,322,507	3.9	70,422,896	7.7
82年度 (81.7 ～ 82.6)	983,386,722	100.0	117,035,285	11.9	57,341,772	5.8	88,735,449	9.0	39,255,451	4.0	76,935,940	7.8
83年度 (82.7 ～ 83.6)	1,062,777,886	100.0	110,352,171	10.4	60,648,183	5.7	89,750,274	8.4	52,888,421	5.0	85,162,652	8.0
84年度 (83.7 ～ 84.6)	1,170,855,609	100.0	114,129,462	9.7	81,037,591	6.9	109,932,489	9.4	50,397,383	4.3	96,326,155	8.2
85年度 (84.7 ～ 85.6)	1,141,837,977	100.0	129,348,598	11.3	59,966,379	5.3	110,082,497	9.6	49,636,087	4.3	91,777,081	8.0
86年度 (85.7 ～ 86.6)	1,213,273,925	100.0	104,612,646	8.6	77,175,206	6.4	96,295,633	7.9	48,388,093	4.0	99,668,963	8.2
87年度 (86.7 ～ 87.6)	1,339,604,699	100.0	146,511,031	10.9	74,159,996	5.5	120,551,601	9.0	54,283,667	4.1	111,541,995	8.3
88年度 (87.7 ～ 88.6)	1,299,740,070	100.0	144,732,202	11.1	59,908,693	4.6	123,888,181	9.5	54,324,215	4.2	108,993,705	8.4
89年度 (88.7 ～ 89.12)	1,852,451,498	100.0	154,041,326	8.3	59,130,112	3.2	111,707,715	6.0	47,517,629	2.6	96,572,566	5.2
90年 (90.1 ～ 90.12)	1,200,277,598	100.0	162,491,803	8.8	48,584,696	2.6	100,325,623	5.4	46,284,879	2.5	102,743,382	5.5
91年 (91.1 ～ 91.12)	1,190,873,947	100.0	154,861,635	12.9	47,413,367	4.0	74,466,290	6.2	42,976,158	3.6	117,312,376	9.8
92年 (92.1 ～ 92.12)	1,220,116,161	100.0	117,514,471	9.9	51,613,715	4.3	123,339,630	10.4	62,385,839	5.2	95,734,787	8.0
93年 (93.1 ～ 93.12)	1,353,409,510	100.0	91,787,381	7.5	60,182,929	4.9	139,550,899	11.4	71,402,504	5.9	96,956,612	7.9
94年 (94.1 ～ 94.12)	1,531,297,226	100.0	86,409,113	6.4	62,788,230	4.6	176,128,651	13.0	37,304,355	2.8	131,120,910	9.7
95年 (95.1 ～ 95.12)	1,556,651,792	100.0	90,504,517	5.9	82,376,870	5.4	208,132,865	13.6	63,850,512	4.2	141,448,914	9.2
96年 (96.1 ～ 96.12)	1,685,875,406	100.0	87,749,493	5.6	84,708,111	5.4	164,642,099	10.6	112,835,764	7.2	142,419,788	9.1
97年 (97.1 ～ 97.12)	1,710,617,299	100.0	103,813,539	6.2	96,164,234	5.7	178,622,546	10.6	126,356,662	7.5	154,933,099	9.2
98年 (98.1 ～ 98.12)	1,483,518,036	100.0	75,666,699	4.4	78,751,463	4.6	210,371,525	12.3	108,704,478	6.4	128,126,825	7.5
			60,619,831	4.1	70,362,456	4.7	199,954,432	13.5	78,435,201	5.3	140,736,790	9.5

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 本表包括教育捐在內。

Table A-2. Net Tax Revenues

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
35,576,079	10.1	30,003,009	8.5	20,484,296	5.8	30,784,987	8.7	36,349,816	10.3	44,764,936	12.7	30,882,144	8.7
36,449,771	10.2	30,308,160	8.5	21,405,087	6.0	34,557,544	9.7	37,740,894	10.6	46,409,805	13.0	33,609,314	9.4
35,043,062	8.4	39,071,649	9.4	28,221,608	6.8	40,355,979	9.7	45,493,379	11.0	53,151,763	12.8	43,568,426	10.5
43,892,687	8.6	43,659,863	8.5	36,090,755	7.1	52,848,127	10.3	50,553,198	9.9	64,640,232	12.6	46,616,274	9.1
53,908,232	8.6	69,360,755	11.0	25,654,173	4.1	68,439,594	10.9	48,388,413	7.7	92,029,539	14.6	50,501,638	8.0
57,856,313	7.3	84,044,018	10.6	54,473,752	6.9	86,334,641	10.9	67,367,709	8.5	115,930,435	14.6	53,207,943	6.7
52,866,415	7.1	75,343,216	10.1	34,825,404	4.7	69,501,430	9.3	64,489,973	8.6	114,400,626	15.3	65,719,039	8.8
64,133,290	7.1	95,908,711	10.5	43,202,189	4.8	92,305,488	10.2	75,100,965	8.3	126,727,849	13.9	85,958,496	9.5
67,549,354	6.9	81,695,388	8.3	56,941,063	5.8	106,396,572	10.8	79,251,608	8.1	142,147,002	14.5	70,101,838	7.1
78,091,550	7.3	108,402,529	10.2	45,316,836	4.3	115,472,815	10.9	81,273,028	7.6	151,865,284	14.3	83,554,143	7.9
79,141,483	6.8	102,052,088	8.7	64,493,528	5.5	129,083,087	11.0	98,475,850	8.4	165,719,561	14.2	80,066,932	6.8
74,499,273	6.5	113,326,069	9.9	45,645,428	4.0	103,837,333	9.1	109,190,170	9.6	176,532,637	15.5	77,996,425	6.8
79,887,792	6.6	129,780,259	10.7	53,870,284	4.4	135,973,640	11.2	109,298,120	9.0	193,259,638	15.9	85,063,651	7.0
95,351,745	7.1	117,895,415	8.8	81,643,502	6.1	141,645,618	10.6	108,207,289	8.1	191,071,066	14.3	96,741,774	7.2
84,992,798	6.5	131,611,836	10.1	48,958,680	3.8	148,140,389	11.4	108,807,612	8.4	210,899,037	16.2	74,482,722	5.7
87,209,939	4.7	138,124,113	7.5	53,435,162	2.9	152,089,516	8.2	107,759,459	5.8	225,118,025	12.2	77,804,772	4.2
81,510,781	4.4	101,386,505	8.4	54,863,960	4.6	130,122,412	10.8	131,351,478	10.9	221,435,208	18.4	68,453,783	5.7
55,634,426	4.6	98,448,532	8.3	44,205,371	3.7	99,129,083	8.3	87,794,077	7.4	220,195,772	18.5	113,216,943	9.5
77,295,727	6.5	92,967,495	7.6	46,235,071	3.8	83,096,427	6.8	81,532,281	6.7	187,564,615	15.4	176,016,739	14.4
92,823,208	7.6	92,929,830	6.9	70,368,082	5.2	112,732,866	8.3	98,503,403	7.3	253,856,674	18.8	143,460,831	10.6
87,806,565	6.5												
86,165,393	5.6	102,118,422	6.7	52,872,443	3.5	119,048,155	7.8	92,362,402	6.0	307,216,184	20.1	185,200,549	12.1
86,414,219	5.6	108,586,929	7.0	60,678,223	3.9	117,126,942	7.5	84,048,514	5.4	215,452,745	13.8	291,988,965	18.8
88,938,156	5.3	101,268,445	6.0	34,408,879	2.0	143,397,778	8.5	97,770,993	5.8	278,348,576	16.5	281,852,499	16.7
86,069,447	5.0	121,620,038	7.1	51,707,557	3.0	115,947,190	6.8	101,080,580	5.9	241,789,267	14.1	390,782,230	22.8
98,183,689	6.6	68,025,594	4.6	70,348,269	4.7	93,768,559	6.3	89,724,564	6.0	187,951,193	12.7	325,407,458	21.9

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：Education Surtax id included.

表A-3. 各月關稅實徵淨額

（包含關稅帶徵防衛捐及臨時稅在內）

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	66,873,026	100.0	5,919,140	8.9	5,881,761	8.8	5,114,766	7.6	5,737,128	8.6	6,250,802	9.3
75年度 (74.7 ～ 75.6)	63,838,386	100.0	5,363,341	8.4	4,862,932	7.6	4,438,265	7.0	4,798,431	7.5	4,887,175	7.7
76年度 (75.7 ～ 76.6)	76,267,153	100.0	6,273,475	8.2	5,998,373	7.9	5,576,116	7.3	6,446,355	8.5	6,200,418	8.1
77年度 (76.7 ～ 77.6)	78,582,859	100.0	6,435,080	8.2	6,254,066	8.0	5,961,104	7.6	6,427,822	8.2	6,992,673	8.9
78年度 (77.7 ～ 78.6)	89,387,037	100.0	6,805,942	7.6	7,148,424	8.0	6,446,315	7.2	7,333,924	8.2	7,327,274	8.2
79年度 (78.7 ～ 79.6)	81,879,616	100.0	7,621,871	9.3	7,071,101	8.6	6,206,384	7.6	6,557,197	8.0	6,366,257	7.8
80年度 (79.7 ～ 80.6)	79,269,295	100.0	7,699,737	9.7	6,439,526	8.1	5,267,463	6.6	5,916,651	7.5	6,711,316	8.5
81年度 (80.7 ～ 81.6)	88,429,283	100.0	7,725,233	8.7	7,003,702	7.9	6,541,835	7.4	7,261,927	8.2	7,432,847	8.4
82年度 (81.7 ～ 82.6)	99,928,304	100.0	8,477,671	8.5	7,311,079	7.3	7,401,301	7.4	8,048,574	8.1	8,039,902	8.0
83年度 (82.7 ～ 83.6)	102,940,698	100.0	8,372,326	8.1	8,120,531	7.9	7,527,178	7.3	7,996,704	7.8	7,797,474	7.6
84年度 (83.7 ～ 84.6)	115,366,387	100.0	9,083,947	7.9	9,006,862	7.8	8,185,984	7.1	8,205,654	7.1	9,575,400	8.3
85年度 (84.7 ～ 85.6)	104,805,585	100.0	9,688,049	9.2	9,864,343	9.4	8,474,959	8.1	8,902,251	8.5	8,619,105	8.2
86年度 (85.7 ～ 86.6)	103,405,990	100.0	7,998,686	7.7	8,446,040	8.2	7,544,732	7.3	8,693,478	8.4	8,439,428	8.2
87年度 (86.7 ～ 87.6)	114,330,914	100.0	9,777,439	8.6	8,268,970	7.2	8,725,824	7.6	10,025,569	8.8	9,959,102	8.7
88年度 (87.7 ～ 88.6)	103,044,622	100.0	9,572,095	9.3	8,436,184	8.2	9,088,356	8.8	8,462,324	8.2	8,312,642	8.1
89年度 (88.7 ～ 89.12)	156,815,025	100.0	8,558,415 8,851,591	5.5 5.6	8,061,013 8,502,749	5.1 5.4	7,895,541 8,311,914	5.0 5.3	8,685,183 8,858,311	5.5 5.6	8,778,549 9,362,399	5.6 6.0
90年 (90.1 ～ 90.12)	92,557,766	100.0	7,559,113	8.2	7,949,662	8.6	6,185,551	6.7	8,289,668	9.0	7,950,355	8.6
91年 (91.1 ～ 91.12)	85,900,543	100.0	7,622,457	8.9	7,181,535	8.4	6,878,262	8.0	8,120,186	9.5	7,340,353	8.5
92年 (92.1 ～ 92.12)	82,782,764	100.0	6,689,075	8.1	6,041,043	7.3	6,373,418	7.7	7,097,422	8.6	6,800,516	8.2
93年 (93.1 ～ 93.12)	78,884,589	100.0	6,779,732	8.6	6,101,738	7.7	6,450,087	8.2	6,513,774	8.3	7,307,244	9.3
94年 (94.1 ～ 94.12)	82,373,668	100.0	6,770,459	8.2	6,826,705	8.3	6,812,942	8.3	7,234,137	8.8	7,500,281	9.1
95年 (95.1 ～ 95.12)	79,566,925	100.0	6,770,869	8.5	6,816,141	8.6	6,471,553	8.1	6,553,959	8.2	6,381,419	8.0
96年 (96.1 ～ 96.12)	81,859,070	100.0	7,156,582	8.7	7,099,262	8.7	6,152,690	7.5	7,126,920	8.7	7,381,066	9.0
97年 (97.1 ～ 97.12)	80,425,705	100.0	7,353,053	9.1	6,584,019	8.2	6,322,831	7.9	6,900,109	8.6	6,070,554	7.5
98年 (98.1 ～ 98.12)	68,827,432	100.0	6,028,881	8.8	5,617,226	8.2	6,018,588	8.7	6,035,676	8.8	6,283,389	9.1

資料來源： 財政部關稅總局。

Table A-3. Net Revenues of Customs Duties

(Defense Surtax and Temporary Tax are included)

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
5,825,425	8.7	5,864,013	8.8	4,174,937	6.2	6,105,419	9.1	5,619,404	8.4	5,428,106	8.1	4,952,125	7.4
5,599,402	8.8	6,153,996	9.6	4,173,043	6.5	5,933,560	9.3	5,678,761	8.9	5,910,843	9.3	6,038,637	9.5
7,025,037	9.2	5,532,474	7.3	5,918,565	7.8	6,583,216	8.6	7,331,794	9.6	6,300,258	8.3	7,081,072	9.3
7,335,852	9.3	5,954,833	7.6	6,744,793	8.6	6,927,348	8.8	6,254,244	8.0	6,554,949	8.3	6,740,095	8.6
7,785,047	8.7	8,038,725	9.0	5,680,534	6.4	7,999,199	8.9	7,453,120	8.3	9,029,832	10.1	8,338,701	9.3
6,698,046	8.2	6,287,748	7.7	5,970,611	7.3	6,979,818	8.5	7,443,934	9.1	7,411,350	9.1	7,265,299	8.9
6,149,174	7.8	7,031,760	8.9	5,735,966	7.2	6,579,604	8.3	6,862,544	8.7	7,592,645	9.6	7,282,909	9.2
7,070,117	8.0	8,318,736	9.4	5,743,792	6.5	7,137,312	8.1	8,007,846	9.1	7,592,899	8.6	8,593,037	9.7
8,384,448	8.4	6,738,963	6.7	7,802,022	7.8	9,757,072	9.8	9,461,816	9.5	9,350,859	9.4	9,154,597	9.2
9,507,440	9.2	8,872,215	8.6	6,986,675	6.8	9,759,988	9.5	9,440,561	9.2	8,917,432	8.7	9,642,174	9.4
9,644,941	8.4	8,971,382	7.8	7,973,473	6.9	11,442,288	9.9	11,503,542	10.0	10,728,833	9.3	11,044,081	9.6
8,468,466	8.1	8,593,842	8.2	8,260,168	7.9	7,906,146	7.5	9,128,378	8.7	8,552,776	8.2	8,347,102	8.0
8,842,399	8.6	9,224,663	8.9	7,011,931	6.8	9,185,719	8.9	9,335,863	9.0	9,396,403	9.1	9,286,648	9.0
11,365,381	9.9	7,811,425	6.8	8,749,192	7.7	10,549,877	9.2	9,915,140	8.7	8,884,477	7.8	10,298,518	9.0
9,533,942	9.3	8,139,399	7.9	6,609,858	6.4	9,453,146	9.2	8,696,712	8.4	7,589,526	7.4	9,150,438	8.9
9,250,028	5.9	8,585,277	5.5	6,865,924	4.4	9,418,834	6.0	8,616,833	5.5	9,338,972	6.0	9,066,003	5.8
9,807,489	6.3	7,669,559	8.3	6,706,361	7.2	8,677,317	9.4	8,336,272	9.0	7,857,616	8.5	7,739,640	8.4
7,636,652	8.3	7,337,887	8.5	4,993,627	5.8	6,726,915	7.8	7,628,738	8.9	7,350,402	8.6	6,642,788	7.7
8,077,393	9.4	7,715,596	9.3	5,350,712	6.5	6,963,907	8.4	7,374,339	8.9	7,690,896	9.3	6,607,113	8.0
8,078,727	9.8	6,006,115	7.6	5,451,417	6.9	6,895,520	8.7	6,729,804	8.5	6,734,304	8.5	6,882,545	8.7
7,032,309	8.9												
7,713,300	9.4	6,868,247	8.3	5,481,362	6.7	6,925,407	8.4	6,863,920	8.3	6,457,072	7.8	6,919,836	8.4
6,226,929	7.8	7,284,196	9.2	5,962,878	7.5	7,185,077	9.0	6,181,738	7.8	6,557,363	8.2	7,174,803	9.0
7,444,919	9.1	6,838,158	8.4	5,495,880	6.7	6,802,719	8.3	6,862,125	8.4	7,090,018	8.7	6,408,731	7.8
6,232,436	7.7	7,780,881	9.7	5,939,511	7.4	6,470,789	8.0	7,289,637	9.1	6,783,791	8.4	6,698,094	8.3
7,790,666	11.3	4,950,634	7.2	4,719,600	6.9	5,472,653	8.0	5,417,544	7.9	4,815,280	7.0	5,677,295	8.2

Source：Directorate General of Customs, Ministry of Finance.

表A-4. 各月關稅實徵淨額

（不含關稅帶徵防衛捐及臨時稅在內）

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	66,873,026	100.0	5,919,140	8.9	5,881,761	8.8	5,114,766	7.6	5,737,128	8.6	6,250,802	9.3
75年度 (74.7 ～ 75.6)	63,838,386	100.0	5,363,341	8.4	4,862,932	7.6	4,438,265	7.0	4,798,431	7.5	4,887,175	7.7
76年度 (75.7 ～ 76.6)	76,267,153	100.0	6,273,475	8.2	5,998,373	7.9	5,576,116	7.3	6,446,355	8.5	6,200,418	8.1
77年度 (76.7 ～ 77.6)	78,582,859	100.0	6,435,080	8.2	6,254,066	8.0	5,961,104	7.6	6,427,822	8.2	6,992,673	8.9
78年度 (77.7 ～ 78.6)	89,387,037	100.0	6,805,942	7.6	7,148,424	8.0	6,446,315	7.2	7,333,924	8.2	7,327,274	8.2
79年度 (78.7 ～ 79.6)	81,879,616	100.0	7,621,871	9.3	7,071,101	8.6	6,206,384	7.6	6,557,197	8.0	6,366,257	7.8
80年度 (79.7 ～ 80.6)	79,269,295	100.0	7,699,737	9.7	6,439,526	8.1	5,267,463	6.6	5,916,651	7.5	6,711,316	8.5
81年度 (80.7 ～ 81.6)	88,429,283	100.0	7,725,233	8.7	7,003,702	7.9	6,541,835	7.4	7,261,927	8.2	7,432,847	8.4
82年度 (81.7 ～ 82.6)	99,928,304	100.0	8,477,671	8.5	7,311,079	7.3	7,401,301	7.4	8,048,574	8.1	8,039,902	8.0
83年度 (82.7 ～ 83.6)	102,940,698	100.0	8,372,326	8.1	8,120,531	7.9	7,527,178	7.3	7,996,704	7.8	7,797,474	7.6
84年度 (83.7 ～ 84.6)	115,366,387	100.0	9,083,947	7.9	9,006,862	7.8	8,185,984	7.1	8,205,654	7.1	9,575,400	8.3
85年度 (84.7 ～ 85.6)	104,805,585	100.0	9,688,049	9.2	9,864,343	9.4	8,474,959	8.1	8,902,251	8.5	8,619,105	8.2
86年度 (85.7 ～ 86.6)	103,405,990	100.0	7,998,686	7.7	8,446,040	8.2	7,544,732	7.3	8,693,478	8.4	8,439,428	8.2
87年度 (86.7 ～ 87.6)	114,330,914	100.0	9,777,439	8.6	8,268,970	7.2	8,725,824	7.6	10,025,569	8.8	9,959,102	8.7
88年度 (87.7 ～ 88.6)	103,044,622	100.0	9,572,095	9.3	8,436,184	8.2	9,088,356	8.8	8,462,324	8.2	8,312,642	8.1
89年度 (88.7 ～ 89.12)	156,815,025	100.0	8,558,415	5.5	8,061,013	5.1	7,895,541	5.0	8,685,183	5.5	8,778,549	5.6
90年 (90.1 ～ 90.12)	92,557,766	100.0	8,851,591	5.6	8,502,749	5.4	8,311,914	5.3	8,858,311	5.6	9,362,399	6.0
91年 (91.1 ～ 91.12)	85,900,543	100.0	7,559,113	8.2	7,949,662	8.6	6,185,551	6.7	8,289,668	9.0	7,950,355	8.6
92年 (92.1 ～ 92.12)	82,782,764	100.0	7,622,457	8.9	7,181,535	8.4	6,878,262	8.0	8,120,186	9.5	7,340,353	8.5
93年 (93.1 ～ 93.12)	78,884,589	100.0	6,689,075	8.1	6,041,043	7.3	6,373,418	7.7	7,097,422	8.6	6,800,516	8.2
94年 (94.1 ～ 94.12)	82,373,668	100.0	6,779,732	8.6	6,101,738	7.7	6,450,087	8.2	6,513,774	8.3	7,307,244	9.3
95年 (95.1 ～ 95.12)	79,566,925	100.0	6,770,459	8.2	6,826,705	8.3	6,812,942	8.3	7,234,137	8.8	7,500,281	9.1
96年 (96.1 ～ 96.12)	81,859,070	100.0	6,770,869	8.5	6,816,141	8.6	6,471,553	8.1	6,553,959	8.2	6,381,419	8.0
97年 (97.1 ～ 97.12)	80,425,705	100.0	7,156,582	8.7	7,099,262	8.7	6,152,690	7.5	7,126,920	8.7	7,381,066	9.0
98年 (98.1 ～ 98.12)	68,827,432	100.0	7,353,053	9.1	6,584,019	8.2	6,322,831	7.9	6,900,109	8.6	6,070,554	7.5
			6,028,881	8.8	5,617,226	8.2	6,018,588	8.7	6,035,676	8.8	6,283,389	9.1

資料來源： 財政部關稅總局。

Table A-4. Net Revenues of Customs Duties

(Defense Surtax and Temporary Tax are excluded)

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
5,825,425	8.7	5,864,013	8.8	4,174,937	6.2	6,105,419	9.1	5,619,404	8.4	5,428,106	8.1	4,952,125	7.4
5,599,402	8.8	6,153,996	9.6	4,173,043	6.5	5,933,560	9.3	5,678,761	8.9	5,910,843	9.3	6,038,637	9.5
7,025,037	9.2	5,532,474	7.3	5,918,565	7.8	6,583,216	8.6	7,331,794	9.6	6,300,258	8.3	7,081,072	9.3
7,335,852	9.3	5,954,833	7.6	6,744,793	8.6	6,927,348	8.8	6,254,244	8.0	6,554,949	8.3	6,740,095	8.6
7,785,047	8.7	8,038,725	9.0	5,680,534	6.4	7,999,199	8.9	7,453,120	8.3	9,029,832	10.1	8,338,701	9.3
6,698,046	8.2	6,287,748	7.7	5,970,611	7.3	6,979,818	8.5	7,443,934	9.1	7,411,350	9.1	7,265,299	8.9
6,149,174	7.8	7,031,760	8.9	5,735,966	7.2	6,579,604	8.3	6,862,544	8.7	7,592,645	9.6	7,282,909	9.2
7,070,117	8.0	8,318,736	9.4	5,743,792	6.5	7,137,312	8.1	8,007,846	9.1	7,592,899	8.6	8,593,037	9.7
8,384,448	8.4	6,738,963	6.7	7,802,022	7.8	9,757,072	9.8	9,461,816	9.5	9,350,859	9.4	9,154,597	9.2
9,507,440	9.2	8,872,215	8.6	6,986,675	6.8	9,759,988	9.5	9,440,561	9.2	8,917,432	8.7	9,642,174	9.4
9,644,941	8.4	8,971,382	7.8	7,973,473	6.9	11,442,288	9.9	11,503,542	10.0	10,728,833	9.3	11,044,081	9.6
8,468,466	8.1	8,593,842	8.2	8,260,168	7.9	7,906,146	7.5	9,128,378	8.7	8,552,776	8.2	8,347,102	8.0
8,842,399	8.6	9,224,663	8.9	7,011,931	6.8	9,185,719	8.9	9,335,863	9.0	9,396,403	9.1	9,286,648	9.0
11,365,381	9.9	7,811,425	6.8	8,749,192	7.7	10,549,877	9.2	9,915,140	8.7	8,884,477	7.8	10,298,518	9.0
9,533,942	9.3	8,139,399	7.9	6,609,858	6.4	9,453,146	9.2	8,696,712	8.4	7,589,526	7.4	9,150,438	8.9
9,250,028	5.9	8,585,277	5.5	6,865,924	4.4	9,418,834	6.0	8,616,833	5.5	9,338,972	6.0	9,066,003	5.8
9,807,489	6.3	7,669,559	8.3	6,706,361	7.2	8,677,317	9.4	8,336,272	9.0	7,857,616	8.5	7,739,640	8.4
7,636,652	8.3	7,337,887	8.5	4,993,627	5.8	6,726,915	7.8	7,628,738	8.9	7,350,402	8.6	6,642,788	7.7
8,077,393	9.4	7,715,596	9.3	5,350,712	6.5	6,963,907	8.4	7,374,339	8.9	7,690,896	9.3	6,607,113	8.0
8,078,727	9.8	6,006,115	7.6	5,451,417	6.9	6,895,520	8.7	6,729,804	8.5	6,734,304	8.5	6,882,545	8.7
7,032,309	8.9												
7,713,300	9.4	6,868,247	8.3	5,481,362	6.7	6,925,407	8.4	6,863,920	8.3	6,457,072	7.8	6,919,836	8.4
6,226,929	7.8	7,284,196	9.2	5,962,878	7.5	7,185,077	9.0	6,181,738	7.8	6,557,363	8.2	7,174,803	9.0
7,444,919	9.1	6,838,158	8.4	5,495,880	6.7	6,802,719	8.3	6,862,125	8.4	7,090,018	8.7	6,408,731	7.8
6,232,436	7.7	7,780,881	9.7	5,939,511	7.4	6,470,789	8.0	7,289,637	9.1	6,783,791	8.4	6,698,094	8.3
7,790,666	11.3	4,950,634	7.2	4,719,600	6.9	5,472,653	8.0	5,417,544	7.9	4,815,280	7.0	5,677,295	8.2

Source：Directorate General of Customs, Ministry of Finance.

表A-5. 各月關稅帶徵防衛捐及臨時稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
49年度 (48.7 ～ 49.6)	263,997	100.0	25,562	9.7	19,142	7.3	21,464	8.1	24,874	9.4	15,593	5.9
50年度 (49.7 ～ 50.6)	290,386	100.0	21,072	7.3	24,196	8.3	21,404	7.4	19,247	6.6	19,910	6.9
51年度 (50.7 ～ 51.6)	322,212	100.0	25,451	7.9	24,446	7.6	23,095	7.2	23,644	7.3	30,578	9.5
52年度 (51.7 ～ 52.6)	370,416	100.0	29,920	8.1	31,102	8.4	26,634	7.2	32,398	8.7	26,967	7.3
53年度 (52.7 ～ 53.6)	448,570	100.0	35,172	7.8	39,731	8.9	34,294	7.6	32,766	7.3	31,371	7.0
54年度 (53.7 ～ 54.6)	579,901	100.0	43,330	7.5	36,086	6.2	37,443	6.5	41,656	7.2	47,141	8.1
55年度 (54.7 ～ 55.6)	683,714	100.0	55,249	8.1	60,382	8.8	47,944	7.0	55,273	8.1	59,772	8.7
56年度 (55.7 ～ 56.6)	740,359	100.0	47,694	6.4	58,530	7.9	53,677	7.3	57,001	7.7	59,945	8.1
57年度 (56.7 ～ 57.6)	940,704	100.0	68,141	7.2	61,858	6.6	82,344	8.8	71,118	7.6	80,287	8.5
58年度 (57.7 ～ 58.6)	1,566,955	100.0	93,426	6.0	117,744	7.5	134,771	8.6	139,576	8.9	142,992	9.1
59年度 (58.7 ～ 59.6)	1,895,037	100.0	151,850	8.0	160,317	8.5	139,087	7.3	147,918	7.8	147,246	7.8
60年度 (59.7 ～ 60.6)	1,981,084	100.0	141,949	7.2	155,970	7.9	139,297	7.0	161,960	8.2	152,539	7.7
61年度 (60.7 ～ 61.6)	640,083	100.0	206,264	32.2	174,840	27.3	70,265	11.0	30,784	4.8	22,965	3.6

資料來源： 財政部關稅總局。
說　　明： 關稅帶徵防衛捐及臨時稅已自62年度起停徵。

Table A-5. Net Revenues of Defense Surtax and Temporary Tax on Customs Duties

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
27,376	10.4	17,015	6.4	19,237	7.3	21,801	8.3	23,647	9.0	21,829	8.3	26,457	10.0
22,085	7.6	18,111	6.2	18,846	6.5	33,439	11.5	27,643	9.5	26,221	9.0	38,212	13.2
28,083	8.7	28,478	8.8	21,336	6.6	28,967	9.0	30,052	9.3	25,065	7.8	33,017	10.2
29,027	7.8	26,312	7.1	26,452	7.1	28,961	7.8	27,727	7.5	38,748	10.5	46,168	12.5
37,647	8.4	30,848	6.9	37,766	8.4	46,863	10.4	34,634	7.7	38,227	8.5	49,251	11.0
50,123	8.6	53,095	9.2	41,921	7.2	53,734	9.3	51,669	8.9	50,000	8.6	73,703	12.7
55,802	8.2	55,377	8.1	55,065	8.1	61,226	9.0	55,469	8.1	53,151	7.8	69,004	10.1
63,557	8.6	65,459	8.8	54,756	7.4	64,828	8.8	67,081	9.1	67,329	9.1	80,502	10.9
80,829	8.6	79,507	8.5	71,039	7.6	79,808	8.5	78,740	8.4	74,310	7.9	112,723	12.0
300,237	19.2	136,760	8.7	112,952	7.2	124,473	7.9	127,798	8.2	143,897	9.2	-7,671	-0.5
165,988	8.8	175,405	9.3	137,457	7.3	139,310	7.4	153,758	8.1	170,894	9.0	205,807	10.9
179,604	9.1	138,133	7.0	141,687	7.2	167,973	8.5	200,508	10.1	195,362	9.9	206,102	10.4
18,454	2.9	16,320	2.5	15,350	2.4	16,563	2.6	13,653	2.1	16,647	2.6	37,978	5.9

Source：Directorate General of Customs, Ministry of Finance.
Explanation： Defense Surtax and Temporary Tax on Customs Duties were abolished from FY 1973.

表A-6. 各月鹽稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
49年度 (48.7 ～ 49.6)	137,281	100.0	12,354	9.0	14,135	10.3	9,431	6.9	8,749	6.4	9,259	6.7
50年度 (49.7 ～ 50.6)	145,952	100.0	15,057	10.3	11,106	7.6	9,374	6.4	9,207	6.3	9,130	6.3
51年度 (50.7 ～ 51.6)	147,383	100.0	15,151	10.3	13,024	8.8	9,920	6.7	9,691	6.6	10,470	7.1
52年度 (51.7 ～ 52.6)	137,676	100.0	14,679	10.7	11,712	8.5	10,019	7.3	9,476	6.9	10,081	7.3
53年度 (52.7 ～ 53.6)	153,240	100.0	18,218	11.9	14,907	9.7	10,453	6.8	10,662	7.0	10,109	6.6
54年度 (53.7 ～ 54.6)	155,608	100.0	18,174	11.7	15,252	9.8	11,839	7.6	9,759	6.3	9,154	5.9
55年度 (54.7 ～ 55.6)	150,271	100.0	13,522	9.0	14,508	9.7	12,263	8.2	10,592	7.0	9,997	6.7
56年度 (55.7 ～ 56.6)	175,145	100.0	14,871	8.5	20,074	11.5	12,928	7.4	11,382	6.5	11,947	6.8
57年度 (56.7 ～ 57.6)	171,026	100.0	15,174	8.9	16,362	9.6	13,034	7.6	14,247	8.3	11,842	6.9
58年度 (57.7 ～ 58.6)	176,035	100.0	14,555	8.3	15,667	8.9	14,959	8.5	14,397	8.2	16,115	9.2
59年度 (58.7 ～ 59.6)	187,840	100.0	14,340	7.6	15,018	8.0	13,569	7.2	13,164	7.0	11,764	6.3
60年度 (59.7 ～ 60.6)	176,124	100.0	14,409	8.2	15,180	8.6	14,357	8.2	15,759	8.9	9,812	5.6
61年度 (60.7 ～ 61.6)	178,210	100.0	11,811	6.6	16,484	9.2	11,536	6.5	14,915	8.4	13,497	7.6
62年度 (61.7 ～ 62.6)	180,334	100.0	12,084	6.7	15,524	8.6	15,936	8.8	17,482	9.7	15,025	8.3
63年度 (62.7 ～ 63.6)	224,050	100.0	16,702	7.5	15,969	7.1	19,691	8.8	22,021	9.8	11,660	5.2
64年度 (63.7 ～ 64.6)	194,370	100.0	13,121	6.8	15,125	7.8	12,575	6.5	17,626	9.1	12,653	6.5
65年度 (64.7 ～ 65.6)	188,526	100.0	17,558	9.3	21,348	11.3	10,420	5.5	11,848	6.3	9,239	4.9
66年度 (65.7 ～ 66.6)	190,839	100.0	11,637	6.1	12,882	6.8	14,237	7.5	13,890	7.3	13,054	6.8

資料來源： 財政部所屬各區國稅局。
說　　明： 本稅自67年度起停徵。

Table A-6. Net Revenues of Salt Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
12,116	8.8	12,710	9.3	11,537	8.4	11,180	8.1	11,728	8.5	10,427	7.6	13,655	9.9
12,848	8.8	16,140	11.1	12,999	8.9	11,838	8.1	11,329	7.8	12,364	8.5	14,560	10.0
13,861	9.4	16,456	11.2	12,949	8.8	9,967	6.8	9,867	6.7	13,428	9.1	12,599	8.5
11,710	8.5	14,573	10.6	11,919	8.7	11,689	8.5	11,262	8.2	12,613	9.2	7,943	5.8
11,946	7.8	13,987	9.1	13,081	8.5	12,846	8.4	12,711	8.3	10,768	7.0	13,552	8.8
10,956	7.0	13,712	8.8	12,032	7.7	11,567	7.4	15,499	10.0	13,777	8.9	13,887	8.9
11,661	7.8	11,863	7.9	11,601	7.7	12,701	8.5	13,816	9.2	14,336	9.5	13,411	8.9
12,343	7.0	12,759	7.3	12,981	7.4	15,592	8.9	15,933	9.1	17,465	10.0	16,870	9.6
12,571	7.4	12,647	7.4	11,483	6.7	13,827	8.1	16,623	9.7	17,751	10.4	15,465	9.0
17,251	9.8	13,782	7.8	12,188	6.9	10,918	6.2	14,270	8.1	15,322	8.7	16,611	9.4
14,020	7.5	31,523	16.8	12,574	6.7	13,051	6.9	19,616	10.4	14,842	7.9	14,359	7.6
11,092	6.3	12,809	7.3	14,339	8.1	15,820	9.0	21,579	12.3	16,894	9.6	14,074	8.0
15,199	8.5	13,902	7.8	14,096	7.9	18,841	10.6	18,283	10.3	16,423	9.2	13,223	7.4
6,317	3.5	16,084	8.9	12,583	7.0	17,868	9.9	22,618	12.5	16,971	9.4	11,842	6.6
17,607	7.9	28,259	12.6	16,887	7.5	17,664	7.9	27,029	12.1	16,847	7.5	13,714	6.1
16,182	8.3	17,734	9.1	15,990	8.2	15,518	8.0	19,504	10.0	17,932	9.2	20,410	10.5
19,458	10.3	14,690	7.8	16,763	8.9	15,680	8.3	22,640	12.0	16,255	8.6	12,627	6.7
19,042	10.0	17,209	9.0	13,896	7.3	18,222	9.5	29,980	15.7	17,335	9.1	9,455	5.0

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation： Salt Tax was abolished beginning FY 1978.

表A-7. 各月礦區稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	21,569	100.0	105	0.5	377	1.7	167	0.8	360	1.7	812	3.8
75年度 (74.7 ～ 75.6)	20,745	100.0	114	0.5	268	1.3	171	0.8	358	1.7	586	2.8
76年度 (75.7 ～ 76.6)	20,254	100.0	2	0.0	414	2.0	174	0.9	286	1.4	674	3.3
77年度 (76.7 ～ 77.6)	18,303	100.0	155	0.8	152	0.8	110	0.6	106	0.6	557	3.0
78年度 (77.7 ～ 78.6)	15,899	100.0	248	1.6	285	1.8	33	0.2	288	1.8	401	2.5
79年度 (78.7 ～ 79.6)	16,185	100.0	107	0.7	122	0.8	253	1.6	307	1.9	234	1.4
80年度 (79.7 ～ 80.6)	17,177	100.0	95	0.6	296	1.7	152	0.9	552	3.2	296	1.7
81年度 (80.7 ～ 81.6)	15,629	100.0	709	4.5	5,819	37.2	92	0.6	112	0.7	806	5.2
82年度 (81.7 ～ 82.6)	14,832	100.0	3,607	24.3	2,668	18.0	63	0.4	178	1.2	169	1.1
83年度 (82.7 ～ 83.6)	13,919	100.0	774	5.6	4,679	33.6	194	1.4	267	1.9	49	0.4
84年度 (83.7 ～ 84.6)	12,508	100.0	2,969	23.7	2,254	18.0	176	1.4	115	0.9	333	2.7
85年度 (84.7 ～ 85.6)	11,870	100.0	573	4.8	4,405	37.1	165	1.4	42	0.4	115	1.0
86年度 (85.7 ～ 86.6)	13,954	100.0	12	0.1	4,669	33.5	135	1.0	168	1.2	390	2.8
87年度 (86.7 ～ 87.6)	10,663	100.0	2,540	23.8	1,840	17.3	157	1.5	183	1.7	229	2.1
88年度 (87.7 ～ 88.6)	11,434	100.0	3,764	32.9	2,348	20.5	122	1.1	60	0.5	108	0.9
89年度 (88.7 ～ 89.12)	14,611	100.0	2,136	14.6	2,890	19.8	226	1.5	—	—	86	0.6
90年 (90.1 ～ 90.12)	9,289	100.0	2,387	16.3	2,041	14.0	12	0.1	10	0.1	86	0.6
91年 (91.1 ～ 91.12)	10,039	100.0	683	7.4	3,829	41.2	—	—	123	1.3	40	0.4
92年 (92.1 ～ 92.12)	10,187	100.0	842	8.4	4,403	43.9	—	—	13	0.1	1	0.0
93年 (93.1 ～ 93.12)	3,799	100.0	3,090	30.3	1,699	16.7	21	0.2	21	0.2	67	0.7
94年 (94.1 ～ 94.12)	638	100.0	39	1.0	62	1.6	—	—	-360	-9.5	—	—
95年 (95.1 ～ 95.12)	158	100.0	—	—	—	—	—	—	—	—	—	—
96年 (96.1 ～ 96.12)	279	100.0	—	—	—	—	—	—	—	—	—	—
97年 (97.1 ～ 97.12)	21	100.0	—	—	—	—	—	—	—	—	—	—
98年 (98.1 ～ 98.12)	38	100.0	—	—	—	—	—	—	—	—	—	—

資料來源： 財政部所屬各區國稅局。
說　　明： 礦區稅因修法自92年12月31日起改徵收礦產權利金不納入國稅。

Table A-7. Net Revenues of Mining Concession Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
8,122	37.7	303	1.4	131	0.6	294	1.4	347	1.6	462	2.1	10,089	46.8
8,459	40.8	169	0.8	124	0.6	291	1.4	1,017	4.9	656	3.2	8,532	41.1
8,930	44.1	110	0.5	251	1.2	125	0.6	289	1.4	630	3.1	8,369	41.3
7,486	40.9	115	0.6	157	0.9	117	0.6	257	1.4	735	4.0	8,356	45.7
4,381	27.6	2,356	14.8	298	1.9	130	0.8	124	0.8	260	1.6	7,095	44.6
6,566	40.6	14	0.1	621	3.8	447	2.8	240	1.5	336	2.1	6,938	42.9
3,987	23.2	2,294	13.4	126	0.7	201	1.2	2,885	16.8	5,850	34.1	443	2.6
186	1.2	481	3.1	6,202	39.7	527	3.4	48	0.3	171	1.1	476	3.0
300	2.0	792	5.3	5,659	38.2	153	1.0	365	2.5	362	2.4	516	3.5
212	1.5	1,366	9.8	—	—	5,251	37.7	220	1.6	182	1.3	725	5.2
370	3.0	998	8.0	3,778	30.2	786	6.3	105	0.8	249	2.0	375	3.0
254	2.1	912	7.7	3,598	30.3	—	—	505	4.3	349	2.9	952	8.0
553	4.0	3,765	27.0	2,766	19.8	460	3.3	179	1.3	118	0.8	739	5.3
100	0.9	2,943	27.6	—	—	1,895	17.8	18	0.2	203	1.9	555	5.2
116	1.0	2,253	19.7	2,216	19.4	48	0.4	5	0.0	160	1.4	234	2.0
15	0.1	11	0.1	4,324	29.6	—	—	35	0.2	112	0.8	60	0.4
180	1.2	986	10.6	3,258	35.1	—	—	62	0.7	116	1.2	81	0.9
111	1.2	592	5.9	3,890	38.7	17	0.2	33	0.3	111	1.1	10	0.1
127	1.3	693	6.8	3,904	38.3	144	1.4	39	0.4	100	1.0	36	0.4
373	3.7	1,000	26.3	3,319	87.4	189	5.0	-1,156	-30.4	172	4.5	476	12.5
58	1.5												
638	100.0	—	—	—	—	—	—	—	—	—	—	—	—
158	100.0	—	—	—	—	—	—	—	—	—	—	—	—
279	100.0	—	—	—	—	—	—	—	—	—	—	—	—
21	100.0	—	—	—	—	—	—	—	—	—	—	—	—
38	100.0												

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation： Since Dec. 31, 2003, the Mining Concession Tax has changed to Mining Royalty, not belonged to National Taxes.

表A-8. 各月所得稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total 金額 Amount	結構比%	7 July 金額 Amount	結構比%	8 Aug. 金額 Amount	結構比%	9 Sept. 金額 Amount	結構比%	10 Oct. 金額 Amount	結構比%	11 Nov. 金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	75,888,574	100.0	9,670,783	12.7	1,998,133	2.6	3,363,057	4.4	2,753,125	3.6	2,815,915	3.7
75年度 (74.7 ～ 75.6)	79,440,381	100.0	8,468,395	10.7	2,529,045	3.2	5,078,982	6.4	2,829,897	3.6	2,941,415	3.7
76年度 (75.7 ～ 76.6)	91,338,646	100.0	8,587,402	9.4	3,322,999	3.6	4,930,668	5.4	2,927,552	3.2	3,098,852	3.4
77年度 (76.7 ～ 77.6)	123,122,396	100.0	13,146,472	10.7	4,335,691	3.5	7,371,388	6.0	3,517,811	2.9	3,870,776	3.1
78年度 (77.7 ～ 78.6)	157,063,043	100.0	14,051,921	8.9	8,899,821	5.7	16,239,429	10.3	5,337,749	3.4	5,277,432	3.4
79年度 (78.7 ～ 79.6)	225,752,211	100.0	23,850,785	10.6	9,273,478	4.1	18,265,168	8.1	9,321,274	4.1	7,127,821	3.2
80年度 (79.7 ～ 80.6)	193,742,764	100.0	28,511,036	14.7	11,855,278	6.1	6,327,951	3.3	13,166,804	6.8	8,883,553	4.6
81年度 (80.7 ～ 81.6)	216,150,460	100.0	29,627,567	13.7	12,671,175	5.9	12,632,206	5.8	6,951,240	3.2	7,907,554	3.7
82年度 (81.7 ～ 82.6)	237,618,241	100.0	30,476,925	12.8	14,124,821	5.9	16,773,766	7.1	7,585,829	3.2	9,036,004	3.8
83年度 (82.7 ～ 83.6)	266,020,141	100.0	29,276,261	11.0	17,572,189	6.6	13,536,529	5.1	19,131,410	7.2	10,026,554	3.8
84年度 (83.7 ～ 84.6)	319,383,860	100.0	26,174,286	8.2	27,827,705	8.7	25,617,145	8.0	13,484,027	4.2	10,932,369	3.4
85年度 (84.7 ～ 85.6)	343,550,020	100.0	44,299,821	12.9	19,143,066	5.6	28,542,389	8.3	16,847,684	4.9	12,690,584	3.7
86年度 (85.7 ～ 86.6)	352,890,477	100.0	25,921,349	7.3	38,304,767	10.9	21,826,728	6.2	16,101,023	4.6	13,505,601	3.8
87年度 (86.7 ～ 87.6)	398,390,232	100.0	44,475,453	11.2	24,747,595	6.2	30,459,353	7.6	15,991,755	4.0	16,956,433	4.3
88年度 (87.7 ～ 88.6)	432,388,876	100.0	54,398,489	12.6	26,254,475	6.1	36,836,234	8.5	17,048,858	3.9	15,325,943	3.5
89年度 (88.7 ～ 89.12)	610,580,021	100.0	59,522,311 74,350,160	9.7 12.2	24,259,535 21,071,887	4.0 3.5	32,780,638 12,711,766	5.4 2.1	15,485,141 18,068,603	2.5 3.0	13,167,168 16,220,225	2.2 2.7
90年 (90.1 ～ 90.12)	478,636,373	100.0	84,702,985	17.7	21,532,020	4.5	11,728,862	2.5	19,511,943	4.1	12,568,499	2.6
91年 (91.1 ～ 91.12)	392,939,078	100.0	40,987,496	10.4	18,903,255	4.8	53,988,712	13.7	26,597,623	6.8	-6,804,496	-1.7
92年 (92.1 ～ 92.12)	411,086,972	100.0	13,717,128	3.3	20,802,999	5.1	65,077,781	15.8	27,019,413	6.6	-4,637,445	-1.1
93年 (93.1 ～ 93.12)	455,913,822	100.0	2,724,283	0.6	28,973,348	6.4	93,373,913	20.5	167,158	0.0	16,543,957	3.6
94年 (94.1 ～ 94.12)	625,807,052	100.0	5,740,443	0.9	39,432,659	6.3	123,862,303	19.8	23,308,038	3.7	21,447,851	3.4
95年 (95.1 ～ 95.12)	646,217,799	100.0	2,304,531	0.4	44,529,369	6.9	79,183,546	12.3	73,769,770	11.4	19,891,200	3.1
96年 (96.1 ～ 96.12)	730,159,866	100.0	118,937	0.0	43,036,496	5.9	96,125,789	13.2	77,785,176	10.7	24,968,344	3.4
97年 (97.1 ～ 97.12)	834,988,400	100.0	-14,459,757	-1.7	45,160,885	5.4	125,594,739	15.0	85,714,678	10.3	26,514,207	3.2
98年 (98.1 ～ 98.12)	640,966,779	100.0	-24,561,593	-3.8	36,660,393	5.7	117,071,287	18.3	42,563,524	6.6	19,576,299	3.1

資料來源： 財政部所屬各區國稅局。

Table A-8. Net Revenues of Income Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
6,347,774	8.4	8,134,273	10.7	3,880,810	5.1	10,834,467	14.3	10,484,775	13.8	9,377,805	12.4	6,227,657	8.2
6,871,388	8.6	7,813,871	9.8	4,324,115	5.4	14,824,953	18.7	8,687,795	10.9	7,785,292	9.8	7,285,233	9.2
9,705,077	10.6	9,418,744	10.3	5,355,915	5.9	16,980,930	18.6	10,685,032	11.7	9,539,976	10.4	6,785,499	7.4
13,848,274	11.2	11,466,216	9.3	5,462,431	4.4	24,006,948	19.5	14,864,783	12.1	14,493,878	11.8	6,737,728	5.5
13,936,267	8.9	19,564,554	12.5	7,779,187	5.0	24,368,809	15.5	16,007,072	10.2	19,016,521	12.1	6,584,281	4.2
17,972,605	8.0	26,967,980	11.9	13,681,581	6.1	23,717,699	10.5	24,206,259	10.7	34,889,941	15.5	16,477,620	7.3
9,028,440	4.7	21,350,640	11.0	9,880,005	5.1	18,972,010	9.8	24,608,409	12.7	26,345,293	13.6	14,813,345	7.6
9,257,319	4.3	23,868,009	11.0	13,437,311	6.2	26,841,945	12.4	22,148,502	10.2	27,095,989	12.5	23,711,643	11.0
10,244,104	4.3	15,300,622	6.4	23,016,099	9.7	31,605,721	13.3	24,291,012	10.2	36,875,911	15.5	18,287,427	7.7
12,806,847	4.8	25,058,921	9.4	13,481,254	5.1	38,238,217	14.4	26,829,903	10.1	41,267,885	15.5	18,794,171	7.1
14,145,753	4.4	21,170,129	6.6	26,374,875	8.3	45,397,327	14.2	38,746,563	12.1	45,855,144	14.4	23,658,537	7.4
13,058,557	3.8	31,116,125	9.1	15,421,260	4.5	31,341,644	9.1	50,350,442	14.7	55,897,010	16.3	24,841,438	7.2
15,843,708	4.5	34,347,726	9.7	19,485,249	5.5	47,353,288	13.4	37,535,658	10.6	60,704,845	17.2	21,960,535	6.2
17,507,284	4.4	25,967,663	6.5	37,628,826	9.4	45,802,820	11.5	41,260,129	10.4	64,136,058	16.1	33,456,863	8.4
14,513,267	3.4	36,224,594	8.4	22,526,148	5.2	61,759,074	14.3	44,099,792	10.2	83,950,724	19.4	19,451,278	4.5
15,508,094	2.5	39,535,779	6.5	23,221,820	3.8	61,284,073	10.0	41,924,761	6.9	95,710,935	15.7	30,246,825	5.0
15,510,300	2.5	24,872,279	5.2	23,794,170	5.0	51,052,343	10.7	80,402,618	16.8	103,810,130	21.7	31,078,976	6.5
13,581,548	2.8	18,205,728	4.6	16,962,966	4.3	20,872,593	5.3	15,193,103	3.9	102,319,349	26.0	67,588,543	17.2
18,124,206	4.6	21,196,410	5.2	18,294,304	4.5	15,716,957	3.8	14,783,756	3.6	75,433,705	18.3	125,665,268	30.6
18,016,696	4.4	19,166,641	4.2	21,375,024	4.7	15,924,831	3.5	17,926,046	3.9	128,586,541	28.2	90,441,802	19.8
20,710,278	4.5												
21,189,351	3.4	20,228,305	3.2	19,344,889	3.1	24,762,555	4.0	16,894,734	2.7	176,893,203	28.3	132,702,721	21.2
23,856,705	3.7	24,823,009	3.8	25,084,539	3.9	23,647,342	3.7	16,436,053	2.5	84,102,160	13.0	228,589,575	35.4
26,471,678	3.6	19,758,867	2.7	18,510,215	2.5	34,755,806	4.8	20,884,159	2.9	146,361,049	20.0	221,383,350	30.3
29,690,966	3.6	28,852,586	3.5	26,607,413	3.2	26,823,122	3.2	20,114,512	2.4	101,831,207	12.2	332,543,842	39.8
27,402,565	4.3	23,624,652	3.7	29,482,641	4.6	18,816,413	2.9	18,210,858	2.8	74,114,735	11.6	258,005,005	40.3

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

表A-9. 各月營利事業所得稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	36,685,697	100.0	8,558,176	23.3	1,429,535	3.9	1,577,450	4.3	374,236	1.0	363,073	1.0
75年度 (74.7 ～ 75.6)	37,258,636	100.0	7,114,955	19.1	1,411,477	3.8	3,577,993	9.6	670,448	1.8	282,485	0.8
76年度 (75.7 ～ 76.6)	44,819,369	100.0	7,364,494	16.4	1,827,823	4.1	2,746,512	6.1	490,976	1.1	432,268	1.0
77年度 (76.7 ～ 77.6)	61,062,933	100.0	10,618,534	17.4	1,942,369	3.2	4,597,395	7.5	286,740	0.5	660,639	1.1
78年度 (77.7 ～ 78.6)	80,138,880	100.0	10,177,339	12.7	5,209,030	6.5	12,973,706	16.2	737,995	0.9	826,655	1.0
79年度 (78.7 ～ 79.6)	110,208,735	100.0	17,297,178	15.7	3,602,526	3.3	13,445,234	12.2	3,177,974	2.9	967,997	0.9
80年度 (79.7 ～ 80.6)	82,993,600	100.0	22,411,311	27.0	5,300,201	6.4	1,884,859	2.3	6,568,313	7.9	1,000,448	1.2
81年度 (80.7 ～ 81.6)	97,186,215	100.0	23,285,946	24.0	6,187,592	6.4	9,133,545	9.4	1,149,488	1.2	1,007,307	1.0
82年度 (81.7 ～ 82.6)	106,694,889	100.0	23,983,462	22.5	8,984,362	8.4	9,944,277	9.3	960,173	0.9	1,200,234	1.1
83年度 (82.7 ～ 83.6)	115,276,524	100.0	27,532,574	23.9	8,868,832	7.7	5,805,238	5.0	9,083,271	7.9	664,287	0.6
84年度 (83.7 ～ 84.6)	146,783,320	100.0	23,574,603	16.1	20,129,842	13.7	15,442,108	10.5	1,938,146	1.3	629,846	0.4
85年度 (84.7 ～ 85.6)	148,443,967	100.0	38,466,324	25.9	11,488,244	7.7	16,838,095	11.3	3,653,238	2.5	531,291	0.4
86年度 (85.7 ～ 86.6)	146,590,527	100.0	21,190,261	14.5	28,258,567	19.3	10,371,408	7.1	2,670,318	1.8	956,192	0.7
87年度 (86.7 ～ 87.6)	163,354,533	100.0	37,346,151	22.9	11,548,043	7.1	17,394,016	10.6	1,009,237	0.6	1,991,012	1.2
88年度 (87.7 ～ 88.6)	194,251,282	100.0	52,220,771	26.9	13,122,207	6.8	29,151,050	15.0	3,102,475	1.6	1,925,945	1.0
89年度 (88.7 ～ 89.12)	307,035,181	100.0	49,253,735	16.0	14,654,607	4.8	25,629,362	8.3	1,835,194	0.6	981,994	0.3
90年 (90.1 ～ 90.12)	233,677,981	100.0	66,805,772	21.8	13,214,999	4.3	6,982,373	2.3	3,306,469	1.1	2,022,605	0.7
91年 (91.1 ～ 91.12)	165,758,919	100.0	64,705,147	27.7	23,423,315	10.0	2,869,403	1.2	3,673,003	1.6	1,698,699	0.7
92年 (92.1 ～ 92.12)	213,682,897	100.0	2,634,234	1.6	3,070,950	1.9	52,222,379	31.5	10,079,768	6.1	1,925,756	1.2
93年 (93.1 ～ 93.12)	241,088,853	100.0	5,098,455	2.4	2,971,353	1.4	62,111,548	29.1	12,374,630	5.8	1,639,223	0.8
94年 (94.1 ～ 94.12)	329,357,079	100.0	1,409,667	0.6	5,806,351	2.4	70,641,939	29.3	16,103,656	6.7	2,258,666	0.9
95年 (95.1 ～ 95.12)	311,887,576	100.0	1,896,244	0.6	5,437,672	1.7	93,874,379	28.5	23,676,548	7.2	4,802,404	1.5
96年 (96.1 ～ 96.12)	382,633,510	100.0	1,754,320	0.6	7,125,758	2.3	47,702,024	15.3	68,798,785	22.1	3,088,782	1.0
97年 (97.1 ～ 97.12)	445,244,861	100.0	1,792,459	0.5	7,304,438	1.9	62,973,687	16.5	66,007,420	17.3	6,310,125	1.6
98年 (98.1 ～ 98.12)	334,162,587	100.0	1,418,233	0.3	6,521,725	1.5	76,089,131	17.1	77,074,539	17.3	3,900,576	0.9
			3,309,490	1.0	10,991,891	3.3	79,686,277	23.8	38,606,153	11.6	4,655,234	1.4

