國庫 賦稅
關務 國產

中華民國99年 財政統計年報 YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA, 2010

財政部統計處編印 100年7月

ISSN 1019-2727
GPN：2006000014
定價：新臺幣 300 元

中華民國 財政統計 99 年報

YEARBOOK OF FINANCIAL STATISTICS, REPUBLIC OF CHINA

2010



財政部統計處編印

中華民國100年7月出版
Department of Statistics, Ministry of Finance, July 2011

中華民國 99 年

財 政 統 計 年 報

YEARBOOK OF FINANCIAL STATISTICS
REPUBLIC OF CHINA
2010

財 政 部 統 計 處 編 印
中華民國 100 年 7 月出版
Department of Statistics, Ministry of Finance
July 2011

編製說明

一、本部主管全國財政，業務涵蓋國庫、賦稅、關務及國產四大領域。本年報謹就四大領域之施政成果，以統計數字呈現，並輔以簡要提要分析。另為衡量國內實際財政收支狀況，乃利用政府預決算報告編製「歲入歲出淨額統計」一併列入，藉以瞭解長期財政收支趨勢及結構變動。

二、本年報內容已包括重要之賦稅統計，因此「賦稅統計年報」自 98 年起停刊，其較為詳細之統計表，如各稅目別之各月別實徵淨額、各地區別實徵淨額及各稅目別之稅率等，因限於篇幅，僅提供網路查詢，網址為 http://www.mof.gov.tw/statistics/finance-yearbook.htm。

三、為利多元應用，本年報同步提供網路電子書，並將重要之財政統計提供網路動態簡易查詢，敬請多加利用。
網址為 http://www.mof.gov.tw/statistics/finance-database.htm。

四、本年報所稱「年度」係指會計年度，88 年度(含)以前係指「上年 7 月 1 日至當年 6 月 30 日止」；88 年下半年及 89 年度(簡稱 89 年度)係指「88 年 7 月 1 日至 89 年 12 月 31 日」；自 90 年度起係指「當年 1 月 1 日至 12 月 31 日止」，以「90 年」表示。

五、自 99 年 12 月 25 日起，配合部分縣市改制直轄市，原臺北縣升格為新北市，原臺中縣與臺中市合併升格為臺中市，原臺南縣與臺南市合併升格為臺南市，原高雄縣與高雄市合併升格為高雄市。

六、因尾數四捨五入關係，統計表細項合計與總數略有差異。

七、本年報所載數字，如與以前各期不同者，以本期修正數字為準。

八、本年報所用符號代表意義如下：

－	表示無數值
…	表示數值不明或尚未產生資料
0	表示數值不及半單位
p	表示初步統計數值

Introductory Notes

1. The Ministry of Finance is charged with the administration of the national finances. Its areas of work are in relation to the administration of national treasury, taxation, customs and national property. In this yearbook, the administrative achievements in the four major fields appear with statistics and prefatory notes. In order to reveal the long-term trends and the structural changes in government revenues and expenditures, net revenues and expenditures are compiled using the reports of the government budgets.
2. As of 2009, the compilation of the "Yearbook of Tax Statistics 2008" ceased and the content was combined with the "Yearbook of Financial Statistics 2008" and certain detailed statistical taxation tables such as : Tax Revenues by Month, by Region, and Tax Rates are only available on the website http://www.mof.gov.tw/statistics/finance-eng-yearbook.htm.
3. The e-book version of this Yearbook and financial database are also provided on the website. However, the financial database is in Chinese only. Website: http://www.mof.gov.tw/statistics/finance-database.htm.
4. The commencement, conclusion, and description of the fiscal year are as follows, prior to 2000, commencing on July 1 of the previous year and concluding on June 30 of the current year. The period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000 (i.e., FY2000). The years that follow fiscal 2001 are identical to the calendar year.
5. Since December 25, 2010, in accordance with the redefinition of the status of special municipalities, Taipei county was upgraded to the status of a special municipality, to be called as New Taipei City; Taichung city and Taichung county were merged to become the special municipality of Taichung city; Tainan city and Tainan county were similarly merged to become Tainan city; and Kaohsiung city, already a special municipality, was merged with Kaohsiung county to form Kaohsiung city.
6. Certain of the details may not add up to the total due to rounding up of the figures.
7. In the case that the figures in this yearbook differ from those published earlier, the revised figures shall prevail.
8. The following symbols are used :
   - — None
   - … Figure not available
   - 0 Less than a half unit
   - p Preliminary figure

目　　錄

壹、提要分析…… 1

一、財政收支…… 3

二、公庫收支及債務…… 7

三、賦稅…… 12

四、關務…… 14

五、國有財產…… 18

貳、統計表

一、財政收支

表 1-1. 各級政府歲入歲出及融資淨額…… 2

表 1-2. 各級政府歲入淨額－按來源別分…… 6

表 1-3. 各級政府歲出淨額－按政事別分…… 10

表 1-4. 各級政府歲入淨額－按政府別分…… 18

表 1-5. 各級政府歲出淨額－按政府別分…… 20

表 1-6. 各級政府歲入歲出淨額占ＧＤＰ及ＧＮＰ之比率…… 22

表 1-7. 中央政府歲入歲出及融資毛額(不含特別預/決算)…… 24

表 1-8. 中央政府歲入毛額－按來源別分(不含特別預/決算)…… 28

表 1-9. 中央政府歲出毛額－按政事別分(不含特別預/決算)…… 32

二、公庫收支及債務

表 2-1. 各級公庫收入淨額…… 36

表 2-2. 各級公庫支出淨額…… 40

表 2-3. 國庫收入毛額…… 44

表 2-4. 國庫支出毛額…… 48

表 2-5. 國庫收支毛額－按國際貨幣基金分類分…… 53

表 2-6. 實施集中支付支用單位數、支付淨額及可支用庫款餘額…… 54
表 2-7. 實施集中支付簽發支票張數及金額…… 56
表 2-8. 各級政府債務負擔表…… 58
表 2-9. 各級政府債務累計未償餘額…… 60
表 2-10. 中央政府債務累計未償餘額占ＧＤＰ及ＧＮＰ之比率…… 62
表 2-11. 中央政府債務舉借及償還…… 64
表 2-12. 中央政府公債發行及償還…… 66
表 2-13. 中央政府公債實況彙總…… 68

三、賦稅

(一)賦稅收入

表 3-1. 全國賦稅實徵淨額－按稅目別分…… 74
表 3-2. 全國賦稅實徵淨額－按機關別分…… 80
表 3-3. 全國賦稅實徵淨額－按地區別分…… 86
表 3-4. 全國賦稅實徵淨額－按直接稅與間接稅別分…… 92
表 3-5. 全國賦稅實徵淨額－按ＯＥＣＤ稅收分類…… 94
表 3-6. 全國賦稅實徵淨額與預算數之比較…… 98
表 3-7. 貨物稅實徵淨額－按貨品別分…… 100
表 3-8. 賦稅收入指標…… 102
表 3-9. 各國賦稅負擔率…… 106

(二)稅　源

表 3-10. 關稅實徵毛額…… 110
表 3-11. 綜合所得稅結算申報－按淨所得級距別分…… 120
表 3-12. 營利事業所得稅結算申報…… 122
表 3-13. 遺產稅稅源…… 126
表 3-14. 贈與稅稅源…… 130
表 3-15. 貨物稅稅源…… 134
表 3-16. 營業稅稅源…… 140

表 3-17. 使用牌照稅稅源－機動車輛…… 156
表 3-18. 地價稅稅源…… 158
表 3-19. 土地增值稅稅源…… 162
表 3-20. 房屋稅稅源…… 170
表 3-21. 娛樂稅稅源…… 200
表 3-22. 契稅稅源…… 202

(三)稅捐減免及稽徵

表 3-23. 獎勵投資條例減免稅額…… 204
表 3-24. 促進產業升級條例減免稅額…… 205
表 3-25. 外銷品沖退稅金額…… 210
表 3-26. 查(核)定開徵數、未徵數情形…… 212
表 3-27. 違章漏稅案件處理及財務罰鍰執行情形表…… 218
表 3-28. 各稅實徵淨額及其徵課費用…… 226

四、關務

表 4-1. 進出口貿易值－按新台幣計算…… 242
表 4-2. 進出口貿易值－按美元計算…… 243
表 4-3. 海關業務統計…… 244
表 4-4. 外銷品沖退稅金額－按稅則分類分…… 246
表 4-5. 海關緝私案件及私貨價值…… 248
表 4-6. 海關進口稅則修正貨品減免項目及機動調整關稅稅率…… 250

五、國有財產

表 5-1. 國有財產總值－按使用性質別分…… 252
表 5-2. 國有財產總值－按財產種類別分…… 256
表 5-3. 國有非公用財產處理概況…… 264
表 5-4. 國有非公用土地管理概況…… 266

參 、 財政統計名詞解釋…… 271

CONTENTS

Ⅰ • **Prefatory Notes** 1

1. Government Revenues and Expenditures 3
2. Revenues and Expenditures of Treasury and Debts 7
3. Taxes 12
4. Customs 14
5. National Property 18

Ⅱ • **Statistical Tables**

Part Ⅰ. Government Revenues and Expenditures

Table 1-1. Net Government Revenues、Expenditures and Financing of All Levels 2
Table 1-2. Net Government Revenues of All Levels—by Source 6
Table 1-3. Net Government Expenditures of All Levels—by Administrative Affair 10
Table 1-4. Net Government Revenues of All Levels—by Government 18
Table 1-5. Net Government Expenditures of All Levels—by Government 20
Table 1-6. Net Government Revenues and Expenditures of All Levels as a Percentage of GNP and GDP 22
Table 1-7. Central Government Gross Revenues、Expenditures and Financing (Special Budget/Final Accounts are excluded) 24
Table 1-8. Central Government Gross Revenues—by Source (Special Budget/Final Accounts are excluded) 28
Table 1-9. Central Government Gross Expenditures—by Administrative Affair (Special Budget/Final Accounts are excluded) 32

Part Ⅱ. Revenues and Expenditures of Treasury and Debts

Table 2-1. Net Revenues of Treasury 36
Table 2-2. Net Expenditures of Treasury 40
Table 2-3. Gross Revenues of National Treasury 44
Table 2-4. Gross Expenditures of National Treasury 48
Table 2-5. Gross Revenues and Expenditures of National Treasury—by International Monetary Fund 53

Table 2-6. Number of Spending Agencies, Net Disbursements and Disposable Funds in Treasury 54
Table 2-7. Number and Amount of Drawn Check by Disbursement 56
Table 2-8. Debt table of All Levels of Government 58
Table 2-9. Outstanding Debt of All Levels of Government 60
Table 2-10. Outstanding Central Government Debt as a percentage of GDP and GNP 62
Table 2-11. Issuance of Central Government Debt and Amortization 64
Table 2-12. Issues and Redemptions of Public Bonds of Central Government 66
Table 2-13. Summary of Central Government Government Bonds 68

Part Ⅲ. Taxes

A. Tax Revenue

Table 3-1. Total Net Tax Revenues—by Item of Tax 74
Table 3-2. Total Net Tax Revenues—by Agency 80
Table 3-3. Total Net Tax Revenues—by Region 86
Table 3-4. Total Net Tax Revenues—by Direct and Indirect Taxes 92
Table 3-5. Total Net Tax Revenues—by OECD classification of Taxes 94
Table 3-6. Total Net Tax Revenues and Budget Amount 98
Table 3-7. Net Revenues of Commodity Tax—by Commodity 100
Table 3-8. Tax Revenues Index 102
Table 3-9. Total Tax Revenues as a Percentage of GDP of Key Countries 106

B. Tax Source

Table 3-10. Gross Amount of Customs Duties 110
Table 3-11. Filing Case of Individual Income Tax—by classification of Net Income 120
Table 3-12. Sources of Profit-seeking Enterprise Income Tax 122
Table 3-13. Sources of Estate Tax 126
Table 3-14. Sources of Gift Tax 130
Table 3-15. Sources of Commodity Tax 134
Table 3-16. Sources of Business Tax 140

Table 3-17. Sources of Vehicle License Tax—Motor Vehicles..... 156
Table 3-18. Sources of Land Value Tax..... 158
Table 3-19. Sources of Land Value Increment Tax..... 162
Table 3-20. Sources of House Tax..... 170
Table 3-21. Sources of Amusement Tax..... 200
Table 3-22. Sources of Deed Tax..... 202

C. Tax Reductions

Table 3-23. Tax Reductions Due to Implementation of Statute for Investment Encouragement 204
Table 3-24. Tax Reductions Due to Implementation of Statute for Upgrading Industries..... 205
Table 3-25. Amount of Tax Offset and Refund for Export Products..... 210
Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected..... 212
Table 3-27. Tax Execution of Cases of Tax Omission and Punitive Fines..... 218
Table 3-28. Cost of Tax Collections—All Taxes..... 226

Part Ⅳ. Customs

Table 4-1. Value of Foreign Trade—Counted in N.T Dollars..... 242
Table 4-2. Value of Foreign Trade—Counted in U.S. Dollars..... 243
Table 4-3. Statistics for Customs..... 244
Table 4-4. Amount of Tax Offsetting and Refund for Export Products—by Tariff Classification..... 246
Table 4-5. Cases of Seized Smuggled Goods and Values..... 248
Table 4-6. The Revised Tariff on the Reduction or Exemption Items of Goods and the Floating Adjustment Rate of Customs Duties..... 250

Part Ⅴ. National Property

Table 5-1. National Property—by Usage..... 252
Table 5-2. National Property—by Category..... 256
Table 5-3. The General Situation of Dealing with National Property in Non-public Use 264
Table 5-4. The General Situation of Land Supervision with National Property in Non-public Use..... 266

Ⅲ • **Explanation of Key Terms in Financial Statistics**..... 271

壹、提要分析

I. Prefatory Notes

一、財政收支

㈠各級政府歲入歲出淨額概況

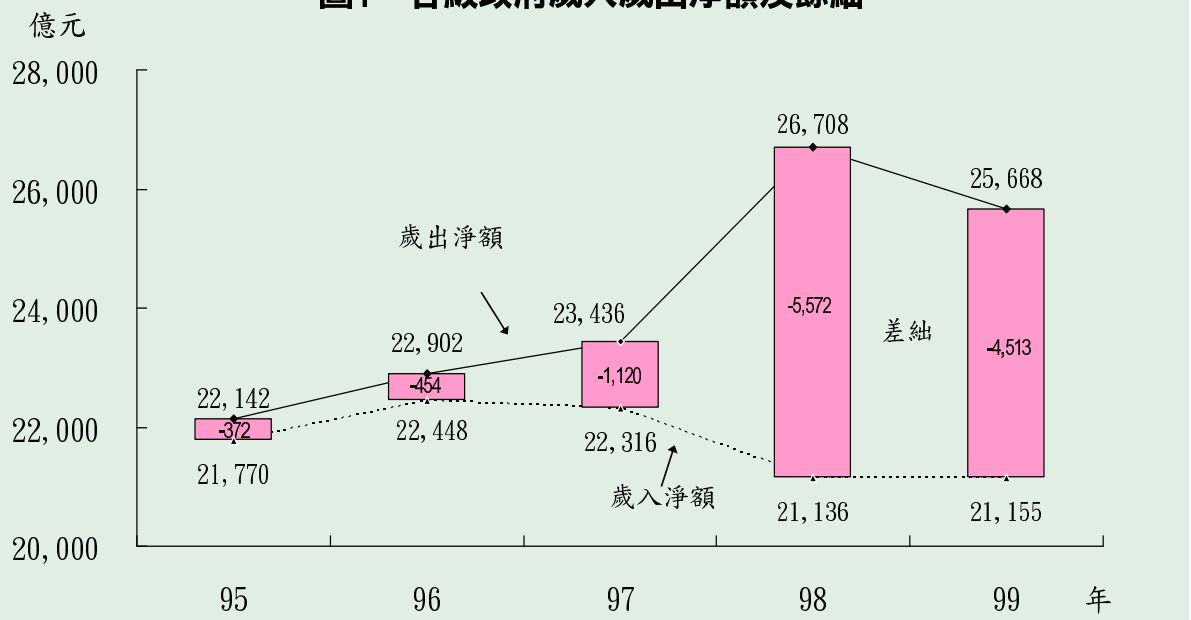
99 年各級政府歲入淨額 2 兆 1,155 億元，較 98 年增加 19 億元（+0.1%），其中稅課收入增加 823 億元，規費收入增加 44 億元，惟營業盈餘及事業收入減少 445 億元；歲入淨額占ＧＤＰ之比率為 15.6%，較 98 年下降 1.3 個百分點。99 年各級政府歲出淨額 2 兆 5,668 億元，較 98 年減少 1,040 億元（-3.9%），主要係以經濟發展支出減少 851 億元、教育科學文化支出減少 269 億元等減少較多，惟社會福利支出增加 269 億元，一般政務支出增加 109 億元；歲出淨額占ＧＤＰ之比率為 18.9%，較 98 年下降 2.5 個百分點。收支相抵後，99 年各級政府歲入歲出淨額差絀 4,513 億元，較 98 年縮短，占ＧＤＰ之比率為 3.3%。

表 1　各級政府歲入歲出淨額及餘絀

單位：億元；%

	歲入淨額			歲出淨額			餘　絀	
	金額	年增率	占ＧＤＰ比率	金額	年增率	占ＧＤＰ比率	金額	占ＧＤＰ比率
95 年	21,770	-1.8	17.8	22,142	-3.4	18.1	-372	-0.3
96 年	22,448	3.1	17.4	22,902	3.4	17.7	-454	-0.4
97 年	22,316	-0.6	17.7	23,436	2.3	18.6	-1,120	-0.9
98 年	21,136	-5.3	16.9	26,708	14.0	21.4	-5,572	-4.5
99 年	21,155	0.1	15.6	25,668	-3.9	18.9	-4,513	-3.3

圖1　各級政府歲入歲出淨額及餘絀



99 年各級政府經常門收入淨額 2 兆 620 億元，經常門支出淨額 1 兆 9,118 億元，收支相抵後賸餘 1,502 億元，此賸餘即為政府之儲蓄，政府通常以此移充資本支出之財源，以減低對融資之倚賴。政府儲蓄對經常門收入之比率即政府儲蓄率，99 年為 7.3%，較 98 年上升 5.7 個百分點。

表 2　各級政府經常門收支淨額

單位：億元；%

	經常門收入淨額 (1)	經常門支出淨額 (2)	經常門餘絀 (3)=(1)-(2)	政府儲蓄率 (3)/(1)x100%
95 年	20,940	17,541	3,399	16.2
96 年	21,890	18,015	3,875	17.7
97 年	21,812	18,113	3,699	17.0
98 年	20,414	20,084	330	1.6
99 年	20,620	19,118	1,502	7.3

㈡各級政府融資概況

99 年各級政府歲入歲出淨額收支相抵，差短 4,513 億元有待彌平，另基於契約義務，各級政府 99 年應償還債本 2,067 億元，合計融資需求 6,580 億元，分別以發行公債收入 2,502 億元、賒借收入 4,184 億元及移用以前年度歲計賸餘 66 億元因應。

表 3　各級政府融資需求及因應方式

單位：億元

	融資需求			因應方式(財務調度)			
	歲入歲出淨額差短	債務還本	合　計	合　計	發行公債	賒借收入	移用歲計賸餘
95 年	372	1,476	1,848	2,230	358	1,850	22
96 年	454	1,205	1,659	1,880	0	1,833	47
97 年	1,120	1,869	2,989	3,109	108	2,479	522
98 年	5,572	2,007	7,579	7,352	1,146	5,326	880
99 年	4,513	2,067	6,580	6,752	2,502	4,184	66

㈢各級政府歲入歲出淨額結構

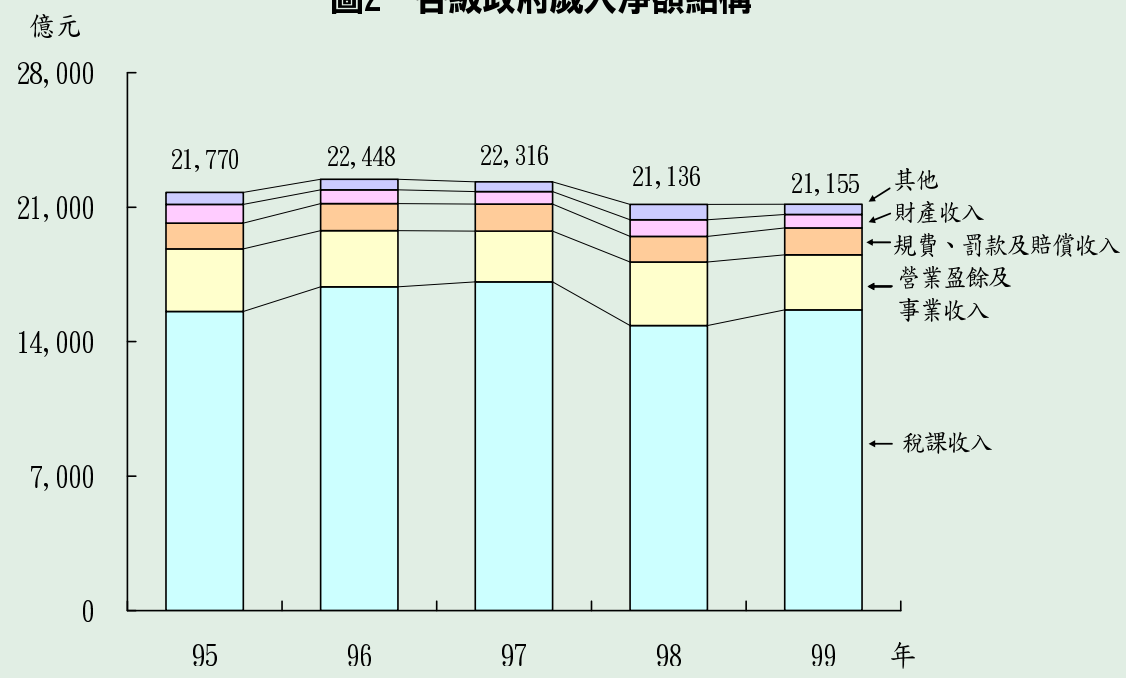
99 年各級政府歲入淨額 2 兆 1,155 億元，其來源以稅課收入為最大宗，計 1 兆 5,658 億元，占 74.0%，其餘依次為營業盈餘及事業收入 2,865 億元，占 13.5%，規費、罰款及賠償收入 1,395 億元，占 6.6%，財產收入 696 億元，占 3.3%，其他收入 541 億元，占 2.6%；與 98 年比較，以稅課收入所占比重增加 3.8 個百分點最多，以營業盈餘及事業收入減少 2.2 個百分點最多。

表 4　各級政府歲入淨額結構

單位：%

	合　計	稅課收入	營業盈餘及事業收入	規費、罰款及賠償收入	財產收入	其他
95 年	100.0	71.5	15.0	6.2	4.5	2.8
96 年	100.0	75.1	13.0	6.3	3.2	2.4
97 年	100.0	76.7	11.9	6.3	2.9	2.2
98 年	100.0	70.2	15.7	6.4	4.1	3.6
99 年	100.0	74.0	13.5	6.6	3.3	2.6

圖2　各級政府歲入淨額結構



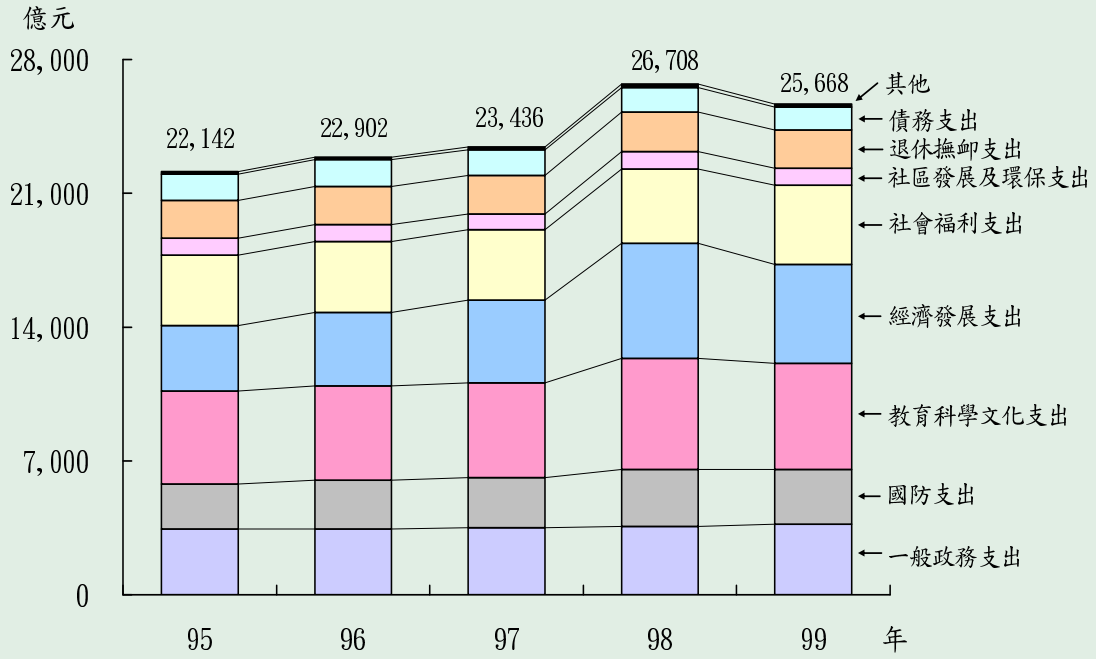
99 年各級政府歲出淨額 2 兆 5,668 億元，其中以教育科學文化支出 5,546 億元，占 21.6%為最高，經濟發展支出 5,168 億元，占 20.1%居次，社會福利支出 4,154 億元，占 16.2%居第三，一般政務支出 3,683 億元，占 14.3%居第四，國防支出 2,869 億元，占 11.2%居第五，其他支出合計 4,248 億元，占 16.6%；與 98 年比較，以社會福利支出所占比重增加 1.7 個百分點最多，而以經濟發展支出所占比重減少 2.4 個百分點最多。

表 5　各級政府歲出淨額結構

單位：%

	合　計	一般政務支出	國防支出	教育科學文化支　出	經濟發展支出	社會福利支出	社區發展及環保支出	退休撫卹支出	債務支出	其他
95 年	100.0	15.6	10.6	21.9	15.4	16.7	4.0	8.9	6.2	0.7
96 年	100.0	15.0	11.2	21.5	16.7	16.3	3.8	8.8	6.1	0.6
97 年	100.0	15.0	11.2	21.1	18.4	15.7	3.5	8.6	5.7	0.8
98 年	100.0	13.4	11.1	21.8	22.5	14.5	3.4	7.7	4.8	0.8
99 年	100.0	14.3	11.2	21.6	20.1	16.2	3.5	7.8	4.7	0.6

圖3　各級政府歲出淨額結構



二、公庫收支及債務

㈠公庫收支

公庫收支為各級政府所屬公庫對現金收納支撥之運作，與一般習稱以預決算為基礎之政府收支有異。決算收支採用權責發生基礎，係基於預算控制、審計及管理需要，將各項政府收支歸入其權責發生之預算年度。公庫收支則以收付之實現日期為準，可以顯示政府財力盈虛、功能活動、資源分配狀況，供為資金調度運用。

1. 各級公庫收支淨額

99 年各級公庫收支，初步統計收入毛額為 3 兆 1,698 億元，支出毛額為 3 兆 1,094 億元，經扣除各級公庫間互相移轉及公庫內部調撥等重複列計部分後，收入淨額為 2 兆 8,152 億元，支出淨額為 2 兆 7,547 億元，收支相抵結餘 605 億元。截至 99 年底止各級公庫初步差短數為 3,281 億元，其中國庫差短 3,064 億元。

表 6　各級公庫收支淨額

單位：億元；%

收　　入	98 年		99 年(p)		支　　出	98 年		99 年(p)	
	金額	結構比	金額	結構比		金額	結構比	金額	結構比
合　　計	26,898	100.0	28,152	100.0	合　　計	28,224	100.0	27,547	100.0
稅課收入	14,763	54.9	15,420	54.8	一般政務支出	6,451	22.8	6,359	23.1
規費及罰款賠償收入	1,309	4.9	1,369	4.9	教育科學文化支出	6,065	21.5	5,760	20.9
營業盈餘及事業收入	3,262	12.1	2,927	10.4	經濟發展支出	5,144	18.2	4,633	16.8
經常門其他收入	835	3.1	884	3.1	社會安全支出	6,971	24.7	7,028	25.5
財產售價、收回及作價	714	2.6	545	1.9	其他支出	1,598	5.7	1,699	6.2
融資性庫款收入	6,015	22.4	7,007	24.9	融資性庫款支出	1,995	7.1	2,068	7.5

說明：p 為初步統計數。

各級公庫收入淨額 2 兆 8,152 億元，其中稅課收入 1 兆 5,420 億元，營業盈餘及事業收入 2,927 億元，規費及罰款賠償收入 1,369 億元，經常門其他收入 884 億元，財產售價、收回及作價收入 545 億元，融資性庫款收入(公債及賒借收入)7,007 億元。各級公庫支出淨額 2 兆 7,547 億元，其中一般政務支出 6,359 億元(含國防支出及警政支出)，教育科學文化支出 5,760 億元，經濟發展支出 4,633 億元，社會安全支出 7,028 億元(社會福利支出 4,095 億元、社區發展及環境保護支出 929 億元、退休撫卹支出 2,004 億元)，其他支出 1,699 億元(含債務付息支出)，融資性庫款支出(債務還本)2,068 億元。

