

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
	<b>稅課收入</b> <b>Taxes</b>	
<b>1. 國稅：</b> <b>National Taxes</b>		
關稅	100	—
礦區稅	100	—
營利事業所得稅	90	10
綜合所得稅	90	10
遺產及贈與稅	20	—
貨物稅	90	10
菸酒稅	80	—
證券交易稅	100	—
期貨交易稅	100	—
營業稅	100—A	A
<b>2. 直轄市及縣(市)稅：</b> <b>Municipality &amp; County (City) Taxes</b>		
田賦	—	—
地價稅	—	—
土地增值稅 ◎	—	20
房屋稅	—	—
使用牌照稅	—	—
契稅	—	—
印花稅	—	—
娛樂稅	—	—

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.