資料來源： 財政部所屬各區國稅局。

Table A-9. Net Revenues of Profit-seeking Enterprise Income Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
3,486,157	9.5	4,429,590	12.1	613,486	1.7	2,988,268	8.1	3,845,770	10.5	6,428,439	17.5	2,591,517	7.1
3,815,947	10.2	3,849,350	10.3	294,383	0.8	4,992,066	13.4	2,487,853	6.7	5,127,236	13.8	3,634,443	9.8
6,517,633	14.5	4,471,659	10.0	491,694	1.1	7,309,989	16.3	3,465,715	7.7	6,556,460	14.6	3,144,146	7.0
9,688,637	15.9	5,732,234	9.4	718,174	1.2	9,970,781	16.3	4,775,664	7.8	9,753,979	16.0	2,317,787	3.8
8,386,694	10.5	11,455,292	14.3	1,252,616	1.6	10,811,698	13.5	5,103,536	6.4	11,328,620	14.1	1,875,699	2.3
11,225,180	10.2	16,346,442	14.8	2,026,461	1.8	8,078,894	7.3	5,250,306	4.8	23,136,012	21.0	5,654,531	5.1
339,029	0.4	9,187,657	11.1	95,871	0.1	5,955,725	7.2	11,170,604	13.5	13,522,259	16.3	5,557,323	6.7
462,177	0.5	8,832,705	9.1	698,701	0.7	13,660,085	14.1	8,011,944	8.2	13,966,281	14.4	10,790,444	11.1
643,220	0.6	1,025,928	1.0	8,358,126	7.8	16,188,025	15.2	9,405,419	8.8	19,454,774	18.2	6,546,889	6.1
1,712,771	1.5	9,324,939	8.1	341,273	0.3	18,587,872	16.1	9,456,091	8.2	19,038,646	16.5	4,860,730	4.2
1,431,616	1.0	3,942,537	2.7	9,162,535	6.2	23,003,528	15.7	11,232,455	7.7	27,229,813	18.6	9,066,291	6.2
276,584	0.2	12,546,372	8.5	713,470	0.5	8,247,358	5.6	22,412,549	15.1	25,709,451	17.3	7,560,991	5.1
1,201,623	0.8	12,222,167	8.3	958,101	0.7	23,359,501	15.9	12,034,581	8.2	27,342,839	18.7	6,024,969	4.1
553,840	0.3	2,762,194	1.7	14,255,771	8.7	21,453,921	13.1	13,839,981	8.5	26,444,316	16.2	14,756,051	9.0
293,179	0.2	17,336,659	8.9	6,310,843	3.2	25,758,621	13.3	13,390,790	6.9	33,040,667	17.0	-1,401,925	-0.7
1,399,329	0.5	19,032,915	6.2	1,628,309	0.5	29,330,622	9.6	14,254,751	4.6	44,043,700	14.3	11,374,189	3.7
1,284,256	0.4	2,955,403	1.3	1,239,065	0.5	23,993,906	10.3	44,282,521	19.0	53,362,126	22.8	10,635,933	4.6
839,460	0.4	754,356	0.5	-391,710	-0.2	1,586,985	1.0	1,197,003	0.7	72,853,062	44.0	15,745,786	9.5
4,080,350	2.5	2,009,550	0.9	957,182	0.4	2,259,772	1.1	1,567,176	0.7	54,133,744	25.3	64,280,255	30.1
4,280,009	2.0	1,863,827	0.8	553,310	0.2	1,892,946	0.8	2,108,798	0.9	104,499,455	43.3	28,972,926	12.0
4,977,312	2.1												
4,703,072	1.4	1,641,824	0.5	1,106,544	0.3	1,612,207	0.5	1,467,598	0.4	146,916,465	44.6	42,222,122	12.8
7,084,405	2.3	2,718,884	0.9	1,387,993	0.4	3,176,461	1.0	682,129	0.2	56,459,367	18.1	111,908,668	35.9
8,225,982	2.1	-318,464	-0.1	89,521	0.0	3,640,769	1.0	3,722,559	1.0	116,043,331	30.3	106,841,683	27.9
7,488,557	1.7	3,085,228	0.7	2,817,433	0.6	3,353,924	0.8	-857,367	-0.2	71,303,459	16.0	193,049,423	43.4
10,725,079	3.2	2,050,255	0.6	2,389,513	0.7	1,111,795	0.3	-235,445	-0.1	49,437,474	14.8	131,434,871	39.3

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

表A-10. 各月營利事業所得稅實徵淨額－公營

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7～74.6)	3,707,874	100.0	-180,938	-4.9	822	0.0	984,900	26.6	-147,376	-4.0	-3,727	-0.1
75年度 (74.7～75.6)	6,421,293	100.0	-44,610	-0.7	-41,073	-0.6	3,242,240	50.5	146,244	2.3	—	—
76年度 (75.7～76.6)	4,438,100	100.0	-115,267	-2.6	12,445	0.3	2,558,907	57.7	22,885	0.5	851	0.0
77年度 (76.7～77.6)	6,358,273	100.0	191	0.0	-61,524	-1.0	4,043,741	63.6	63,730	1.0	8	0.0
78年度 (77.7～78.6)	19,922,299	100.0	87,458	0.4	-388	-0.0	12,297,176	61.7	20,780	0.1	—	—
79年度 (78.7～79.6)	26,216,517	100.0	865,137	3.3	-7,382	-0.0	12,374,593	47.2	2,520,630	9.6	210,309	0.8
80年度 (79.7～80.6)	14,508,339	100.0	-117,124	-0.8	332,547	2.3	259,172	1.8	5,417,151	37.3	36	0.0
81年度 (80.7～81.6)	15,444,251	100.0	195,393	1.3	3,021	0.0	7,382,694	47.8	-9,248	-0.1	1,376	0.0
82年度 (81.7～82.6)	16,952,009	100.0	-289,413	-1.7	24,945	0.1	8,360,917	49.3	38,026	0.2	6,139	0.0
83年度 (82.7～83.6)	16,915,276	100.0	-2,000,587	-11.8	-11,954	-0.1	2,796,451	16.5	7,413,891	43.8	12,627	0.1
84年度 (83.7～84.6)	24,850,253	100.0	140,068	0.6	-282,741	-1.1	12,402,784	49.9	59,918	0.2	562	0.0
85年度 (84.7～85.6)	26,232,238	100.0	-107,280	-0.4	-133,674	-0.5	14,299,611	54.5	58,463	0.2	4,528	0.0
86年度 (85.7～86.6)	11,850,088	100.0	-902,173	-7.6	-71,064	-0.6	5,594,186	47.2	81,738	0.7	2,096	0.0
87年度 (86.7～87.6)	21,980,345	100.0	-1,827,003	-8.3	22,057	0.1	14,784,940	67.3	-191,630	-0.9	265	0.0
88年度 (87.7～88.6)	43,495,753	100.0	207,341	0.5	1,044,952	2.4	24,116,396	55.4	-16,069	-0.0	138,298	0.3
89年度 (88.7～89.12)	59,865,248	100.0	-62,177	-0.1	641,884	1.1	21,952,106	36.7	148,721	0.2	19,571	0.0
90年 (90.1～90.12)	24,084,021	100.0	17,091,773	28.6	40,667	0.1	3,230,773	5.4	12,088	0.0	3,132	0.0
91年 (91.1～91.12)	17,443,855	100.0	14,534,056	60.3	55,964	0.2	7,828	0.0	6,103	0.0	7,974	0.0
92年 (92.1～92.12)	23,345,552	100.0	12,098	0.1	24,181	0.1	9,335,988	53.5	20,432	0.1	9,594	0.1
93年 (93.1～93.12)	21,661,379	100.0	122,251	0.5	4,381	0.0	8,998,657	38.5	9,381	0.0	-29,344	-0.1
94年 (94.1～94.12)	20,412,959	100.0	8,684	0.0	12,885	0.1	8,157,228	37.7	68,449	0.3	6,860	0.0
95年 (95.1～95.12)	2,769,110	100.0	11,816	0.1	1,414	0.0	10,787,114	52.8	19,088	0.1	-10,907	-0.1
96年 (96.1～96.12)	653,936	100.0	6,753	0.2	-41,639	-1.5	484,442	17.5	1,308,965	47.3	24,572	0.9
97年 (97.1～97.12)	3,850,587	100.0	29,642	4.5	-154,892	-23.7	364,969	55.8	1,546,126	236.4	19,181	2.9
98年 (98.1～98.12)	2,978,162	100.0	-24	-0.0	10,276	0.3	1,665,957	43.3	597,998	15.5	31,936	0.8
			-9,847	-0.3	-666,618	-22.4	1,971,661	66.2	21,646	0.7	-50,873	-1.7

資料來源： 財政部所屬各區國稅局。

Table A-10. Net Revenues of Profit-seeking Enterprise Income Tax —Public Enterprises

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
-9,927	-0.3	2,736,404	73.8	132,952	3.6	—	—	221	0.0	134	0.0	194,409	5.2
3,590	0.1	2,466,568	38.4	6,129	0.1	6,798	0.1	—	—	—	—	635,407	9.9
17,271	0.4	2,295,869	51.7	32,889	0.7	141,740	3.2	-5,811	-0.1	-4,662	-0.1	-519,017	-11.7
2,269	0.0	2,823,972	44.4	119,120	1.9	7,589	0.1	1,265	0.0	-5,279	-0.1	-636,809	-10.0
2,863	0.0	7,266,230	36.5	760,284	3.8	-2,014	-0.0	56,526	0.3	16	0.0	-566,632	-2.8
-89	-0.0	8,945,593	34.1	1,301,163	5.0	323	0.0	-45	-0.0	-768	-0.0	7,053	0.0
11,503	0.1	7,847,140	54.1	661	0.0	-6,771	-0.0	543	0.0	503	0.0	762,978	5.3
2,297	0.0	8,086,615	52.4	-1,245,375	-8.1	1,890	0.0	17,510	0.1	1,217	0.0	1,006,861	6.5
142,439	0.8	366,219	2.2	7,763,693	45.8	24,711	0.1	-1,870	-0.0	51,332	0.3	464,871	2.7
837,436	5.0	8,388,074	49.6	108,898	0.6	2,838	0.0	753	0.0	-198,984	-1.2	-434,167	-2.6
166,061	0.7	3,088,287	12.4	7,910,569	31.8	12,979	0.1	2,616	0.0	3,949	0.0	1,345,201	5.4
-495,533	-1.9	12,643,172	48.2	-12,385	-0.0	-24,551	-0.1	15,250	0.1	-18,109	-0.1	2,746	0.0
155,991	1.3	9,026,078	76.2	81,047	0.7	5,724	0.0	-12,022	-0.1	1,964	0.0	-2,113,477	-17.8
42,087	0.2	1,273,860	5.8	12,878,574	58.6	26,725	0.1	3,780	0.0	-4,456,074	-20.3	-577,236	-2.6
269	0.0	5,413,456	12.4	14,040,259	32.3	6,426	0.0	5,032	0.0	2,771	0.0	-1,463,378	-3.4
5,955	0.0	16,881,057	28.2	2,307	0.0	26,513	0.0	3,229	0.0	25,834	0.0	-211,326	-0.4
53,141	0.1	36,661	0.2	7,906	0.0	1,362,851	5.7	7,890,909	32.8	10,632	0.0	158,484	0.7
4,653	0.0	-581,059	-3.3	-651,053	-3.7	14,625	0.1	-31,753	-0.2	9,576,479	54.9	4,497	0.0
-290,174	-1.7	-180,839	-0.8	-568,011	-2.4	91,160	0.4	53,126	0.2	342,952	1.5	14,715,497	63.0
-213,659	-0.9	-2,643	-0.0	-401,313	-1.9	-178,891	-0.8	-10,034	-0.0	13,895,296	64.1	64,659	0.3
40,199	0.2												
-195,729	-1.0	-739,515	-3.6	-205,948	-1.0	-798,723	-3.9	-377,193	-1.8	11,896,074	58.3	25,468	0.1
-82,354	-3.0	-73,047	-2.6	-279,211	-10.1	-702,105	-25.4	-3,191	-0.1	302,656	10.9	1,823,269	65.8
80,406	12.3	46,561	7.1	-2,360,026	-360.9	-49,422	-7.6	-391,247	-59.8	1,476,844	225.8	45,794	7.0
-64,747	-1.7	-25,291	-0.7	15,099	0.4	-146,427	-3.8	-654,013	-17.0	400,166	10.4	2,019,657	52.5
-405,923	-13.6	4,953	0.2	-544	-0.0	-81,460	-2.7	-11,120	-0.4	153,435	5.2	2,052,852	68.9

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

表A-11. 各月營利事業所得稅實徵淨額－民營

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	32,977,823	100.0	8,739,114	26.5	1,428,713	4.3	592,550	1.8	521,612	1.6	366,800	1.1
75年度 (74.7 ～ 75.6)	30,837,343	100.0	7,159,565	23.2	1,452,550	4.7	335,753	1.1	524,204	1.7	282,485	0.9
76年度 (75.7 ～ 76.6)	40,381,269	100.0	7,479,761	18.5	1,815,378	4.5	187,605	0.5	468,091	1.2	431,417	1.1
77年度 (76.7 ～ 77.6)	54,704,660	100.0	10,618,343	19.4	2,003,893	3.7	553,654	1.0	223,010	0.4	660,631	1.2
78年度 (77.7 ～ 78.6)	60,216,581	100.0	10,089,881	16.8	5,209,418	8.7	676,530	1.1	717,215	1.2	826,655	1.4
79年度 (78.7 ～ 79.6)	83,992,218	100.0	16,432,041	19.6	3,609,908	4.3	1,070,641	1.3	657,344	0.8	757,688	0.9
80年度 (79.7 ～ 80.6)	68,485,261	100.0	22,528,435	32.9	4,967,654	7.3	1,625,687	2.4	1,151,162	1.7	1,000,412	1.5
81年度 (80.7 ～ 81.6)	81,741,964	100.0	23,090,553	28.2	6,184,571	7.6	1,750,851	2.1	1,158,736	1.4	1,005,931	1.2
82年度 (81.7 ～ 82.6)	89,742,880	100.0	24,272,875	27.0	8,959,417	10.0	1,583,360	1.8	922,147	1.0	1,194,095	1.3
83年度 (82.7 ～ 83.6)	98,361,248	100.0	29,533,161	30.0	8,880,786	9.0	3,008,787	3.1	1,669,380	1.7	651,660	0.7
84年度 (83.7 ～ 84.6)	121,933,067	100.0	23,434,535	19.2	20,412,583	16.7	3,039,324	2.5	1,878,228	1.5	629,284	0.5
85年度 (84.7 ～ 85.6)	122,211,729	100.0	38,573,604	31.6	11,621,918	9.5	2,538,484	2.1	3,594,775	2.9	526,763	0.4
86年度 (85.7 ～ 86.6)	134,740,439	100.0	22,092,434	16.4	28,329,631	21.0	4,777,222	3.5	2,588,580	1.9	954,096	0.7
87年度 (86.7 ～ 87.6)	141,374,188	100.0	39,173,154	27.7	11,525,986	8.2	2,609,076	1.8	1,200,867	0.8	1,990,747	1.4
88年度 (87.7 ～ 88.6)	150,755,529	100.0	52,013,430	34.5	12,077,255	8.0	5,034,654	3.3	3,118,544	2.1	1,787,647	1.2
89年度 (88.7 ～ 89.12)	247,169,933	100.0	49,315,912	20.0	14,012,723	5.7	3,677,256	1.5	1,686,473	0.7	962,423	0.4
			49,713,999	20.1	13,174,332	5.3	3,751,600	1.5	3,294,381	1.3	2,019,473	0.8
90年 (90.1 ～ 90.12)	209,593,960	100.0	50,171,091	23.9	23,367,351	11.1	2,861,575	1.4	3,666,900	1.7	1,690,725	0.8
91年 (91.1 ～ 91.12)	148,315,064	100.0	2,622,136	1.8	3,046,769	2.1	42,886,391	28.9	10,059,336	6.8	1,916,162	1.3
92年 (92.1 ～ 92.12)	190,337,345	100.0	4,976,204	2.6	2,966,972	1.6	53,112,891	27.9	12,365,249	6.5	1,668,567	0.9
93年 (93.1 ～ 93.12)	219,427,474	100.0	1,400,983	0.6	5,793,466	2.6	62,484,711	28.5	16,035,207	7.3	2,251,806	1.0
94年 (94.1 ～ 94.12)	308,944,120	100.0	1,884,428	0.6	5,436,258	1.8	83,087,265	26.9	23,657,460	7.7	4,813,311	1.6
95年 (95.1 ～ 95.12)	309,118,466	100.0	1,747,567	0.6	7,167,397	2.3	47,217,582	15.3	67,489,820	21.8	3,064,210	1.0
96年 (96.1 ～ 96.12)	381,979,574	100.0	1,762,817	0.5	7,459,330	2.0	62,608,718	16.4	64,461,294	16.9	6,290,944	1.6
97年 (97.1 ～ 97.12)	441,394,274	100.0	1,418,257	0.3	6,511,449	1.5	74,423,174	16.9	76,476,541	17.3	3,868,640	0.9
98年 (98.1 ～ 98.12)	331,184,425	100.0	3,319,337	1.0	11,658,509	3.5	77,714,616	23.5	38,584,507	11.7	4,706,107	1.4

資料來源： 財政部所屬各區國稅局。

Table A-11. Net Revenues of Profit-seeking Enterprise Income Tax —Private Enterprises

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
3,496,084	10.6	1,693,186	5.1	480,534	1.5	2,988,268	9.1	3,845,549	11.7	6,428,305	19.5	2,397,108	7.3
3,812,357	12.4	1,382,782	4.5	288,254	0.9	4,985,268	16.2	2,487,853	8.1	5,127,236	16.6	2,999,036	9.7
6,500,362	16.1	2,175,790	5.4	458,805	1.1	7,168,249	17.8	3,471,526	8.6	6,561,122	16.2	3,663,163	9.1
9,686,368	17.7	2,908,262	5.3	599,054	1.1	9,963,192	18.2	4,774,399	8.7	9,759,258	17.8	2,954,596	5.4
8,383,831	13.9	4,189,062	7.0	492,332	0.8	10,813,712	18.0	5,047,010	8.4	11,328,604	18.8	2,442,331	4.1
11,225,269	13.4	7,400,849	8.8	725,298	0.9	8,078,571	9.6	5,250,351	6.3	23,136,780	27.5	5,647,478	6.7
327,526	0.5	1,340,517	2.0	95,210	0.1	5,962,496	8.7	11,170,061	16.3	13,521,756	19.7	4,794,345	7.0
459,880	0.6	746,090	0.9	1,944,076	2.4	13,658,195	16.7	7,994,434	9.8	13,965,064	17.1	9,783,583	12.0
500,781	0.6	659,709	0.7	594,433	0.7	16,163,314	18.0	9,407,289	10.5	19,403,442	21.6	6,082,018	6.8
875,335	0.9	936,865	1.0	232,375	0.2	18,585,034	18.9	9,455,338	9.6	19,237,630	19.6	5,294,897	5.4
1,265,555	1.0	854,250	0.7	1,251,966	1.0	22,990,549	18.9	11,229,839	9.2	27,225,864	22.3	7,721,090	6.3
772,117	0.6	-96,800	-0.1	725,855	0.6	8,271,909	6.8	22,397,299	18.3	25,727,560	21.1	7,558,245	6.2
1,045,632	0.8	3,196,089	2.4	877,054	0.7	23,353,777	17.3	12,046,603	8.9	27,340,875	20.3	8,138,446	6.0
511,753	0.4	1,488,334	1.1	1,377,197	1.0	21,427,196	15.2	13,836,201	9.8	30,900,390	21.9	15,333,287	10.8
292,910	0.2	11,923,203	7.9	-7,729,416	-5.1	25,752,195	17.1	13,385,758	8.9	33,037,896	21.9	61,453	0.0
1,393,374	0.6	2,151,858	0.9	1,626,002	0.7	29,304,109	11.9	14,251,522	5.8	44,017,866	17.8	11,585,515	4.7
1,231,115	0.5	2,918,742	1.4	1,231,159	0.6	22,631,055	10.8	36,391,612	17.4	53,351,494	25.5	10,477,449	5.0
834,807	0.4	1,335,415	0.9	259,343	0.2	1,572,360	1.1	1,228,756	0.8	63,276,583	42.7	15,741,289	10.6
4,370,524	2.9	2,190,389	1.2	1,525,193	0.8	2,168,612	1.1	1,514,050	0.8	53,790,792	28.3	49,564,758	26.0
4,493,668	2.4	1,866,470	0.9	954,623	0.4	2,071,837	0.9	2,118,832	1.0	90,604,159	41.3	28,908,267	13.2
4,937,113	2.2												
4,898,801	1.6	2,381,339	0.8	1,312,492	0.4	2,410,930	0.8	1,844,791	0.6	135,020,391	43.7	42,196,654	13.7
7,166,759	2.3	2,791,931	0.9	1,667,204	0.5	3,878,566	1.3	685,320	0.2	56,156,711	18.2	110,085,399	35.6
8,145,576	2.1	-365,025	-0.1	2,449,547	0.6	3,690,191	1.0	4,113,806	1.1	114,566,487	30.0	106,795,889	28.0
7,553,304	1.7	3,110,519	0.7	2,802,334	0.6	3,500,351	0.8	-203,354	-0.0	70,903,293	16.1	191,029,766	43.3
11,131,002	3.4	2,045,302	0.6	2,390,057	0.7	1,193,255	0.4	-224,325	-0.1	49,284,039	14.9	129,382,019	39.1

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

表A-12. 各月綜合所得稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	39,202,877	100.0	1,112,607	2.8	568,598	1.5	1,785,607	4.6	2,378,889	6.1	2,452,842	6.3
75年度 (74.7 ～ 75.6)	42,181,745	100.0	1,353,440	3.2	1,117,568	2.6	1,500,989	3.6	2,159,449	5.1	2,658,930	6.3
76年度 (75.7 ～ 76.6)	46,519,277	100.0	1,222,908	2.6	1,495,176	3.2	2,184,156	4.7	2,436,576	5.2	2,666,584	5.7
77年度 (76.7 ～ 77.6)	62,059,463	100.0	2,527,938	4.1	2,393,322	3.9	2,773,993	4.5	3,231,071	5.2	3,210,137	5.2
78年度 (77.7 ～ 78.6)	76,924,163	100.0	3,874,582	5.0	3,690,791	4.8	3,265,723	4.2	4,599,754	6.0	4,450,777	5.8
79年度 (78.7 ～ 79.6)	115,543,476	100.0	6,553,607	5.7	5,670,952	4.9	4,819,934	4.2	6,143,300	5.3	6,159,824	5.3
80年度 (79.7 ～ 80.6)	110,749,164	100.0	6,099,725	5.5	6,555,077	5.9	4,443,092	4.0	6,598,491	6.0	7,883,105	7.1
81年度 (80.7 ～ 81.6)	118,964,245	100.0	6,341,621	5.3	6,483,583	5.5	3,498,661	2.9	5,801,752	4.9	6,900,247	5.8
82年度 (81.7 ～ 82.6)	130,923,352	100.0	6,493,463	5.0	5,140,459	3.9	6,829,489	5.2	6,625,656	5.1	7,835,770	6.0
83年度 (82.7 ～ 83.6)	150,743,617	100.0	1,743,687	1.2	8,703,357	5.8	7,731,291	5.1	10,048,139	6.7	9,362,267	6.2
84年度 (83.7 ～ 84.6)	172,600,540	100.0	2,599,683	1.5	7,697,863	4.5	10,175,037	5.9	11,545,881	6.7	10,302,523	6.0
85年度 (84.7 ～ 85.6)	195,106,053	100.0	5,833,497	3.0	7,654,822	3.9	11,704,294	6.0	13,194,446	6.8	12,159,293	6.2
86年度 (85.7 ～ 86.6)	206,299,950	100.0	4,731,088	2.3	10,046,200	4.9	11,455,320	5.6	13,430,705	6.5	12,549,409	6.1
87年度 (86.7 ～ 87.6)	235,035,699	100.0	7,129,302	3.0	13,199,552	5.6	13,065,337	5.6	14,982,518	6.4	14,965,421	6.4
88年度 (87.7 ～ 88.6)	238,137,594	100.0	2,177,718	0.9	13,132,268	5.5	7,685,184	3.2	13,946,383	5.9	13,399,998	5.6
89年度 (88.7 ～ 89.12)	303,544,840	100.0	10,268,576	3.4	9,604,928	3.2	7,151,276	2.4	13,649,947	4.5	12,185,174	4.0
90年 (90.1 ～ 90.12)	244,958,392	100.0	7,544,388	2.5	7,856,888	2.6	5,729,393	1.9	14,762,134	4.9	14,197,620	4.7
91年 (91.1 ～ 91.12)	227,180,159	100.0	19,997,838	8.2	-1,891,295	-0.8	8,859,459	3.6	15,838,940	6.5	10,869,800	4.4
92年 (92.1 ～ 92.12)	197,404,075	100.0	38,353,262	16.9	15,832,305	7.0	1,766,333	0.8	16,517,855	7.3	-8,730,252	-3.8
93年 (93.1 ～ 93.12)	214,824,969	100.0	8,618,673	4.4	17,831,646	9.0	2,966,233	1.5	14,644,783	7.4	-6,276,668	-3.2
94年 (94.1 ～ 94.12)	296,449,973	100.0	1,314,616	0.6	23,166,997	10.8	22,731,974	10.6	-15,936,498	-7.4	14,285,291	6.6
95年 (95.1 ～ 95.12)	334,330,223	100.0	3,844,199	1.3	33,994,987	11.5	29,987,924	10.1	-368,510	-0.1	16,645,447	5.6
96年 (96.1 ～ 96.12)	347,526,356	100.0	550,211	0.2	37,403,611	11.2	31,481,522	9.4	4,970,985	1.5	16,802,418	5.0
97年 (97.1 ～ 97.12)	389,743,539	100.0	-1,673,522	-0.5	35,732,058	10.3	33,152,102	9.5	11,777,756	3.4	18,658,219	5.4
98年 (98.1 ～ 98.12)	306,804,192	100.0	-15,877,990	-4.1	38,639,160	9.9	49,505,608	12.7	8,640,139	2.2	22,613,631	5.8
			-27,871,083	-9.1	25,668,502	8.4	37,385,010	12.2	3,957,371	1.3	14,921,065	4.9

資料來源： 財政部所屬各區國稅局。

Table A-12. Net Revenues of Individual Income Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
2,861,617	7.3	3,704,683	9.5	3,267,324	8.3	7,846,199	20.0	6,639,005	16.9	2,949,366	7.5	3,636,140	9.3
3,055,441	7.2	3,964,521	9.4	4,029,732	9.6	9,832,887	23.3	6,199,942	14.7	2,658,056	6.3	3,650,790	8.7
3,187,444	6.9	4,947,085	10.6	4,864,221	10.5	9,670,941	20.8	7,219,317	15.5	2,983,516	6.4	3,641,353	7.8
4,159,637	6.7	5,733,982	9.2	4,744,257	7.6	14,036,167	22.6	10,089,119	16.3	4,739,899	7.6	4,419,941	7.1
5,549,573	7.2	8,109,262	10.5	6,526,571	8.5	13,557,111	17.6	10,903,536	14.2	7,687,901	10.0	4,708,582	6.1
6,747,425	5.8	10,621,538	9.2	11,655,120	10.1	15,638,805	13.5	18,955,953	16.4	11,753,929	10.2	10,823,089	9.4
8,689,411	7.8	12,162,983	11.0	9,784,134	8.8	13,016,285	11.8	13,437,805	12.1	12,823,034	11.6	9,256,022	8.4
8,795,142	7.4	15,035,304	12.6	12,738,610	10.7	13,181,860	11.1	14,136,558	11.9	13,129,708	11.0	12,921,199	10.9
9,600,884	7.3	14,274,694	10.9	14,657,973	11.2	15,417,696	11.8	14,885,593	11.4	17,421,137	13.3	11,740,538	9.0
11,094,076	7.4	15,733,982	10.4	13,139,981	8.7	19,650,345	13.0	17,373,812	11.5	22,229,239	14.7	13,933,441	9.2
12,714,137	7.4	17,227,592	10.0	17,212,340	10.0	22,393,799	13.0	27,514,108	15.9	18,625,331	10.8	14,592,246	8.5
12,781,973	6.6	18,569,753	9.5	14,707,790	7.5	23,094,286	11.8	27,937,893	14.3	30,187,559	15.5	17,280,447	8.9
14,642,085	7.1	22,125,559	10.7	18,527,148	9.0	23,993,787	11.6	25,501,077	12.4	33,362,006	16.2	15,935,566	7.7
16,953,444	7.2	23,205,469	9.9	23,373,055	9.9	24,348,899	10.4	27,420,148	11.7	37,691,742	16.0	18,700,812	8.0
14,220,088	6.0	18,887,935	7.9	16,215,305	6.8	36,000,453	15.1	30,709,002	12.9	50,910,057	21.4	20,853,203	8.8
14,108,765	4.6	20,502,864	6.8	21,593,511	7.1	31,953,451	10.5	27,670,010	9.1	51,667,235	17.0	18,872,636	6.2
14,226,044	4.7	21,916,876	8.9	22,555,105	9.2	27,058,437	11.0	36,120,097	14.7	50,448,004	20.6	20,443,043	8.3
12,742,088	5.2	17,451,372	7.7	17,354,676	7.6	19,285,608	8.5	13,996,100	6.2	29,466,287	13.0	51,842,757	22.8
14,043,856	6.2	19,186,860	9.7	17,337,122	8.8	13,457,185	6.8	13,216,580	6.7	21,299,961	10.8	61,385,013	31.1
13,736,687	7.0	17,302,814	8.1	20,821,714	9.7	14,031,885	6.5	15,817,248	7.4	24,087,086	11.2	61,468,876	28.6
15,732,966	7.3												
16,486,279	5.6	18,586,481	6.3	18,238,345	6.2	23,150,348	7.8	15,427,136	5.2	29,976,738	10.1	90,480,599	30.5
16,772,300	5.0	22,104,125	6.6	23,696,546	7.1	20,470,881	6.1	15,753,924	4.7	27,642,793	8.3	116,680,907	34.9
18,245,696	5.3	20,077,331	5.8	18,420,694	5.3	31,115,037	9.0	17,161,600	4.9	30,317,718	8.7	114,541,667	33.0
22,202,409	5.7	25,767,358	6.6	23,789,980	6.1	23,469,198	6.0	20,971,879	5.4	30,527,748	7.8	139,494,419	35.8
16,677,486	5.4	21,574,397	7.0	27,093,128	8.8	17,704,618	5.8	18,446,303	6.0	24,677,261	8.0	126,570,134	41.3

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

表A-13. 各月遺產及贈與稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total 金額 Amount	結構比%	7 July 金額 Amount	結構比%	8 Aug. 金額 Amount	結構比%	9 Sept. 金額 Amount	結構比%	10 Oct. 金額 Amount	結構比%	11 Nov. 金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	2,830,734	100.0	183,172	6.5	124,198	4.4	402,114	14.2	272,410	9.6	201,923	7.1
75年度 (74.7 ～ 75.6)	2,962,023	100.0	154,567	5.2	158,287	5.3	161,420	5.4	192,090	6.5	236,249	8.0
76年度 (75.7 ～ 76.6)	4,220,596	100.0	165,555	3.9	353,264	8.4	305,332	7.2	238,849	5.7	189,336	4.5
77年度 (76.7 ～ 77.6)	4,771,916	100.0	396,962	8.3	396,993	8.3	336,262	7.0	301,286	6.3	283,827	5.9
78年度 (77.7 ～ 78.6)	4,873,111	100.0	328,685	6.7	512,677	10.5	375,623	7.7	274,732	5.6	416,675	8.6
79年度 (78.7 ～ 79.6)	6,490,141	100.0	619,418	9.5	613,167	9.4	503,544	7.8	594,224	9.2	735,091	11.3
80年度 (79.7 ～ 80.6)	6,495,694	100.0	414,790	6.4	449,806	6.9	318,812	4.9	444,833	6.8	383,885	5.9
81年度 (80.7 ～ 81.6)	12,874,176	100.0	774,183	6.0	879,905	6.8	714,847	5.6	843,290	6.6	937,331	7.3
82年度 (81.7 ～ 82.6)	13,177,623	100.0	1,453,226	11.0	1,300,132	9.9	921,552	7.0	1,046,912	7.9	984,810	7.5
83年度 (82.7 ～ 83.6)	19,292,293	100.0	1,424,080	7.4	1,232,917	6.4	1,669,987	8.7	1,375,084	7.1	1,554,706	8.1
84年度 (83.7 ～ 84.6)	21,457,740	100.0	1,828,788	8.5	1,671,206	7.8	1,836,803	8.6	1,815,223	8.5	2,035,608	9.5
85年度 (84.7 ～ 85.6)	24,453,008	100.0	1,795,026	7.3	3,163,420	12.9	1,930,862	7.9	1,790,439	7.3	2,357,103	9.6
86年度 (85.7 ～ 86.6)	24,326,360	100.0	2,130,375	8.8	2,214,512	9.1	1,499,544	6.2	1,855,434	7.6	2,117,274	8.7
87年度 (86.7 ～ 87.6)	25,519,415	100.0	2,321,680	9.1	2,669,732	10.5	1,501,312	5.9	2,093,792	8.2	1,741,807	6.8
88年度 (87.7 ～ 88.6)	21,568,379	100.0	1,686,915	7.8	1,473,854	6.8	1,477,790	6.9	1,638,210	7.6	1,554,369	7.2
89年度 (88.7 ～ 89.12)	39,135,081	100.0	1,781,444 1,927,172	4.6 4.9	1,431,410 2,012,944	3.7 5.1	1,901,912 2,959,066	4.9 7.6	2,360,259 2,996,286	6.0 7.7	1,965,791 2,982,716	5.0 7.6
90年 (90.1 ～ 90.12)	22,710,416	100.0	2,218,609	9.8	1,707,007	7.5	1,267,791	5.6	1,717,085	7.6	2,578,521	11.4
91年 (91.1 ～ 91.12)	23,537,164	100.0	2,155,481	9.2	2,039,885	8.7	2,058,502	8.7	2,040,723	8.7	1,682,535	7.1
92年 (92.1 ～ 92.12)	30,106,227	100.0	2,998,486	10.0	3,109,626	10.3	1,942,537	6.5	2,306,794	7.7	1,967,896	6.5
93年 (93.1 ～ 93.12)	29,047,708	100.0	2,284,662	7.9	2,295,852	7.9	2,483,265	8.5	1,894,844	6.5	2,374,325	8.2
94年 (94.1 ～ 94.12)	30,450,904	100.0	2,430,222	8.0	2,066,378	6.8	1,624,235	5.3	1,877,566	6.2	3,239,949	10.6
95年 (95.1 ～ 95.12)	28,693,738	100.0	2,344,380	8.2	2,741,950	9.6	2,194,162	7.6	2,042,760	7.1	1,682,879	5.9
96年 (96.1 ～ 96.12)	28,481,129	100.0	1,713,336	6.0	1,978,817	6.9	2,384,184	8.4	2,621,861	9.2	2,784,034	9.8
97年 (97.1 ～ 97.12)	28,977,696	100.0	2,911,308	10.0	1,584,869	5.5	2,187,064	7.5	2,444,144	8.4	1,257,631	4.3
98年 (98.1 ～ 98.12)	22,327,164	100.0	1,577,220	7.1	2,172,273	9.7	1,894,498	8.5	2,173,082	9.7	1,707,511	7.6

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產及贈與稅實物抵繳金額98年計6,697,556千元。

Table A-13. Net Revenues of Estate and Gift Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
200,360	7.1	259,349	9.2	124,655	4.4	462,572	16.3	180,203	6.4	171,476	6.1	248,302	8.8
251,911	8.5	217,661	7.3	184,450	6.2	222,197	7.5	273,493	9.2	314,912	10.6	594,786	20.1
192,814	4.6	182,721	4.3	238,244	5.6	241,591	5.7	626,766	14.9	808,485	19.2	677,639	16.1
707,009	14.8	254,195	5.3	230,189	4.8	348,092	7.3	367,039	7.7	435,990	9.1	714,072	15.0
410,179	8.4	415,273	8.5	304,801	6.3	488,417	10.0	386,082	7.9	397,754	8.2	562,213	11.5
508,582	7.8	515,205	7.9	529,500	8.2	402,375	6.2	400,535	6.2	530,475	8.2	538,025	8.3
341,801	5.3	401,311	6.2	294,367	4.5	341,286	5.3	681,185	10.5	621,401	9.6	1,802,217	27.7
717,408	5.6	715,602	5.6	624,399	4.9	957,233	7.4	2,846,893	22.1	1,211,291	9.4	1,651,794	12.8
751,657	5.7	757,940	5.8	1,156,519	8.8	1,012,984	7.7	883,998	6.7	1,312,204	10.0	1,595,689	12.1
1,348,829	7.0	1,392,162	7.2	1,400,224	7.3	2,023,210	10.5	1,608,131	8.3	2,356,721	12.2	1,906,242	9.9
1,994,544	9.3	1,576,983	7.3	1,585,536	7.4	1,662,668	7.7	1,500,970	7.0	2,068,566	9.6	1,880,845	8.8
2,144,884	8.8	1,917,434	7.8	1,781,791	7.3	1,747,248	7.1	1,605,447	6.6	2,343,384	9.6	1,875,970	7.7
1,931,773	7.9	2,695,602	11.1	1,627,039	6.7	2,181,283	9.0	2,163,731	8.9	2,169,389	8.9	1,740,404	7.2
1,704,445	6.7	1,303,595	5.1	2,160,074	8.5	2,568,892	10.1	1,545,280	6.1	3,708,922	14.5	2,199,884	8.6
3,253,156	15.1	1,751,394	8.1	1,582,283	7.3	1,614,091	7.5	1,800,986	8.4	1,505,651	7.0	2,229,680	10.3
3,143,423	8.0	1,965,493	5.0	1,611,777	4.1	1,839,672	4.7	2,241,758	5.7	2,191,980	5.6	2,145,836	5.5
1,676,142	4.3	1,649,062	7.3	2,090,145	9.2	1,751,832	7.7	1,751,039	7.7	2,910,929	12.8	1,529,388	6.7
1,539,008	6.8	1,652,200	7.0	1,418,285	6.0	2,089,637	8.9	2,100,990	8.9	1,712,359	7.3	2,205,470	9.4
2,381,097	10.1	1,820,760	6.0	1,900,394	6.3	2,408,186	8.0	1,971,118	6.5	2,810,709	9.3	2,365,020	7.9
4,504,701	15.0	1,772,430	6.1	2,604,866	9.0	2,537,233	8.7	3,083,856	10.6	2,304,346	7.9	1,833,126	6.3
3,578,903	12.3												
3,024,720	9.9	2,291,945	7.5	1,902,383	6.2	3,053,578	10.0	2,938,398	9.6	3,723,840	12.2	2,277,690	7.5
3,371,812	11.8	1,537,252	5.4	2,163,643	7.5	2,418,772	8.4	3,161,711	11.0	1,757,242	6.1	3,277,175	11.4
3,935,781	13.8	2,611,884	9.2	1,556,373	5.5	2,039,343	7.2	2,240,933	7.9	2,472,559	8.7	2,142,024	7.5
1,991,962	6.9	1,797,644	6.2	1,429,649	4.9	2,658,781	9.2	2,355,856	8.1	5,976,587	20.6	2,382,201	8.2
2,987,427	13.4	579,611	2.6	2,523,123	11.3	1,663,194	7.4	1,597,785	7.2	1,821,953	8.2	1,629,487	7.3

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 6,697,556 thousand in 2009.

表A-14. 各月遺產稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total 金額 Amount	結構比%	7 July 金額 Amount	結構比%	8 Aug. 金額 Amount	結構比%	9 Sept. 金額 Amount	結構比%	10 Oct. 金額 Amount	結構比%	11 Nov. 金額 Amount	結構比%
74年度 (73.7～74.6)	2,473,550	100.0	—	—	—	—	—	—	—	—	—	—
75年度 (74.7～75.6)	2,570,271	100.0	111,858	4.4	130,466	5.1	132,358	5.1	167,462	6.5	210,184	8.2
76年度 (75.7～76.6)	3,775,300	100.0	128,304	3.4	314,372	8.3	271,496	7.2	209,024	5.5	163,105	4.3
77年度 (76.7～77.6)	3,958,910	100.0	310,917	7.9	305,063	7.7	285,825	7.2	265,211	6.7	246,433	6.2
78年度 (77.7～78.6)	3,910,316	100.0	258,084	6.6	422,929	10.8	301,359	7.7	211,098	5.4	350,286	9.0
79年度 (78.7～79.6)	5,156,314	100.0	496,539	9.6	409,097	7.9	366,109	7.1	502,101	9.7	624,097	12.1
80年度 (79.7～80.6)	5,009,750	100.0	265,955	5.3	285,659	5.7	195,833	3.9	339,553	6.8	281,958	5.6
81年度 (80.7～81.6)	7,512,586	100.0	501,202	6.7	449,602	6.0	464,486	6.2	551,745	7.3	526,689	7.0
82年度 (81.7～82.6)	8,934,910	100.0	742,948	8.3	882,061	9.9	559,670	6.3	665,630	7.4	741,426	8.3
83年度 (82.7～83.6)	13,438,795	100.0	988,517	7.4	736,227	5.5	1,237,500	9.2	945,266	7.0	1,083,319	8.1
84年度 (83.7～84.6)	16,229,622	100.0	1,366,564	8.4	1,164,273	7.2	1,358,324	8.4	1,288,368	7.9	1,561,347	9.6
85年度 (84.7～85.6)	18,305,992	100.0	1,387,001	7.6	2,722,107	14.9	1,313,790	7.2	1,334,466	7.3	1,671,155	9.1
86年度 (85.7～86.6)	18,297,534	100.0	1,587,889	8.7	1,702,252	9.3	1,013,975	5.5	1,267,606	6.9	1,711,177	9.4
87年度 (86.7～87.6)	17,214,507	100.0	1,892,972	11.0	2,086,549	12.1	1,005,468	5.8	1,626,171	9.4	1,386,688	8.1
88年度 (87.7～88.6)	16,754,121	100.0	1,272,345	7.6	1,075,678	6.4	1,040,888	6.2	989,008	5.9	1,255,946	7.5
89年度 (88.7～89.12)	32,378,613	100.0	1,414,995 1,534,841	4.4 4.7	1,136,607 1,738,950	3.5 5.4	1,365,592 2,527,635	4.2 7.8	2,014,034 2,652,103	6.2 8.2	1,614,248 2,673,823	5.0 8.3
90年 (90.1～90.12)	19,462,211	100.0	1,983,205	10.2	1,505,909	7.7	1,116,309	5.7	1,479,603	7.6	2,396,844	12.3
91年 (91.1～91.12)	19,417,250	100.0	1,827,946	9.4	1,549,372	8.0	1,802,527	9.3	1,761,333	9.1	1,303,676	6.7
92年 (92.1～92.12)	24,671,271	100.0	2,600,856	10.5	2,484,461	10.1	1,476,546	6.0	1,970,422	8.0	1,190,135	4.8
93年 (93.1～93.12)	23,162,455	100.0	1,578,463	6.8	1,883,863	8.1	2,202,890	9.5	1,314,026	5.7	2,021,653	8.7
94年 (94.1～94.12)	24,109,673	100.0	1,314,887	5.5	1,628,629	6.8	1,344,607	5.6	1,441,578	6.0	2,981,153	12.4
95年 (95.1～95.12)	23,516,468	100.0	2,022,844	8.6	2,202,077	9.4	1,953,633	8.3	1,683,166	7.2	1,330,753	5.7
96年 (96.1～96.12)	21,779,848	100.0	1,144,960	5.3	1,562,030	7.2	2,064,739	9.5	2,287,690	10.5	2,372,299	10.9
97年 (97.1～97.12)	23,871,158	100.0	2,155,489	9.0	1,222,116	5.1	1,933,758	8.1	2,128,098	8.9	976,760	4.1
98年 (98.1～98.12)	17,224,637	100.0	1,234,225	7.2	1,744,448	10.1	1,414,877	8.2	1,708,575	9.9	982,413	5.7

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產稅實物抵繳金額98年計6,532,501千元。

Table A-14. Net Revenues of Estate Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
—	—	—	—	—	—	—	—	—	—	—	—	—	—
222,473	8.7	189,496	7.4	146,962	5.7	176,414	6.9	239,481	9.3	284,834	11.1	558,283	21.7
164,869	4.4	162,659	4.3	200,320	5.3	198,743	5.3	589,718	15.6	756,485	20.0	616,205	16.3
466,084	11.8	207,574	5.2	193,733	4.9	299,339	7.6	324,754	8.2	390,348	9.9	663,629	16.8
346,789	8.9	325,344	8.3	253,126	6.5	408,524	10.4	301,159	7.7	306,245	7.8	425,373	10.9
404,387	7.8	444,693	8.6	410,214	8.0	313,782	6.1	322,005	6.2	435,513	8.4	427,777	8.3
248,796	5.0	296,835	5.9	181,259	3.6	254,992	5.1	581,923	11.6	494,655	9.9	1,582,332	31.6
497,255	6.6	523,197	7.0	442,979	5.9	699,083	9.3	725,548	9.7	833,252	11.1	1,297,548	17.3
521,430	5.8	449,659	5.0	804,198	9.0	729,624	8.2	580,998	6.5	987,781	11.1	1,269,485	14.2
882,407	6.6	900,920	6.7	1,069,817	8.0	1,445,404	10.8	1,165,866	8.7	1,687,765	12.6	1,295,787	9.6
1,458,296	9.0	1,245,371	7.7	1,283,003	7.9	1,245,038	7.7	1,154,288	7.1	1,614,354	9.9	1,490,396	9.2
1,529,553	8.4	1,332,830	7.3	1,195,525	6.5	1,354,159	7.4	1,188,376	6.5	1,889,608	10.3	1,387,422	7.6
1,456,722	8.0	2,103,895	11.5	1,219,787	6.7	1,607,232	8.8	1,719,500	9.4	1,688,069	9.2	1,219,430	6.7
1,227,038	7.1	888,006	5.2	1,471,446	8.5	1,788,075	10.4	959,384	5.6	1,398,781	8.1	1,483,929	8.6
2,793,511	16.7	1,207,224	7.2	1,267,664	7.6	1,311,728	7.8	1,508,728	9.0	1,129,217	6.7	1,902,184	11.4
2,859,272	8.8	1,506,546	4.7	1,320,802	4.1	1,483,625	4.6	1,855,532	5.7	1,753,780	5.4	1,698,394	5.2
1,227,834	3.8	1,267,300	6.5	1,757,571	9.0	1,471,831	7.6	1,376,614	7.1	2,529,737	13.0	1,314,917	6.8
1,262,371	6.5	1,399,033	7.2	1,233,183	6.4	1,722,210	8.9	1,674,420	8.6	1,401,408	7.2	1,749,953	9.0
1,992,189	10.3	1,464,755	5.9	1,636,523	6.6	2,002,415	8.1	1,539,678	6.2	2,306,434	9.3	2,037,052	8.3
3,961,994	16.1	1,273,330	5.5	2,022,848	8.7	2,066,778	8.9	2,473,858	10.7	1,931,269	8.3	1,408,588	6.1
2,984,889	12.9												
2,608,881	10.8	1,578,391	6.5	1,363,212	5.7	2,470,338	10.2	2,365,284	9.8	3,288,181	13.6	1,724,532	7.2
2,960,189	12.6	1,177,142	5.0	1,716,609	7.3	2,050,906	8.7	2,779,850	11.8	1,378,044	5.9	2,261,255	9.6
2,185,899	10.0	2,101,971	9.7	1,174,751	5.4	1,478,803	6.8	1,685,541	7.7	2,087,420	9.6	1,633,745	7.5
1,509,631	6.3	1,221,930	5.1	1,019,834	4.3	2,277,074	9.5	1,903,422	8.0	5,535,657	23.2	1,987,389	8.3
2,061,458	12.0	401,153	2.3	2,302,805	13.4	1,289,452	7.5	1,301,617	7.6	1,528,882	8.9	1,254,732	7.3

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The total amount of using physical objects for payment of estate tax was NT$ 6,532,501 thousand in 2009.

表A-15. 各月贈與稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7～74.6)	357,184	100.0	—	—	—	—	—	—	—	—	—	—
75年度 (74.7～75.6)	391,752	100.0	42,709	10.9	27,821	7.1	29,062	7.4	24,628	6.3	26,065	6.7
76年度 (75.7～76.6)	445,296	100.0	37,251	8.4	38,892	8.7	33,836	7.6	29,825	6.7	26,231	5.9
77年度 (76.7～77.6)	813,006	100.0	86,045	10.6	91,930	11.3	50,437	6.2	36,075	4.4	37,394	4.6
78年度 (77.7～78.6)	962,795	100.0	70,601	7.3	89,748	9.3	74,264	7.7	63,634	6.6	66,389	6.9
79年度 (78.7～79.6)	1,333,827	100.0	122,879	9.2	204,070	15.3	137,435	10.3	92,123	6.9	110,994	8.3
80年度 (79.7～80.6)	1,485,944	100.0	148,835	10.0	164,147	11.0	122,979	8.3	105,280	7.1	101,927	6.9
81年度 (80.7～81.6)	5,361,590	100.0	272,981	5.1	430,303	8.0	250,361	4.7	291,545	5.4	410,642	7.7
82年度 (81.7～82.6)	4,242,713	100.0	710,278	16.7	418,071	9.9	361,882	8.5	381,282	9.0	243,384	5.7
83年度 (82.7～83.6)	5,853,498	100.0	435,563	7.4	496,690	8.5	432,487	7.4	429,818	7.3	471,387	8.1
84年度 (83.7～84.6)	5,228,118	100.0	462,224	8.8	506,933	9.7	478,479	9.2	526,855	10.1	474,261	9.1
85年度 (84.7～85.6)	6,147,016	100.0	408,025	6.6	441,313	7.2	617,072	10.0	455,973	7.4	685,948	11.2
86年度 (85.7～86.6)	6,028,826	100.0	542,486	9.0	512,260	8.5	485,569	8.1	587,828	9.8	406,097	6.7
87年度 (86.7～87.6)	8,304,908	100.0	428,708	5.2	583,183	7.0	495,844	6.0	467,621	5.6	355,119	4.3
88年度 (87.7～88.6)	4,814,258	100.0	414,570	8.6	398,176	8.3	436,902	9.1	649,202	13.5	298,423	6.2
89年度 (88.7～89.12)	6,756,468	100.0	366,449 392,331	5.4 5.8	294,803 273,994	4.4 4.1	536,320 431,431	7.9 6.4	346,225 344,183	5.1 5.1	351,543 308,893	5.2 4.6
90年 (90.1～90.12)	3,248,205	100.0	235,404	7.2	201,098	6.2	151,482	4.7	237,482	7.3	181,677	5.6
91年 (91.1～91.12)	4,119,914	100.0	327,535	8.0	490,513	11.9	255,975	6.2	279,390	6.8	378,859	9.2
92年 (92.1～92.12)	5,434,956	100.0	397,630	7.3	625,165	11.5	465,991	8.6	336,372	6.2	777,761	14.3
93年 (93.1～93.12)	5,885,253	100.0	706,199	12.0	411,989	7.0	280,375	4.8	580,818	9.9	352,672	6.0
94年 (94.1～94.12)	6,341,231	100.0	1,115,335	17.6	437,749	6.9	279,628	4.4	435,988	6.9	258,796	4.1
95年 (95.1～95.12)	5,177,270	100.0	321,536	6.2	539,873	10.4	240,529	4.6	359,594	6.9	352,126	6.8
96年 (96.1～96.12)	6,701,281	100.0	568,376	8.5	416,787	6.2	319,445	4.8	334,171	5.0	411,735	6.1
97年 (97.1～97.12)	5,106,538	100.0	755,819	14.8	362,753	7.1	253,306	5.0	316,046	6.2	280,871	5.5
98年 (98.1～98.12)	5,102,527	100.0	342,995	6.7	427,825	8.4	479,621	9.4	464,507	9.1	725,098	14.2

資料來源： 財政部所屬各區國稅局。
說　　明： 贈與稅實物抵繳金額98年計165,056千元。

Table A-15. Net Revenues of Gift Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
—	—	—	—	—	—	—	—	—	—	—	—	—	—
29,438	7.5	28,165	7.2	37,488	9.6	45,783	11.7	34,012	8.7	30,078	7.7	36,503	9.3
27,945	6.3	20,062	4.5	37,924	8.5	42,848	9.6	37,048	8.3	52,000	11.7	61,434	13.8
240,925	29.6	46,621	5.7	36,456	4.5	48,753	6.0	42,285	5.2	45,642	5.6	50,443	6.2
63,390	6.6	89,929	9.3	51,675	5.4	79,893	8.3	84,923	8.8	91,509	9.5	136,840	14.2
104,195	7.8	70,512	5.3	119,286	8.9	88,593	6.6	78,530	5.9	94,962	7.1	110,248	8.3
93,005	6.3	104,476	7.0	113,108	7.6	86,294	5.8	99,262	6.7	126,746	8.5	219,885	14.8
220,153	4.1	192,405	3.6	181,420	3.4	258,150	4.8	2,121,345	39.6	378,039	7.1	354,246	6.6
230,227	5.4	308,281	7.3	352,321	8.3	283,360	6.7	303,000	7.1	324,423	7.6	326,204	7.7
466,422	8.0	491,242	8.4	330,407	5.6	577,806	9.9	442,265	7.6	668,956	11.4	610,455	10.4
536,248	10.3	331,612	6.3	302,533	5.8	417,630	8.0	346,682	6.6	454,212	8.7	390,449	7.5
615,331	10.0	584,604	9.5	586,266	9.5	393,089	6.4	417,071	6.8	453,776	7.4	488,548	7.9
475,051	7.9	591,707	9.8	407,252	6.8	574,051	9.5	444,231	7.4	481,320	8.0	520,974	8.6
477,407	5.7	415,589	5.0	688,628	8.3	780,817	9.4	585,896	7.1	2,310,141	27.8	715,955	8.6
459,645	9.5	544,170	11.3	314,619	6.5	302,363	6.3	292,258	6.1	376,434	7.8	327,496	6.8
284,151	4.2	458,947	6.8	290,975	4.3	356,047	5.3	386,226	5.7	438,200	6.5	447,442	6.6
448,308	6.6	381,762	11.8	332,574	10.2	280,001	8.6	374,425	11.5	381,192	11.7	214,471	6.6
276,637	8.5	253,167	6.1	185,102	4.5	367,427	8.9	426,570	10.4	310,951	7.5	455,517	11.1
388,908	9.4	356,005	6.6	263,871	4.9	405,771	7.5	431,440	7.9	504,275	9.3	327,968	6.0
542,707	10.0	499,100	8.5	582,018	9.9	470,455	8.0	609,998	10.4	373,077	6.3	424,538	7.2
594,014	10.1												
415,839	6.6	713,554	11.3	539,171	8.5	583,240	9.2	573,114	9.0	435,659	6.9	553,158	8.7
411,623	8.0	360,110	7.0	447,034	8.6	367,866	7.1	381,861	7.4	379,198	7.3	1,015,920	19.6
1,749,882	26.1	509,913	7.6	381,622	5.7	560,540	8.4	555,392	8.3	385,139	5.7	508,279	7.6
482,331	9.4	575,714	11.3	409,815	8.0	381,707	7.5	452,434	8.9	440,930	8.6	394,812	7.7
925,969	18.1	178,458	3.5	220,318	4.3	373,742	7.3	296,168	5.8	293,071	5.7	374,755	7.3

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The total amount of using physical objects for payment of gift tax was NT$ 165,056 thousand in 2009.