由各級公庫收支淨額結構比觀之，99 年收入中仍以稅課收入占 54.8%為最高，較上(98)年下降 0.1 個百分點，營業盈餘及事業收入占 10.4%居次，亦下降 1.7 個百分點，規費及罰款賠償收入占 4.9%持平，財產售價、收回及作價收入占 1.9%，下降 0.7 個百分點，融資性庫款收入(公債及賒借收入)占 24.9%，上升 2.5 個百分點。支出方面，社會安全支出占 25.5%居首，較上年上升 0.8 個百分點，一般政務支出占 23.1%，上升 0.3 個百分點，教育科學文化支出占 20.9%，下降 0.6 個百分點，經濟發展支出占 16.8%，下降 1.4 個百分點，而融資性庫款支出(債務還本)占 7.5%，上升 0.4 個百分點。

2. 國庫收支淨額

99 年國庫收入淨額 1 兆 9,606 億元，較上(98)年 1 兆 9,602 億元，僅增加 4 億元。支出淨額為 1 兆 7,685 億元，較上年 1 兆 8,671 億元，減少 986 億元；收支相抵結餘 1,921 億元，加計移轉性支出 1,794 億元，截至 99 年底止差短數由 98 年底 3,191 億元降為 3,064 億元。

99 年國庫收支淨額結構，收入以稅課收入占 55.1%最高，較上年上升 1.5 個百分點，營業盈餘及事業收入占 13.9%，下降 2.2 個百分點，財產收入占 2.5%，下降 0.9 個百分點；支出以社會安全支出占 26.6%居首位，經濟發展支出占 19.4%次之，教育科學文化支出占 18.0%及國防支出占 15.9%。

圖4　國庫收入淨額及其結構

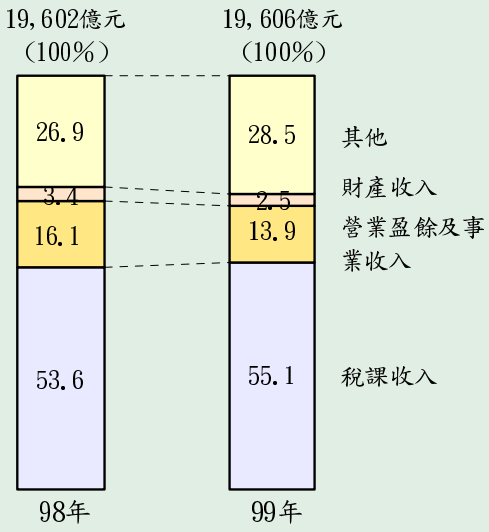
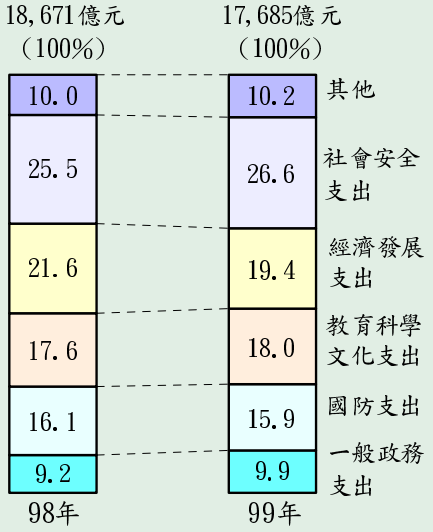


圖5　國庫支出淨額及其結構



㈡債務

1.各級政府債務餘額

為維護國家財政之健全，支應國家發展需要，各級政府公共債務之規範，依據「公共債務法」第4條規定，中央及各地方政府在其總預算、特別預算及在營業基金、信託基金以外之特種基金預算內，所舉借之一年以上非自償性公共債務未償餘額，不得超過前3年國民生產毛額（GNP）平均數48.0%，其中中央政府為40.0%，地方政府為8.0%。截至99年底止，各級政府債務未償餘額為5兆1,923億元，占前3年國民生產毛額（GNP）平均數比率為39.9%，未超過法定比率。其中中央政府債務未償餘額為4兆5,419億元，占34.9%，亦未超過法定比率40.0%。

表7　各級政府債務未償餘額

（一年以上非自償性債務）

單位：億元；%

	合　計	占前3年GNP平均數比率	中央政府	占前3年GNP平均數比率	地方政府	占前3年GNP平均數比率
95年底	41,866	36.1	36,230	31.2	5,636	4.9
96年底	43,004	35.5	37,187	30.7	5,817	4.8
97年底	43,755	34.7	37,792	30.0	5,963	4.7
98年底	47,446	36.7	41,280	32.0	6,166	4.8
99年底	51,923	39.9	45,419	34.9	6,504	5.0

說明：1.中央政府98年（含）以前為決算審定數，99年為院編決算數。
2.地方政府98年（含）以前為決算審定數，99年為決算數（鄉鎮市為實際數）。

依據國際貨幣基金(IMF)之定義，若將99年底各級政府債務未償餘額5兆1,923億元，加計一年以上自償性債務4,129億元及一年以下短期借款8,041億元，則債務負擔合計約6兆4,094億元。

2.中央政府債務

⑴債務之舉借

中央政府債務發行，均用於籌集資金支應國家重大建設，以加速推行經濟及社會發展計畫，99年為賡續辦理振興經濟擴大公共建設特別預算，舉借

1,804億元(含保留數)、易淹水地區水患治理計畫特別預算,舉借284億元(含保留數)、石門水庫及其集水區整治計畫特別預算，舉借10億元、莫拉克颱風災後重建特別預算，舉借453億元，共計2,552億元，依法律全數不列入債限管制，不受公共債務法政府當年度舉借額度，不得超過歲出15%之規定限制，惟舉借數仍需納入債務未償餘額中。

表8　中央政府債務之舉借、還本及未償餘額

單位：億元；%

	舉借數				總預算還本	未償餘額(年底數)	歲出※
	合計	列入債限	占歲出比率※	不列入債限			
95年	1,380	640	4.0	740	650	36,230	15,933
96年	1,017	—	—	1,017	60	37,187	16,284
97年	1,255	—	—	1,255	650	37,792	17,117
98年	4,138	1,650	9.1	2,488	650	41,280	18,097
99年	4,799	2,247	13.1	2,552	660	45,419	17,150

說明：1.98年(含)以前為決算審定數，99年為院編決算數。
2.債務還本數不含中央政府債務基金編列之償還數。
3.※表示歲出僅含列入債限部分。

⑵債務基金及債務還本

中央政府設置債務基金主要功能為加強債務之管理，提高財務運用之效能，紓解債務之壓力，透過舉新債還舊債，節省政府債務付息支出，使每年債務償付平滑化，以改善政府債務結構。

99年中央政府債務基金為償還舊債發行5,804億元,其中償還未到期債務720億元、償還已到期債務5,084億元。

99年政府於總預算撥入強制債務還本660億元，債務付息1,094億元，還本付息合計占歲出總額8.9%，較上年減少0.2個百分點。

表 9　中央政府債務基金

單位：億元

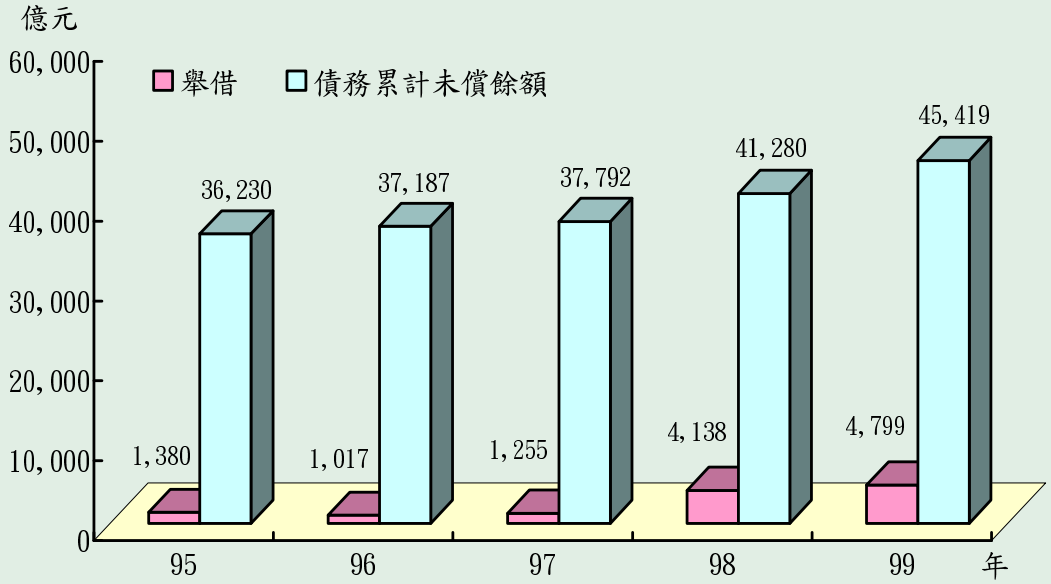
	合　計	償還未到期債務	償還已到期債務
95年	4,600	1267	3,333
96年	4,563	950	3,613
97年	4,782	500	4,282
98年	4,500	19	4,481
99年	5,804	720	5,084

說明：98 年(含)以前為決算審定數，99 年為院編決算數。

⑶債務未償餘額

截至 99 年底止，中央政府債務未償餘額計 4 兆 5,419 億元（院編決算數），較 98 年 4 兆 1,280 億元，增加 4,139 億元，占前 3 年國民生產毛額(GNP)平均數比率為 34.9%，符合「公共債務法」第 4 條之規定。

圖6　中央政府舉借及債務累計未償餘額



說明：98年(含)以前為決算審定數，99年為院編決算數。

三、賦稅

㈠賦稅收入

99 年全國賦稅收入實徵淨額為 1 兆 6,222 億元，較 98 年增加 919 億元(+6.0%)。其中所得稅減少 506 億元，係因受 98 年經濟負成長及營利事業所得稅稅率調降為 17%，結算申報自繳及暫繳稅款減少所致；營業稅增加 447 億元，係因民間消費回升及進口大幅成長所致；土地稅增加 240 億元，係因景氣復甦，房地產市場回溫所致；貨物稅增加 229 億元，係因車市買氣回升所致；關稅增加 207 億元，係因景氣復甦，進口大幅成長所致。

表 10　全國賦稅收入

單位：億元；%

	合　計	年增率	所得稅	營業稅	貨物稅	證券交易稅	關稅	土地稅	其他
95年	16,008	2.1	6,462	2,369	1,592	900	796	1,312	2,577
96年	17,339	8.3	7,302	2,461	1,490	1,289	819	1,337	2,641
97年	17,604	1.5	8,350	2,440	1,267	906	804	1,161	2,676
98年	15,303	-13.1	6,410	2,235	1,279	1,060	688	1,124	2,507
99年	16,222	6.0	5,904	2,682	1,508	1,046	895	1,364	2,823

㈡賦稅結構

就各稅目別變動觀察，所得稅所占比率由 95 年 40.4%遞增至 97 年 47.4%，98 年起因金融海嘯影響始遞減，99 年降至 36.4%，惟仍居各稅目之首；營業稅由 95 年 14.8%升為 16.5%；其餘依序為：貨物稅由 9.9%降為 9.3%、土地稅由 8.2%升為 8.4%、證券交易稅成波動趨勢由 5.6%升至 6.4%、關稅由 5.0%升為 5.5%。

表 11　全國賦稅收入結構

單位：%

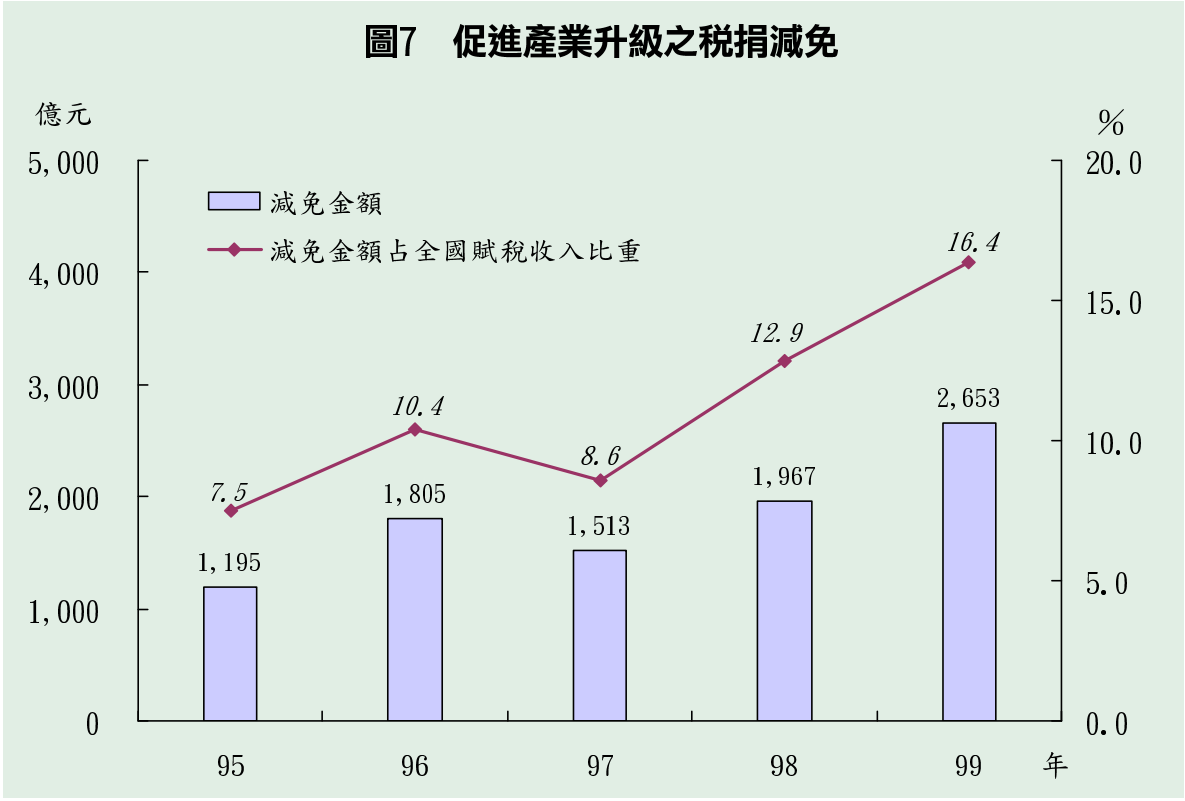
	合　計	所得稅	營業稅	貨物稅	證券交易稅	關稅	土地稅	其他
95年	100.0	40.4	14.8	9.9	5.6	5.0	8.2	16.1
96年	100.0	42.1	14.2	8.6	7.4	4.7	7.7	15.3
97年	100.0	47.4	13.9	7.2	5.1	4.6	6.6	15.2
98年	100.0	41.9	14.6	8.4	6.9	4.5	7.3	16.4
99年	100.0	36.4	16.5	9.3	6.4	5.5	8.4	17.5

如按性質分，99 年直接稅為 9,482 億元，較 98 年減少 0.7%，間接稅為 6,740 億元，較 98 年增加 17.1%；直接稅所占比重，由 95 年 60.4%降為 58.5%，而間接稅比重由 39.6%相對升為 41.5%。

㈢促進產業升級之稅捐減免

為獎勵民間投資促進產業升級，健全經濟發展，自 80 年實施促進產業升級條例，以稅捐減免方式促進經濟發展。統計結果顯示，99 年核定稅捐減免額計為 2,653 億元，占全國賦稅收入實徵淨額 16.4%，較 98 年增加 3.5 個百分點。促進產業升級條例已於 98 年底屆滿，另由產業創新條例接替。

圖7　促進產業升級之稅捐減免



四、關務

關務工作兼具財政及經濟雙重功能，一方面為促進國內產業之正常發展，對於進口貨物課徵適度關稅，以充裕政府財政；另一方面則運用關稅政策，制定各項免稅、減稅及退稅等獎勵措施，以配合國家經濟發展。此外，為因應我國社會經濟發展，創造有利企業營運空間，積極推動無障礙通關環境以增進我國競爭力。另為維護社會大眾安全，防堵不法毒品及危險物品流入，加強查緝防範走私。相關之關務統計摘要分析如下：

㈠進出口貿易概況

99 年出口 2,746 億美元，較上年增加 34.8%，進口 2,512 億美元，增加 44.1%，出超 234 億美元，較上年減少 59 億美元或減 20.3%。綜觀 99 年經貿情勢，由於亞洲新興國家景氣強勁復甦，我國對亞洲地區出口比重占七成，出口年增率達 36.2%，超過整體之增加率 34.8%，歐美經濟雖復甦緩慢，惟由於資訊通信產品銷售佳，對美出口年增率 33.6%，為歷年最大增幅，對歐洲出口金額亦為歷年次高；若就主要貨品觀察，電子產品、光學器材、化學品、塑橡膠及其製品、機械及交通運輸設備之出口金額均創歷年新高且增幅多超過三成。

表 12　進出口貿易值及年增率

單位：億美元；%

	出　　口		進　　口		出(入)超	
	金　額	年增率	金　額	年增率	金　額	年增率
95 年	2,240	12.9	2,027	11.0	213	34.8
96 年	2,467	10.1	2,193	8.2	274	28.6
97 年	2,556	3.6	2,404	9.7	152	-44.6
98 年	2,037	-20.3	1,744	-27.5	293	93.0
99 年	2,746	34.8	2,512	44.1	234	-20.3

㈡海關業務概況

99 年全球景氣漸次復甦，國內經濟成長增溫，海關推動的各項關務改革工作仍持續進行，除機動調降關稅稅率、建置優質企業認證制度、鬆綁不合時宜關稅法規外，並致力推行國際關務合作，積極洽簽關務協定、推動關務行銷及加強關務交流工作。99 年因亞洲新興國家外貿快速成長，我出進口亦大幅增加，進出口報單份數、入出境旅客人次及出境輪船艘數均創歷年新高，入、出境飛機架次均有 2 位數成長，另出口貨櫃數量增 9.6%，進口貨櫃數量增 8.0%，入境輪船艘數增 6.6%，顯示關區各項業務欣欣向榮。

表 13　海關業務概況

			95 年	96 年	97 年	98 年	99 年
報單份數	進　口	千份	9,723	10,729	10,979	11,290	13,583
		年增率(%)	6.4	10.3	2.3	2.8	20.3
	出　口	千份	9,521	9,382	9,080	9,067	10,270
		年增率(%)	-3.1	-1.5	-3.2	-0.1	13.3
貨櫃數量	進　口	千個	4,083	4,332	4,201	3,844	4,153
		年增率(%)	-12.9	6.1	-3.0	-8.5	8.0
	出　口	千個	3,797	4,022	3,937	3,640	3,991
		年增率(%)	-2.0	5.9	-2.1	-7.5	9.6
輪船艘數	入　境	艘數	26,918	26,362	25,142	24,632	26,255
		年增率(%)	2.9	-2.1	-4.6	-2.0	6.6
	出　境	艘數	25,209	24,387	23,422	23,693	29,879
		年增率(%)	-4.6	-3.3	-4.0	1.2	26.1
飛機架次	入　境	架次	93,050	95,441	86,876	82,912	94,544
		年增率(%)	3.9	2.6	-9.0	-4.6	14.0
	出　境	架次	93,109	95,326	86,881	82,867	94,312
		年增率(%)	3.9	2.4	-8.9	-4.6	13.8
旅客人數	入　境	千人次	11,959	12,582	12,245	12,604	14,920
		年增率(%)	3.9	5.2	-2.7	2.9	18.4
	出　境	千人次	12,148	12,830	12,249	12,587	14,843
		年增率(%)	5.4	5.6	-4.5	2.8	17.9

㈢關稅負擔率分析

關稅負擔率係指關稅收入對進口金額之比率。從近年資料觀察，由於協定關稅減讓，大幅降低關稅稅率及修正減免項目，另因進口貨品價值結構改變，關稅負擔率逐年遞減，98 年雖因進口金額衰退幅度較關稅收入減幅大，使關稅負擔率小幅上升至1.2%，99 年再度回跌至 1.1%。

表 14　關稅負擔率

單位：億元；%

	關稅收入	進口金額	關稅負擔率
95年	796	66,043	1.2
96年	819	72,118	1.1
97年	804	75,511	1.1
98年	688	57,572	1.2
99年	895	79,435	1.1

㈣外銷品沖退稅分析

表 15　外銷品沖退稅件數及金額

單位：億元；件

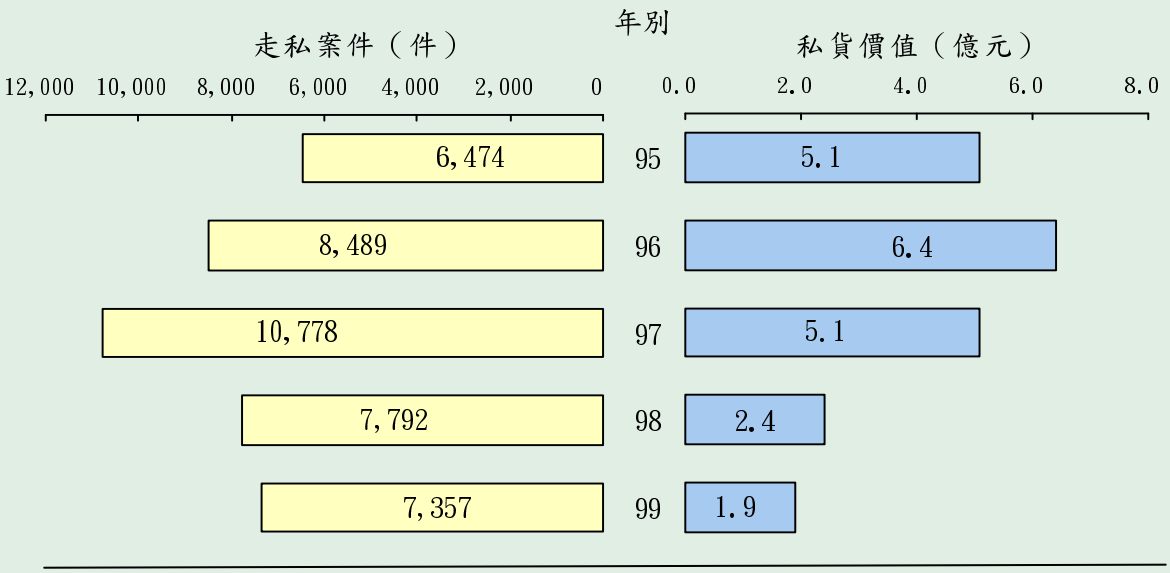
	沖退稅件數	沖退稅金額
95年	50,680	17
96年	46,475	18
97年	52,081	21
98年	45,693	15
99年	62,166	20

為促進外銷事業之發展，政府制定外銷退稅辦法。實施之初，沖退稅件數曾不斷大幅增加，後因進口稅率陸續調降及退稅制度逐步取消，沖退稅申請案件呈減緩趨勢。97、98 年因金融海嘯侵襲，政府藉由恢復出口沖退稅機制來減輕出口商負擔，99 年沖退稅件數增加為 62,166 件，沖退稅金額為 20 億元。按貨品類別分，以第五類「礦產品」沖退稅金額 5.1 億元，占 26.1%最高，第十六類「機器及機械用具；電器設備及其零件」4.1 億元，占 20.9%次之，第十五類「卑金屬及卑金屬製品」沖退稅金額 4.0 億元占 20.3%再次之。

㈤緝私案件之分析

海關為嚴防走私漏稅，防止危害社會之物品流入國內，除陸續修訂法條以符合社會現況需求外，並積極加強情資通報、智慧財產權邊境保護、建置緝毒犬隊、實施重點查緝，以強化查緝效能，維持國家稅課及社會安全。99 年查緝走私案件計 7,357 件，較 98 年減少 5.6%；緝獲私貨價值 1.9 億元，較 98 年減少 22.7%，其中 97.1%為海關自行緝獲，2.9%為治安機關移交海關處理。

圖 8　緝私案件及私貨價值



五、國有財產

國有財產是國家重要資源，近年來國有財產局積極制訂及研修相關法規，除了有效處理國有財產之接管、登記，加強國有非公用不動產之管理、處理及運用外，更為強化國有財產管理及促進國家資產有效利用，持續推動「強化國有財產管理及運用效益方案」，積極督促各管理機關健全產籍、改善占用及活化公用財產。

㈠國有財產總值

99 年底國有財產總值為 8 兆 7,146 億元，較 98 年底 8 兆 4,741 億元，增加 2,405 億元（+2.8%）。

1.按使用性質別分

⑴**公用財產部分**：99 年底國有公用財產總值共計為 7 兆 8,912 億元，占國有財產總值 90.6%，較 98 年底 7 兆 6,053 億元，增加 2,859 億元(+3.8%)。

其中：

①**公務用財產**：99 年底為 4 兆 750 億元，占國有財產總值 46.8%居首，較 98 年底 3 兆 9,745 億元，增加 1,005 億元(+2.5%)。

②**公共用財產**：99 年底為 1 兆 9,051 億元，占國有財產總值 21.9%居第三，較 98 年底 1 兆 7,440 億元，增加 1,611 億元(+9.2%)。

表 16　國有財產總值

單位：億元；%

	總計		公用財產								非公用財產	
			合計		公務用		公共用		事業用			
		結構比		結構比		結構比		結構比		結構比		結構比
95 年底	72,465	100.0	63,544	87.7	35,957	49.6	9,329	12.9	18,258	25.2	8,921	12.3
96 年底	74,652	100.0	65,501	87.7	37,346	50.0	10,093	13.5	18,062	24.2	9,151	12.3
97 年底	76,617	100.0	67,664	88.3	38,566	50.3	10,577	13.8	18,521	24.2	8,953	11.7
98 年底	84,741	100.0	76,053	89.7	39,745	46.9	17,440	20.5	18,868	22.3	8,688	10.3
99 年底	87,146	100.0	78,912	90.6	40,750	46.8	19,051	21.9	19,111	21.9	8,234	9.4
年增率	2.8		3.8		2.5		9.2		1.3		-5.2	

③**事業用財產**：99 年底為 1 兆 9,111 億元，占國有財產總值 21.9%居次，較 98 年底 1 兆 8,868 億元，增加 243 億元(+1.3%)。

⑵**非公用財產部分**：99 年底國有非公用財產總值共計為 8,234 億元，占國有財產總值 9.4%，較 98 年底 8,688 億元，減少 454 億元(-5.2%)。

2.按財產種類別分

⑴**土地**：國有財產種類中以土地所占比率最大，99 年底為 4 兆 7,715 億元，占國有財產總值 54.7%，較 98 年底 4 兆 6,554 億元，增加 1,161 億元(+2.5%)。

⑵**土地改良物**：99 年底為 1 兆 2,950 億元，占國有財產總值 14.9%居次，較 98 年底 1 兆 2,554 億元，增加 396 億元(+3.2%)。

⑶**有價證券**：99 年底為 1 兆 2,527 億元，占國有財產總值 14.4%居第三，較 98 年底 1 兆 2,288 億元，增加 239 億元(+1.9%)。

⑷**房屋建築及設備**：99 年底為 8,128 億元，占國有財產總值 9.3%居第四，較 98 年底 7,903 億元，增加 225 億元(+2.8%)。

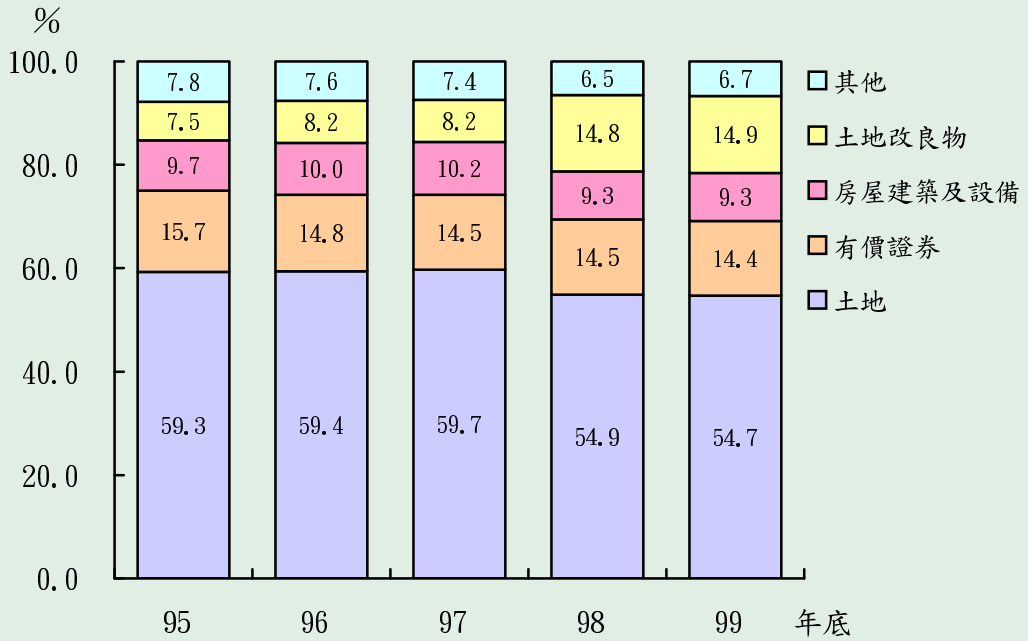
⑸**其他部分**：依序為機械及設備 2,454 億元(占 2.8%)，較 98 年底 2,466 億元，減少 12 億元(-0.5%)、交通及運輸設備 2,080 億元(占 2.4%)，較 98 年底 2,051 億元，增加 29 億元(+1.4%)、什項設備 1,233 億元(占 1.4%)及權利 59 億元(占 0.1%)，較 98 年底 925 億元增加 367 億元(+39.7%)，主要係中央研究院辦理珍貴動產不動產中之「什項設備」財產評價，約計 362 億元列帳之故。

