

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；鞍具及轆具；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 |
| 第二十一類：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. X I |
| 57 | - | 57 | - | - | - | 412 | - | 412 | Sec. X II |
| 92,268 | 371 | 91,897 | 91,044 | 312 | 90,732 | 75,372 | - | 75,372 | Sec. X III |
| - | - | - | - | - | - | - | - | - | Sec. X IV |
| 561,293 | 32,847 | 528,446 | 625,448 | 33,280 | 592,168 | 423,799 | 26,946 | 396,853 | Sec. X V |
| 426,295 | 27,188 | 399,107 | 441,293 | 70,976 | 370,317 | 338,729 | 33,555 | 305,174 | Sec. X VI |
| 205,757 | 38,449 | 167,308 | 217,680 | 55,488 | 162,192 | 127,136 | 26,240 | 100,896 | Sec. X VII |
| 7,657 | - | 7,657 | 4,666 | - | 4,666 | 3,163 | - | 3,163 | Sec. X VIII |
| - | - | - | - | - | - | - | - | - | Sec. X IX |
| 1,444 | - | 1,444 | 1,508 | - | 1,508 | 4,213 | - | 4,213 | Sec. X X |
| - | - | - | - | - | - | - | - | - | Sec. X X I |
| 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.