表A-16. 各月貨物稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	54,573,406	100.0	4,610,608	8.4	4,487,534	8.2	4,075,790	7.5	4,934,362	9.0	4,349,131	8.0
75年度 (74.7 ～ 75.6)	49,526,183	100.0	4,154,771	8.4	3,979,055	8.0	4,144,796	8.4	4,190,776	8.5	4,180,905	8.4
76年度 (75.7 ～ 76.6)	51,804,638	100.0	3,768,128	7.3	3,753,969	7.2	3,675,861	7.1	3,806,177	7.3	4,002,055	7.7
77年度 (76.7 ～ 77.6)	66,104,918	100.0	5,060,571	7.7	5,127,131	7.8	5,380,711	8.1	4,309,123	6.5	5,617,978	8.5
78年度 (77.7 ～ 78.6)	79,869,502	100.0	6,009,592	7.5	6,936,053	8.7	5,623,104	7.0	5,771,651	7.2	6,099,927	7.6
79年度 (78.7 ～ 79.6)	85,060,733	100.0	6,849,536	8.1	7,378,938	8.7	6,159,111	7.2	6,897,705	8.1	6,233,055	7.3
80年度 (79.7 ～ 80.6)	85,823,145	100.0	7,204,848	8.4	8,703,713	10.1	6,873,244	8.0	5,562,904	6.5	6,461,753	7.5
81年度 (80.7 ～ 81.6)	113,470,312	100.0	7,826,336	6.9	10,031,985	8.8	8,691,094	7.7	9,016,732	7.9	8,122,710	7.2
82年度 (81.7 ～ 82.6)	136,498,979	100.0	10,561,227	7.7	10,713,879	7.8	10,206,810	7.5	11,761,411	8.6	10,736,897	7.9
83年度 (82.7 ～ 83.6)	143,791,447	100.0	10,881,197	7.6	12,575,957	8.7	10,666,164	7.4	11,353,291	7.9	11,224,607	7.8
84年度 (83.7 ～ 84.6)	156,757,276	100.0	11,968,780	7.6	14,927,385	9.5	10,703,003	6.8	11,964,194	7.6	13,227,309	8.4
85年度 (84.7 ～ 85.6)	154,673,473	100.0	14,431,577	9.3	12,984,000	8.4	13,261,735	8.6	12,274,434	7.9	11,986,475	7.7
86年度 (85.7 ～ 86.6)	146,444,927	100.0	8,845,382	6.0	14,558,153	9.9	10,743,688	7.3	10,792,577	7.4	12,814,640	8.8
87年度 (86.7 ～ 87.6)	150,363,093	100.0	9,828,930	6.5	13,169,628	8.8	11,093,845	7.4	11,975,213	8.0	13,568,772	9.0
88年度 (87.7 ～ 88.6)	145,497,149	100.0	6,604,131	4.5	12,440,539	8.6	8,582,638	5.9	17,109,568	11.8	13,107,915	9.0
89年度 (88.7 ～ 89.12)	219,424,756	100.0	11,359,627 14,218,376	5.2 6.5	12,781,686 10,719,009	5.8 4.9	11,083,867 13,138,674	5.1 6.0	11,794,240 11,487,397	5.4 5.2	11,334,289 12,230,261	5.2 5.6
90年 (90.1 ～ 90.12)	133,883,209	100.0	11,830,987	8.8	11,413,342	8.5	9,900,540	7.4	10,093,500	7.5	11,556,424	8.6
91年 (91.1 ～ 91.12)	143,641,480	100.0	12,470,025	8.7	13,488,479	9.4	11,569,803	8.1	12,469,385	8.7	13,083,570	9.1
92年 (92.1 ～ 92.12)	146,011,511	100.0	11,832,169	8.1	12,786,772	8.8	11,020,687	7.5	14,139,846	9.7	10,385,044	7.1
93年 (93.1 ～ 93.12)	159,643,630	100.0	12,981,975	8.1	13,379,493	8.4	12,623,691	7.9	12,860,684	8.1	13,197,821	8.3
94年 (94.1 ～ 94.12)	168,410,908	100.0	15,398,233	9.1	14,751,269	8.8	13,884,010	8.2	14,854,355	8.8	12,258,434	7.3
95年 (95.1 ～ 95.12)	159,201,482	100.0	13,442,875	8.4	13,209,128	8.3	11,869,428	7.5	12,339,989	7.8	12,812,950	8.0
96年 (96.1 ～ 96.12)	149,036,726	100.0	12,497,888	8.4	16,084,814	10.8	9,352,584	6.3	14,466,969	9.7	11,056,690	7.4
97年 (97.1 ～ 97.12)	126,659,613	100.0	9,888,406	7.8	9,827,914	7.8	8,683,633	6.9	9,290,128	7.3	6,182,497	4.9
98年 (98.1 ～ 98.12)	127,878,770	100.0	11,053,012	8.6	10,580,883	8.3	11,044,540	8.6	10,727,814	8.4	11,413,017	8.9

資料來源： 財政部所屬各區國稅局。

Table A-16. Net Revenues of Commodity Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
4,465,450	8.2	4,329,907	7.9	3,948,806	7.2	3,976,088	7.3	4,885,543	9.0	5,016,004	9.2	5,494,183	10.1
4,604,721	9.3	4,441,673	9.0	3,916,245	7.9	4,242,327	8.6	4,343,509	8.8	3,013,310	6.1	4,314,095	8.7
4,587,651	8.9	3,802,573	7.3	3,805,146	7.3	4,103,466	7.9	5,331,501	10.3	5,178,424	10.0	5,989,687	11.6
5,166,316	7.8	4,496,705	6.8	5,356,652	8.1	5,617,169	8.5	5,713,538	8.6	6,647,238	10.1	7,611,786	11.5
6,370,642	8.0	5,810,780	7.3	6,141,056	7.7	6,589,778	8.3	7,095,203	8.9	8,332,140	10.4	9,089,576	11.4
5,992,220	7.0	5,620,321	6.6	7,504,485	8.8	8,771,057	10.3	8,199,753	9.6	9,984,020	11.7	5,470,532	6.4
6,331,745	7.4	6,262,946	7.3	6,790,456	7.9	5,100,891	5.9	6,108,208	7.1	9,804,354	11.4	10,618,083	12.4
8,628,818	7.6	8,140,379	7.2	9,181,292	8.1	8,948,221	7.9	10,410,339	9.2	10,258,053	9.0	14,214,353	12.5
10,610,146	7.8	9,633,148	7.1	10,762,686	7.9	11,875,373	8.7	13,293,150	9.7	12,360,662	9.1	13,983,590	10.2
10,408,647	7.2	11,221,239	7.8	13,039,765	9.1	10,164,744	7.1	12,397,617	8.6	13,801,840	9.6	16,056,379	11.2
10,349,811	6.6	10,157,870	6.5	15,179,670	9.7	12,024,831	7.7	16,520,624	10.5	14,934,935	9.5	14,798,864	9.4
11,177,402	7.2	10,395,016	6.7	13,012,826	8.4	11,785,434	7.6	12,297,290	8.0	13,150,386	8.5	17,916,898	11.6
11,171,490	7.6	11,251,023	7.7	13,977,268	9.5	10,454,640	7.1	12,239,335	8.4	14,016,544	9.6	15,580,187	10.6
12,014,233	8.0	11,088,424	7.4	15,064,340	10.0	11,964,797	8.0	13,407,210	8.9	11,870,765	7.9	15,316,936	10.2
11,153,962	7.7	12,123,538	8.3	13,209,205	9.1	11,129,227	7.6	13,424,554	9.2	12,409,853	8.5	14,202,019	9.8
12,318,561	5.6	12,296,814	5.6	12,602,415	5.7	12,070,603	5.5	11,632,026	5.3	13,192,420	6.0	12,367,216	5.6
12,797,275	5.8	9,053,012	6.8	13,282,207	9.9	10,971,634	8.2	11,438,526	8.5	12,436,394	9.3	11,851,301	8.9
10,055,342	7.5	9,744,891	6.8	11,641,603	8.1	9,740,972	6.8	12,071,080	8.4	12,239,158	8.5	12,894,798	9.0
12,227,716	8.5	10,814,893	7.4	12,516,533	8.6	10,389,468	7.1	12,248,316	8.4	12,775,624	8.7	11,978,851	8.2
15,123,308	10.4	9,367,443	5.9	14,917,506	9.3	15,059,265	9.4	11,804,398	7.4	13,288,523	8.3	13,961,664	8.7
16,201,167	10.1												
12,766,293	7.6	10,494,193	6.2	17,043,380	10.1	13,141,024	7.8	14,966,998	8.9	14,323,651	8.5	14,529,068	8.6
13,590,080	8.5	10,119,220	6.4	15,385,109	9.7	15,659,317	9.8	12,227,274	7.7	13,563,599	8.5	14,982,513	9.4
11,269,088	7.6	9,187,406	6.2	10,420,576	7.0	15,808,001	10.6	13,099,463	8.8	9,633,878	6.5	16,159,369	10.8
12,193,495	9.6	10,907,165	8.6	13,032,269	10.3	10,239,397	8.1	13,905,608	11.0	10,984,673	8.7	11,524,428	9.1
13,375,267	10.5	4,284,706	3.4	13,793,415	10.8	9,696,255	7.6	11,994,488	9.4	9,196,950	7.2	10,718,423	8.4

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

表A-17. 各月菸酒稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7～74.6)	－	－	－	－	－	－	－	－	－	－	－	－
75年度 (74.7～75.6)	－	－	－	－	－	－	－	－	－	－	－	－
76年度 (75.7～76.6)	－	－	－	－	－	－	－	－	－	－	－	－
77年度 (76.7～77.6)	－	－	－	－	－	－	－	－	－	－	－	－
78年度 (77.7～78.6)	－	－	－	－	－	－	－	－	－	－	－	－
79年度 (78.7～79.6)	－	－	－	－	－	－	－	－	－	－	－	－
80年度 (79.7～80.6)	－	－	－	－	－	－	－	－	－	－	－	－
81年度 (80.7～81.6)	－	－	－	－	－	－	－	－	－	－	－	－
82年度 (81.7～82.6)	－	－	－	－	－	－	－	－	－	－	－	－
83年度 (82.7～83.6)	－	－	－	－	－	－	－	－	－	－	－	－
84年度 (83.7～84.6)	－	－	－	－	－	－	－	－	－	－	－	－
85年度 (84.7～85.6)	－	－	－	－	－	－	－	－	－	－	－	－
86年度 (85.7～86.6)	－	－	－	－	－	－	－	－	－	－	－	－
87年度 (86.7～87.6)	－	－	－	－	－	－	－	－	－	－	－	－
88年度 (87.7～88.6)	－	－	－	－	－	－	－	－	－	－	－	－
89年度 (88.7～89.12)	－	－	－	－	－	－	－	－	－	－	－	－
90年 (90.1～90.12)	－	－	－	－	－	－	－	－	－	－	－	－
91年 (91.1～91.12)	41,188,051	100.0	4,091,450	9.9	3,552,573	8.6	4,259,850	10.3	4,038,881	9.8	3,487,761	8.5
92年 (92.1～92.12)	49,772,631	100.0	3,852,892	7.7	4,273,159	8.6	4,339,105	8.7	4,487,092	9.0	3,975,907	8.0
93年 (93.1～93.12)	48,336,188	100.0	4,270,026	8.8	3,762,087	7.8	4,614,838	9.5	3,902,603	8.1	4,156,695	8.6
94年 (94.1～94.12)	50,443,151	100.0	3,728,124	7.4	4,133,629	8.2	4,159,139	8.2	4,290,690	8.5	4,489,860	8.9
95年 (95.1～95.12)	51,041,996	100.0	4,058,492	8.0	4,063,447	8.0	4,948,030	9.7	4,361,918	8.5	4,222,923	8.3
96年 (96.1～96.12)	50,415,193	100.0	4,446,654	8.8	4,549,991	9.0	4,184,799	8.3	4,081,105	8.1	4,500,249	8.9
97年 (97.1～97.12)	49,506,301	100.0	4,129,019	8.3	4,063,384	8.2	4,540,032	9.2	3,765,588	7.6	4,043,171	8.2
98年 (98.1～98.12)	45,349,092	100.0	3,554,800	7.8	3,152,729	7.0	3,459,188	7.6	3,561,984	7.9	3,456,937	7.6

資料來源： 各縣市稽徵單位。
說　　明： 菸酒稅自91年度起開徵。

Table A-17. Net Revenues of Tobacco and Alcohol Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
—	—	—	—	—	—	—	—	—	—	—	—	—	—

表A-18. 各月證券交易稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	580,827	100.0	39,158	6.7	55,482	9.6	39,744	6.8	44,459	7.7	49,552	8.5
75年度 (74.7 ～ 75.6)	2,784	100.0	1,236	44.4	124	4.5	151	5.4	-42	-1.5	148	5.3
76年度 (75.7 ～ 76.6)	2,659,791	100.0	310	0.0	-156	-0.0	57	0.0	96	0.0	89	0.0
77年度 (76.7 ～ 77.6)	13,631,759	100.0	523,481	3.8	925,091	6.8	1,433,784	10.5	1,122,578	8.2	682,180	5.0
78年度 (77.7 ～ 78.6)	30,218,532	100.0	1,808,368	6.0	2,942,515	9.7	3,464,030	11.5	712,200	2.4	4,123,729	13.6
79年度 (78.7 ～ 79.6)	106,727,238	100.0	2,505,046	2.3	4,919,909	4.6	4,431,814	4.2	3,944,044	3.7	4,753,527	4.5
80年度 (79.7 ～ 80.6)	77,004,963	100.0	7,362,296	9.6	6,199,907	8.1	2,951,409	3.8	3,318,600	4.3	7,674,671	10.0
81年度 (80.7 ～ 81.6)	42,316,258	100.0	3,418,083	8.1	3,732,207	8.8	2,629,066	6.2	2,119,227	5.0	3,184,716	7.5
82年度 (81.7 ～ 82.6)	27,926,655	100.0	3,272,907	11.7	2,726,835	9.8	2,137,645	7.7	2,121,241	7.6	1,169,961	4.2
83年度 (82.7 ～ 83.6)	39,422,440	100.0	1,220,795	3.1	1,192,932	3.0	998,828	2.5	1,531,384	3.9	2,222,219	5.6
84年度 (83.7 ～ 84.6)	49,223,391	100.0	6,076,397	12.3	7,357,021	14.9	4,669,564	9.5	4,926,034	10.0	2,779,402	5.6
85年度 (84.7 ～ 85.6)	33,920,306	100.0	2,733,980	8.1	2,447,989	7.2	2,775,134	8.2	2,121,894	6.3	1,453,729	4.3
86年度 (85.7 ～ 86.6)	79,118,234	100.0	3,242,865	4.1	2,936,806	3.7	3,001,269	3.8	3,208,618	4.1	5,388,381	6.8
87年度 (86.7 ～ 87.6)	119,683,379	100.0	16,590,425	13.9	13,063,131	10.9	8,484,881	7.1	7,515,048	6.3	7,995,686	6.7
88年度 (87.7 ～ 88.6)	84,677,346	100.0	8,232,237	9.7	5,841,257	6.9	6,541,441	7.7	5,731,650	6.8	7,801,508	9.2
89年度 (88.7 ～ 89.12)	160,292,243	100.0	10,319,619 6,438,188	6.4 4.0	8,306,754 6,325,124	5.2 3.9	7,077,287 7,239,772	4.4 4.5	6,968,191 5,809,624	4.3 3.6	8,282,797 6,114,573	5.2 3.8
90年 (90.1 ～ 90.12)	63,899,313	100.0	3,090,711	4.8	4,087,522	6.4	2,296,871	3.6	3,299,192	5.2	6,086,648	9.5
91年 (91.1 ～ 91.12)	76,794,435	100.0	5,337,517	7.0	4,890,925	6.4	3,577,162	4.7	5,238,754	6.8	6,317,507	8.2
92年 (92.1 ～ 92.12)	69,283,205	100.0	10,321,506	14.9	7,174,534	10.4	6,228,414	9.0	7,395,289	10.7	6,045,776	8.7
93年 (93.1 ～ 93.12)	84,148,343	100.0	4,263,731	5.1	4,120,590	4.9	6,076,393	7.2	5,645,672	6.7	5,313,114	6.3
94年 (94.1 ～ 94.12)	68,203,675	100.0	6,557,665	9.6	7,046,665	10.3	4,788,994	7.0	5,091,751	7.5	5,955,309	8.7
95年 (95.1 ～ 95.12)	89,954,385	100.0	5,760,709	6.4	6,343,929	7.1	5,954,844	6.6	6,582,753	7.3	8,238,778	9.2
96年 (96.1 ～ 96.12)	128,894,627	100.0	19,126,971	14.8	14,852,294	11.5	9,392,973	7.3	12,611,270	9.8	10,713,067	8.3
97年 (97.1 ～ 97.12)	90,630,291	100.0	7,718,856	8.5	6,675,841	7.4	6,406,735	7.1	4,278,619	4.7	3,881,264	4.3
98年 (98.1 ～ 98.12)	105,956,213	100.0	10,496,559	9.9	8,288,299	7.8	9,535,413	9.0	9,953,598	9.4	8,228,092	7.8

資料來源： 財政部所屬各區國稅局。

Table A-18. Net Revenues of Securities Transactions Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
104,145	17.9	46,111	7.9	31,950	5.5	68,392	11.8	42,710	7.4	33,070	5.7	26,054	4.5
128	4.6	592	21.3	104	3.7	199	7.1	76	2.7	48	1.7	20	0.7
50	0.0	218,581	8.2	311,296	11.7	402,521	15.1	653,813	24.6	643,189	24.2	429,945	16.2
766,291	5.6	686,089	5.0	921,774	6.8	1,169,107	8.6	1,362,876	10.0	1,965,832	14.4	2,072,676	15.2
2,730,671	9.0	824,872	2.7	1,056,538	3.5	2,288,540	7.6	2,796,840	9.3	4,100,417	13.6	3,369,812	11.2
3,659,366	3.4	12,951,891	12.1	19,029,443	17.8	17,078,100	16.0	12,618,726	11.8	11,197,708	10.5	9,637,664	9.0
7,636,007	9.9	4,630,206	6.0	5,718,762	7.4	6,543,074	8.5	9,596,616	12.5	10,080,099	13.1	5,293,316	6.9
2,888,645	6.8	5,871,873	13.9	4,377,383	10.3	3,703,431	8.8	2,286,361	5.4	3,375,082	8.0	4,730,184	11.2
1,327,362	4.8	969,445	3.5	2,368,803	8.5	4,974,918	17.8	3,419,420	12.2	2,190,399	7.8	1,247,719	4.5
5,610,642	14.2	6,462,326	16.4	3,581,087	9.1	3,631,965	9.2	4,091,732	10.4	4,511,160	11.4	4,367,370	11.1
5,898,496	12.0	3,672,935	7.5	2,840,521	5.8	3,039,850	6.2	2,932,552	6.0	2,611,925	5.3	2,418,694	4.9
3,164,249	9.3	2,173,387	6.4	1,010,106	3.0	1,976,499	5.8	5,626,045	16.6	4,438,009	13.1	3,999,285	11.8
4,446,668	5.6	6,390,352	8.1	7,405,097	9.4	11,486,181	14.5	11,873,963	15.0	7,995,408	10.1	11,742,626	14.8
10,590,034	8.8	5,380,964	4.5	12,892,602	10.8	12,339,008	10.3	9,412,251	7.9	6,953,581	5.8	8,465,768	7.1
5,706,308	6.7	4,739,289	5.6	3,034,811	3.6	7,671,680	9.1	9,112,763	10.8	8,640,323	10.2	11,624,079	13.7
11,010,215	6.9	14,280,231	8.9	11,323,431	7.1	14,544,445	9.1	15,299,777	9.5	9,137,709	5.7	8,294,219	5.2
3,520,287	2.2	5,523,464	8.6	8,365,486	13.1	7,792,164	12.2	5,588,853	8.7	4,249,020	6.6	3,464,675	5.4
10,054,707	15.7	11,617,966	15.1	4,716,195	6.1	9,631,826	12.5	9,060,587	11.8	5,935,029	7.7	4,850,072	6.3
5,620,895	7.3	7,075,944	10.2	2,888,916	4.2	3,198,158	4.6	3,762,954	5.4	3,197,476	4.6	6,861,887	9.9
5,132,351	7.4	5,799,159	6.9	10,676,707	12.7	13,318,894	15.8	11,669,725	13.9	7,101,811	8.4	5,377,857	6.4
4,784,690	5.7												
8,886,124	13.0	4,031,354	5.9	3,867,392	5.7	6,535,588	9.6	4,442,023	6.5	4,613,729	6.8	6,387,081	9.4
9,413,645	10.5	9,262,705	10.3	5,272,525	5.9	7,639,103	8.5	8,230,526	9.1	10,180,470	11.3	7,074,398	7.9
8,291,923	6.4	10,479,389	8.1	4,410,191	3.4	10,100,866	7.8	8,872,219	6.9	8,352,496	6.5	11,690,968	9.1
4,999,451	5.5	10,218,414	11.3	5,752,029	6.3	11,116,363	12.3	11,523,208	12.7	10,677,453	11.8	7,382,058	8.1
11,576,472	10.9	3,168,089	3.0	3,968,428	3.7	7,526,331	7.1	10,767,586	10.2	11,307,109	10.7	11,140,237	10.5

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

表A-19. 各月期貨交易稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7～74.6)	—	—	—	—	—	—	—	—	—	—	—	—
75年度 (74.7～75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7～76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7～77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7～78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7～79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7～80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7～81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7～82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7～83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7～84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7～85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7～86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7～87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7～88.6)	1,204,178	100.0	—	—	19,544	1.6	55,993	4.6	78,160	6.5	98,814	8.2
89年度 (88.7～89.12)	2,483,622	100.0	154,551 123,145	6.2 5.0	178,618 118,058	7.2 4.8	116,832 133,386	4.7 5.4	98,356 136,771	4.0 5.5	132,547 171,680	5.3 6.9
90年 (90.1～90.12)	1,862,161	100.0	105,535	5.7	156,749	8.4	128,773	6.9	181,056	9.7	204,125	11.0
91年 (91.1～91.12)	2,864,026	100.0	266,802	9.3	216,499	7.6	214,051	7.5	276,357	9.6	274,663	9.6
92年 (92.1～92.12)	4,805,704	100.0	593,426	12.3	500,474	10.4	547,699	11.4	566,645	11.8	535,840	11.2
93年 (93.1～93.12)	8,272,379	100.0	579,308	7.0	477,726	5.8	563,526	6.8	574,183	6.9	660,353	8.0
94年 (94.1～94.12)	6,341,673	100.0	580,698	9.2	545,497	8.6	478,914	7.6	519,194	8.2	552,597	8.7
95年 (95.1～95.12)	4,072,486	100.0	304,782	7.5	322,883	7.9	327,493	8.0	264,792	6.5	289,456	7.1
96年 (96.1～96.12)	5,757,834	100.0	739,341	12.8	749,312	13.0	387,946	6.7	503,399	8.7	660,207	11.5
97年 (97.1～97.12)	6,691,514	100.0	709,557	10.6	597,748	8.9	621,022	9.3	335,038	5.0	270,756	4.0
98年 (98.1～98.12)	3,749,691	100.0	337,951	9.0	329,870	8.8	371,404	9.9	368,276	9.8	307,772	8.2

資料來源： 財政部所屬各區國稅局。
說　　明： 期貨交易稅自88年度起開徵。

Table A-19. Net Revenues of Futures Transactions Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
126,086	10.5	119,467	9.9	105,502	8.8	148,331	12.3	160,408	13.3	147,038	12.2	144,835	12.0
111,955	4.5	154,156	6.2	120,111	4.8	162,422	6.5	202,933	8.2	128,688	5.2	102,339	4.1
137,074	5.5	143,061	7.7	160,094	8.6	129,683	7.0	105,543	5.7	126,933	6.8	104,448	5.6
316,161	17.0	292,310	10.2	133,080	4.6	249,385	8.7	230,856	8.1	261,250	9.1	232,791	8.1
215,982	7.5	243,271	5.1	185,206	3.9	215,603	4.5	290,517	6.0	265,300	5.5	353,286	7.4
508,437	10.6	461,136	5.6	735,582	8.9	1,175,144	14.2	882,642	10.7	861,932	10.4	749,700	9.1
551,147	6.7	537,415	8.5	360,422	5.7	568,620	9.0	482,351	7.6	502,431	7.9	620,751	9.8
592,783	9.3	324,496	8.0	265,602	6.5	346,858	8.5	371,169	9.1	446,423	11.0	446,457	11.0
362,075	8.9	382,877	6.6	198,137	3.4	401,930	7.0	345,339	6.0	368,260	6.4	442,495	7.7
578,591	10.0	746,918	11.2	404,077	6.0	754,747	11.3	683,383	10.2	652,266	9.7	663,731	9.9
252,271	3.8	140,345	3.7	186,538	5.0	281,651	7.5	385,504	10.3	329,878	8.8	363,331	9.7
347,171	9.3												

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation： Since 1999, The Futures Transactions Tax was established.

表A-20. 各月營業稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7～74.6)	30,654,021	100.0	2,828,573	9.2	2,403,156	7.8	2,383,465	7.8	2,772,672	9.0	2,466,666	8.0
75年度 (74.7～75.6)	39,009,501	100.0	2,866,329	7.3	2,358,473	6.0	2,366,964	6.1	2,720,458	7.0	2,436,780	6.2
76年度 (75.7～76.6)	62,219,475	100.0	4,698,104	7.6	5,222,634	8.4	4,853,192	7.8	4,182,487	6.7	5,621,760	9.0
77年度 (76.7～77.6)	73,720,835	100.0	5,983,422	8.1	5,984,760	8.1	5,691,056	7.7	5,731,490	7.8	6,432,944	8.7
78年度 (77.7～78.6)	77,771,053	100.0	7,580,691	9.7	-2,191,131	-2.8	16,528,359	21.3	-3,560,216	-4.6	16,987,974	21.8
79年度 (78.7～79.6)	111,878,998	100.0	21,239,375	19.0	-2,760,704	-2.5	20,639,844	18.4	-3,230,303	-2.9	21,132,380	18.9
80年度 (79.7～80.6)	122,444,581	100.0	25,652,631	21.0	-3,281,302	-2.7	22,953,977	18.7	-3,881,373	-3.2	23,854,553	19.5
81年度 (80.7～81.6)	147,007,525	100.0	31,029,726	21.1	-3,953,599	-2.7	26,524,513	18.0	-4,373,277	-3.0	27,459,872	18.7
82年度 (81.7～82.6)	168,972,594	100.0	32,477,736	19.2	-4,293,272	-2.5	30,795,207	18.2	-4,468,312	-2.6	31,863,227	18.9
83年度 (82.7～83.6)	196,095,010	100.0	36,420,372	18.6	-3,165,947	-1.6	34,521,932	17.6	-3,626,961	-1.8	36,398,457	18.6
84年度 (83.7～84.6)	214,246,597	100.0	39,175,104	18.3	-2,270,282	-1.1	37,111,112	17.3	-3,818,727	-1.8	38,998,813	18.2
85年度 (84.7～85.6)	216,837,016	100.0	42,196,195	19.5	-3,804,436	-1.8	39,984,421	18.4	-5,027,269	-2.3	40,649,817	18.7
86年度 (85.7～86.6)	223,450,300	100.0	41,624,138	18.6	-4,481,656	-2.0	39,322,303	17.6	-3,883,867	-1.7	41,845,970	18.7
87年度 (86.7～87.6)	243,997,937	100.0	45,989,016	18.8	-5,286,837	-2.2	45,288,216	18.6	-6,368,267	-2.6	46,465,764	19.0
88年度 (87.7～88.6)	251,782,137	100.0	49,766,894	19.8	-7,153,383	-2.8	48,275,996	19.2	-6,426,648	-2.6	48,545,679	19.3
89年度 (88.7～89.12)	324,409,658	100.0	51,004,943 46,054,410	15.7 14.2	-6,438,102 -9,629,177	-2.0 -3.0	40,800,341 45,378,356	12.6 14.0	-7,178,357 -10,847,619	-2.2 -3.3	40,696,279 43,488,819	12.5 13.4
90年 (90.1～90.12)	203,707,318	100.0	38,701,536	19.0	-5,472,821	-2.7	38,554,076	18.9	-5,020,994	-2.5	39,542,685	19.4
91年 (91.1～91.12)	214,734,692	100.0	36,709,909	17.1	-5,087,630	-2.4	33,833,324	15.8	-3,703,046	-1.7	37,275,226	17.4
92年 (92.1～92.12)	197,521,003	100.0	33,130,953	16.8	-1,710,677	-0.9	35,323,532	17.9	-1,254,952	-0.6	36,764,542	18.6
93年 (93.1～93.12)	233,459,833	100.0	42,607,169	18.3	-4,716,205	-2.0	41,527,046	17.8	-3,140,522	-1.3	40,078,495	17.2
94年 (94.1～94.12)	237,531,217	100.0	40,137,856	16.9	-1,252,010	-0.5	44,020,711	18.5	-2,617,760	-1.1	44,487,425	18.7
95年 (95.1～95.12)	236,931,350	100.0	42,917,446	18.1	-3,129,528	-1.3	43,688,539	18.4	-2,793,215	-1.2	44,665,724	18.9
96年 (96.1～96.12)	246,136,725	100.0	47,531,663	19.3	-1,637,403	-0.7	42,670,660	17.3	-2,635,667	-1.1	47,293,324	19.2
97年 (97.1～97.12)	243,960,817	100.0	48,007,075	19.7	-2,970,964	-1.2	48,834,570	20.0	-12,308,824	-5.0	43,672,324	17.9
98年 (98.1～98.12)	223,503,049	100.0	43,344,325	19.4	-4,279,170	-1.9	42,505,572	19.0	-6,270,115	-2.8	45,811,601	20.5

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table A-20. Net Revenues of Business Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
2,454,727	8.0	3,115,325	10.2	2,308,922	7.5	2,152,345	7.0	2,778,267	9.1	2,465,399	8.0	2,524,504	8.2
2,474,320	6.3	3,231,852	8.3	2,517,004	6.5	2,259,442	5.8	4,129,792	10.6	6,735,624	17.3	4,912,463	12.6
5,344,258	8.6	5,987,650	9.6	5,112,660	8.2	3,944,709	6.3	5,891,564	9.5	6,084,135	9.8	5,276,322	8.5
6,095,692	8.3	6,793,561	9.2	6,024,996	8.2	5,108,505	6.9	6,548,837	8.9	6,882,635	9.3	6,442,937	8.7
-2,811,526	-3.6	18,559,668	23.9	-3,071,114	-3.9	16,214,417	20.8	-2,159,212	-2.8	19,247,760	24.7	-3,554,617	-4.6
-2,801,436	-2.5	22,325,935	20.0	-1,473,976	-1.3	20,654,642	18.5	-2,327,778	-2.1	22,412,346	20.0	-3,931,327	-3.5
-3,908,984	-3.2	25,505,062	20.8	-3,627,949	-3.0	23,101,510	18.9	-2,799,006	-2.3	24,769,893	20.2	-5,894,431	-4.8
-4,291,373	-2.9	28,830,825	19.6	-3,572,688	-2.4	26,308,168	17.9	-2,592,524	-1.8	28,918,816	19.7	-3,280,934	-2.2
-3,725,004	-2.2	32,000,389	18.9	-3,095,829	-1.8	30,624,923	18.1	-2,967,475	-1.8	33,885,209	20.1	-4,124,205	-2.4
-3,879,100	-2.0	37,278,015	19.0	-4,321,470	-2.2	35,280,626	18.0	-2,844,183	-1.5	36,258,804	18.5	-2,225,535	-1.1
-3,616,853	-1.7	40,186,850	18.8	-4,134,602	-1.9	38,878,188	18.1	-2,519,421	-1.2	40,268,049	18.8	-4,011,634	-1.9
-5,509,562	-2.5	41,095,130	19.0	-4,566,626	-2.1	37,923,599	17.5	-2,827,706	-1.3	40,364,463	18.6	-3,641,010	-1.7
-5,252,387	-2.4	44,205,554	19.8	-5,527,993	-2.5	40,399,317	18.1	-3,302,227	-1.5	44,320,140	19.8	-5,818,992	-2.6
-5,674,209	-2.3	48,217,884	19.8	-6,244,294	-2.6	45,033,141	18.5	-4,623,702	-1.9	47,725,324	19.6	-6,524,099	-2.7
-6,727,361	-2.7	49,262,243	19.6	-6,888,295	-2.7	45,010,270	17.9	-4,476,085	-1.8	48,684,797	19.3	-6,091,970	-2.4
-6,768,820	-2.1	44,516,010	13.7	-9,293,125	-2.9	41,857,350	12.9	-5,863,274	-1.8	43,724,048	13.5	-8,272,784	-2.6
-8,819,640	-2.7	43,599,858	21.4	-6,100,662	-3.0	41,193,696	20.2	-7,890,026	-3.9	40,130,850	19.7	-7,475,760	-3.7
-6,055,120	-3.0	43,965,076	20.5	-2,117,696	-1.0	38,383,376	17.9	1,595,580	0.7	36,837,666	17.2	-3,618,749	-1.7
661,656	0.3	32,792,749	16.6	-4,685,426	-2.4	32,990,070	16.7	2,055,791	1.0	35,181,227	17.8	-4,793,526	-2.4
1,726,720	0.9	34,495,184	14.8	-36,576	-0.0	41,404,376	17.7	2,335,283	1.0	39,103,932	16.7	-2,401,397	-1.0
2,203,048	0.9												
1,025,996	0.4	39,965,597	16.8	-9,391,322	-4.0	43,566,903	18.3	2,630,805	1.1	41,045,931	17.3	-6,088,915	-2.6
-1,938,086	-0.8	39,515,989	16.7	-6,921,262	-2.9	45,558,490	19.2	-1,892,820	-0.8	39,704,955	16.8	-2,444,882	-1.0
1,563,968	0.6	36,669,336	14.9	-18,168,708	-7.4	55,403,595	22.5	731,335	0.3	42,045,237	17.1	-5,330,615	-2.2
-4,054,247	-1.7	47,042,279	19.3	-11,969,779	-4.9	44,356,746	18.2	-618,620	-0.3	45,410,805	18.6	-1,440,548	-0.6
3,612,225	1.6	21,495,526	9.6	6,474,806	2.9	37,956,193	17.0	-3,796,572	-1.7	35,230,679	15.8	1,417,979	0.6

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：Education Surtax is excluded.

表A-21. 各月印花稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	16,531,148	100.0	1,434,984	8.7	1,395,977	8.4	1,375,653	8.3	1,325,731	8.0	1,397,348	8.5
75年度 (74.7 ～ 75.6)	15,291,390	100.0	1,372,242	9.0	1,372,501	9.0	1,353,159	8.8	1,294,186	8.5	1,401,118	9.2
76年度 (75.7 ～ 76.6)	2,558,160	100.0	193,902	7.6	173,524	6.8	173,492	6.8	173,604	6.8	192,495	7.5
77年度 (76.7 ～ 77.6)	3,061,331	100.0	249,358	8.1	232,387	7.6	225,213	7.4	218,140	7.1	239,842	7.8
78年度 (77.7 ～ 78.6)	3,298,642	100.0	213,309	6.5	292,746	8.9	277,091	8.4	157,112	4.8	413,105	12.5
79年度 (78.7 ～ 79.6)	3,604,109	100.0	479,500	13.3	114,198	3.2	451,656	12.5	94,197	2.6	480,755	13.3
80年度 (79.7 ～ 80.6)	4,000,579	100.0	513,015	12.8	127,484	3.2	521,147	13.0	102,047	2.6	522,300	13.1
81年度 (80.7 ～ 81.6)	5,028,242	100.0	607,119	12.1	195,901	3.9	604,134	12.0	147,764	2.9	599,411	11.9
82年度 (81.7 ～ 82.6)	5,482,505	100.0	653,921	11.9	212,474	3.9	603,162	11.0	182,450	3.3	717,509	13.1
83年度 (82.7 ～ 83.6)	6,177,595	100.0	698,631	11.3	278,541	4.5	718,007	11.6	200,554	3.2	747,976	12.1
84年度 (83.7 ～ 84.6)	6,737,279	100.0	753,611	11.2	300,066	4.5	839,954	12.5	218,285	3.2	822,429	12.2
85年度 (84.7 ～ 85.6)	6,917,207	100.0	792,010	11.4	293,274	4.2	901,549	13.0	227,070	3.3	900,998	13.0
86年度 (85.7 ～ 86.6)	6,755,037	100.0	791,842	11.7	247,108	3.7	824,313	12.2	217,907	3.2	810,286	12.0
87年度 (86.7 ～ 87.6)	7,093,723	100.0	617,282	8.7	306,067	4.3	861,264	12.1	279,235	3.9	915,398	12.9
88年度 (87.7 ～ 88.6)	7,398,611	100.0	865,942	11.7	312,074	4.2	976,601	13.2	189,291	2.6	974,121	13.2
89年度 (88.7 ～ 89.12)	11,031,851	100.0	832,444 1,050,965	7.5 9.5	262,521 276,682	2.4 2.5	906,963 987,079	8.2 8.9	236,376 272,438	2.1 2.5	929,774 943,854	8.4 8.6
90年 (90.1 ～ 90.12)	7,035,817	100.0	922,091	13.1	282,784	4.0	927,104	13.2	229,104	3.3	867,503	12.3
91年 (91.1 ～ 91.12)	6,911,442	100.0	873,707	12.6	286,100	4.1	905,119	13.1	246,771	3.6	806,404	11.7
92年 (92.1 ～ 92.12)	7,785,901	100.0	982,409	12.6	477,949	6.1	904,215	11.6	397,212	5.1	931,922	12.0
93年 (93.1 ～ 93.12)	7,770,687	100.0	985,820	12.7	383,824	4.9	890,814	11.5	377,150	4.9	940,599	12.1
94年 (94.1 ～ 94.12)	8,458,054	100.0	1,105,339	13.1	413,086	4.9	1,046,763	12.4	380,766	4.5	1,007,513	11.9
95年 (95.1 ～ 95.12)	8,713,667	100.0	1,174,727	13.5	452,045	5.2	1,101,532	12.6	362,382	4.2	1,058,465	12.1
96年 (96.1 ～ 96.12)	8,837,312	100.0	1,153,387	13.1	414,676	4.7	1,213,900	13.7	324,473	3.7	1,145,708	13.0
97年 (97.1 ～ 97.12)	9,649,862	100.0	1,371,165	14.2	435,464	4.5	1,233,347	12.8	320,359	3.3	1,168,113	12.1
98年 (98.1 ～ 98.12)	8,463,872	100.0	1,143,032	13.5	430,209	5.1	1,066,994	12.6	343,922	4.1	1,051,030	12.4

資料來源： 各縣市稽徵單位。

Table A-21. Net Revenues of Stamp Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
1,389,327	8.4	1,524,319	9.2	1,296,431	7.8	1,198,765	7.3	1,326,941	8.0	1,409,597	8.5	1,456,075	8.8
1,421,711	9.3	1,634,880	10.7	1,452,639	9.5	1,288,397	8.4	2,304,234	15.1	200,147	1.3	196,176	1.3
210,125	8.2	208,834	8.2	216,505	8.5	229,215	9.0	248,844	9.7	249,823	9.8	287,797	11.3
279,576	9.1	259,052	8.5	216,983	7.1	249,853	8.2	245,210	8.0	286,435	9.4	359,282	11.7
149,415	4.5	586,820	17.8	138,820	4.2	365,635	11.1	114,596	3.5	406,696	12.3	183,297	5.6
95,975	2.7	441,230	12.2	97,424	2.7	521,655	14.5	118,971	3.3	527,957	14.6	180,591	5.0
114,738	2.9	522,368	13.1	99,600	2.5	489,472	12.2	120,519	3.0	568,050	14.2	299,839	7.5
173,528	3.5	634,005	12.6	155,191	3.1	583,359	11.6	200,146	4.0	723,872	14.4	403,812	8.0
194,897	3.6	696,392	12.7	167,275	3.1	676,963	12.3	215,646	3.9	766,182	14.0	395,634	7.2
242,837	3.9	798,228	12.9	200,646	3.2	742,110	12.0	257,753	4.2	872,219	14.1	420,093	6.8
288,919	4.3	895,651	13.3	196,329	2.9	846,486	12.6	252,119	3.7	906,368	13.5	417,062	6.2
274,168	4.0	949,648	13.7	221,312	3.2	820,549	11.9	231,580	3.3	944,752	13.7	360,297	5.2
255,027	3.8	870,948	12.9	260,849	3.9	815,499	12.1	299,077	4.4	925,531	13.7	436,650	6.5
309,600	4.4	968,430	13.7	221,409	3.1	904,036	12.7	307,859	4.3	934,602	13.2	468,541	6.6
377,858	5.1	1,001,358	13.5	219,274	3.0	871,622	11.8	286,583	3.9	972,370	13.1	351,517	4.8
285,879	2.6	969,631	8.8	220,598	2.0	896,045	8.1	301,310	2.7	1,009,906	9.2	293,245	2.7
356,141	3.2	854,484	12.1	216,686	3.1	944,590	13.4	276,160	3.9	942,881	13.4	244,281	3.5
328,149	4.7	815,574	11.8	234,368	3.4	866,015	12.5	298,984	4.3	981,788	14.2	257,661	3.7
338,951	4.9	910,872	11.7	183,008	2.4	862,373	11.1	295,725	3.8	926,751	11.9	371,886	4.8
541,579	7.0	780,452	10.0	371,949	4.8	864,589	11.1	411,604	5.3	946,722	12.2	395,241	5.1
421,923	5.4												
458,777	5.4	1,006,633	11.9	330,962	3.9	857,345	10.1	353,620	4.2	1,053,570	12.5	443,680	5.2
421,372	4.8	964,214	11.1	311,825	3.6	948,351	10.9	359,525	4.1	1,119,006	12.8	440,223	5.1
428,014	4.8	1,067,407	12.1	298,274	3.4	965,249	10.9	308,732	3.5	1,127,310	12.8	390,182	4.4
407,307	4.2	1,139,136	11.8	307,250	3.2	1,146,355	11.9	383,063	4.0	1,322,999	13.7	415,304	4.3
431,193	5.1	1,068,070	12.6	226,385	2.7	978,283	11.6	310,767	3.7	1,033,955	12.2	380,032	4.5

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

表A-22. 各月使用牌照稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	8,076,424	100.0	134,681	1.7	107,583	1.3	199,397	2.5	282,230	3.5	61,716	0.8
75年度 (74.7 ～ 75.6)	9,139,769	100.0	165,099	1.8	141,622	1.5	205,487	2.2	361,192	4.0	81,359	0.9
76年度 (75.7 ～ 76.6)	10,099,474	100.0	194,722	1.9	127,741	1.3	106,018	1.0	306,312	3.0	245,137	2.4
77年度 (76.7 ～ 77.6)	11,710,929	100.0	169,791	1.4	141,467	1.2	125,733	1.1	316,349	2.7	263,889	2.3
78年度 (77.7 ～ 78.6)	14,095,432	100.0	215,441	1.5	197,492	1.4	152,276	1.1	295,797	2.1	372,218	2.6
79年度 (78.7 ～ 79.6)	16,482,323	100.0	272,587	1.7	224,167	1.4	196,335	1.2	361,890	2.2	395,526	2.4
80年度 (79.7 ～ 80.6)	18,666,400	100.0	297,264	1.6	262,762	1.4	168,992	0.9	371,701	2.0	429,698	2.3
81年度 (80.7 ～ 81.6)	21,348,666	100.0	356,332	1.7	294,597	1.4	225,299	1.1	404,131	1.9	447,734	2.1
82年度 (81.7 ～ 82.6)	24,469,530	100.0	454,517	1.9	298,146	1.2	276,361	1.1	495,410	2.0	502,633	2.1
83年度 (82.7 ～ 83.6)	27,087,198	100.0	500,900	1.8	369,191	1.4	270,197	1.0	514,213	1.9	543,397	2.0
84年度 (83.7 ～ 84.6)	30,445,698	100.0	425,693	1.4	412,229	1.4	315,805	1.0	503,332	1.7	602,587	2.0
85年度 (84.7 ～ 85.6)	36,367,395	100.0	449,365	1.2	406,535	1.1	333,921	0.9	521,987	1.4	603,400	1.7
86年度 (85.7 ～ 86.6)	39,070,092	100.0	528,510	1.4	565,296	1.4	406,625	1.0	564,279	1.4	665,906	1.7
87年度 (86.7 ～ 87.6)	41,995,649	100.0	657,773	1.6	553,983	1.3	388,031	0.9	648,663	1.5	593,349	1.4
88年度 (87.7 ～ 88.6)	43,215,904	100.0	622,662	1.4	606,483	1.4	334,010	0.8	692,900	1.6	499,275	1.2
89年度 (88.7 ～ 89.12)	46,689,036	100.0	533,451 643,350	1.1 1.4	487,049 544,073	1.0 1.2	337,885 394,755	0.7 0.8	578,903 700,008	1.2 1.5	603,008 531,503	1.3 1.1
90年 (90.1 ～ 90.12)	44,687,556	100.0	516,289	1.2	606,413	1.4	356,923	0.8	688,432	1.5	531,528	1.2
91年 (91.1 ～ 91.12)	45,885,799	100.0	658,254	1.4	623,450	1.4	445,430	1.0	786,640	1.7	555,302	1.2
92年 (92.1 ～ 92.12)	47,764,976	100.0	759,352	1.6	631,744	1.3	526,703	1.1	722,126	1.5	580,045	1.2
93年 (93.1 ～ 93.12)	49,904,368	100.0	691,041	1.4	664,293	1.3	494,959	1.0	750,897	1.5	666,600	1.3
94年 (94.1 ～ 94.12)	51,863,060	100.0	690,616	1.3	732,820	1.4	463,727	0.9	870,823	1.7	541,663	1.0
95年 (95.1 ～ 95.12)	52,548,499	100.0	655,210	1.2	646,753	1.2	444,761	0.8	780,714	1.5	510,999	1.0
96年 (96.1 ～ 96.12)	53,271,422	100.0	661,729	1.2	729,359	1.4	368,679	0.7	684,607	1.3	625,787	1.2
97年 (97.1 ～ 97.12)	53,254,944	100.0	585,131	1.1	581,828	1.1	398,887	0.7	737,413	1.4	527,810	1.0
98年 (98.1 ～ 98.12)	53,049,587	100.0	686,116	1.3	608,512	1.1	309,601	0.6	642,858	1.2	620,614	1.2

資料來源： 各縣市稽徵單位。

Table A-22. Net Revenues of Vehicle License Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
49,389	0.6	247,016	3.1	199,593	2.5	314,994	3.9	4,996,188	61.9	1,300,462	16.1	183,175	2.3
68,191	0.7	344,579	3.8	217,274	2.4	445,197	4.9	5,544,851	60.7	1,360,645	14.9	204,273	2.2
59,467	0.6	361,241	3.6	253,099	2.5	449,575	4.5	6,366,981	63.0	1,402,594	13.9	226,587	2.2
55,998	0.5	401,693	3.4	334,720	2.9	569,195	4.9	7,257,651	62.0	1,804,303	15.4	270,140	2.3
67,530	0.5	599,694	4.3	365,967	2.6	671,494	4.8	7,897,563	56.0	2,822,987	20.0	436,973	3.1
75,687	0.5	644,954	3.9	460,366	2.8	741,062	4.5	9,703,383	58.9	2,975,001	18.0	431,365	2.6
102,675	0.6	620,346	3.3	453,769	2.4	712,473	3.8	11,358,513	60.9	3,486,377	18.7	401,830	2.2
104,842	0.5	815,954	3.8	464,948	2.2	1,098,221	5.1	13,136,121	61.5	3,519,714	16.5	480,773	2.3
166,201	0.7	796,444	3.3	651,513	2.7	989,923	4.0	15,008,969	61.3	4,091,620	16.7	737,793	3.0
135,957	0.5	815,766	3.0	565,914	2.1	891,781	3.3	16,618,060	61.4	4,576,563	16.9	1,285,259	4.7
164,945	0.5	934,832	3.1	875,785	2.9	798,929	2.6	17,680,495	58.1	6,929,350	22.8	801,716	2.6
169,322	0.5	881,324	2.4	768,045	2.1	796,815	2.2	22,683,411	62.4	8,076,499	22.2	676,771	1.9
229,945	0.6	882,675	2.3	687,144	1.8	1,259,150	3.2	23,893,490	61.2	8,654,915	22.2	732,157	1.9
208,942	0.5	761,724	1.8	834,482	2.0	1,351,494	3.2	26,027,043	62.0	9,123,746	21.7	846,419	2.0
188,139	0.4	784,652	1.8	759,723	1.8	1,477,453	3.4	27,156,911	62.8	9,472,387	21.9	621,309	1.4
195,805	0.4	913,938	2.0	823,275	1.8	1,421,140	3.0	25,194,207	54.0	11,905,301	25.5	706,589	1.5
174,796	0.4	716,616	1.6	781,522	1.7	1,300,289	2.9	25,600,123	57.3	12,700,014	28.4	659,899	1.5
229,508	0.5	827,148	1.8	723,265	1.6	1,445,819	3.2	28,080,688	61.2	10,790,315	23.5	679,726	1.5
269,762	0.6	901,269	1.9	745,362	1.6	1,578,456	3.3	28,800,433	60.3	11,397,957	23.9	797,317	1.7
324,212	0.7	906,886	1.8	968,331	1.9	1,618,609	3.2	30,694,672	61.5	11,332,582	22.7	843,222	1.7
272,276	0.5												
		1,073,910	2.1	895,087	1.7	1,873,737	3.6	28,287,580	54.5	15,330,729	29.6	877,187	1.7
225,181	0.4	983,180	1.9	788,361	1.5	1,731,608	3.3	28,039,654	53.4	16,823,939	32.0	904,785	1.7
238,535	0.5	881,175	1.7	695,946	1.3	1,609,348	3.0	32,280,914	60.6	13,632,092	25.6	848,110	1.6
253,676	0.5	847,799	1.6	668,832	1.3	1,710,827	3.2	33,230,176	62.4	12,922,175	24.3	788,844	1.5
255,222	0.5	538,988	1.0	727,972	1.4	2,214,301	4.2	33,837,703	63.8	11,684,174	22.0	920,581	1.7
258,167	0.5												

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

表A-23. 各月商港建設費實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
56年度 (55.7 ～ 56.6)	570,706	100.0	41,821	7.3	40,461	7.1	39,988	7.0	41,064	7.2	46,103	8.1
57年度 (56.7 ～ 57.6)	861,178	100.0	51,187	5.9	55,643	6.5	55,951	6.5	52,398	6.1	71,209	8.3
58年度 (57.7 ～ 58.6)	1,158,852	100.0	91,518	7.9	88,082	7.6	96,431	8.3	116,060	10.0	116,060	10.0
59年度 (58.7 ～ 59.6)	1,249,376	100.0	92,956	7.4	92,000	7.4	102,933	8.2	109,485	8.8	101,712	8.1
60年度 (59.7 ～ 60.6)	1,348,358	100.0	119,500	8.9	90,799	6.7	100,176	7.4	108,376	8.0	97,924	7.3
61年度 (60.7 ～ 61.6)	1,898,922	100.0	144,401	7.6	131,519	6.9	108,841	5.7	118,234	6.2	140,230	7.4
62年度 (61.7 ～ 62.6)	2,453,756	100.0	156,520	6.4	178,336	7.3	190,410	7.8	184,909	7.5	195,795	8.0
63年度 (62.7 ～ 63.6)	5,618,968	100.0	222,806	4.0	363,228	6.5	306,704	5.5	371,409	6.6	405,802	7.2
64年度 (63.7 ～ 64.6)	4,620,885	100.0	461,329	10.0	447,719	9.7	336,523	7.3	406,816	8.8	341,196	7.4
65年度 (64.7 ～ 65.6)	5,612,965	100.0	404,894	7.2	356,655	6.4	500,077	8.9	525,980	9.4	430,628	7.7
66年度 (65.7 ～ 66.6)	5,851,082	100.0	470,211	8.0	493,532	8.4	472,278	8.1	456,873	7.8	460,594	7.9
67年度 (66.7 ～ 67.6)	7,942,061	100.0	567,748	7.1	542,277	6.8	576,266	7.3	591,533	7.4	623,334	7.8
68年度 (67.7 ～ 68.6)	9,952,121	100.0	689,396	6.9	826,031	8.3	712,368	7.2	683,395	6.9	875,605	8.8
69年度 (68.7 ～ 69.6)	11,409,014	100.0	896,180	7.9	877,242	7.7	955,827	8.4	849,923	7.4	929,771	8.1
70年度 (69.7 ～ 70.6)	13,215,915	100.0	1,102,051	8.3	1,160,942	8.8	958,005	7.2	1,084,171	8.2	1,114,514	8.4
71年度 (70.7 ～ 71.6)	12,658,247	100.0	1,226,632	9.7	1,213,324	9.6	1,061,100	8.4	881,613	7.0	1,048,523	8.3
72年度 (71.7 ～ 72.6)	12,089,051	100.0	1,195,690	9.9	752,525	6.2	912,306	7.5	914,590	7.6	853,408	7.1
73年度 (72.7 ～ 73.6)	14,522,664	100.0	966,354	6.7	1,204,601	8.3	1,148,977	7.9	1,190,497	8.2	1,425,962	9.8
74年度 (73.7 ～ 74.6)	14,077,774	100.0	1,173,041	8.3	1,246,670	8.9	1,048,039	7.4	1,167,347	8.3	1,393,109	9.9
75年度 (74.7 ～ 75.6)	12,655,933	100.0	1,116,093	8.8	1,063,583	8.4	921,758	7.3	891,724	7.0	985,976	7.8
76年度 (75.7 ～ 76.6)	15,855,661	100.0	1,194,469	7.5	1,215,993	7.7	1,142,639	7.2	1,241,010	7.8	1,241,292	7.8
77年度 (76.7 ～ 77.6)	12,394,147	100.0	1,419,538	11.5	1,064,479	8.6	951,852	7.7	1,038,528	8.4	966,718	7.8
78年度 (77.7 ～ 78.6)	13,833,398	100.0	1,120,493	8.1	1,190,772	8.6	1,055,877	7.6	1,137,295	8.2	1,203,399	8.7
79年度 (78.7 ～ 79.6)	13,395,021	100.0	1,152,919	8.6	1,224,780	9.1	1,053,348	7.9	1,113,784	8.3	1,145,673	8.6

資料來源： 各縣市稽徵單位。
說　　明： 本稅自80年度起改列稅課外收入。

Table A-23. Net Revenues of Harbor Construction Dues

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
50,503	8.8	53,759	9.4	40,580	7.1	51,380	9.0	55,575	9.7	55,472	9.7	54,000	9.5
60,961	7.1	78,122	9.1	72,872	8.5	76,659	8.9	72,769	8.4	69,480	8.1	143,927	16.7
102,505	8.8	98,117	8.5	72,969	6.3	84,653	7.3	83,288	7.2	100,389	8.7	108,780	9.4
115,457	9.2	122,495	9.8	82,240	6.6	92,382	7.4	102,560	8.2	116,577	9.3	118,579	9.5
125,438	9.3	92,480	6.9	92,865	6.9	110,844	8.2	129,878	9.6	131,874	9.8	148,204	11.0
135,696	7.1	189,057	10.0	251,057	13.2	168,166	8.9	197,360	10.4	149,057	7.8	165,304	8.7
222,719	9.1	190,030	7.7	172,152	7.0	224,700	9.2	235,691	9.6	254,881	10.4	247,613	10.1
449,286	8.0	419,726	7.5	576,585	10.3	558,136	9.9	679,608	12.1	703,541	12.5	562,137	10.0
380,143	8.2	380,343	8.2	261,735	5.7	376,233	8.1	381,175	8.2	388,946	8.4	458,727	9.9
477,000	8.5	505,023	9.0	408,541	7.3	426,909	7.6	478,780	8.5	463,671	8.3	634,807	11.3
522,407	8.9	471,115	8.1	394,410	6.7	564,060	9.6	513,364	8.8	508,059	8.7	524,179	9.0
942,699	11.9	614,878	7.7	552,311	7.0	683,893	8.6	768,299	9.7	740,325	9.3	738,498	9.3
838,229	8.4	736,837	7.4	910,283	9.1	840,405	8.4	950,901	9.6	913,540	9.2	975,131	9.8
891,246	7.8	956,031	8.4	888,371	7.8	981,085	8.6	1,043,950	9.2	1,084,114	9.5	1,055,274	9.2
1,098,027	8.3	1,109,178	8.4	993,674	7.5	903,085	6.8	1,381,872	10.5	1,212,757	9.2	1,097,639	8.3
1,090,191	8.6	901,190	7.1	1,058,750	8.4	984,319	7.8	1,056,516	8.3	1,047,761	8.3	1,088,328	8.6
1,025,782	8.5	943,280	7.8	799,913	6.6	1,072,983	8.9	1,188,060	9.8	1,208,335	10.0	1,222,179	10.1
1,318,667	9.1	1,307,263	9.0	1,173,555	8.1	1,203,139	8.3	1,186,454	8.2	1,144,232	7.9	1,252,963	8.6
1,344,660	9.6	1,128,909	8.0	862,116	6.1	1,311,448	9.3	1,196,951	8.5	1,150,363	8.2	1,055,121	7.5
1,038,931	8.2	1,132,679	8.9	866,677	6.8	1,123,639	8.9	1,157,273	9.1	1,181,344	9.3	1,176,256	9.3
1,401,466	8.8	1,125,926	7.1	1,374,046	8.7	1,387,512	8.8	1,533,137	9.7	1,379,546	8.7	1,618,625	10.2
1,040,516	8.4	891,488	7.2	1,068,601	8.6	961,673	7.8	910,584	7.3	1,042,805	8.4	1,037,365	8.4
1,199,001	8.7	1,145,909	8.3	947,401	6.8	1,174,923	8.5	1,125,908	8.1	1,316,658	9.5	1,215,762	8.8
1,117,122	8.3	979,497	7.3	1,054,166	7.9	1,134,033	8.5	1,124,840	8.4	1,129,912	8.4	1,164,947	8.7

Source：Tax Collection units of each county/city government.
Explanation： Harbor Construction Dues is excluded in "Tax Revenues" beginning FY 1991.