表 17　國有財產種類價值

單位：億元;%

	合　計	土地	土地改良物	房屋建築及設備	機械及設備	交通及運輸設備	有價證券	什項設備及權利
95 年底	72,465	42,984	5,438	7,051	2,704	2,021	11,385	882
96 年底	74,652	44,312	6,094	7,453	2,723	2,092	11,074	904
97 年底	76,617	45,724	6,333	7,806	2,660	2,081	11,101	912
98 年底	84,741	46,554	12,554	7,903	2,466	2,051	12,288	925
99 年底	87,146	47,715	12,950	8,128	2,454	2,080	12,527	1,292
結構比	100.0	54.7	14.9	9.3	2.8	2.4	14.4	1.5
年增率	2.8	2.5	3.2	2.8	-0.5	1.4	1.9	39.7

圖9　國有財產種類價值結構



㈡國有非公用土地管理及處理概況

99 年國有財產局持續推動「國有機關用地加強處理方案」，加強處理閒置、低度利用或被占用國有機關用地暨地上建物；賡續執行「恢復國有非公用土地原有風貌計畫」，以落實國土復育及環保政策；執行「國有不動產清理活化作業計畫」，清理大面積國有建築用地，透過變更都市計畫、整體性調配使用、資本租賃新建及 BOT 等多元方式，積極活化運用國有土地，支應國家建設需要，並增裕國庫收入。此外，亦加強辦理國有非公用土地出租、設定地上權、占用地處理及補償金追收等管理相關業務。

以下就國有非公用財產中最大宗之土地價值(占 97.6%)，區分管理及處理兩大類加以說明：

1. 管理：

99 年底國有非公用土地管理總值為 8,037 億元，較 98 年底 8,566 億元，減少 529 億元（-6.2%）。其中以保留 4,024 億元為最多，占 50.1%，其次為出租 1,133 億元，占 14.1%，再次為待勘查 941 億元，占 11.7%。其餘依序為占用 858 億元，占 10.7%、閒置 567 億元，占 7.0%；其他部分 514 億元，占 6.4%，係包括委託管理 325 億元、委託經營 12 億元、借用 53 億元、待處理 31 億元、設定地上權及採取土石 30 億元及改良利用 63 億元等。

表 18　國有非公用土地管理概況

單位：億元；%

	合　計		保留		出租		待勘查		占用		閒置		其他	
		結構比		結構比		結構比		結構比		結構比		結構比		結構比
95 年底	8,808	100.0	4,899	55.6	1,050	11.9	858	9.8	994	11.3	565	6.4	442	5.0
96 年底	9,041	100.0	4,995	55.3	1,134	12.5	990	11.0	951	10.5	517	5.7	454	5.0
97 年底	8,834	100.0	4,794	54.3	1,109	12.5	983	11.1	943	10.7	532	6.0	473	5.4
98 年底	8,566	100.0	4,576	53.4	1,093	12.8	956	11.2	887	10.3	555	6.5	499	5.8
99 年底	8,037	100.0	4,024	50.1	1,133	14.1	941	11.7	858	10.7	567	7.0	514	6.4

2.處理：

99 年國有非公用土地處理總值為 1,260 億元，較 98 年 659 億元，增加 601 億元（+91.2%）。其中以註銷產籍 809 億元為最多，占 64.2%，其次為出售 273 億元，占 21.7%，再次為無償撥用 113 億元，占 9.0%。

表 19　國有非公用土地處理概況

單位：億元；%

	合　計		無償撥用		有償撥用		出售		註銷產籍		放領	
		結構比		結構比		結構比		結構比		結構比		結構比
95 年	755	100.0	164	21.7	51	6.8	367	48.6	173	22.9	0	0.0
96 年	684	100.0	141	20.6	57	8.3	274	40.1	212	31.0	0	0.0
97 年	685	100.0	239	34.9	75	10.9	287	41.9	84	12.3	0	0.0
98 年	659	100.0	147	22.3	39	5.9	223	33.9	250	37.9	0	0.0
99 年	1,260	100.0	113	9.0	65	5.1	273	21.7	809	64.2	0	0.0

一、財政收支

Part I. Government Revenues and Expenditures

表1-1. 各級政府歲入歲出及融資淨額

(1)按經常門及資本門別分

單位：新台幣百萬元；%

會計年度	歲入淨額 Net Revenues						歲出淨額			
	總計 Grand Total		經常門 Current		資本門 Capital		總計 Grand Total		經常門 Current	
	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 %
76年度	650,203	100.0	629,488	96.8	20,715	3.2	641,911	100.0	443,239	69.0
77年度	765,439	100.0	737,872	96.4	27,567	3.6	726,468	100.0	485,901	66.9
78年度	921,575	100.0	890,664	96.6	30,911	3.4	1,207,351	100.0	577,967	47.9
79年度	1,092,401	100.0	1,053,410	96.4	38,991	3.6	1,097,518	100.0	702,812	64.0
80年度	1,049,931	100.0	997,536	95.0	52,395	5.0	1,275,613	100.0	823,188	64.5
81年度	1,257,568	100.0	1,218,653	96.9	38,915	3.1	1,561,930	100.0	919,058	58.8
82年度	1,416,334	100.0	1,352,986	95.5	63,348	4.5	1,756,306	100.0	1,025,405	58.4
83年度	1,502,754	100.0	1,441,922	96.0	60,832	4.0	1,826,367	100.0	1,163,298	63.7
84年度	1,559,429	100.0	1,522,624	97.6	36,805	2.4	1,910,066	100.0	1,328,425	69.5
85年度	1,604,184	100.0	1,550,943	96.7	53,241	3.3	1,843,786	100.0	1,383,725	75.0
86年度	1,704,759	100.0	1,629,420	95.6	75,338	4.4	1,878,764	100.0	1,463,449	77.9
87年度	2,053,458	100.0	1,960,620	95.5	92,838	4.5	1,992,593	100.0	1,545,052	77.5
88年度	2,004,394	100.0	1,867,081	93.1	137,313	6.9	2,050,004	100.0	1,554,405	75.8
89年度	2,784,863	100.0	2,679,563	96.2	105,299	3.8	3,140,936	100.0	2,529,683	80.5
90年	1,896,841	100.0	1,809,035	95.4	87,805	4.6	2,271,755	100.0	1,771,630	78.0
91年	1,787,919	100.0	1,706,602	95.5	81,317	4.5	2,144,994	100.0	1,649,952	76.9
92年	1,948,847	100.0	1,834,654	94.1	114,193	5.9	2,216,514	100.0	1,683,569	76.0
93年	1,927,400	100.0	1,845,279	95.7	82,121	4.3	2,245,047	100.0	1,703,657	75.9
94年	2,218,039	100.0	2,108,064	95.0	109,976	5.0	2,291,999	100.0	1,729,489	75.5
95年	2,177,018	100.0	2,094,023	96.2	82,995	3.8	2,214,226	100.0	1,754,091	79.2
96年	2,244,758	100.0	2,189,035	97.5	55,724	2.5	2,290,169	100.0	1,801,511	78.7
97年	2,231,614	100.0	2,181,188	97.7	50,425	2.3	2,343,585	100.0	1,811,308	77.3
98年	2,113,644	100.0	2,041,412	96.6	72,232	3.4	2,670,898	100.0	2,008,372	75.2
99年	2,115,554	100.0	2,062,022	97.5	53,532	2.5	2,566,804	100.0	1,911,511	74.5
100年 *	2,303,514	100.0	...	...	...	...	2,734,760	100.0	...	...

資料來源：審計部暨各級政府。

說　　明：1.91年（含）以前為決算審定數；92至99年為決算數。
2.歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。
3.歲出淨額不包括債務還本支出。
4.自60年度起，除總預算收支外，並將特別預算收支一併計入。

附　　註：* 係預算數。

Table 1-1. Net Government Revenues、Expenditures and Financing of All Levels

(1) by Current & Capital

Uint：NT$ Million；%

Net Expenditures		餘　絀　Surplus / Deficit						
資本門　Captial		總計　Grand Total		經常門　Current		資本門　Captial		
金　額 Amount	結構比 %	金　額 Amount	占歲入淨額百分比 % of Net Revenues	金　額 Amount	占經常門歲入百分比 % of Net Current Revenues	金　額 Amount	占資本門歲出百分比 % of Net Capital Expenditures	FY
198,672	31.0	8,292	1.3	186,249	29.6	-177,957	-89.6	1987
240,567	33.1	38,971	5.1	251,971	34.1	-213,001	-88.5	1988
629,384	52.1	-285,775	-31.0	312,697	35.1	-598,473	-95.1	1989
394,706	36.0	-5,116	-0.5	350,599	33.3	-355,715	-90.1	1990
452,425	35.5	-225,682	-21.5	174,348	17.5	-400,030	-88.4	1991
642,872	41.2	-304,362	-24.2	299,595	24.6	-603,957	-93.9	1992
730,902	41.6	-339,972	-24.0	327,581	24.2	-667,553	-91.3	1993
663,069	36.3	-323,613	-21.5	278,624	19.3	-602,237	-90.8	1994
581,641	30.5	-350,637	-22.5	194,199	12.8	-544,836	-93.7	1995
460,061	25.0	-239,602	-14.9	167,218	10.8	-406,820	-88.4	1996
415,315	22.1	-174,005	-10.2	165,972	10.2	-339,976	-81.9	1997
447,542	22.5	60,865	3.0	415,568	21.2	-354,704	-79.3	1998
495,598	24.2	-45,609	-2.3	312,676	16.7	-358,286	-72.3	1999
611,253	19.5	-356,074	-12.8	149,880	5.6	-505,954	-82.8	2000
500,125	22.0	-374,915	-19.8	37,405	2.1	-412,320	-82.4	CY 2001
495,042	23.1	-357,075	-20.0	56,651	3.3	-413,726	-83.6	CY 2002
532,946	24.0	-267,667	-13.7	151,085	8.2	-418,752	-78.6	CY 2003
541,390	24.1	-317,647	-16.5	141,622	7.7	-459,269	-84.8	CY 2004
562,510	24.5	-73,960	-3.3	378,575	18.0	-452,534	-80.4	CY 2005
460,134	20.8	-37,208	-1.7	339,932	16.2	-377,140	-82.0	CY 2006
488,658	21.3	-45,411	-2.0	387,523	17.7	-432,934	-88.6	CY 2007
532,278	22.7	-111,972	-5.0	369,881	17.0	-481,852	-90.5	CY 2008
662,526	24.8	-557,254	-26.4	33,040	1.6	-590,294	-89.1	CY 2009
655,293	25.5	-451,251	-21.3	150,511	7.3	-601,761	-91.8	CY 2010
...	...	-431,246	-18.7	...	...	...	...	CY 2011 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2010, the figures are final accounts.

2.Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

3.Net Expenditures exclude the principal repayment.

4.Since FY 1971,the amounts of revenues & expenditures cover not only total budget, but special budgets are consolidated.

Note：* The figures are budget accounts.

表1-1. 各級政府歲入歲出及融資淨額(續1完)

(2)按政府融資別分

單位：新台幣百萬元

會計年度	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	餘絀 Surplus / Deficit	政府			
				淨收入 Net Borrowing		發行公債收入 Government Bonds	
				金額 Amount	結構比 %	金額 Amount	結構比 %
76年度	650,203	641,911	8,292	37,416	100.0	48,339	129.2
77年度	765,439	726,468	38,971	61,730	100.0	76,540	124.0
78年度	921,575	1,207,351	-285,775	428,755	100.0	117,397	27.4
79年度	1,092,401	1,097,518	-5,116	41,510	100.0	15,831	38.1
80年度	1,049,931	1,275,613	-225,682	247,743	100.0	145,003	58.5
81年度	1,257,568	1,561,930	-304,362	319,047	100.0	312,903	98.1
82年度	1,416,334	1,756,306	-339,972	375,047	100.0	340,886	90.9
83年度	1,502,754	1,826,367	-323,613	334,367	100.0	108,327	32.4
84年度	1,559,429	1,910,066	-350,637	378,445	100.0	75,104	19.8
85年度	1,604,184	1,843,786	-239,602	257,682	100.0	115,769	44.9
86年度	1,704,759	1,878,764	-174,005	181,318	100.0	136,265	75.2
87年度	2,053,458	1,992,593	60,865	59,827	100.0	59,904	100.1
88年度	2,004,394	2,050,004	-45,609	45,900	100.0	77,558	169.0
89年度	2,784,863	3,140,936	-356,074	376,319	100.0	482,119	128.1
90年	1,896,841	2,271,755	-374,915	293,575	100.0	332,948	113.4
91年	1,787,919	2,144,994	-357,075	308,550	100.0	203,193	65.9
92年	1,948,847	2,216,514	-267,667	368,621	100.0	136,737	37.1
93年	1,927,400	2,245,047	-317,647	340,909	100.0	210,018	61.6
94年	2,218,039	2,291,999	-73,960	191,731	100.0	127,578	66.5
95年	2,177,018	2,214,226	-37,208	75,463	100.0	35,842	47.5
96年	2,244,758	2,290,169	-45,411	67,569	100.0	—	—
97年	2,231,614	2,343,585	-111,972	123,946	100.0	10,756	8.7
98年	2,113,644	2,670,898	-557,254	534,400	100.0	114,595	21.4
99年	2,115,554	2,566,804	-451,251	468,315	100.0	250,219	53.4
100年 *	2,303,514	2,734,760	-431,246	...	...	...	...

Table 1-1. Net Government Revenues、Expenditures and Financing of All Levels (Cont.1 End)

(2) by Financing

Uint：NT$ Million

融資 Financing						FY
賒借收入 Borrowing		移用以前年度歲計賸餘 Surplus of Previous Fiscal year		債務還本支出 Prrincipal Repayment		
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
8,457	22.6	844	2.3	20,224	54.1	1987
9,504	15.4	1,147	1.9	25,461	41.2	1988
313,138	73.0	30,422	7.1	32,203	7.5	1989
72,855	175.5	22,053	53.1	69,229	166.8	1990
136,605	55.1	107,147	43.2	141,012	56.9	1991
89,133	27.9	51,197	16.0	134,186	42.1	1992
99,609	26.6	37,540	10.0	102,988	27.5	1993
231,135	69.1	82,280	24.6	87,375	26.1	1994
389,432	102.9	78,771	20.8	164,863	43.6	1995
249,676	96.9	54,348	21.1	162,111	62.9	1996
199,991	110.3	33,049	18.2	187,988	103.7	1997
176,262	294.6	35,726	59.7	212,065	354.5	1998
112,444	245.0	23,739	51.7	167,842	365.7	1999
87,332	23.2	37,634	10.0	230,766	61.3	2000
99,180	33.8	15,862	5.4	154,415	52.6	CY 2001
126,616	41.0	64,852	21.0	86,111	27.9	CY 2002
268,950	73.0	47,668	12.9	84,733	23.0	CY 2003
244,867	71.8	2,626	0.8	116,602	34.2	CY 2004
183,933	95.9	5,278	2.8	125,058	65.2	CY 2005
184,969	245.1	2,227	3.0	147,574	195.6	CY 2006
183,288	271.3	4,732	7.0	120,450	178.3	CY 2007
247,873	200.0	52,179	42.1	186,862	150.8	CY 2008
532,568	99.7	87,951	16.5	200,714	37.6	CY 2009
418,296	89.3	6,502	1.4	206,702	44.1	CY 2010
...	...	...	...	...	...	CY 2011 *

表1-2. 各級政府歲入淨額－按來源別分

(1)金　額

單位：新台幣千元

會計年度	總　　計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣收　　入 Revenues from Monopolies	規費收入 Fees	罰款及賠償收　　入 Revenues from Fines & Indemnities
76年度	650,202,641	415,317,821	46,137,040	18,917,342	10,841,471
77年度	765,439,044	511,636,590	46,409,086	22,087,330	8,179,090
78年度	921,575,298	629,752,658	47,665,652	24,862,876	9,769,789
79年度	1,092,401,322	794,812,186	52,921,212	25,363,830	11,466,550
80年度	1,049,930,814	748,508,035	60,112,553	23,845,936	13,815,010
81年度	1,257,568,462	909,110,456	58,513,425	34,402,615	18,756,896
82年度	1,416,334,233	983,386,722	62,109,464	51,122,710	21,760,324
83年度	1,502,754,406	1,062,777,886	64,703,174	44,193,855	25,383,346
84年度	1,559,428,922	1,170,855,609	61,408,387	58,912,540	28,391,358
85年度	1,604,184,019	1,141,837,977	55,958,566	59,938,742	31,918,303
86年度	1,704,758,733	1,213,273,925	58,178,758	65,894,063	32,557,195
87年度	2,053,458,063	1,339,604,699	57,447,798	68,945,989	38,139,906
88年度	2,004,394,362	1,299,740,070	55,321,872	67,179,040	38,704,939
89年度	2,784,862,529	1,852,451,498	77,315,841	112,252,324	59,703,956
90年	1,896,840,574	1,200,277,598	57,563,011	76,931,520	41,995,671
91年	1,787,918,681	1,190,873,947	346,450	125,261,286	44,835,295
92年	1,948,847,371	1,220,116,161	—	76,451,783	42,054,650
93年	1,927,399,732	1,353,409,510	—	85,329,611	42,328,314
94年	2,218,039,419	1,531,296,588	—	88,815,546	43,253,520
95年	2,177,017,797	1,556,651,634	—	91,135,343	42,488,416
96年	2,244,758,463	1,685,875,406	—	96,578,928	44,646,395
97年	2,231,613,847	1,710,617,299	—	94,302,379	46,689,872
98年	2,113,644,128	1,483,518,036	—	92,007,685	41,401,821
99年	2,115,553,880	1,565,847,055	—	96,457,874	43,021,247
100年 *	2,303,514,000	1,611,089,000	—	137,932,000	

資料來源：審計部暨各級政府。

說　　明：1.91年（含）以前為決算審定數；92至99年為決算數。

2.歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。

Table 1-2. Net Government Revenues of All Levels－by Source

(1) Amount

Uint：NT$ 1,000

營業盈餘及事業收入 Surplus of Public Enterprises & Public Utilities	財產孳息收入 Revenues from profits of Public Properties	資本收回及售價收入 Capitals from Sales of Properties & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Contributions	其他 Others	FY
102,626,239	2,134,711	20,715,020	470,111	33,042,886	1987
111,726,779	3,024,396	27,566,765	476,144	34,332,864	1988
128,210,459	3,886,376	30,911,135	441,999	46,074,354	1989
121,417,926	3,916,259	38,991,158	583,550	42,928,651	1990
94,834,985	5,949,312	52,394,886	619,532	49,850,565	1991
141,045,078	7,582,361	38,915,369	1,015,500	48,226,762	1992
166,470,993	17,290,383	63,348,427	1,050,825	49,794,385	1993
184,913,921	11,853,949	60,832,232	424,665	47,671,378	1994
141,955,910	14,824,481	36,805,093	768,755	45,506,789	1995
181,093,681	16,346,043	53,240,646	874,970	62,975,091	1996
180,797,232	19,569,755	75,338,309	1,492,155	57,657,341	1997
361,574,141	41,483,451	92,837,992	1,643,508	51,780,579	1998
324,850,999	25,415,706	137,312,883	1,508,467	54,360,386	1999
458,419,867	26,554,737	105,299,186	2,749,100	90,116,020	2000
346,581,447	20,319,289	87,762,224	3,748,203	61,661,611	CY 2001
260,869,289	12,943,006	81,316,541	2,053,167	69,419,700	CY 2002
417,620,743	12,610,572	114,192,218	4,943,581	60,857,663	CY 2003
289,973,788	11,833,445	82,120,671	5,329,402	57,074,991	CY 2004
375,663,228	12,828,697	109,975,329	5,716,327	50,490,184	CY 2005
325,938,642	14,413,915	82,994,309	6,946,880	56,448,658	CY 2006
291,798,866	15,102,519	55,723,935	7,844,517	47,187,897	CY 2007
264,918,185	14,248,934	50,425,451	8,862,119	41,549,608	CY 2008
330,928,068	14,110,343	72,231,857	8,657,379	70,788,939	CY 2009
286,479,300	16,084,676	53,531,971	12,203,771	41,927,986	CY 2010
298,256,000	100,286,000		155,951,000		CY 2011 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2010, the figures are final accounts.

2.Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

表1-2. 各級政府歲入淨額－按來源別分(續1完)

(2)結構比

單位：%

會計年度	總計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣收入 Revenues from Monopolies	規費收入 Fees	罰款及賠償收入 Revenues from Fines & Indemnities
76年度	100.0	63.9	7.1	2.9	1.7
77年度	100.0	66.8	6.1	2.9	1.1
78年度	100.0	68.3	5.2	2.7	1.1
79年度	100.0	72.8	4.8	2.3	1.0
80年度	100.0	71.3	5.7	2.3	1.3
81年度	100.0	72.3	4.7	2.7	1.5
82年度	100.0	69.4	4.4	3.6	1.5
83年度	100.0	70.7	4.3	2.9	1.7
84年度	100.0	75.1	3.9	3.8	1.8
85年度	100.0	71.2	3.5	3.7	2.0
86年度	100.0	71.2	3.4	3.9	1.9
87年度	100.0	65.2	2.8	3.4	1.9
88年度	100.0	64.8	2.8	3.4	1.9
89年度	100.0	66.5	2.8	4.0	2.1
90年	100.0	63.3	3.0	4.1	2.2
91年	100.0	66.6	0.0	7.0	2.5
92年	100.0	62.6	－	3.9	2.2
93年	100.0	70.2	－	4.4	2.2
94年	100.0	69.0	－	4.0	2.0
95年	100.0	71.5	－	4.2	2.0
96年	100.0	75.1	－	4.3	2.0
97年	100.0	76.7	－	4.2	2.1
98年	100.0	70.2	－	4.4	2.0
99年	100.0	74.0	－	4.6	2.0
100年 *	100.0	69.9	－	6.0	

Table 1-2. Net Government Revenues of All Levels－by Source (Cont. 1 End)

(2) Percentage

Uint：%

營業盈餘及事業收入 Surplus of Public Enterprises & Public Utilities	財產孳息收入 Revenues from profits of Public Properties	資本收回及售價收入 Capitals from Sales of Properties & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Contributions	其他 Others	FY
15.8	0.3	3.2	0.1	5.1	1987
14.6	0.4	3.6	0.1	4.5	1988
13.9	0.4	3.4	0.0	5.0	1989
11.1	0.4	3.6	0.1	3.9	1990
9.0	0.6	5.0	0.1	4.7	1991
11.2	0.6	3.1	0.1	3.8	1992
11.8	1.2	4.5	0.1	3.5	1993
12.3	0.8	4.0	0.0	3.2	1994
9.1	1.0	2.4	0.0	2.9	1995
11.3	1.0	3.3	0.1	3.9	1996
10.6	1.1	4.4	0.1	3.4	1997
17.6	2.0	4.5	0.1	2.5	1998
16.2	1.3	6.9	0.1	2.7	1999
16.5	1.0	3.8	0.1	3.2	2000
18.3	1.1	4.6	0.2	3.3	CY 2001
14.6	0.7	4.5	0.1	3.9	CY 2002
21.4	0.6	5.9	0.3	3.1	CY 2003
15.0	0.6	4.3	0.3	3.0	CY 2004
16.9	0.6	5.0	0.3	2.3	CY 2005
15.0	0.7	3.8	0.3	2.6	CY 2006
13.0	0.7	2.5	0.3	2.1	CY 2007
11.9	0.6	2.3	0.4	1.9	CY 2008
15.7	0.7	3.4	0.4	3.3	CY 2009
13.5	0.8	2.5	0.6	2.0	CY 2010
12.9	4.4		6.8		CY 2011 *

表1-3. 各級政府歲出淨額－按政事別分

(1)金　額

單位：新台幣千元

會計年度	總　　計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for National Defense	教 育 科 學 文 化 Expenditures for Education Science &		
				合　　計 Total	教育支出 Education	科學支出 Science
76年度	641,910,820	72,073,513	148,798,300	133,700,061	...	...
77年度	726,468,366	80,222,307	160,374,536	147,182,528	...	...
78年度 (1)	1,207,350,774	97,298,843	187,907,780	205,000,812	...	...
79年度	1,097,517,620	125,786,116	210,974,301	227,271,390	...	...
80年度	1,275,612,966	153,277,555	227,099,170	288,076,713	204,697,110	45,678,509
81年度	1,561,930,419	198,347,532	239,397,750	324,834,496	260,857,835	45,094,216
82年度	1,756,306,405	208,961,440	253,510,856	350,350,636	282,419,012	44,142,594
83年度	1,826,367,353	216,068,756	321,821,071	382,197,378	313,143,923	43,001,734
84年度	1,910,066,033	222,402,786	269,959,596	357,487,107	287,895,764	43,990,589
85年度	1,843,786,165	243,973,347	284,925,872	374,401,210	297,999,459	50,453,333
86年度	1,878,763,513	244,756,745	291,919,522	375,822,384	296,075,771	51,689,179
87年度	1,992,593,487	257,264,520	312,285,876	411,513,339	326,163,029	55,076,952
88年度	2,050,003,571	279,112,624	286,571,397	429,126,802	333,217,766	60,649,587
89年度	3,140,936,188	468,033,171	357,757,242	655,109,375	517,069,882	93,190,557
90年	2,271,755,089	328,736,317	247,596,630	430,077,788	326,657,881	67,846,600
91年	2,144,993,677	325,814,942	225,243,316	437,755,693	339,731,333	69,838,992
92年	2,216,514,388	331,884,833	237,945,728	464,185,814	329,976,803	95,097,142
93年	2,245,046,575	334,797,223	253,018,886	469,544,210	341,396,488	92,022,729
94年	2,291,999,146	341,873,740	247,472,367	473,242,782	347,705,858	93,907,549
95年	2,214,225,610	345,237,340	234,698,581	484,827,465	358,296,679	91,591,938
96年	2,290,169,058	343,950,300	255,853,615	492,624,765	362,618,086	96,214,492
97年	2,343,585,358	350,499,656	262,150,486	495,515,006	362,963,912	95,126,209
98年	2,670,898,052	357,411,638	297,746,330	581,535,127	426,445,488	99,762,352
99年	2,566,804,424	368,420,184	286,928,926	554,254,019	407,821,720	103,567,862
100年　*	2,734,760,000	395,178,000	284,635,000	613,917,000	...	...

資料來源：審計部暨各級政府。

說　　明：91年（含）以前為決算審定數；92至99年為決算數。

附　　註：＊係預算數。

(1)政事別科目自78年度起數度修正，所列77年及以前年度資料中，經濟發展支出項下係指修正前經濟建設及交通支出、事業基金及投資支出二科目之和；自79年度起，社區發展及環境保護支出、退休撫卹支出均自社會福利支出劃出單獨列示。

Table 1-3. Net Government Expenditures of All Levels —by Administrative Affair

(1) Amount

Uint：NT$ 1,000

支出 Culture	經濟發展支出 Expenditures for Economic Development					FY
文化支出 Culture	合計 Total	農業支出 Agriculture	工業支出 Industry	交通支出 Transportation & Communication	其他經濟服務支出 Other Economic Service	
...	171,363,968	...	...	...	...	1987
...	192,405,725	...	...	...	...	1988
...	541,384,677	...	...	...	...	1989 (1)
...	302,280,978	...	...	...	...	1990
37,701,094	322,087,225	69,533,949	28,024,490	185,715,276	38,813,510	1991
18,882,445	461,820,660	196,127,272	76,753,332	108,383,334	80,556,722	1992
23,789,030	545,650,731	71,604,248	128,415,516	257,712,650	87,918,317	1993
26,051,721	468,080,258	129,709,888	54,617,296	216,267,494	67,485,580	1994
25,600,754	438,151,793	89,798,540	36,028,060	264,186,155	48,139,038	1995
25,948,418	329,134,666	86,219,699	24,728,502	168,164,969	50,021,496	1996
28,057,434	295,035,356	103,823,237	18,415,768	132,232,818	40,563,533	1997
30,273,358	335,012,037	109,785,707	20,675,979	141,243,177	63,307,174	1998
35,259,449	351,102,571	98,947,434	21,040,941	185,600,679	45,513,517	1999
44,848,936	474,894,665	140,334,855	49,436,535	218,688,201	66,435,074	2000
35,573,307	398,792,298	128,098,837	23,180,271	201,420,962	46,092,228	CY 2001
28,185,368	405,256,604	110,932,362	17,695,018	192,982,966	83,646,258	CY 2002
39,111,869	400,910,367	121,044,268	25,972,403	194,449,568	59,444,128	CY 2003
36,124,993	412,869,722	138,459,513	22,070,959	202,347,968	49,991,282	CY 2004
31,629,375	430,475,604	144,983,653	23,357,582	214,577,721	47,556,648	CY 2005
34,938,848	341,944,135	95,926,332	19,172,090	185,087,342	41,758,371	CY 2006
33,792,187	383,297,576	106,788,333	16,004,160	218,338,059	42,167,024	CY 2007
37,424,885	432,334,774	112,827,383	34,001,049	234,604,149	50,902,193	CY 2008
55,327,287	601,895,782	162,784,285	38,154,666	250,679,051	150,277,780	CY 2009
42,864,437	517,038,782	191,954,604	36,690,962	228,048,666	60,344,550	CY 2010
...	511,352,000	...	...	...	...	CY 2011 *

Source：Ministry of Audit、All levels of government.

