

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、台灣省各種徵機關	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、福建省各種徵機關	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 Tobacco & Wine Monopoly
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 Tobacco & Wine Monopoly
—	—	—	—	—	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)

機 關 別	民國98年					
	稅			收 入		
	營 業 稅 *	地 價 稅	土地增值稅	房 屋 稅	使用牌照稅	契 稅
	Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax	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	娛樂稅	教育臨時捐	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	
Stamp Tax	Amusement Tax	Temporary Surtax for Education			
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 Tobacco & Wine Monopoly
—	—	—	—	—	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.