表A-24. 各月土地稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7～74.6)	46,093,937	100.0	3,714,426	8.1	4,716,960	10.2	2,387,292	5.2	2,529,753	5.5	2,879,749	6.2
75年度 (74.7～75.6)	47,067,564	100.0	3,555,089	7.6	3,534,413	7.5	2,408,163	5.1	2,506,849	5.3	3,101,067	6.6
76年度 (75.7～76.6)	65,416,499	100.0	4,461,381	6.8	4,523,153	6.9	3,504,079	5.4	3,113,794	4.8	3,397,062	5.2
77年度 (76.7～77.6)	90,172,939	100.0	9,902,481	11.0	8,411,746	9.3	5,149,964	5.7	5,017,338	5.6	5,951,504	6.6
78年度 (77.7～78.6)	123,947,716	100.0	10,386,360	8.4	10,618,138	8.6	6,880,769	5.6	6,425,916	5.2	7,779,438	6.3
79年度 (78.7～79.6)	105,555,818	100.0	11,314,786	10.7	12,605,575	11.9	8,791,081	8.3	5,538,122	5.2	6,893,893	6.5
80年度 (79.7～80.6)	121,623,944	100.0	6,365,764	5.2	8,802,323	7.2	6,843,131	5.6	5,335,711	4.4	5,781,765	4.8
81年度 (80.7～81.6)	217,645,115	100.0	14,892,882	6.8	17,365,898	8.0	12,915,480	5.9	11,908,936	5.5	13,215,204	6.1
82年度 (81.7～82.6)	222,039,199	100.0	27,453,908	12.4	23,495,747	10.6	18,519,512	8.3	11,380,632	5.1	12,792,254	5.8
83年度 (82.7～83.6)	206,379,137	100.0	18,821,600	9.1	20,717,534	10.0	18,400,983	8.9	12,885,858	6.2	13,229,810	6.4
84年度 (83.7～84.6)	193,615,439	100.0	15,792,689	8.2	19,438,262	10.0	18,599,290	9.6	11,156,484	5.8	15,176,317	7.8
85年度 (84.7～85.6)	158,134,395	100.0	10,724,595	6.8	13,334,637	8.4	12,151,828	7.7	10,249,093	6.5	10,702,435	6.8
86年度 (85.7～86.6)	174,782,988	100.0	11,537,105	6.6	12,669,006	7.2	9,644,897	5.5	9,270,621	5.3	12,547,067	7.2
87年度 (86.7～87.6)	173,802,985	100.0	14,150,993	8.1	14,782,626	8.5	12,156,211	7.0	10,553,392	6.1	11,932,834	6.9
88年度 (87.7～88.6)	148,313,404	100.0	11,149,661	7.5	10,139,091	6.8	10,141,632	6.8	8,360,448	5.6	11,492,005	7.7
89年度 (88.7～89.12)	215,532,765	100.0	8,456,463 7,352,950	3.9 3.4	8,412,144 7,280,273	3.9 3.4	7,691,392 7,607,327	3.6 3.5	7,386,376 7,536,725	3.4 3.5	9,700,304 9,548,717	4.5 4.4
90年 (90.1～90.12)	93,182,039	100.0	3,869,185	4.2	3,822,709	4.1	2,142,906	2.3	2,949,805	3.2	34,336,023	36.8
91年 (91.1～91.12)	98,069,452	100.0	4,669,447	4.8	4,106,401	4.2	4,322,316	4.4	4,992,024	5.1	30,538,277	31.1
92年 (92.1～92.12)	111,802,984	100.0	4,949,927	4.4	4,555,691	4.1	5,498,616	4.9	6,927,057	6.2	32,148,539	28.8
93年 (93.1～93.12)	133,893,333	100.0	6,553,493	4.9	5,779,835	4.3	5,475,225	4.1	6,263,797	4.7	38,437,679	28.7
94年 (94.1～94.12)	135,370,017	100.0	5,624,688	4.2	5,829,544	4.3	5,302,972	3.9	6,355,645	4.7	38,327,624	28.3
95年 (95.1～95.12)	131,207,704	100.0	6,219,731	4.7	6,975,664	5.3	6,665,844	5.1	6,957,665	5.3	40,868,989	31.1
96年 (96.1～96.12)	133,691,191	100.0	6,653,260	5.0	6,460,466	4.8	4,921,841	3.7	7,197,595	5.4	42,227,742	31.6
97年 (97.1～97.12)	116,082,367	100.0	5,546,103	4.8	4,634,263	4.0	4,071,294	3.5	5,929,638	5.1	33,385,817	28.8
98年 (98.1～98.12)	112,366,946	100.0	5,017,419	4.5	5,015,415	4.5	4,956,448	4.4	6,468,414	5.8	40,735,678	36.3

資料來源： 各縣市稽徵單位。

Table A-24. Net Revenues of Land Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
11,827,355	25.7	3,631,909	7.9	2,294,175	5.0	2,858,960	6.2	3,195,342	6.9	3,009,018	6.5	3,048,998	6.6
12,542,165	26.6	3,516,013	7.5	2,276,315	4.8	2,674,631	5.7	3,508,474	7.5	3,726,988	7.9	3,717,397	7.9
5,364,100	8.2	11,234,976	17.2	4,591,098	7.0	4,903,215	7.5	5,601,531	8.6	6,286,751	9.6	8,435,359	12.9
7,627,671	8.5	11,514,911	12.8	9,008,237	10.0	6,922,194	7.7	5,945,786	6.6	6,258,208	6.9	8,462,899	9.4
23,004,775	18.6	12,841,085	10.4	5,609,337	4.5	7,351,929	5.9	6,677,541	5.4	8,276,157	6.7	18,096,271	14.6
23,513,035	22.3	6,469,326	6.1	6,596,826	6.2	5,234,149	5.0	4,857,489	4.6	5,102,843	4.8	8,638,693	8.2
26,246,814	21.6	7,975,858	6.6	8,766,256	7.2	6,766,656	5.6	6,877,951	5.7	8,733,718	7.2	23,127,997	19.0
38,451,954	17.7	17,538,226	8.1	11,930,841	5.5	15,577,552	7.2	17,240,971	7.9	22,341,908	10.3	24,265,263	11.1
38,222,641	17.2	13,717,744	6.2	12,832,319	5.8	13,495,684	6.1	14,154,239	6.4	16,878,597	7.6	19,095,922	8.6
39,950,188	19.4	14,787,680	7.2	9,164,658	4.4	13,001,065	6.3	11,305,431	5.5	14,433,120	7.0	19,681,210	9.5
38,133,680	19.7	12,683,541	6.6	12,046,408	6.2	12,715,606	6.6	9,849,807	5.1	12,369,716	6.4	15,653,639	8.1
39,773,532	25.2	14,356,525	9.1	8,313,015	5.3	8,038,278	5.1	8,096,193	5.1	11,826,552	7.5	10,567,712	6.7
40,678,839	23.3	18,173,526	10.4	7,873,310	4.5	11,307,254	6.5	13,217,286	7.6	13,229,493	7.6	14,634,584	8.4
45,620,470	26.2	15,115,201	8.7	9,104,103	5.2	9,652,940	5.6	9,196,782	5.3	9,685,358	5.6	11,852,075	6.8
45,283,081	30.5	15,900,290	10.7	6,615,210	4.5	7,584,668	5.1	6,818,316	4.6	6,897,144	4.7	7,931,858	5.3
40,911,662	19.0	13,698,852	6.4	5,065,064	2.4	7,497,481	3.5	6,936,264	3.2	7,442,029	3.5	7,987,268	3.7
45,021,474	20.9	6,425,226	6.9	4,706,581	5.1	5,240,543	5.6	4,436,343	4.8	4,408,598	4.7	4,062,272	4.4
16,781,848	18.0	2,545,174	2.6	2,328,043	2.4	5,432,431	5.5	6,013,302	6.1	5,347,984	5.5	4,376,217	4.5
23,397,836	23.9	4,809,795	4.3	3,730,012	3.3	4,112,935	3.7	4,181,069	3.7	4,699,930	4.2	4,448,053	4.0
31,741,360	28.4	9,060,306	6.8	8,188,287	6.1	8,563,485	6.4	7,124,548	5.3	6,589,789	4.9	6,752,263	5.0
25,104,626	18.7												
23,785,512	17.6	9,840,047	7.3	8,181,922	6.0	12,398,583	9.2	7,857,120	5.8	5,532,194	4.1	6,334,166	4.7
24,458,479	18.6	7,186,641	5.5	5,625,082	4.3	6,522,555	5.0	6,141,332	4.7	6,502,307	5.0	7,083,415	5.4
22,740,643	17.0	7,727,422	5.8	6,253,064	4.7	9,167,485	6.9	5,983,022	4.5	6,785,483	5.1	7,573,168	5.7
28,077,984	24.2	6,794,160	5.9	3,779,204	3.3	5,706,800	4.9	5,674,206	4.9	6,186,819	5.3	6,296,079	5.4
24,583,955	21.9	3,304,282	2.9	2,888,889	2.6	4,184,935	3.7	4,280,083	3.8	3,522,830	3.1	7,408,598	6.6

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

表A-25. 各月田賦實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
63年度 (62.7～63.6)	1,466,878	100.0	58,756	4.0	372,486	25.4	361,438	24.6	26,633	1.8	21,527	1.5
64年度 (63.7～64.6)	2,179,702	100.0	108,975	5.0	334,417	15.3	823,027	37.8	56,454	2.6	26,161	1.2
65年度 (64.7～65.6)	2,628,531	100.0	136,510	5.2	815,983	31.0	577,723	22.0	45,149	1.7	30,946	1.2
66年度 (65.7～66.6)	2,612,305	100.0	168,019	6.4	695,606	26.6	586,795	22.5	85,742	3.3	48,555	1.9
67年度 (66.7～67.6)	1,400,918	100.0	122,077	8.7	536,488	38.3	584,502	41.7	104,069	7.4	8,732	0.6
68年度 (67.7～68.6)	867,173	100.0	83,960	9.7	324,345	37.4	356,593	41.1	68,415	7.9	8,428	1.0
69年度 (68.7～69.6)	907,449	100.0	83,245	9.2	377,754	41.6	372,228	41.0	41,268	4.5	8,791	1.0
70年度 (69.7～70.6)	1,086,072	100.0	94,319	8.7	395,960	36.5	417,963	38.5	147,648	13.6	8,880	0.8
71年度 (70.7～71.6)	1,160,421	100.0	99,642	8.6	448,006	38.6	463,019	39.9	56,256	4.8	7,809	0.7
72年度 (71.7～72.6)	1,317,736	100.0	232,720	17.7	634,308	48.1	300,074	22.8	79,816	6.1	14,139	1.1
73年度 (72.7～73.6)	1,114,836	100.0	226,249	20.3	540,000	48.4	251,107	22.5	45,950	4.1	13,136	1.2
74年度 (73.7～74.6)	1,106,641	100.0	218,973	19.8	524,601	47.4	296,135	26.8	52,500	4.7	5,374	0.5
75年度 (74.7～75.6)	973,254	100.0	153,515	15.8	516,476	53.1	243,747	25.0	43,154	4.4	3,145	0.3
76年度 (75.7～76.6)	952,338	100.0	212,089	22.3	447,320	47.0	218,104	22.9	60,691	6.4	-2,928	-0.3
77年度 (76.7～77.6)	879,252	100.0	184,495	21.0	424,771	48.3	199,580	22.7	49,997	5.7	6,272	0.7
78年度 (77.7～78.6)	15,263	100.0	2,861	18.7	1,571	10.3	1,152	7.5	869	5.7	1,291	8.5
79年度 (78.7～79.6)	9,460	100.0	1,354	14.3	1,297	13.7	1,229	13.0	1,139	12.0	729	7.7
80年度 (79.7～80.6)	4,350	100.0	1,503	34.6	928	21.3	317	7.3	264	6.1	156	3.6
81年度 (80.7～81.6)	1,558	100.0	262	16.8	271	17.4	146	9.4	107	6.9	103	6.6
82年度 (81.7～82.6)	1,099	100.0	114	10.4	94	8.6	67	6.1	25	2.3	19	1.7
83年度 (82.7～83.6)	426	100.0	6	1.4	36	8.5	6	1.4	133	31.2	237	55.6
84年度 (83.7～84.6)	5	100.0	1	20.0	3	60.0	—	—	—	—	—	—
85年度 (84.7～85.6)	605	100.0	58	9.6	—	—	531	87.8	—	—	1	0.2
86年度 (85.7～86.6)	3	100.0	—	—	—	—	—	—	—	—	—	—
87年度 (86.7～87.6)	246	100.0	—	—	—	—	—	—	—	—	—	—

資料來源： 各縣市稽徵單位。

Table A-25. Net Revenues of Agricultural Land Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
168,192	11.5	401,293	27.4	26,529	1.8	8,165	0.6	6,132	0.4	6,807	0.5	8,920	0.6
232,366	10.7	467,402	21.4	65,076	3.0	26,296	1.2	13,760	0.6	7,834	0.4	17,934	0.8
272,851	10.4	648,249	24.7	50,942	1.9	12,748	0.5	10,748	0.4	9,630	0.4	17,052	0.6
373,630	14.3	520,620	19.9	78,363	3.0	13,865	0.5	8,750	0.3	6,375	0.2	25,985	1.0
6,675	0.5	9,105	0.6	5,810	0.4	6,160	0.4	5,612	0.4	6,583	0.5	5,105	0.4
4,762	0.5	3,562	0.4	3,029	0.3	3,961	0.5	3,805	0.4	2,676	0.3	3,637	0.4
2,158	0.2	6,686	0.7	2,586	0.3	2,727	0.3	2,508	0.3	2,859	0.3	4,639	0.5
2,699	0.2	4,772	0.4	2,264	0.2	3,161	0.3	3,033	0.3	2,408	0.2	2,965	0.3
53,726	4.6	17,829	1.5	4,073	0.4	4,082	0.4	2,148	0.2	1,399	0.1	2,432	0.2
16,427	1.2	16,150	1.2	3,892	0.3	12,959	1.0	2,453	0.2	2,355	0.2	2,443	0.2
10,309	0.9	1,797	0.2	6,297	0.6	17,363	1.6	1,749	0.2	2,046	0.2	-1,167	-0.1
1,360	0.1	-1,708	-0.2	1,815	0.2	1,730	0.2	2,394	0.2	1,618	0.1	1,849	0.2
2,750	0.3	2,605	0.3	1,579	0.2	1,832	0.2	1,751	0.2	1,435	0.1	1,265	0.1
5,020	0.5	3,888	0.4	1,432	0.2	2,090	0.2	1,879	0.2	1,332	0.1	1,421	0.1
2,329	0.3	2,221	0.3	2,724	0.3	1,994	0.2	1,262	0.1	1,656	0.2	1,951	0.2
1,107	7.3	1,080	7.1	841	5.5	922	6.0	1,006	6.6	862	5.6	1,701	11.1
516	5.5	559	5.9	453	4.8	562	5.9	657	6.9	446	4.7	519	5.5
210	4.8	191	4.4	93	2.1	102	2.3	159	3.7	193	4.4	234	5.4
62	4.0	132	8.5	57	3.7	71	4.6	108	6.9	137	8.8	102	6.5
16	1.5	671	61.1	15	1.4	3	0.3	7	0.6	8	0.7	60	5.5
3	0.7	-1	-0.2	—	—	3	0.7	2	0.5	—	—	1	0.2
2	40.0	—	—	—	—	-1	-20.0	—	—	4	80.0	-4	-80.0
—	—	—	—	—	—	—	—	14	2.3	—	—	1	0.2
—	—	—	—	—	—	2	66.7	—	—	—	—	1	33.3
246	100.0	—	—	—	—	—	—	—	—	—	—	—	—

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

表A-26. 各月地價稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	10,898,545	100.0	43,937	0.4	56,073	0.5	28,934	0.3	42,318	0.4	578,486	5.3
75年度 (74.7 ～ 75.6)	10,819,653	100.0	57,491	0.5	34,338	0.3	28,045	0.3	31,215	0.3	570,456	5.3
76年度 (75.7 ～ 76.6)	9,447,295	100.0	45,511	0.5	94,561	1.0	41,821	0.4	32,840	0.3	27,528	0.3
77年度 (76.7 ～ 77.6)	12,497,561	100.0	89,379	0.7	52,506	0.4	33,880	0.3	31,190	0.2	872,739	7.0
78年度 (77.7 ～ 78.6)	17,346,611	100.0	129,201	0.7	74,265	0.4	63,625	0.4	49,048	0.3	1,066,780	6.1
79年度 (78.7 ～ 79.6)	22,630,008	100.0	141,214	0.6	92,152	0.4	73,328	0.3	44,874	0.2	1,586,966	7.0
80年度 (79.7 ～ 80.6)	27,327,833	100.0	-6,121	-0.0	78,700	0.3	54,635	0.2	44,563	0.2	1,838,134	6.7
81年度 (80.7 ～ 81.6)	31,193,930	100.0	88,540	0.3	90,510	0.3	88,652	0.3	61,292	0.2	2,210,615	7.1
82年度 (81.7 ～ 82.6)	35,208,277	100.0	146,293	0.4	85,627	0.2	156,883	0.4	95,190	0.3	2,669,015	7.6
83年度 (82.7 ～ 83.6)	35,271,921	100.0	189,665	0.5	113,702	0.3	107,321	0.3	77,250	0.2	2,546,496	7.2
84年度 (83.7 ～ 84.6)	38,261,352	100.0	107,628	0.3	287,256	0.8	98,572	0.3	112,619	0.3	3,035,523	7.9
85年度 (84.7 ～ 85.6)	42,361,416	100.0	81,710	0.2	154,418	0.4	154,300	0.4	318,624	0.8	3,472,503	8.2
86年度 (85.7 ～ 86.6)	42,291,080	100.0	173,869	0.4	153,598	0.4	99,341	0.2	88,768	0.2	3,797,131	9.0
87年度 (86.7 ～ 87.6)	45,314,611	100.0	117,004	0.3	139,657	0.3	140,228	0.3	311,821	0.7	3,649,315	8.1
88年度 (87.7 ～ 88.6)	46,853,230	100.0	208,686	0.4	216,324	0.5	121,164	0.3	128,972	0.3	3,802,287	8.1
89年度 (88.7 ～ 89.12)	92,039,200	100.0	264,916 165,460	0.3 0.2	112,356 107,088	0.1 0.1	185,409 52,503	0.2 0.1	244,345 132,441	0.3 0.1	3,740,660 3,983,110	4.1 4.3
90年 (90.1 ～ 90.12)	50,920,369	100.0	255,586	0.5	187,844	0.4	122,801	0.2	440,056	0.9	31,101,859	61.1
91年 (91.1 ～ 91.12)	50,169,374	100.0	143,469	0.3	179,618	0.4	324,528	0.6	707,041	1.4	26,824,940	53.5
92年 (92.1 ～ 92.12)	50,762,035	100.0	198,167	0.4	308,139	0.6	190,002	0.4	782,071	1.5	25,155,621	49.6
93年 (93.1 ～ 93.12)	52,617,195	100.0	283,312	0.5	358,664	0.7	214,322	0.4	617,614	1.2	30,987,024	58.9
94年 (94.1 ～ 94.12)	53,705,856	100.0	309,614	0.6	328,948	0.6	335,621	0.6	690,011	1.3	32,250,723	60.1
95年 (95.1 ～ 95.12)	54,660,359	100.0	204,399	0.4	459,279	0.8	474,554	0.9	925,820	1.7	33,034,862	60.4
96年 (96.1 ～ 96.12)	59,008,809	100.0	403,688	0.7	296,637	0.5	237,977	0.4	1,135,907	1.9	37,577,817	63.7
97年 (97.1 ～ 97.12)	59,126,928	100.0	329,059	0.6	311,443	0.5	367,792	0.6	1,722,028	2.9	30,498,793	51.6
98年 (98.1 ～ 98.12)	59,053,891	100.0	236,505	0.4	368,357	0.6	203,504	0.3	1,206,920	2.0	36,020,453	61.0

資料來源： 各縣市稽徵單位。

Table A-26. Net Revenues of Land Value Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
9,320,911	85.5	438,800	4.0	108,456	1.0	100,768	0.9	66,791	0.6	68,899	0.6	44,172	0.4
9,269,795	85.7	434,479	4.0	84,853	0.8	86,266	0.8	82,590	0.8	64,808	0.6	75,317	0.7
967,162	10.2	7,266,673	76.9	523,430	5.5	207,231	2.2	97,086	1.0	85,505	0.9	57,947	0.6
536,798	4.3	5,767,756	46.2	4,307,456	34.5	395,113	3.2	115,115	0.9	117,836	0.9	177,793	1.4
13,306,575	76.7	1,725,294	9.9	209,166	1.2	242,541	1.4	151,112	0.9	143,470	0.8	185,534	1.1
17,112,427	75.6	2,115,214	9.3	782,711	3.5	311,911	1.4	145,094	0.6	118,320	0.5	105,797	0.5
21,549,629	78.9	2,163,997	7.9	825,980	3.0	217,774	0.8	206,963	0.8	154,165	0.6	199,414	0.7
24,404,838	78.2	3,018,528	9.7	297,285	1.0	232,085	0.7	147,400	0.5	226,869	0.7	327,316	1.0
27,006,482	76.7	3,313,298	9.4	771,664	2.2	245,176	0.7	210,359	0.6	285,931	0.8	222,359	0.6
27,235,330	77.2	3,419,979	9.7	767,178	2.2	298,122	0.8	154,391	0.4	161,770	0.5	200,717	0.6
27,085,263	70.8	3,529,346	9.2	2,952,675	7.7	464,395	1.2	110,922	0.3	196,756	0.5	280,397	0.7
30,970,894	73.1	5,651,955	13.3	441,895	1.0	248,731	0.6	269,092	0.6	361,969	0.9	235,325	0.6
30,001,917	70.9	6,559,869	15.5	378,939	0.9	332,144	0.8	295,015	0.7	197,420	0.5	213,069	0.5
33,539,049	74.0	5,906,221	13.0	417,131	0.9	344,643	0.8	302,765	0.7	180,789	0.4	265,988	0.6
34,755,602	74.2	6,164,153	13.2	332,316	0.7	411,556	0.9	245,301	0.5	199,260	0.4	267,609	0.6
34,051,989	37.0	6,922,635	7.5	440,776	0.5	758,089	0.8	326,872	0.4	269,724	0.3	218,229	0.2
40,062,598	43.5	2,080,408	4.1	399,962	0.8	410,696	0.8	291,434	0.6	376,489	0.7	319,291	0.6
14,933,943	29.3	666,146	1.3	361,513	0.7	560,917	1.1	315,580	0.6	321,793	0.6	207,578	0.4
19,556,251	39.0	589,902	1.2	417,412	0.8	358,478	0.7	432,397	0.9	361,993	0.7	277,317	0.5
21,690,536	42.7	573,903	1.1	511,310	1.0	589,442	1.1	450,856	0.9	323,956	0.6	248,974	0.5
17,457,818	33.2												
17,037,938	31.7	720,677	1.3	441,312	0.8	521,867	1.0	435,543	0.8	279,181	0.5	354,421	0.7
16,843,366	30.8	731,879	1.3	306,140	0.6	619,429	1.1	400,279	0.7	351,966	0.6	308,386	0.6
16,380,373	27.8	675,569	1.1	300,267	0.5	985,429	1.7	383,171	0.6	319,896	0.5	312,078	0.5
23,305,968	39.4	916,662	1.6	314,177	0.5	488,183	0.8	488,958	0.8	342,973	0.6	40,892	0.1
17,910,249	30.3	707,089	1.2	230,923	0.4	506,165	0.9	500,857	0.8	468,739	0.8	694,130	1.2

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

表A-27. 各月土地增值稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	34,088,751	100.0	3,451,516	10.1	4,136,286	12.1	2,062,223	6.0	2,434,935	7.1	2,295,889	6.7
75年度 (74.7 ～ 75.6)	35,274,657	100.0	3,344,083	9.5	2,983,599	8.5	2,136,371	6.1	2,432,480	6.9	2,527,466	7.2
76年度 (75.7 ～ 76.6)	55,016,866	100.0	4,203,781	7.6	3,981,272	7.2	3,244,154	5.9	3,020,263	5.5	3,372,462	6.1
77年度 (76.7 ～ 77.6)	76,796,126	100.0	9,628,607	12.5	7,934,469	10.3	4,916,504	6.4	4,936,151	6.4	5,072,493	6.6
78年度 (77.7 ～ 78.6)	106,585,842	100.0	10,254,298	9.6	10,542,302	9.9	6,815,992	6.4	6,375,999	6.0	6,711,367	6.3
79年度 (78.7 ～ 79.6)	82,916,350	100.0	11,172,218	13.5	12,512,126	15.1	8,716,524	10.5	5,492,109	6.6	5,306,198	6.4
80年度 (79.7 ～ 80.6)	94,291,761	100.0	6,370,382	6.8	8,722,695	9.3	6,788,179	7.2	5,290,884	5.6	3,943,475	4.2
81年度 (80.7 ～ 81.6)	186,449,627	100.0	14,804,080	7.9	17,275,117	9.3	12,826,682	6.9	11,847,537	6.4	11,004,486	5.9
82年度 (81.7 ～ 82.6)	186,829,823	100.0	27,307,501	14.6	23,410,026	12.5	18,362,562	9.8	11,285,417	6.0	10,123,220	5.4
83年度 (82.7 ～ 83.6)	171,106,790	100.0	18,631,929	10.9	20,603,796	12.0	18,293,656	10.7	12,808,475	7.5	10,683,077	6.2
84年度 (83.7 ～ 84.6)	155,354,082	100.0	15,685,060	10.1	19,151,003	12.3	18,500,718	11.9	11,043,865	7.1	12,140,794	7.8
85年度 (84.7 ～ 85.6)	115,772,374	100.0	10,642,827	9.2	13,180,219	11.4	11,996,997	10.4	9,930,469	8.6	7,229,931	6.2
86年度 (85.7 ～ 86.6)	132,491,905	100.0	11,363,236	8.6	12,515,408	9.4	9,545,556	7.2	9,181,853	6.9	8,749,936	6.6
87年度 (86.7 ～ 87.6)	128,488,128	100.0	14,033,989	10.9	14,642,969	11.4	12,015,983	9.4	10,241,571	8.0	8,283,519	6.4
88年度 (87.7 ～ 88.6)	101,460,174	100.0	10,940,975	10.8	9,922,767	9.8	10,020,468	9.9	8,231,476	8.1	7,689,718	7.6
89年度 (88.7 ～ 89.12)	123,493,565	100.0	8,191,547 7,187,490	6.6 5.8	8,299,788 7,173,185	6.7 5.8	7,505,983 7,554,824	6.1 6.1	7,142,031 7,404,284	5.8 6.0	5,959,644 5,565,607	4.8 4.5
90年 (90.1 ～ 90.12)	42,261,670	100.0	3,613,599	8.6	3,634,865	8.6	2,020,105	4.8	2,509,749	5.9	3,234,164	7.7
91年 (91.1 ～ 91.12)	47,900,078	100.0	4,525,978	9.4	3,926,783	8.2	3,997,788	8.3	4,284,983	8.9	3,713,337	7.8
92年 (92.1 ～ 92.12)	61,040,949	100.0	4,751,760	7.8	4,247,552	7.0	5,308,614	8.7	6,144,986	10.1	6,992,918	11.5
93年 (93.1 ～ 93.12)	81,276,138	100.0	6,270,181	7.7	5,421,171	6.7	5,260,903	6.5	5,646,183	6.9	7,450,655	9.2
94年 (94.1 ～ 94.12)	81,664,161	100.0	5,315,074	6.5	5,500,596	6.7	4,967,351	6.1	5,665,634	6.9	6,076,901	7.4
95年 (95.1 ～ 95.12)	76,547,345	100.0	6,015,332	7.9	6,516,385	8.5	6,191,290	8.1	6,031,845	7.9	7,834,127	10.2
96年 (96.1 ～ 96.12)	74,682,382	100.0	6,249,572	8.4	6,163,829	8.3	4,683,864	6.3	6,061,688	8.1	4,649,925	6.2
97年 (97.1 ～ 97.12)	56,955,439	100.0	5,217,044	9.2	4,322,820	7.6	3,703,502	6.5	4,207,610	7.4	2,887,024	5.1
98年 (98.1 ～ 98.12)	53,313,055	100.0	4,780,914	9.0	4,647,058	8.7	4,752,944	8.9	5,261,494	9.9	4,715,225	8.8

資料來源： 各縣市稽徵單位。

Table A-27. Net Revenues of Land Value Increment Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
2,505,084	7.3	3,194,817	9.4	2,183,904	6.4	2,756,462	8.1	3,126,157	9.2	2,938,501	8.6	3,002,977	8.8
3,269,620	9.3	3,078,929	8.7	2,189,883	6.2	2,586,533	7.3	3,424,133	9.7	3,660,745	10.4	3,640,815	10.3
4,391,918	8.0	3,964,415	7.2	4,066,236	7.4	4,693,894	8.5	5,502,566	10.0	6,199,914	11.3	8,375,991	15.2
7,088,544	9.2	5,744,934	7.5	4,698,057	6.1	6,525,087	8.5	5,829,409	7.6	6,138,716	8.0	8,283,155	10.8
9,697,093	9.1	11,114,711	10.4	5,399,330	5.1	7,108,466	6.7	6,525,423	6.1	8,131,825	7.6	17,909,036	16.8
6,400,092	7.7	4,353,553	5.3	5,813,662	7.0	4,921,676	5.9	4,711,738	5.7	4,984,077	6.0	8,532,377	10.3
4,696,975	5.0	5,811,670	6.2	7,940,183	8.4	6,548,780	6.9	6,670,829	7.1	8,579,360	9.1	22,928,349	24.3
14,047,054	7.5	14,519,566	7.8	11,633,499	6.2	15,345,396	8.2	17,093,463	9.2	22,114,902	11.9	23,937,845	12.8
11,216,143	6.0	10,403,775	5.6	12,060,640	6.5	13,250,505	7.1	13,943,873	7.5	16,592,658	8.9	18,873,503	10.1
12,714,855	7.4	11,367,702	6.6	8,397,480	4.9	12,702,940	7.4	11,151,038	6.5	14,271,350	8.3	19,480,492	11.4
11,048,415	7.1	9,154,195	5.9	9,093,733	5.9	12,251,212	7.9	9,738,885	6.3	12,172,956	7.8	15,373,246	9.9
8,802,638	7.6	8,704,570	7.5	7,871,120	6.8	7,789,547	6.7	7,827,087	6.8	11,464,583	9.9	10,332,386	8.9
10,676,922	8.1	11,613,657	8.8	7,494,371	5.7	10,975,108	8.3	12,922,271	9.8	13,032,073	9.8	14,421,514	10.9
12,081,175	9.4	9,208,980	7.2	8,686,972	6.8	9,308,297	7.2	8,894,017	6.9	9,504,569	7.4	11,586,087	9.0
10,527,479	10.4	9,736,137	9.6	6,282,894	6.2	7,173,112	7.1	6,573,015	6.5	6,697,884	6.6	7,664,249	7.6
6,859,673	5.6	6,776,217	5.5	4,624,288	3.7	6,739,392	5.5	6,609,392	5.4	7,172,305	5.8	7,769,039	6.3
4,958,876	4.0	4,344,818	10.3	4,306,619	10.2	4,829,847	11.4	4,144,909	9.8	4,032,109	9.5	3,742,981	8.9
1,847,905	4.4	1,879,028	3.9	1,966,530	4.1	4,871,514	10.2	5,697,722	11.9	5,026,191	10.5	4,168,639	8.7
3,841,585	8.0	4,219,893	6.9	3,312,600	5.4	3,754,457	6.2	3,748,672	6.1	4,337,937	7.1	4,170,736	6.8
10,050,824	16.5	8,486,403	10.4	7,676,977	9.4	7,974,043	9.8	6,673,692	8.2	6,265,833	7.7	6,503,289	8.0
7,646,808	9.4												
6,747,574	8.3	9,119,370	11.2	7,740,610	9.5	11,876,716	14.5	7,421,577	9.1	5,253,013	6.4	5,979,745	7.3
7,615,113	9.9	6,454,762	8.4	5,318,942	6.9	5,903,126	7.7	5,741,053	7.5	6,150,341	8.0	6,775,029	8.9
6,360,270	8.5	7,051,853	9.4	5,952,797	8.0	8,182,056	11.0	5,599,851	7.5	6,465,587	8.7	7,261,090	9.7
4,772,016	8.4	5,877,498	10.3	3,465,027	6.1	5,218,617	9.2	5,185,248	9.1	5,843,846	10.3	6,255,187	11.0
6,673,706	12.5	2,597,193	4.9	2,657,966	5.0	3,678,770	6.9	3,779,226	7.1	3,054,091	5.7	6,714,468	12.6

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

表A-28. 各月房屋稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	16,806,931	100.0	206,690	1.2	97,049	0.6	102,839	0.6	67,056	0.4	62,013	0.4
75年度 (74.7 ～ 75.6)	18,210,479	100.0	199,039	1.1	110,426	0.6	78,160	0.4	103,662	0.6	77,807	0.4
76年度 (75.7 ～ 76.6)	19,484,659	100.0	195,395	1.0	215,983	1.1	137,064	0.7	105,991	0.5	109,355	0.6
77年度 (76.7 ～ 77.6)	21,453,572	100.0	677,786	3.2	115,365	0.5	97,608	0.5	91,395	0.4	90,888	0.4
78年度 (77.7 ～ 78.6)	22,013,006	100.0	241,401	1.1	183,517	0.8	97,390	0.4	85,900	0.4	131,944	0.6
79年度 (78.7 ～ 79.6)	24,504,524	100.0	684,270	2.8	262,630	1.1	114,538	0.5	96,487	0.4	112,562	0.5
80年度 (79.7 ～ 80.6)	26,043,856	100.0	340,713	1.3	145,437	0.6	131,589	0.5	102,125	0.4	111,971	0.4
81年度 (80.7 ～ 81.6)	28,300,746	100.0	287,622	1.0	155,880	0.6	128,585	0.5	113,067	0.4	112,708	0.4
82年度 (81.7 ～ 82.6)	29,243,895	100.0	361,431	1.2	196,442	0.7	143,231	0.5	99,285	0.3	86,977	0.3
83年度 (82.7 ～ 83.6)	32,702,952	100.0	971,017	3.0	304,644	0.9	162,888	0.5	110,667	0.3	86,928	0.3
84年度 (83.7 ～ 84.6)	35,871,143	100.0	751,544	2.1	247,334	0.7	165,992	0.5	109,969	0.3	101,789	0.3
85年度 (84.7 ～ 85.6)	38,850,039	100.0	405,596	1.0	287,820	0.7	211,091	0.5	135,679	0.3	132,859	0.3
86年度 (85.7 ～ 86.6)	41,594,479	100.0	452,302	1.1	253,949	0.6	225,212	0.5	193,540	0.5	145,569	0.3
87年度 (86.7 ～ 87.6)	43,800,029	100.0	515,813	1.2	325,505	0.7	200,115	0.5	192,937	0.4	119,531	0.3
88年度 (87.7 ～ 88.6)	45,661,086	100.0	501,969	1.1	361,515	0.8	271,079	0.6	188,372	0.4	152,281	0.3
89年度 (88.7 ～ 89.12)	48,435,990	100.0	492,709 480,376	1.0 1.0	370,667 437,211	0.8 0.9	234,414 354,651	0.5 0.7	157,104 254,148	0.3 0.5	122,930 171,652	0.3 0.4
90年 (90.1 ～ 90.12)	48,055,633	100.0	558,358	1.2	470,862	1.0	323,520	0.7	282,004	0.6	266,935	0.6
91年 (91.1 ～ 91.12)	46,463,784	100.0	581,004	1.3	466,779	1.0	384,510	0.8	292,047	0.6	284,567	0.6
92年 (92.1 ～ 92.12)	48,012,750	100.0	790,200	1.6	461,617	1.0	625,527	1.3	379,966	0.8	279,631	0.6
93年 (93.1 ～ 93.12)	49,323,149	100.0	436,349	0.9	424,649	0.9	445,297	0.9	312,680	0.6	249,142	0.5
94年 (94.1 ～ 94.12)	50,876,888	100.0	526,090	1.0	570,763	1.1	426,929	0.8	388,163	0.8	362,050	0.7
95年 (95.1 ～ 95.12)	52,493,513	100.0	510,138	1.0	468,274	0.9	427,699	0.8	355,980	0.7	389,227	0.7
96年 (96.1 ～ 96.12)	53,882,845	100.0	667,670	1.2	563,010	1.0	384,024	0.7	340,958	0.6	281,294	0.5
97年 (97.1 ～ 97.12)	55,343,250	100.0	582,858	1.1	469,555	0.8	445,304	0.8	272,609	0.5	236,384	0.4
98年 (98.1 ～ 98.12)	56,346,975	100.0	471,730	0.8	380,992	0.7	439,869	0.8	491,989	0.9	269,531	0.5

資料來源： 各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table A-28. Net Revenues of House Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
56,057	0.3	39,264	0.2	26,958	0.2	28,337	0.2	44,032	0.3	12,516,807	74.5	3,559,829	21.2
60,199	0.3	55,634	0.3	37,920	0.2	52,622	0.3	86,452	0.5	13,682,144	75.1	3,666,414	20.1
123,556	0.6	85,612	0.4	65,896	0.3	68,779	0.4	118,830	0.6	13,124,103	67.4	5,134,095	26.3
91,344	0.4	152,668	0.7	55,799	0.3	72,788	0.3	99,865	0.5	15,545,809	72.5	4,362,257	20.3
106,190	0.5	76,759	0.3	57,955	0.3	69,220	0.3	103,525	0.5	16,303,494	74.1	4,555,711	20.7
94,324	0.4	77,361	0.3	70,770	0.3	87,247	0.4	120,443	0.5	17,152,379	70.0	5,631,513	23.0
83,519	0.3	71,313	0.3	49,259	0.2	69,570	0.3	124,910	0.5	19,078,220	73.3	5,735,230	22.0
99,071	0.4	66,183	0.2	54,631	0.2	80,582	0.3	185,477	0.7	18,502,555	65.4	8,514,385	30.1
86,471	0.3	66,786	0.2	59,820	0.2	60,802	0.2	171,750	0.6	20,732,771	70.9	7,178,129	24.5
115,724	0.4	74,898	0.2	44,938	0.1	65,540	0.2	184,088	0.6	21,375,650	65.4	9,205,970	28.2
85,117	0.2	66,456	0.2	56,793	0.2	86,809	0.2	223,755	0.6	24,325,106	67.8	9,650,479	26.9
117,024	0.3	106,687	0.3	86,134	0.2	81,474	0.2	410,683	1.1	26,677,136	68.7	10,197,856	26.2
152,104	0.4	115,415	0.3	86,596	0.2	175,602	0.4	437,586	1.1	27,656,391	66.5	11,700,213	28.1
148,628	0.3	109,597	0.3	90,636	0.2	103,886	0.2	506,480	1.2	24,623,768	56.2	16,863,133	38.5
158,033	0.3	106,975	0.2	79,297	0.2	113,755	0.2	596,060	1.3	29,454,453	64.5	13,677,297	30.0
185,528	0.4	139,242	0.3	95,803	0.2	120,295	0.2	389,003	0.8	30,339,795	62.6	13,861,910	28.6
228,552	0.5	100,982	0.2	73,782	0.2	90,136	0.2	424,745	0.9	30,909,514	64.3	14,326,421	29.8
228,374	0.5	193,648	0.4	152,423	0.3	189,633	0.4	851,223	1.8	31,245,027	67.2	11,553,322	24.9
269,601	0.6	171,617	0.4	140,667	0.3	193,030	0.4	680,880	1.4	28,131,198	58.6	15,858,923	33.0
299,494	0.6	201,283	0.4	328,195	0.7	283,020	0.6	815,698	1.7	31,785,785	64.4	13,674,637	27.7
366,414	0.7												
291,845	0.6	257,480	0.5	160,639	0.3	306,089	0.6	709,711	1.4	32,362,163	63.6	14,514,966	28.5
447,194	0.9	257,488	0.5	221,286	0.4	258,829	0.5	793,389	1.5	30,052,929	57.3	18,311,080	34.9
312,289	0.6	268,708	0.5	148,187	0.3	210,485	0.4	1,003,392	1.9	35,010,491	65.0	14,692,337	27.3
239,851	0.4	278,140	0.5	155,006	0.3	269,034	0.5	1,327,352	2.4	33,372,382	60.3	17,694,775	32.0
335,614	0.6	163,059	0.3	142,957	0.3	176,761	0.3	1,662,518	3.0	29,991,972	53.2	21,819,983	38.7

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

表A-29. 各月屠宰稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
57年度 (56.7 ～ 57.6)	798,287	100.0	59,919	7.5	68,211	8.5	62,847	7.9	61,836	7.7	64,343	8.1
58年度 (57.7 ～ 58.6)	791,712	100.0	65,907	8.3	65,668	8.3	56,354	7.1	64,646	8.2	59,814	7.6
59年度 (58.7 ～ 59.6)	919,544	100.0	62,332	6.8	73,692	8.0	68,091	7.4	68,750	7.5	69,831	7.6
60年度 (59.7 ～ 60.6)	1,016,059	100.0	72,567	7.1	84,954	8.4	76,858	7.6	82,235	8.1	87,038	8.6
61年度 (60.7 ～ 61.6)	941,534	100.0	69,545	7.4	75,641	8.0	78,677	8.4	78,369	8.3	80,106	8.5
62年度 (61.7 ～ 62.6)	1,016,806	100.0	74,031	7.3	84,373	8.3	76,725	7.5	78,517	7.7	81,376	8.0
63年度 (62.7 ～ 63.6)	1,251,803	100.0	93,567	7.5	97,654	7.8	88,694	7.1	101,461	8.1	117,926	9.4
64年度 (63.7 ～ 64.6)	1,022,433	100.0	91,314	8.9	94,668	9.3	65,755	6.4	85,211	8.3	83,636	8.2
65年度 (64.7 ～ 65.6)	1,918,023	100.0	117,175	6.1	132,236	6.9	132,213	6.9	144,356	7.5	159,737	8.3
66年度 (65.7 ～ 66.6)	2,369,999	100.0	160,430	6.8	186,764	7.9	175,013	7.4	173,451	7.3	202,317	8.5
67年度 (66.7 ～ 67.6)	2,410,890	100.0	136,524	5.7	198,560	8.2	200,351	8.3	212,453	8.8	222,647	9.2
68年度 (67.7 ～ 68.6)	2,641,587	100.0	150,433	5.7	219,574	8.3	208,289	7.9	202,473	7.7	226,084	8.6
69年度 (68.7 ～ 69.6)	2,901,047	100.0	180,345	6.2	222,812	7.7	224,721	7.7	240,500	8.3	287,059	9.9
70年度 (69.7 ～ 70.6)	2,555,287	100.0	156,193	6.1	196,868	7.7	195,242	7.6	211,510	8.3	212,216	8.3
71年度 (70.7 ～ 71.6)	2,689,449	100.0	163,423	6.1	208,771	7.8	210,930	7.8	208,669	7.8	240,377	8.9
72年度 (71.7 ～ 72.6)	2,477,822	100.0	150,375	6.1	184,211	7.4	212,831	8.6	217,137	8.8	191,807	7.7
73年度 (72.7 ～ 73.6)	2,681,348	100.0	169,392	6.3	206,263	7.7	201,693	7.5	232,049	8.7	242,329	9.0
74年度 (73.7 ～ 74.6)	2,604,468	100.0	147,948	5.7	212,980	8.2	201,940	7.8	215,075	8.3	233,530	9.0
75年度 (74.7 ～ 75.6)	2,464,314	100.0	144,608	5.9	212,317	8.6	188,284	7.6	257,589	10.5	249,345	10.1
76年度 (75.7 ～ 76.6)	1,562,893	100.0	131,031	8.4	160,817	10.3	177,597	11.4	188,086	12.0	190,806	12.2
77年度 (76.7 ～ 77.6)	-12,603	100.0	-24,745	196.3	-7,730	61.3	-3,875	30.7	747	-5.9	24,149	-191.6
78年度 (77.7 ～ 78.6)	155	100.0	—	—	—	—	—	—	9	5.8	146	94.2
79年度 (78.7 ～ 79.6)	9	100.0	—	—	—	—	—	—	—	—	—	—

資料來源： 各縣市稽徵單位。

說　　明： 1. 本表不包括教育捐在內。
2. 本稅自76年4月26日起停徵。

Table A-29. Net Revenues of Slaughter Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
63,697	8.0	90,471	11.3	61,338	7.7	66,170	8.3	70,560	8.8	72,052	9.0	56,843	7.1
66,644	8.4	67,357	8.5	73,627	9.3	61,417	7.8	63,710	8.0	66,149	8.4	80,419	10.2
73,866	8.0	87,831	9.6	80,707	8.8	76,711	8.3	84,148	9.2	78,377	8.5	95,208	10.4
86,220	8.5	108,261	10.7	74,725	7.4	89,265	8.8	87,089	8.6	89,326	8.8	77,521	7.6
83,052	8.8	87,665	9.3	88,948	9.4	69,327	7.4	76,329	8.1	77,267	8.2	76,608	8.1
87,900	8.6	104,507	10.3	76,857	7.6	82,903	8.2	91,158	9.0	88,394	8.7	90,065	8.9
127,698	10.2	120,734	9.6	79,953	6.4	107,485	8.6	118,506	9.5	105,696	8.4	92,429	7.4
82,019	8.0	89,244	8.7	86,679	8.5	71,891	7.0	74,791	7.3	77,207	7.6	120,018	11.7
164,613	8.6	218,373	11.4	87,489	4.6	157,203	8.2	170,629	8.9	191,909	10.0	242,090	12.6
201,959	8.5	209,545	8.8	215,921	9.1	212,793	9.0	177,959	7.5	223,381	9.4	230,466	9.7
213,014	8.8	202,703	8.4	216,351	9.0	189,565	7.9	194,869	8.1	190,993	7.9	232,860	9.7
210,189	8.0	235,660	8.9	233,669	8.8	217,669	8.2	222,727	8.4	229,387	8.7	285,433	10.8
265,116	9.1	254,718	8.8	257,827	8.9	224,180	7.7	231,339	8.0	247,945	8.5	264,485	9.1
206,718	8.1	244,057	9.6	221,804	8.7	197,893	7.7	206,072	8.1	225,946	8.8	280,768	11.0
232,381	8.6	217,242	8.1	251,665	9.4	218,273	8.1	242,657	9.0	220,200	8.2	274,861	10.2
222,414	9.0	227,267	9.2	227,710	9.2	204,459	8.3	224,183	9.0	196,524	7.9	218,904	8.8
218,378	8.1	231,664	8.6	247,172	9.2	222,578	8.3	219,909	8.2	211,602	7.9	278,319	10.4
218,920	8.4	227,291	8.7	183,322	7.0	277,034	10.6	207,492	8.0	208,422	8.0	270,514	10.4
203,378	8.3	223,126	9.1	225,883	9.2	183,576	7.4	173,487	7.0	197,731	8.0	204,990	8.3
149,331	9.6	154,152	9.9	184,750	11.8	181,468	11.6	149,907	9.6	-63,265	-4.0	-41,787	-2.7
-1,154	9.2	-2	0.0	5	-0.0	—	—	1	-0.0	1	-0.0	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	9	100.0	—	—	—	—	—	—	—	—	—	—

Source：Tax Collection units of each county/city government.
Explanation：1.Education Surtax is excluded.
2.Following Apr. 26, 1987 the Slaughter Tax was not abolished.

表A-30. 各月娛樂稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	928,556	100.0	66,566	7.2	83,940	9.0	81,777	8.8	79,460	8.6	79,724	8.6
75年度 (74.7 ～ 75.6)	950,647	100.0	72,631	7.6	87,868	9.2	81,823	8.6	77,412	8.1	76,924	8.1
76年度 (75.7 ～ 76.6)	837,164	100.0	74,142	8.9	75,785	9.1	76,104	9.1	66,836	8.0	67,521	8.1
77年度 (76.7 ～ 77.6)	690,878	100.0	61,666	8.9	62,496	9.0	62,681	9.1	54,048	7.8	55,039	8.0
78年度 (77.7 ～ 78.6)	510,018	100.0	48,060	9.4	64,251	12.6	56,280	11.0	38,341	7.5	37,230	7.3
79年度 (78.7 ～ 79.6)	493,815	100.0	39,212	7.9	43,530	8.8	44,199	9.0	41,401	8.4	46,384	9.4
80年度 (79.7 ～ 80.6)	481,027	100.0	35,612	7.4	50,470	10.5	33,024	6.9	37,259	7.7	34,112	7.1
81年度 (80.7 ～ 81.6)	601,824	100.0	42,709	7.1	49,386	8.2	45,948	7.6	44,472	7.4	48,120	8.0
82年度 (81.7 ～ 82.6)	821,907	100.0	61,849	7.5	61,735	7.5	61,939	7.5	63,295	7.7	60,837	7.4
83年度 (82.7 ～ 83.6)	986,055	100.0	73,681	7.5	85,983	8.7	82,740	8.4	83,599	8.5	81,517	8.3
84年度 (83.7 ～ 84.6)	1,215,329	100.0	88,680	7.3	96,050	7.9	92,781	7.6	94,044	7.7	96,213	7.9
85年度 (84.7 ～ 85.6)	1,431,059	100.0	109,548	7.7	130,550	9.1	122,517	8.6	120,197	8.4	127,581	8.9
86年度 (85.7 ～ 86.6)	1,291,435	100.0	108,312	8.4	103,326	8.0	106,945	8.3	104,259	8.1	121,758	9.4
87年度 (86.7 ～ 87.6)	1,381,139	100.0	108,669	7.9	111,988	8.1	115,040	8.3	106,847	7.7	110,148	8.0
88年度 (87.7 ～ 88.6)	1,390,980	100.0	113,149	8.1	113,507	8.2	126,837	9.1	106,143	7.6	102,660	7.4
89年度 (88.7 ～ 89.12)	2,251,938	100.0	117,957 124,496	5.2 5.5	138,990 136,358	6.2 6.1	134,934 129,994	6.0 5.8	109,725 122,868	4.9 5.5	108,604 130,741	4.8 5.8
90年 (90.1 ～ 90.12)	1,532,913	100.0	126,008	8.2	137,480	9.0	130,616	8.5	124,738	8.1	126,749	8.3
91年 (91.1 ～ 91.12)	1,648,789	100.0	139,325	8.5	138,176	8.4	150,438	9.1	133,453	8.1	134,699	8.2
92年 (92.1 ～ 92.12)	1,751,110	100.0	150,078	8.6	152,756	8.7	195,050	11.1	146,105	8.3	149,415	8.5
93年 (93.1 ～ 93.12)	1,862,094	100.0	161,354	8.7	170,462	9.2	167,216	9.0	156,553	8.4	162,493	8.7
94年 (94.1 ～ 94.12)	1,978,782	100.0	159,890	8.1	176,318	8.9	171,921	8.7	168,312	8.5	166,239	8.4
95年 (95.1 ～ 95.12)	1,986,335	100.0	157,316	7.9	193,285	9.7	169,475	8.5	157,986	8.0	169,429	8.5
96年 (96.1 ～ 96.12)	1,809,257	100.0	146,300	8.1	171,014	9.5	148,657	8.2	159,396	8.8	142,622	7.9
97年 (97.1 ～ 97.12)	1,745,023	100.0	144,796	8.3	165,574	9.5	163,892	9.4	137,931	7.9	139,979	8.0
98年 (98.1 ～ 98.12)	1,666,423	100.0	136,942	8.2	141,945	8.5	146,454	8.8	131,112	7.9	133,213	8.0

資料來源： 各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table A-30. Net Revenues of Amusement Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
71,649	7.7	74,113	8.0	76,191	8.2	78,230	8.4	83,868	9.0	75,135	8.1	77,903	8.4
75,020	7.9	77,664	8.2	74,034	7.8	95,057	10.0	83,440	8.8	74,315	7.8	74,459	7.8
63,606	7.6	64,594	7.7	70,578	8.4	74,153	8.9	73,408	8.8	68,250	8.2	62,187	7.4
49,391	7.1	49,705	7.2	47,610	6.9	61,559	8.9	56,756	8.2	59,996	8.7	69,931	10.1
36,435	7.1	38,876	7.6	36,209	7.1	39,279	7.7	38,736	7.6	39,489	7.7	36,832	7.2
37,350	7.6	44,354	9.0	40,983	8.3	35,110	7.1	33,492	6.8	33,093	6.7	54,707	11.1
35,400	7.4	37,185	7.7	39,261	8.2	43,157	9.0	41,695	8.7	47,786	9.9	46,066	9.6
45,671	7.6	52,506	8.7	48,027	8.0	53,981	9.0	55,308	9.2	57,862	9.6	57,834	9.6
64,647	7.9	60,382	7.3	75,860	9.2	78,461	9.5	71,020	8.6	76,155	9.3	85,727	10.4
84,950	8.6	67,826	6.9	77,932	7.9	91,595	9.3	82,185	8.3	86,613	8.8	87,434	8.9
97,078	8.0	102,993	8.5	101,493	8.4	123,453	10.2	104,114	8.6	108,876	9.0	109,554	9.0
113,219	7.9	118,734	8.3	120,597	8.4	124,443	8.7	126,543	8.8	113,101	7.9	104,029	7.3
107,062	8.3	109,073	8.4	96,527	7.5	114,888	8.9	97,890	7.6	109,406	8.5	111,989	8.7
113,897	8.2	111,191	8.1	118,897	8.6	124,895	9.0	115,601	8.4	112,923	8.2	131,043	9.5
115,679	8.3	110,974	8.0	108,149	7.8	133,028	9.6	112,282	8.1	124,236	8.9	124,336	8.9
113,756	5.1	124,538	5.5	127,263	5.7	139,707	6.2	121,934	5.4	125,735	5.6	126,254	5.6
118,084	5.2	114,826	7.5	126,394	8.2	128,331	8.4	124,690	8.1	129,651	8.5	120,474	7.9
142,956	9.3	135,231	8.2	115,768	7.0	151,331	9.2	134,940	8.2	137,981	8.4	138,639	8.4
138,808	8.4	133,882	7.6	126,535	7.2	146,117	8.3	133,768	7.6	137,881	7.9	133,097	7.6
146,426	8.4	139,300	7.5	150,655	8.1	149,217	8.0	138,659	7.4	140,778	7.6	160,239	8.6
165,168	8.9	166,333	8.4	136,410	6.9	192,020	9.7	152,899	7.7	163,854	8.3	161,370	8.2
163,216	8.2	166,815	8.4	162,351	8.2	177,515	8.9	148,924	7.5	158,557	8.0	167,471	8.4
157,211	7.9	157,118	8.7	131,221	7.3	168,024	9.3	131,866	7.3	152,569	8.4	156,748	8.7
143,722	7.9	157,453	9.0	131,584	7.5	148,278	8.5	147,104	8.4	139,863	8.0	134,381	7.7
134,188	7.7	148,117	8.9	144,086	8.6	151,443	9.1	133,523	8.0	124,020	7.4	144,294	8.7
131,274	7.9												

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

表A-31. 各月筵席稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
51年度 (50.7 ～ 51.6)	43,535	100.0	2,916	6.7	3,237	7.4	3,288	7.6	3,754	8.6	4,052	9.3
52年度 (51.7 ～ 52.6)	41,376	100.0	2,442	5.9	2,914	7.0	2,964	7.2	3,452	8.3	3,804	9.2
53年度 (52.7 ～ 53.6)	50,891	100.0	3,315	6.5	3,678	7.2	3,667	7.2	4,010	7.9	4,441	8.7
54年度 (53.7 ～ 54.6)	62,357	100.0	4,167	6.7	4,767	7.6	4,765	7.6	5,087	8.2	5,414	8.7
55年度 (54.7 ～ 55.6)	75,336	100.0	5,193	6.9	5,563	7.4	5,660	7.5	6,039	8.0	6,578	8.7
56年度 (55.7 ～ 56.6)	89,046	100.0	6,682	7.5	6,595	7.4	6,892	7.7	7,174	8.1	7,754	8.7
57年度 (56.7 ～ 57.6)	113,950	100.0	7,764	6.8	8,623	7.6	8,763	7.7	9,109	8.0	9,679	8.5
58年度 (57.7 ～ 58.6)	169,194	100.0	11,003	6.5	13,354	7.9	12,481	7.4	13,395	7.9	15,259	9.0
59年度 (58.7 ～ 59.6)	201,538	100.0	13,881	6.9	15,324	7.6	15,413	7.6	14,993	7.4	17,194	8.5
60年度 (59.7 ～ 60.6)	228,068	100.0	17,580	7.7	18,609	8.2	18,293	8.0	18,147	8.0	19,625	8.6
61年度 (60.7 ～ 61.6)	276,397	100.0	18,734	6.8	20,312	7.3	22,221	8.0	22,477	8.1	24,279	8.8
62年度 (61.7 ～ 62.6)	290,447	100.0	23,414	8.1	23,256	8.0	22,881	7.9	23,351	8.0	24,172	8.3
63年度 (62.7 ～ 63.6)	375,780	100.0	26,209	7.0	27,642	7.4	27,892	7.4	30,190	8.0	31,722	8.4
64年度 (63.7 ～ 64.6)	432,724	100.0	34,013	7.9	36,147	8.4	34,191	7.9	36,640	8.5	37,354	8.6
65年度 (64.7 ～ 65.6)	521,076	100.0	37,911	7.3	40,542	7.8	40,527	7.8	42,281	8.1	43,349	8.3
66年度 (65.7 ～ 66.6)	605,875	100.0	46,683	7.7	48,838	8.1	48,810	8.1	50,742	8.4	52,064	8.6
67年度 (66.7 ～ 67.6)	704,572	100.0	50,800	7.2	53,591	7.6	53,166	7.5	56,250	8.0	59,781	8.5
68年度 (67.7 ～ 68.6)	870,628	100.0	61,703	7.1	66,941	7.7	65,883	7.6	69,040	7.9	74,212	8.5
69年度 (68.7 ～ 69.6)	1,057,210	100.0	78,418	7.4	81,377	7.7	81,737	7.7	71,793	6.8	83,912	7.9
70年度 (69.7 ～ 70.6)	16,102	100.0	15,645	97.2	81	0.5	36	0.2	76	0.5	22	0.1
71年度 (70.7 ～ 71.6)	-7	100.0	—	—	—	—	—	—	-3	42.9	—	—

資料來源： 各縣市稽徵單位。
說　　明： 本稅自69年7月1日起停徵。

Table A-31. Net Revenues of Feast Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
4,134	9.5	3,944	9.1	3,457	7.9	3,943	9.1	3,102	7.1	3,674	8.4	4,034	9.3
3,821	9.2	3,599	8.7	3,270	7.9	3,477	8.4	3,815	9.2	3,875	9.4	3,943	9.5
4,615	9.1	4,405	8.7	4,070	8.0	4,274	8.4	4,558	9.0	4,576	9.0	5,282	10.4
5,565	8.9	5,519	8.9	4,921	7.9	5,437	8.7	5,593	9.0	5,759	9.2	5,363	8.6
6,678	8.9	6,302	8.4	6,175	8.2	6,669	8.9	6,941	9.2	6,850	9.1	6,688	8.9
7,537	8.5	7,509	8.4	7,316	8.2	7,884	8.9	7,837	8.8	8,183	9.2	7,683	8.6
9,578	8.4	9,971	8.8	8,902	7.8	10,088	8.9	10,353	9.1	10,549	9.3	10,571	9.3
14,568	8.6	14,013	8.3	14,277	8.4	12,837	7.6	14,536	8.6	14,889	8.8	18,582	11.0
17,805	8.8	16,589	8.2	15,617	7.7	17,157	8.5	17,742	8.8	18,704	9.3	21,119	10.5
19,446	8.5	19,137	8.4	17,836	7.8	19,000	8.3	19,620	8.6	20,290	8.9	20,485	9.0
23,740	8.6	24,333	8.8	24,304	8.8	22,237	8.0	24,754	9.0	24,742	9.0	24,264	8.8
23,607	8.1	25,707	8.9	21,452	7.4	24,660	8.5	25,761	8.9	26,107	9.0	26,079	9.0
31,699	8.4	32,510	8.7	30,156	8.0	33,010	8.8	34,877	9.3	34,770	9.3	35,103	9.3
36,543	8.4	36,608	8.5	34,959	8.1	36,412	8.4	35,217	8.1	36,226	8.4	38,414	8.9
43,820	8.4	44,717	8.6	40,309	7.7	45,295	8.7	48,234	9.3	47,408	9.1	46,683	9.0
51,925	8.6	52,896	8.7	52,607	8.7	45,795	7.6	52,907	8.7	52,418	8.7	50,190	8.3
57,625	8.2	61,732	8.8	58,217	8.3	60,157	8.5	64,190	9.1	63,171	9.0	65,892	9.4
73,764	8.5	76,376	8.8	70,860	8.1	75,874	8.7	79,242	9.1	79,533	9.1	77,200	8.9
86,923	8.2	87,251	8.3	89,762	8.5	80,576	7.6	90,632	8.6	89,474	8.5	135,355	12.8
1	0.0	—	—	—	—	235	1.5	8	0.0	—	—	-2	-0.0
—	—	—	—	—	—	2	-28.6	—	—	—	—	-6	85.7

Source：Tax Collection units of each county/city government.
Explanation：Following July 1, 1980 the Feast Tax was abolished.