Explanation：Prior to 2003, the figures are final audit accounts; 2003 to 2010, the figures are final accounts.

Note： * The figures are budget accounts.

(1)The expenditure items have been reclassified since FY 1989. Before FY 1989 the data under "Economic Development" is combined the items of "Economic Construction & Communication" & "fun & Investment on Enterprises". Since FY 1990. Expenditure for Community Development & Environment Protection" and "Pension & Survivors' Benefits" are divided from the expenditure for "Social Welare".

表1-3. 各級政府歲出淨額－按政事別分(續1)

(1)金　額

單位：新台幣千元

會計年度	社會福利支出 (2) Expenditures for Social Welfare					
	合計 Total	社會保險支出 Social Insurance	社會救助支出 Social Relief	福利服務支出 Benefit Service	國民就業支出 Education	醫療保健支出 Medical care
76年度	37,085,134	...	...	...	...	...
77年度	55,169,160	...	...	...	...	...
78年度 (1)	65,488,382	...	...	...	...	...
79年度	96,207,023	...	...	...	...	...
80年度	117,771,908	33,378,237	13,581,114	46,373,817	2,851,351	21,587,389
81年度	135,040,121	46,765,305	6,333,501	53,780,006	2,800,759	25,360,550
82年度	145,758,829	47,640,393	9,607,098	57,838,334	3,254,224	27,418,780
83年度	158,523,241	50,490,710	9,745,276	65,957,161	3,545,353	28,784,741
84年度	231,765,959	94,748,863	20,967,654	83,448,718	3,312,578	29,288,146
85年度	290,002,141	125,545,340	30,221,953	100,833,486	4,368,643	29,032,719
86年度	294,982,386	114,479,778	36,000,330	111,140,605	4,980,913	28,380,760
87年度	282,766,789	116,843,162	24,999,736	110,149,276	3,466,247	27,308,368
88年度	280,452,253	111,787,882	23,603,337	114,610,225	3,631,358	26,819,451
89年度	531,808,684	214,917,147	94,368,148	179,132,616	3,271,125	40,119,648
90年	396,980,708	201,574,123	39,016,143	126,861,977	2,899,722	26,628,743
91年	323,614,630	153,353,051	19,649,324	120,266,451	2,613,172	27,732,632
92年	346,911,365	169,893,108	18,179,791	120,560,600	4,084,280	34,193,586
93年	347,557,298	153,324,069	19,572,230	138,847,875	2,673,369	33,139,755
94年	357,762,268	162,221,618	20,658,490	144,470,532	2,505,544	27,906,084
95年	370,302,873	163,151,663	20,295,051	153,396,153	2,615,018	30,844,988
96年	372,202,180	162,548,204	23,245,160	151,322,244	2,479,923	32,606,649
97年	368,136,275	147,650,876	25,558,545	158,274,828	2,252,153	34,399,873
98年	388,561,948	189,263,236	24,142,594	136,715,713	2,741,980	35,698,425
99年	415,356,194	203,081,916	30,835,106	138,618,928	4,783,718	38,036,526
100年 *	457,970,000	...	...	...	...	...

附註：(2)本表社會福利、社區發展及環境保護、退休撫卹等科目原係指合併列示之支出，為便於參用予以追溯劃分至70年度。其中退休撫卹支出係由各級政府提供，並已將教職員退撫支出計入，教育科學文化支出項下相關經費同時剔除；至於社會福利、社區發展及環境保護支出之劃分，係依照近年趨勢，設定二者為72%與28%之比，但後者占政府支出總額使不少於2.1%，且各年度增加率介於5～20%之間。

(3)不包括債務還本支出。

Table 1-3. Net Government Expenditures of All Levels —by Administrative Affair (Cont.1)

(1) Amount

Uint：NT$ 1,000

社區發展及環境保護支出 (2) Expenditures for Community Development & Environmental protection			退休撫恤支出 (2)	債務支出 (3)	雜項支出	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Prorection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	
18,265,813	...	...	47,724,184	6,988,774	5,911,073	1987
21,882,739	...	...	55,242,402	8,000,490	5,988,480	1988
26,103,761	...	...	61,982,583	10,701,208	11,482,728	1989 (1)
31,248,194	...	...	76,245,588	16,755,409	10,748,621	1990
33,089,405	8,199,618	24,889,787	88,320,429	33,398,450	12,492,111	1991
63,041,974	16,414,338	46,627,636	94,974,892	33,936,270	10,536,724	1992
72,162,750	18,676,812	53,485,938	102,076,160	63,893,884	13,941,119	1993
81,543,082	22,968,344	58,574,738	111,237,222	75,179,093	11,717,252	1994
65,308,700	17,077,372	48,231,328	118,121,466	194,890,438	11,978,188	1995
68,035,315	18,785,115	49,250,200	137,117,578	106,061,008	10,135,028	1996
68,614,425	16,838,375	51,776,050	179,722,760	115,630,059	12,279,876	1997
74,850,497	16,801,309	58,049,188	187,673,352	115,895,991	15,331,086	1998
90,310,238	34,320,408	55,989,830	180,581,725	140,910,319	11,835,642	1999
106,102,196	36,884,909	69,217,287	265,079,307	270,251,762	11,899,786	2000
109,597,063	63,359,501	46,237,562	175,722,182	171,565,232	12,686,871	CY 2001
71,702,031	20,541,578	51,160,453	170,988,093	170,966,391	13,651,977	CY 2002
90,060,978	31,534,747	58,526,231	173,222,747	159,666,642	11,725,914	CY 2003
95,008,485	38,711,995	56,296,490	179,665,178	139,331,407	13,254,166	CY 2004
100,703,928	38,428,927	62,275,001	191,530,723	132,639,396	16,298,338	CY 2005
88,849,473	25,653,026	63,196,447	196,962,845	138,330,878	13,072,020	CY 2006
87,282,092	24,520,014	62,762,078	200,677,374	139,379,732	14,901,425	CY 2007
82,157,115	13,513,887	68,643,228	202,228,244	134,696,605	15,867,197	CY 2008
91,638,725	18,952,943	72,685,782	205,291,378	129,484,210	17,332,914	CY 2009
89,388,160	12,046,812	77,341,348	201,002,052	119,615,240	14,800,867	CY 2010
77,726,000	...	...	213,452,000	143,322,000	37,208,000	CY 2011 *

Note：(2)The expenditares for Social welfare, Community development & environmental protection, Pension & survivors' benefits are divided from FY 1981 to FY 1989. And the item of expenditures for Education science & culture have beed adjusted in the same period.
(3)Principal repayment are excluded.

表1-3. 各級政府歲出淨額－按政事別分(續2)

(2)結構比

單位：%

會計年度	總計 Grand Total	一般政務支出 Expenditures for General Administration	國防支出 Expenditures for National Defense	教育科學文化 Expenditures for Education Science &		
				合計 Total	教育支出 Education	科學支出 Science
76年度	100.0	11.2	23.2	20.8	...	...
77年度	100.0	11.0	22.1	20.3	...	...
78年度 (1)	100.0	8.1	15.6	17.0	...	...
79年度	100.0	11.5	19.2	20.7	...	...
80年度	100.0	12.0	17.8	22.6	16.0	3.6
81年度	100.0	12.7	15.3	20.8	16.7	2.9
82年度	100.0	11.9	14.4	19.9	16.1	2.5
83年度	100.0	11.8	17.6	20.9	17.1	2.4
84年度	100.0	11.6	14.1	18.7	15.1	2.3
85年度	100.0	13.2	15.5	20.3	16.2	2.7
86年度	100.0	13.0	15.5	20.0	15.8	2.8
87年度	100.0	12.9	15.7	20.7	16.4	2.8
88年度	100.0	13.6	14.0	20.9	16.3	3.0
89年度	100.0	14.9	11.4	20.9	16.5	3.0
90年	100.0	14.5	10.9	18.9	14.4	3.0
91年	100.0	15.2	10.5	20.4	15.8	3.3
92年	100.0	15.0	10.7	20.9	14.9	4.3
93年	100.0	14.9	11.3	20.9	15.2	4.1
94年	100.0	14.9	10.8	20.6	15.2	4.1
95年	100.0	15.6	10.6	21.9	16.2	4.1
96年	100.0	15.0	11.2	21.5	15.8	4.2
97年	100.0	15.0	11.2	21.1	15.5	4.1
98年	100.0	13.4	11.1	21.8	16.0	3.7
99年	100.0	14.4	11.2	21.6	15.9	4.0
100年 *	100.0	14.5	10.4	22.4	...	...

Table 1-3. Net Government Expenditures of All Levels —by Administrative Affair (Cont.2)

(2) Percentage

Uint：%

支　出 Culture	經　濟　發　展　支　出 Expenditures for Economic Development					FY
文化支出 Culture	合　計 Total	農業支出 Agriculture	工業支出 Industry	交通支出 Transportation & Communication	其他經濟服務支出 Other Economic Service	
...	26.7	...	...	...	...	1987
...	26.5	...	...	...	...	1988
...	44.8	...	...	...	...	1989 (1)
...	27.5	...	...	...	...	1990
3.0	25.2	5.5	2.2	14.6	3.0	1991
1.2	29.6	12.6	4.9	6.9	5.2	1992
1.4	31.1	4.1	7.3	14.7	5.0	1993
1.4	25.6	7.1	3.0	11.8	3.7	1994
1.3	22.9	4.7	1.9	13.8	2.5	1995
1.4	17.9	4.7	1.3	9.1	2.7	1996
1.5	15.7	5.5	1.0	7.0	2.2	1997
1.5	16.8	5.5	1.0	7.1	3.2	1998
1.7	17.1	4.8	1.0	9.1	2.2	1999
1.4	15.1	4.5	1.6	7.0	2.1	2000
1.6	17.6	5.6	1.0	8.9	2.0	CY 2001
1.3	18.9	5.2	0.8	9.0	3.9	CY 2002
1.8	18.1	5.5	1.2	8.8	2.7	CY 2003
1.6	18.4	6.2	1.0	9.0	2.2	CY 2004
1.4	18.8	6.3	1.0	9.4	2.1	CY 2005
1.6	15.4	4.3	0.9	8.4	1.9	CY 2006
1.5	16.7	4.7	0.7	9.5	1.8	CY 2007
1.6	18.4	4.8	1.5	10.0	2.2	CY 2008
2.1	22.5	6.1	1.4	9.4	5.6	CY 2009
1.7	20.1	7.5	1.4	8.9	2.4	CY 2010
...	18.7	...	...	...	...	CY 2011 *

表1-3. 各級政府歲出淨額－按政事別分(續3完)

(2)結構比

單位：%

會計年度	社會福利支出 (2) Expenditures for Social Welfare					
	合計 Total	社會保險支出 Social Insurance	社會救助支出 Social Relief	福利服務支出 Benefit Service	國民就業支出 Education	醫療保健支出 Medical care
76年度	5.8	...	...	...	...	...
77年度	7.6	...	...	...	...	...
78年度 (1)	5.4	...	...	...	...	...
79年度	8.8	...	...	...	...	...
80年度	9.2	2.6	1.1	3.6	0.2	1.7
81年度	8.6	3.0	0.4	3.4	0.2	1.6
82年度	8.3	2.7	0.5	3.3	0.2	1.6
83年度	8.7	2.8	0.5	3.6	0.2	1.6
84年度	12.1	5.0	1.1	4.4	0.2	1.5
85年度	15.7	6.8	1.6	5.5	0.2	1.6
86年度	15.7	6.1	1.9	5.9	0.3	1.5
87年度	14.2	5.9	1.3	5.5	0.2	1.4
88年度	13.7	5.5	1.2	5.6	0.2	1.3
89年度	16.9	6.8	3.0	5.7	0.1	1.3
90年	17.5	8.9	1.7	5.6	0.1	1.2
91年	15.1	7.1	0.9	5.6	0.1	1.3
92年	15.7	7.7	0.8	5.4	0.2	1.5
93年	15.5	6.8	0.9	6.2	0.1	1.5
94年	15.6	7.1	0.9	6.3	0.1	1.2
95年	16.7	7.4	0.9	6.9	0.1	1.4
96年	16.3	7.1	1.0	6.6	0.1	1.4
97年	15.7	6.3	1.1	6.8	0.1	1.5
98年	14.5	7.1	0.9	5.1	0.1	1.3
99年	16.2	7.9	1.2	5.4	0.2	1.5
100年 *	16.7	...	...	...	...	...

Table 1-3. Net Government Expenditures of All Levels
－by Administrative Affair (Cont.3 End)

(2) Percentage

Uint：%

社區發展及環境保護支出 (2) Expenditures for Community Development & Environmental protection			退休撫恤支出 (2)	債務支出 (3)	雜項支出	FY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Prorection	Expenditures for Pension & Survivors' Benefits	Expenditures for Obligation	Miscellaneous Expenditures	
2.8	...	...	7.4	1.1	0.9	1987
3.0	...	...	7.6	1.1	0.8	1988
2.2	...	...	5.1	0.9	1.0	1989 (1)
2.8	...	...	6.9	1.5	1.0	1990
2.6	0.6	2.0	6.9	2.6	1.0	1991
4.0	1.1	3.0	6.1	2.2	0.7	1992
4.1	1.1	3.0	5.8	3.6	0.8	1993
4.5	1.3	3.2	6.1	4.1	0.6	1994
3.4	0.9	2.5	6.2	10.2	0.6	1995
3.7	1.0	2.7	7.4	5.8	0.5	1996
3.7	0.9	2.8	9.6	6.2	0.7	1997
3.8	0.8	2.9	9.4	5.8	0.8	1998
4.4	1.7	2.7	8.8	6.9	0.6	1999
3.4	1.2	2.2	8.4	8.6	0.4	2000
4.8	2.8	2.0	7.7	7.6	0.6	CY 2001
3.3	1.0	2.4	8.0	8.0	0.6	CY 2002
4.1	1.4	2.6	7.8	7.2	0.5	CY 2003
4.2	1.7	2.5	8.0	6.2	0.6	CY 2004
4.4	1.7	2.7	8.4	5.8	0.7	CY 2005
4.0	1.2	2.9	8.9	6.2	0.6	CY 2006
3.8	1.1	2.7	8.8	6.1	0.7	CY 2007
3.5	0.6	2.9	8.6	5.7	0.7	CY 2008
3.4	0.7	2.7	7.7	4.8	0.6	CY 2009
3.5	0.5	3.0	7.8	4.7	0.6	CY 2010
2.8	...	...	7.8	5.2	1.4	CY 2011 *

表1-4. 各級政府歲入淨額－按政府別分

單位：新台幣千元

會計年度	總計 Grand Total		中央政府 Central Government		省市政府 Provincial and Municipalities Government	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
76年度	650,202,641	100.0	398,707,255	61.3	158,926,737	24.4
77年度	765,439,044	100.0	467,852,488	61.1	186,831,412	24.4
78年度	921,575,298	100.0	567,555,874	61.6	236,116,432	25.6
79年度	1,092,401,322	100.0	686,714,809	62.9	247,147,612	22.6
80年度	1,049,930,814	100.0	633,964,960	60.4	269,701,699	25.7
81年度	1,257,568,462	100.0	683,576,003	54.4	331,039,880	26.3
82年度	1,416,334,233	100.0	800,857,888	56.5	353,652,032	25.0
83年度	1,502,754,406	100.0	855,266,454	56.9	375,970,507	25.0
84年度	1,559,428,922	100.0	879,192,677	56.4	396,114,716	25.4
85年度	1,604,184,019	100.0	935,934,756	58.3	400,814,374	25.0
86年度	1,704,758,733	100.0	967,497,293	56.8	456,309,241	26.8
87年度	2,053,458,063	100.0	1,185,721,980	57.7	581,626,509	28.3
88年度	2,004,394,362	100.0	1,248,345,458	62.3	480,390,784	24.0
89年度	2,784,862,529	100.0	2,046,435,773	73.5	292,598,887	10.5
90年	1,896,840,574	100.0	1,417,731,845	74.7	170,256,224	9.0
91年	1,787,918,681	100.0	1,310,436,322	73.3	172,084,347	9.6
92年	1,948,847,371	100.0	1,435,284,645	73.6	185,850,449	9.5
93年	1,927,399,732	100.0	1,365,269,785	70.8	194,966,595	10.1
94年	2,218,039,419	100.0	1,616,369,320	72.9	210,659,915	9.5
95年	2,177,017,797	100.0	1,590,934,296	73.1	205,390,616	9.4
96年	2,244,758,463	100.0	1,636,049,742	72.9	217,417,818	9.7
97年	2,231,613,847	100.0	1,648,767,679	73.9	169,721,280	7.6
98年	2,113,644,128	100.0	1,566,644,095	74.1	162,491,810	7.7
99年	2,115,553,880	100.0	1,500,534,074	70.9	188,019,075	8.9
100年 *	2,303,514,000	100.0	1,630,553,000	70.8	426,666,000	18.5

資料來源：審計部暨各級政府。

說　　明：1. 91年（含）以前為決算審定數；92至99年為決算數。
2. 歲入淨額不包括公債及賒借收入、移用以前年度歲計賸餘。
3. 中央政府88年下半年及89年度（含）以後含省府，省市政府僅含北、高二市。
4. 省市政府100年度（含）以後含新北市、臺北市、臺中市、臺南市及高雄市等五都。

附　　註：* 係預算數。

Table 1-4. Net Government Revenues of All Levels－by Government

Uint：NT$ 1,000

縣 市 政 府 County and City Government		鄉 鎮 市 公 所 Township Offices		FY
金 額 Amount	結構比 %	金 額 Amount	結構比 %	
73,067,504	11.2	19,501,145	3.0	1987
88,935,199	11.6	21,819,945	2.9	1988
83,248,583	9.0	34,654,409	3.8	1989
130,691,419	12.0	27,847,482	2.5	1990
121,096,782	11.5	25,167,373	2.4	1991
207,997,707	16.5	34,954,872	2.8	1992
221,384,960	15.6	40,439,353	2.9	1993
227,400,062	15.1	44,117,383	2.9	1994
232,020,543	14.9	52,100,986	3.3	1995
213,932,740	13.3	53,502,149	3.3	1996
226,620,164	13.3	54,332,035	3.2	1997
230,445,174	11.2	55,664,400	2.7	1998
220,129,471	11.0	55,528,649	2.8	1999
335,658,658	12.1	110,169,211	4.0	2000
218,460,691	11.5	90,391,814	4.8	CY 2001
229,966,476	12.9	75,431,536	4.2	CY 2002
244,530,250	12.5	83,182,027	4.3	CY 2003
270,811,375	14.1	96,351,977	5.0	CY 2004
292,654,981	13.2	98,355,203	4.4	CY 2005
282,593,207	13.0	98,099,678	4.5	CY 2006
299,197,563	13.3	92,093,340	4.1	CY 2007
312,887,745	14.0	100,237,143	4.5	CY 2008
288,578,906	13.7	95,929,317	4.5	CY 2009
313,690,751	14.8	113,309,980	5.4	CY 2010
246,295,000		10.7		CY 2011 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2010, the figures are final accounts.
2.Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.
3.Since FY 2000, the net revenues of Central Government include the Taiwan Provincial Government; the net revenues of Provincial Government include Taipei City and Kaohsiung City.
4.Since FY 2011, the net revenues of Provincial Government include New Taipei City、Taipei City、Taichung City、Tainan City and Kaohsiung City.

Note：* The figures are budget accounts.

表1-5. 各級政府歲出淨額－按政府別分

單位：新台幣千元

會計年度	總計 Grand Total		中央政府 Central Government		省市政府 Provincial and Municipalities Government	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
76年度	641,910,820	100.0	376,303,322	58.6	161,471,673	25.2
77年度	726,468,366	100.0	420,652,603	57.9	182,574,805	25.1
78年度	1,207,350,774	100.0	505,507,874	41.9	384,594,085	31.9
79年度	1,097,517,620	100.0	578,584,452	52.7	299,050,635	27.2
80年度	1,275,612,966	100.0	679,501,708	53.3	361,623,651	28.3
81年度	1,561,930,419	100.0	888,590,305	56.9	380,822,581	24.4
82年度	1,756,306,405	100.0	1,009,039,281	57.5	407,071,769	23.2
83年度	1,826,367,353	100.0	921,588,392	50.5	526,639,868	28.8
84年度	1,910,066,033	100.0	1,029,314,366	53.9	533,457,249	27.9
85年度	1,843,786,165	100.0	933,296,904	50.6	556,891,352	30.2
86年度	1,878,763,513	100.0	960,255,313	51.1	554,076,180	29.5
87年度	1,992,593,487	100.0	1,016,628,434	51.0	593,631,821	29.8
88年度	2,050,003,571	100.0	1,169,428,698	57.0	508,191,243	24.8
89年度	3,140,936,188	100.0	2,077,018,084	66.1	336,928,897	10.7
90年	2,271,755,089	100.0	1,481,185,969	65.2	237,059,823	10.4
91年	2,144,993,677	100.0	1,379,934,453	64.3	234,674,841	10.9
92年	2,216,514,388	100.0	1,440,336,797	65.0	231,539,015	10.4
93年	2,245,046,575	100.0	1,432,113,815	63.8	218,612,324	9.7
94年	2,291,999,146	100.0	1,454,235,695	63.4	219,065,727	9.6
95年	2,214,225,610	100.0	1,392,978,009	62.9	223,720,841	10.1
96年	2,290,169,058	100.0	1,442,511,786	63.0	240,455,247	10.5
97年	2,343,585,358	100.0	1,436,804,900	61.3	235,549,263	10.1
98年	2,670,898,052	100.0	1,691,134,538	63.3	246,947,820	9.2
99年	2,566,804,424	100.0	1,579,948,769	61.6	248,464,400	9.7
100年 *	2,734,760,000	100.0	1,593,754,000	58.3	667,161,000	24.4

資料來源：審計部暨各級政府。

說　明：1. 91年（含）以前為決算審定數；92至99年為決算數。

2. 歲出淨額不包括債務還本支出。

3. 中央政府88年下半年及89年度（含）以後含省府，省市政府僅含北、高二市。

4. 省市政府100年度（含）以後含新北市、臺北市、臺中市、臺南市及高雄市等五都。

附　註：* 係預算數。

Table 1-5. Net Government Expenditures of All Levels－by Government

Uint：NT$ 1,000

縣 市 政 府 County and City Government		鄉 鎮 市 公 所 Township Offices		FY
金 額 Amount	結構比 %	金 額 Amount	結構比 %	
82,689,977	12.9	21,445,848	3.3	1987
99,218,830	13.7	24,022,128	3.3	1988
152,637,122	12.6	164,611,693	13.6	1989
146,947,347	13.4	72,935,186	6.6	1990
169,473,906	13.3	65,013,701	5.1	1991
230,653,292	14.8	61,864,241	4.0	1992
251,524,682	14.3	88,670,673	5.0	1993
289,144,593	15.8	88,994,500	4.9	1994
277,321,460	14.5	69,972,958	3.7	1995
280,029,230	15.2	73,568,679	4.0	1996
285,043,599	15.2	79,388,421	4.2	1997
299,469,604	15.0	82,863,628	4.2	1998
295,166,708	14.4	77,216,922	3.8	1999
548,665,068	17.5	178,324,139	5.7	2000
430,932,624	19.0	122,576,673	5.4	CY 2001
414,426,443	19.3	115,957,940	5.4	CY 2002
430,817,146	19.4	113,821,430	5.1	CY 2003
475,109,989	21.2	119,210,447	5.3	CY 2004
502,918,631	21.9	115,779,093	5.1	CY 2005
492,800,155	22.3	104,726,605	4.7	CY 2006
502,971,305	22.0	104,230,720	4.6	CY 2007
553,235,613	23.6	117,995,582	5.0	CY 2008
597,383,850	22.4	135,431,844	5.1	CY 2009
604,864,867	23.6	133,526,388	5.2	CY 2010
473,845,000		17.3		CY 2011 *

Source：Ministry of Audit、All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2010, the figures are final accounts.
2.Net Expenditures exclude the principal repayment.
3.Since FY 2000, the net revenues of Central Government include the Taiwan Provincial Government; the net revenues of Provincial Government include Taipei City and Kaohsiung City.
4.Since FY 2011, the net revenues of Provincial Government include New Taipei City、Taipei City、Taichung City、Tainan City and Kaohsiung City.

Note：* The figures are budget accounts.

表1-6. 各級政府歲入歲出淨額占ＧＤＰ及ＧＮＰ之比率

單位：新台幣百萬元；%

會計年度	各級政府歲入淨額 (1) Net Revenues of All Levels of Gov't	各級政府歲出淨額 (2) Net Expenditures of All Levels of Gov't	餘(+) 絀(-) (3)=(1)-(2) Surplus (+) / Deficit (-)	國民生產毛額 GNP	國內生產毛額 GDP
76年度	650,203	641,911	8,292	3,208,880	3,129,169
77年度	765,439	726,468	38,971	3,464,585	3,377,997
78年度	921,575	1,207,351	-285,775	3,817,094	3,732,556
79年度	1,092,401	1,097,518	-5,116	4,349,544	4,229,578
80年度	1,049,931	1,275,613	-225,682	4,799,642	4,677,232
81年度	1,257,568	1,561,930	-304,362	5,376,207	5,248,374
82年度	1,416,334	1,756,306	-339,972	5,956,752	5,830,252
83年度	1,502,754	1,826,367	-323,613	6,477,264	6,374,295
84年度	1,559,429	1,910,066	-350,637	7,058,867	6,949,558
85年度	1,604,184	1,843,786	-239,602	7,719,211	7,600,922
86年度	1,704,759	1,878,764	-174,005	8,292,272	8,192,944
87年度	2,053,458	1,992,593	60,865	9,013,899	8,939,196
88年度	2,004,394	2,050,004	-45,609	9,527,818	9,454,090
89年度	2,784,863	3,140,936	-356,074	20,066,519	15,097,994
90年	1,896,841	2,271,755	-374,915	10,122,411	9,930,387
91年	1,787,919	2,144,994	-357,075	10,654,141	10,411,639
92年	1,948,847	2,216,514	-267,667	11,025,130	10,696,257
93年	1,927,400	2,245,047	-317,647	11,737,391	11,365,292
94年	2,218,039	2,291,999	-73,960	12,031,145	11,740,279
95年	2,177,018	2,214,226	-37,208	12,555,170	12,243,471
96年	2,244,758	2,290,169	-45,411	13,243,277	12,910,511
97年	2,231,614	2,343,585	-111,972	12,934,796	12,620,150
98年	2,113,644	2,670,898	-557,254	12,890,779	12,477,182
99年	2,115,554	2,566,804	-451,251	14,020,591	13,603,477
100年 *	2,303,514	2,734,760	-431,246	14,355,218	13,914,925

資料來源：1.審計部暨各級政府。
2.國民（內）生產毛額為行政院主計處100年5月發布之資料。

說　　明：91年（含）以前為決算審定數；92至99年為決算數。

附　　註：(1)歲入淨額，不包括公債及賒借收入、移用以前年度歲計賸餘。
(2)歲出淨額，不包括債務還本支出。
＊(1)(2)(3)係預算數。

Table 1-6. Net Government Revenues and Expenditures of All Levels as a Percentage of GNP and GDP

Uint：NT$ Million；%

各級政府歲入淨額 Net Revenues of All Levels of Gov't		各級政府歲出淨額 Net Expenditures of All Levels of Gov't		餘(+) 絀(-) Surplus (+) / Deficit (-)		FY
對國民生產毛額比率 % to GNP	對國內生產毛額比率 % to GDP	對國民生產毛額比率 % to GNP	對國內生產毛額比率 % to GDP	對國民生產毛額比率 % to GNP	對國內生產毛額比率 % to GDP	
20.3	20.8	20.0	20.5	0.3	0.3	1987
22.1	22.7	21.0	21.5	1.1	1.2	1988
24.1	24.7	31.6	32.3	-7.5	-7.7	1989
25.1	25.8	25.2	25.9	-0.1	-0.1	1990
21.9	22.4	26.6	27.3	-4.7	-4.8	1991
23.4	24.0	29.1	29.8	-5.7	-5.8	1992
23.8	24.3	29.5	30.1	-5.7	-5.8	1993
23.2	23.6	28.2	28.7	-5.0	-5.1	1994
22.1	22.4	27.1	27.5	-5.0	-5.0	1995
20.8	21.1	23.9	24.3	-3.1	-3.2	1996
20.6	20.8	22.7	22.9	-2.1	-2.1	1997
22.8	23.0	22.1	22.3	0.7	0.7	1998
21.0	21.2	21.5	21.7	-0.5	-0.5	1999
13.9	18.4	15.7	20.8	-1.8	-2.4	2000
18.7	19.1	22.4	22.9	-3.7	-3.8	CY 2001
16.8	17.2	20.1	20.6	-3.4	-3.4	CY 2002
17.7	18.2	20.1	20.7	-2.4	-2.5	CY 2003
16.4	17.0	19.1	19.8	-2.7	-2.8	CY 2004
18.4	18.9	19.1	19.5	-0.6	-0.6	CY 2005
17.3	17.8	17.6	18.1	-0.3	-0.3	CY 2006
17.0	17.4	17.3	17.7	-0.3	-0.4	CY 2007
17.3	17.7	18.1	18.6	-0.9	-0.9	CY 2008
16.4	16.9	20.7	21.4	-4.3	-4.5	CY 2009
15.1	15.6	18.3	18.9	-3.2	-3.3	CY 2010
16.0	16.6	19.1	19.7	-3.0	-3.1	CY 2011 *

Source：1.Ministry of Audit、All levels of government.
2.GNP and GDP data are from DGBAS May, 2011.

