

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%
<b>總 計</b>	<b>Grand Total</b>	<b>1,225,600,850</b>	<b>100.0</b>	<b>1,252,766,218</b>	<b>100.0</b>	<b>1,387,300,291</b>	<b>100.0</b>
<b>台北市</b>	<b>Taipei City</b>	<b>343,652,910</b>	<b>28.0</b>	<b>347,658,455</b>	<b>27.8</b>	<b>381,093,275</b>	<b>27.5</b>
<b>高雄市</b>	<b>Kaohsiung City</b>	<b>137,202,445</b>	<b>11.2</b>	<b>142,758,125</b>	<b>11.4</b>	<b>171,792,981</b>	<b>12.4</b>
<b>台灣省</b>	<b>Taiwan Province</b>	<b>655,808,514</b>	<b>53.5</b>	<b>674,946,810</b>	<b>53.9</b>	<b>751,029,519</b>	<b>54.1</b>
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
<b>福建省</b>	<b>Fuchien Province</b>	<b>2,679,949</b>	<b>0.2</b>	<b>4,609,877</b>	<b>0.4</b>	<b>4,496,128</b>	<b>0.3</b>
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
<b>其 他</b>	<b>Others</b>	<b>86,257,032</b>	<b>7.0</b>	<b>82,792,951</b>	<b>6.6</b>	<b>78,888,388</b>	<b>5.7</b>

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：其他項係指無法依地區別劃分之稅目合計，包括關稅及礦區稅。

Table 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
<b>4,612,670</b>	<b>0.3</b>	<b>5,180,438</b>	<b>0.3</b>	<b>5,635,189</b>	<b>0.3</b>	<b>5,422,642</b>	<b>0.3</b>	<b>4,538,663</b>	<b>0.3</b>
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
<b>82,374,306</b>	<b>5.3</b>	<b>79,567,083</b>	<b>5.0</b>	<b>81,859,349</b>	<b>4.7</b>	<b>80,425,726</b>	<b>4.6</b>	<b>68,827,470</b>	<b>4.5</b>

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

Explanation : Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

表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	
<b>總計</b>	<b>Grand Total</b>	<b>1,530,282,190</b>	<b>1,483,518,036</b>	<b>68,827,432</b>	<b>38</b>	<b>334,162,587</b>
<b>台北市</b>	<b>Taipei City</b>	<b>594,795,211</b>	<b>579,939,319</b>	—	—	<b>144,117,449</b>
<b>高雄市</b>	<b>Kaohsiung City</b>	<b>116,952,570</b>	<b>112,898,481</b>	—	—	<b>23,088,673</b>
<b>台灣省</b>	<b>Taiwan Province</b>	<b>745,168,276</b>	<b>717,314,241</b>	—	—	<b>166,781,148</b>
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
<b>福建省</b>	<b>Fuchien Province</b>	<b>4,538,663</b>	<b>4,538,525</b>	—	—	<b>175,317</b>
金門縣	Kinmen County	4,350,054	4,349,948	—	—	153,859
連江縣	Lienchiang County	188,609	188,577	—	—	21,458
<b>其他</b>	<b>Others</b>	<b>68,827,470</b>	<b>68,827,470</b>	<b>68,827,432</b>	<b>38</b>	—

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	遺產及贈與稅	貨物稅	菸酒稅	證券交易稅	期貨交易稅
Individual Income Tax	Estate and Gift Tax	Commodity Tax	Tobacco and Alcohol Tax	Securities Transactions Tax	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
<b>188,933</b>	<b>8,025</b>	<b>18</b>	<b>3,475,251</b>	<b>61,458</b>	—
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*	地價稅	土地增值稅	房屋稅	使用牌照稅
		Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax
<b>總計</b>	<b>Grand Total</b>	<b>223,503,049</b>	<b>59,053,891</b>	<b>53,313,055</b>	<b>56,346,975</b>	<b>53,049,587</b>
<b>台北市</b>	<b>Taipei City</b>	<b>130,158,348</b>	<b>18,702,394</b>	<b>15,413,916</b>	<b>10,295,486</b>	<b>6,462,009</b>
<b>高雄市</b>	<b>Kaohsiung City</b>	<b>10,205,386</b>	<b>5,735,375</b>	<b>2,261,803</b>	<b>5,278,783</b>	<b>3,424,153</b>
<b>台灣省</b>	<b>Taiwan Province</b>	<b>82,719,166</b>	<b>34,586,976</b>	<b>35,564,164</b>	<b>40,720,570</b>	<b>43,122,216</b>
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
<b>福建省</b>	<b>Fuchien Province</b>	<b>420,149</b>	<b>29,146</b>	<b>73,172</b>	<b>52,136</b>	<b>41,209</b>
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
<b>其他</b>	<b>Others</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

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	印花稅	娛樂稅	教育臨時捐	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco
Deed Tax	Stamp Tax	Amusement Tax	Temporary Surtax for Education		
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	—
<b>6,389</b>	<b>5,821</b>	<b>1,501</b>	—	<b>138</b>	—
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.