表A-32. 各月契稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	4,934,259	100.0	422,631	8.6	442,737	9.0	370,674	7.5	384,294	7.8	430,651	8.7
75年度 (74.7 ～ 75.6)	5,477,972	100.0	452,264	8.3	465,581	8.5	372,772	6.8	398,393	7.3	431,621	7.9
76年度 (75.7 ～ 76.6)	6,767,257	100.0	538,586	8.0	474,015	7.0	443,219	6.5	483,665	7.1	507,682	7.5
77年度 (76.7 ～ 77.6)	7,938,218	100.0	789,606	9.9	584,173	7.4	562,478	7.1	530,699	6.7	635,290	8.0
78年度 (77.7 ～ 78.6)	8,436,647	100.0	874,890	10.4	768,010	9.1	624,154	7.4	702,007	8.3	669,926	7.9
79年度 (78.7 ～ 79.6)	8,394,069	100.0	769,787	9.2	751,691	9.0	599,136	7.1	636,415	7.6	715,467	8.5
80年度 (79.7 ～ 80.6)	8,066,914	100.0	632,892	7.8	600,279	7.4	467,454	5.8	477,709	5.9	614,146	7.6
81年度 (80.7 ～ 81.6)	10,182,057	100.0	1,005,695	9.9	953,584	9.4	727,358	7.1	712,487	7.0	762,348	7.5
82年度 (81.7 ～ 82.6)	10,949,349	100.0	1,038,479	9.5	944,256	8.6	704,797	6.4	739,060	6.7	747,441	6.8
83年度 (82.7 ～ 83.6)	14,151,581	100.0	1,196,836	8.5	1,085,663	7.7	943,697	6.7	1,067,177	7.5	1,006,165	7.1
84年度 (83.7 ～ 84.6)	17,615,701	100.0	1,502,921	8.5	1,572,658	8.9	1,405,613	8.0	1,370,670	7.8	1,572,608	8.9
85年度 (84.7 ～ 85.6)	17,153,317	100.0	1,448,716	8.4	1,603,329	9.3	1,323,863	7.7	1,421,848	8.3	1,501,291	8.8
86年度 (85.7 ～ 86.6)	15,506,076	100.0	1,356,819	8.8	1,299,170	8.4	1,096,769	7.1	1,216,510	7.8	1,216,273	7.8
87年度 (86.7 ～ 87.6)	14,347,022	100.0	1,394,702	9.7	1,386,392	9.7	1,229,047	8.6	1,218,365	8.5	1,142,283	8.0
88年度 (87.7 ～ 88.6)	13,096,702	100.0	1,139,651	8.7	1,001,084	7.6	1,120,701	8.6	1,097,749	8.4	986,779	7.5
89年度 (88.7 ～ 89.12)	15,267,197	100.0	898,716 870,319	5.9 5.7	868,361 784,761	5.7 5.1	741,365 974,492	4.9 6.4	829,285 884,717	5.4 5.8	744,341 842,294	4.9 5.5
90年 (90.1 ～ 90.12)	8,492,646	100.0	657,842	7.7	714,064	8.4	521,412	6.1	628,831	7.4	694,553	8.2
91年 (91.1 ～ 91.12)	10,261,814	100.0	948,994	9.2	801,549	7.8	751,087	7.3	854,662	8.3	757,222	7.4
92年 (92.1 ～ 92.12)	11,600,349	100.0	1,015,529	8.8	922,603	8.0	946,725	8.2	1,071,606	9.2	1,028,170	8.9
93年 (93.1 ～ 93.12)	12,936,962	100.0	1,089,629	8.4	969,841	7.5	941,721	7.3	1,024,644	7.9	1,031,919	8.0
94年 (94.1 ～ 94.12)	13,178,008	100.0	1,053,427	8.0	1,102,936	8.4	1,088,751	8.3	1,127,236	8.6	1,111,033	8.4
95年 (95.1 ～ 95.12)	14,013,856	100.0	1,127,585	8.0	1,072,295	7.7	1,194,625	8.5	1,097,893	7.8	1,236,928	8.8
96年 (96.1 ～ 96.12)	13,636,896	100.0	1,199,550	8.8	1,110,719	8.1	933,623	6.8	1,088,399	8.0	1,152,421	8.5
97年 (97.1 ～ 97.12)	12,696,095	100.0	1,178,878	9.3	939,591	7.4	867,873	6.8	886,994	7.0	775,592	6.1
98年 (98.1 ～ 98.12)	13,065,855	100.0	1,333,745	10.2	1,262,706	9.7	1,134,561	8.7	1,242,290	9.5	1,141,364	8.7

資料來源： 各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table A-32. Net Revenues of Deed Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
425,492	8.6	433,462	8.8	357,269	7.2	399,116	8.1	445,051	9.0	435,591	8.8	387,291	7.8
447,504	8.2	488,403	8.9	368,663	6.7	477,822	8.7	570,518	10.4	520,051	9.5	484,380	8.8
621,368	9.2	523,405	7.7	552,948	8.2	621,685	9.2	683,434	10.1	647,012	9.6	670,238	9.9
673,295	8.5	583,702	7.4	507,099	6.4	691,775	8.7	763,857	9.6	758,375	9.6	857,869	10.8
753,115	8.9	699,876	8.3	490,947	5.8	674,132	8.0	702,704	8.3	763,056	9.0	713,830	8.5
731,933	8.7	591,772	7.0	753,392	9.0	811,040	9.7	726,629	8.7	671,483	8.0	635,324	7.6
572,999	7.1	766,251	9.5	507,616	6.3	644,251	8.0	738,770	9.2	987,272	12.2	1,057,275	13.1
801,863	7.9	860,479	8.5	606,838	6.0	824,937	8.1	956,592	9.4	991,834	9.7	978,042	9.6
984,146	9.0	754,799	6.9	904,042	8.3	986,893	9.0	983,608	9.0	1,050,194	9.6	1,111,634	10.2
1,430,582	10.1	1,284,451	9.1	886,707	6.3	1,273,974	9.0	1,057,469	7.5	1,278,551	9.0	1,640,309	11.6
1,550,723	8.8	1,280,626	7.3	1,097,687	6.2	1,626,031	9.2	1,316,532	7.5	1,557,520	8.8	1,762,112	10.0
1,499,685	8.7	1,570,999	9.2	1,170,158	6.8	1,251,588	7.3	1,401,776	8.2	1,511,987	8.8	1,448,077	8.4
1,438,559	9.3	1,468,292	9.5	850,632	5.5	1,201,066	7.7	1,448,181	9.3	1,418,617	9.1	1,495,188	9.6
1,397,012	9.7	1,012,137	7.1	981,632	6.8	1,205,070	8.4	1,075,084	7.5	1,014,622	7.1	1,290,676	9.0
1,264,465	9.7	1,303,483	10.0	957,681	7.3	1,129,484	8.6	999,100	7.6	1,037,649	7.9	1,058,876	8.1
938,288	6.1	938,889	6.1	642,279	4.2	833,477	5.5	758,419	5.0	866,460	5.7	875,678	5.7
975,056	6.4	660,468	7.8	656,255	7.7	846,821	10.0	752,348	8.9	820,322	9.7	746,402	8.8
793,328	9.3	812,370	7.9	542,361	5.3	925,761	9.0	1,070,241	10.4	1,050,745	10.2	842,907	8.2
903,915	8.8	887,886	7.7	749,813	6.5	877,678	7.6	960,771	8.3	936,238	8.1	897,860	7.7
1,305,470	11.3	942,795	7.3	1,008,746	7.8	1,241,485	9.6	1,195,145	9.2	1,115,124	8.6	1,056,206	8.2
1,319,707	10.2												
1,249,666	9.5	1,232,625	9.4	786,390	6.0	1,223,627	9.3	986,406	7.5	1,109,258	8.4	1,106,653	8.4
1,378,624	9.8	1,263,191	9.0	863,590	6.2	1,262,630	9.0	1,050,313	7.5	1,139,953	8.1	1,326,229	9.5
1,207,814	8.9	1,364,485	10.0	803,893	5.9	1,286,628	9.4	1,119,447	8.2	1,289,754	9.5	1,080,163	7.9
962,280	7.6	1,217,000	9.6	706,108	5.6	1,135,947	8.9	1,325,306	10.4	1,418,742	11.2	1,281,784	10.1
1,362,838	10.4	587,571	4.5	750,425	5.7	899,783	6.9	999,622	7.7	1,083,575	8.3	1,267,375	9.7

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

表A-33. 各月教育捐及其他實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total 金額 Amount	結構比%	7 July 金額 Amount	結構比%	8 Aug. 金額 Amount	結構比%	9 Sept. 金額 Amount	結構比%	10 Oct. 金額 Amount	結構比%	11 Nov. 金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	11,632,907	100.0	871,526	7.5	782,263	6.7	763,664	6.6	860,367	7.4	793,614	6.8
75年度 (74.7 ～ 75.6)	10,917,073	100.0	878,148	8.0	766,666	7.0	738,903	6.8	851,043	7.8	785,691	7.2
76年度 (75.7 ～ 76.6)	4,205,501	100.0	164,780	3.9	193,826	4.6	160,880	3.8	169,369	4.0	180,742	4.3
77年度 (76.7 ～ 77.6)	4,274,193	100.0	272,089	6.4	130,000	3.0	117,493	2.7	124,641	2.9	139,557	3.3
78年度 (77.7 ～ 78.6)	4,419,467	100.0	203,648	4.6	184,462	4.2	144,501	3.3	154,480	3.5	159,999	3.6
79年度 (78.7 ～ 79.6)	4,577,376	100.0	272,521	6.0	200,314	4.4	139,337	3.0	140,175	3.1	161,467	3.5
80年度 (79.7 ～ 80.6)	4,827,696	100.0	168,196	3.5	148,445	3.1	123,988	2.6	120,521	2.5	136,223	2.8
81年度 (80.7 ～ 81.6)	5,740,163	100.0	261,840	4.6	238,635	4.2	166,497	2.9	172,399	3.0	191,535	3.3
82年度 (81.7 ～ 82.6)	6,243,109	100.0	287,881	4.6	246,830	4.0	190,103	3.0	199,486	3.2	197,319	3.2
83年度 (82.7 ～ 83.6)	7,717,420	100.0	493,701	6.4	273,369	3.5	250,950	3.3	265,174	3.4	242,793	3.1
84年度 (83.7 ～ 84.6)	8,907,261	100.0	504,053	5.7	448,841	5.0	389,267	4.4	368,079	4.1	404,978	4.5
85年度 (84.7 ～ 85.6)	4,733,287	100.0	273,547	5.8	107,447	2.3	68,063	1.4	50,738	1.1	51,589	1.1
86年度 (85.7 ～ 86.6)	4,623,576	100.0	74,949	1.6	54,060	1.2	52,473	1.1	53,546	1.2	50,420	1.1
87年度 (86.7 ～ 87.6)	4,888,519	100.0	80,316	1.6	59,376	1.2	48,305	1.0	50,935	1.0	40,659	0.8
88年度 (87.7 ～ 88.6)	489,262	100.0	74,643	15.3	60,121	12.3	58,751	12.0	47,130	9.6	39,606	8.1
89年度	87,704	100.0	6,540	7.5	6,576	7.5	4,118	4.7	6,847	7.8	6,099	7.0
(88.7 ～ 89.12)	25,149	100.0	3,918	4.5	2,703	3.1	4,379	5.0	4,592	5.2	3,862	4.4
90年 (90.1 ～ 90.12)	23,359	100.0	1,703	6.8	1,745	6.9	1,345	5.3	1,671	6.6	1,788	7.1
91年 (91.1 ～ 91.12)	17,887	100.0	1,761	7.5	1,336	5.7	1,064	4.6	1,366	5.8	1,196	5.1
92年 (92.1 ～ 92.12)	8,626	100.0	1,161	6.5	940	5.3	869	4.9	862	4.8	747	4.2
93年 (93.1 ～ 93.12)			502	5.8	635	7.4	660	7.7	598	6.9	474	5.5
94年 (94.1 ～ 94.12)	9,531	100.0	767	8.0	611	6.4	554	5.8	1,596	16.7	1,086	11.4
95年 (95.1 ～ 95.12)	7,899	100.0	702	8.9	2,476	31.3	568	7.2	418	5.3	422	5.3
96年 (96.1 ～ 96.12)	5,034	100.0	271	5.4	1,407	27.9	197	3.9	201	4.0	544	10.8
97年 (97.1 ～ 97.12)	5,400	100.0	251	4.6	1,492	27.6	302	5.6	54	1.0	726	13.4
98年 (98.1 ～ 98.12)	150	100.0	-308	-205.3	174	116.0	15	10.0	777	518.0	742	494.7

資料來源： 各縣市稽徵單位。
說　　明： 其他收入包括戶稅、防衛捐及臨時稅。

Table A-33. Net Revenues of Education Surtax and Others

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
787,227	6.8	947,445	8.1	718,030	6.2	718,526	6.2	862,702	7.4	2,167,219	18.6	1,360,324	11.7
782,343	7.2	975,368	8.9	770,597	7.1	733,634	6.7	1,197,722	11.0	1,705,755	15.6	731,203	6.7
186,226	4.4	170,056	4.0	170,611	4.1	183,819	4.4	196,548	4.7	1,501,852	35.7	926,792	22.0
149,130	3.5	154,932	3.6	110,709	2.6	141,804	3.3	161,914	3.8	1,903,043	44.5	868,881	20.3
166,110	3.8	155,508	3.5	116,237	2.6	143,692	3.3	148,611	3.4	1,976,318	44.7	865,901	19.6
154,938	3.4	126,421	2.8	157,560	3.4	166,207	3.6	140,793	3.1	1,911,591	41.8	1,006,052	22.0
128,100	2.7	165,676	3.4	117,910	2.4	137,275	2.8	166,774	3.5	2,279,668	47.2	1,134,920	23.5
185,241	3.2	195,453	3.4	144,022	2.5	190,019	3.3	218,885	3.8	2,137,803	37.2	1,637,834	28.5
237,338	3.8	201,542	3.2	234,275	3.8	256,702	4.1	264,090	4.2	2,575,877	41.3	1,351,666	21.7
327,795	4.2	287,436	3.7	208,506	2.7	302,749	3.9	244,061	3.2	2,128,544	27.6	2,692,342	34.9
403,959	4.5	350,842	3.9	295,782	3.3	439,835	4.9	364,093	4.1	3,054,924	34.3	1,882,608	21.1
48,073	1.0	50,306	1.1	43,044	0.9	43,616	0.9	59,583	1.3	2,636,233	55.7	1,301,048	27.5
42,052	0.9	41,645	0.9	33,869	0.7	39,293	0.8	58,108	1.3	2,662,438	57.6	1,460,723	31.6
45,928	0.9	44,237	0.9	41,603	0.9	42,867	0.9	62,114	1.3	2,296,717	47.0	2,075,462	42.5
46,067	9.4	41,927	8.6	37,618	7.7	44,512	9.1	19,225	3.9	12,726	2.6	6,936	1.4
5,550	6.3	5,252	6.0	4,203	4.8	3,972	4.5	3,473	4.0	3,935	4.5	4,114	4.7
7,571	8.6	2,622	10.4	1,681	6.7	3,033	12.1	4,182	16.6	2,240	8.9	1,285	5.1
1,854	7.4	1,569	6.7	702	3.0	3,117	13.3	4,971	21.3	3,183	13.6	2,439	10.4
655	2.8	883	4.9	1,066	6.0	1,211	6.8	1,009	5.6	5,773	32.3	2,193	12.3
1,173	6.6	1,157	13.4	115	1.3	1,261	14.6	1,444	16.7	457	5.3	647	7.5
676	7.8												
1,209	12.7	453	4.8	453	4.8	597	6.3	443	4.6	719	7.5	1,043	10.9
490	6.2	648	8.2	177	2.2	334	4.2	209	2.6	375	4.7	1,080	13.7
858	17.0	143	2.8	364	7.2	84	1.7	145	2.9	534	10.6	286	5.7
1,210	22.4	440	8.1	407	7.5	128	2.4	164	3.0	120	2.2	106	2.0
713	475.3	194	129.3	-64	-42.7	-233	-155.3	-341	-227.3	-384	-256.0	-1,135	-756.7

Source：Tax Collection units of each county/city government.
Explanation：Other Revenues includes Household Tax, Defense Surtax and Temporary Tax.

表A-34. 各月公賣利益(應繳庫數)

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
72年度 (71.7 ～ 72.6)	39,900,809	100.0	2,888,273	7.2	3,182,141	8.0	3,411,114	8.5	3,153,115	7.9	3,006,544	7.5
73年度 (72.7 ～ 73.6)	40,152,182	100.0	1,651,166	4.1	3,702,479	9.2	3,384,037	8.4	3,383,417	8.4	3,377,405	8.4
74年度 (73.7 ～ 74.6)	41,737,600	100.0	2,238,884	5.4	3,977,743	9.5	3,294,095	7.9	3,437,665	8.2	3,364,269	8.1
75年度 (74.7 ～ 75.6)	44,824,480	100.0	2,214,345	4.9	3,752,513	8.4	3,414,712	7.6	3,815,807	8.5	3,150,267	7.0
76年度 (75.7 ～ 76.6)	46,137,040	100.0	2,068,964	4.5	4,240,427	9.2	4,159,385	9.0	3,892,423	8.4	3,636,749	7.9
77年度 (76.7 ～ 77.6)	46,409,086	100.0	3,498,631	7.5	3,846,326	8.3	3,967,339	8.5	3,876,703	8.4	3,698,057	8.0
78年度 (77.7 ～ 78.6)	47,665,652	100.0	4,096,472	8.6	4,136,465	8.7	4,211,832	8.8	4,092,378	8.6	3,841,122	8.1
79年度 (78.7 ～ 79.6)	52,921,212	100.0	4,182,211	7.9	4,404,229	8.3	4,354,497	8.2	4,239,073	8.0	4,164,483	7.9
80年度 (79.7 ～ 80.6)	60,112,553	100.0	4,557,337	7.6	4,703,318	7.8	4,543,684	7.6	4,367,248	7.3	4,544,852	7.6
81年度 (80.7 ～ 81.6)	58,513,425	100.0	4,641,900	7.9	4,991,970	8.5	4,711,950	8.1	4,776,280	8.2	4,367,110	7.5
82年度 (81.7 ～ 82.6)	62,109,464	100.0	5,483,229	8.8	5,584,358	9.0	5,334,314	8.6	5,288,222	8.5	5,040,797	8.1
83年度 (82.7 ～ 83.6)	64,703,174	100.0	5,333,263	8.2	5,555,260	8.6	5,273,647	8.2	5,116,266	7.9	5,032,014	7.8
84年度 (83.7 ～ 84.6)	61,408,387	100.0	4,991,785	8.1	5,734,755	9.3	5,529,389	9.0	4,640,901	7.6	4,874,378	7.9
85年度 (84.7 ～ 85.6)	55,958,566	100.0	4,163,891	7.4	5,166,026	9.2	4,633,904	8.3	3,999,500	7.1	4,707,191	8.4
86年度 (85.7 ～ 86.6)	58,178,758	100.0	4,833,619	8.3	6,046,026	10.4	5,027,150	8.6	3,489,147	6.0	4,964,799	8.5
87年度 (86.7 ～ 87.6)	57,447,798	100.0	5,315,453	9.3	5,315,453	9.3	4,657,252	8.1	5,217,199	9.1	5,273,217	9.2
88年度 (87.7 ～ 88.6)	55,321,872	100.0	5,059,494	9.1	-2,362,174	-4.3	3,811,717	6.9	4,874,444	8.8	12,979,953	23.5
89年度 (88.7 ～ 89.12)	77,315,841	100.0	4,274,685 5,178,222	5.5 6.7	4,642,476 5,075,147	6.0 6.6	4,950,218 4,810,714	6.4 6.2	1,086,624 4,963,545	1.4 6.4	4,689,609 4,431,137	6.1 5.7
90年 (90.1 ～ 90.12)	57,563,011	100.0	4,671,322	8.1	4,831,152	8.4	3,886,871	6.8	4,761,462	8.3	5,426,080	9.4
91年 (91.1 ～ 91.12)	346,450	100.0	—	—	—	—	—	—	—	—	—	—

資料來源： 財政部台灣省菸酒公賣局。
說　　明： 公賣利益自91年1月1日起停徵。

Table A-34. Monopoly Revenues

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
2,660,138	6.7	3,120,778	7.8	2,932,945	7.4	3,079,901	7.7	3,863,458	9.7	4,197,315	10.5	4,405,087	11.0
2,566,235	6.4	4,293,277	10.7	2,462,924	6.1	3,234,344	8.1	3,820,404	9.5	4,337,467	10.8	3,939,027	9.8
2,964,178	7.1	3,223,419	7.7	3,305,070	7.9	3,806,000	9.1	3,915,296	9.4	4,104,134	9.8	4,106,847	9.8
3,328,727	7.4	3,236,720	7.2	3,186,502	7.1	3,092,081	6.9	4,229,621	9.4	3,752,277	8.4	7,650,908	17.1
2,989,383	6.5	4,155,763	9.0	3,244,396	7.0	4,074,783	8.8	4,315,215	9.4	4,395,508	9.5	4,964,044	10.8
3,777,466	8.1	3,779,322	8.1	3,796,254	8.2	3,478,530	7.5	3,740,025	8.1	3,802,954	8.2	5,147,479	11.1
3,979,189	8.3	4,229,186	8.9	3,541,911	7.4	3,702,393	7.8	3,870,112	8.1	3,890,540	8.2	4,074,052	8.5
4,237,589	8.0	4,530,531	8.6	3,648,173	6.9	3,833,913	7.2	3,978,480	7.5	4,163,290	7.9	7,184,743	13.6
4,255,329	7.1	4,490,870	7.5	4,060,704	6.8	4,062,998	6.8	4,135,773	6.9	4,499,156	7.5	11,891,284	19.8
4,598,670	7.9	5,317,310	9.1	3,819,650	6.5	4,448,760	7.6	4,484,860	7.7	4,845,890	8.3	7,509,075	12.8
4,861,700	7.8	4,934,912	7.9	4,545,528	7.3	4,600,243	7.4	5,042,203	8.1	5,378,042	8.7	6,015,916	9.7
4,182,488	6.5	5,779,327	8.9	4,051,399	6.3	5,280,604	8.2	5,255,417	8.1	5,586,974	8.6	8,256,515	12.8
4,689,682	7.6	5,989,022	9.8	3,712,304	6.0	5,228,888	8.5	5,017,917	8.2	5,491,673	8.9	5,507,693	9.0
3,012,556	5.4	4,741,300	8.5	4,159,897	7.4	3,864,840	6.9	4,288,859	7.7	4,414,766	7.9	8,805,836	15.7
4,193,082	7.2	5,706,277	9.8	4,009,386	6.9	4,116,652	7.1	4,950,563	8.5	5,369,155	9.2	5,472,902	9.4
2,208,084	3.8	5,497,372	9.6	3,881,838	6.8	4,947,271	8.6	5,663,667	9.9	5,769,924	10.0	3,701,068	6.4
4,799,077	8.7	4,996,400	9.0	3,306,420	6.0	2,483,071	4.5	2,953,713	5.3	5,414,335	9.8	7,005,422	12.7
5,131,053	6.6	5,234,708	6.8	3,929,688	5.1	4,836,128	6.3	7,019,148	9.1	4,893,967	6.3	4,948,714	6.4
-2,779,942	-3.6												
7,463,082	13.0	500,000	0.9	7,526,455	13.1	4,653,822	8.1	4,549,237	7.9	4,631,746	8.0	4,661,782	8.1
346,450	100.0	—	—	—	—	—	—	—	—	—	—	—	—

Source：Bureau of Taiwan Province Tabacco & Wine Monopoly, Ministry of Finance.
Explanation：Since Jan. 1, 2002, the Monopoly Revenues was abolished.

表A-35. 各月金融保險業營業稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7～74.6)	—	—	—	—	—	—	—	—	—	—	—	—
75年度 (74.7～75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7～76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7～77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7～78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7～79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7～80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7～81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7～82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7～83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7～84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7～85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7～86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7～87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7～88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7～89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1～90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1～91.12)	26,082,669	100.0	4,079,982	15.6	418,804	1.6	4,192,789	16.1	278,244	1.1	2,685,977	10.3
92年 (92.1～92.12)	22,433,266	100.0	3,680,501	16.4	86,436	0.4	3,576,823	15.9	176,382	0.8	3,644,406	16.2
93年 (93.1～93.12)	24,229,514	100.0	3,765,114	15.5	236,521	1.0	3,745,706	15.5	223,319	0.9	3,724,098	15.4
94年 (94.1～94.12)	25,712,124	100.0	4,054,900	15.8	278,506	1.1	4,072,512	15.8	242,191	0.9	4,286,705	16.7
95年 (95.1～95.12)	26,643,871	100.0	4,200,493	15.8	269,210	1.0	3,989,077	15.0	245,166	0.9	3,989,756	15.0
96年 (96.1～96.12)	28,130,888	100.0	4,207,345	15.0	270,281	1.0	4,613,999	16.4	393,156	1.4	4,574,716	16.3
97年 (97.1～97.12)	29,706,001	100.0	4,693,005	15.8	224,569	0.8	4,631,949	15.6	193,795	0.7	4,404,328	14.8
98年 (98.1～98.12)	21,853,430	100.0	3,259,192	14.9	210,824	1.0	3,080,152	14.1	287,935	1.3	3,218,755	14.7

資料來源： 財政部所屬各區國稅局。
說　　明： 金融保險業營業稅自91年1月起分離單獨列示。

Table A-35. Net Revenues of Financial Enterprises Business Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
–	–	–	–	–	–	–	–	–	–	–	–	–	–

表A-36. 各月健康福利捐實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
74年度 (73.7 ～ 74.6)	—	—	—	—	—	—	—	—	—	—	—	—
75年度 (74.7 ～ 75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7 ～ 76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7 ～ 77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7 ～ 78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7 ～ 79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7 ～ 80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7 ～ 81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7 ～ 82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7 ～ 83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7 ～ 84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7 ～ 85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7 ～ 86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ～ 87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7 ～ 88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7 ～ 89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1 ～ 90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1 ～ 91.12)	8,297,784	100.0	1,372,237	16.5	585,780	7.1	809,848	9.8	897,286	10.8	759,789	9.2
92年 (92.1 ～ 92.12)	10,216,791	100.0	701,364	6.9	596,370	5.8	873,182	8.5	1,146,744	11.2	1,144,420	11.2
93年 (93.1 ～ 93.12)	9,661,267	100.0	739,337	7.7	676,352	7.0	1,032,314	10.7	585,656	6.1	1,079,304	11.2
94年 (94.1 ～ 94.12)	10,387,013	100.0	623,532	6.0	736,453	7.1	749,790	7.2	903,067	8.7	877,652	8.4
95年 (95.1 ～ 95.12)	17,508,231	100.0	1,583,164	9.0	1,497,789	8.6	2,282,224	13.0	1,409,137	8.0	1,628,045	9.3
96年 (96.1 ～ 96.12)	19,888,488	100.0	1,872,715	9.4	1,530,154	7.7	1,828,960	9.2	1,453,037	7.3	1,851,238	9.3
97年 (97.1 ～ 97.12)	20,114,982	100.0	1,556,323	7.7	1,588,402	7.9	1,852,289	9.2	1,412,070	7.0	1,764,297	8.8
98年 (98.1 ～ 98.12)	24,910,724	100.0	1,443,567	5.8	1,742,292	7.0	2,365,492	9.5	2,422,860	9.7	2,547,140	10.2

資料來源： 財政部所屬各區國稅局。
說　　明： 健康福利捐自91年1月起隨菸品開徵。

Table A-36. Net Revenues of Health and Welfare Surcharge on Tobacco

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
–	–	–	–	–	–	–	–	–	–	–	–	–	–

表A-37. 各月外銷品沖退稅金額

單位:新台幣千元

年（月）別	總計 Grand Total	關稅 Customs Duties	貨物稅 Commodity Tax	商港建設費 Harbor Construction Dues	Period
93年	3,318,998	3,201,571	117,427	—	2004
1月	342,300	339,535	2,765	—	Jan.
2月	359,906	350,154	9,752	—	Feb.
3月	331,073	323,950	7,123	—	Mar.
4月	286,129	274,798	11,331	—	Apr.
5月	276,668	262,198	14,470	—	May
6月	318,657	297,896	20,761	—	June
7月	260,637	252,707	7,930	—	July
8月	242,252	235,519	6,733	—	Aug.
9月	244,638	234,924	9,714	—	Sept.
10月	211,767	204,396	7,371	—	Oct.
11月	245,497	238,748	6,749	—	Nov.
12月	199,474	186,746	12,728	—	Dec.
94年	1,786,117	1,683,484	102,633	—	2005
1月	199,636	193,899	5,737	—	Jan.
2月	105,105	96,081	9,024	—	Feb.
3月	186,335	178,366	7,969	—	Mar.
4月	146,940	139,515	7,425	—	Apr.
5月	146,060	135,753	10,307	—	May
6月	141,186	131,886	9,300	—	June
7月	146,533	139,300	7,233	—	July
8月	156,458	147,499	8,959	—	Aug.
9月	141,019	132,539	8,480	—	Sept.
10月	98,430	89,596	8,834	—	Oct.
11月	171,167	159,385	11,782	—	Nov.
12月	147,248	139,665	7,583	—	Dec.
95年	1,730,743	1,634,859	95,884	—	2006
1月	127,146	119,500	7,646	—	Jan.
2月	107,662	101,277	6,385	—	Feb.
3月	145,423	133,186	12,237	—	Mar.
4月	152,702	143,892	8,810	—	Apr.
5月	144,609	135,596	9,013	—	May
6月	140,795	134,242	6,553	—	June
7月	120,165	113,438	6,727	—	July
8月	131,269	122,826	8,443	—	Aug.
9月	165,944	154,987	10,957	—	Sept.
10月	129,178	124,518	4,660	—	Oct.
11月	153,751	145,806	7,945	—	Nov.
12月	212,099	205,591	6,508	—	Dec.

資料來源： 財政部關稅總局。

Table A-37. Tax Refund for Exportation Accomplished

Unit : N.T.$1,000

年（月）別	總計 Grand Total	關稅 Customs Duties	貨物稅 Commodity Tax	商港建設費 Harbor Construction Dues	Period
96年	1,924,479	1,816,882	107,597	—	2007
1月	140,154	132,611	7,543	—	Jan.
2月	118,122	114,295	3,827	—	Feb.
3月	196,740	187,588	9,152	—	Mar.
4月	142,235	132,769	9,466	—	Apr.
5月	177,290	165,547	11,743	—	May
6月	167,002	159,438	7,564	—	June
7月	190,034	179,912	10,122	—	July
8月	152,354	144,799	7,555	—	Aug.
9月	158,931	150,382	8,549	—	Sept.
10月	156,880	146,015	10,865	—	Oct.
11月	169,356	159,743	9,613	—	Nov.
12月	155,381	143,783	11,598	—	Dec.
97年	2,176,767	2,062,401	114,366	—	2008
1月	196,126	186,231	9,895	—	Jan.
2月	111,433	103,829	7,604	—	Feb.
3月	125,915	117,359	8,556	—	Mar.
4月	232,056	222,380	9,676	—	Apr.
5月	200,369	190,556	9,813	—	May
6月	148,339	137,828	10,511	—	June
7月	191,894	183,850	8,044	—	July
8月	222,495	210,668	11,827	—	Aug.
9月	148,748	136,872	11,876	—	Sept.
10月	280,222	270,356	9,866	—	Oct.
11月	166,144	155,799	10,345	—	Nov.
12月	153,026	146,673	6,353	—	Dec.
98年	1,602,201	1,500,048	102,153	—	2009
1月	153,015	142,656	10,359	—	Jan.
2月	155,036	141,637	13,399	—	Feb.
3月	141,591	130,070	11,521	—	Mar.
4月	123,607	116,172	7,435	—	Apr.
5月	102,937	98,062	4,875	—	May
6月	145,190	135,616	9,574	—	June
7月	109,569	100,691	8,878	—	July
8月	113,717	106,614	7,103	—	Aug.
9月	157,861	150,745	7,116	—	Sept.
10月	153,690	144,829	8,861	—	Oct.
11月	147,832	140,269	7,563	—	Nov.
12月	98,156	92,687	5,469	—	Dec.

Source：Directorate General of Customs, Ministry of Finance.

二、各地區別

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單位:新台幣千元

地區別 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**1,225,600,850**	**100.0**	**1,252,766,218**	**100.0**	**1,387,300,291**	**100.0**
台北市	**Taipei City**	**343,652,910**	**28.0**	**347,658,455**	**27.8**	**381,093,275**	**27.5**
高雄市	**Kaohsiung City**	**137,202,445**	**11.2**	**142,758,125**	**11.4**	**171,792,981**	**12.4**
台灣省	**Taiwan Province**	**655,808,514**	**53.5**	**674,946,810**	**53.9**	**751,029,519**	**54.1**
台北縣	Taipei County	96,604,685	7.9	99,271,493	7.9	107,334,425	7.7
宜蘭縣	Yilan County	9,512,401	0.8	9,511,464	0.8	10,464,678	0.8
桃園縣	Taoyuan County	151,846,765	12.4	160,663,523	12.8	187,849,934	13.5
新竹縣	Hsinchu County	18,248,799	1.5	13,818,583	1.1	16,599,913	1.2
苗栗縣	Miaoli County	17,394,405	1.4	17,892,223	1.4	18,866,001	1.4
台中縣	Taichung County	59,717,950	4.9	65,700,859	5.2	74,682,271	5.4
彰化縣	Changhua County	23,167,587	1.9	20,350,572	1.6	22,656,016	1.6
南投縣	Nantou County	8,243,593	0.7	6,982,909	0.6	7,534,749	0.5
雲林縣	Yunlin County	33,422,696	2.7	35,279,301	2.8	35,298,291	2.5
嘉義縣	Chiayi County	6,387,288	0.5	6,139,167	0.5	6,502,489	0.5
台南縣	Tainan County	22,105,407	1.8	22,058,012	1.8	21,545,621	1.6
高雄縣	Kaohsiung County	22,266,298	1.8	21,279,319	1.7	23,544,235	1.7
屏東縣	Pingtung County	14,205,907	1.2	15,815,134	1.3	17,646,164	1.3
台東縣	Taitung County	2,497,150	0.2	2,377,914	0.2	2,460,556	0.2
花蓮縣	Hualien County	8,549,419	0.7	8,874,033	0.7	9,228,220	0.7
澎湖縣	Penghu County	632,737	0.1	648,273	0.1	672,552	0.0
基隆市	Keelung City	71,726,279	5.9	90,385,116	7.2	101,669,390	7.3
新竹市	Hsinchu City	20,728,478	1.7	15,987,775	1.3	19,793,789	1.4
台中市	Taichung City	37,999,560	3.1	35,027,189	2.8	38,193,265	2.8
嘉義市	Chiayi City	8,123,767	0.7	7,230,020	0.6	7,921,023	0.6
台南市	Tainan City	22,427,343	1.8	19,653,931	1.6	20,565,937	1.5
福建省	**Fuchien Province**	**2,679,949**	**0.2**	**4,609,877**	**0.4**	**4,496,128**	**0.3**
金門縣	Kinmen County	2,504,838	0.2	4,280,663	0.3	4,040,119	0.3
連江縣	Lienchiang County	175,111	0.0	329,214	0.0	456,009	0.0
其他	**Others**	**86,257,032**	**7.0**	**82,792,951**	**6.6**	**78,888,388**	**5.7**

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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
1,567,396,363	**100.0**	**1,600,803,894**	**100.0**	**1,733,894,782**	**100.0**	**1,760,438,282**	**100.0**	**1,530,282,190**	**100.0**
466,313,989	**29.8**	**470,334,842**	**29.4**	**652,319,898**	**37.6**	**676,193,539**	**38.4**	**594,795,211**	**38.9**
195,377,909	**12.5**	**200,061,366**	**12.5**	**140,230,983**	**8.1**	**151,238,103**	**8.6**	**116,952,570**	**7.6**
818,717,489	**52.2**	**845,660,165**	**52.8**	**853,849,363**	**49.2**	**847,158,272**	**48.1**	**745,168,276**	**48.7**
118,654,527	7.6	125,359,296	7.8	161,433,559	9.3	163,620,877	9.3	149,560,500	9.8
10,789,528	0.7	11,736,177	0.7	10,703,956	0.6	9,774,966	0.6	9,660,095	0.6
196,790,459	12.6	197,440,401	12.3	149,604,685	8.6	138,315,507	7.9	136,139,329	8.9
22,378,384	1.4	21,360,821	1.3	34,909,688	2.0	36,977,868	2.1	26,742,619	1.7
22,055,824	1.4	19,817,366	1.2	22,567,716	1.3	21,939,934	1.2	22,233,653	1.5
86,353,203	5.5	92,247,352	5.8	57,042,749	3.3	54,870,630	3.1	48,618,542	3.2
25,277,846	1.6	22,699,954	1.4	31,617,855	1.8	31,276,253	1.8	25,785,465	1.7
7,739,234	0.5	7,627,816	0.5	8,447,899	0.5	8,136,849	0.5	7,902,093	0.5
28,003,837	1.8	33,342,854	2.1	59,134,526	3.4	68,713,577	3.9	46,794,926	3.1
7,356,358	0.5	6,993,216	0.4	7,945,242	0.5	7,279,202	0.4	6,906,440	0.5
25,818,438	1.6	24,693,316	1.5	39,038,269	2.3	39,156,162	2.2	31,512,728	2.1
27,220,880	1.7	23,881,778	1.5	39,088,436	2.3	35,109,623	2.0	27,810,948	1.8
18,601,114	1.2	18,669,775	1.2	20,242,665	1.2	19,406,997	1.1	18,608,359	1.2
2,624,497	0.2	2,552,436	0.2	2,520,464	0.1	2,393,368	0.1	2,197,033	0.1
8,858,205	0.6	9,229,592	0.6	8,922,520	0.5	8,514,621	0.5	7,926,183	0.5
692,906	0.0	760,528	0.0	741,380	0.0	876,971	0.0	654,979	0.0
107,151,179	6.8	114,235,146	7.1	46,226,568	2.7	44,729,021	2.5	41,761,318	2.7
30,310,249	1.9	34,922,974	2.2	63,219,397	3.6	68,586,880	3.9	49,316,364	3.2
41,781,394	2.7	47,511,010	3.0	55,864,332	3.2	54,747,455	3.1	53,319,344	3.5
7,458,928	0.5	7,611,321	0.5	8,026,228	0.5	7,346,984	0.4	7,573,514	0.5
22,800,499	1.5	22,967,036	1.4	26,551,229	1.5	25,384,527	1.4	24,143,844	1.6
4,612,670	**0.3**	**5,180,438**	**0.3**	**5,635,189**	**0.3**	**5,422,642**	**0.3**	**4,538,663**	**0.3**
4,259,095	0.3	4,818,230	0.3	5,374,085	0.3	5,156,307	0.3	4,350,054	0.3
353,575	0.0	362,208	0.0	261,104	0.0	266,335	0.0	188,609	0.0
82,374,306	**5.3**	**79,567,083**	**5.0**	**81,859,349**	**4.7**	**80,425,726**	**4.6**	**68,827,470**	**4.5**

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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**392,939,078**	**100.0**	**411,086,972**	**100.0**	**455,913,822**	**100.0**
台北市	**Taipei City**	**207,790,204**	**52.9**	**219,033,780**	**53.3**	**229,889,388**	**50.4**
高雄市	**Kaohsiung City**	**20,441,947**	**5.2**	**26,341,900**	**6.4**	**34,518,206**	**7.6**
台灣省	**Taiwan Province**	**164,388,185**	**41.8**	**164,733,929**	**40.1**	**191,162,783**	**41.9**
台北縣	Taipei County	41,131,453	10.5	43,009,143	10.5	48,315,752	10.6
宜蘭縣	Yilan County	1,593,323	0.4	1,624,164	0.4	1,721,890	0.4
桃園縣	Taoyuan County	24,130,180	6.1	27,675,192	6.7	32,078,136	7.0
新竹縣	Hsinchu County	10,268,323	2.6	7,988,664	1.9	9,998,275	2.2
苗栗縣	Miaoli County	3,024,838	0.8	3,335,783	0.8	4,593,392	1.0
台中縣	Taichung County	9,831,256	2.5	9,207,760	2.2	10,502,354	2.3
彰化縣	Changhua County	8,256,431	2.1	7,092,539	1.7	8,317,800	1.8
南投縣	Nantou County	2,395,536	0.6	1,679,585	0.4	2,090,589	0.5
雲林縣	Yunlin County	2,536,340	0.6	2,022,996	0.5	3,145,142	0.7
嘉義縣	Chiayi County	1,395,597	0.4	1,502,189	0.4	1,555,315	0.3
台南縣	Tainan County	7,282,837	1.9	8,815,971	2.1	9,527,857	2.1
高雄縣	Kaohsiung County	6,881,209	1.8	9,165,141	2.2	11,247,674	2.5
屏東縣	Pingtung County	2,781,047	0.7	2,586,069	0.6	2,726,571	0.6
台東縣	Taitung County	692,450	0.2	661,996	0.2	610,824	0.1
花蓮縣	Hualien County	1,534,087	0.4	1,599,615	0.4	1,713,386	0.4
澎湖縣	Penghu County	342,722	0.1	309,327	0.1	323,318	0.1
基隆市	Keelung City	2,414,726	0.6	2,181,387	0.5	3,550,900	0.8
新竹市	Hsinchu City	14,594,342	3.7	13,071,545	3.2	17,063,914	3.7
台中市	Taichung City	14,431,594	3.7	13,015,210	3.2	14,100,765	3.1
嘉義市	Chiayi City	1,994,287	0.5	1,805,682	0.4	1,793,473	0.4
台南市	Tainan City	6,875,607	1.7	6,383,971	1.6	6,185,456	1.4
福建省	**Fuchien Province**	**318,742**	**0.1**	**977,363**	**0.2**	**343,445**	**0.1**
金門縣	Kinmen County	258,800	0.1	913,037	0.2	257,362	0.1
連江縣	Lienchiang County	59,942	0.0	64,326	0.0	86,083	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
625,807,052	**100.0**	**646,217,799**	**100.0**	**730,159,866**	**100.0**	**834,988,400**	**100.0**	**640,966,779**	**100.0**
312,935,786	**50.0**	**313,045,008**	**48.4**	**342,168,340**	**46.9**	**376,341,450**	**45.1**	**324,434,342**	**50.6**
51,134,337	**8.2**	**46,559,335**	**7.2**	**51,570,235**	**7.1**	**64,860,690**	**7.8**	**36,816,569**	**5.7**
261,268,359	**41.7**	**286,101,224**	**44.3**	**335,954,204**	**46.0**	**393,372,721**	**47.1**	**279,351,618**	**43.6**
61,681,888	9.9	65,996,112	10.2	74,525,641	10.2	86,155,195	10.3	67,480,896	10.5
1,972,935	0.3	1,834,054	0.3	1,838,047	0.3	1,950,798	0.2	1,504,182	0.2
41,316,880	6.6	46,664,676	7.2	50,428,386	6.9	56,172,037	6.7	49,502,555	7.7
14,061,898	2.2	16,441,551	2.5	19,697,184	2.7	23,653,410	2.8	14,751,736	2.3
6,112,730	1.0	6,538,200	1.0	6,451,051	0.9	7,590,924	0.9	5,118,741	0.8
15,422,791	2.5	17,007,474	2.6	19,004,040	2.6	21,491,850	2.6	14,795,169	2.3
12,552,029	2.0	12,694,465	2.0	15,454,739	2.1	18,807,197	2.3	10,332,726	1.6
2,344,539	0.4	2,741,782	0.4	2,815,099	0.4	3,028,828	0.4	2,461,362	0.4
3,139,566	0.5	9,522,309	1.5	10,355,040	1.4	24,910,432	3.0	5,872,916	0.9
2,591,848	0.4	2,116,650	0.3	2,659,457	0.4	2,446,780	0.3	1,844,306	0.3
14,388,518	2.3	13,810,335	2.1	18,014,923	2.5	20,372,016	2.4	12,494,579	1.9
16,745,013	2.7	12,832,199	2.0	16,218,570	2.2	14,496,110	1.7	9,824,214	1.5
3,481,304	0.6	3,485,200	0.5	3,500,256	0.5	3,392,883	0.4	2,702,051	0.4
749,507	0.1	742,623	0.1	675,913	0.1	614,933	0.1	494,549	0.1
1,883,295	0.3	2,066,993	0.3	2,037,196	0.3	1,987,901	0.2	1,517,605	0.2
331,240	0.1	367,197	0.1	329,170	0.0	332,655	0.0	257,991	0.0
4,138,073	0.7	3,024,895	0.5	2,996,425	0.4	4,276,043	0.5	2,366,102	0.4
29,134,178	4.7	34,619,805	5.4	54,061,487	7.4	63,250,052	7.6	41,578,392	6.5
18,773,381	3.0	22,360,534	3.5	23,051,927	3.2	25,518,026	3.1	23,618,676	3.7
2,129,388	0.3	2,181,920	0.3	2,163,209	0.3	2,237,703	0.3	1,760,385	0.3
8,317,358	1.3	9,052,250	1.4	9,676,444	1.3	10,686,948	1.3	9,072,485	1.4
468,570	**0.1**	**512,232**	**0.1**	**467,087**	**0.1**	**413,539**	**0.0**	**364,250**	**0.1**
379,332	0.1	433,373	0.1	392,179	0.1	324,715	0.0	295,847	0.0
89,238	0.0	78,859	0.0	74,908	0.0	88,824	0.0	68,403	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**165,758,919**	**100.0**	**213,682,897**	**100.0**	**241,088,853**	**100.0**
台北市	**Taipei City**	**83,832,994**	**50.6**	**105,672,098**	**49.5**	**112,061,091**	**46.5**
高雄市	**Kaohsiung City**	**7,727,260**	**4.7**	**15,085,092**	**7.1**	**21,939,600**	**9.1**
台灣省	**Taiwan Province**	**74,145,625**	**44.7**	**92,182,833**	**43.1**	**106,986,814**	**44.4**
台北縣	Taipei County	20,669,680	12.5	24,982,198	11.7	29,068,888	12.1
宜蘭縣	Yilan County	670,449	0.4	846,575	0.4	887,950	0.4
桃園縣	Taoyuan County	10,130,570	6.1	15,105,348	7.1	16,305,647	6.8
新竹縣	Hsinchu County	4,438,176	2.7	4,114,555	1.9	4,985,051	2.1
苗栗縣	Miaoli County	1,286,743	0.8	1,923,599	0.9	2,929,012	1.2
台中縣	Taichung County	6,321,258	3.8	7,833,862	3.7	8,249,329	3.4
彰化縣	Changhua County	5,034,185	3.0	5,292,240	2.5	6,014,892	2.5
南投縣	Nantou County	1,028,472	0.6	924,469	0.4	1,189,071	0.5
雲林縣	Yunlin County	1,103,010	0.7	1,032,272	0.5	1,827,164	0.8
嘉義縣	Chiayi County	684,125	0.4	965,315	0.5	882,943	0.4
台南縣	Tainan County	3,864,915	2.3	5,831,291	2.7	6,317,778	2.6
高雄縣	Kaohsiung County	3,461,464	2.1	6,313,772	3.0	8,217,549	3.4
屏東縣	Pingtung County	977,140	0.6	1,136,187	0.5	1,250,220	0.5
台東縣	Taitung County	188,663	0.1	196,085	0.1	155,494	0.1
花蓮縣	Hualien County	466,926	0.3	599,023	0.3	737,761	0.3
澎湖縣	Penghu County	96,963	0.1	94,251	0.0	106,047	0.0
基隆市	Keelung City	683,005	0.4	823,639	0.4	1,938,392	0.8
新竹市	Hsinchu City	4,589,150	2.8	4,105,532	1.9	4,415,407	1.8
台中市	Taichung City	5,659,575	3.4	6,591,944	3.1	7,662,687	3.2
嘉義市	Chiayi City	469,168	0.3	572,856	0.3	618,298	0.3
台南市	Tainan City	2,321,988	1.4	2,897,820	1.4	3,227,234	1.3
福建省	**Fuchien Province**	**53,040**	**0.0**	**742,874**	**0.3**	**101,348**	**0.0**
金門縣	Kinmen County	44,980	0.0	725,046	0.3	64,032	0.0
連江縣	Lienchiang County	8,060	0.0	17,828	0.0	37,316	0.0