Explanation：Prior to 2003, the figures are final audit accounts; 2003 to 2010, the figures are final accounts.

Note：(1)Net Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.
(2)Net Expenditures exclude the principal repayment.
* The figures (1)(2)(3) are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額

（不含特別預/決算）

單位：新台幣千元

會計年度	歲入					
	總計	經資門併計 Real Revenues			融資調度	
		合計	經常門	資本門	合計	公債收入
	Grand Total	Total	Current	Capital	Total	Government Bonds
76年度	451,036,141	411,036,141	399,871,741	11,164,400	40,000,000	40,000,000
77年度	539,753,224	480,228,697	467,494,673	12,734,024	59,524,527	59,500,000
78年度	613,376,464	562,225,704	545,748,921	16,476,783	51,150,760	50,000,000
79年度	707,906,089	707,070,306	688,187,698	18,882,608	835,783	—
80年度	804,558,136	654,979,092	614,644,233	40,334,859	149,579,044	99,500,000
81年度	945,224,853	705,799,083	683,565,905	22,233,178	239,425,770	238,658,011
82年度	1,031,130,572	834,217,264	798,802,174	35,415,090	196,913,308	162,804,227
83年度	1,024,255,479	900,530,998	866,409,667	34,121,331	123,724,481	108,175,298
84年度	1,012,520,781	937,416,688	913,356,857	24,059,831	75,104,093	75,104,093
85年度	1,092,525,675	996,756,957	962,759,913	33,997,044	95,768,718	95,768,718
86年度	1,151,761,733	1,025,206,768	1,002,984,031	22,222,737	126,554,965	117,264,925
87年度	1,301,428,217	1,251,524,371	1,200,854,252	50,670,119	49,903,846	49,903,846
88年度	1,285,206,960	1,228,648,578	1,147,149,920	81,498,658	56,558,382	56,558,382
89年度	2,030,845,213	2,030,845,213	1,958,110,160	72,735,053	—	—
90年	1,417,169,004	1,417,169,004	1,347,303,153	69,865,851	—	—
91年	1,304,667,028	1,304,667,028	1,237,968,289	66,698,739	—	—
92年	1,320,923,875	1,320,923,875	1,262,156,558	58,767,317	—	—
93年	1,368,162,403	1,368,162,403	1,303,371,417	64,790,986	—	—
94年	1,464,506,162	1,464,506,162	1,419,510,930	44,995,232	—	—
95年	1,546,372,421	1,546,372,421	1,495,832,769	50,539,652	—	—
96年	1,635,461,617	1,635,461,617	1,592,283,976	43,177,641	—	—
97年	1,640,883,738	1,640,883,738	1,607,867,744	33,015,994	—	—
98年	1,553,710,373	1,553,710,373	1,507,045,738	46,664,635	—	—
99年	1,497,110,599	1,497,110,599	1,458,579,194	38,531,405	—	—
100年 *	1,630,543,393	1,630,543,393	1,559,024,772	71,518,621	—	—

資料來源： 審計部暨行政院主計處。

說　　明： 1. 98年（含）以前為決算審定數，99年為決算數。
2. 自89年度（含）起歲入不包括公債及賒借收入、移用以前年度歲計賸餘；歲出不包括債務還本支出。

附　　註： * 係預算數。

Table 1-7. Central Government Gross Revenues、Expenditures and Financing

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

Revenues		歲	出	Expenditures		
Financing		總計	經資門併計	Real Expenditures		
賒借收入	移用以前年度歲計賸餘		合計	經常門	資本門	FY
Borrowing	Surplus of Previous Fiscal year	Grand Total	Total	Current	Capital	
—	—	418,961,653	407,065,864	304,720,137	102,345,727	1987
24,527	—	470,255,444	453,375,037	337,091,501	116,283,536	1988
1,150,760	—	549,199,999	527,272,026	401,201,674	126,070,352	1989
835,783	—	673,201,386	637,230,277	477,599,332	159,630,945	1990
148,784	49,930,260	804,558,136	759,222,606	549,474,174	209,748,432	1991
—	767,759	945,224,853	907,642,046	624,578,859	283,063,187	1992
—	34,109,081	1,031,130,572	978,548,122	693,068,922	285,479,200	1993
—	15,549,183	1,024,255,479	972,833,146	704,151,161	268,681,985	1994
—	—	996,698,256	965,720,429	738,769,511	226,950,918	1995
—	—	1,085,076,670	1,004,892,457	808,270,231	196,622,226	1996
—	9,290,040	1,151,761,733	1,051,372,275	876,502,718	174,869,557	1997
—	—	1,187,011,103	1,083,106,870	897,012,466	186,094,404	1998
—	—	1,281,995,962	1,163,989,101	915,792,327	248,196,774	1999
—	—	2,230,145,252	2,230,145,252	1,795,483,589	434,661,663	2000
—	—	1,559,700,282	1,559,700,282	1,236,729,851	322,970,431	CY 2001
—	—	1,551,942,823	1,551,942,823	1,183,361,970	368,580,853	CY 2002
—	—	1,618,129,557	1,618,129,557	1,230,497,162	387,632,395	CY 2003
—	—	1,564,799,228	1,564,799,228	1,235,664,956	329,134,272	CY 2004
—	—	1,566,968,198	1,566,968,198	1,232,275,458	334,692,740	CY 2005
—	—	1,529,815,124	1,529,815,124	1,251,539,041	278,276,083	CY 2006
—	—	1,552,030,777	1,552,030,777	1,279,434,559	272,596,218	CY 2007
—	—	1,617,673,831	1,617,673,831	1,350,007,821	267,666,010	CY 2008
—	—	1,714,819,860	1,714,819,860	1,407,815,827	307,004,033	CY 2009
—	—	1,655,931,518	1,655,931,518	1,410,896,611	245,034,907	CY 2010
—	—	1,769,844,184	1,769,844,184	1,501,865,101	267,979,083	CY 2011 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2010, the figures are final audit accounts, 2010, the figures are final accounts.
2.Since FY 2000 Revenues exclude the government bonds, borrowing and surplus of previous fiscal years；Expenditures exclude the principal repayment.

Note：* The figures are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額(續1完)

(不含特別預/決算)

單位：新台幣千元

會計年度	Expenditures 融資調度 Financing 債務還本 Principal Repayment	歲入歲出餘絀 Annual Surplus / Deficit	經資門併計餘絀 Real Surplus / Deficit	經常門餘絀 Current Surplus / Deficit
76年度	11,895,789	32,074,488	3,970,277	95,151,604
77年度	16,880,407	69,497,780	26,853,660	130,403,172
78年度	21,927,973	64,176,465	34,953,678	144,547,247
79年度	35,971,109	34,704,703	69,840,029	210,588,366
80年度	45,335,530	—	-104,243,514	65,170,059
81年度	37,582,807	—	-201,842,963	58,987,046
82年度	52,582,450	—	-144,330,858	105,733,252
83年度	51,422,333	—	-72,302,148	162,258,506
84年度	30,977,827	15,822,525	-28,303,741	174,587,346
85年度	80,184,213	7,449,005	-8,135,500	154,489,682
86年度	100,389,458	—	-26,165,507	126,481,313
87年度	103,904,232	114,417,114	168,417,501	303,841,786
88年度	118,006,861	3,210,998	64,659,477	231,357,593
89年度	—	-199,300,039	-199,300,039	162,626,571
90年	—	-142,531,278	-142,531,278	110,573,302
91年	—	-247,275,795	-247,275,795	54,606,319
92年	—	-297,205,682	-297,205,682	31,659,396
93年	—	-196,636,825	-196,636,825	67,706,461
94年	—	-102,462,036	-102,462,036	187,235,472
95年	—	16,557,297	16,557,297	244,293,728
96年	—	83,430,840	83,430,840	312,849,417
97年	—	23,209,907	23,209,907	257,859,923
98年	—	-161,109,487	-161,109,487	99,229,911
99年	—	-158,820,919	-158,820,919	47,682,583
100年 *	—	-139,300,791	-139,300,791	57,159,671

Table 1-7. Central Government Gross Revenues、Expenditures and Financing (Cont.1 End)

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

融資調度 Financing					
淨收入 Net Borrowing	公債收入 Government Bonds	賒借收入 Borrowing	移用以前年度歲計賸餘 Surplus of Previous Fiscal year	債務還本 Principal Repayment	FY
28,104,211	40,000,000	—	—	11,895,789	1987
42,644,120	59,500,000	24,527	—	16,880,407	1988
29,222,787	50,000,000	1,150,760	—	21,927,973	1989
-35,135,326	—	835,783	—	35,971,109	1990
104,243,514	99,500,000	148,784	49,930,260	45,335,530	1991
201,842,963	238,658,011	—	767,759	37,582,807	1992
144,330,858	162,804,227	—	34,109,081	52,582,450	1993
72,302,148	108,175,298	—	15,549,183	51,422,333	1994
44,126,266	75,104,093	—	—	30,977,827	1995
15,584,505	95,768,718	—	—	80,184,213	1996
26,165,507	117,264,925	—	9,290,040	100,389,458	1997
-54,000,386	49,903,846	—	—	103,904,232	1998
-61,448,479	56,558,382	—	—	118,006,861	1999
272,736,690	466,118,685	—	—	193,381,995	2000
153,605,193	213,842,114	62,000,000	—	122,236,921	CY 2001
247,275,795	174,454,173	70,000,000	58,276,365	55,454,743	CY 2002
297,205,682	171,746,061	129,056,936	42,902,685	46,500,000	CY 2003
197,418,284	168,518,284	85,000,000	—	56,100,000	CY 2004
103,227,502	107,400,696	59,900,000	—	64,073,194	CY 2005
-1,064,476	29,910,784	34,024,740	—	65,000,000	CY 2006
-6,000,000	—	—	—	6,000,000	CY 2007
-23,209,907	—	—	41,790,093	65,000,000	CY 2008
161,109,486	44,521,291	120,000,000	61,588,195	65,000,000	CY 2009
158,820,919	109,537,063	114,700,000	583,856	66,000,000	CY 2010
139,300,791	110,000,000	95,300,791	—	66,000,000	CY 2011 *

表1-8. 中央政府歲入毛額－按來源別分
（不含特別預/決算）

單位：新台幣千元

會計年度	總計 Grand Total	稅課收入		
		合計 Total	所得稅 Income Tax	關稅 Customs Duties
76年度	451,036,141	240,565,456	91,338,646	76,267,153
77年度	539,753,224	301,598,559	123,122,396	78,582,859
78年度	613,376,464	381,988,873	157,063,043	89,387,037
79年度	707,906,089	527,340,241	225,752,211	81,879,616
80年度	804,558,136	470,301,917	193,742,763	79,269,295
81年度	945,224,853	503,781,753	216,150,459	88,429,283
82年度	1,031,130,572	557,106,954	237,618,241	99,928,304
83年度	1,024,255,479	615,552,129	266,020,141	102,940,698
84年度	1,012,520,781	705,724,770	319,383,860	115,366,387
85年度	1,092,525,675	706,107,966	343,550,020	104,805,585
86年度	1,151,761,733	749,059,020	352,890,477	103,405,990
87年度	1,301,428,217	858,799,169	398,390,232	114,330,914
88年度	1,285,206,960	772,881,090	432,388,876	103,044,621
89年度	2,030,845,213	1,280,657,269	549,533,864	156,815,025
90年	1,417,169,004	841,480,131	430,772,693	92,557,766
91年	1,304,667,028	820,051,115	353,645,119	85,900,543
92年	1,320,923,875	828,550,686	369,978,231	82,782,764
93年	1,368,162,403	916,620,956	410,322,393	78,884,589
94年	1,464,506,162	1,067,719,854	563,226,303	82,373,668
95年	1,546,372,421	1,094,282,130	581,595,974	79,566,925
96年	1,635,461,617	1,208,698,505	657,143,834	81,859,070
97年	1,640,883,738	1,242,941,809	751,489,538	80,425,705
98年	1,553,710,373	1,051,564,740	576,870,053	68,827,432
99年	1,497,110,599	1,082,412,258	531,348,681	89,484,228
100年 *	1,630,543,393	1,155,070,000	609,670,000	79,000,000

資料來源： 審計部暨行政院主計處。
說　　明： 1. 98年（含）以前為決算審定數，99年為決算數。
2. 自89年度（含）起歲入不包括公債及賒借收入、移用以前年度歲計賸餘。
附　　註： * 係預算數。
**88年度（含）以前含賒借收入。

Table 1-8. Central Government Gross Revenues—by Source

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

Revenues from Taxes				FY
貨 物 稅 Commodity Tax	營 業 稅 Business Tax	證券交易稅 Security Transaction Tax	其 他 Others	
51,804,638	—	2,659,791	18,495,228	1987
66,104,918	—	13,631,759	20,156,627	1988
79,869,502	—	30,218,532	25,450,759	1989
85,060,733	—	106,727,239	27,920,442	1990
85,823,145	—	77,004,963	34,461,751	1991
113,470,312	—	42,316,258	43,415,441	1992
136,498,979	—	27,926,655	55,134,775	1993
143,791,447	—	39,422,439	63,377,404	1994
156,757,276	—	49,223,392	64,993,855	1995
154,673,473	—	33,920,306	69,158,582	1996
146,444,927	—	79,118,234	67,199,392	1997
150,363,093	—	119,683,379	76,031,551	1998
145,497,149	—	84,677,346	7,273,098	1999
197,482,279	198,538,481	160,292,244	17,995,376	2000
120,494,886	124,668,740	63,899,313	9,086,733	CY 2001
129,277,332	131,417,788	76,794,435	43,015,898	CY 2002
131,410,358	120,882,873	69,283,205	54,213,255	CY 2003
143,679,264	142,877,393	84,148,343	56,708,974	CY 2004
151,569,813	145,369,079	68,203,677	56,977,314	CY 2005
143,281,330	145,001,962	89,954,386	54,881,553	CY 2006
134,133,050	150,635,664	128,894,627	56,032,260	CY 2007
113,993,650	149,303,994	90,630,291	57,098,631	CY 2008
115,090,891	136,783,840	105,956,213	48,036,311	CY 2009
135,699,454	164,146,754	104,574,112	57,159,029	CY 2010
136,621,000	161,197,000	114,399,000	54,183,000	CY 2011 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2010, the figures are final audit accounts, 2010, the figures are final accounts.
2.Since FY 2000 Revenues exclude the government bonds, borrowing and surplus of previous fiscal years.

Note：* The figures are budget accounts.
**Others, in this table, include the borrowing prior to FY 2000.

表1-8. 中央政府歲入毛額－按來源別分(續1完)

（不含特別預/決算）

單位：新台幣千元

會計年度	獨占及專賣收入 Revenues from Monopolies	罰款及賠償收入 Revenues from Fines & Indemnities	規費收入 Fees	信託管理收入 Revenues from Trust Account	財產收入 Revenues from Properties
76年度	29,989,076	6,196,252	12,992,689	2,143,566	12,120,880
77年度	30,165,906	3,967,212	15,111,733	2,215,958	14,542,542
78年度	30,982,674	4,219,258	17,040,702	1,655,281	18,394,726
79年度	35,399,788	4,914,741	17,100,815	—	20,238,037
80年度	38,072,160	5,258,731	8,042,293	—	43,578,628
81年度	38,033,726	7,927,772	8,659,931	—	25,699,920
82年度	40,371,151	9,063,960	12,077,078	—	48,765,134
83年度	42,057,063	11,221,865	9,966,867	—	41,745,003
84年度	39,915,452	13,259,424	11,722,729	—	31,423,038
85年度	36,373,068	13,438,167	18,495,779	—	40,638,939
86年度	37,816,193	12,575,503	20,151,650	—	31,143,061
87年度	37,341,069	13,758,171	21,127,890	—	60,536,875
88年度	35,959,217	11,710,833	17,362,073	—	91,879,245
89年度	77,315,841	35,356,212	67,633,227	—	88,471,883
90年	57,563,011	23,573,950	48,918,921	—	80,880,003
91年	346,450	24,179,687	99,133,948	—	73,895,648
92年	—	23,186,612	50,063,025	—	65,762,238
93年	—	20,620,137	55,313,577	—	70,408,377
94年	—	22,654,467	56,384,601	—	52,587,575
95年	—	21,665,693	57,298,603	—	58,538,286
96年	—	23,562,296	57,534,493	—	51,294,341
97年	—	27,364,602	55,755,992	—	40,037,847
98年	—	23,223,029	54,838,321	—	53,702,838
99年	—	25,641,002	55,895,253	—	46,701,536
100年 *	—	24,875,107	59,896,526	—	79,276,293

Table 1-8. Central Government Gross Revenues－by Source (Cont1. End)

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

營業盈餘及事業收入 Surplus of Public Enterprises	其他收入 ** Others	公債收入 Government Debts	移用以前年度歲計賸餘 Surplus of Previous Fiscal year	FY
96,021,176	11,007,046	40,000,000	－	1987
101,104,868	11,546,446	59,500,000	－	1988
95,393,637	13,701,313	50,000,000	－	1989
85,605,304	17,307,163	－	－	1990
74,762,550	15,111,597	99,500,000	49,930,260	1991
102,842,084	18,853,897	238,658,011	767,759	1992
146,344,308	20,488,679	162,804,227	34,109,081	1993
155,342,262	24,645,809	108,175,298	15,549,183	1994
113,850,905	21,520,370	75,104,093	－	1995
151,588,836	30,114,202	95,768,718	－	1996
149,501,506	24,959,835	117,264,925	9,290,040	1997
239,923,989	20,037,208	49,903,846	－	1998
284,119,112	14,737,008	56,558,382	－	1999
442,412,201	38,998,580	－	－	2000
335,787,991	28,964,997	－	－	CY 2001
250,637,702	36,422,478	－	－	CY 2002
326,485,075	26,876,239	－	－	CY 2003
282,133,229	23,066,127	－	－	CY 2004
243,420,594	21,739,072	－	－	CY 2005
289,075,508	25,512,202	－	－	CY 2006
271,467,217	22,904,765	－	－	CY 2007
253,352,869	21,430,619	－	－	CY 2008
318,750,340	51,631,105	－	－	CY 2009
265,060,700	21,399,850	－	－	CY 2010
261,536,598	49,888,869	－	－	CY 2011 *

表1-9. 中央政府歲出毛額－按政事別分
（不含特別預/決算）

單位：新台幣千元

會計年度	總計 Grand Total	一般政務支出 Expenditures for General Administration	國防支出 Expenditures for Nation Defense	教育科學文化支出 Expenditures for Eductaion, Science & Culture	經濟發展支出 Expenditures for Economic Development
76年度	418,961,653	30,216,604	148,798,300	53,333,149	84,060,302
77年度	470,255,444	33,705,071	160,347,733	59,114,896	85,815,551
78年度	549,199,999	45,963,525	187,907,780	75,740,330	91,059,497
79年度	673,201,386	58,447,833	210,974,301	101,013,917	107,519,856
80年度	804,558,136	74,433,300	227,099,170	120,511,434	148,976,716
81年度	945,224,853	106,455,106	239,397,749	147,785,206	175,906,290
82年度	1,031,130,572	98,540,668	253,510,856	156,911,273	187,112,692
83年度	1,024,255,479	94,414,164	242,489,537	158,586,464	172,019,059
84年度	996,698,256	93,135,184	234,073,250	156,582,044	137,059,340
85年度	1,085,076,670	104,737,388	244,124,802	166,634,020	124,173,512
86年度	1,151,761,733	108,017,937	253,416,981	174,929,183	113,739,407
87年度	1,187,011,103	112,717,244	257,125,340	184,816,483	126,478,451
88年度	1,281,995,962	134,569,048	263,165,941	202,668,980	172,551,613
89年度	2,230,145,252	234,928,513	343,281,758	367,635,144	356,417,879
90年	1,559,700,282	166,960,188	237,741,947	257,151,597	277,074,613
91年	1,551,942,823	162,254,986	225,243,316	267,008,039	291,166,264
92年	1,618,129,557	167,334,620	227,740,317	300,177,957	295,524,197
93年	1,564,799,228	164,131,318	248,909,814	302,056,966	248,877,651
94年	1,566,968,199	165,484,946	248,547,122	301,465,703	246,996,415
95年	1,529,815,121	167,341,987	237,093,395	303,110,466	196,961,426
96年	1,552,030,777	168,172,532	256,690,060	308,682,712	193,285,117
97年	1,617,673,831	170,815,143	282,409,016	310,350,727	203,575,405
98年	1,714,819,860	168,828,293	291,242,366	326,387,392	244,404,217
99年	1,655,931,518	170,236,762	276,796,625	342,684,776	195,789,870
100年 *	1,769,844,184	184,160,041	284,634,734	353,850,511	219,287,122

資料來源： 審計部暨行政院主計處。

說　　明： 1. 98年（含）以前為決算審定數，99年為決算數。
2. 公務人員調整待遇或加發獎金支出，66年度以前係指併列其他支出項下，67年度起按其支出功能歸屬各該政事科目項下。
3. 自89年度（含）起歲出不包括債務還本支出。

附　　註： * 係預算數。

Table 1-9. Central Government Gross Expenditures—by Administrative Affair

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

社會福利支出 Expenditures for Socials Welfare	社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligations	補助支出 Expenditures for Aid	其他支出 Others	FY
	72,338,359		17,159,916	11,337,410	1,717,613	1987
	88,760,421		23,151,115	17,518,268	1,842,389	1988
42,154,652	7,175,492	50,830,001	30,384,193	12,253,551	5,730,978	1989
56,914,541	10,371,754	63,133,562	45,234,935	14,419,317	5,171,370	1990
65,826,575	11,998,807	72,956,298	52,189,894	26,146,209	4,419,733	1991
84,576,475	18,557,864	84,866,835	52,487,320	30,526,430	4,665,578	1992
89,834,167	26,539,831	88,522,961	92,264,048	33,202,398	4,691,678	1993
91,045,775	29,205,075	93,356,239	106,729,813	31,933,234	4,476,119	1994
134,181,819	24,820,271	95,947,363	87,714,876	29,443,211	3,740,898	1995
143,737,355	19,833,804	108,599,637	141,365,665	28,823,690	3,046,797	1996
150,020,499	15,245,942	139,521,346	159,259,182	34,525,945	3,085,311	1997
150,151,921	15,758,124	139,831,636	167,417,176	29,662,599	3,052,129	1998
157,587,864	19,259,668	129,271,817	198,268,554	1,773,373	2,879,104	1999
411,022,531	39,627,295	195,395,108	249,584,169	25,979,841	6,273,014	2000
293,348,938	22,308,984	121,966,985	151,241,783	27,671,677	4,233,570	CY 2001
262,241,197	23,432,740	124,288,056	152,239,748	37,909,129	6,159,348	CY 2002
284,364,678	28,679,627	125,413,847	144,633,773	39,957,102	4,303,439	CY 2003
279,849,374	24,780,700	123,116,640	127,055,046	40,677,115	5,344,604	CY 2004
285,690,811	25,217,184	130,537,418	117,869,748	39,461,202	5,697,650	CY 2005
303,325,489	20,406,321	134,662,524	125,200,177	37,597,947	4,115,389	CY 2006
305,129,196	19,400,776	134,590,094	123,996,768	37,022,567	5,060,955	CY 2007
298,420,201	13,469,115	133,726,645	117,434,882	82,338,871	5,133,826	CY 2008
320,161,128	21,367,156	133,444,716	116,752,240	89,059,353	3,172,999	CY 2009
327,586,158	8,974,967	134,538,084	109,805,363	85,804,538	3,714,375	CY 2010
346,292,491	7,165,722	133,952,656	130,104,965	96,560,662	13,835,280	CY 2011 *

Source：Ministry of Audit、DGBAS.

Explanation：1.Prior to 2010, the figures are final audit accounts, 2010, the figures are final accounts.
2.Annual supplementary pay for wages & salaries are classified according to administration branch funtion since FY 1978.
3.Since FY 2000 Expenditures exclude the principal repayment.

Note：* The figures are budget accounts.

二、公庫收支及債務

Part Ⅱ. Revenues and Expenditures of Treasury and Debts

表2-1. 各級公庫收入淨額

單位：新台幣千元

會計年度及庫別	總計 Grand Total	經 合計 Total	稅課收入 Revenues from Taxes	獨占及專賣收入 Revenues from Monopoly	工程受益費收入 Special Assessment	罰款及賠償收入 Revenues from Fines & Indemnities
85年度	1,734,608,727	1,525,316,885	1,133,426,738	52,925,062	611,490	31,582,624
86年度	2,065,542,510	1,623,932,038	1,200,482,375	55,497,406	508,849	30,787,054
87年度	2,324,153,032	1,879,124,909	1,322,859,397	61,569,913	-5,548	37,419,497
88年度	2,057,858,236	1,783,887,626	1,293,266,017	53,073,862	299,948	35,166,855
89年度	3,239,741,847	2,500,169,966	1,828,897,230	87,214,933	226,258	57,513,673
90年	2,461,057,893	1,667,503,115	1,180,925,092	51,700,000	147,889	39,871,385
91年	2,173,940,227	1,747,165,699	1,177,269,947	6,209,461	94,575	41,905,939
92年	2,237,194,154	1,800,391,123	1,201,345,125	—	280,621	39,070,293
93年	2,322,901,175	1,817,810,437	1,329,017,139	—	132,925	38,872,213
94年	2,646,734,242	2,118,473,982	1,500,889,872	—	126,038	38,666,011
95年	2,413,725,856	2,095,184,414	1,540,775,598	—	161,036	39,178,829
96年	2,450,072,592	2,211,989,058	1,686,958,922	—	92,110	42,383,311
97年	2,502,138,580	2,190,715,826	1,699,427,209	—	64,493	44,906,670
98年	2,689,797,877	2,016,857,167	1,476,296,254	—	58,799	39,016,032
99年 r	2,816,116,869	2,060,853,426	1,542,256,856	—	29,871	40,684,759
國庫	1,960,614,785	1,466,727,039	1,079,462,912	—	—	24,892,529
臺北市庫	150,667,514	145,496,515	109,119,149	—	—	3,165,065
高雄市庫	61,173,049	40,923,710	31,744,461	—	—	1,387,247
臺灣省各縣市庫	550,979,854	317,975,330	252,232,007	—	94	10,969,211
臺灣省各鄉鎮市庫	92,681,667	89,730,832	69,698,327	—	29,777	270,707

資料來源： 財政部國庫署及各級政府財政單位。

說　　明： 1. 各級公庫收入淨額，指公庫依法收納各級政府當年度總預算、以前年度總預算、特別預算以及預算外各類收入，經扣除個別公庫互相移轉及公庫內部調撥等重複列計部份後之淨額。
2. 公庫收入淨額之統計採收付實現基礎，以經公庫代理機關收納者為準。
3. 預算外收入均併入其他收入列計。

附　　註： r為修正數，於100年11月修正。

Table 2-1. Net Revenues of Treasury

Unit：NT$ 1,000

常門 Current						FY & Treasury
規費收入 Fees	財產收入 Revenue from Properties			營業盈餘及事業收入		
	小計 Subtotal	財產孳息收入 Revenues from Profit of Public Property	廢舊物資售價 Value Increment of Properties	小計 Subtotal	營業基金盈餘繳庫 Surplus Remittance of Public Enterprises	
60,021,135	17,812,291	17,812,291	—	150,497,057	123,533,388	1996
66,199,941	20,818,261	20,818,261	—	170,951,994	138,669,800	1997
68,861,816	41,551,814	41,551,814	—	254,170,667	192,208,241	1998
64,726,265	21,821,166	21,821,166	—	248,832,047	225,343,963	1999
113,190,310	27,190,276	27,190,276	—	271,663,879	165,617,817	2000
76,649,048	20,674,406	20,674,406	—	230,723,354	171,851,724	CY 2001
124,748,507	12,992,325	12,992,325	—	306,904,284	215,103,041	CY 2002
76,357,424	20,647,943	19,614,448	1,033,495	374,393,773	213,470,821	CY 2003
85,552,319	14,393,911	13,322,131	1,071,780	314,043,861	280,713,242	CY 2004
88,808,706	12,761,001	11,604,283	1,156,718	418,581,682	244,547,054	CY 2005
90,904,656	14,277,900	13,002,821	1,275,079	317,690,876	227,785,388	CY 2006
95,761,987	14,712,702	13,350,042	1,362,660	295,918,333	230,565,811	CY 2007
93,516,529	13,489,153	11,826,174	1,662,979	259,432,718	198,795,834	CY 2008
91,835,044	13,456,582	11,911,408	1,545,174	326,182,529	280,334,552	CY 2009
96,232,703	14,965,884	13,109,775	1,856,109	292,755,585	232,872,807	CY 2010 r
56,009,375	6,785,498	6,218,466	567,032	271,659,635	232,236,826	National Treasury
12,821,013	4,178,294	3,396,793	781,501	9,264,457	360,743	Taipei City Treasury
5,227,592	266,183	266,183	—	1,091,809	—	Kaohsiung City Treasury
14,067,641	1,713,266	1,502,648	210,618	9,343,924	274,921	County & City Treasuries
8,107,082	2,022,643	1,725,685	296,958	1,395,760	317	Township Treasuries

Source：National Treasury Agency, Ministry of Finance and Finance Collection of All Levels of Government.
Explanation：1.Net Revenues of Treasury represent sum of all receipts by Treasuries according to the existing laws from all level governments current-fiscal-year's general budgets, previous-fiscal-year's general budgets, special budgets & extra-budgets, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.
2.Net revenues of Treasury has been compiled on cash basis, as the amount received by Treasury Agencies.
3.Extra-budget revenues have been comprised in others revenues.
Note："r" indicates revised figures, which have been revised in Nov,2011.

