

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
<b>總 計</b>	<b>1,225,600,850</b>	<b>1,252,766,218</b>	<b>1,387,300,291</b>	<b>1,567,396,363</b>
<b>一、稅 課 收 入</b>	<b>1,190,873,947</b>	<b>1,220,116,161</b>	<b>1,353,409,510</b>	<b>1,531,297,226</b>
<b>(一)國 稅</b>	<b>981,609,508</b>	<b>991,380,204</b>	<b>1,097,710,291</b>	<b>1,269,562,886</b>
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
<b>(二)直轄市及縣(市)稅</b>	<b>209,241,080</b>	<b>228,718,070</b>	<b>255,690,593</b>	<b>261,724,809</b>
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
<b>(三)教 育 捐</b>	<b>23,359</b>	<b>17,887</b>	<b>8,626</b>	<b>9,531</b>
<b>二、公 賣 利 益</b>	<b>346,450</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>三、金融保險業營業稅</b>	<b>26,082,669</b>	<b>22,433,266</b>	<b>24,229,514</b>	<b>25,712,124</b>
<b>四、健康福利捐</b>	<b>8,297,784</b>	<b>10,216,791</b>	<b>9,661,267</b>	<b>10,387,013</b>

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	<b>Grand Total</b>
1,556,651,792	1,685,875,406	1,710,617,299	1,483,518,036	<b>Taxes</b>
1,295,680,319	1,420,741,449	1,461,840,358	1,238,558,228	<b>National Taxes</b>
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
<b>260,963,574</b>	<b>265,128,923</b>	<b>248,771,541</b>	<b>244,959,658</b>	<b>Municipality &amp; County (City) Taxes</b>
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
<b>7,899</b>	<b>5,034</b>	<b>5,400</b>	<b>150</b>	<b>Education Surtax</b>
—	—	—	—	<b>Monopoly Revenues</b>
26,643,871	28,130,888	29,706,001	21,853,430	<b>Financial Enterprises Business Tax</b>
17,508,231	19,888,488	20,114,982	24,910,724	<b>Health and Welfare Surcharge on Tobacco</b>

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	<b>Grand Total</b>
1.7	8.3	1.5	-13.3	<b>Taxes</b>
2.1	9.7	2.9	-15.3	<b>National Taxes</b>
-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	<b>Municipality &amp; County (City) Taxes</b>
-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	<b>Education Surtax</b>
—	—	—	—	<b>Monopoly Revenues</b>
3.6	5.6	5.6	-26.4	<b>Financial Enterprises Business Tax</b>
68.6	13.6	1.1	23.8	<b>Health and Welfare Surcharge on Tobacco</b>

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	<b>Grand Total</b>
97.2	97.2	97.2	96.9	<b>Taxes</b>
80.9	81.9	83.0	80.9	<b>National Taxes</b>
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	<b>Municipality &amp; County (City) Taxes</b>
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	<b>Education Surtax</b>
—	—	—	—	<b>Monopoly Revenues</b>
1.7	1.6	1.7	1.4	<b>Financial Enterprises Business Tax</b>
1.1	1.1	1.1	1.6	<b>Health and Welfare Surcharge on Tobacco</b>