資料來源： 財政部所屬各區國稅局。

Table B-3. Net Revenues of Profit-seeking Enterprise Income Tax－by Region

Unit : NT$ 1,000

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
329,357,079	**100.0**	**311,887,576**	**100.0**	**382,633,510**	**100.0**	**445,244,861**	**100.0**	**334,162,587**	**100.0**
153,857,397	**46.7**	**129,760,447**	**41.6**	**156,964,924**	**41.0**	**169,608,212**	**38.1**	**144,117,449**	**43.1**
33,345,584	**10.1**	**26,928,421**	**8.6**	**30,620,507**	**8.0**	**41,179,576**	**9.2**	**23,088,673**	**6.9**
141,945,974	**43.1**	**154,970,590**	**49.7**	**194,842,675**	**50.9**	**234,333,673**	**52.6**	**166,781,148**	**49.9**
35,524,064	10.8	38,264,126	12.3	44,619,347	11.7	52,312,527	11.7	42,965,417	12.9
1,084,388	0.3	952,476	0.3	997,774	0.3	1,139,155	0.3	1,032,460	0.3
22,802,392	6.9	25,032,035	8.0	27,780,440	7.3	31,444,542	7.1	30,026,923	9.0
6,742,324	2.0	8,187,365	2.6	11,409,622	3.0	13,923,806	3.1	7,898,803	2.4
3,589,113	1.1	3,453,813	1.1	3,928,588	1.0	4,628,065	1.0	3,009,714	0.9
11,902,383	3.6	12,461,013	4.0	13,870,204	3.6	15,781,472	3.5	11,881,215	3.6
7,530,778	2.3	7,523,472	2.4	10,376,549	2.7	12,939,517	2.9	7,744,581	2.3
1,277,237	0.4	1,643,517	0.5	1,811,029	0.5	1,883,682	0.4	1,404,411	0.4
1,377,075	0.4	7,658,682	2.5	8,298,216	2.2	22,095,899	5.0	4,600,240	1.4
1,633,216	0.5	1,185,734	0.4	1,718,713	0.4	1,544,101	0.3	1,188,701	0.4
10,064,599	3.1	9,258,255	3.0	12,890,200	3.4	14,375,778	3.2	8,798,658	2.6
12,452,336	3.8	8,342,992	2.7	12,250,102	3.2	10,093,026	2.3	6,966,072	2.1
1,735,520	0.5	1,670,670	0.5	1,815,456	0.5	1,692,505	0.4	1,573,670	0.5
264,006	0.1	215,538	0.1	199,792	0.1	194,252	0.0	193,523	0.1
792,835	0.2	933,468	0.3	994,817	0.3	920,334	0.2	710,098	0.2
96,512	0.0	108,240	0.0	112,041	0.0	109,953	0.0	91,128	0.0
2,101,980	0.6	1,063,201	0.3	1,200,003	0.3	2,268,662	0.5	949,372	0.3
6,696,965	2.0	10,353,237	3.3	22,474,706	5.9	26,508,981	6.0	17,411,443	5.2
9,584,019	2.9	11,783,570	3.8	12,457,969	3.3	13,991,154	3.1	13,199,448	4.0
748,177	0.2	700,416	0.2	722,453	0.2	872,838	0.2	742,238	0.2
3,946,055	1.2	4,178,770	1.3	4,914,654	1.3	5,613,424	1.3	4,393,033	1.3
208,124	**0.1**	**228,118**	**0.1**	**205,404**	**0.1**	**123,400**	**0.0**	**175,317**	**0.1**
169,239	0.1	205,726	0.1	180,330	0.0	96,251	0.0	153,859	0.0
38,885	0.0	22,392	0.0	25,074	0.0	27,149	0.0	21,458	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**227,180,159**	**100.0**	**197,404,075**	**100.0**	**214,824,969**	**100.0**
台北市	**Taipei City**	**123,957,210**	**54.6**	**113,361,682**	**57.4**	**117,828,297**	**54.8**
高雄市	**Kaohsiung City**	**12,714,687**	**5.6**	**11,256,808**	**5.7**	**12,578,606**	**5.9**
台灣省	**Taiwan Province**	**90,242,560**	**39.7**	**72,551,096**	**36.8**	**84,175,969**	**39.2**
台北縣	Taipei County	20,461,773	9.0	18,026,945	9.1	19,246,864	9.0
宜蘭縣	Yilan County	922,874	0.4	777,589	0.4	833,940	0.4
桃園縣	Taoyuan County	13,999,610	6.2	12,569,844	6.4	15,772,489	7.3
新竹縣	Hsinchu County	5,830,147	2.6	3,874,109	2.0	5,013,224	2.3
苗栗縣	Miaoli County	1,738,095	0.8	1,412,184	0.7	1,664,380	0.8
台中縣	Taichung County	3,509,998	1.5	1,373,898	0.7	2,253,025	1.0
彰化縣	Changhua County	3,222,246	1.4	1,800,299	0.9	2,302,908	1.1
南投縣	Nantou County	1,367,064	0.6	755,116	0.4	901,518	0.4
雲林縣	Yunlin County	1,433,330	0.6	990,724	0.5	1,317,978	0.6
嘉義縣	Chiayi County	711,472	0.3	536,874	0.3	672,372	0.3
台南縣	Tainan County	3,417,922	1.5	2,984,680	1.5	3,210,079	1.5
高雄縣	Kaohsiung County	3,419,745	1.5	2,851,369	1.4	3,030,125	1.4
屏東縣	Pingtung County	1,803,907	0.8	1,449,882	0.7	1,476,351	0.7
台東縣	Taitung County	503,787	0.2	465,911	0.2	455,330	0.2
花蓮縣	Hualien County	1,067,161	0.5	1,000,592	0.5	975,625	0.5
澎湖縣	Penghu County	245,759	0.1	215,076	0.1	217,271	0.1
基隆市	Keelung City	1,731,721	0.8	1,357,748	0.7	1,612,508	0.8
新竹市	Hsinchu City	10,005,192	4.4	8,966,013	4.5	12,648,507	5.9
台中市	Taichung City	8,772,019	3.9	6,423,266	3.3	6,438,078	3.0
嘉義市	Chiayi City	1,525,119	0.7	1,232,826	0.6	1,175,175	0.5
台南市	Tainan City	4,553,619	2.0	3,486,151	1.8	2,958,222	1.4
福建省	**Fuchien Province**	**265,702**	**0.1**	**234,489**	**0.1**	**242,097**	**0.1**
金門縣	Kinmen County	213,820	0.1	187,991	0.1	193,330	0.1
連江縣	Lienchiang County	51,882	0.0	46,498	0.0	48,767	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
296,449,973	**100.0**	**334,330,223**	**100.0**	**347,526,356**	**100.0**	**389,743,539**	**100.0**	**306,804,192**	**100.0**
159,078,389	**53.7**	**183,284,561**	**54.8**	**185,203,416**	**53.3**	**206,733,238**	**53.0**	**180,316,893**	**58.8**
17,788,753	**6.0**	**19,630,914**	**5.9**	**20,949,728**	**6.0**	**23,681,114**	**6.1**	**13,727,896**	**4.5**
119,322,385	**40.3**	**131,130,634**	**39.2**	**141,111,529**	**40.6**	**159,039,048**	**40.8**	**112,570,470**	**36.7**
26,157,824	8.8	27,731,986	8.3	29,906,294	8.6	33,842,668	8.7	24,515,479	8.0
888,547	0.3	881,578	0.3	840,273	0.2	811,643	0.2	471,722	0.2
18,514,488	6.2	21,632,641	6.5	22,647,946	6.5	24,727,495	6.3	19,475,632	6.3
7,319,574	2.5	8,254,186	2.5	8,287,562	2.4	9,729,604	2.5	6,852,933	2.2
2,523,617	0.9	3,084,387	0.9	2,522,463	0.7	2,962,859	0.8	2,109,027	0.7
3,520,408	1.2	4,546,461	1.4	5,133,836	1.5	5,710,378	1.5	2,913,954	0.9
5,021,251	1.7	5,170,993	1.5	5,078,190	1.5	5,867,680	1.5	2,588,145	0.8
1,067,302	0.4	1,098,265	0.3	1,004,070	0.3	1,145,146	0.3	1,056,951	0.3
1,762,491	0.6	1,863,627	0.6	2,056,824	0.6	2,814,533	0.7	1,272,676	0.4
958,632	0.3	930,916	0.3	940,744	0.3	902,679	0.2	655,605	0.2
4,323,919	1.5	4,552,080	1.4	5,124,723	1.5	5,996,238	1.5	3,695,921	1.2
4,292,677	1.4	4,489,207	1.3	3,968,468	1.1	4,403,084	1.1	2,858,142	0.9
1,745,784	0.6	1,814,530	0.5	1,684,800	0.5	1,700,378	0.4	1,128,381	0.4
485,501	0.2	527,085	0.2	476,121	0.1	420,681	0.1	301,026	0.1
1,090,460	0.4	1,133,525	0.3	1,042,379	0.3	1,067,567	0.3	807,507	0.3
234,728	0.1	258,957	0.1	217,129	0.1	222,702	0.1	166,863	0.1
2,036,093	0.7	1,961,694	0.6	1,796,422	0.5	2,007,381	0.5	1,416,730	0.5
22,437,213	7.6	24,266,568	7.3	31,586,781	9.1	36,741,071	9.4	24,166,949	7.9
9,189,362	3.1	10,576,964	3.2	10,593,958	3.0	11,526,872	3.0	10,419,228	3.4
1,381,211	0.5	1,481,504	0.4	1,440,756	0.4	1,364,865	0.4	1,018,147	0.3
4,371,303	1.5	4,873,480	1.5	4,761,790	1.4	5,073,524	1.3	4,679,452	1.5
260,446	**0.1**	**284,114**	**0.1**	**261,683**	**0.1**	**290,139**	**0.1**	**188,933**	**0.1**
210,093	0.1	227,647	0.1	211,849	0.1	228,464	0.1	141,988	0.0
50,353	0.0	56,467	0.0	49,834	0.0	61,675	0.0	46,945	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**23,537,164**	**100.0**	**30,106,227**	**100.0**	**29,047,708**	**100.0**
台北市	**Taipei City**	**6,402,495**	**27.2**	**9,554,559**	**31.7**	**11,103,767**	**38.2**
高雄市	**Kaohsiung City**	**1,877,393**	**8.0**	**2,253,560**	**7.5**	**2,065,819**	**7.1**
台灣省	**Taiwan Province**	**15,256,435**	**64.8**	**18,293,294**	**60.8**	**15,876,072**	**54.7**
台北縣	Taipei County	4,044,749	17.2	6,797,631	22.6	4,611,521	15.9
宜蘭縣	Yilan County	273,808	1.2	183,183	0.6	168,427	0.6
桃園縣	Taoyuan County	1,285,238	5.5	1,950,080	6.5	2,427,799	8.4
新竹縣	Hsinchu County	226,836	1.0	243,696	0.8	291,101	1.0
苗栗縣	Miaoli County	332,417	1.4	510,142	1.7	388,654	1.3
台中縣	Taichung County	926,893	3.9	1,325,792	4.4	1,022,021	3.5
彰化縣	Changhua County	569,970	2.4	861,936	2.9	917,988	3.2
南投縣	Nantou County	197,759	0.8	171,822	0.6	214,344	0.7
雲林縣	Yunlin County	171,766	0.7	273,776	0.9	228,212	0.8
嘉義縣	Chiayi County	144,983	0.6	104,805	0.3	51,825	0.2
台南縣	Tainan County	971,990	4.1	806,554	2.7	871,016	3.0
高雄縣	Kaohsiung County	1,476,652	6.3	1,102,770	3.7	908,279	3.1
屏東縣	Pingtung County	256,324	1.1	312,440	1.0	221,952	0.8
台東縣	Taitung County	20,832	0.1	52,623	0.2	23,898	0.1
花蓮縣	Hualien County	148,297	0.6	456,520	1.5	147,227	0.5
澎湖縣	Penghu County	8,516	0.0	10,979	0.0	6,461	0.0
基隆市	Keelung City	95,345	0.4	221,922	0.7	211,721	0.7
新竹市	Hsinchu City	339,295	1.4	436,317	1.4	391,510	1.3
台中市	Taichung City	978,247	4.2	1,291,036	4.3	1,723,756	5.9
嘉義市	Chiayi City	359,980	1.5	243,487	0.8	328,617	1.1
台南市	Tainan City	2,426,538	10.3	935,783	3.1	719,743	2.5
福建省	**Fuchien Province**	**841**	**0.0**	**4,814**	**0.0**	**2,050**	**0.0**
金門縣	Kinmen County	798	0.0	691	0.0	1,848	0.0
連江縣	Lienchiang County	43	0.0	4,123	0.0	202	0.0

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產及贈與稅實物抵繳金額98年計6,697,556千元。

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

Unit : NT$ 1,000

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
30,450,904	**100.0**	**28,693,738**	**100.0**	**28,481,129**	**100.0**	**28,977,696**	**100.0**	**22,327,164**	**100.0**
11,448,271	**37.6**	**12,543,177**	**43.7**	**12,771,151**	**44.8**	**14,921,934**	**51.5**	**10,473,606**	**46.9**
2,293,120	**7.5**	**1,457,179**	**5.1**	**1,451,218**	**5.1**	**1,752,749**	**6.0**	**1,330,771**	**6.0**
16,707,712	**54.9**	**14,692,656**	**51.2**	**14,252,766**	**50.0**	**12,298,003**	**42.4**	**10,514,762**	**47.1**
4,796,430	15.8	4,469,213	15.6	4,180,033	14.7	2,997,905	10.3	2,601,906	11.7
338,789	1.1	346,480	1.2	257,141	0.9	210,176	0.7	145,885	0.7
2,014,183	6.6	2,057,517	7.2	1,914,129	6.7	1,559,870	5.4	1,346,281	6.0
366,316	1.2	353,701	1.2	220,313	0.8	187,586	0.6	191,999	0.9
223,062	0.7	299,318	1.0	240,650	0.8	254,712	0.9	182,656	0.8
1,180,574	3.9	1,039,800	3.6	940,511	3.3	1,224,003	4.2	921,965	4.1
750,037	2.5	721,657	2.5	615,772	2.2	713,510	2.5	512,891	2.3
191,578	0.6	113,937	0.4	145,910	0.5	114,307	0.4	171,837	0.8
150,325	0.5	227,841	0.8	254,953	0.9	250,729	0.9	225,149	1.0
92,792	0.3	62,879	0.2	97,422	0.3	70,305	0.2	63,304	0.3
697,953	2.3	614,978	2.1	778,171	2.7	509,243	1.8	580,022	2.6
1,036,560	3.4	510,186	1.8	807,918	2.8	534,367	1.8	669,989	3.0
323,585	1.1	272,328	0.9	125,484	0.4	195,372	0.7	180,287	0.8
40,179	0.1	26,242	0.1	10,956	0.0	47,514	0.2	11,770	0.1
81,955	0.3	71,144	0.2	57,842	0.2	72,753	0.3	99,373	0.4
16,722	0.1	3,168	0.0	3,274	0.0	160,071	0.6	11,559	0.1
142,320	0.5	462,580	1.6	454,287	1.6	150,046	0.5	67,037	0.3
299,636	1.0	383,515	1.3	348,488	1.2	315,839	1.1	136,038	0.6
2,559,867	8.4	1,386,447	4.8	1,605,163	5.6	1,064,908	3.7	1,207,319	5.4
318,972	1.0	310,113	1.1	91,720	0.3	168,804	0.6	260,800	1.2
1,085,877	3.6	959,612	3.3	1,102,629	3.9	1,495,983	5.2	926,695	4.2
1,801	**0.0**	**726**	**0.0**	**5,994**	**0.0**	**5,010**	**0.0**	**8,025**	**0.0**
1,698	0.0	627	0.0	5,835	0.0	4,986	0.0	8,014	0.0
103	0.0	99	0.0	159	0.0	24	0.0	11	0.0

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 6,697,556 thousand in 2009.

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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**19,417,250**	**100.0**	**24,671,271**	**100.0**	**23,162,455**	**100.0**
台北市	**Taipei City**	**5,502,943**	**28.3**	**7,949,001**	**32.2**	**9,485,954**	**41.0**
高雄市	**Kaohsiung City**	**1,359,291**	**7.0**	**1,798,426**	**7.3**	**1,496,826**	**6.5**
台灣省	**Taiwan Province**	**12,555,016**	**64.7**	**14,919,995**	**60.5**	**12,179,450**	**52.6**
台北縣	Taipei County	3,361,320	17.3	5,914,102	24.0	3,633,945	15.7
宜蘭縣	Yilan County	229,816	1.2	140,843	0.6	108,269	0.5
桃園縣	Taoyuan County	1,004,754	5.2	1,606,858	6.5	1,966,591	8.5
新竹縣	Hsinchu County	75,205	0.4	162,900	0.7	100,033	0.4
苗栗縣	Miaoli County	257,012	1.3	439,766	1.8	293,178	1.3
台中縣	Taichung County	679,482	3.5	1,051,770	4.3	786,841	3.4
彰化縣	Changhua County	426,708	2.2	730,595	3.0	654,861	2.8
南投縣	Nantou County	152,509	0.8	127,199	0.5	140,866	0.6
雲林縣	Yunlin County	121,251	0.6	199,841	0.8	152,985	0.7
嘉義縣	Chiayi County	90,254	0.5	53,547	0.2	41,398	0.2
台南縣	Tainan County	869,510	4.5	678,352	2.7	659,395	2.8
高雄縣	Kaohsiung County	1,392,119	7.2	1,005,680	4.1	694,169	3.0
屏東縣	Pingtung County	181,089	0.9	219,084	0.9	180,574	0.8
台東縣	Taitung County	9,931	0.1	44,853	0.2	9,879	0.0
花蓮縣	Hualien County	27,130	0.1	72,968	0.3	125,983	0.5
澎湖縣	Penghu County	7,086	0.0	7,426	0.0	1,800	0.0
基隆市	Keelung City	75,629	0.4	203,002	0.8	195,460	0.8
新竹市	Hsinchu City	286,658	1.5	376,956	1.5	284,994	1.2
台中市	Taichung City	705,659	3.6	959,230	3.9	1,400,164	6.0
嘉義市	Chiayi City	310,719	1.6	162,643	0.7	239,111	1.0
台南市	Tainan City	2,291,175	11.8	762,380	3.1	508,954	2.2
福建省	**Fuchien Province**	**—**	**—**	**3,849**	**0.0**	**225**	**0.0**
金門縣	Kinmen County	—	—	12	0.0	122	0.0
連江縣	Lienchiang County	—	—	3,837	0.0	103	0.0

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產稅實物抵繳金額98年計6,532,501千元。

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

Unit : NT$ 1,000

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
24,109,673	**100.0**	**23,516,468**	**100.0**	**21,779,848**	**100.0**	**23,871,158**	**100.0**	**17,224,637**	**100.0**
9,322,736	**38.7**	**10,589,823**	**45.0**	**9,861,506**	**45.3**	**13,313,998**	**55.8**	**8,085,230**	**46.9**
1,542,727	**6.4**	**1,068,757**	**4.5**	**1,116,816**	**5.1**	**1,398,283**	**5.9**	**1,076,753**	**6.3**
13,243,889	**54.9**	**11,857,871**	**50.4**	**10,798,169**	**49.6**	**9,154,831**	**38.4**	**8,055,575**	**46.8**
3,889,318	16.1	3,691,548	15.7	3,216,095	14.8	2,050,180	8.6	1,957,825	11.4
253,172	1.1	285,230	1.2	181,779	0.8	144,999	0.6	96,091	0.6
1,554,750	6.4	1,678,282	7.1	1,559,050	7.2	1,252,521	5.2	1,048,395	6.1
211,537	0.9	257,869	1.1	117,293	0.5	135,639	0.6	136,553	0.8
145,548	0.6	250,112	1.1	179,578	0.8	208,368	0.9	132,211	0.8
906,512	3.8	818,863	3.5	712,512	3.3	960,745	4.0	693,878	4.0
541,133	2.2	572,869	2.4	480,572	2.2	551,892	2.3	384,431	2.2
143,594	0.6	83,452	0.4	96,954	0.4	77,499	0.3	119,879	0.7
79,746	0.3	166,623	0.7	146,595	0.7	205,614	0.9	156,708	0.9
65,321	0.3	41,190	0.2	77,606	0.4	51,394	0.2	34,645	0.2
570,688	2.4	445,998	1.9	520,152	2.4	402,130	1.7	506,236	2.9
875,319	3.6	368,289	1.6	617,642	2.8	366,997	1.5	524,263	3.0
224,316	0.9	234,989	1.0	87,007	0.4	115,023	0.5	133,433	0.8
30,607	0.1	14,676	0.1	1,547	0.0	38,148	0.2	7,231	0.0
62,822	0.3	52,689	0.2	39,677	0.2	41,754	0.2	80,422	0.5
12,639	0.1	1,905	0.0	1,958	0.0	157,581	0.7	689	0.0
127,177	0.5	447,528	1.9	440,683	2.0	122,035	0.5	53,511	0.3
226,352	0.9	297,603	1.3	274,901	1.3	241,056	1.0	89,199	0.5
2,171,982	9.0	1,086,249	4.6	1,092,423	5.0	658,915	2.8	851,293	4.9
227,629	0.9	259,708	1.1	54,779	0.3	103,496	0.4	232,275	1.3
923,727	3.8	802,199	3.4	899,366	4.1	1,268,845	5.3	816,407	4.7
321	**0.0**	**17**	**0.0**	**3,357**	**0.0**	**4,046**	**0.0**	**7,079**	**0.0**
321	0.0	1	0.0	3,357	0.0	4,046	0.0	7,079	0.0
—	—	16	0.0	—	—	—	—	—	—

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The total amount of using physical objects for payment of estate tax was NT$ 6,532,501 thousand in 2009.

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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**4,119,914**	**100.0**	**5,434,956**	**100.0**	**5,885,253**	**100.0**
台北市	**Taipei City**	**899,552**	**21.8**	**1,605,558**	**29.5**	**1,617,813**	**27.5**
高雄市	**Kaohsiung City**	**518,102**	**12.6**	**455,134**	**8.4**	**568,993**	**9.7**
台灣省	**Taiwan Province**	**2,701,419**	**65.6**	**3,373,299**	**62.1**	**3,696,622**	**62.8**
台北縣	Taipei County	683,429	16.6	883,529	16.3	977,576	16.6
宜蘭縣	Yilan County	43,992	1.1	42,340	0.8	60,158	1.0
桃園縣	Taoyuan County	280,484	6.8	343,222	6.3	461,208	7.8
新竹縣	Hsinchu County	151,631	3.7	80,796	1.5	191,068	3.2
苗栗縣	Miaoli County	75,405	1.8	70,376	1.3	95,476	1.6
台中縣	Taichung County	247,411	6.0	274,022	5.0	235,180	4.0
彰化縣	Changhua County	143,262	3.5	131,341	2.4	263,127	4.5
南投縣	Nantou County	45,250	1.1	44,623	0.8	73,478	1.2
雲林縣	Yunlin County	50,515	1.2	73,935	1.4	75,227	1.3
嘉義縣	Chiayi County	54,729	1.3	51,258	0.9	10,427	0.2
台南縣	Tainan County	102,480	2.5	128,202	2.4	211,621	3.6
高雄縣	Kaohsiung County	84,533	2.1	97,090	1.8	214,110	3.6
屏東縣	Pingtung County	75,235	1.8	93,356	1.7	41,378	0.7
台東縣	Taitung County	10,901	0.3	7,770	0.1	14,019	0.2
花蓮縣	Hualien County	121,167	2.9	383,552	7.1	21,244	0.4
澎湖縣	Penghu County	1,430	0.0	3,553	0.1	4,661	0.1
基隆市	Keelung City	19,716	0.5	18,920	0.3	16,261	0.3
新竹市	Hsinchu City	52,637	1.3	59,361	1.1	106,516	1.8
台中市	Taichung City	272,588	6.6	331,806	6.1	323,592	5.5
嘉義市	Chiayi City	49,261	1.2	80,844	1.5	89,506	1.5
台南市	Tainan City	135,363	3.3	173,403	3.2	210,789	3.6
福建省	**Fuchien Province**	**841**	**0.0**	**965**	**0.0**	**1,825**	**0.0**
金門縣	Kinmen County	798	0.0	679	0.0	1,726	0.0
連江縣	Lienchiang County	43	0.0	286	0.0	99	0.0

資料來源： 財政部所屬各區國稅局。
說　　明： 贈與稅實物抵繳金額98年計165,056千元。

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

Unit : NT$ 1,000

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
6,341,231	**100.0**	**5,177,270**	**100.0**	**6,701,281**	**100.0**	**5,106,538**	**100.0**	**5,102,527**	**100.0**
2,125,535	**33.5**	**1,953,354**	**37.7**	**2,909,645**	**43.4**	**1,607,936**	**31.5**	**2,388,376**	**46.8**
750,393	**11.8**	**388,422**	**7.5**	**334,402**	**5.0**	**354,466**	**6.9**	**254,018**	**5.0**
3,463,823	**54.6**	**2,834,785**	**54.8**	**3,454,597**	**51.6**	**3,143,172**	**61.6**	**2,459,187**	**48.2**
907,112	14.3	777,665	15.0	963,938	14.4	947,725	18.6	644,081	12.6
85,617	1.4	61,250	1.2	75,362	1.1	65,177	1.3	49,794	1.0
459,433	7.2	379,235	7.3	355,079	5.3	307,349	6.0	297,886	5.8
154,779	2.4	95,832	1.9	103,020	1.5	51,947	1.0	55,446	1.1
77,514	1.2	49,206	1.0	61,072	0.9	46,344	0.9	50,445	1.0
274,062	4.3	220,937	4.3	227,999	3.4	263,258	5.2	228,087	4.5
208,904	3.3	148,788	2.9	135,200	2.0	161,618	3.2	128,460	2.5
47,984	0.8	30,485	0.6	48,956	0.7	36,808	0.7	51,958	1.0
70,579	1.1	61,218	1.2	108,358	1.6	45,115	0.9	68,441	1.3
27,471	0.4	21,689	0.4	19,816	0.3	18,911	0.4	28,659	0.6
127,265	2.0	168,980	3.3	258,019	3.9	107,113	2.1	73,786	1.4
161,241	2.5	141,897	2.7	190,276	2.8	167,370	3.3	145,726	2.9
99,269	1.6	37,339	0.7	38,477	0.6	80,349	1.6	46,854	0.9
9,572	0.2	11,566	0.2	9,409	0.1	9,366	0.2	4,539	0.1
19,133	0.3	18,455	0.4	18,165	0.3	30,999	0.6	18,951	0.4
4,083	0.1	1,263	0.0	1,316	0.0	2,490	0.0	10,870	0.2
15,143	0.2	15,052	0.3	13,604	0.2	28,011	0.5	13,526	0.3
73,284	1.2	85,912	1.7	73,587	1.1	74,783	1.5	46,839	0.9
387,885	6.1	300,198	5.8	512,740	7.7	405,993	8.0	356,026	7.0
91,343	1.4	50,405	1.0	36,941	0.6	65,308	1.3	28,525	0.6
162,150	2.6	157,413	3.0	203,263	3.0	227,138	4.4	110,288	2.2
1,480	**0.0**	**709**	**0.0**	**2,637**	**0.0**	**964**	**0.0**	**946**	**0.0**
1,377	0.0	626	0.0	2,478	0.0	940	0.0	935	0.0
103	0.0	83	0.0	159	0.0	24	0.0	11	0.0

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The total amount of using physical objects for payment of gift tax was NT$ 165,056 thousand in 2009.

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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**143,641,480**	**100.0**	**146,011,511**	**100.0**	**159,643,630**	**100.0**
台北市	**Taipei City**	**68,041**	**0.0**	**79,258**	**0.1**	**52,850**	**0.0**
高雄市	**Kaohsiung City**	**47,304,020**	**32.9**	**37,698,093**	**25.8**	**38,473,855**	**24.1**
台灣省	**Taiwan Province**	**96,269,027**	**67.0**	**108,233,623**	**74.1**	**121,116,326**	**75.9**
台北縣	Taipei County	2,285,775	1.6	2,642,755	1.8	3,454,512	2.2
宜蘭縣	Yilan County	1,635,259	1.1	1,524,179	1.0	1,459,236	0.9
桃園縣	Taoyuan County	36,263,969	25.2	43,091,411	29.5	51,511,113	32.3
新竹縣	Hsinchu County	4,122,546	2.9	3,923,841	2.7	4,774,629	3.0
苗栗縣	Miaoli County	4,022,185	2.8	4,494,475	3.1	5,102,196	3.2
台中縣	Taichung County	8,112,837	5.6	8,652,231	5.9	7,009,280	4.4
彰化縣	Changhua County	562,802	0.4	653,985	0.4	811,803	0.5
南投縣	Nantou County	51,357	0.0	49,807	0.0	52,942	0.0
雲林縣	Yunlin County	23,490,329	16.4	26,652,963	18.3	26,135,575	16.4
嘉義縣	Chiayi County	350,070	0.2	378,875	0.3	353,826	0.2
台南縣	Tainan County	554,929	0.4	594,963	0.4	614,880	0.4
高雄縣	Kaohsiung County	610,161	0.4	570,167	0.4	599,151	0.4
屏東縣	Pingtung County	80,233	0.1	1,225,030	0.8	2,492,732	1.6
台東縣	Taitung County	567	0.0	506	0.0	526	0.0
花蓮縣	Hualien County	2,403,511	1.7	1,887,374	1.3	2,130,726	1.3
澎湖縣	Penghu County	40	0.0	352	0.0	52	0.0
基隆市	Keelung City	11,333,152	7.9	11,480,438	7.9	14,212,048	8.9
新竹市	Hsinchu City	18,181	0.0	17,396	0.0	19,422	0.0
台中市	Taichung City	235,476	0.2	251,234	0.2	248,074	0.2
嘉義市	Chiayi City	117,982	0.1	115,999	0.1	104,725	0.1
台南市	Tainan City	17,666	0.0	25,699	0.0	28,878	0.0
福建省	**Fuchien Province**	**392**	**0.0**	**537**	**0.0**	**599**	**0.0**
金門縣	Kinmen County	382	0.0	2	0.0	—	—
連江縣	Lienchiang County	10	0.0	536	0.0	599	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
168,410,908	**100.0**	**159,201,482**	**100.0**	**149,036,726**	**100.0**	**126,659,613**	**100.0**	**127,878,770**	**100.0**
130,891	**0.1**	**72,624**	**0.0**	**45,637**	**0.0**	**4,701**	**0.0**	**27,989**	**0.0**
39,485,779	**23.4**	**40,834,799**	**25.6**	**38,432,578**	**25.8**	**38,341,891**	**30.3**	**36,247,391**	**28.3**
128,791,167	**76.5**	**118,293,999**	**74.3**	**110,558,483**	**74.2**	**88,313,016**	**69.7**	**91,603,372**	**71.6**
3,277,462	1.9	2,879,309	1.8	2,233,675	1.5	1,660,466	1.3	1,265,180	1.0
1,737,204	1.0	1,772,411	1.1	1,559,021	1.0	1,305,783	1.0	1,041,017	0.8
57,044,790	33.9	50,170,162	31.5	50,075,352	33.6	38,972,455	30.8	43,573,857	34.1
6,332,088	3.8	5,064,073	3.2	4,509,542	3.0	4,646,466	3.7	2,562,797	2.0
6,319,164	3.8	3,655,992	2.3	3,332,894	2.2	2,816,234	2.2	1,865,730	1.5
8,370,091	5.0	7,190,474	4.5	7,723,191	5.2	5,930,757	4.7	5,374,497	4.2
767,626	0.5	830,652	0.5	960,047	0.6	1,052,090	0.8	986,786	0.8
44,608	0.0	51,392	0.0	49,494	0.0	52,648	0.0	44,642	0.0
23,032,226	13.7	25,402,590	16.0	20,708,808	13.9	15,455,947	12.2	18,334,242	14.3
347,241	0.2	356,133	0.2	289,924	0.2	247,135	0.2	271,597	0.2
702,816	0.4	688,212	0.4	624,111	0.4	522,481	0.4	612,705	0.5
529,238	0.3	594,130	0.4	545,037	0.4	538,572	0.4	577,139	0.5
3,177,674	1.9	2,937,787	1.8	2,904,201	1.9	2,300,589	1.8	1,939,017	1.5
6,647	0.0	525	0.0	299	0.0	141	0.0	134	0.0
1,935,221	1.1	1,920,003	1.2	1,572,148	1.1	1,452,750	1.1	1,170,538	0.9
513	0.0	3,014	0.0	31	0.0	384	0.0	2	0.0
14,819,639	8.8	14,424,902	9.1	13,092,528	8.8	10,991,160	8.7	11,609,907	9.1
19,511	0.0	18,224	0.0	57,320	0.0	40,738	0.0	15,804	0.0
230,481	0.1	225,536	0.1	220,128	0.1	236,161	0.2	277,456	0.2
73,195	0.0	86,752	0.1	83,120	0.1	70,869	0.1	61,946	0.0
23,732	0.0	21,726	0.0	17,612	0.0	19,190	0.0	18,379	0.0
3,071	**0.0**	**60**	**0.0**	**28**	**0.0**	**5**	**0.0**	**18**	**0.0**
3,067	0.0	48	0.0	16	0.0	－	－	7	0.0
4	0.0	12	0.0	12	0.0	5	0.0	11	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**41,188,051**	**100.0**	**49,772,631**	**100.0**	**48,336,188**	**100.0**
台北市	**Taipei City**	**292,603**	**0.7**	**292,846**	**0.6**	**354,818**	**0.7**
高雄市	**Kaohsiung City**	**927,059**	**2.3**	**2,690,798**	**5.4**	**3,036,292**	**6.3**
台灣省	**Taiwan Province**	**37,966,648**	**92.2**	**43,677,114**	**87.8**	**41,364,217**	**85.6**
台北縣	Taipei County	4,204,306	10.2	4,334,578	8.7	4,229,132	8.7
宜蘭縣	Yilan County	201,148	0.5	282,556	0.6	246,361	0.5
桃園縣	Taoyuan County	4,570,426	11.1	2,505,374	5.0	2,267,602	4.7
新竹縣	Hsinchu County	19,566	0.0	49,377	0.1	60,748	0.1
苗栗縣	Miaoli County	3,324,020	8.1	3,907,114	7.8	3,563,940	7.4
台中縣	Taichung County	5,464,572	13.3	6,302,693	12.7	5,352,630	11.1
彰化縣	Changhua County	70	0.0	1,673	0.0	10,024	0.0
南投縣	Nantou County	501,149	1.2	681,323	1.4	630,734	1.3
雲林縣	Yunlin County	18,715	0.0	39,684	0.1	96,779	0.2
嘉義縣	Chiayi County	838,774	2.0	946,448	1.9	882,648	1.8
台南縣	Tainan County	4,335,483	10.5	4,964,557	10.0	4,838,440	10.0
高雄縣	Kaohsiung County	3,019	0.0	31,143	0.1	41,689	0.1
屏東縣	Pingtung County	2,663,374	6.5	3,347,655	6.7	2,991,924	6.2
台東縣	Taitung County	25	0.0	4,513	0.0	5,979	0.0
花蓮縣	Hualien County	181,701	0.4	398,594	0.8	271,403	0.6
澎湖縣	Penghu County	—	—	—	—	—	—
基隆市	Keelung City	10,994,397	26.7	15,266,481	30.7	15,328,171	31.7
新竹市	Hsinchu City	—	—	—	—	—	—
台中市	Taichung City	645,903	1.6	613,286	1.2	545,830	1.1
嘉義市	Chiayi City	—	—	—	—	—	—
台南市	Tainan City	—	—	65	0.0	183	0.0
福建省	**Fuchien Province**	**2,001,741**	**4.9**	**3,111,873**	**6.3**	**3,580,861**	**7.4**
金門縣	Kinmen County	1,910,556	4.6	2,886,801	5.8	3,263,813	6.8
連江縣	Lienchiang County	91,185	0.2	225,072	0.5	317,048	0.7

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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
50,443,151	**100.0**	**51,041,996**	**100.0**	**50,415,193**	**100.0**	**49,506,301**	**100.0**	**45,349,092**	**100.0**
144,319	**0.3**	**16,329**	**0.0**	**22,802**	**0.0**	**24,224**	**0.0**	**14,712**	**0.0**
3,644,965	**7.2**	**3,529,250**	**6.9**	**3,468,740**	**6.9**	**3,588,933**	**7.2**	**3,000,061**	**6.6**
43,001,697	**85.2**	**43,414,208**	**85.1**	**42,408,249**	**84.1**	**41,513,292**	**83.9**	**38,859,068**	**85.7**
3,571,739	7.1	3,584,618	7.0	3,222,727	6.4	3,352,378	6.8	3,363,221	7.4
209,141	0.4	255,742	0.5	276,139	0.5	253,820	0.5	279,311	0.6
2,815,448	5.6	2,932,979	5.7	3,272,058	6.5	2,868,494	5.8	1,491,594	3.3
48,003	0.1	58,018	0.1	62,399	0.1	56,410	0.1	47,779	0.1
3,991,652	7.9	3,891,410	7.6	3,886,773	7.7	4,054,061	8.2	5,718,275	12.6
5,722,433	11.3	5,731,124	11.2	5,543,755	11.0	5,145,341	10.4	5,020,988	11.1
13,775	0.0	9,269	0.0	19,733	0.0	22,335	0.0	9,986	0.0
575,193	1.1	505,507	1.0	506,110	1.0	456,330	0.9	367,352	0.8
83,106	0.2	72,460	0.1	76,346	0.2	69,159	0.1	56,186	0.1
692,937	1.4	758,368	1.5	628,420	1.2	568,511	1.1	466,917	1.0
4,666,195	9.3	4,978,977	9.8	4,864,371	9.6	4,548,407	9.2	4,538,863	10.0
47,659	0.1	27,241	0.1	31,310	0.1	17,988	0.0	24,103	0.1
3,165,894	6.3	2,895,020	5.7	3,064,138	6.1	3,191,624	6.4	3,172,001	7.0
5,117	0.0	4,912	0.0	3,480	0.0	3,711	0.0	2,487	0.0
238,584	0.5	325,570	0.6	425,952	0.8	355,500	0.7	363,700	0.8
—	—	—	—	191	0.0	486	0.0	355	0.0
16,670,425	33.0	16,868,096	33.0	15,982,376	31.7	16,008,549	32.3	12,979,924	28.6
44	0.0	6	0.0	—	—	—	—	324	0.0
483,865	1.0	514,439	1.0	541,278	1.1	539,692	1.1	955,523	2.1
—	—	—	—	—	—	—	—	—	—
487	0.0	452	0.0	693	0.0	496	0.0	179	0.0
3,652,170	**7.2**	**4,082,209**	**8.0**	**4,515,402**	**9.0**	**4,379,852**	**8.8**	**3,475,251**	**7.7**
3,436,801	6.8	3,844,688	7.5	4,365,576	8.7	4,243,078	8.6	3,391,215	7.5
215,369	0.4	237,521	0.5	149,826	0.3	136,774	0.3	84,036	0.2