表2-1. 各級公庫收入淨額(續1完)

單位：新台幣千元

會計年度及庫別	經常門 Current				資	
	Surplus of Public Enterprises & Public Utilities		捐獻及贈與收入 Receipts from Donations & Contribution	其他收入 Others	合計 Total	財產 小計 Subtotal
	非營業基金賸餘繳庫 Rest Remittance of Non-profit Funds	投資收益 Gain on Investment				
85年度	26,963,669		1,349,434	77,091,054	209,291,842	36,802,097
86年度	32,282,194		1,027,283	77,658,875	441,610,472	48,739,581
87年度	61,962,426		1,096,145	91,601,208	445,028,123	52,513,356
88年度	23,488,084		1,757,257	64,944,209	273,970,610	37,008,636
89年度	106,046,062		2,757,087	111,516,320	57,362,546	57,362,546
90年	58,871,630		3,471,126	63,340,815	35,120,496	35,120,496
91年	91,801,243		1,438,147	75,602,514	82,592,264	82,592,264
92年	64,111,198	96,811,754	2,192,610	86,103,334	88,396,788	88,396,788
93年	13,011,359	20,319,260	2,391,919	33,406,150	56,868,115	56,868,115
94年	55,489,202	118,545,426	2,776,022	55,864,650	185,290,370	185,290,370
95年	26,950,494	62,954,994	3,217,733	88,977,786	80,222,004	80,222,004
96年	37,828,640	27,523,882	4,072,661	72,089,032	59,327,307	59,327,307
97年	28,250,398	32,386,486	4,468,989	75,410,065	50,178,901	50,178,901
98年	24,607,611	21,240,366	4,403,820	65,608,107	71,414,451	71,414,451
99年 r	37,604,300	22,278,478	6,999,786	66,927,982	54,742,339	54,742,339
國庫	19,542,335	19,880,474	252,050	27,665,040	42,893,856	42,893,856
臺北市庫	6,553,933	2,349,781	4,346	6,944,191	1,170,628	1,170,628
高雄市庫	1,091,809	—	—	1,206,418	2,165,114	2,165,114
臺灣省各縣市庫	9,021,229	47,774	2,155,611	27,493,576	6,429,129	6,429,129
臺灣省各鄉鎮市庫	1,394,994	449	4,587,779	3,618,757	2,083,612	2,083,612

Table 2-1. Net Revenues of Treasury (Cont.1 End)

Unit：NT$ 1,000

本門 Capital						融資性庫款收入（公債及賒借收入）Treasury Financing Receipt (Government Bonds & Borrowing)	FY & Treasury
收　入 Revenues from Properties			賒借收入	公債收入	其他收入		
財產售價 Sales of Public Properties	財產收回 Return of Properties	財產作價 Properties	Borrowing	Government Bonds	Others		
31,794,974	2,911,253	2,095,870	25,431,141	142,474,274	4,584,330	—	1996
33,487,646	13,292,805	1,959,130	106,274,226	279,594,211	7,002,454	—	1997
30,885,737	21,488,953	138,666	229,111,109	159,365,562	4,038,096	—	1998
32,810,191	3,713,559	484,886	138,777,117	98,184,857	—	—	1999
37,167,071	19,470,776	724,699	—	—	—	682,209,335	2000
22,362,530	7,008,001	5,749,965	—	—	—	758,434,282	CY 2001
26,993,678	17,996,802	37,601,784	—	—	—	344,182,264	CY 2002
25,876,636	59,141,024	3,379,128	—	—	—	348,406,243	CY 2003
49,274,985	1,959,881	5,633,249	—	—	—	448,222,623	CY 2004
155,467,279	27,173,434	2,649,657	—	—	—	342,969,890	CY 2005
68,338,744	9,129,721	2,753,539	—	—	—	238,319,438	CY 2006
49,004,186	8,198,530	2,124,591	—	—	—	178,756,227	CY 2007
45,779,884	3,566,579	832,438	—	—	—	261,243,853	CY 2008
62,408,452	8,606,301	399,698	—	—	—	601,526,259	CY 2009
36,852,641	11,792,690	6,097,008	—	—	—	700,521,104	CY 2010 r
27,565,383	10,052,147	5,276,326	—	—	—	450,993,890	National Treasury
1,170,628	—	—	—	—	—	4,000,371	Taipei City Treasury
1,351,870	813,244	—	—	—	—	18,084,225	Kaohsiung City Treasury
5,138,598	469,849	820,682	—	—	—	226,575,395	County & City Treasuries
1,626,162	457,450	—	—	—	—	867,223	Township Treasuries

表2-2. 各級公庫支出淨額

單位：新台幣千元

會計年度及庫別	總計 Grand Total	經 合計 Total	一般政務支出 * Expenditures for General Administration	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development
85年度	**1,938,480,305**	1,274,801,251	451,611,700	320,455,920	84,988,894
86年度	**2,104,508,101**	1,390,756,672	461,261,637	336,306,688	112,158,174
87年度	**2,107,340,043**	1,410,640,470	486,736,234	359,615,874	97,613,046
88年度	**2,235,331,777**	1,485,249,859	519,243,362	379,172,356	118,898,172
89年度	**3,369,005,563**	2,492,285,469	736,652,400	552,558,409	255,331,144
90年	**2,609,742,263**	1,770,598,719	519,310,709	391,422,317	161,344,520
91年	**2,321,075,230**	1,760,983,482	510,136,369	399,683,963	208,617,370
92年	**2,252,613,376**	1,770,196,931	519,608,258	415,159,393	202,790,139
93年	**2,357,663,621**	1,844,805,347	541,143,688	436,382,793	221,204,576
94年	**2,503,963,797**	1,942,424,837	539,200,349	429,445,657	219,284,042
95年	**2,362,796,244**	1,820,488,419	534,329,855	435,031,703	189,891,511
96年	**2,411,213,473**	1,883,781,638	551,007,212	452,067,722	206,143,449
97年	**2,543,315,939**	1,912,734,294	562,647,858	460,377,430	217,287,095
98年	**2,822,444,597**	2,003,257,696	599,113,392	478,412,535	235,070,962
99年 r	**2,755,956,345**	1,980,504,359	597,182,810	473,048,017	201,454,186
國庫	**1,768,492,351**	1,319,925,402	434,719,516	254,978,782	167,985,542
臺北市庫	**154,735,056**	125,404,532	21,832,807	48,703,719	10,501,153
高雄市庫	**72,673,947**	54,726,113	11,694,544	21,228,503	2,517,023
臺灣省各縣市庫	**640,046,744**	387,304,398	106,904,978	144,546,525	12,186,746
臺灣省各鄉鎮市庫	**120,008,247**	93,143,914	22,030,965	3,590,488	8,263,722

資料來源： 財政部國庫署及各級政府財政單位。

說　　明： 1. 各級公庫支出淨額，指公庫依各級政府當年度總預算、以前年度總預算、特別預算以及預算外撥(支)付之各類經費，經扣除個別公庫互相移轉及公庫內部調撥等重複列計部份後之淨額。
2. 公庫支出淨額之統計採收付實現基礎，以經公庫代理機關兌付或集中支付機關簽開支票者準。
3. 預算外支出，均併入雜項支出列計。

附　　註： 1. *一般政務支出含國防支出及警政支出。
2. r為修正數，於100年11月修正。

Table 2-2. Net Expenditures of Treasury

Unit：NT$ 1,000

常 Current			門		
社會福利支出 Expenditures for Social Welfare	社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligation	其他支出 Others	FY & Treasury
	313,643,223		91,145,870	12,955,644	1996
	369,846,653		98,959,162	12,224,358	1997
	344,636,256		109,027,973	13,011,087	1998
	334,026,847		121,489,726	12,419,396	1999
	638,057,844		289,205,160	20,480,512	2000
	501,882,008		172,119,088	24,520,077	CY 2001
	432,670,534		174,412,767	35,462,479	CY 2002
338,011,353	43,782,540	72,657,919	159,525,671	18,661,658	CY 2003
334,038,070	44,221,460	80,414,760	139,404,882	47,995,118	CY 2004
356,467,548	47,105,264	191,004,338	133,182,549	26,735,090	CY 2005
368,482,436	40,942,135	93,532,838	138,679,243	19,598,698	CY 2006
374,362,050	43,356,772	99,631,809	139,756,442	17,456,182	CY 2007
372,828,942	45,874,340	103,179,662	134,660,502	15,878,465	CY 2008
383,928,321	54,106,561	105,977,328	129,417,386	17,231,211	CY 2009
400,662,925	47,203,629	101,164,315	119,531,701	40,256,776	CY 2010 r
303,372,699	8,139,092	36,321,382	109,805,363	4,603,026	National Treasury
26,986,815	7,880,019	4,747,167	2,873,732	1,879,120	Taipei City Treasury
10,285,649	3,566,797	2,952,176	1,758,305	723,116	Kaohsiung City Treasury
47,238,744	12,715,005	52,043,035	4,879,449	6,789,916	County & City Treasuries
12,779,018	14,902,716	5,100,555	214,852	26,261,598	Township Treasuries

Source：National Treasury Agency, Ministry of Finance and Finance Collection of All Levels of Government.

Explanation：1.Net Expenditures of Treasury represent sum of all outlays by Treasuries according to the existing laws for all level governments current-fiscal-year's general budgets, previous-fiscal-year's general budgets, special budgets & extra-budgets, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.

2.Net Expenditures of Treasury has been compiled on cash basis, as the amount disbursed by Treasury Agencies or the checks drawn by Payment Bureasus.

3.Extra-budgets has been comprised in others.

Note：1.* Expenditures for General Administration included Expenditures for National Defense and Caution Politics.

2."r" indicates revised figures, which have been revised in Nov,2011.

表2-2. 各級公庫支出淨額(續1完)

單位：新台幣千元

會計年度及庫別	資本 Capital				
	合計 Total	一般政務支出 * Expenditures for General Administration	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Social Welfare
85年度	663,679,054	36,344,588	69,266,331	268,058,865	
86年度	713,751,429	40,882,881	58,006,107	300,662,595	
87年度	696,699,573	38,212,484	53,780,856	252,501,529	
88年度	750,081,918	39,780,541	63,505,716	288,636,696	
89年度	599,012,574	45,877,294	59,387,893	256,262,023	
90年	685,101,408	331,779,862	33,098,146	162,378,960	
91年	474,293,486	29,899,053	55,329,096	230,128,378	
92年	397,855,997	31,672,204	65,829,353	145,323,275	12,448,882
93年	396,627,390	32,037,880	56,167,253	138,526,393	44,537,511
94年	436,910,271	32,695,510	61,929,058	178,713,776	10,210,944
95年	392,721,452	34,632,453	61,919,039	110,295,147	9,035,514
96年	408,875,303	43,357,861	65,270,985	117,870,841	8,167,443
97年	444,284,928	42,711,784	86,000,878	144,943,981	9,933,540
98年	619,704,059	45,978,364	128,059,428	279,377,897	9,960,562
99年 r	568,631,296	39,021,833	103,008,000	262,351,788	9,007,014
國庫	382,566,949	20,751,560	63,191,107	175,604,745	1,440,416
臺北市庫	22,730,524	2,147,863	6,799,627	5,237,722	883,867
高雄市庫	11,066,334	985,696	2,194,584	4,004,886	102,255
臺灣省各縣市庫	126,657,184	11,970,521	29,298,613	62,261,085	5,349,790
臺灣省各鄉鎮市庫	25,610,305	3,166,193	1,524,069	15,243,350	1,230,686

Table 2-2. Net Expenditures of Treasury (Cont.1 End)

Unit：NT$ 1,000

門				融資性庫款支出（債務還本）	
社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	債務支出 Obligation	其他支出 Others	Treasury Financing Payment of General Budget	FY & Treasury
151,350,766		137,477,651	1,180,853	—	1996
157,466,777		154,975,332	1,757,737	—	1997
172,155,961		178,220,936	1,827,807	—	1998
176,123,889		161,846,396	20,188,680	—	1999
235,284,765		—	2,200,599	277,707,520	2000
156,213,025		—	1,631,415	154,042,136	CY 2001
156,836,185		—	2,100,774	85,798,262	CY 2002
41,500,106	99,321,687	—	1,760,490	84,560,448	CY 2003
26,616,833	98,211,033	—	530,487	116,230,884	CY 2004
153,001,941	8,041	—	351,001	124,628,689	CY 2005
72,178,942	103,995,264	—	665,093	149,586,373	CY 2006
69,772,403	100,846,000	—	3,589,770	118,556,532	CY 2007
46,561,879	100,781,998	—	13,350,868	186,296,717	CY 2008
43,240,331	99,857,430	—	13,230,047	199,482,842	CY 2009
47,605,783	99,234,672	—	8,402,206	206,820,690	CY 2010 r
22,344,449	99,234,672	—	—	66,000,000	National Treasury
7,609,341	—	—	52,104	6,600,000	Taipei City Treasury
3,728,578	—	—	50,335	6,881,500	Kaohsiung City Treasury
9,923,265	—	—	7,853,910	126,085,162	County & City Treasuries
4,000,150	—	—	445,857	1,254,028	Township Treasuries

表2-3. 國庫收入毛額

(1)按來源別分

單位：新臺幣千元

會計年度	總計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣收入 Monopoly Revenue	營業盈餘及事業收入 Surplus of Public Enterprise & Public Utilities	融資性庫款收入（公債及賒借收入） Treasury Financing Receipt (Government Bonds & Borrowing)
80年度	727,364,034	469,970,802	37,176,202	75,119,751	76,303,596
81年度	993,815,331	502,815,636	37,112,882	105,322,567	208,158,011
82年度	1,074,592,901	554,566,035	41,601,827	128,694,176	218,182,297
83年度	1,062,449,444	615,013,963	40,710,238	153,990,269	108,175,298
84年度	1,089,521,043	706,320,598	41,582,581	123,192,928	75,104,093
85年度	1,089,940,361	703,191,817	33,117,386	122,753,118	56,768,718
86年度	1,297,135,553	746,643,591	35,373,068	147,060,502	153,886,500
87年度	1,344,636,647	848,690,372	41,301,192	200,624,473	49,903,846
88年度	1,179,650,115	777,659,918	34,641,069	205,882,269	86,184,857
89年度	2,398,481,786	1,272,519,511	87,214,933	255,805,329	562,809,542
90年	1,922,065,578	838,086,090	51,700,000	223,122,223	662,544,325
91年	1,609,787,003	816,717,637	6,209,461	297,976,902	245,704,761
92年	1,634,875,007	823,740,113	—	365,325,423	258,403,074
93年	1,695,225,323	912,533,166	—	303,913,875	324,808,838
94年	1,983,403,033	1,062,757,537	—	386,471,470	248,577,861
95年	1,705,586,952	1,091,250,375	—	303,866,650	124,845,681
96年	1,709,813,614	1,206,229,556	—	276,420,172	65,000,000
97年	1,769,234,821	1,239,488,883	—	247,146,798	120,438,241
98年	1,960,183,053	1,049,688,545	—	315,099,379	426,535,316
99年	1,960,614,785	1,079,462,912	—	271,659,634	450,993,890

資料來源： 財政部國庫署。
說　　明： 自88年度（含）起特別預算中各項收入併入各來源別項下。

Table 2-3. Gross Revenues of National Treasury

(1) by Source

Unit : NT$ 1,000

財產收入 Revenues from Properties	規費收入 Fees	罰款及賠償收入 Revenues from Fines & Indemnities	捐獻及贈與收入 Revenues from Donations & Contributions	特別預算收入 Revenues froms Special Budget	其他收入 Others	FY
34,069,858	8,083,005	5,222,414	10,001	2,781,555	18,626,851	1991
34,329,485	8,788,826	7,880,190	72,882	67,443,631	21,891,218	1992
25,778,691	11,991,948	9,071,784	11,567	57,316,350	27,378,226	1993
40,780,007	10,061,939	11,173,551	753	50,635,066	31,908,360	1994
42,163,907	11,689,775	13,099,689	655	46,769,363	29,597,454	1995
30,702,704	18,601,471	13,253,667	1,396	75,705,556	35,844,527	1996
39,921,755	20,160,783	12,287,838	6,786	106,740,982	35,053,748	1997
45,139,898	21,154,934	13,127,815	492	99,461,716	25,231,909	1998
26,352,775	17,377,061	11,017,864	3,407	—	20,530,894	1999
55,449,279	68,975,847	34,467,494	495	—	61,239,357	2000
38,812,015	48,971,348	22,360,612	572	—	36,468,395	CY 2001
77,933,512	99,119,598	23,368,065	251	—	42,756,817	CY 2002
86,184,487	50,057,160	20,557,280	267	—	30,607,203	CY 2003
51,794,495	55,284,084	19,787,677	44,175	—	27,059,014	CY 2004
183,879,047	56,342,788	20,615,027	23	—	24,759,278	CY 2005
79,788,942	57,321,278	21,454,494	30,033	—	27,029,498	CY 2006
57,222,762	57,276,863	22,984,770	44	—	24,679,447	CY 2007
48,797,545	55,325,573	26,867,298	3,292	—	31,167,191	CY 2008
65,728,182	54,711,679	22,969,411	1,245	—	25,449,296	CY 2009
49,679,354	56,009,376	24,892,529	252,050	—	27,665,040	CY 2010

Source：National Treasury Agency, Ministry of Finance.
Explanation： Revenues of Special budget were classified by Administrative Affair since FY 1999.

表2-3. 國庫收入毛額(續1完)

(2)按國際貨幣基金分類分

單位：新台幣千元

項目	93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007	
	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	1,695,225,323	100.0	1,983,403,033	100.0	1,705,586,952	100.0	1,709,813,614	100.0
經常收入	1,325,508,695	78.2	1,557,961,982	78.5	1,508,832,638	88.5	1,595,196,665	93.3
賦稅收入	912,533,166	53.8	1,062,757,537	53.6	1,091,250,375	64.0	1,206,229,556	70.5
所得稅	410,322,393	24.2	563,226,303	28.4	581,595,974	34.1	657,143,834	38.4
營利事業所得稅	216,979,951	12.8	296,421,354	14.9	280,698,802	16.5	344,370,142	20.1
綜合所得稅	193,342,443	11.4	266,804,948	13.5	300,897,172	17.6	312,773,692	18.3
財產稅	98,096,779	5.8	79,863,516	4.0	100,970,430	5.9	142,125,507	8.3
遺產及贈與稅	5,676,057	0.3	5,318,167	0.3	6,943,559	0.4	7,473,046	0.4
財產移轉稅(1)	92,420,722	5.5	74,545,349	3.8	94,026,872	5.5	134,652,461	7.9
貨物及勞務稅	325,225,607	19.2	337,293,413	17.0	329,116,888	19.3	325,100,866	19.0
一般營業稅	142,877,393	8.4	145,369,079	7.3	145,001,962	8.5	150,635,664	8.8
選擇性貨物稅(2)	182,348,213	10.8	191,924,334	9.7	184,114,926	10.8	174,465,201	10.2
獨占事業利益(3)	—	—	—	—	—	—	—	—
國際貿易稅(4)	78,884,589	4.7	82,373,668	4.2	79,566,925	4.7	81,859,070	4.8
其他稅課收入	3,799	0.0	638	0.0	158	0.0	279	0.0
非賦稅收入	412,975,529	24.4	495,204,444	25.0	417,582,263	24.5	388,967,110	22.7
財產收益	310,800,579	18.3	393,487,328	19.8	311,746,960	18.3	284,025,985	16.6
公營事業收入(5)	303,913,875	17.9	386,471,470	19.5	303,866,650	17.8	276,420,172	16.2
其他(6)	6,886,705	0.4	7,015,857	0.4	7,880,309	0.5	7,605,813	0.4
管理費、規費收入	55,284,084	3.3	56,342,788	2.8	57,321,278	3.4	57,276,863	3.3
罰款及賠償收入	19,787,677	1.2	20,615,027	1.0	21,454,494	1.3	22,984,770	1.3
其他非稅課收入(含預算外收入)	27,103,189	1.6	24,759,302	1.2	27,059,531	1.6	24,679,491	1.4
資本收入(7)	44,907,790	2.6	176,863,189	8.9	71,908,633	4.2	49,616,949	2.9
融資收入(公債及賒借收入)	324,808,838	19.2	248,577,861	12.5	124,845,681	7.3	65,000,000	3.8

附註：(1)係指證券交易稅及期貨交易稅。
(2)係指貨物稅及菸酒稅。
(3)係指公賣利益收入。
(4)包括關稅、關稅帶徵防衛捐及臨時稅。
(5)係指營業盈餘及事業收入。
(6)係指財產孳息收入。
(7)係指財產收回及售價收入，公債及賒借收入視為融資收入不計在內。

Table 2-3. Gross Revenues of National Treasury (Cont.1 End)

(2) by International Monetary Fund Classification

Unit：NT$ 1,000

97年 CY 2008		98年 CY 2009		99年 CY 2010		Item
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
1,769,234,821	100.0	1,960,183,053	100.0	1,960,614,785	100.0	Grand Total
1,606,320,812	90.8	1,474,242,008	75.2	1,466,159,406	74.8	Current Revenues
1,239,488,883	70.1	1,049,688,545	53.6	1,079,462,912	55.1	Tax Revenues
751,489,538	42.5	576,870,053	29.4	531,348,681	27.1	Taxes on Net Income & Profits
400,720,356	22.6	300,746,311	15.3	257,131,125	13.1	Company,Corporate of Enterprise
350,769,182	19.8	276,123,742	14.1	274,217,556	14.0	Individuals
104,670,934	5.9	115,837,018	5.9	123,170,892	6.3	Taxes on Property
7,349,129	0.4	6,131,114	0.3	14,040,644	0.7	Estate & Gift Tax
97,321,805	5.5	109,705,904	5.6	109,130,248	5.6	Property Transfers(1)
302,902,685	17.1	288,154,004	14.7	335,459,100	17.1	Taxes on Goods & Services
149,303,994	8.4	136,783,840	7.0	164,146,754	8.4	General Sales, Turnover, or Value-added Taxes
153,598,691	8.7	151,370,163	7.7	171,312,346	8.7	Selective Excises on Goods
—	—	—	—	—	—	Profits of Fiscal Monopoly(3)
80,425,705	4.5	68,827,432	3.5	89,484,228	4.6	Taxes on International Trade & Transactions(4)
21	0.0	38	0.0	11	0.0	Other Taxes
366,831,929	20.7	424,553,463	21.7	386,696,494	19.7	Nontax Revenues
253,468,575	14.3	321,421,832	16.4	277,877,500	14.2	Property Income
247,146,798	14.0	315,099,379	16.1	271,659,634	13.9	Form Nonfinancial Public Enterprises & Public Financial Institutions(5)
6,321,777	0.4	6,322,453	0.3	6,217,866	0.3	Others(6)
55,325,573	3.1	54,711,679	2.8	56,009,376	2.9	Administrative Fees & Charge & Nonindustrial Sales
26,867,298	1.5	22,969,411	1.2	24,892,529	1.3	Fines & Forfeits
31,170,482	1.8	25,450,541	1.3	27,917,090	1.4	Other Nontax Revenues
42,475,768	2.4	59,405,730	3.0	43,461,489	2.2	Capital Revenues(7)
120,438,241	6.8	426,535,316	21.8	450,993,890	23.0	Financing (Government Bonds & Borrowing)

Note：(1)Is Securities & Furtures Transactions Tax.
(2)Is Commodity & Tabacco and wine Tax.
(3)Is Revenues from Monopoly.
(4)Includes Customs Duties. Defence Surtax & Temporary Tax on Customs Duties..
(5)Is Surplus of Public Enterprises & Public utilities.
(6)Is Revenues from profits of public property.
(7)Includes proceeds from Sales of properties & Recalled Capital.

表2-4. 國庫支出毛額

(1)按政事別分

單位：新臺幣千元

會計年度	總計 Grand Total	一般政務支出 * Expenditures for General Administration	教育科學文化支出 Expenditures for Eductaion , Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Socials Welfare
80年度	802,607,325	302,239,713	110,101,208	86,916,121	
81年度	1,104,597,364	351,792,932	120,402,749	115,159,012	
82年度	1,105,764,237	350,288,804	147,177,859	145,446,266	
83年度	1,066,872,730	341,504,024	143,626,209	107,382,987	
84年度	1,074,833,303	329,623,068	144,867,031	69,639,242	
85年度	1,156,746,571	348,542,562	155,285,875	71,545,462	
86年度	1,274,235,737	357,952,907	148,372,279	58,972,497	
87年度	1,285,750,338	373,939,943	160,457,437	56,291,954	
88年度	1,331,323,565	384,540,196	198,019,886	198,477,254	157,677,093
89年度	2,492,495,839	564,023,421	346,502,306	353,309,394	403,130,018
90年	2,009,097,890	682,164,912	253,232,297	245,015,714	292,946,190
91年	1,714,140,118	389,110,481	276,537,025	361,171,447	265,020,952
92年	1,666,665,609	400,066,832	298,464,938	284,168,720	285,392,726
93年	1,706,126,693	417,799,373	308,259,102	302,904,926	292,984,090
94年	1,834,032,931	404,680,178	301,373,328	330,969,114	285,844,692
95年	1,671,590,060	402,427,957	311,109,047	239,971,712	303,614,924
96年	1,679,739,741	428,050,798	324,403,462	272,244,659	305,837,928
97年	1,820,480,998	435,281,324	340,928,581	306,994,626	300,096,418
98年	2,053,491,509	470,583,181	382,411,766	427,619,331	321,131,632
99年	1,947,918,244	453,650,406	371,741,480	369,040,535	327,257,958

資料來源： 財政部國庫署。

說　　明： 1. 其他支出含債務付息。
2. 自88年度（含）起特別預算中各項支出併入各政事別項下。

附　　註： *一般政務支出含國防支出及警政支出。

Table 2-4. Gross Expenditures of National Treasury
(1) by Administrative Affair

Unit : NT$ 1,000

社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Pension & Survivors Benefits	特別預算支出 Expenditures of Special Budget	其他支出 Others	融資性庫款支出（債務還本） Treasury Financing Payment (Debt)	FY
147,509,891		-3,152,205	113,609,511	45,383,086	1991
174,607,073		150,957,611	152,577,483	39,100,502	1992
198,852,711		67,007,545	144,408,601	52,582,450	1993
203,781,898		44,240,907	174,914,372	51,422,333	1994
240,969,212		66,181,507	192,575,416	30,977,827	1995
269,721,860		59,567,987	171,898,611	80,184,214	1996
294,807,521		118,994,966	194,746,107	100,389,459	1997
293,637,500		86,901,274	210,617,998	103,904,232	1998
18,963,746	129,599,316	—	125,839,210	118,206,863	1999
34,957,865	195,602,212	—	354,930,214	240,040,410	2000
29,296,942	122,259,875	—	261,925,041	122,256,921	CY 2001
29,106,703	124,592,562	—	213,136,207	55,464,743	CY 2002
34,586,650	126,069,491	—	191,416,250	46,500,000	CY 2003
31,782,824	123,329,111	—	172,967,267	56,100,000	CY 2004
138,906,152	127,821,915	—	180,364,358	64,073,194	CY 2005
46,009,229	134,749,591	—	168,707,600	65,000,000	CY 2006
41,043,515	134,636,148	—	167,523,231	6,000,000	CY 2007
30,763,137	135,254,407	—	206,162,506	65,000,000	CY 2008
40,471,047	135,194,896	—	211,079,656	65,000,000	CY 2009
30,483,608	135,556,054	—	194,188,203	66,000,000	CY 2010

Source：National Treasury Agency, Ministry of Finance.
Explanation：1. The item of Others includes the Figures of Interest Payments.
2. Expenditures of Special budget were classified by Source since FY 1999.
Note：*Expenditures for General Administration included Expenditures for National Defense and Caution Politics.

表2-4. 國庫支出毛額(續1)

(2)按國際貨幣基金職能別分類分

單位：新台幣千元

項目	93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007	
	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	1,706,126,693	100.0	1,834,032,931	100.0	1,671,590,060	100.0	1,679,739,741	100.0
一般公共事務	134,840,325	7.9	138,192,931	7.5	135,027,432	8.1	146,476,679	8.7
防衛	261,472,679	15.3	249,778,240	13.6	244,646,309	14.6	267,741,230	15.9
公共秩序與安全	72,458,182	4.2	71,597,669	3.9	76,294,864	4.6	73,486,010	4.4
教育	197,892,442	11.6	192,505,166	10.5	202,494,543	12.1	210,007,314	12.5
保健	29,630,643	1.7	17,559,098	1.0	22,173,763	1.3	25,111,644	1.5
社會安全與福利	389,934,904	22.9	397,915,353	21.7	418,635,764	25.0	418,556,312	24.9
住宅及社區服務	31,853,185	1.9	138,992,365	7.6	46,046,428	2.8	41,112,538	2.4
娛樂、文化與宗教	21,289,064	1.2	18,993,971	1.0	19,737,391	1.2	21,082,156	1.3
燃料與能源	352,454	0.0	342,808	0.0	345,086	0.0	348,935	0.0
農、林、漁、牧業	107,125,713	6.3	137,410,936	7.5	72,073,591	4.3	82,240,248	4.9
礦業(燃料除外)、製造業及營造業	35,302,605	2.1	37,817,690	2.1	35,162,558	2.1	32,709,925	1.9
運輸及通信	123,313,983	7.2	141,998,960	7.7	119,314,452	7.1	141,628,374	8.4
其他經濟服務	71,593,247	4.2	46,490,191	2.5	45,930,279	2.7	45,715,145	2.7
其他支出	172,967,267	10.1	180,364,358	9.8	168,707,600	10.1	167,523,231	10.0
政府融資支出	56,100,000	3.3	64,073,194	3.5	65,000,000	3.9	6,000,000	0.4

說明：本表係依據國庫各工作計畫支出之功能，參照國際貨幣基金所規定政府支出之分類彙編而成。

Table 2-4. Gross Expenditures of National Treasury (Cont.1)

(2) by International Monetary Fund Functional Classification

Unit：NT$ 1,000

97年 CY 2008		98年 CY 2009		99年 CY 2010		Item
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
1,820,480,998	100.0	2,053,491,509	100.0	1,947,918,244	100.0	Grand Total
146,776,659	8.1	146,345,803	7.1	149,347,090	7.7	General Public Services
271,440,676	14.9	308,589,396	15.0	288,140,624	14.8	Defense
76,844,336	4.2	78,128,354	3.8	79,799,073	4.1	Public Order and Safety
215,498,888	11.8	255,558,292	12.4	245,661,180	12.6	Education
25,921,912	1.4	27,051,022	1.3	25,961,772	1.3	Health
412,479,339	22.7	432,483,280	21.1	440,129,905	22.6	Social Security and Welfare
30,832,601	1.7	40,547,043	2.0	30,555,574	1.6	Housing and Community Amenity
31,217,510	1.7	29,121,552	1.4	26,007,740	1.3	Recreational, Cultural, and Religious
359,329	0.0	337,420	0.0	353,498	0.0	Fuel and Energy
95,480,976	5.2	106,625,897	5.2	148,509,695	7.6	Agriculture, Forestry, Fishing and Hunting
50,223,554	2.8	54,162,155	2.6	48,790,410	2.5	Mining and Mineral Resource (Other Than Fuels), Manufacturing and Construction
136,796,898	7.5	159,773,676	7.8	150,238,844	7.7	Transportation and Communication
55,445,815	3.0	138,687,963	6.8	54,234,636	2.8	Other Economic Affairs and Services
206,162,506	11.3	211,079,656	10.3	194,188,203	10.0	Others
65,000,000	3.6	65,000,000	3.2	66,000,000	3.4	Financing (Debt Repayment)

Explanation：This table has been compiled according to the expenditure functions of all programs & projects of National Treasury, with reference to the government expenditure classification recommended by International Monetary Fund.

表2-4. 國庫支出毛額(續2完)

Table 2-4. Gross Expenditures of National Treasury (Cont.2 End)

(3)按國際貨幣基金經濟性分類分

(3) by International Monetary Fund Economic Classification

單位：新台幣千元
Unit：NT$ 1,000

項目	96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		Item
	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	1,679,739,741	100.0	1,820,480,998	100.0	2,053,491,509	100.0	1,947,918,244	100.0	Grand Total
購置勞務及貨品	822,326,431	49.0	928,728,844	51.0	846,641,949	41.2	1,849,114,662	94.9	Expenditure on Goods & Services
工資與薪津	316,904,132	18.9	285,118,153	15.7	387,733,002	18.9	480,189	0.0	Wages & Salaries
其他勞務及貨品	505,422,298	30.1	643,610,691	35.4	458,908,947	22.3	1,848,634,474	94.9	Other Purchases of Goods & Services
利息	102,971,287	6.1	97,589,075	5.4	116,244,028	5.7	—	—	Interest Payments
補助金	344,578,052	20.5	383,052,698	21.0	536,157,901	26.1	3,456,482	0.2	Subsidies
對下級政府補助	122,793,808	7.3	90,874,460	5.0	148,590,822	7.2	237,497	0.0	Current Transfers to Other Levels of National Government
資產之取得	122,932,207	7.3	106,509,020	5.9	138,205,305	6.7	27,021,828	1.4	Acquisition of Capital Assets
土地	6,808,234	0.4	7,797,995	0.4	6,509,636	0.3	—	—	Land
固定資產及權利	116,123,973	6.9	98,711,025	5.4	131,695,669	6.4	27,021,828	1.4	Fixed Capital Assets & Intangible-Assets
資本移轉	158,137,956	9.4	148,726,901	8.2	202,651,504	9.9	2,087,775	0.1	Capital Transfers
對下級政府	75,524,934	4.5	67,608,179	3.7	111,502,235	5.4	1,267,532	0.1	To Other Levels of National Government
對公營金融事業	—	—	—	—	—	—	—	—	To Financial Institutions
對公營非金融事業	6,877,885	0.4	4,682,219	0.3	2,093,391	0.1	—	—	To Nonfinancial Public Enterprises
對其他部門	75,735,137	4.5	76,436,503	4.2	89,055,877	4.3	820,243	0.0	To Others
債務還本	6,000,000	0.4	65,000,000	3.6	65,000,000	3.2	66,000,000	3.4	Public Debt Repayment

表2-5. 國庫收支毛額－按國際貨幣基金分類分
Table 2-5. Gross Revenues and Expenditures of National Treasury —by International Monetary Fund

單位：新台幣千元
Unit：NT$ 1,000

項　　目	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	Item
上年度結存	-377,093,808	-387,995,178	-238,625,077	-204,628,184	-174,554,311	-225,800,488	-319,108,943	Balane from last Year
經常門收入	1,325,508,695	1,557,961,982	1,508,832,638	1,595,196,665	1,606,320,812	1,474,242,008	1,466,159,406	Current Revenues
賦稅	912,533,166	1,062,757,537	1,091,250,375	1,206,229,556	1,239,488,883	1,049,688,545	1,079,462,912	Taxation
非賦稅	412,975,529	495,204,444	417,582,263	388,967,110	366,831,929	424,553,463	386,696,494	Non-Taxation
經常門支出	1,269,654,727	1,257,211,555	1,255,031,239	1,300,676,322	1,369,806,484	1,507,156,907	1,645,237,199	Current Expenditures
經常門餘絀	55,853,968	300,750,427	253,801,399	294,520,343	236,514,328	-32,914,899	-179,077,793	Current Surplus/ Deficit
資本收入	44,907,790	176,863,189	71,908,633	49,616,949	42,475,768	59,405,730	43,461,489	Capital Revenues
資本支出	380,371,966	512,748,182	351,558,821	373,063,419	385,674,515	481,334,602	236,681,045	Capital Expenditures
資本餘絀	-335,464,176	-335,884,993	-279,650,188	-323,446,470	-343,198,746	-421,928,872	-193,219,556	Capital Surplus/ Deficit
總收支餘絀	-279,610,207	-35,134,566	-25,848,789	-28,926,127	-106,684,418	-454,843,771	-372,297,349	Grand Surplus/ Deficit
融資狀況								Financing
公債及賒借收入	324,808,838	248,577,861	124,845,681	65,000,000	120,438,241	426,535,316	450,993,890	Government Bonds & Borrowing
債務還本支　出	56,100,000	64,073,194	65,000,000	6,000,000	65,000,000	65,000,000	66,000,000	Principle Repayment Expenditures
存款之增減	-10,901,370	149,370,101	33,996,893	30,073,873	-51,246,177	-93,308,455	12,696,540	Deposits
本年度結存	-387,995,178	-238,625,077	-204,628,184	-174,554,311	-225,800,488	-319,108,943	-306,412,403	Balance of this Year

資料來源： 財政部國庫署。
Source：National Treasury Agency, Ministry of Finance.
說　　明：1. 資本收入僅含財產售價及收回，公債及賒借收入視為融資收入不予計入。
2. 債務還本支出視為融資支出，不計入資本支出。
3. 存款之增(+)減(-)表示國庫賸餘之累積或移用。
Explanation：1.The capital gain merely covers asset liquidation and recall, and neither government bonds nor financial gains are included as they are treated as lending receipts.
2.Liability redemption expenditures is recorded as financial expenditures, and is excluded from capital expenditures.
3.The debit and credit preceding the deposits indicate cumulative treasury addition or appropriation.

表2-6. 實施集中支付支用單位數、支付淨額及可支用庫款餘額

金額單位：新台幣千元

會計年度 FY		支用單位數 Spending Agency 總計 Grand Total	付款單位數 by Evidence	撥款單位數 by Appropriation	支付淨額 Net Disbursement	可支用庫款餘額 Disposable Fund in Treasury 總計 Grand Total 金額 Amount	結構比%	年度預算分配數 Budeget Allocated Current Year 金額 Amount	結構比%	以前年度歲出應付款 Payable Previous year 金額 Amount	結構比%
80年度	1991	1,398	1,380	18	1,390,378,552	261,609,263	100.0	118,695,939	45.4	35,852,891	13.7
81年度	1992	1,464	1,446	18	1,845,846,993	482,515,982	100.0	129,545,355	26.8	41,280,792	8.6
82年度	1993	1,482	1,473	9	2,041,643,736	335,111,965	100.0	148,744,176	44.4	51,494,719	15.4
83年度	1994	1,482	1,473	9	1,818,504,204	462,240,481	100.0	154,457,489	33.4	62,915,170	13.6
84年度	1995	1,491	1,483	8	1,800,799,879	328,521,513	100.0	121,471,075	37.0	98,592,080	30.0
85年度	1996	1,534	1,533	1	1,985,059,526	406,793,056	100.0	146,246,268	36.0	74,446,838	18.3
86年度	1997	1,541	1,540	1	2,173,710,778	442,674,392	100.0	139,671,116	31.6	64,358,000	14.5
87年度	1998	1,560	1,559	1	2,254,463,043	467,964,474	100.0	132,727,623	28.4	59,963,302	12.8
88年度	1999	1,530	1,529	1	2,330,867,863	547,696,757	100.0	115,929,848	21.2	47,324,812	8.6
89年度	2000	1,603	1,603	—	3,862,558,384	720,493,093	100.0	204,084,110	28.3	40,801,575	5.7
90年	CY 2001	1,568	1,568	—	2,482,210,935	673,436,210	100.0	163,016,084	24.2	58,343,878	8.7
91年	CY 2002	1,559	1,559	—	2,788,913,477	621,142,711	100.0	99,088,854	16.0	46,856,486	7.5
92年	CY 2003	1,516	1,516	—	2,865,249,367	614,721,422	100.0	100,989,719	16.4	31,082,119	5.1
93年	CY 2004	1,509	1,509	—	3,065,631,070	675,827,647	100.0	72,921,552	10.8	28,620,086	4.2
94年	CY 2005	1,526	1,526	—	3,070,924,082	627,733,149	100.0	87,622,659	14.0	23,775,349	3.8
95年	CY 2006	1,523	1,523	—	2,931,016,614	583,040,127	100.0	95,912,734	16.5	29,106,828	5.0
96年	CY 2007	1,513	1,513	—	2,931,730,087	572,429,067	100.0	112,196,308	19.6	32,632,272	5.7
97年	CY 2008	1,454	1,454	—	3,112,638,539	657,942,144	100.0	148,675,637	22.6	22,064,291	3.4
98年	CY 2009	1,408	1,408	—	3,698,083,434	749,260,673	100.0	136,792,534	18.3	27,306,030	3.6
99年	CY 2010	1,365	1,365	—	3,557,098,155	274,360,057	100.0	100,841,779	36.8	30,127,481	11.0
財政部台北區支付處 Tapipei Disbursement Office, Ministry of Finance		690	690	—	3,001,954,979	157,810,531	100.0	77,907,240	49.4	21,328,608	13.5
台北市集中支付處 Taipei City Payment Office		401	401	—	342,476,140	96,753,898	100.0	15,001,179	15.5	6,942,962	7.2
高雄市集中支付處 Kaohsiung City Payment Office		274	274	—	212,667,036	19,795,628	100.0	7,933,360	40.1	1,855,911	9.4

資料來源： 財政部臺北區支付處、臺北市及高雄市集中支付處。
說　　明： 自88年7月起，因臺灣省政府組織及業務精簡，原臺灣省政府財政廳支付處併入財政部臺北區支付處。

Table 2-6. Number of Spending Agencies, Net Disbursements and Disposable Funds in Treasury

Unit：NT$ 1,000

可支用庫款餘額 Disposable Fund in Treasury													
融資性支出 Financial Expenditures		墊付款 Advance		預撥經費 Appropriation		特別預算 Special Budget		保管款 Earmarked		特種基金 Special Funds		其他 Others	
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%	金額 Amount	結構比%	金額 Amount	結構比%
—	—	-624,195	-0.2	-42,970	-0.0	47,939,537	18.3	17,574,168	6.7	3,710,791	1.4	38,503,102	14.7
—	—	450,231	0.1	8,757	0.0	126,936,598	26.3	26,670,825	5.5	4,254,074	0.9	153,369,350	31.8
—	—	33,794,943	10.1	34,902	0.0	68,031,368	20.3	28,132,770	8.4	4,879,087	1.5	—	—
—	—	31,677,378	6.9	312,672	0.1	146,009,324	31.6	37,821,081	8.2	4,511,027	1.0	24,536,340	5.3
—	—	35,565,965	10.8	-52,569	-0.0	23,041,820	7.0	42,449,219	12.9	7,453,923	2.3	—	—
—	—	20,711,301	5.1	52,569	0.0	70,423,082	17.3	55,450,988	13.6	20,552,360	5.1	18,909,650	4.6
—	—	47,704,054	10.8	-366,766	-0.1	89,561,399	20.2	56,845,722	12.8	30,116,324	6.8	14,784,543	3.3
—	—	35,114,582	7.5	—	—	128,187,346	27.4	77,174,872	16.5	34,796,749	7.4	—	—
—	—	36,734,230	6.7	—	—	169,248,140	30.9	73,517,482	13.4	26,585,801	4.9	78,356,444	14.3
—	—	2,366,488	0.3	—	—	176,103,861	24.4	76,286,023	10.6	71,965,186	10.0	148,885,850	20.7
—	—	3,494,660	0.5	—	—	82,732,476	12.3	105,444,279	15.7	77,947,340	11.6	182,457,493	27.1
43,580,831	7.0	1,568,411	0.3	—	—	64,120,982	10.3	134,194,955	21.6	71,064,183	11.4	160,668,009	25.9
—	—	4,688,710	0.8	—	—	30,376,051	4.9	132,063,543	21.5	85,993,960	14.0	229,527,320	37.3
—	—	43,003,586	6.4	—	—	36,178,297	5.4	132,678,559	19.6	123,558,843	18.3	238,866,724	35.3
—	—	43,533,507	6.9	—	—	66,521,720	10.6	111,494,311	17.8	133,241,353	21.2	161,544,250	25.7
—	—	35,544,890	6.1	—	—	99,980,984	17.1	107,538,416	18.4	120,177,550	20.6	94,778,725	16.3
—	—	31,223,306	5.5	—	—	114,821,344	20.1	101,303,671	17.7	115,738,022	20.2	64,514,144	11.3
—	—	33,494,773	5.1	—	—	117,427,939	17.8	92,188,979	14.0	113,410,247	17.2	130,680,278	19.9
—	—	18,957,267	2.5	—	—	87,974,321	11.7	146,137,035	19.5	92,376,066	12.3	239,717,420	32.0
—	—	2,551,831	0.9	—	—	72,553,791	26.4	13,723,512	5.0	54,561,663	19.9	—	—
—	—	—	—	—	—	58,574,683	37.1	—	—	—	—	—	—
—	—	1,639,083	1.7	—	—	13,973,563	14.4	11,009,594	11.4	48,187,517	49.8	—	—
—	—	912,748	4.6	—	—	5,545	0.0	2,713,918	13.7	6,374,146	32.2	—	—

Source：Tapipei Disbursement Office, Ministry of Finance、Taipei and Kaohsiung City Payment Office.
Explanation：Since July 1999, Because of the down-sized Taiwan Provincial Gov't the Finance Dept Payment Bureau of Taiwan Provincial Gov't was merged in the Taipei Payment Bureau of M.O.F.

表2-7. 實施集中支付簽發支票張數及金額

會計年度 FY	張數（張） Number of Drawing Check (No.)							
	總計 Grand Total		存入金融機構存款帳戶 Draft Transfer		受款人自領 Payee		郵寄支票 Mail Draft	
	張數 No.	結構比%	張數（筆數） No.	結構比%	張數 No.	結構比%	張數 No.	結構比%
80年度 1991	1,494,973	100.0	122,896	8.2	270,814	18.1	909,490	60.8
81年度 1992	1,522,418	100.0	95,261	6.3	293,136	19.3	940,446	61.8
82年度 1993	1,534,546	100.0	80,474	5.2	281,323	18.3	971,921	63.3
83年度 1994	1,417,765	100.0	58,718	4.1	272,396	19.2	889,049	62.7
84年度 1995	1,341,321	100.0	57,205	4.3	263,786	19.7	822,512	61.3
85年度 1996	1,335,247	100.0	72,800	5.5	282,211	21.1	772,561	57.9
86年度 1997	1,260,654	100.0	52,800	4.2	277,182	22.0	720,863	57.2
87年度 1998	1,197,648	100.0	33,627	2.8	261,524	21.8	696,800	58.2
88年度 1999	1,078,051	100.0	20,679 (889,841)	1.9	249,686	23.2	606,645	56.3
89年度 2000	1,109,033	100.0	19,757 (1,662,115)	1.8	228,674	20.6	575,885	51.9
90年 CY 2001	625,582	100.0	11,124 (1,501,547)	1.8	121,122	19.4	310,506	49.6
91年 CY 2002	532,135	100.0	7,593 (1,510,161)	1.4	108,385	20.4	248,047	46.6
92年 CY 2003	475,222	100.0	6,044 (1,601,131)	1.3	96,975	20.4	220,697	46.4
93年 CY 2004	445,331	100.0	5,227 (1,681,492)	1.2	91,670	20.6	208,353	46.8
94年 CY 2005	376,011	100.0	6,284 (1,828,117)	1.7	70,634	18.8	173,336	46.1
95年 CY 2006	282,933	100.0	6,033 (2,000,113)	2.1	26,309	9.3	119,488	42.2
96年 CY 2007	230,822	100.0	6,262 (2,185,927)	2.7	21,264	9.2	93,506	40.5
97年 CY 2008	206,982	100.0	6,468 (2,377,822)	3.1	12,068	5.8	88,564	42.8
98年 CY 2009	186,187	100.0	7,000 (2,623,167)	3.8	8,136	4.4	79,735	42.8
99年 CY 2010	201,264	100.0	6,685 (2,834,093)	3.3	9,109	4.5	93,043	46.2
財政部台北區支付處 Tapipei Disbursement Office, Ministry of Finance	170,529	100.0	6,160 (1,687,284)	3.6	149	0.1	92,817	54.4
台北市集中支付處 Taipei City Payment Office	8,736	100.0	7 (920,607)	0.1	8,518	97.5	211	2.4
高雄市集中支付處 Kaohsiung City Payment Office	21,999	100.0	518 (226,202)	2.4	442	2.0	15	0.1

資料來源： 財政部臺北區支付處、臺北市及高雄市集中支付處。

說　　明： 1. 自88年7月起，因臺灣省政府組織及業務精簡，原臺灣省政府財政廳支付處併入財政部臺北區支付處。
2. 括弧數為直接以跨行通匯作業方式存入受款人帳戶。

Table 2-7. Number and Amount of Drawn Check by Disbursement

指定人員領取轉發 Specified Payee		金額 Amount (NT$ 1,000)（新台幣千元）									
		總計 Grand Total		存入金融機構存款帳戶 Draft Transfer		受款人自領 Payee		郵寄支票 Mail Draft		指定人員領取轉發 Specified Payee	
張數 No.	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%	金額 Amount	結構比%
191,773	12.8	1,416,042,475	100.0	1,084,713,696	76.6	82,151,507	5.8	193,819,396	13.7	55,357,876	3.9
193,575	12.7	1,914,154,364	100.0	1,460,761,552	76.3	126,050,928	6.6	244,641,932	12.8	82,699,952	4.3
200,828	13.1	2,066,559,593	100.0	1,642,645,238	79.5	113,033,201	5.5	230,240,869	11.1	80,640,285	3.9
197,602	13.9	1,842,024,345	100.0	1,444,469,795	78.4	115,021,386	6.2	214,964,348	11.7	67,568,816	3.7
197,818	14.7	1,826,255,650	100.0	1,454,963,814	79.7	110,758,220	6.1	191,566,426	10.5	68,967,190	3.8
207,675	15.6	2,014,829,368	100.0	1,632,335,658	81.0	133,327,274	6.6	178,966,392	8.9	70,200,044	3.5
209,809	16.6	2,233,045,324	100.0	1,855,270,775	83.1	122,119,335	5.5	177,917,099	8.0	77,738,115	3.5
205,697	17.2	2,419,707,832	100.0	2,034,197,053	84.1	107,371,967	4.4	191,482,187	7.9	86,656,625	3.6
201,041	18.6	2,492,740,608	100.0	2,078,404,335	83.4	136,689,008	5.5	193,817,508	7.8	83,829,757	3.4
284,717	25.7	4,152,143,561	100.0	3,700,789,241	89.1	70,552,022	1.7	254,779,680	6.1	126,022,618	3.0
182,830	29.2	2,773,528,341	100.0	2,520,760,646	90.9	41,482,207	1.5	127,609,802	4.6	83,675,686	3.0
168,110	31.6	2,838,107,566	100.0	2,528,143,355	89.1	26,524,893	0.9	122,433,811	4.3	161,005,507	5.7
151,506	31.9	2,906,506,583	100.0	2,596,430,013	89.3	65,555,873	2.3	117,408,508	4.0	127,112,189	4.4
140,081	31.5	3,131,090,225	100.0	2,813,968,441	89.9	59,783,393	1.9	132,725,977	4.2	124,612,414	4.0
125,757	33.4	3,140,378,128	100.0	2,905,965,238	92.5	33,328,675	1.1	90,659,142	2.9	110,425,073	3.5
131,103	46.3	2,987,054,305	100.0	2,790,972,542	93.4	21,011,353	0.7	72,534,520	2.4	102,535,890	3.4
109,790	47.6	2,997,630,823	100.0	2,811,760,428	93.8	12,083,319	0.4	59,619,000	2.0	114,168,076	3.8
99,882	48.3	3,200,635,985	100.0	3,029,914,589	94.7	5,376,670	0.2	47,623,831	1.5	117,720,895	3.7
91,316	49.0	3,771,452,930	100.0	3,611,651,426	95.8	4,692,373	0.1	47,641,366	1.3	107,467,765	2.8
92,427	45.9	3,638,082,551	100.0	3,465,483,705	95.3	2,767,931	0.1	63,187,933	1.7	106,642,982	2.9
71,403	41.9	3,028,599,031	100.0	2,911,192,947	96.1	11,650	0.0	63,162,782	2.1	54,231,652	1.8
—	—	395,731,417	100.0	392,976,563	99.3	2,730,212	0.7	24,642	0.0	—	—
21,024	95.6	213,752,103	100.0	161,314,195	75.5	26,069	0.0	509	0.0	52,411,330	24.5

Source：Tapipei Disbursement Office, Ministry of Finance、Taipei and Kaohsiung City Payment Office.

Explanation：1.Since July 1999, Because of the down-sized Taiwan Provincial Gov't the Finance Dept Payment Bureau of Taiwan Provincial Gov't was merged in the Taipei Payment Bureau of M.O.F.

2.The figure in parentheses is the number that is deposited into the receipt's account via inter-bank remittance transfer.

表2-8. 各級政府債務負擔表

單位：新台幣億元

項　　目　　別	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007
總　　計	**49,667**	**51,393**	**51,402**	**51,806**
一、普通基金債務餘額	**42,467**	**43,926**	**44,411**	**45,055**
(一)中央政府	**36,172**	**37,219**	**37,480**	**37,987**
1年以上債務	33,771	35,649	36,380	37,337
自償性	150	150	150	150
非自償性	33,621	35,499	36,230	37,187
未滿1年債務	2,401	1,570	1,100	650
(二)地方政府	**6,295**	**6,707**	**6,932**	**7,068**
1年以上債務	5,129	5,481	5,621	5,711
自償性	55	75	77	74
非自償性	5,074	5,406	5,544	5,636
未滿1年債務	1,165	1,226	1,311	1,357
二、非營業基金債務餘額	**7,200**	**7,466**	**6,991**	**6,751**
(一)中央政府	**6,044**	**6,453**	**6,124**	**5,669**
1年以上債務	4,909	5,268	4,662	4,155
自償性	4,909	5,268	4,662	4,155
非自償性	—	—	—	—
未滿1年債務	1,136	1,185	1,462	1,514
(二)地方政府	**1,155**	**1,014**	**866**	**1,082**
1年以上債務	901	857	768	1,009
自償性	812	752	675	829
非自償性	89	105	93	180
未滿1年債務	254	157	99	72

資料來源： 財政部國庫署。
說　　明： 1.98年（含）以前為決算審定數，99年為決算數（鄉鎮市為實際數）。
2. 1年以上自償性債務，係有特定財源用以償債，依公共債務法規定不計入債限。
3. 未滿1年之債務，係為調節庫款收支所舉債之債務，其中普通基金受公共債務法之債限管制。

Table 2-8. Debt Table of All Levels of Government

Unit：NT$ 100 Millions

97年 CY 2008	98年 CY 2009	99年 CY 2010	Item
53,282	**58,241**	**64,094**	**Total (=A+B)**
46,287	**51,358**	**55,924**	**A、General Fund**
39,110	**43,680**	**47,819**	**Central Government**
37,792	41,280	45,419	Extending more than 1 year
—	—	—	Self-redeeming
37,792	41,280	45,419	Not Self-redeeming
1,318	2,400	2,400	Maturing within 1 year
7,177	**7,677**	**8,104**	**Local Government**
5,866	6,102	6,449	Extending more than 1 year
73	100	107	Self-redeeming
5,793	6,002	6,342	Not Self-redeeming
1,311	1,575	1,655	Maturing within 1 year
6,995	**6,883**	**8,170**	**B、Non-profit Special Fund**
5,915	**5,795**	**7,165**	**Central Government**
3,934	3,400	3,222	Extending more than 1 year
3,934	3,400	3,222	Self-redeeming
—	—	—	Not Self-redeeming
1,981	2,395	3,944	Maturing within 1 year
1,079	**1,088**	**1,005**	**Local Government**
1,016	1,025	961	Extending more than 1 year
847	861	800	Self-redeeming
169	164	161	Not Self-redeeming
63	64	43	Maturing within 1 year

Source：National Treasury Agency,Ministry of Finance.

Explanation： 1.The figures for 2009 and the previous years are final audit accounts; figures for 2010 are final accounts（figures for township offices are actual accounts）.

2.The self-redeeming public debt with maturity of more than one year has specific source for debt service; It is excluded from debt cap calculation by the provision of the Public Debt Act.

3.Debts with maturity of less than one year are used for counterbalancing regular treasury income and expenditure, within which the General Fund is subject to the debt cap by the Public Debt Act.

表2-9. 各級政府債務未償餘額（一年以上非自償性債務）

單位：新台幣百萬元；%

會計年度底	總　計 Grand Total	中央政府 Central Government	新北市政府 New Taipei City Government	臺北市政府 Taipei City Government	臺中市政府 Taichung City Government	臺南市政府 Tainan City Government
85年度	1,937,388	1,224,888	—	130,200	—	—
86年度	2,174,763	1,382,171	—	113,883	—	—
87年度	2,218,571	1,369,402	—	108,260	—	—
88年度	2,322,698	1,312,852	—	109,959	—	—
89年度	2,708,899	2,450,535	—	113,527	—	—
90年	3,048,535	2,759,386	—	124,164	—	—
91年	3,165,760	2,849,404	—	119,259	—	—
92年	3,512,071	3,124,741	—	136,970	—	—
93年	3,878,451	3,362,141	—	197,624	—	—
94年	4,100,974	3,549,926	—	189,948	—	—
95年	4,186,599	3,622,951	—	184,218	—	—
96年	4,300,364	3,718,681	—	170,468	—	—
97年	4,375,470	3,779,227	—	167,164	—	—
98年	4,744,614	4,128,044	—	160,436	—	—
99年	5,192,257	4,541,934	—	153,780	—	—
100年 *	5,651,161	4,921,469	70,346	170,118	51,794	42,010

資料來源：財政部國庫署。
說　　明：1. 中央政府98年（含）以前為決算審定數，99年為院編決算數。
2. 地方政府92年（含）以前為實際數，93年（含）至98年為決算審定數，99年為決算數。
3. 國民生產毛額（GNP）為行政院主計處100年5月發布之資料。
4. 本表自100年1月起，配合縣市改制直轄市(請參閱編製說明第五點)修正。
附　　註：＊係預算數。

Table 2-9. Outstanding Debt of All Levels of Government
(Non Self-redeeming Debt with Maturity of One Year and Above)

Unit：NT$ Millions；%

高雄市政府 Kaohsiung City Government	省 政 府 Provincial Government	各縣市政府 County & City Governments	各鄉鎮市公所 Township Offices	占前3年度GNP平均數(%) % of Average GNP of the last three FYs	End of FY
41,100	495,400	31,900	13,900	29.8	1996
45,333	582,188	38,026	13,162	30.7	1997
49,293	637,419	42,041	12,156	28.8	1998
57,374	768,940	61,749	11,824	27.8	1999
71,157	—	63,881	9,799	29.3	2000
76,360	—	78,857	9,768	31.2	CY 2001
89,382	—	98,968	8,747	31.5	CY 2002
94,427	—	147,323	8,610	33.9	CY 2003
107,827	—	201,388	9,471	36.6	CY 2004
121,047	—	231,642	8,411	36.8	CY 2005
119,779	—	251,868	7,783	36.1	CY 2006
136,571	—	267,837	6,807	35.5	CY 2007
142,992	—	279,831	6,256	34.7	CY 2008
152,447	—	297,501	6,186	36.7	CY 2009
161,737	—	330,623	4,183	39.9	CY 2010
196,653	—	195,111	3,660	42.5	CY 2011 *

Source：National Treasury Agency, Ministry of Finance.