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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**76,794,435**	**100.0**	**69,283,205**	**100.0**	**84,148,343**	**100.0**
台北市	**Taipei City**	**37,511,127**	**48.8**	**35,573,560**	**51.3**	**43,823,560**	**52.1**
高雄市	**Kaohsiung City**	**5,014,363**	**6.5**	**4,416,569**	**6.4**	**5,352,839**	**6.4**
台灣省	**Taiwan Province**	**34,233,497**	**44.6**	**29,260,937**	**42.2**	**34,935,301**	**41.5**
台北縣	Taipei County	8,361,160	10.9	7,153,649	10.3	8,477,002	10.1
宜蘭縣	Yilan County	701,100	0.9	602,394	0.9	723,680	0.9
桃園縣	Taoyuan County	3,692,066	4.8	3,152,782	4.6	3,715,224	4.4
新竹縣	Hsinchu County	768,334	1.0	662,094	1.0	790,817	0.9
苗栗縣	Miaoli County	833,412	1.1	698,441	1.0	810,497	1.0
台中縣	Taichung County	1,808,455	2.4	1,592,043	2.3	1,910,955	2.3
彰化縣	Changhua County	2,000,500	2.6	1,691,336	2.4	2,008,204	2.4
南投縣	Nantou County	451,425	0.6	378,505	0.5	428,836	0.5
雲林縣	Yunlin County	1,084,113	1.4	870,228	1.3	1,118,842	1.3
嘉義縣	Chiayi County	197,802	0.3	156,553	0.2	197,467	0.2
台南縣	Tainan County	1,086,287	1.4	977,763	1.4	1,153,419	1.4
高雄縣	Kaohsiung County	1,107,314	1.4	981,353	1.4	1,183,194	1.4
屏東縣	Pingtung County	835,736	1.1	708,034	1.0	887,959	1.1
台東縣	Taitung County	196,508	0.3	174,096	0.3	206,344	0.2
花蓮縣	Hualien County	337,206	0.4	287,264	0.4	331,401	0.4
澎湖縣	Penghu County	29,334	0.0	38,522	0.1	51,497	0.1
基隆市	Keelung City	547,869	0.7	476,495	0.7	529,461	0.6
新竹市	Hsinchu City	2,008,100	2.6	1,667,974	2.4	2,036,609	2.4
台中市	Taichung City	4,379,094	5.7	3,656,610	5.3	4,298,774	5.1
嘉義市	Chiayi City	1,414,876	1.8	1,172,330	1.7	1,389,607	1.7
台南市	Tainan City	2,392,806	3.1	2,162,471	3.1	2,685,512	3.2
福建省	**Fuchien Province**	**35,448**	**0.0**	**32,139**	**0.0**	**36,643**	**0.0**
金門縣	Kinmen County	35,348	0.0	31,931	0.0	36,581	0.0
連江縣	Lienchiang County	100	0.0	208	0.0	62	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
68,203,675	**100.0**	**89,954,385**	**100.0**	**128,894,627**	**100.0**	**90,630,291**	**100.0**	**105,956,213**	**100.0**
38,796,288	**56.9**	**50,236,306**	**55.8**	**71,530,722**	**55.5**	**53,171,594**	**58.7**	**54,074,954**	**51.0**
3,885,695	**5.7**	**5,116,299**	**5.7**	**7,115,957**	**5.5**	**4,873,228**	**5.4**	**6,651,632**	**6.3**
25,494,600	**37.4**	**34,566,866**	**38.4**	**50,193,679**	**38.9**	**32,546,900**	**35.9**	**45,168,169**	**42.6**
6,324,804	9.3	8,594,077	9.6	12,445,924	9.7	8,040,124	8.9	11,074,234	10.5
524,011	0.8	840,333	0.9	1,153,250	0.9	741,104	0.8	1,043,454	1.0
2,733,970	4.0	3,782,829	4.2	5,425,664	4.2	3,510,387	3.9	5,097,096	4.8
574,473	0.8	833,663	0.9	1,224,847	1.0	772,507	0.9	1,089,710	1.0
563,867	0.8	776,690	0.9	1,083,584	0.8	672,725	0.7	955,374	0.9
1,374,360	2.0	1,809,076	2.0	2,719,219	2.1	1,765,891	1.9	2,425,940	2.3
1,386,781	2.0	1,898,921	2.1	2,751,348	2.1	1,803,891	2.0	2,458,695	2.3
292,337	0.4	400,264	0.4	587,199	0.5	397,293	0.4	568,781	0.5
819,376	1.2	1,133,567	1.3	1,824,805	1.4	1,151,176	1.3	1,696,980	1.6
143,437	0.2	206,787	0.2	253,348	0.2	169,812	0.2	219,953	0.2
824,102	1.2	1,059,291	1.2	1,528,064	1.2	1,071,527	1.2	1,385,061	1.3
825,979	1.2	1,112,806	1.2	1,529,341	1.2	1,073,955	1.2	1,474,912	1.4
627,893	0.9	845,519	0.9	1,182,665	0.9	774,939	0.9	1,085,951	1.0
147,120	0.2	190,068	0.2	273,068	0.2	153,660	0.2	208,619	0.2
219,547	0.3	319,974	0.4	462,240	0.4	330,107	0.4	463,373	0.4
42,794	0.1	52,975	0.1	80,045	0.1	54,422	0.1	72,572	0.1
392,607	0.6	516,668	0.6	725,741	0.6	470,303	0.5	679,972	0.6
1,651,453	2.4	2,193,897	2.4	3,291,486	2.6	1,951,044	2.2	2,598,710	2.5
3,120,134	4.6	4,039,483	4.5	5,942,671	4.6	3,961,180	4.4	5,530,536	5.2
1,005,769	1.5	1,376,380	1.5	2,128,289	1.7	1,340,575	1.5	1,887,203	1.8
1,899,786	2.8	2,583,598	2.9	3,580,881	2.8	2,340,278	2.6	3,151,043	3.0
27,092	**0.0**	**34,914**	**0.0**	**54,269**	**0.0**	**38,569**	**0.0**	**61,458**	**0.1**
26,745	0.0	34,886	0.0	54,222	0.0	38,363	0.0	61,426	0.1
347	0.0	28	0.0	47	0.0	206	0.0	32	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**2,864,026**	**100.0**	**4,805,704**	**100.0**	**8,272,379**	**100.0**
台北市	**Taipei City**	**2,362,891**	**82.5**	**4,196,108**	**87.3**	**7,395,655**	**89.4**
高雄市	**Kaohsiung City**	**133,180**	**4.7**	**309,230**	**6.4**	**433,199**	**5.2**
台灣省	**Taiwan Province**	**367,955**	**12.8**	**300,366**	**6.3**	**443,525**	**5.4**
台北縣	Taipei County	42,567	1.5	25,170	0.5	29,855	0.4
宜蘭縣	Yilan County	1,915	0.1	3,017	0.1	2,997	0.0
桃園縣	Taoyuan County	23,017	0.8	22,553	0.5	27,950	0.3
新竹縣	Hsinchu County	—	—	—	—	—	—
苗栗縣	Miaoli County	981	0.0	1,714	0.0	3,515	0.0
台中縣	Taichung County	—	—	—	—	—	—
彰化縣	Changhua County	3,050	0.1	1,372	0.0	—	—
南投縣	Nantou County	575	0.0	991	0.0	1,368	0.0
雲林縣	Yunlin County	2,840	0.1	1,272	0.0	1,003	0.0
嘉義縣	Chiayi County	—	—	—	—	—	—
台南縣	Tainan County	7,396	0.3	10,151	0.2	13,034	0.2
高雄縣	Kaohsiung County	3,242	0.1	2,206	0.0	3,555	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	505	0.0	569	0.0	1,717	0.0
新竹市	Hsinchu City	13,208	0.5	12,886	0.3	19,997	0.2
台中市	Taichung City	201,180	7.0	146,303	3.0	176,612	2.1
嘉義市	Chiayi City	12,676	0.4	12,945	0.3	38,331	0.5
台南市	Tainan City	54,803	1.9	58,854	1.2	123,591	1.5
福建省	**Fuchien Province**	**—**	**—**	**—**	**—**	**—**	**—**
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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
6,341,673	**100.0**	**4,072,486**	**100.0**	**5,757,834**	**100.0**	**6,691,514**	**100.0**	**3,749,691**	**100.0**
5,818,929	**91.8**	**3,765,877**	**92.5**	**5,245,457**	**91.1**	**6,020,801**	**90.0**	**3,409,884**	**90.9**
267,881	**4.2**	**119,431**	**2.9**	**151,844**	**2.6**	**232,755**	**3.5**	**115,220**	**3.1**
254,863	**4.0**	**187,178**	**4.6**	**360,533**	**6.3**	**437,958**	**6.5**	**224,587**	**6.0**
21,614	0.3	14,819	0.4	25,161	0.4	29,925	0.4	15,978	0.4
1	0.0	—	—	—	—	—	—	—	—
21,317	0.3	10,673	0.3	31,744	0.6	24,846	0.4	9,492	0.3
—	—	—	—	—	—	—	—	—	—
2,713	0.0	1,704	0.0	934	0.0	1,336	0.0	790	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
539	0.0	189	0.0	126	0.0	314	0.0	424	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
6,711	0.1	4,169	0.1	4,880	0.1	5,333	0.1	2,479	0.1
1,795	0.0	1,078	0.0	926	0.0	2,144	0.0	1,075	0.0
—	—	351	0.0	313	0.0	2,826	0.0	1,445	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
1,795	0.0	710	0.0	298	0.0	345	0.0	425	0.0
33,882	0.5	33,702	0.8	52,528	0.9	55,077	0.8	36,626	1.0
116,031	1.8	104,812	2.6	220,639	3.8	277,648	4.1	129,545	3.5
12,288	0.2	982	0.0	801	0.0	788	0.0	278	0.0
36,177	0.6	13,989	0.3	22,183	0.4	37,376	0.6	26,030	0.7
—	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**214,734,692**	**100.0**	**197,521,003**	**100.0**	**233,459,833**	**100.0**
台北市	**Taipei City**	**29,082,990**	**13.5**	**12,578,477**	**6.4**	**14,675,519**	**6.3**
高雄市	**Kaohsiung City**	**43,219,387**	**20.1**	**49,679,861**	**25.2**	**66,057,341**	**28.3**
台灣省	**Taiwan Province**	**142,236,293**	**66.2**	**134,936,256**	**68.3**	**152,350,846**	**65.3**
台北縣	Taipei County	-380,175	-0.2	-4,662,404	-2.4	-5,462,942	-2.3
宜蘭縣	Yilan County	1,962,421	0.9	1,809,287	0.9	2,244,109	1.0
桃園縣	Taoyuan County	61,025,011	28.4	59,360,049	30.1	69,212,654	29.6
新竹縣	Hsinchu County	-1,177,838	-0.5	-3,311,831	-1.7	-4,234,379	-1.8
苗栗縣	Miaoli County	1,529,480	0.7	839,198	0.4	-159,253	-0.1
台中縣	Taichung County	20,421,923	9.5	24,721,412	12.5	33,614,028	14.4
彰化縣	Changhua County	3,008,941	1.4	958,047	0.5	478,980	0.2
南投縣	Nantou County	906,075	0.4	504,547	0.3	303,453	0.1
雲林縣	Yunlin County	1,936,155	0.9	863,954	0.4	-384,314	-0.2
嘉義縣	Chiayi County	664,435	0.3	153,948	0.1	502,030	0.2
台南縣	Tainan County	-148,968	-0.1	-2,886,787	-1.5	-5,274,962	-2.3
高雄縣	Kaohsiung County	2,587,467	1.2	-1,105,607	-0.6	-2,039,093	-0.9
屏東縣	Pingtung County	1,521,472	0.7	1,216,286	0.6	1,427,611	0.6
台東縣	Taitung County	458,531	0.2	340,368	0.2	375,042	0.2
花蓮縣	Hualien County	1,708,272	0.8	1,884,448	1.0	2,105,840	0.9
澎湖縣	Penghu County	5,299	0.0	13,002	0.0	15,166	0.0
基隆市	Keelung City	39,888,598	18.6	53,825,851	27.3	60,937,762	26.1
新竹市	Hsinchu City	-1,172,014	-0.5	-3,874,626	-2.0	-5,562,456	-2.4
台中市	Taichung City	4,040,534	1.9	2,226,719	1.1	2,345,323	1.0
嘉義市	Chiayi City	1,347,316	0.6	906,293	0.5	874,976	0.4
台南市	Tainan City	2,103,358	1.0	1,154,102	0.6	1,031,271	0.4
福建省	**Fuchien Province**	**196,022**	**0.1**	**326,409**	**0.2**	**376,127**	**0.2**
金門縣	Kinmen County	185,982	0.1	306,855	0.2	342,961	0.1
連江縣	Lienchiang County	10,040	0.0	19,554	0.0	33,166	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
237,531,217	**100.0**	**236,931,350**	**100.0**	**246,136,725**	**100.0**	**243,960,817**	**100.0**	**223,503,049**	**100.0**
19,543,950	**8.2**	**13,742,892**	**5.8**	**140,365,491**	**57.0**	**148,976,041**	**61.1**	**130,158,348**	**58.2**
71,395,802	**30.1**	**78,627,006**	**33.2**	**14,138,834**	**5.7**	**14,900,143**	**6.1**	**10,205,386**	**4.6**
146,287,099	**61.6**	**144,177,709**	**60.9**	**91,236,250**	**37.1**	**79,681,058**	**32.7**	**82,719,166**	**37.0**
-4,537,903	-1.9	-5,134,369	-2.2	17,330,818	7.0	16,850,174	6.9	20,083,960	9.0
2,131,941	0.9	2,439,319	1.0	1,551,516	0.6	1,653,707	0.7	1,711,528	0.8
63,771,091	26.8	64,502,947	27.2	10,774,920	4.4	8,301,756	3.4	10,261,078	4.6
-4,323,446	-1.8	-6,096,745	-2.6	3,801,765	1.5	2,516,641	1.0	3,071,188	1.4
137,555	0.1	-192,359	-0.1	2,424,058	1.0	1,305,996	0.5	1,911,078	0.9
39,454,191	16.6	43,420,940	18.3	4,394,025	1.8	2,889,637	1.2	3,632,631	1.6
-1,079,353	-0.5	-3,605,231	-1.5	1,651,208	0.7	-936,394	-0.4	1,930,112	0.9
349,917	0.1	121,406	0.1	753,562	0.3	670,346	0.3	998,562	0.4
-4,158,593	-1.8	-7,931,378	-3.3	20,260,347	8.2	21,713,917	8.9	15,689,709	7.0
476,171	0.2	533,098	0.2	929,658	0.4	823,351	0.3	1,063,418	0.5
-6,280,208	-2.6	-7,453,279	-3.1	3,060,602	1.2	2,780,748	1.1	2,715,123	1.2
-3,537,017	-1.5	-2,859,642	-1.2	8,958,465	3.6	8,301,282	3.4	4,914,541	2.2
1,216,905	0.5	1,136,731	0.5	2,169,550	0.9	2,164,648	0.9	2,070,088	0.9
356,522	0.2	343,621	0.1	351,161	0.1	359,275	0.1	373,679	0.2
2,095,409	0.9	1,977,551	0.8	2,081,196	0.8	2,079,647	0.9	2,119,787	0.9
19,066	0.0	18,137	0.0	22,768	0.0	23,338	0.0	21,613	0.0
63,508,585	26.7	68,388,008	28.9	1,481,471	0.6	1,616,586	0.7	1,463,334	0.7
-6,309,290	-2.7	-8,225,332	-3.5	-1,065,390	-0.4	-2,673,389	-1.1	-996,178	-0.4
1,477,351	0.6	1,355,718	0.6	6,132,167	2.5	5,879,664	2.4	5,949,349	2.7
613,341	0.3	602,924	0.3	783,732	0.3	737,485	0.3	854,797	0.4
904,864	0.4	835,644	0.4	3,388,651	1.4	2,622,643	1.1	2,879,769	1.3
304,366	**0.1**	**383,743**	**0.2**	**396,150**	**0.2**	**403,575**	**0.2**	**420,149**	**0.2**
273,622	0.1	354,389	0.1	377,265	0.2	380,364	0.2	401,086	0.2
30,744	0.0	29,354	0.0	18,885	0.0	23,211	0.0	19,063	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**6,911,442**	**100.0**	**7,785,901**	**100.0**	**7,770,687**	**100.0**
台北市	**Taipei City**	**2,936,819**	**42.5**	**3,318,022**	**42.6**	**3,329,220**	**42.8**
高雄市	**Kaohsiung City**	**510,631**	**7.4**	**632,801**	**8.1**	**565,526**	**7.3**
台灣省	**Taiwan Province**	**3,458,444**	**50.0**	**3,831,205**	**49.2**	**3,870,396**	**49.8**
台北縣	Taipei County	688,144	10.0	825,433	10.6	795,442	10.2
宜蘭縣	Yilan County	71,835	1.0	81,612	1.0	78,876	1.0
桃園縣	Taoyuan County	430,076	6.2	494,348	6.3	538,461	6.9
新竹縣	Hsinchu County	92,554	1.3	106,599	1.4	143,357	1.8
苗栗縣	Miaoli County	84,690	1.2	89,260	1.1	93,273	1.2
台中縣	Taichung County	200,580	2.9	215,733	2.8	221,914	2.9
彰化縣	Changhua County	172,825	2.5	182,704	2.3	182,250	2.3
南投縣	Nantou County	73,290	1.1	70,745	0.9	65,949	0.8
雲林縣	Yunlin County	107,576	1.6	99,261	1.3	104,564	1.3
嘉義縣	Chiayi County	32,291	0.5	41,237	0.5	42,781	0.6
台南縣	Tainan County	165,920	2.4	193,640	2.5	192,509	2.5
高雄縣	Kaohsiung County	168,841	2.4	186,827	2.4	196,374	2.5
屏東縣	Pingtung County	99,839	1.4	100,508	1.3	99,989	1.3
台東縣	Taitung County	28,123	0.4	34,138	0.4	31,921	0.4
花蓮縣	Hualien County	63,280	0.9	61,258	0.8	63,875	0.8
澎湖縣	Penghu County	8,787	0.1	9,709	0.1	6,796	0.1
基隆市	Keelung City	57,605	0.8	59,662	0.8	49,532	0.6
新竹市	Hsinchu City	187,734	2.7	223,540	2.9	222,763	2.9
台中市	Taichung City	376,921	5.5	383,000	4.9	407,038	5.2
嘉義市	Chiayi City	89,606	1.3	92,870	1.2	78,475	1.0
台南市	Tainan City	257,927	3.7	279,121	3.6	254,257	3.3
福建省	**Fuchien Province**	**5,548**	**0.1**	**3,873**	**0.0**	**5,545**	**0.1**
金門縣	Kinmen County	4,723	0.1	2,955	0.0	4,595	0.1
連江縣	Lienchiang County	825	0.0	918	0.0	950	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
8,458,054	**100.0**	**8,713,667**	**100.0**	**8,837,312**	**100.0**	**9,649,862**	**100.0**	**8,463,872**	**100.0**
3,584,655	**42.4**	**3,749,305**	**43.0**	**3,868,318**	**43.8**	**4,573,341**	**47.4**	**3,905,531**	**46.1**
608,769	**7.2**	**579,429**	**6.6**	**572,163**	**6.5**	**592,997**	**6.1**	**554,561**	**6.6**
4,260,397	**50.4**	**4,380,654**	**50.3**	**4,391,538**	**49.7**	**4,477,054**	**46.4**	**3,997,959**	**47.2**
884,866	10.5	929,402	10.7	949,765	10.7	965,182	10.0	912,645	10.8
91,608	1.1	89,733	1.0	95,811	1.1	92,544	1.0	93,287	1.1
598,954	7.1	642,273	7.4	591,084	6.7	578,910	6.0	533,252	6.3
156,879	1.9	167,908	1.9	179,942	2.0	195,441	2.0	162,200	1.9
86,623	1.0	88,166	1.0	87,962	1.0	102,721	1.1	95,830	1.1
227,213	2.7	255,307	2.9	259,160	2.9	258,769	2.7	225,997	2.7
183,532	2.2	182,194	2.1	180,319	2.0	181,309	1.9	172,229	2.0
67,706	0.8	70,062	0.8	69,083	0.8	69,474	0.7	66,766	0.8
96,456	1.1	108,413	1.2	112,737	1.3	119,092	1.2	98,756	1.2
47,719	0.6	44,451	0.5	45,894	0.5	48,254	0.5	48,697	0.6
214,257	2.5	208,033	2.4	184,642	2.1	194,120	2.0	153,830	1.8
219,789	2.6	205,982	2.4	205,275	2.3	190,532	2.0	188,471	2.2
106,815	1.3	100,657	1.2	97,764	1.1	97,570	1.0	95,245	1.1
31,208	0.4	34,242	0.4	30,177	0.3	31,476	0.3	31,471	0.4
63,703	0.8	66,529	0.8	57,943	0.7	60,076	0.6	66,885	0.8
6,332	0.1	7,302	0.1	6,597	0.1	8,160	0.1	6,374	0.1
51,149	0.6	55,899	0.6	53,545	0.6	55,964	0.6	50,347	0.6
283,042	3.3	297,702	3.4	342,349	3.9	380,249	3.9	247,332	2.9
496,794	5.9	494,048	5.7	515,655	5.8	532,765	5.5	472,346	5.6
77,457	0.9	74,660	0.9	71,141	0.8	69,525	0.7	63,186	0.7
268,295	3.2	257,691	3.0	254,693	2.9	244,921	2.5	212,813	2.5
4,233	**0.1**	**4,279**	**0.0**	**5,293**	**0.1**	**6,470**	**0.1**	**5,821**	**0.1**
3,188	0.0	3,799	0.0	4,675	0.1	5,424	0.1	4,928	0.1
1,045	0.0	480	0.0	618	0.0	1,046	0.0	893	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**45,885,799**	**100.0**	**47,764,976**	**100.0**	**49,904,368**	**100.0**
台北市	**Taipei City**	**5,873,972**	**12.8**	**6,087,113**	**12.7**	**6,344,755**	**12.7**
高雄市	**Kaohsiung City**	**3,107,127**	**6.8**	**3,192,130**	**6.7**	**3,298,798**	**6.6**
台灣省	**Taiwan Province**	**36,884,194**	**80.4**	**38,449,354**	**80.5**	**40,225,284**	**80.6**
台北縣	Taipei County	6,460,692	14.1	6,765,975	14.2	7,096,399	14.2
宜蘭縣	Yilan County	816,101	1.8	845,731	1.8	880,670	1.8
桃園縣	Taoyuan County	4,173,158	9.1	4,416,101	9.2	4,656,294	9.3
新竹縣	Hsinchu County	1,080,804	2.4	1,133,482	2.4	1,197,296	2.4
苗栗縣	Miaoli County	1,230,440	2.7	1,275,190	2.7	1,329,317	2.7
台中縣	Taichung County	3,479,167	7.6	3,611,976	7.6	3,768,851	7.6
彰化縣	Changhua County	2,766,331	6.0	2,857,475	6.0	2,983,287	6.0
南投縣	Nantou County	1,156,992	2.5	1,192,330	2.5	1,239,341	2.5
雲林縣	Yunlin County	1,379,640	3.0	1,417,026	3.0	1,474,824	3.0
嘉義縣	Chiayi County	1,004,135	2.2	1,037,960	2.2	1,078,146	2.2
台南縣	Tainan County	2,233,977	4.9	2,301,962	4.8	2,405,259	4.8
高雄縣	Kaohsiung County	2,397,457	5.2	2,497,243	5.2	2,611,154	5.2
屏東縣	Pingtung County	1,523,009	3.3	1,594,974	3.3	1,655,166	3.3
台東縣	Taitung County	388,127	0.8	404,838	0.8	425,222	0.9
花蓮縣	Hualien County	672,977	1.5	690,564	1.4	720,131	1.4
澎湖縣	Penghu County	33,471	0.1	43,319	0.1	49,989	0.1
基隆市	Keelung City	605,151	1.3	640,406	1.3	666,062	1.3
新竹市	Hsinchu City	918,803	2.0	958,364	2.0	1,004,438	2.0
台中市	Taichung City	2,529,002	5.5	2,643,692	5.5	2,762,429	5.5
嘉義市	Chiayi City	558,336	1.2	580,417	1.2	601,450	1.2
台南市	Tainan City	1,476,424	3.2	1,540,329	3.2	1,619,559	3.2
福建省	**Fuchien Province**	**20,506**	**0.0**	**36,379**	**0.1**	**35,531**	**0.1**
金門縣	Kinmen County	17,831	0.0	31,769	0.1	30,396	0.1
連江縣	Lienchiang County	2,675	0.0	4,610	0.0	5,135	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
51,863,060	**100.0**	**52,548,499**	**100.0**	**53,271,422**	**100.0**	**53,254,944**	**100.0**	**53,049,587**	**100.0**
6,471,516	**12.5**	**6,442,749**	**12.3**	**6,562,146**	**12.3**	**6,536,438**	**12.3**	**6,462,009**	**12.2**
3,435,084	**6.6**	**3,447,209**	**6.6**	**3,462,263**	**6.5**	**3,462,219**	**6.5**	**3,424,153**	**6.5**
41,920,471	**80.8**	**42,621,004**	**81.1**	**43,210,449**	**81.1**	**43,216,802**	**81.2**	**43,122,216**	**81.3**
7,417,719	14.3	7,447,231	14.2	7,534,185	14.1	7,500,511	14.1	7,494,722	14.1
909,482	1.8	928,470	1.8	953,476	1.8	949,099	1.8	954,282	1.8
4,896,873	9.4	4,999,048	9.5	5,099,088	9.6	5,142,590	9.7	5,125,259	9.7
1,264,780	2.4	1,305,440	2.5	1,354,651	2.5	1,376,532	2.6	1,384,775	2.6
1,383,474	2.7	1,406,289	2.7	1,421,213	2.7	1,425,479	2.7	1,418,039	2.7
3,933,504	7.6	4,023,717	7.7	4,085,347	7.7	4,125,827	7.7	4,103,239	7.7
3,078,299	5.9	3,162,175	6.0	3,203,655	6.0	3,213,334	6.0	3,208,544	6.0
1,274,117	2.5	1,288,648	2.5	1,306,725	2.5	1,310,400	2.5	1,305,409	2.5
1,526,625	2.9	1,564,026	3.0	1,594,706	3.0	1,581,193	3.0	1,587,331	3.0
1,119,072	2.2	1,137,988	2.2	1,148,797	2.2	1,149,045	2.2	1,143,213	2.2
2,495,027	4.8	2,541,329	4.8	2,559,968	4.8	2,549,567	4.8	2,526,622	4.8
2,734,857	5.3	2,768,936	5.3	2,786,185	5.2	2,772,252	5.2	2,755,134	5.2
1,721,925	3.3	1,741,216	3.3	1,741,646	3.3	1,732,721	3.3	1,720,790	3.2
435,951	0.8	438,618	0.8	437,863	0.8	432,260	0.8	428,960	0.8
733,288	1.4	736,367	1.4	739,429	1.4	724,551	1.4	725,523	1.4
49,216	0.1	49,183	0.1	43,340	0.1	34,227	0.1	34,968	0.1
692,481	1.3	694,344	1.3	696,929	1.3	684,969	1.3	684,861	1.3
1,052,400	2.0	1,074,663	2.0	1,095,211	2.1	1,099,332	2.1	1,092,553	2.1
2,882,364	5.6	2,960,204	5.6	3,031,350	5.7	3,056,107	5.7	3,072,818	5.8
625,206	1.2	635,899	1.2	644,944	1.2	637,095	1.2	631,411	1.2
1,693,811	3.3	1,717,213	3.3	1,731,741	3.3	1,719,711	3.2	1,723,763	3.2
35,989	**0.1**	**37,537**	**0.1**	**36,564**	**0.1**	**39,485**	**0.1**	**41,209**	**0.1**
30,455	0.1	31,868	0.1	30,753	0.1	34,840	0.1	36,686	0.1
5,534	0.0	5,669	0.0	5,811	0.0	4,645	0.0	4,523	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**98,069,452**	**100.0**	**111,802,984**	**100.0**	**133,893,333**	**100.0**
台北市	**Taipei City**	**26,146,699**	**26.7**	**31,172,533**	**27.9**	**36,355,355**	**27.2**
高雄市	**Kaohsiung City**	**7,416,774**	**7.6**	**7,963,912**	**7.1**	**9,775,558**	**7.3**
台灣省	**Taiwan Province**	**64,458,089**	**65.7**	**72,605,468**	**64.9**	**87,701,502**	**65.5**
台北縣	Taipei County	16,310,331	16.6	19,223,770	17.2	22,307,075	16.7
宜蘭縣	Yilan County	1,231,002	1.3	1,582,351	1.4	1,932,639	1.4
桃園縣	Taoyuan County	8,070,367	8.2	10,201,381	9.1	13,282,305	9.9
新竹縣	Hsinchu County	1,692,776	1.7	1,864,121	1.7	2,299,284	1.7
苗栗縣	Miaoli County	1,863,578	1.9	1,589,413	1.4	1,971,884	1.5
台中縣	Taichung County	4,707,511	4.8	5,096,470	4.6	6,573,381	4.9
彰化縣	Changhua County	3,122,995	3.2	3,410,225	3.1	4,182,133	3.1
南投縣	Nantou County	1,236,321	1.3	1,190,460	1.1	1,485,892	1.1
雲林縣	Yunlin County	1,525,506	1.6	1,578,305	1.4	1,809,952	1.4
嘉義縣	Chiayi County	1,005,840	1.0	1,004,833	0.9	1,038,318	0.8
台南縣	Tainan County	3,089,840	3.2	3,690,696	3.3	4,496,630	3.4
高雄縣	Kaohsiung County	4,084,822	4.2	4,948,447	4.4	5,831,227	4.4
屏東縣	Pingtung County	1,978,234	2.0	1,983,291	1.8	2,513,493	1.9
台東縣	Taitung County	388,700	0.4	412,472	0.4	462,717	0.3
花蓮縣	Hualien County	894,828	0.9	967,997	0.9	1,102,438	0.8
澎湖縣	Penghu County	118,129	0.1	135,998	0.1	126,532	0.1
基隆市	Keelung City	1,706,194	1.7	1,091,788	1.0	1,180,961	0.9
新竹市	Hsinchu City	1,994,110	2.0	1,768,248	1.6	2,787,779	2.1
台中市	Taichung City	4,239,638	4.3	5,068,778	4.5	5,553,386	4.1
嘉義市	Chiayi City	1,313,912	1.3	1,482,039	1.3	1,860,359	1.4
台南市	Tainan City	3,883,455	4.0	4,314,385	3.9	4,903,117	3.7
福建省	**Fuchien Province**	**47,890**	**0.0**	**61,071**	**0.1**	**60,918**	**0.0**
金門縣	Kinmen County	42,342	0.0	55,969	0.1	53,206	0.0
連江縣	Lienchiang County	5,548	0.0	5,102	0.0	7,712	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
135,370,017	**100.0**	**131,207,704**	**100.0**	**133,691,191**	**100.0**	**116,082,367**	**100.0**	**112,366,946**	**100.0**
37,812,734	**27.9**	**36,508,902**	**27.8**	**38,506,480**	**28.8**	**32,737,803**	**28.2**	**34,116,310**	**30.4**
10,487,711	**7.7**	**9,903,304**	**7.5**	**9,674,147**	**7.2**	**8,237,635**	**7.1**	**7,997,178**	**7.1**
87,011,142	**64.3**	**84,725,253**	**64.6**	**85,415,595**	**63.9**	**75,031,323**	**64.6**	**70,151,140**	**62.4**
21,735,989	16.1	21,498,927	16.4	23,311,048	17.4	20,186,800	17.4	18,279,638	16.3
1,835,004	1.4	2,143,502	1.6	1,923,378	1.4	1,486,897	1.3	1,767,941	1.6
12,929,535	9.6	11,972,955	9.1	11,777,140	8.8	11,194,199	9.6	10,210,524	9.1
2,529,449	1.9	1,821,269	1.4	2,362,132	1.8	1,942,116	1.7	1,941,531	1.7
2,048,532	1.5	2,113,880	1.6	2,357,183	1.8	2,430,927	2.1	1,547,701	1.4
5,851,771	4.3	5,921,809	4.5	6,113,977	4.6	5,804,939	5.0	5,483,068	4.9
4,789,809	3.5	3,945,478	3.0	3,799,026	2.8	3,432,633	3.0	3,293,461	2.9
1,669,503	1.2	1,391,946	1.1	1,234,062	0.9	1,059,449	0.9	973,228	0.9
1,788,468	1.3	1,697,709	1.3	2,301,125	1.7	1,739,856	1.5	1,703,433	1.5
1,035,110	0.8	965,465	0.7	1,023,926	0.8	910,630	0.8	937,862	0.8
5,295,789	3.9	5,211,862	4.0	4,368,458	3.3	3,491,364	3.0	3,488,632	3.1
5,566,914	4.1	5,608,583	4.3	4,973,296	3.7	4,046,044	3.5	4,266,671	3.8
2,076,427	1.5	1,959,289	1.5	1,706,731	1.3	1,699,499	1.5	1,431,086	1.3
524,409	0.4	422,254	0.3	399,734	0.3	420,986	0.4	327,606	0.3
956,293	0.7	1,081,737	0.8	816,263	0.6	787,299	0.7	780,763	0.7
133,227	0.1	164,016	0.1	164,633	0.1	161,978	0.1	149,475	0.1
1,446,496	1.1	1,322,035	1.0	1,494,507	1.1	1,019,060	0.9	1,103,120	1.0
2,300,572	1.7	2,525,878	1.9	2,894,169	2.2	1,983,791	1.7	2,483,450	2.2
5,511,402	4.1	7,174,735	5.5	7,649,081	5.7	7,014,765	6.0	5,700,619	5.1
1,719,262	1.3	1,472,813	1.1	1,160,832	0.9	1,167,823	1.0	1,178,779	1.0
5,267,181	3.9	4,309,111	3.3	3,584,894	2.7	3,050,268	2.6	3,102,552	2.8
58,430	**0.0**	**70,245**	**0.1**	**94,969**	**0.1**	**75,606**	**0.1**	**102,318**	**0.1**
52,431	0.0	65,331	0.0	89,533	0.1	69,560	0.1	96,499	0.1
5,999	0.0	4,914	0.0	5,436	0.0	6,046	0.0	5,819	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**50,169,374**	**100.0**	**50,762,035**	**100.0**	**52,617,195**	**100.0**
台北市	**Taipei City**	**16,698,444**	**33.3**	**16,858,390**	**33.2**	**17,105,907**	**32.5**
高雄市	**Kaohsiung City**	**4,799,321**	**9.6**	**4,795,129**	**9.4**	**5,505,941**	**10.5**
台灣省	**Taiwan Province**	**28,646,494**	**57.1**	**29,081,555**	**57.3**	**29,976,795**	**57.0**
台北縣	Taipei County	7,215,265	14.4	7,306,434	14.4	7,809,982	14.8
宜蘭縣	Yilan County	457,528	0.9	456,549	0.9	482,371	0.9
桃園縣	Taoyuan County	3,623,414	7.2	3,870,448	7.6	3,995,847	7.6
新竹縣	Hsinchu County	795,661	1.6	813,307	1.6	798,030	1.5
苗栗縣	Miaoli County	660,940	1.3	653,889	1.3	714,336	1.4
台中縣	Taichung County	1,836,815	3.7	1,847,424	3.6	1,888,034	3.6
彰化縣	Changhua County	1,384,735	2.8	1,375,569	2.7	1,407,765	2.7
南投縣	Nantou County	475,109	0.9	483,557	1.0	497,699	0.9
雲林縣	Yunlin County	857,424	1.7	850,915	1.7	813,917	1.5
嘉義縣	Chiayi County	442,364	0.9	448,344	0.9	462,195	0.9
台南縣	Tainan County	1,201,535	2.4	1,206,172	2.4	1,344,648	2.6
高雄縣	Kaohsiung County	1,846,681	3.7	1,933,122	3.8	1,993,817	3.8
屏東縣	Pingtung County	817,275	1.6	827,904	1.6	847,503	1.6
台東縣	Taitung County	160,673	0.3	158,948	0.3	156,590	0.3
花蓮縣	Hualien County	355,044	0.7	371,096	0.7	349,458	0.7
澎湖縣	Penghu County	71,961	0.1	74,227	0.1	71,158	0.1
基隆市	Keelung City	760,218	1.5	663,644	1.3	675,112	1.3
新竹市	Hsinchu City	1,212,155	2.4	1,296,789	2.6	1,263,851	2.4
台中市	Taichung City	1,890,864	3.8	1,880,420	3.7	1,846,389	3.5
嘉義市	Chiayi City	656,093	1.3	662,054	1.3	673,333	1.3
台南市	Tainan City	1,924,740	3.8	1,900,743	3.7	1,884,760	3.6
福建省	**Fuchien Province**	**25,115**	**0.1**	**26,961**	**0.1**	**28,552**	**0.1**
金門縣	Kinmen County	20,833	0.0	23,337	0.0	24,249	0.0
連江縣	Lienchiang County	4,282	0.0	3,624	0.0	4,303	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
53,705,856	**100.0**	**54,660,359**	**100.0**	**59,008,809**	**100.0**	**59,126,928**	**100.0**	**59,053,891**	**100.0**
17,557,773	**32.7**	**17,900,813**	**32.7**	**19,468,697**	**33.0**	**19,188,394**	**32.5**	**18,702,394**	**31.7**
5,488,490	**10.2**	**5,453,791**	**10.0**	**5,688,616**	**9.6**	**5,670,597**	**9.6**	**5,735,375**	**9.7**
30,632,761	**57.0**	**31,278,728**	**57.2**	**33,823,992**	**57.3**	**34,240,458**	**57.9**	**34,586,976**	**58.6**
7,821,626	14.6	8,135,459	14.9	8,829,165	15.0	8,706,180	14.7	8,627,365	14.6
485,769	0.9	602,832	1.1	607,073	1.0	545,586	0.9	548,353	0.9
4,084,209	7.6	4,042,396	7.4	4,527,370	7.7	4,584,977	7.8	4,604,040	7.8
935,079	1.7	885,570	1.6	987,275	1.7	927,813	1.6	1,035,830	1.8
691,173	1.3	734,847	1.3	770,602	1.3	1,157,999	2.0	760,436	1.3
1,893,429	3.5	1,913,063	3.5	2,094,209	3.5	2,457,599	4.2	2,778,273	4.7
1,432,171	2.7	1,454,847	2.7	1,635,123	2.8	1,668,803	2.8	1,644,209	2.8
495,807	0.9	504,886	0.9	523,717	0.9	525,188	0.9	533,493	0.9
900,824	1.7	876,268	1.6	1,045,919	1.8	1,030,322	1.7	1,063,805	1.8
463,487	0.9	459,181	0.8	495,142	0.8	509,471	0.9	522,468	0.9
1,370,781	2.6	1,466,108	2.7	1,616,995	2.7	1,542,157	2.6	1,787,633	3.0
2,045,616	3.8	2,143,478	3.9	2,079,973	3.5	2,154,201	3.6	2,188,644	3.7
858,456	1.6	844,207	1.5	868,849	1.5	847,611	1.4	827,029	1.4
179,546	0.3	167,411	0.3	174,786	0.3	175,968	0.3	181,211	0.3
360,464	0.7	396,003	0.7	361,515	0.6	361,199	0.6	379,816	0.6
73,475	0.1	79,936	0.1	78,433	0.1	77,942	0.1	77,869	0.1
708,151	1.3	725,315	1.3	802,336	1.4	719,694	1.2	723,832	1.2
1,257,537	2.3	1,254,152	2.3	1,319,247	2.2	1,299,016	2.2	1,353,169	2.3
1,896,091	3.5	2,057,291	3.8	2,442,592	4.1	2,373,206	4.0	2,357,436	4.0
740,131	1.4	653,056	1.2	655,391	1.1	674,643	1.1	700,354	1.2
1,938,939	3.6	1,882,422	3.4	1,908,280	3.2	1,900,883	3.2	1,891,711	3.2
26,832	**0.0**	**27,027**	**0.0**	**27,504**	**0.0**	**27,479**	**0.0**	**29,146**	**0.0**
23,065	0.0	22,875	0.0	23,776	0.0	23,344	0.0	24,796	0.0
3,767	0.0	4,152	0.0	3,728	0.0	4,135	0.0	4,350	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**47,900,078**	**100.0**	**61,040,949**	**100.0**	**81,276,138**	**100.0**
台北市	**Taipei City**	**9,448,255**	**19.7**	**14,314,143**	**23.5**	**19,249,448**	**23.7**
高雄市	**Kaohsiung City**	**2,617,453**	**5.5**	**3,168,783**	**5.2**	**4,269,617**	**5.3**
台灣省	**Taiwan Province**	**35,811,595**	**74.8**	**43,523,913**	**71.3**	**57,724,707**	**71.0**
台北縣	Taipei County	9,095,066	19.0	11,917,336	19.5	14,497,093	17.8
宜蘭縣	Yilan County	773,474	1.6	1,125,802	1.8	1,450,268	1.8
桃園縣	Taoyuan County	4,446,953	9.3	6,330,933	10.4	9,286,458	11.4
新竹縣	Hsinchu County	897,115	1.9	1,050,814	1.7	1,501,254	1.8
苗栗縣	Miaoli County	1,202,638	2.5	935,524	1.5	1,257,548	1.5
台中縣	Taichung County	2,870,696	6.0	3,249,046	5.3	4,685,347	5.8
彰化縣	Changhua County	1,738,260	3.6	2,034,656	3.3	2,774,368	3.4
南投縣	Nantou County	761,212	1.6	706,903	1.2	988,193	1.2
雲林縣	Yunlin County	668,082	1.4	727,390	1.2	996,035	1.2
嘉義縣	Chiayi County	563,476	1.2	556,489	0.9	576,123	0.7
台南縣	Tainan County	1,888,305	3.9	2,484,524	4.1	3,151,982	3.9
高雄縣	Kaohsiung County	2,238,141	4.7	3,015,325	4.9	3,837,410	4.7
屏東縣	Pingtung County	1,160,959	2.4	1,155,387	1.9	1,665,990	2.0
台東縣	Taitung County	228,027	0.5	253,524	0.4	306,127	0.4
花蓮縣	Hualien County	539,784	1.1	596,901	1.0	752,980	0.9
澎湖縣	Penghu County	46,168	0.1	61,771	0.1	55,374	0.1
基隆市	Keelung City	945,976	2.0	428,144	0.7	505,849	0.6
新竹市	Hsinchu City	781,955	1.6	471,459	0.8	1,523,928	1.9
台中市	Taichung City	2,348,774	4.9	3,188,358	5.2	3,706,997	4.6
嘉義市	Chiayi City	657,819	1.4	819,985	1.3	1,187,026	1.5
台南市	Tainan City	1,958,715	4.1	2,413,642	4.0	3,018,357	3.7
福建省	**Fuchien Province**	**22,775**	**0.0**	**34,110**	**0.1**	**32,366**	**0.0**
金門縣	Kinmen County	21,509	0.0	32,632	0.1	28,957	0.0
連江縣	Lienchiang County	1,266	0.0	1,478	0.0	3,409	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
81,664,161	**100.0**	**76,547,345**	**100.0**	**74,682,382**	**100.0**	**56,955,439**	**100.0**	**53,313,055**	**100.0**
20,254,961	**24.8**	**18,608,089**	**24.3**	**19,037,783**	**25.5**	**13,549,409**	**23.8**	**15,413,916**	**28.9**
4,999,221	**6.1**	**4,449,513**	**5.8**	**3,985,531**	**5.3**	**2,567,038**	**4.5**	**2,261,803**	**4.2**
56,378,381	**69.0**	**53,446,525**	**69.8**	**51,591,603**	**69.1**	**40,790,865**	**71.6**	**35,564,164**	**66.7**
13,914,363	17.0	13,363,468	17.5	14,481,883	19.4	11,480,620	20.2	9,652,273	18.1
1,349,235	1.7	1,540,670	2.0	1,316,305	1.8	941,311	1.7	1,219,588	2.3
8,845,326	10.8	7,930,559	10.4	7,249,770	9.7	6,609,222	11.6	5,606,484	10.5
1,594,370	2.0	935,699	1.2	1,374,857	1.8	1,014,303	1.8	905,701	1.7
1,357,359	1.7	1,379,033	1.8	1,586,581	2.1	1,272,928	2.2	787,265	1.5
3,958,342	4.8	4,008,746	5.2	4,019,768	5.4	3,347,340	5.9	2,704,795	5.1
3,357,638	4.1	2,490,631	3.3	2,163,903	2.9	1,763,830	3.1	1,649,252	3.1
1,173,696	1.4	887,060	1.2	710,345	1.0	534,261	0.9	439,735	0.8
887,644	1.1	821,441	1.1	1,255,206	1.7	709,534	1.2	639,628	1.2
571,623	0.7	506,284	0.7	528,784	0.7	401,159	0.7	415,394	0.8
3,925,008	4.8	3,745,754	4.9	2,751,463	3.7	1,949,207	3.4	1,700,999	3.2
3,521,298	4.3	3,465,105	4.5	2,893,323	3.9	1,891,843	3.3	2,078,027	3.9
1,217,971	1.5	1,115,082	1.5	837,882	1.1	851,888	1.5	604,057	1.1
344,863	0.4	254,843	0.3	224,948	0.3	245,018	0.4	146,395	0.3
595,829	0.7	685,734	0.9	454,748	0.6	426,100	0.7	400,947	0.8
59,752	0.1	84,080	0.1	86,200	0.1	84,036	0.1	71,606	0.1
738,345	0.9	596,720	0.8	692,171	0.9	299,366	0.5	379,288	0.7
1,043,035	1.3	1,271,726	1.7	1,574,922	2.1	684,775	1.2	1,130,281	2.1
3,615,311	4.4	5,117,444	6.7	5,206,489	7.0	4,641,559	8.1	3,343,183	6.3
979,131	1.2	819,757	1.1	505,441	0.7	493,180	0.9	478,425	0.9
3,328,242	4.1	2,426,689	3.2	1,676,614	2.2	1,149,385	2.0	1,210,841	2.3
31,598	**0.0**	**43,218**	**0.1**	**67,465**	**0.1**	**48,127**	**0.1**	**73,172**	**0.1**
29,366	0.0	42,456	0.1	65,757	0.1	46,216	0.1	71,703	0.1
2,232	0.0	762	0.0	1,708	0.0	1,911	0.0	1,469	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**46,463,784**	**100.0**	**48,012,750**	**100.0**	**49,323,149**	**100.0**
台北市	**Taipei City**	**8,865,866**	**19.1**	**9,190,336**	**19.1**	**9,393,066**	**19.0**
高雄市	**Kaohsiung City**	**4,388,624**	**9.4**	**4,494,509**	**9.4**	**4,563,929**	**9.3**
台灣省	**Taiwan Province**	**33,163,771**	**71.4**	**34,280,708**	**71.4**	**35,319,841**	**71.6**
台北縣	Taipei County	7,199,518	15.5	7,347,675	15.3	7,465,317	15.1
宜蘭縣	Yilan County	690,038	1.5	696,028	1.4	701,227	1.4
桃園縣	Taoyuan County	4,498,479	9.7	4,692,942	9.8	4,935,230	10.0
新竹縣	Hsinchu County	781,787	1.7	813,706	1.7	835,744	1.7
苗栗縣	Miaoli County	817,675	1.8	846,770	1.8	858,693	1.7
台中縣	Taichung County	2,414,239	5.2	2,480,560	5.2	2,529,368	5.1
彰化縣	Changhua County	1,958,403	4.2	1,994,962	4.2	2,067,992	4.2
南投縣	Nantou County	578,746	1.2	605,452	1.3	629,016	1.3
雲林縣	Yunlin County	956,518	2.1	1,137,712	2.4	1,228,704	2.5
嘉義縣	Chiayi County	596,333	1.3	620,109	1.3	628,744	1.3
台南縣	Tainan County	1,844,899	4.0	1,907,692	4.0	1,961,258	4.0
高雄縣	Kaohsiung County	2,086,733	4.5	2,147,223	4.5	2,145,506	4.3
屏東縣	Pingtung County	952,674	2.1	987,836	2.1	1,014,203	2.1
台東縣	Taitung County	204,156	0.4	209,163	0.4	209,628	0.4
花蓮縣	Hualien County	391,349	0.8	402,825	0.8	413,011	0.8
澎湖縣	Penghu County	70,883	0.2	71,380	0.1	74,723	0.2
基隆市	Keelung City	688,890	1.5	682,626	1.4	679,810	1.4
新竹市	Hsinchu City	996,873	2.1	1,050,587	2.2	1,104,582	2.2
台中市	Taichung City	3,272,334	7.0	3,342,801	7.0	3,538,460	7.2
嘉義市	Chiayi City	485,424	1.0	484,737	1.0	493,598	1.0
台南市	Tainan City	1,677,820	3.6	1,757,922	3.7	1,805,027	3.7
福建省	**Fuchien Province**	**45,523**	**0.1**	**47,197**	**0.1**	**46,313**	**0.1**
金門縣	Kinmen County	41,662	0.1	43,004	0.1	41,887	0.1
連江縣	Lienchiang County	3,861	0.0	4,193	0.0	4,426	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
50,876,888	**100.0**	**52,493,513**	**100.0**	**53,882,845**	**100.0**	**55,343,250**	**100.0**	**56,346,975**	**100.0**
9,890,207	**19.4**	**9,997,706**	**19.0**	**10,091,271**	**18.7**	**10,140,620**	**18.3**	**10,295,486**	**18.3**
4,703,422	**9.2**	**4,887,513**	**9.3**	**4,905,106**	**9.1**	**5,112,780**	**9.2**	**5,278,783**	**9.4**
36,235,085	**71.2**	**37,559,694**	**71.6**	**38,834,759**	**72.1**	**40,037,343**	**72.3**	**40,720,570**	**72.3**
7,676,318	15.1	7,829,550	14.9	8,014,312	14.9	8,238,462	14.9	8,454,578	15.0
723,709	1.4	748,931	1.4	775,094	1.4	796,077	1.4	830,918	1.5
5,029,758	9.9	5,300,960	10.1	5,662,339	10.5	5,794,449	10.5	5,975,695	10.6
862,018	1.7	910,265	1.7	943,806	1.8	1,013,625	1.8	1,058,151	1.9
873,958	1.7	900,073	1.7	943,643	1.8	959,087	1.7	997,685	1.8
2,588,886	5.1	2,665,817	5.1	2,771,338	5.1	2,878,259	5.2	2,990,553	5.3
2,137,570	4.2	2,164,854	4.1	2,264,398	4.2	2,314,430	4.2	2,337,745	4.1
645,127	1.3	662,992	1.3	691,486	1.3	712,941	1.3	723,109	1.3
1,183,752	2.3	1,210,270	2.3	1,280,783	2.4	1,399,545	2.5	1,248,635	2.2
646,651	1.3	648,281	1.2	680,466	1.3	698,624	1.3	715,517	1.3
2,073,095	4.1	2,294,878	4.4	2,304,132	4.3	2,434,079	4.4	2,454,837	4.4
2,226,771	4.4	2,283,774	4.4	2,354,128	4.4	2,460,369	4.4	2,504,341	4.4
1,027,236	2.0	1,041,225	2.0	1,061,431	2.0	1,087,963	2.0	1,086,295	1.9
222,019	0.4	224,684	0.4	234,601	0.4	239,530	0.4	239,244	0.4
420,548	0.8	431,029	0.8	457,088	0.8	460,600	0.8	453,122	0.8
74,230	0.1	75,534	0.1	76,924	0.1	82,469	0.1	85,798	0.2
683,552	1.3	696,472	1.3	693,865	1.3	705,918	1.3	713,359	1.3
1,085,060	2.1	1,147,241	2.2	1,174,539	2.2	1,198,803	2.2	1,242,052	2.2
3,509,779	6.9	3,897,763	7.4	3,937,053	7.3	3,968,096	7.2	4,034,796	7.2
513,614	1.0	509,450	1.0	549,497	1.0	592,779	1.1	551,523	1.0
2,031,434	4.0	1,915,651	3.6	1,963,836	3.6	2,001,238	3.6	2,022,617	3.6
48,174	**0.1**	**48,600**	**0.1**	**51,709**	**0.1**	**52,507**	**0.1**	**52,136**	**0.1**
43,526	0.1	43,739	0.1	46,749	0.1	47,385	0.1	46,752	0.1
4,648	0.0	4,861	0.0	4,960	0.0	5,122	0.0	5,384	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**1,648,789**	**100.0**	**1,751,110**	**100.0**	**1,862,094**	**100.0**
台北市	**Taipei City**	**191,628**	**11.6**	**239,023**	**13.6**	**226,865**	**12.2**
高雄市	**Kaohsiung City**	**91,919**	**5.6**	**76,446**	**4.4**	**163,144**	**8.8**
台灣省	**Taiwan Province**	**1,362,945**	**82.7**	**1,433,231**	**81.8**	**1,469,803**	**78.9**
台北縣	Taipei County	228,849	13.9	250,529	14.3	255,985	13.7
宜蘭縣	Yilan County	19,105	1.2	19,715	1.1	19,455	1.0
桃園縣	Taoyuan County	276,124	16.7	280,960	16.0	277,123	14.9
新竹縣	Hsinchu County	92,197	5.6	90,024	5.1	81,772	4.4
苗栗縣	Miaoli County	31,141	1.9	29,476	1.7	33,428	1.8
台中縣	Taichung County	53,515	3.2	60,403	3.4	64,189	3.4
彰化縣	Changhua County	67,776	4.1	69,848	4.0	75,501	4.1
南投縣	Nantou County	31,553	1.9	34,757	2.0	31,914	1.7
雲林縣	Yunlin County	42,695	2.6	44,620	2.5	48,239	2.6
嘉義縣	Chiayi County	15,344	0.9	14,079	0.8	13,452	0.7
台南縣	Tainan County	63,525	3.9	67,987	3.9	77,033	4.1
高雄縣	Kaohsiung County	47,055	2.9	52,124	3.0	53,152	2.9
屏東縣	Pingtung County	37,395	2.3	36,270	2.1	41,281	2.2
台東縣	Taitung County	11,987	0.7	12,445	0.7	12,151	0.7
花蓮縣	Hualien County	21,297	1.3	41,116	2.3	39,323	2.1
澎湖縣	Penghu County	3,679	0.2	4,229	0.2	4,260	0.2
基隆市	Keelung City	23,997	1.5	25,570	1.5	29,000	1.6
新竹市	Hsinchu City	31,104	1.9	41,119	2.3	42,563	2.3
台中市	Taichung City	162,763	9.9	149,309	8.5	154,335	8.3
嘉義市	Chiayi City	40,605	2.5	43,515	2.5	46,491	2.5
台南市	Tainan City	61,239	3.7	65,136	3.7	69,156	3.7
福建省	**Fuchien Province**	**2,297**	**0.1**	**2,410**	**0.1**	**2,282**	**0.1**
金門縣	Kinmen County	1,706	0.1	1,926	0.1	1,893	0.1
連江縣	Lienchiang County	591	0.0	484	0.0	389	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
1,978,782	**100.0**	**1,986,335**	**100.0**	**1,809,257**	**100.0**	**1,745,023**	**100.0**	**1,666,423**	**100.0**
242,088	**12.2**	**244,000**	**12.3**	**197,243**	**10.9**	**212,489**	**12.2**	**210,023**	**12.6**
210,254	**10.6**	**184,650**	**9.3**	**165,147**	**9.1**	**147,489**	**8.5**	**143,512**	**8.6**
1,524,135	**77.0**	**1,555,755**	**78.3**	**1,444,645**	**79.8**	**1,383,539**	**79.3**	**1,311,387**	**78.7**
267,045	13.5	279,864	14.1	269,180	14.9	245,239	14.1	243,786	14.6
20,720	1.0	20,378	1.0	20,763	1.1	22,642	1.3	19,532	1.2
294,912	14.9	327,976	16.5	282,139	15.6	282,083	16.2	270,074	16.2
86,320	4.4	87,260	4.4	81,648	4.5	84,029	4.8	79,818	4.8
34,287	1.7	39,826	2.0	39,856	2.2	39,360	2.3	37,136	2.2
63,087	3.2	61,759	3.1	60,450	3.3	55,520	3.2	51,936	3.1
77,047	3.9	80,626	4.1	71,692	4.0	63,836	3.7	58,886	3.5
34,566	1.7	37,862	1.9	39,468	2.2	36,600	2.1	38,028	2.3
51,706	2.6	47,820	2.4	42,431	2.3	39,258	2.2	34,520	2.1
17,258	0.9	12,131	0.6	10,517	0.6	10,020	0.6	9,718	0.6
83,150	4.2	82,624	4.2	74,925	4.1	70,068	4.0	64,915	3.9
54,343	2.7	55,303	2.8	55,898	3.1	54,712	3.1	50,792	3.0
43,266	2.2	45,239	2.3	43,323	2.4	42,805	2.5	42,311	2.5
11,954	0.6	11,633	0.6	11,833	0.7	11,109	0.6	10,970	0.7
38,789	2.0	36,251	1.8	32,963	1.8	31,282	1.8	28,118	1.7
3,922	0.2	3,355	0.2	2,881	0.2	2,582	0.1	2,369	0.1
28,369	1.4	27,857	1.4	25,694	1.4	24,150	1.4	23,090	1.4
42,958	2.2	37,817	1.9	35,203	1.9	31,748	1.8	28,035	1.7
152,852	7.7	148,984	7.5	141,669	7.8	135,106	7.7	120,764	7.2
47,069	2.4	45,790	2.3	39,901	2.2	37,140	2.1	33,517	2.0
70,515	3.6	65,400	3.3	62,211	3.4	64,250	3.7	63,072	3.8
2,305	**0.1**	**1,930**	**0.1**	**2,222**	**0.1**	**1,506**	**0.1**	**1,501**	**0.1**
1,987	0.1	1,653	0.1	1,967	0.1	1,286	0.1	1,302	0.1
318	0.0	277	0.0	255	0.0	220	0.0	199	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**10,261,814**	**100.0**	**11,600,349**	**100.0**	**12,936,962**	**100.0**
台北市	**Taipei City**	**1,608,553**	**15.7**	**1,997,758**	**17.2**	**2,209,697**	**17.1**
高雄市	**Kaohsiung City**	**1,014,552**	**9.9**	**996,657**	**8.6**	**1,209,736**	**9.4**
台灣省	**Taiwan Province**	**7,633,797**	**74.4**	**8,600,122**	**74.1**	**9,511,942**	**73.5**
台北縣	Taipei County	2,280,563	22.2	2,429,372	20.9	2,474,633	19.1
宜蘭縣	Yilan County	140,495	1.4	137,676	1.2	171,389	1.3
桃園縣	Taoyuan County	1,113,483	10.9	1,358,575	11.7	1,501,770	11.6
新竹縣	Hsinchu County	154,975	1.5	173,577	1.5	274,055	2.1
苗栗縣	Miaoli County	111,749	1.1	146,233	1.3	151,497	1.2
台中縣	Taichung County	428,351	4.2	514,452	4.4	585,895	4.5
彰化縣	Changhua County	248,590	2.4	266,466	2.3	316,997	2.5
南投縣	Nantou County	94,960	0.9	117,793	1.0	133,600	1.0
雲林縣	Yunlin County	117,760	1.1	124,803	1.1	153,158	1.2
嘉義縣	Chiayi County	86,090	0.8	143,234	1.2	120,167	0.9
台南縣	Tainan County	276,609	2.7	342,174	2.9	405,258	3.1
高雄縣	Kaohsiung County	395,746	3.9	450,338	3.9	516,411	4.0
屏東縣	Pingtung County	196,162	1.9	241,025	2.1	258,905	2.0
台東縣	Taitung County	43,570	0.4	45,320	0.4	45,944	0.4
花蓮縣	Hualien County	83,268	0.8	116,442	1.0	114,946	0.9
澎湖縣	Penghu County	11,868	0.1	11,028	0.1	13,415	0.1
基隆市	Keelung City	166,791	1.6	171,187	1.5	182,707	1.4
新竹市	Hsinchu City	210,082	2.0	180,136	1.6	224,427	1.7
台中市	Taichung City	923,828	9.0	1,037,087	8.9	1,150,551	8.9
嘉義市	Chiayi City	114,375	1.1	131,734	1.1	143,904	1.1
台南市	Tainan City	434,482	4.2	461,470	4.0	572,313	4.4
福建省	**Fuchien Province**	**4,912**	**0.0**	**5,812**	**0.1**	**5,587**	**0.0**
金門縣	Kinmen County	4,708	0.0	5,724	0.0	5,428	0.0
連江縣	Lienchiang County	204	0.0	88	0.0	159	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
13,178,008	**100.0**	**14,013,856**	**100.0**	**13,636,896**	**100.0**	**12,696,095**	**100.0**	**13,065,855**	**100.0**
2,328,136	**17.7**	**2,389,860**	**17.1**	**2,468,967**	**18.1**	**2,369,087**	**18.7**	**2,357,002**	**18.0**
1,215,152	**9.2**	**1,300,510**	**9.3**	**1,340,555**	**9.8**	**1,264,769**	**10.0**	**1,133,264**	**8.7**
9,628,445	**73.1**	**10,319,705**	**73.6**	**9,822,057**	**72.0**	**9,056,070**	**71.3**	**9,569,200**	**73.2**
2,393,373	18.2	2,773,904	19.8	2,840,185	20.8	2,703,978	21.3	3,151,861	24.1
176,832	1.3	190,268	1.4	161,217	1.2	168,263	1.3	161,459	1.2
1,526,625	11.6	1,617,370	11.5	1,403,337	10.3	1,302,587	10.3	1,388,445	10.6
331,715	2.5	308,913	2.2	329,424	2.4	370,680	2.9	281,232	2.2
161,821	1.2	173,369	1.2	159,915	1.2	158,605	1.2	160,156	1.2
557,930	4.2	538,423	3.8	527,660	3.9	486,015	3.8	434,793	3.3
326,280	2.5	312,278	2.2	318,642	2.3	297,751	2.3	258,835	2.0
129,709	1.0	132,058	0.9	117,966	0.9	105,391	0.8	97,070	0.7
153,548	1.2	146,506	1.0	163,497	1.2	134,137	1.1	138,000	1.1
108,974	0.8	111,294	0.8	131,868	1.0	88,104	0.7	87,641	0.7
388,348	2.9	375,252	2.7	382,853	2.8	329,323	2.6	300,888	2.3
525,221	4.0	493,621	3.5	368,815	2.7	375,413	3.0	376,368	2.9
259,292	2.0	214,959	1.5	198,626	1.5	170,910	1.3	191,747	1.5
49,468	0.4	67,660	0.5	47,296	0.3	38,881	0.3	40,272	0.3
119,760	0.9	122,228	0.9	105,592	0.8	97,684	0.8	83,755	0.6
15,568	0.1	16,566	0.1	11,458	0.1	16,096	0.1	11,829	0.1
203,509	1.5	214,697	1.5	166,104	1.2	158,447	1.2	172,843	1.3
231,507	1.8	271,245	1.9	313,586	2.3	309,744	2.4	386,434	3.0
1,213,331	9.2	1,506,444	10.7	1,467,378	10.8	1,197,035	9.4	1,245,914	9.5
147,163	1.1	135,673	1.0	125,792	0.9	121,045	1.0	166,157	1.3
608,471	4.6	596,977	4.3	480,846	3.5	425,981	3.4	433,501	3.3
6,275	**0.0**	**3,781**	**0.0**	**5,317**	**0.0**	**6,169**	**0.0**	**6,389**	**0.0**
6,079	0.0	3,686	0.0	5,178	0.0	6,014	0.0	6,186	0.0
196	0.0	95	0.0	139	0.0	155	0.0	203	0.0

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

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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**26,082,669**	**100.0**	**22,433,266**	**100.0**	**24,229,514**	**100.0**
台北市	**Taipei City**	**14,513,797**	**55.6**	**14,342,106**	**63.9**	**15,936,840**	**65.8**
高雄市	**Kaohsiung City**	**1,750,158**	**6.7**	**1,316,335**	**5.9**	**1,301,556**	**5.4**
台灣省	**Taiwan Province**	**9,818,627**	**37.6**	**6,774,825**	**30.2**	**6,990,891**	**28.9**
台北縣	Taipei County	1,962,475	7.5	1,291,159	5.8	1,493,976	6.2
宜蘭縣	Yilan County	174,794	0.7	119,518	0.5	113,653	0.5
桃園縣	Taoyuan County	1,123,898	4.3	793,449	3.5	831,703	3.4
新竹縣	Hsinchu County	125,871	0.5	80,984	0.4	87,175	0.4
苗栗縣	Miaoli County	187,380	0.7	128,914	0.6	124,810	0.5
台中縣	Taichung County	620,203	2.4	362,185	1.6	346,051	1.4
彰化縣	Changhua County	428,172	1.6	307,273	1.4	302,481	1.2
南投縣	Nantou County	567,576	2.2	304,674	1.4	226,778	0.9
雲林縣	Yunlin County	52,340	0.2	152,300	0.7	137,401	0.6
嘉義縣	Chiayi County	55,310	0.2	34,618	0.2	37,758	0.2
台南縣	Tainan County	340,760	1.3	270,441	1.2	263,750	1.1
高雄縣	Kaohsiung County	412,687	1.6	244,017	1.1	245,277	1.0
屏東縣	Pingtung County	252,941	1.0	172,826	0.8	184,708	0.8
台東縣	Taitung County	63,445	0.2	25,354	0.1	50,321	0.2
花蓮縣	Hualien County	109,191	0.4	79,861	0.4	74,305	0.3
澎湖縣	Penghu County	—	—	119	0.0	343	0.0
基隆市	Keelung City	132,580	0.5	100,300	0.4	110,927	0.5
新竹市	Hsinchu City	588,436	2.3	434,079	1.9	438,013	1.8
台中市	Taichung City	1,581,455	6.1	1,200,553	5.4	1,187,151	4.9
嘉義市	Chiayi City	274,244	1.1	157,899	0.7	166,851	0.7
台南市	Tainan City	764,869	2.9	514,302	2.3	567,459	2.3
福建省	**Fuchien Province**	**87**	**0.0**	**—**	**—**	**227**	**0.0**
金門縣	Kinmen County	—	—	—	—	149	0.0
連江縣	Lienchiang County	87	0.0	—	—	78	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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
25,712,124	**100.0**	**26,643,871**	**100.0**	**28,130,888**	**100.0**	**29,706,001**	**100.0**	**21,853,430**	**100.0**
17,163,315	**66.8**	**17,578,842**	**66.0**	**18,474,499**	**65.7**	**20,162,260**	**67.9**	**14,855,892**	**68.0**
1,367,816	**5.3**	**1,422,191**	**5.3**	**1,487,452**	**5.3**	**1,414,676**	**4.8**	**1,075,335**	**4.9**
7,180,799	**27.9**	**7,642,656**	**28.7**	**8,168,752**	**29.0**	**8,128,716**	**27.4**	**5,922,065**	**27.1**
1,632,869	6.4	1,721,363	6.5	1,828,257	6.5	1,859,881	6.3	1,304,926	6.0
117,966	0.5	126,375	0.5	139,081	0.5	144,052	0.5	107,311	0.5
883,392	3.4	975,402	3.7	1,010,842	3.6	1,008,343	3.4	764,891	3.5
87,830	0.3	105,492	0.4	142,020	0.5	162,409	0.5	120,372	0.6
116,352	0.5	124,706	0.5	137,939	0.5	124,734	0.4	92,650	0.4
337,859	1.3	366,451	1.4	404,838	1.4	414,539	1.4	296,202	1.4
291,753	1.1	302,161	1.1	326,962	1.2	310,119	1.0	224,188	1.0
119,767	0.5	109,767	0.4	130,678	0.5	122,528	0.4	85,044	0.4
137,214	0.5	140,716	0.5	158,949	0.6	149,156	0.5	109,100	0.5
37,146	0.1	39,691	0.1	45,545	0.2	48,631	0.2	34,444	0.2
262,643	1.0	275,907	1.0	287,912	1.0	277,883	0.9	194,172	0.9
243,364	0.9	245,000	0.9	253,264	0.9	244,401	0.8	182,602	0.8
187,593	0.7	190,763	0.7	184,850	0.7	179,086	0.6	132,654	0.6
44,277	0.2	45,332	0.2	44,078	0.2	39,880	0.1	27,262	0.1
71,723	0.3	73,942	0.3	76,662	0.3	74,471	0.3	53,647	0.2
76	0.0	81	0.0	68	0.0	103	0.0	74	0.0
101,978	0.4	98,774	0.4	104,073	0.4	118,813	0.4	88,370	0.4
485,194	1.9	544,538	2.0	618,328	2.2	643,787	2.2	466,795	2.1
1,253,258	4.9	1,341,304	5.0	1,407,339	5.0	1,365,449	4.6	1,002,889	4.6
176,181	0.7	177,492	0.7	183,247	0.7	165,333	0.6	123,532	0.6
592,364	2.3	637,399	2.4	683,820	2.4	675,118	2.3	510,940	2.3
194	**0.0**	**182**	**0.0**	**185**	**0.0**	**349**	**0.0**	**138**	**0.0**
164	0.0	143	0.0	137	0.0	292	0.0	106	0.0
30	0.0	39	0.0	48	0.0	57	0.0	32	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 Region		91年 CY 2002		92年 CY 2003		93年 CY 2004	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	**Grand Total**	**8,297,784**	**100.0**	**10,216,791**	**100.0**	**9,661,267**	**100.0**
台北市	**Taipei City**	**—**	**—**	**—**	**—**	**—**	**—**
高雄市	**Kaohsiung City**	**5,309**	**0.1**	**695,321**	**6.8**	**977,182**	**10.1**
台灣省	**Taiwan Province**	**8,292,475**	**99.9**	**9,521,470**	**93.2**	**8,684,085**	**89.9**
台北縣	Taipei County	1,781,462	21.5	1,835,343	18.0	1,789,636	18.5
宜蘭縣	Yilan County	—	—	—	—	—	—
桃園縣	Taoyuan County	1,169,621	14.1	667,512	6.5	585,779	6.1
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	1,180,802	12.2
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	1,129,275	11.7
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	3,998,588	41.4
新竹市	Hsinchu City	—	—	—	—	—	—
台中市	Taichung City	—	—	—	—	—	—
嘉義市	Chiayi City	—	—	—	—	—	—
台南市	Tainan City	—	—	—	—	5	0.0
福建省	**Fuchien Province**	**—**	**—**	**—**	**—**	**—**	**—**
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

94年 CY 2005		95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009	
金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%	金　額 Amount	結構比%
10,387,013	**100.0**	**17,508,231**	**100.0**	**19,888,488**	**100.0**	**20,114,982**	**100.0**	**24,910,724**	**100.0**
—	—	—	—	—	—	—	—	—	—
1,242,122	**12.0**	**2,093,261**	**12.0**	**2,294,744**	**11.5**	**2,455,149**	**12.2**	**2,978,754**	**12.0**
9,144,891	**88.0**	**15,414,970**	**88.0**	**17,593,744**	**88.5**	**17,659,833**	**87.8**	**21,931,970**	**88.0**
1,509,482	14.5	2,475,096	14.1	2,722,097	13.7	2,834,396	14.1	3,832,586	15.4
—	—	—	—	—	—	—	—	—	—
912,180	8.8	1,482,152	8.5	1,856,296	9.3	1,602,311	8.0	589,132	2.4
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	1,925	0.0	2,132,594	8.6
1,268,225	12.2	2,214,803	12.7	2,494,992	12.5	2,399,080	11.9	2,861,940	11.5
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
1,184,797	11.4	1,803,750	10.3	2,261,666	11.4	2,373,463	11.8	2,757,172	11.1
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
4,270,207	41.1	7,439,169	42.5	8,258,693	41.5	8,448,658	42.0	9,758,546	39.2
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

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

三、稅率

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表C-1. 稅收劃分之比率

單位:%

稅目別 Item		縣（市） County	
		國庫 National Treasury	中央統籌 Distribution Tax of Central Gov't
稅課收入	**Taxes**		
1. 國稅：	**National Taxes**		
關稅	Customs Duties	100	—
礦區稅	Mining Concession Tax	100	—
營利事業所得稅	Profit-seeking Enterprise Income Tax	90	10
綜合所得稅	Individual Income Tax	90	10
遺產及贈與稅	Estate and Gift Tax	20	—
貨物稅	Commodity Tax	90	10
菸酒稅	Tobacco and Alcohol Tax	80	—
證券交易稅	Securities Transactions Tax	100	—
期貨交易稅	Futures Transactions Tax	100	—
營業稅	Business Tax	100－A	A
2. 直轄市及縣(市)稅：	**Municipality & County (City) Taxes**		
田賦	Agricultural Land Tax	—	—
地價稅	Land Value Tax	—	—
土地增值稅 ◎	Land Value Increment Tax	—	20
房屋稅	House Tax	—	—
使用牌照稅	Vehicle License Tax	—	—
契稅	Deed Tax	—	—
印花稅	Stamp Tax	—	—
娛樂稅	Amusement Tax	—	—

資料來源： 財政部賦稅署。

說　　明： 1. 根據88年1月25日增修訂之財政收支劃分法。
2. 本表資料更新截止日為99年5月31日。

附　　註： 1. “A” 係指營業稅收入減除依法提撥之統一發票給獎獎金之40%。
2. ※（1）18%按人口比例分配直轄市及台灣省各縣(市）。
（2）2%按人口比例分配福建省金門及連江二縣。
3. ◎台北縣徵起之土地增值稅自97年1月1日起準用直轄市規定，即徵起收入100%均歸該縣所有。

Table C-1. The Distribution Ratio of Current Taxes

Unit :%

及鄉（鎮、市） (City) & Township				直轄市 Municipality		
市庫 City Treasuries	縣庫 County Treasuries	縣統籌 Distribution Tax of County Gov't	鄉(鎮、市)庫 Township Treasuries	國庫 National Treasury	中央統籌 Distribution Tax of Central Gov't	市庫 City Treasuries
—	—	—	—	100	—	—
—	—	—	—	100	—	—
—	—	—	—	90	10	—
—	—	—	—	90	10	—
80	—	—	80	50	—	50
—	—	—	—	90	10	—
※	※	—	—	80	—	※
—	—	—	—	100	—	—
—	—	—	—	100	—	—
—	—	—	—	100－A	A	—
100	—	—	100	—	—	100
100	50	20	30	—	—	100
80	80	—	—	—	—	100
100	40	20	40	—	—	100
100	100	—	—	—	—	100
100	—	20	80	—	—	100
100	100	—	—	—	—	100
100	—	—	100	—	—	100

Source：Taxation Agency, Ministry of Finance.

Explanation： 1.According to the further revisions to the division rules of receipts and disbursements associated with financial policy promulgated on January 25,1999.
2.The data in this table is current as of May 31, 2010.

Note： 1. “A” means the 40% of the business tax after subtracting the awards from Unified Invoices appropriated according to the law.
2.※(1)The 18% is allocated in proportion to the population of the Municipal districts and County (City) of Taiwan.
(2)The 2% is allocated in proportion to the population in both Kinmen and Lien Kiang County of Fukien Province.
3.◎Since Jan. 1 2008, The Land Value Increment Tax collected by Taipei County applied stipulations governing municipality, i.e. 100% belong to this county.

表C-2. 綜合所得稅課稅級距及累進稅率

單位：新台幣元

49年 1960		50～53年 1961～1964		54～57年 1965～1968		58～65年 1969～1976		66年 1977		67～71年 1978～1982	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
50,000以下 50,000 or under	3%	50,000以下 50,000 or under	3%	30,000以下 30,000 or under	3%	30,000以下 30,000 or under	6%	40,000以下 40,000 or under	6%	45,000以下 45,000 or under	6%
				30,001 ～60,000	5%	30,001 ～60,000	8%	40,001 ～80,000	8%	45,001 ～90,000	8%
50,001 ～100,000	5%	50,001 ～100,000	5%	60,001 ～100,000	7%	60,001 ～100,000	10%				
								80,001 ～120,000	10%	90,001 ～150,000	10%
100,001 ～150,000	7%	100,001 ～150,000	7%	100,001 ～150,000	9%	100,001 ～150,000	12%				
								120,001 ～170,000	12%		
150,001 ～200,000	9%	150,001 ～200,000	9%	150,001 ～200,000	12%	150,001 ～200,000	15%	170,001 ～220,000	15%	150,001 ～210,000	12%
200,001 ～250,000	12%	200,001 ～250,000	12%	200,001 ～250,000	15%	200,001 ～250,000	18%	220,001 ～280,000	18%	210,001 ～320,000	15%
250,001 ～300,000	15%	250,001 ～300,000	15%	250,001 ～300,000	18%	250,001 ～300,000	22%	280,001 ～340,000	22%		
300,001 ～400,000	18%	300,001 ～400,000	18%	300,001 ～400,000	21%	300,001 ～400,000	26%	340,001 ～400,000	26%	320,001 ～430,000	18%
400,001 ～500,000	22%	400,001 ～500,000	22%	400,001 ～500,000	25%	400,001 ～500,000	30%	400,001 ～500,099	30%	430,001 ～600,000	22%
500,001 ～650,000	26%	500,001 ～650,000	26%	500,001 ～650,000	29%	500,001 ～650,000	34%	500,001 ～650,000	34%		
650,001 ～800,000	30%	650,001 ～800,000	30%	650,001 ～800,000	33%	650,001 ～800,000	39%	650,001 ～800,000	39%	600,001 ～800,000	26%
800,001 ～1,000,000	35%	800,001 ～1,000,000	35%	800,001 ～1,000,000	37%	800,001 ～1,000,000	44%	800,001 ～1,000,000	44%	800,001 ～1,000,000	30%
1,000,001 ～1,250,000	40%	超過1,000,000 over 1,000,001	40%	1,000,001 ～1,500,000	42%	1,000,001 ～1,500,000	49%	1,000,001 ～1,500,000	49%	1,000,001 ～1,200,000	34%
1,250,001 ～1,600,000	46%									1,200,001 ～1,500,000	39%
1,600,001 ～2,000,000	52%			1,500,001 ～2,000,000	47%	1,500,001 ～2,000,000	54%	1,500,001 ～2,000,000	54%	1,500,001 ～2,000,000	44%
超過2,000,000 over 2,000,001	60%			超過2,000,000 over 2,000,001	52%	超過2,000,000 over 2,000,001	60%	超過2,000,000 over 2,000,001	60%	2,000,001 ～2,500,000	49%
										2,500,001 ～3,000,000	54%
										超過3,000,000 over 3,000,001	60%

資料來源： 財政部賦稅署。

說　　明： 本表資料更新截止日為99年5月31日。

Table C-2. Tax Brackets and Progressive Rates of Individual Income Tax

Unit : NT$

72～74年 1983～1985		75～78年 1986～1989		79～82年 1990～1993		83～85年 1994～1996		86～96年 1997～2007		97～98年 2008～2009		99年 2010	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
75,000以下 75,000 or under	6%	80,000以下 80,000 or under	6%	300,000以下 300,000 or under	6%	330,000以下 330,000 or under	6%	370,000以下 370,000 or under	6%	410,000以下 410,000 or under	6%	500,000以下 500,000 or under	5%
75,001 ～150,000	8%	80,001 ～160,000	8%										
150,001 ～240,000	10%	160,001 ～260,000	10%										
240,001 ～330,000	12%	260,001 ～380,000	12%	300,001 ～800,000	13%	330,001 ～890,000	13%	370,001 ～990,000	13%	410,001 ～1,090,000	13%	500,001 ～1,130,000	12%
330,001 ～500,000	15%	380,001 ～550,000	15%										
500,001 ～670,000	18%	550,001 ～730,000	18%										
670,001 ～920,000	22%	730,001 ～1,000,000	22%										
920,001 ～1,220,000	26%	1,000,001 ～1,400,000	26%	800,001 ～1,600,000	21%	890,001 ～1,780,000	21%	990,001 ～1,980,000	21%	1,090,001 ～2,180,000	21%	1,130,001 ～2,260,000	20%
1,220,001 ～1,520,000	30%	1,400,001 ～1,800,000	30%										
1,520,001 ～1,820,000	34%			1,600,001 ～3,000,000	30%	1,780,001 ～3,340,000	30%	1,980,001 ～3,720,000	30%				
1,820,001 ～2,250,000	39%	1,800,001 ～2,300,000	34%										
2,250,001 ～2,800,000	44%	2,300,001 ～2,800,000	39%							2,180,001 ～4,090,000	30%	2,260,001 ～4,230,000	30%
2,800,001 ～3,400,000	49%	2,800,001 ～3,500,000	44%										
3,400,001 ～4,000,000	54%	超過 3,500,000 over 3,500,001	50%	超過 3,000,000 over 3,000,001	40%	超過 3,340,000 over 3,340,001	40%	超過 3,720,000 over 3,720,001	40%	超過 4,090,000 over 4,090,001	40%	超過 4,230,000 over 4,230,001	40%
超過 4,000,000 over 4,000,001	60%												

Source：Taxation Agency, Ministry of Finance.
Explanation： The data in this table is current as of May 31, 2010.

表C-3. 綜合所得稅免稅額、寬減額及扣除額

單位：新台幣元

年別 CY	免稅額 Exemptions		寬減額(每人)	扣					
				標準扣除額 Standard Deductions			列舉		
								捐贈扣除率(%) Deduction of Donation	
	個人 Single	有配偶者 Married	Personal Exemption	扣除率(%) Rates	高限 Max.	低限 Min.	稅捐 Tax	國防、勞軍及政府 Defense, Troop Cheering & Gov't	教育、文化、公益、慈善機關 Educational, Cultural, Public Welfare & Chariable Organizations
63	12,000	24,000	8,000	10	15,000	9,000	田賦、地價稅及房屋稅	100	20
64	15,000	30,000	11,000	10	21,000	15,000	同上	100	20
65	16,000	32,000	12,000	10	21,000	15,000	同上	100	20
66	18,000	36,000	14,000	10	21,000	15,000	同上	100	30
67	19,000	38,000	14,000	10	21,000	15,000	同上	100	30
68	20,000	40,000	15,000	10	21,000	15,000	同上	100	30
69	22,000	44,000	16,000	10	24,000	18,000	同上	100	30
70	26,000	52,000	19,000	10	24,000	18,000	同上	100	30
71	28,000	56,000	22,000	10	27,000	21,000	同上	100	20
72	29,000	58,000	22,000	10	27,000	21,000	同上	100	20
73	30,000	60,000	22,000	10	27,000	21,000	自用土地房屋之地價稅房屋稅及其附加捐	100	20
74	30,000	60,000	24,000	10	27,000	21,000	同上	100	20
75	30,000	60,000	26,000	10	27,000	21,000	同上	100	20
76	30,000	60,000	30,000	10	27,000	21,000	同上	100	20
77	32,000	64,000	32,000	10	27,000	21,000	同上	100	20
78	37,000	74,000	37,000	10	27,000	21,000	同上	100	20
79	42,000（每人）		—	33,000（個人）	49,500（有配偶者）		—	100	20
80	50,000（每人）		—	同上	同上		—	100	20
81	每人60,000元為基準，每遇消費者物價指數上漲累計達百分之三時，按上漲程度調整之。		—	同上	同上		—	100	20
82	每人63,000，滿70歲之直系尊親屬增加50%(94,500)		—	38,000（個人）	57,000（有配偶者）		—	100	20

資料來源： 財政部賦稅署。
說　　明： 本表資料更新截止日為99年5月31日。

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax

Unit : NT$

除額 Deductions									
扣除額 Itemized Deductions					薪資特別扣除額 Special Deductions of Salary		儲蓄投資特別扣除額	殘障特別扣除額	教育學費特別扣除額
保險費（每人限額） Insurance Premiums	醫藥及生育費 Medicine & Maternity Expenses	災害損失 Loss from Disaster	房屋租金支出 House Rental	購屋借款利息 House Loan Interest	扣除率 % Rates	扣除限額 Limitation	Special Deduction for Savings（每單位限額）	Special Deduction for Disability	Special Deduction for Tuition
6,000	超過綜合所得總額10%部分	超出綜合所得總額20%部分							
6,000	同上	同上			10%	12,000（每單位）			
6,000	同上	同上			10%	12,000（每單位）			
6,000	同上	取消扣除比率超出20%			10%	12,000（每人）			
6,000	同上	同上			10%	12,000（每人）			
6,000	同上	同上			20%	15,000（每人）			
6,000	限付與公立醫院會計紀錄完備正確者	同上			20%	15,000（每人）			
6,000	同上	同上			20%	21,000（每人）	360,000		
6,000	同上	同上			20%	21,000（每人）	360,000		
12,000	增加公保、勞保特約醫院	同上			20%	27,000（每人）	360,000		
12,000	增訂保險給付不得扣除部分	同上			20%每人申報27,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以33,000為限。		360,000		
12,000	同上	同上			同上		360,000		
12,000	同上	同上			同上		360,000		
12,000	同上	同上			同上		360,000		
12,000	同上	同上		60,000	20%每人申報36,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以72,000為限。		360,000		
12,000	同上	同上		60,000	同上		360,000		
24,000	同上	同上		80,000	45,000（每人）		270,000	45,000	
24,000	同上	同上		80,000	同上		270,000	45,000	
24,000	同上	同上		80,000	同上		270,000	45,000	
24,000	同上	同上		100,000	52,000（每人）		270,000	63,000	20,000（每戶）

Source：Taxation Agency, Ministry of Finance.
Explanation： The data in this table is current as of May 31, 2010.

表C-3. 綜合所得稅免稅額、寬減額及扣除額(續1完)

單位：新台幣元

年別 CY	免稅額 Exemptions		寬減額(每人)	扣					
				標準扣除額 Standard Deductions			列舉		
								捐贈扣除率(%) Deduction of Donation	
	個人 Single	有配偶者 Married	Personal Exemption	扣除率(%) Rates	高限 Max.	低限 Min.	稅捐 Tax	國防、勞軍及政府 Defense, Troop Cheering & Gov't	教育、文化、公益、慈善機關 Educational, Cultural, Public Welfare & Chariable Organizations
83	同上		—	同上	同上		—	100	20
84	每人68,000，滿70歲之直系尊親屬增加50%(102,000)		—	41,000(個人)	61,000(有配偶者)		—	100	20
85	每人70,000，滿70歲之直系尊親屬增加50%(105,000)		—	42,000(個人)	63,000(有配偶者)		—	100	20
86	每人72,000，滿70歲之直系尊親屬增加50%(108,000)		—	43,000(個人)	65,000(有配偶者)		—	100	20
87	同上		—	同上	同上		—	100	20
88	同上		—	同上	同上		—	100	20
89	每人74,000，年滿70歲納稅義務人本人、配偶及受扶養之直系尊親屬增加50%(111,000)		—	44,000(個人)	67,000(有配偶者)		—	100(增列古蹟)	20
90	同上		—	同上	同上		—	100	20
91	同上		—	同上	同上		—	100	20
92	同上		—	同上	同上		—	100	20
93	同上		—	同上	同上		—	100	20
94	同上		—	44,000(個人)	88,000(有配偶者)		—	100	20
95	每人77,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(115,500)		—	46,000(個人)	92,000(有配偶者)		—	100	20
96	同上		—	同上	同上		—	100	20
97	同上		—	73,000(個人)	146,000(有配偶者)		—	100	20
98	每人82,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(123,000)		—	76,000(個人)	152,000(有配偶者)		—	100	20
99	同上		—	同上	同上		—	100	20

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax (Cont.1 End)

Unit : NT$

除 Deductions										額
扣除額 Itemized Deductions					薪資特別扣除額 Special Deductions of Salary		儲蓄投資特別扣除額 Special Deduction for Savings	身心障礙特別扣除額 Special Deduction for Disability	教育學費特別扣除額 Special Deduction for Tuition
保險費（每人限額） Insurance Premiums	醫藥及生育費 Medicine & Maternity Expenses	災害損失 Loss from Disaster	房屋租金支出 House Rental	購屋借款利息 House Loan Interest	扣除率 % Rates	扣除限額 Limitation	（每單位限額）		
24,000	同上	同上		100,000	同上		270,000	63,000	20,000（每戶）
24,000	同上	同上		100,000	56,000（每人）		270,000	68,000	25,000（每戶）
24,000	同上	同上		100,000	58,000（每人）		270,000	70,000	25,000（每戶）
24,000	同上	同上		100,000	60,000（每人）		270,000	72,000	25,000（每戶）
24,000	同上	同上		100,000	同上		270,000	72,000	25,000（每戶）
24,000	同上	同上		300,000	同上		270,000	72,000	25,000（每戶）
24,000	同上	同上	120,000	300,000	75,000（每人）		270,000	74,000	25,000（每戶）
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000（每戶）
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000（每戶）
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000（每戶）
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000（每戶）
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000（每戶）
24,000（健保費不受金額限制）	同上	同上	120,000	300,000	78,000（每人）		270,000	77,000	25,000（每戶）
同上	同上	同上	120,000	300,000	同上		270,000	77,000	25,000（每戶）
同上	同上	同上	120,000	300,000	100,000（每人）		270,000	100,000（殘障特別扣除額更名為身心障礙特別扣除額）	25,000（限子女每人）
同上	同上	同上	120,000	300,000	104,000（每人）		270,000	104,000	同上
同上	同上	同上	120,000	300,000	同上		270,000	104,000	同上

表C-4. 營利事業所得稅課稅級距及累進稅率

單位：新台幣元

45年～47年 1956～1958		48年～49年 1959～1960		50年～53年 1961～1964		54年～55年 1965～1966		56年～57年 1967～1968
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets
5,000以下 5,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under
5,001～50,000	5%	10,001～50,000	5%	10,001～50,000	6%	10,001～50,000	8%	10,001～50,000
50,001～100,000	10%	50,001～100,000	10%	50,001～100,000	12%	50,001～100,000	14%	50,001～100,000
超過100,000 over 100,001	25%	超過100,000 over 100,001	25%	超過100,000 over 100,001	18%	超過100,000 over 100,001	18%	100,001～250,000 超過250,000 over 250,001

資料來源： 財政部賦稅署。

說　　明： 本表資料更新截止日為99年5月31日。

附　　註： (1)其應納稅額不得超過營利事業所得額超過2萬元以上部分之半數。
(2)其應納稅額不得超過營利事業所得額超過5萬元以上部分之半數。
(3)其應納稅額不得超過營利事業所得額超過12萬元以上部分之半數。

Table C-4. Tax Brackets and Progressive Rates of Profit-seeking Enterprise Income Tax

Unit : NT$

	58年～62年 1969～1973		63年～73年 1974～1984		74年 1985		75年～98年 1986～2009		99年 2010	
稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
免 none	20,000 以下 20,000 or under	免 none	50,000 以下 50,000 or under	免 none	50,000 以下 50,000 or under	免 none	50,000 以下 50,000 or under	免 none	120,000 以下 120,000 or under	免 none
	20,001～50,000	(1) 8%								
8%	50,001～100,000	14%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%		
	100,001～250,000	18%	100,001～500,000	25%	100,001～500,000	25%	超過100,000 over 100,001	25%	超過120,000 over 120,001	(3) 17%
14%	超過250,000 over 250,001	25%								
18%										
25%			超過500,000 over 500,001	35%	超過500,000 over 500,001	30%				

Source：Taxation Agency, Ministry of Finance.
Explanation： The data in this table is current as of May 31, 2010.

Note：(1)Tax payable should not be more than the half amount of taxable income which exceed NT$ 20,000.
(2)Tax payable should not be more than the half amount of taxable income which exceed NT$ 50,000.
(3)Tax payable should not be more than the half amount of taxable income which exceed NT$ 120,000.

表C-5. 遺產及贈與稅課稅級距及稅率

單位：新台幣元

39.6.21 June 21,1950		41.9.26 Sept.26, 1952		62.2.6 Feb.6,1973			
遺產稅 Estate Tax		遺產稅 Estate Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
30,001～45,000	1%	60,001～120,000	4%	150,000以下 150,000 or under	3%	150,000以下 150,000 or under	4%
		120,001～180,000	5%				
45,001～60,000	3%	180,001～240,000	6%	150,001～300,000	4%	150,001～300,000	5%
		240,001～300,000	7%	300,001～600,000	5%	300,001～600,000	6%
60,001～105,000	5%	300,001～360,000	9%	600,001～900,000	7%	600,001～900,000	8%
		360,001～420,000	11%	900,001～1,200,000	9%	900,001～1,200,000	11%
105,001～180,000	8%	420,001～480,000	13%	1,200,001～1,500,000	11%	1,200,001～1,500,000	14%
		480,001～540,000	15%	1,500,001～1,950,000	14%	1,500,001～1,950,000	17%
180,001～270,000	12%	540,001～600,000	17%	1,950,001～2,400,000	17%	1,950,001～2,400,000	20%
		600,001～750,000	20%	2,400,001～3,000,000	20%	2,400,001～3,000,000	23%
270,001～420,000	17%	750,001～900,000	23%	3,000,001～4,500,000	23%	3,000,001～4,500,000	26%
		900,001～1,050,000	26%	4,500,001～6,000,000	26%	4,500,001～6,000,000	30%
420,001～600,000	23%	1,050,001～1,200,000	29%	6,000,001～9,000,000	30%	6,000,001～9,000,000	35%
		1,200,001～1,350,000	32%	9,000,001～15,000,000	34%	9,000,001～18,000,000	40%
600,001～900,000	30%	1,350,001～1,500,000	35%	15,000,001～21,000,000	38%	18,000,001～30,000,000	45%
		1,500,001～1,800,000	39%	21,000,001～30,000,000	42%	超過30,000,000 over 30,000,001	50%
900,001～1,200,000	40%	1,800,001～2,100,000	43%	30,000,001～60,000,000	46%		
		2,100,001～2,400,000	47%	超過60,000,000 over 60,000,001	50%		
1,200,001～1,500,000	50%	2,400,001～2,700,000	51%				
		2,700,001～3,000,000	55%				
超過1,500,000 over 1,500,001	60%	3,000,001～4,500,000	60%				
		4,500,001～6,000,000	65%				
		超過6,000,000 over 6,000,001	70%				

資料來源： 財政部賦稅署。

說　　明： 1. 自98年1月23日起，遺產稅及贈與稅皆適用單一稅率10%。
2. 本表資料更新截止日為99年5月31日。

Table C-5. Tax Brackets and Rates of Estate and Gift Tax

Unit : NT$

70.6.19 June 19, 1981				84.1.13 Jan. 13, 1995			
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
300,000以下 300,000 or under	2%	300,000以下 300,000 or under	4%	600,000以下 600,000 or under	2%	600,000以下 600,000 or under	4%
300,001～600,000	3%	300,001～570,000	5%	600,001～1,500,000	4%	600,001～1,700,000	6%
600,001～1,140,000	5%	570,001～1,140,000	6%				
1,140,001～1,620,000	7%	1,140,001～1,620,000	8%	1,500,001～3,000,000	7%	1,700,001～2,800,000	9%
1,620,001～2,160,000	9%	1,620,001～2,160,000	11%				
2,160,001～2,700,000	11%	2,160,001～2,700,000	14%	3,000,001～4,500,000	11%	2,800,001～3,900,000	12%
2,700,001～3,510,000	14%	2,700,001～3,315,000	17%				
3,510,001～4,080,000	17%	3,315,001～4,080,000	20%	4,500,001～6,000,000	15%	3,900,001～5,000,000	16%
4,080,001～5,100,000	20%	4,080,001～5,100,000	23%				
5,100,001～7,650,000	23%	5,100,001～7,200,000	26%	6,000,001～10,000,000	20%	5,000,001～7,200,000	21%
7,650,001～10,200,000	26%	7,200,001～9,600,000	30%				
10,200,001～14,400,000	30%	9,600,001～14,400,000	35%	10,000,001 ～15,000,000	26%	7,200,001 ～14,000,000	27%
14,400,001～24,000,000	34%	14,400,001～28,800,000	40%				
24,000,001～33,600,000	38%	28,800,001～45,000,000	45%	15,000,001 ～40,000,000	33%	14,000,001 ～29,000,000	34%
33,600,001～48,000,000	42%	45,000,001～90,000,000	50%				
48,000,001～90,000,000	46%	90,000,001～150,000,000	55%	40,000,001 ～100,000,000	41%	29,000,001 ～45,000,000	42%
90,000,001～160,000,000	52%	超過 150,000,000 over 150,000,001	60%				
超過 160,000,000 over 160,000,001	60%			超過 100,000,000 over 100,000,001	50%	超過 45,000,000 over 45,000,001	50%

Source：Taxation Agency, Ministry of Finance.
Explanation：1.A single tax rate of 10% has been applied under the Estate and Gift Tax as of Jan. 23, 2009.
2.The data in this table is current as of May 31, 2010.

表C-5. 遺產及贈與稅課稅級距及稅率(續1完)

Table C-5. Tax Brackets and Rates of Estate and Gift Tax (Cont.1 End)

單位：新台幣元
Unit : NT$

95.1.1 Jan. 1, 2006				98.1.23 Jan. 23, 2009
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產及贈與稅 Estate & Gift Tax
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	稅率 Rate
670,000以下 670,000 or under	2%	670,000以下 670,000 or under	4%	
670,001～1,670,000	4%	670,001～1,890,000	6%	
1,670,001～3,340,000	7%	1,890,001～3,120,000	9%	
3,340,001～5,010,000	11%	3,120,001～4,340,000	12%	
5,010,001～6,680,000	15%	4,340,001～5,570,000	16%	
6,680,001～11,130,000	20%	5,570,001～8,020,000	21%	10%
11,130,001～16,700,000	26%	8,020,001～15,580,000	27%	
16,700,001～44,530,000	33%	15,580,001～32,280,000	34%	
44,530,001～111,320,000	41%	32,280,001～50,090,000	42%	
超過111,320,000 over 111,320,001	50%	超過50,090,000 over 50,090,001	50%	

（空　　白　　頁）

表C-6. 貨物稅稅率及稅額

項目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
1.捲菸	100	120	120	120	120	120	120	120	120	120
2.薰菸葉	30	30	30	30	30	30	30	30	30	30
3.洋酒、啤酒	100	100	100	200	120	120	120	120	120	120
4.火柴	20	20	20	20	10	20	20	20	20	20
5.糖	25	25	35	35	35	60	60	60	60	60
(赤糖)	25	25	35	35	35	48	48	48	48	48
6.糖精	—	—	—	—	—	—	—	60	60	60
7.棉紗	7	10	15	15	5	15	15	15	15	15
8.麻紗	—	—	—	—	—	—	—	10	10	10
9.毛紗、毛線	—	15	15	15	15	30	20	30	30	30
10.人造絲合成絲	—	—	—	—	—	20	20	20	20	20
11.人造與合成纖維紗	—	—	—	—	—	—	—	20	20	20
12.混紡紗	—	—	—	—	—	—	—	25	25	25
13.皮統、皮革	15	15	15	15	15	15	15	15	15	15
14.塑膠	—	—	—	—	—	—	—	17	17	23
15.橡膠輪胎	—	—	—	—	—	—	—	17	17	20
大客車及大貨車使用之橡膠輪胎	—	—	—	—	—	—	—	17	17	20
16.水泥	15	15	15	15	15	20	20	24	24	30
(1)白水泥或有色水泥	—	—	—	—	—	—	—	—	—	—
(2)卜特蘭一水泥	—	—	—	—	—	—	—	—	—	—
(3)卜特蘭高爐水泥	—	—	—	—	—	—	—	—	—	—
(4)代水泥及其他水泥	—	—	—	—	—	—	—	—	—	—
17.飲料品、汽水	20	30	35	30	30	30	30	36	36	36
果汁	20	30	30	30	30	30	30	30	30	30
稀釋天然果蔬汁	—	—	—	—	—	—	—	—	—	—
18.化粧品	45	45	45	100	150	—	—	—	—	—
(1)甲類	—	—	—	—	—	100	100	100	100	100
(2)乙類	—	—	—	—	—	80	80	80	80	80
(3)丙類	—	—	—	—	—	20	20	20	20	20
19.木材	—	—	—	—	—	15	15	15	15	15
20.電燈泡管	—	—	—	—	—	20	20	20	20	20
21.紙類	—	—	—	—	—	5	5	5	5	5
22.調味粉	—	—	—	—	—	—	25	29	29	29
23.平板玻璃	—	—	—	—	—	—	15	23	23	23
24.油氣類										
(1)汽油	—	—	—	—	—	—	—	48	48	55
(2)柴油	—	—	—	—	—	—	—	28	28	32
(3)煤油	—	—	—	—	—	—	—	20	20	20
(4)航空燃油	—	—	—	—	—	—	—	—	—	—
(5)燃料油	—	—	—	—	—	—	—	10	10	10

資料來源： 財政部賦稅署。

說　明： 1.※自75年4月1日起施行。
2.波斯灣戰爭期間，為因應國際油價上漲，緩和國內物價波動壓力，配合經濟部調整油價之措施，自79年8月24日起至80年3月31日止，汽油、柴油及煤油之貨物稅稅率減半徵收；汽油由60%降為30%，柴油及煤油由50%降為25%。
3.80年4月1日起，汽油、柴油及煤油3項油品貨物稅稅率恢復全額徵收。
4.81年2月14日起，汽油、柴油及煤油3項油品貨物稅稅率分別由60%及50%調升為75%及60%。
5.83年1月21日起，汽油、柴油及煤油3項油品貨物稅稅率分別由75%及60%調升為82%及65%。
6.83年2月25日起，汽油、柴油及煤油3項油品貨物稅稅率分別由82%及65%調升為90%及75%。
7.89年1月1日起，卜特蘭高爐水泥貨物稅應徵稅額每公噸由新台幣280元調降為196元。
8.94年10月1日起，減徵汽油、柴油及燃料油等3種油品貨物稅應徵稅額25%，為期3個月。
9.96年1月1日起，汽缸排氣量在2,001立方公分以上之小客車，其貨物稅稅率由35%調降為30%。
10.97年5月28日起為期半年，汽油每公秉6,830元降為5,530元，柴油每公秉3,990元降為2,590元。97年11月29日起按油價調降金額之1/3逐步回復，至恢復全額課徵為止。

Table C-6. Commodity Tax Rates

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
120	120	120	120	120	—	—	—	—	—	Cigarettes
30	30	30	30	30	—	—	—	—	—	Tobacco,Smoked
120	120	120	120	120	—	—	—	—	—	Foreign Wine,Beer
20	—	—	—	—	—	—	—	—	—	Matches
60	60	30	15	8	—	—	—	—	—	Sugar
48	48	24	7.5	4	—	—	—	—	—	(Brown Sugar)
60	60	50	50	50	—	—	—	—	—	Saccharin
15	20	—	—	—	—	—	—	—	—	Cotton Yarn
10	20	—	—	—	—	—	—	—	—	Hemp Yarn
30	20	—	—	—	—	—	—	—	—	Woolen and Worsted Yarn
20	20	—	—	—	—	—	—	—	—	Synthetic Silk
20	20	—	—	—	—	—	—	—	—	Rayon & Synthetic Fibre Yarn
25	20	—	—	—	—	—	—	—	—	Mixed Yarn
15	15	15	15	—※	—	—	—	—	—	Soft and Hard Leather
23	23	15	15	—※	—	—	—	—	—	Plastics
20	20	20	20	20	15	15	15	15	15	Rubber Tires
20	20	15	15	15	10	10	10	10	10	Truck and Bus Tires
30	30	30	30	30	20	每公噸	每公噸	每公噸	每公噸	Cement
—	—	—	—	—	—	600元	600元	600元	600元	White or colored cement
—	—	—	—	—	—	320元	320元	320元	320元	Portland 1 cement
—	—	—	—	—	—	280元	280元	280元	280元	Portland blast-furnace slag cement
—	—	—	—	—	—	440元	440元	440元	440元	Others
36	40	30	25	25	15	15	15	15	15	Liquor Carbonated Water and Fruit Juice
30	—	—	—	—	—	—	—	—	—	Fruit Juice
—	—	20	15	15	8	8	8	8	8	Diluted Fruit Juice
—	—	—	—	—	—	—	—	—	—	Cosmetics
100	100	100	100	80	—	—	—	—	—	Section 1
80	80	60	60	55	—	—	—	—	—	Section 2
20	20	15	15	12	—	—	—	—	—	Section 3
—	—	—	—	—	—	—	—	—	—	Timber
20	20	—	—	—	—	—	—	—	—	Electric Bulbs
5	5	5	5	—※	—	—	—	—	—	Paper
29	29	15	15	15	—	—	—	—	—	Flavouring Essence
23	23	20	20	20	10	10	10	10	10	Flat-glass
						每公秉	每公秉	每公秉	每公秉	Oil/Gas
55	55	17.5	14	12※	60	6, 500元	6, 830元	6, 830元	6, 830元	Gasoline
32	32	17.5	14	10※	50	3, 800元	3, 990元	3, 990元	3, 990元	Diesel Oil
20	20	10	8	8	50	4, 050元	4, 250元	4, 250元	4, 250元	Kerosene
—	—	—	—	—	8	580元	610元	610元	610元	Aviation Oil
10	10	3.5	3	3	3	100元	110元	110元	110元	Fuel Oil

Source： Taxation Agency, Ministry of Finance.

Explanation：1.※Effective since April 1, 1986.
2.Due to the war of Persian Gulf, the commodity tax of Gasoline, Diesel Oil and Kerosene had been reduced from 60% to 30% for Gasoline and 50% to 25% for Diesel Oil & Kerosene during the period of Aug. 24, 1990 to Mar. 31, 1991 to match the oil measure of MOEA.
3.Following April 1, 1991, the commodity tax of Gasoilne, Diesel Oil and Kerosene were again collected totally.
4.Following Feb. 14, 1992, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 60% & 50% to 75% & 60%.
5.Following Jan. 21, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 75% & 60% to 82% & 65%.
6.Following Feb. 25, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 82% & 65% to 90% & 75%.
7.Following Jan. 1, 2000, the commodity tax amount of Portland blast-furnace slag cement was reduced from NT$280 to 196 per Metric Ton.
8.Following Oct. 1, 2005, there was a reduction in the amount of the commodity tax of the Gasoline, Diesel Oil and Fuel Oil of 25% for a period of 3 Months.
9.Following Jan. 1, 2007, the commodity tax rate applying to sedans with a cylinder volume of 2,001c.c. or above was reduced from 35% to 30%.
10.Following May 28, 2008, there was a reduction in the amount of the commodity tax of the Gasoline and Diesel oil from NT$6,830 & 3,990 to 5,530 & 2,590 per kiloliter for a period of 6 months.

表C-6. 貨物稅稅率及稅額(續1完)

項　　目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
(6)天　然　氣	—	—	—	—	—	—	—	10	10	10
(7)壓　縮　天　然　氣	—	—	—	—	—	—	—	48	48	48
(8)溶　劑　油	—	—	—	—	—	—	—	—	—	—
(9)液　化　石　油　氣	—	—	—	—	—	—	—	15	15	15
25.電　器　類										
(1)電　冰　箱	—	—	—	—	—	—	—	—	15	15
容量在250公升以下者	—	—	—	—	—	—	—	—	—	—
容量在251公升以上者	—	—	—	—	—	—	—	—	—	—
(2)電　視　機	—	—	—	—	—	—	—	—	10	10
黑　白　電　視　機	—	—	—	—	—	—	—	—	—	—
彩　色　電　視　機	—	—	—	—	—	—	—	—	—	—
(3)冷　暖　氣　機	—	—	—	—	—	—	—	—	15	15
工業用中央系統型	—	—	—	—	—	—	—	—	15	15
(4)收　音　機	—	—	—	—	—	—	—	—	—	10
(5)電　風　扇	—	—	—	—	—	—	—	—	—	10
(6)電　表	—	—	—	—	—	—	—	—	—	15
(7)除　濕　機	—	—	—	—	—	—	—	—	—	—
(8)錄　影　機	—	—	—	—	—	—	—	—	—	—
(9)電　唱　機	—	—	—	—	—	—	—	—	—	—
(10)錄　音　機	—	—	—	—	—	—	—	—	—	—
(11)音　響　組　合	—	—	—	—	—	—	—	—	—	—
(12)電　烤　箱	—	—	—	—	—	—	—	—	—	—
(13)吸　塵　器	—	—	—	—	—	—	—	—	—	—
26.鋼　琴　、電　子　琴	—	—	—	—	—	—	—	—	—	—
27.縫　衣　機	—	—	—	—	—	—	—	—	—	10
28.元　條　及　其　他　型　鋼	—	—	—	—	—	—	—	—	—	10
29.車　輛　類	—	—	—	—	—	—	—	—	—	15
(1)汽　車										
小　客　車	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在 2,000 立方公分以下	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在 2,001~ 3,600立方公分	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在 3,601 立方公分以上	—	—	—	—	—	—	—	—	—	—
貨車、大客車及其車輛	—	—	—	—	—	—	—	—	—	—
(2)機　車	—	—	—	—	—	—	—	—	—	20
(3)電　動　車　輛	—	—	—	—	—	—	—	—	—	—

說　明：11.汽缸排氣量在2,000立方公分以下之小客車、小貨車、小客貨兩用車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣3萬元。
12.汽缸排氣量在150立方公分以下之機車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣4,000元。
13.自98年6月5日起5年內購買低底盤公車、天然氣公共公車、油電混合動力公共汽車、電動公共汽車、身心障礙者康復巴士並完成登記者，免徵該等汽車應徵貨物稅。
14.本表資料更新截止日為99年5月31日。

Table C-6. Commodity Tax Rates (Cont.1 End)

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
						每千立方公尺				
10	10	3	2	2	2	110元	—	—	—	Natural Gas
48	48	—	—	—	—	—	—	—	—	Natural Gas,Pressed
						每公秉	每公秉	每公秉	每公秉	
—	—	15	12	10※	10	720元	720元	720元	720元	Solvent Oil
						每公噸	每公噸	每公噸	每公噸	
15	15	8.5	7.5	7.5	7.5	660元	690元	690元	690元	Petroleum Gas,Liquid
										Electric Appliances
15	15	—	—	—	13	13	13	13	13	Refrigerators
—	—	15	15	15	—	—	—	—	—	below 250 l.
—	—	25	20	20	—	—	—	—	—	over 251 l.
10	10	—	—	—	—	—	—	—	—	Television Sets
—	—	10	10	10	—	—	—	—	—	Black and White
—	—	20	20	20	13	13	13	13	13	Color
15	15	30	30	30	20	20	20	20	20	Airconditioners
15	15	15	15	15	15	15	15	15	15	For Industry Use Central System
—	—	—	—	—	—	—	—	—	—	Radios
10	—	—	—	—	—	—	—	—	—	Electric Fans
15	15	—	—	—	—	—	—	—	—	Electric Meters
—	—	25	25	25	15	15	15	15	15	Dehumidifiers
—	—	25	25	25	13	13	13	13	13	Video Recorders
—	—	15	10	10	10	10	10	10	10	Record-Players
—	—	15	10	10	10	10	10	10	10	Audio Recorders
—	—	15	15	15	10	10	10	10	10	Sterephonic Systems
—	—	25	25	25	15	15	15	15	15	Electric Ovens
—	—	15	15	15	—	—	—	—	—	Vacuum Cleaners
—	—	10	10	7	—	—	—	—	—	Piano and Electric Organs
10	10	—	—	—	—	—	—	—	—	Sewing Machines
10	10	10	10	—※	—	—	—	—	—	Structural Steel
15	15	—	—	—	—	—	—	—	—	Vehicles
										Automobiles
—	—	—	—	—	—	—	—	—	—	Passsenger Car
—	—	25	25	25	25	25	25	25	25	Displacement Below 2,000 cm^3
—	—	—	35	35	35	35	35	35	30	Displacement Below 2,001 - 3,600 cm^3
—	—	—	60	60	60	60	60	35	30	Displacement Below 3,601 cm^3
—	—	—	15	15	15	15	15	15	15	Truck,Bus and Others
20	20	20	20	20	20	17	17	17	17	Motorcycles
—	—	—	按車輛類減半	按車輛類減半	按車輛類減半	按車輛類減半	按車輛類減半	按車輛類減半	按車輛類減半	Electric-powered automobiles and motocycles

Explanation：11.The Commodity Tax for passenger sedans, trucks and dual-purpose vehicle with cylinder volume not exceeding 2,000c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT$30,000 each.

12.The Commodity Tax for motocycles with cylinder volume not exceeding 150c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT$30,000 each.

13.Low chassis bus, hybrid oil and electric bus, electric bus and rehabilitation bus for disables which have been purchased and completed registration within 5 years starting from June 5, 2009 shall be exempted from the Commodity Tax.

14.The data in this table is current as of May 31, 2010.

表C-7. 菸酒稅稅額
Table C-7. Tobacco and Alcohol Tax Rates

稅目別 Tax Items	單位 Units	91.1.1 Jan. 1, 2002	97.5.16 May 16, 2008	98.6.1 June 1, 2009
菸類 Tobacco				
1. 紙菸 Cigarettes	每千支 per 1000 sticks	590元 (NT$)	590元 (NT$)	590元 (NT$)
2. 菸絲 Cut Tobacco	每公斤 per kilo	590元 (NT$)	590元 (NT$)	590元 (NT$)
3. 雪茄 Cigars	每公斤 per kilo	590元 (NT$)	590元 (NT$)	590元 (NT$)
4. 其他菸品 Other Tobacco Products	每公斤 per kilo	590元 (NT$)	590元 (NT$)	590元 (NT$)
酒類 Alcohol				
1. 釀造酒類 Brewed Alcoholic Beverages				
(1)啤酒 Beer	每公升 per litre	26元 (NT$)	26元 (NT$)	26元 (NT$)
(2)其他釀造酒 Other Brewed Alcoholic Beverages	每公升按酒精成分每度 per litre per degree of alcohol content	7元 (NT$)	7元 (NT$)	7元 (NT$)
2. 蒸餾酒類 Distilled Spirits	每公升 per litre	185元 (NT$)	185元 (NT$)	—
	每公升按酒精成分每度 per litre per degree of alcohol content	—	—	2.5元 (NT$)
3. 再製酒類 Reprocessed Alcoholic Beverages	酒精成分超過20%者，每公升 alcohol content exceeding 20% by volume per litre	185元 (NT$)	185元 (NT$)	185元 (NT$)
	酒精成分20%以下者，每公升按酒精成分每度 alcohol content less than 20% by volume at per litre per degree of alcohol content	7元 (NT$)	7元 (NT$)	7元 (NT$)
4. 米酒※ Rice Spirits	89年起，每公升 from the year 2000, per litre	90元 (NT$)	—	—
	90年起，每公升 from the year 2001, per litre	120元 (NT$)	—	—
	91年起，每公升 from the year 2002, per litre	150元 (NT$)	—	—
	92年起，每公升 from the year 2003, per litre	185元 (NT$)	—	—
5. 料理酒 Cooking Alcoholic Beverages	每公升 per litre	22元 (NT$)	9元 (NT$)	9元 (NT$)
6. 其他酒類 Other Alcoholic Beverages	每公升按酒精成分每度 per litre per degree of alcohol content	7元 (NT$)	7元 (NT$)	7元 (NT$)
7. 酒精 Ethyl Alcohol	每公升 per litre	11元 (NT$)	15元 (NT$)	15元 (NT$)

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 本表資料更新截止日為99年5月31日。
Explanation：The data in this table is current as of May 31, 2010.
附　　註： ※97年5月16日米酒回歸蒸餾酒課稅。
Note：※On May 16,2008, the tax for Rice Spirites resumed back to the tax rate for Distilled Spirits.

表C-8. 證券交易稅稅率
Table C-8. Securities Transactions Tax Rates

54.6.19 June 19, 1965	67.11.27 Nov. 27, 1978	78.1.1 Jan. 1, 1989	78.12.30 Dec. 30, 1989		82.1.30 Jan. 30, 1993	
			股票	公司債及其他有價證券	股票	公司債及其他有價證券
1.5 ‰	3 ‰	1.5 ‰	6 ‰	1 ‰	3 ‰	1 ‰

資料來源： 財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說　　明： 1. 依促進產業升級條例第20條之1規定公司債及金融債券自91年2月1日起至98年12月31日止免徵證券交易稅。
2. 依證券交易稅條例第2條之1規定公司債及金融債券自99年1月1日起至105年12月31日止暫停課徵證券交易稅。
3. 本表資料更新截止日為99年5月31日。

Explanation：1.Corporate bonds and financial debentures are exempted from securities transactions tax from February 1, 2002 to December 31, 2009 in compliance with Article 20-1 of the “Regulations of Programs Associated with the Upgrading of Industry”.
2.Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2016 in compliance with Article 2-1 of the “Securities Transactions Tax Act”.
3.The data in this table is current as of May 31, 2010.

表C-9. 期貨交易稅稅率

類別 Category			87.6.22 June 22, 1998	87.7.10 June 10, 1998	89.5.1 May 1, 2000
股價指數期貨、股價類期貨 Stock index futures		稅率	0.25 ‰～1.5 ‰	0.25 ‰～1.5 ‰	0.25 ‰～1.5 ‰
		徵收率	—	0.5 ‰	0.25 ‰
股價指數期貨選擇權、股價選擇權、選擇權、期貨選擇權 Option, Option on futures		稅率	—	—	1.25 ‰～7.5 ‰
		徵收率	—	—	—
利率類期貨 Interest rate futures	30天期商業本票 30-day commercial paper interest rate futures	稅率	—	—	—
		徵收率	—	—	—
	10年期政府債券 10-year government bond futures	稅率	—	—	—
		徵收率	—	—	—
其他(黃金期貨) Other futures (gold futures)		稅率	—	—	—
		徵收率	—	—	—

資料來源： 財政部賦稅署。
說　　明： 本表資料更新截止日為99年5月31日。

Table C-9. Futures Transactions Tax Rates

90.8.20 Aug. 20, 2001	94.12.16 Dec. 16, 2005	95.1.1 Jan. 1, 2006	95.3.27 Mar. 27, 2006	97.8.8 Aug. 8, 2008	97.10.6 Oct. 6, 2008
0.25 ‰～1.5 ‰	0.1 ‰～0.6 ‰	0.1 ‰～0.6 ‰	0.1 ‰～0.6 ‰	百萬分之0.125 ～0.6 ‰	百萬分之0.125 ～0.6 ‰
0.25 ‰	0.25 ‰	0.1 ‰	0.1 ‰	0.1 ‰	十萬分之4
1.25 ‰～7.5 ‰	1 ‰～6 ‰	1 ‰～6 ‰	1 ‰～6 ‰	1 ‰～6 ‰	1 ‰～6 ‰
1.25 ‰	1.25 ‰	1 ‰	1 ‰	1 ‰	1 ‰
—	百萬分之0.125 ～百萬分之2.5	百萬分之0.125 ～百萬分之2.5	百萬分之0.125 ～百萬分之2.5	百萬分之0.125 ～百萬分之2.5	百萬分之0.125 ～百萬分之2.5
—	—	百萬分之0.125	百萬分之0.125	百萬分之0.125	百萬分之0.125
—	百萬分之0.125 ～百萬分之2.5	百萬分之0.125 ～百萬分之2.5	百萬分之0.125 ～百萬分之2.5	百萬分之0.125 ～百萬分之2.5	百萬分之0.125 ～百萬分之2.5
—	—	百萬分之1.25	百萬分之1.25	百萬分之1.25	百萬分之1.25
—	百萬分之0.125 ～0.6 ‰	百萬分之0.125 ～0.6 ‰	百萬分之0.125 ～0.6 ‰	百萬分之0.125 ～0.6 ‰	百萬分之0.125 ～0.6 ‰
—	—	—	百萬分之2.5	百萬分之2.5	百萬分之2.5

Source：Taxation Agency, Ministry of Finance.
Explanation：The data in this table is current as of May 31, 2010.

表C-10. 營業稅稅率
Table C-10. Business Tax Rates

88.7.1
July 1, 1999

<table>
<tr><th>類　別
Category</th><th colspan="2">業　　別
Industries</th><th>稅率
Rate</th><th>類　別
Category</th><th>業　　別
Industries</th><th>稅率
Rate</th></tr>
<tr><td rowspan="2">一
般
營
業
人</td><td colspan="2" rowspan="2">依照營業稅法第四章第一節一般稅額計算之營業人。
（營業人所取得合乎規定之進項憑證稅額得予扣抵銷項稅額）

Business entities other than those listed below, namely VAT business entities, shall be no more than ten percent and no less than five percent, subject to the prescription of the Executive Yuan. The current applicable tax rate is five percent.</td><td rowspan="2">5 %</td><td rowspan="2">特
種
飲
食
業</td><td>夜總會、有娛樂節目之餐飲業（進項稅額不得扣抵）

Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment.</td><td>15 %</td></tr>
<tr><td>酒家及有女性陪侍之茶室、咖啡廳、酒吧等（進項稅額不得扣抵）

Enterprises engaging in special food and beverage services for saloons or tearooms, coffee shops and bars offering female companionship.</td><td>25 %</td></tr>
<tr><td rowspan="3">金
融
業</td><td>銀行業、保險業、信託投資業
證券業、期貨業、票券業及典當業。</td><td>非專屬本業部分</td><td>5 %</td><td rowspan="3">小
規
模
營
業
人</td><td rowspan="2">小規模營業人及其他經財政部規定免予申報銷售額之營業人（購買營業上使用之貨物或勞務，取得載有營業稅額之憑證，依規定申報者，得按其進項稅額百分之十，在查定稅額內扣減。）

Small businesses and other business entities which are excluded by the Ministry of Finance from reporting their transactions.</td><td rowspan="2">1 %</td></tr>
<tr><td>專屬本業部分</td><td>2 %</td></tr>
<tr><td colspan="3">Two percent for enterprises engaged in banking, insurance, investment trust, securities enterprises, futures; commercial paper and pawnshops, but five percent for all other operations which are not their exclusively authorized business.</td><td>保險業之再保費收入（進項稅額不得扣抵）

Reinsurance premiums of insurance enterprises.</td><td>1 %</td><td>農產品批發市場之承銷人及銷售農場品之小規模營業人（進項稅額扣抵同上）

Traders in the wholesale agricultural market and small businesses supplying agricultural products.</td><td>0.1 %</td></tr>
</table>

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 本表資料更新截止日為99年5月31日。
Explanation：The data in this table is current as of May 31, 2010.

表C-11. 地價稅稅率
Table C-11. Land Value Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
私有土地		Private Land
一、一般土地：基本稅率為千分之十；超過累進起點地價者按下列規定累進課徵：	10 ‰	Ⅰ、Regular Land：The basic rate for land value tax shall be 1%. If the total value of land exceeds the starting cumulative value (SCV), the land value tax shall be levied progressively as follows：
1. 超過累進起點地價未達五倍者，就其超過部分課徵千分之十五。	15 ‰	1. For total value in excess of SCV by less than 5 times, 1.5% for amount in excess of SCV.
2. 超過累進起點地價五倍至十倍者，就其超過部分課徵千分之二十五。	25 ‰	2. For total value in excess of SCV by more than 5 times, but less than 10 times, 2.5% for amount in excess of 5 times of SCV.
3. 超過累進起點地價十倍至十五倍者，就其超過部分課徵千分之三十五。	35 ‰	3. For total value in excess of SCV by more than 10 times, but less than 15 times, 3.5% for amount in excess of 10 times of SCV.
4. 超過累進起點地價十五倍至二十倍者，就其超過部分課徵千分之四十五。	45 ‰	4. For total value in excess of SCV by more than 15 times, but less than 20 times, 4.5% for amount in excess of 15 times of SCV.
5. 超過累進起點地價二十倍以上者，就其超過部分課徵千分之五十五。	55 ‰	5. For total value in excess of SCV by more than 20 times, 5.5% for amount in excess of 20 times of SCV.
二、合於下列規定之自用住宅用地，其地價稅按千分之二計徵：	2 ‰	Ⅱ、The land value tax on self-use residential land in following conditions shall be subject to 0.2% tax rate:
1. 都市土地面積未超過三公畝部分。		1. The portion of urban land less than three acres in area.
2. 非都市土地面積未超過七公畝部分。		2. The portion of non-urban land less than seven acres in area.
國民住宅及企業或公營事業興建之勞工宿舍按申報地價額千分之二計徵。	2 ‰	Public housing or dormitories of private or publicly-owned enterprises. The basic rate shall be 0.2%.
三、工礦業等用地按申報地價額千分之十計徵。	10 ‰	Ⅲ、Land for industrial or mining use, shall be taxed at 1% for land value tax.
四、都市計畫公共設施保留地按其申報地價千分之六計徵；其未作任何使用並與使用中之土地隔離者免徵。	6 ‰	Ⅳ、Land reserved for public facilities under urban planning, shall be subject to 0.6% land value tax. Notwithstanding the foregoing, if the aforesaid land is not in use for any purpose and segregated from other land in use, no land value tax will be imposed.
公有土地		Public Land
以公告地價為申報地價按千分之十計徵。	10 ‰	Land publicly owned but used for non-public purposes shall be taxed at 1%.

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 本表資料更新截止日為99年5月31日。
Explanation：The data in this table is current as of May 31, 2010.

表C-12. 土地增值稅稅率
Table C-12. Land Value Increment Tax Rates

課 徵 標 的	66.7.14 July 14, 1977	94.1.30 Jan. 30, 2005	Tax Base
自用住宅用地	10 %	10 %	Self-use Residence Land
一 般 用 地			Regular Land
1. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額未達百分之一百者，就其漲價總數額徵收增值稅百分之二十。	40 %	20 %	1. When the total increment approaches 100% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, the tax rate shall be 20% of the total increment arrived at.
2. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之一百以上未達百分之二百者，除按前款規定辦理外，其超過部分徵收增值稅百分之三十。	50 %	30 %	2. When the total increment exceeds 100% but approaches 200% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, in addition to the tax rate made applicable under provision of Subparagraph above, the tax rate on the portion exceeding 100% shall be 30%.
3. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之二百以上者，除按前二款規定分別辦理外，其超過部分徵收增值稅百分之四十。	60 %	40 %	3. When the total increment exceeds 200% of the original decreed value or the assessed present value at the last transfer of the land in question in the calculation of the then applicable value increment tax payable, in addition to the rates provided under subparagraphs 1 and 2 above, the portion in excess of 200% shall be subject to a 40% tax rate.
4. 長期持有土地者之減徵：			4. The reduction for land ownership held in longterm is as follows:
(1)持有土地年限超過二十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之二十。	—	20 %	(1) For land that has been owned for a period of over 20 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 20%.
(2)持有土地年限超過三十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之三十。	—	30 %	(2) For land that has been owned for a period of over 30 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 30%.
(3)持有土地年限超過四十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之四十。	—	40 %	(3) For land that has been owned for a period of over 40 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 40%.

資料來源： 財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說　　明： 1. 自91年2月1日起至94年1月31日止，土地增值稅減徵50%。
2. 本表資料更新截止日為99年5月31日。

Explanation：1.To promote economic development, a 50% reduction on the above tax rates and a privileged tax rate of 10% of the land value increment tax was effective from 1st February , 2002 to 31st January, 2005.
2.The data in this table is current as of May 31, 2010.

表C-13. 使用牌照稅稅額
Table C-13. Vehicle License Tax Rates

車輛種類及稅額 Mode & Collection (新台幣) (NT) / 汽缸總排氣量 Exhaust (立方公分) (CC)	小客車 (每車乘人座位九人以下者) Small Passenger Vehicles (Seating 9 or fewer)		大客車 Large Passenger Vehicles (每車乘人座位在十人以上者) (Seating 10 or more)	貨車 Trucks	機器腳踏車 Motorcycles
	自用 Private	營業 Commercial			
150（含150以下）	—	—	—	—	0
151 - 250	—	—	—	—	800
251 - 500	1,620	900	—	900	1,620
501 - 600	2,160	1,260	1,080	1,080	2,160
601 - 1200	4,320	2,160	1,800	1,800	4,320
1201 - 1800	7,120	3,060	2,700	2,700	7,120
1801 - 2400	11,230	6,480	3,600	3,600	11,230
2401 - 3000	15,210	9,900	4,500	4,500	11,230
3001 - 3600	28,220	16,380	5,400	5,400	11,230
3601 - 4200	28,220	16,380	6,300	6,300	11,230
4201 - 4800	46,170	24,300	7,200	7,200	11,230
4801 - 5400	46,170	24,300	8,100	8,100	11,230
5401 - 6000	69,690	33,660	9,000	9,000	11,230
6001 - 6600	69,690	33,660	9,900	9,900	11,230
6601 - 7200	117,000	44,460	10,800	10,800	11,230
7201 - 7800	117,000	44,460	11,700	11,700	11,230
7801 - 8400	151,200	56,700	12,600	12,600	11,230
8401 - 9000	151,200	56,700	13,500	13,500	11,230
9001 - 9600	151,200	56,700	14,400	14,400	11,230
9601 - 10200	151,200	56,700	15,300	15,300	11,230
10201以上	151,200	56,700	16,200	16,200	11,230

資料來源： 財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說　　明： 1. 小客貨兩用車之稅額按自用小客車之稅額課徵。
2. 曳引車之稅額按貨車稅額加徵30%。
3. 本表資料更新截止日為99年5月31日。

Explanation：1.The tax rate for small vehicles used both as passenger car and truck shall be the same as that for small passenger vehicle for private use.
2.The tractor portion of a tractor-trailer truck is taxed at a rate 30% higher than that for a comparably-sized truck.
3.The data in this table is current as of May 31, 2010.

表C-14. 房屋稅稅率
Table C-14. House Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按現值課徵		% of current value
1.住 家 用	1.2% ~ 2%	1. Residential Purposes
2.非 住 家 用		2. Non-Residential Purposes
(1)營 業 用	3% ~ 5%	(1) for Business Purposes
(2)非 營 業 用	1.5% ~ 2.5%	(2) for Non-Business Purposes
(3)同時作住家及非住家，按實際使用面積分別課稅；但非住家用者課說面積最低不得少於全部面積1/6。		(3) For both Residential and Non-Residential Purposes, the house tax thereon shall be levied at the applicable rates based on the area of house used for residential and non-residential purposes respectively, provided the taxable area for non-residential purposes is not less than one-sixth of the total area of the house.
3.私有房屋有下列情形房屋稅減半徵收：		3. House tax is reduced by half for private houses in any of the following situations:
(1)政府平價配售之平民住宅		(1) Dwelling Houses sold by the government to the people in need at reduced prices.
(2)合法登記之工廠供直接生產使用之自有房屋		(2) Buildings owned by a duly-registered factory and used directly for production.
(3)農會所有之自用倉庫及檢驗場，經主管機關證明者		(3) Warehouses and houses used for testing purposes which are owned and used by a farmers' association as attested by the competent authorities.
(4)受重大災害，毀損面積佔整棟面積三成以上不及五成之房屋		(4) Houses of which more than 30% buy less than 50% of floor area has been destroyed in a disaster.

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說 明： 1.稅率由各直轄市及縣市政府在上列稅率範圍內分別規定徵收率。
2.本表資料更新截止日為99年5月31日。
Explanation：1.The house tax rates shall be fixed by the municipal and county (city) governments in view of the local conditions within the range set forth in the foregoing article.
2.The data in this table is current as of May 31, 2010.

表C-15. 契稅稅率
Table C-15. Deed Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按 契 價 課 徵		% of the value of the deed
1. 買 賣 契	6%	1. Deed tax on a sale
2. 典 權 契	4%	2. Deed tax on a creation of dien
3. 交 換 契	2%	3. Deed tax on an exchange
4. 贈 與 契	6%	4. Deed tax on a bestowal or a donation
5. 分 割 契	2%	5. Deed tax on a partition
6. 占 有 契	6%	6. Deed tax on a possession

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 本表資料更新截止日為99年5月31日。
Explanation：The data in this table is current as of May 31, 2010.

表C-16. 印花稅稅率
Table C-16. Stamp Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
1. 銀錢收據，每件按金額課徵	4‰	1. Monetary receipts: Tax stamps at 0.4% of the amount received to be affixed by the person drawing up the receipt.
2. 招標人收受押標金收據，每件按金額課徵	1‰	2. Receipts for deposit of bid bonds: Tax stamps at 0.1% of the money deposited by the bidder to be affixed by the person drawing up the receipt.
3. 承攬契據，每件按金額課徵	1‰	3. Contracting agreements: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
4. 典賣、讓受及分割不動產契據，每件按金額課徵	1‰	4. Contracts for the sale, transfer, or partition of real estate: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
5. 買賣動產契據，每件稅額課徵	4元	5. Contracts for the sale of movables: Tax stamps at 4 yuan per piece, to be affixed by the person executing the contract or drawing up the receipt.

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 本表資料更新截止日為99年5月31日。
Explanation：The data in this table is current as of May 31, 2010.

表C-17. 娛樂稅稅率
Table C-17. Amusement Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按所收票價或收費額課徵	最高不得超過 No more than	Be levied on tickets sold or fees charged
1. 舞廳或舞場	100%	1. Dance halls
2. 電 影		2. Cinema
(1)外 國 片	60%	(1)Foreign language films
(2)本 國 片	30%	(2)Chinese language films
3. 撞 球 場	50%	3. Billiard halls
4. 保 齡 球 館	30%	4. Bowling alleys
5. 高爾夫球場	20%	5. Golf course
6. 職業性歌唱、說書、舞蹈、馬戲、魔術、技藝表演及夜總會之各種表演	30%	6. Professional singing, story-telling, dancing, circus, magic, show, acrobatics show, and night club performances
7. 各種競技比賽	10%	7. Skill competitions and contests
8. 戲劇、音樂演奏、及非職業性歌唱、舞蹈等表演	5%	8. Drama, music performances and amateur singing, dancing, etc.
9. 其他提供娛樂設施供人娛樂者	50%	9. Provide facilities for the recreation or entertainment of others

資料來源： 財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說 明： 1. 直轄市及縣（市）政府得視地方實際情形，在規定稅率範圍內，分別規定娛樂稅徵收率，提經同級民意機關通過，報請或層轉財政部核備。
2. 自96年5月25日起撞球場、保齡球館免徵娛樂稅。
3. 本表資料更新截止日為99年5月31日。

Explanation：1.Municipal and county (city) governments may, in view of the local situations, respectively prescribe the amusement tax rates within the maximum rates provided in the foregoing paragraph, and report the prescribed rate schedule to the Ministry of Finance after the schedule has been approved by the local assembly of the same level.
2.Since May 25 2007, the billiard halls and bowling alleys were exempt from the Amusement Tax.
3.The data in this table is current as of May 31, 2010.