Explanation： 1.Central Government: The figures for 2009 and the previous years are final audit accounts; figures for 2010 are final accounts.
2.Local Government: The figures for 2003 and the previous years are actual figures；figures for 2004 to 2009 are final audit accounts, figures for 2010 are final accounts.
3.GNP data from DGBAS May, 2011.
4.Since January 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

Note：* The figures are budget accounts.

表2-10. 中央政府債務未償餘額占ＧＤＰ及ＧＮＰ之比率
（一年以上非自償性債務）

Table 2-10. Outstanding Central Government Debt as a percentage of GDP and GNP

單位：新台幣百萬元；％
(Non Self-redeeming Debt with Maturity of One Year and Above) Unit：NT$ Millions；%

會計年度底	債務未償餘額（僅含內債） Outstanding Debt (Domestic Debt)	占當年度ＧＤＰ之比率 % of Outstanding Debt to GDP	債務未償餘額（內債+外債） Outstanding Debt (Domestic Debt & External Debt)	占前３年度ＧＮＰ平均數之比率 % of Average GNP of the last three FYs	End of FY
76年度	88,250	2.8	89,621	3.5	1987
77年度	138,425	4.1	139,489	4.9	1988
78年度	190,082	5.1	191,018	6.1	1989
79年度	198,843	4.7	201,165	5.8	1990
80年度	264,726	5.7	266,879	6.9	1991
81年度	565,082	10.8	566,819	13.1	1992
82年度	797,108	13.7	798,561	16.5	1993
83年度	913,686	14.3	914,944	17.0	1994
84年度	1,100,743	15.8	1,101,869	18.6	1995
85年度	1,223,895	16.1	1,224,888	18.9	1996
86年度	1,381,310	16.9	1,382,171	19.5	1997
87年度	1,368,674	15.3	1,369,402	17.8	1998
88年度	1,312,256	13.9	1,312,852	15.7	1999
89年度	2,450,138	24.1	2,450,535	26.5	2000
90年	2,759,121	27.8	2,759,386	28.2	CY 2001
91年	2,849,272	27.4	2,849,404	28.3	CY 2002
92年	3,124,741	29.2	3,124,741	30.1	CY 2003
93年	3,362,141	29.6	3,362,141	31.7	CY 2004
94年	3,549,926	30.2	3,549,926	31.9	CY 2005
95年	3,622,951	29.6	3,622,951	31.2	CY 2006
96年	3,718,681	28.8	3,718,681	30.7	CY 2007
97年	3,779,227	29.9	3,779,227	30.0	CY 2008
98年	4,128,045	33.1	4,128,045	32.0	CY 2009
99年	4,541,934	33.4	4,541,934	34.9	CY 2010
100年 *	4,921,469	35.0	4,921,469	37.1	CY 2011 *

資料來源： 財政部國庫署，行政院主計處。
Source：National Treasury Agency, Ministry of Finance and DGBAS.
說　　明： 1. 98年（含）以前為決算審定數；99年為院編決算數。
2. 國民（內）生產毛額為行政院主計處100年5月發布之資料。
Explanation： 1.The figures for 2009 and the previous years are final audit accounts; figures for 2010 are final accounts.
2.GNP、GDP data from DGBAS May, 2011.
附　　註：＊係預算數。
Note：* The figures are budget accounts.

（空　　白　　頁）

表2-11. 中央政府債務舉借及償還

單位：新台幣百萬元；%

會計年度	債務舉借（總預算及特別預算）Issuance of Central Government Debt (Total budge and Special budget)				歲出※（列入債限部分）	歲出
	總計 Grand Total	列入債限 Included in Debt Cap	占歲出※之比率 % of Total Expenditures	不列入債限 Excluded from Debt Cap	Total Expenditures (Included in Debt Cap)	Total Expenditures
81年度	339,231	339,231	30.9	—	1,096,968	1,057,918
82年度	284,779	284,779	24.2	—	1,179,165	1,126,583
83年度	174,078	174,078	15.8	—	1,098,333	1,046,911
84年度	230,407	230,407	19.9	—	1,155,113	1,124,135
85年度	214,202	214,202	17.8	—	1,204,279	1,124,084
86年度	263,919	263,919	19.4	—	1,359,867	1,259,441
87年度	97,355	97,355	7.8	—	1,243,179	1,139,265
88年度	66,366	66,366	4.8	—	1,371,354	1,253,326
89年度	467,920	387,920	15.3	80,000	2,538,669	2,325,141
90年	355,075	277,000	16.2	78,075	1,709,755	1,664,773
91年	245,000	245,000	15.5	—	1,578,560	1,579,166
92年	321,800	237,900	14.5	83,900	1,635,646	1,656,636
93年	293,500	230,000	14.1	63,500	1,627,619	1,644,213
94年	251,453	144,400	8.9	107,053	1,627,654	1,669,991
95年	138,025	64,025	4.0	74,000	1,593,296	1,637,638
96年	101,729	—	—	101,729	1,628,351	1,646,113
97年	125,546	—	—	125,546	1,711,717	1,748,957
98年	413,819	165,000	9.1	248,819	1,809,667	1,996,113
99年	479,894	224,700	13.1	255,194	1,714,956	1,979,619
100年 *	445,535	205,301	11.5	240,234	1,788,426	1,991,682

資料來源：財政部國庫署、審計部、行政院主計處。
說　　明：1. 98年（含）以前為決算審定數；99年為院編決算數。
　　2. 債務還本數不含中央政府債務基金編列之償還數。
附　　註：1. * 係預算數。
　　2. ※ 表示歲出僅含列入債限部分，90年以前含債務還本。

Table 2-11. Issuance of Central Government Debt and Amortization

Unit：NT$ Millions；%

債務償還（總預算）Debt Amortization（Total Budget）						FY
總計 Grand Total		還本 Principal Repayment		付息支出 Interest Payment		
金額 Amount	占歲出之比率 % of Expenditures	金額 Amount	占歲出之比率 % of Expenditures	金額 Amount	占歲出之比率 % of Expenditures	
52,383	5.0	37,583	3.6	14,800	1.4	1992
92,093	8.2	52,582	4.7	39,511	3.5	1993
106,543	10.2	51,422	4.9	55,121	5.3	1994
87,595	7.8	30,978	2.8	56,617	5.0	1995
141,211	12.6	80,184	7.1	61,027	5.4	1996
159,062	12.6	100,389	8.0	58,673	4.7	1997
167,238	14.7	103,904	9.1	63,334	5.6	1998
197,958	15.8	118,007	9.4	79,951	6.4	1999
442,387	19.0	193,382	8.3	249,005	10.7	2000
273,261	16.4	122,237	7.3	151,024	9.1	CY 2001
207,388	13.1	55,455	3.5	151,933	9.6	CY 2002
190,878	11.5	46,500	2.8	144,378	8.7	CY 2003
182,732	11.1	56,100	3.4	126,632	7.7	CY 2004
181,531	10.9	64,073	3.8	117,458	7.0	CY 2005
189,835	11.6	65,000	4.0	124,835	7.6	CY 2006
129,625	7.9	6,001	0.4	123,624	7.5	CY 2007
182,022	10.4	65,000	3.7	117,022	6.7	CY 2008
181,244	9.1	65,000	3.3	116,244	5.8	CY 2009
175,358	8.9	66,004	3.3	109,354	5.5	CY 2010
195,571	9.8	66,000	3.3	129,571	6.5	CY 2011 *

Source：National Treasury Agency, Ministry of Finance、Ministry of Audit and DGBAS.
Explanation： 1.The figures for 2009 and the previous years are final audit accounts; figures for 2010 are final accounts.
2.The figures for Principal Repayment exclude the repayment amount listed in the Central Government Debt Service Fund.
Note：1.* The figures are budget accounts.
2.※ Total expenditures refer to expenditures listed in the debt cap portion, before 2001 include Principal Repayment.

表2-12. 中央政府公債發行及償還

單位：新台幣千元

會計年度	實銷數 Issues	實負利息 Interest
75年度	25,000,000	6,133,834
76年度	40,000,000	8,050,100
77年度	65,500,000	13,872,101
78年度	69,000,000	21,952,682
79年度	—	—
80年度	100,000,000	38,606,452
81年度	204,500,000	93,300,000
82年度	235,000,000	111,575,000
83年度	143,000,000	97,742,500
84年度	120,000,000	88,135,000
85年度	130,000,000	88,611,650
86年度	245,000,000	195,670,000
87年度	150,000,000	103,312,500
88年度 *	86,900,000	76,920,000
89年度 *	542,920,000	392,387,500
90年 *	400,000,000	294,887,500
91年	426,200,000	119,437,500
92年	454,750,000	81,268,125
93年	465,000,000	146,962,750
94年	445,000,000	91,475,000
95年	440,000,000	82,125,000
96年	364,900,300	77,085,120
97年	410,000,000	111,218,750
98年	470,000,000	83,700,000
99年	610,000,000	149,325,000

資料來源： 中央銀行、財政部國庫署。
說　　明： 1. 本表數字係實際數，自91年起不含乙類公債。
2. 償還本金含債務基金還本數。
附　　註： * 88年度、89年度、90年不包含代發行非營業基金交通部所屬之交通建設基金公債分別為360億元、235億元及370億元。

Table 2-12. Issues and Redemptions of Public Bonds of Central Government

Unit：NT$ 1,000

償還數 Redemption		公債餘額	FY
本金 Principal Repayment	利息 Interest Payment	Outstanding Amount	
8,245,000	4,275,433	58,375,000	1986
11,625,000	5,190,320	86,750,000	1987
16,625,000	6,204,197	135,625,000	1988
21,625,000	8,909,055	183,000,000	1989
35,625,000	11,570,271	147,375,000	1990
45,125,000	9,087,575	202,250,000	1991
38,875,000	19,387,356	367,875,000	1992
52,375,000	35,526,352	550,500,000	1993
57,500,000	50,502,276	636,000,000	1994
31,250,000	57,618,181	724,750,000	1995
69,750,000	67,110,498	785,000,000	1996
90,750,000	60,946,273	939,250,000	1997
101,250,000	68,626,902	988,000,000	1998
110,000,000	74,779,150	964,900,000	1999 *
160,000,000	117,462,250	1,347,820,000	2000 *
73,000,000	86,012,250	1,674,820,000	CY 2001 *
75,000,000	96,779,125	1,931,020,000	CY 2002
75,000,000	105,159,125	2,310,770,000	CY 2003
240,000,000	102,026,313	2,535,770,000	CY 2004
159,750,000	101,511,000	2,821,020,000	CY 2005
215,000,000	117,698,500	3,046,020,000	CY 2006
221,200,000	105,492,250	3,189,720,300	CY 2007
210,000,000	105,066,506	3,389,720,300	CY 2008
249,920,000	109,997,756	3,609,800,300	CY 2009
242,000,000	106,755,753	3,977,800,300	CY 2010

Source：Central Bank of the Republic of China (Taiwan) and Nation Treasury Agency, Minstry of Finance.
Explanation： 1.The figures are based on actual transactions, since 2002 the Second Category Public Bonds have been excluded.
2.The figure of Principals Repayment includes Debt Service Funds.
Note：* Figures of NT$36 billion in FY 1999, NT$23.5 billion in FY 2000, NT$37 billion in 2001 Construction Bonds Category B, Communication Construction Fund are excluded.

表2-13. 中央政府公債實況彙總

（截至 99年12月底止）

單位：新台幣千元

項目	實銷數 Issues	利息 Interests	償還數 Amounts Paid	
			本金 Principals	利息 Interest
中華民國四十八年短期公債	400,000	108,279	399,948	108,253
中華民國四十九年短期公債	400,000	105,557	399,952	105,534
中華民國五十年短期公債	500,000	168,000	499,977	167,988
中華民國五十一年短期公債	600,000	189,000	599,973	188,981
中華民國五十三年公債	800,000	216,000	799,967	215,992
中華民國五十四年公債	1,200,000	374,400	1,199,956	374,381
中華民國五十五年公債	1,600,000	499,200	1,599,941	499,181
中華民國五十五年度愛國公債	500,000	148,237	497,925	147,177
中華民國五十六年度公債	2,300,000	712,800	2,299,916	712,747
中華民國五十六年度愛國公債	500,000	145,980	498,751	145,306
中華民國五十七年度公債	2,400,000	840,000	2,399,613	839,869
中華民國五十七年度愛國公債	600,000	176,670	596,892	175,329
中華民國五十八年度公債	2,100,000	735,371	2,099,769	735,156
中華民國五十九年度公債	2,500,000	890,470	2,499,300	889,934
中華民國六十年度公債	2,800,000	1,334,056	2,799,222	1,333,227
中華民國六十一年度公債	1,400,000	681,583	1,399,704	681,025
中華民國六十二年度公債	2,000,000	1,007,970	1,999,086	1,007,075
中央政府興建臺灣區高速公路第一期建設公債	1,500,000	843,990	1,499,771	843,592
中央政府建設公債甲種第1-11期債票	17,100,000	6,828,000	17,098,326	6,827,439
中央政府建設公債七十年度甲種第1期債票	3,000,000	1,087,500	2,999,250	1,087,404
中央政府建設公債七十一年度甲種第1-3期債票	12,000,000	4,800,000	11,999,500	4,799,745
中央政府建設公債七十二年度甲種第1-4期債票	20,000,000	7,218,750	19,999,875	7,218,697
中央政府建設公債七十三年度甲種第1-2期債票	5,000,000	1,963,750	4,999,625	1,963,645
中央政府建設公債七十四年度甲種第1-9期債票	18,000,000	5,589,632	17,998,825	5,589,333
中央政府建設公債七十五年度甲種第1-4期債票	25,000,000	6,133,833	24,997,950	6,133,391
中央政府建設公債七十六年度甲種第1-2期債票	40,000,000	8,050,099	39,988,913	8,048,776
中央政府建設公債七十七年度甲種第1-3期債票	59,500,000	11,974,572	59,493,088	11,972,929
中央政府興建臺灣北部區域第二高速公路建設公債乙種第1-4期債票	88,000,000	58,680,158	67,992,619	50,739,513
中央政府建設公債七十八年度甲種第1-2期債票	50,000,000	10,718,862	49,998,388	10,718,619
中央政府建設公債八十年度甲種第1-2期債票	75,000,000	25,200,137	74,994,363	25,198,423
中央政府建設公債八十一年度甲種第1-6期債票	204,500,000	93,300,000	204,494,000	93,293,292
中央政府建設公債八十二年度甲種第1-6期債票	215,000,000	111,775,000	214,979,800	111,768,005
中央政府重大交通建設公債甲種第1-10期債票	355,000,000	296,075,000	204,971,600	260,758,290

資料來源： 財政部國庫署。

Table 2-13. Summary of Central Government Government Bonds

(At the end of Dec. 31, 2010)

Unit：NT$ 1,000

剩餘基金收回數 Amounts not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principals	利息 Interest	本金 Principals	利息 Interest	
52	26	—	—	1959 Sbort-term Bonds
48	23	—	—	1960 Sbort-term Bonds
23	12	—	—	1961 Sbort-term Bonds
27	19	—	—	1962 Sbort-term Bonds
33	8	—	—	FY 1964 Bonds
44	19	—	—	FY 1965 Bonds
59	19	—	—	FY 1966 Bonds
2,075	1,060	—	—	FY 1966 Patriotic Bonds
84	53	—	—	FY 1967 Bonds
1,249	674	—	—	FY 1967 Patriotic Bonds
387	131	—	—	FY 1968 Bonds
3,108	1,341	—	—	FY 1968 Patriotic Bonds
231	215	—	—	FY 1969 Bonds
700	536	—	—	FY 1970 Bonds
778	829	—	—	FY 1971 Bonds
296	558	—	—	FY 1972 Bonds
914	895	—	—	FY 1973 Bonds
229	398	—	—	Construction Bonds Freeway lst stage
1,674	561	—	—	Central Gov't Construction Bonds Category A, lst~11th issues
750	96	—	—	Construction Bonds Category A, 1st issues FY 1981 Central Gov't
500	255	—	—	Construction Bonds Category A, 1st-3nd issues FY 1982 Central Gov't
125	53	—	—	Construction Bonds Category A, 1st-4nd issues FY 1983 Central Gov't
375	105	—	—	Construction Bonds Category A, 1st-2nd issues FY 1984 Central Gov't
1,175	299	—	—	Construction Bonds Category A, 1st-9nd issues FY 1985 Central Gov't
2,050	442	—	—	Construction Bonds Category A, 1st-4nd issues FY 1986 Central Gov't
11,087	1,323	—	—	Construction Bonds Category A, 1st-2nd issues FY 1987 Central Gov't
6,912	1,643	—	—	Construction Bonds Category A, 1st-3nd issues FY 1988 Central Gov't
7,381	3,145	20,000,000	7,937,500	Construction Bonds north Second Freeway B, 1st-4nd issues
1,612	243	—	—	Construction Bonds Category A, 1st-2nd issues FY 1989 Central Gov't
5,637	1,714	—	—	Construction Bonds Category A, 1st-2nd issues FY 1991 Central Gov't
6,000	6,708	—	—	Construction Bonds Category A, 1st-6th issues FY 1992 Central Gov't
20,200	6,995	—	—	Construction Bonds Category A, 1st-6th issues FY 1993 Central Gov't
28,400	22,960	150,000,000	35,293,750	Communicatioon Construction Bonds Gategory A, 1st-10nd issues Central Gov't

Source：National Treasury Agency, Ministry of Finance.

表2-13. 中央政府公債實況彙總(續1完)

（截至 99年12月底止）

單位：新台幣千元

項目	實銷數 Issues	利息 Interests	償還數 Amounts Paid	
			本金 Principals	利息 Interest
中央政府建設公債八十三年度甲種第1-3期債票	100,000,000	74,100,000	99,996,200	74,098,478
中央政府建設公債八十四年度甲種第1-2期債票	75,000,000	50,835,000	74,998,300	50,833,860
中央政府建設公債八十五年度甲種第1-4期債票	55,063,350	19,986,650	55,061,910	19,986,296
中央政府建設公債八十六年度甲種第1-4期債票	145,000,000	91,270,000	144,989,400	91,265,784
中央政府重大交通建設公債乙種第1-3期債票	75,000,000	79,725,000	9,998,700	70,351,316
中央政府建設公債八十七年度甲種第1-4期債票	50,000,000	17,937,500	50,000,000	17,937,500
中央政府建設公債八十八年度甲種第1-3期債票	56,900,000	43,620,000	30,000,000	30,909,750
交通建設基金建設公債乙種債票	96,500,000	99,512,500	—	50,391,250
中央政府建設公債八十九年度甲種第1-14期債票	467,920,000	329,700,000	259,920,000	249,987,500
債務基金	3,143,750,300	732,334,992	584,950,000	268,345,765
九二一震災	70,000,000	49,250,000	—	23,737,500
SARS防疫	10,000,000	750,000	10,000,000	750,000
中央政府建設公債九十年度甲種第1-8期債票	215,000,000	166,187,500	—	92,868,750
中央政府建設公債九十一年度甲種第1-11期債票	175,000,000	60,000,000	85,000,000	35,975,000
中央政府建設公債九十二年度甲種第1-10期債票	127,500,000	25,443,750	80,000,000	12,990,625
中央政府建設公債九十二年度甲種(追加預算)	5,000,000	1,750,000	—	—
中央政府建設公債九十三年度甲種第1-9期債票	170,000,000	48,625,000	80,000,000	20,275,000
中央政府建設公債九十四年度甲種第1-8期債票	108,000,000	22,875,000	68,000,000	11,062,500
中央政府建設公債九十五年度甲種第1-7期債票	30,000,000	11,250,000	—	2,250,000
中央政府建設公債九十八年度甲種第1-6期債票	45,000,000	6,718,750	—	568,750
中央政府建設公債九十九年度甲種第1-9期債票	110,000,000	17,700,000	—	—
擴大公共建設投資計畫	55,000,000	21,500,000	—	4,193,750
非營業特種基金	28,250,700	3,707,904	—	2,224,743
中央政府振興經濟消費券發放特別預算	10,000,000	437,500	—	87,500
振興經濟擴大公共建設特別預算(九十八年度)	85,500,000	26,000,000	—	775,000
易淹水地區水患治理計劃第2期特別預算	7,500,000	4,312,500	—	—
莫拉克颱風災後重建特別預算(九十八年度)	17,000,000	9,975,000	—	—
振興經濟擴大公共建設特別預算(九十九年度)	116,600,000	46,105,000	—	—
總計	6,861,684,350	2,720,182,402	2,674,010,295	1,747,154,865

Table 2-13. Summary of Central Government Government Bonds (Cont.1 End)

(At the end of Dec. 31, 2010)

Unit：NT$ 1,000

剩餘基金收回數 Amounts not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principals	利息 Interest	本金 Principals	利息 Interest	
3,800	1,522	—	—	Construction Bonds Category A, 1st-3rd issues FY 1994 Central Gov't
1,700	1,140	—	—	Construction Bonds Category A, 1st-2nd issues FY 1995 Central Gov't
1,440	354	—	—	Construction Bonds Category A, 1st-4th issues FY 1996 Central Gov't
10,600	4,216	—	—	Construction Bonds Category A, 1st-4th issues FY 1997 Central Gov't
1,300	13,684	65,000,000	9,360,000	Communication Construction bonds Gategory B, 1st-3rd issues Central Gov't
—	—	—	—	Construction Bonds Category A, lst-4th issues FY 1998 Central Gov't
—	—	26,900,000	12,710,250	Construction Bonds Category A, lst-3nd issues FY 1999 Central Gov't
—	—	96,500,000	49,121,250	Construction Bonds Category B, Communication Construction Fund
—	—	208,000,000	79,712,500	Construction Bonds Category A, lst-14nd issues FY 2000 Central Gov't
—	—	2,558,800,300	463,989,227	Debt Funds
—	—	70,000,000	25,512,500	921 Quake Disaster Rebuilding
—	—	—	—	SARS Immunizing
—	—	215,000,000	73,318,750	Construction Bonds Category A, lst-8nd issues FY 2001 Central Gov't
—	—	90,000,000	24,025,000	Construction Bonds Category A, lst-11nd issues FY 2002 Central Gov't
—	—	47,500,000	12,453,125	Construction Bonds Category A, lst-10nd issues FY 2003 Central Gov't
—	—	5,000,000	1,750,000	Construction Bonds Category A, FY 2010 Central Gov't(increased budget)
—	—	90,000,000	28,350,000	Construction Bonds Category A, lst-9nd issues FY 2004 Central Gov't
—	—	40,000,000	11,812,500	Construction Bonds Category A, lst-8nd issues FY 2005 Central Gov't
—	—	30,000,000	9,000,000	Construction Bonds Category A, lst-7nd issues FY 2006 Central Gov't
—	—	45,000,000	6,150,000	Construction Bonds Category A, lst-6nd issues FY 2009 Central Gov't
—	—	110,000,000	17,700,000	Construction Bonds Category A, lst-9nd issues FY 2010 Central Gov't
—	—	55,000,000	17,306,250	Expansion Plan of Infrastructure investment
—	—	28.250.700	1,483.161	Nonprofit Sepcial Funds
—	—	10,000,000	350,000	Special Budget for the Distribution of Economy-boosting Shopping Vouchers Issued by the Central Government
—	—	85,500,000	25,225,000	Economic stimulus and expansion of special budget (FY 2009)
—	—	7,500,000	4,312,500	Flood Management Plan second of special budget
—	—	17,000,000	9,975,000	Morakot reconstruction of special budget (FY 2009)
—	—	116,600,000	46,105,000	Economic stimulus and expansion of special budget (FY 2010)
123,055	74,274	4,187,551,000	972,953,263	Grand Total

三、賦稅

Part Ⅲ. Taxes

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	92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006
總計	**1,252,766,218**	**1,387,300,291**	**1,567,396,363**	**1,600,803,894**
一、稅課收入	**1,220,116,161**	**1,353,409,510**	**1,531,297,226**	**1,556,651,792**
（一）國稅	**991,380,204**	**1,097,710,291**	**1,269,562,886**	**1,295,680,319**
1.關稅	82,782,764	78,884,589	82,373,668	79,566,925
2.礦區稅	10,187	3,799	638	158
3.所得稅	411,086,972	455,913,822	625,807,052	646,217,799
（1）營利事業所得稅	213,682,897	241,088,853	329,357,079	311,887,576
（2）綜合所得稅	197,404,075	214,824,969	296,449,973	334,330,223
4.遺產及贈與稅	30,106,227	29,047,708	30,450,904	28,693,738
（1）遺產稅	24,671,271	23,162,455	24,109,673	23,516,468
（2）贈與稅	5,434,956	5,885,253	6,341,231	5,177,270
5.貨物稅	146,011,511	159,643,630	168,410,908	159,201,482
6.菸酒稅	49,772,631	48,336,188	50,443,151	51,041,996
7.證券交易稅	69,283,205	84,148,343	68,203,675	89,954,385
8.期貨交易稅	4,805,704	8,272,379	6,341,673	4,072,486
9.營業稅	197,521,003	233,459,833	237,531,217	236,931,350
（二）直轄市及縣（市）稅	**228,718,070**	**255,690,593**	**261,724,809**	**260,963,574**
10.土地稅	111,802,984	133,893,333	135,370,017	131,207,704
（1）田賦	—	—	—	—
（2）地價稅	50,762,035	52,617,195	53,705,856	54,660,359
（3）土地增值稅	61,040,949	81,276,138	81,664,161	76,547,345
11.房屋稅	48,012,750	49,323,149	50,876,888	52,493,513
12.使用牌照稅	47,764,976	49,904,368	51,863,060	52,548,499
13.契稅	11,600,349	12,936,962	13,178,008	14,013,856
14.印花稅	7,785,901	7,770,687	8,458,054	8,713,667
15.娛樂稅	1,751,110	1,862,094	1,978,782	1,986,335
（三）教育捐	**17,887**	**8,626**	**9,531**	**7,899**
二、公賣利益	—	—	—	—
三、金融保險業營業稅	**22,433,266**	**24,229,514**	**25,712,124**	**26,643,871**
四、健康福利捐	**10,216,791**	**9,661,267**	**10,387,013**	**17,508,231**

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99年計8,591,484千元。

Table 3-1. Total Net Tax Revenues－by Item of Tax

(Education Surtax are excluded)

(1) Amount

Unit : NT$ 1,000

96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	Item of Tax
1,733,894,782	**1,760,438,282**	**1,530,282,190**	**1,622,244,070**	**Grand Total**
1,685,875,406	**1,710,617,299**	**1,483,518,036**	**1,565,847,055**	**Taxes**
1,420,741,449	**1,461,840,358**	**1,238,558,228**	**1,292,838,818**	**National Taxes**
81,859,070	80,425,705	68,827,432	89,484,228	Customs Duties
279	21	38	11	Mining Concession Tax
730,159,866	834,988,400	640,966,779	590,387,476	Income Tax
382,633,510	445,244,861	334,162,587	285,701,268	Profit-seeking Enterprise Income Tax
347,526,356	389,743,539	306,804,192	304,686,208	Individual Income Tax
28,481,129	28,977,696	22,327,164	40,329,876	Estate and Gift Tax
21,779,848	23,871,158	17,224,637	31,264,086	Estate Tax
6,701,281	5,106,538	5,102,527	9,065,790	Gift Tax
149,036,726	126,659,613	127,878,770	150,777,174	Commodity Tax
50,415,193	49,506,301	45,349,092	44,516,115	Tobacco and Alcohol Tax
128,894,627	90,630,291	105,956,213	104,574,112	Securities Transactions Tax
5,757,834	6,691,514	3,749,691	4,556,136	Futures Transactions Tax
246,136,725	243,960,817	223,503,049	268,213,690	Business Tax
265,128,923	**248,771,541**	**244,959,658**	**273,017,088**	**Municipality & County (City) Taxes**
133,691,191	116,082,367	112,366,946	136,356,984	Land Tax
—	—	—	—	Agricultural Land Tax
59,008,809	59,126,928	59,053,891	63,044,266	Land Value Tax
74,682,382	56,955,439	53,313,055	73,312,718	Land Value Increment Tax
53,882,845	55,343,250	56,346,975	58,202,695	House Tax
53,271,422	53,254,944	53,049,587	54,051,738	Vehicle License Tax
13,636,896	12,696,095	13,065,855	13,815,457	Deed Tax
8,837,312	9,649,862	8,463,872	8,944,538	Stamp Tax
1,809,257	1,745,023	1,666,423	1,645,676	Amusement Tax
5,034	**5,400**	**150**	**-8,851**	**Education Surtax**
—	—	—	—	**Monopoly Revenues**
28,130,888	**29,706,001**	**21,853,430**	**21,602,057**	**Financial Enterprises Business Tax**
19,888,488	**20,114,982**	**24,910,724**	**34,794,958**	**Health and Welfare Surcharge on Tobacco**

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$ 8,591,484 thousand in 2010.

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	92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006
總計	**2.2**	**10.7**	**13.0**	**2.1**
一、稅課收入	**2.5**	**10.9**	**13.1**	**1.7**
(一)國稅	**1.0**	**10.7**	**15.7**	**2.1**
1.關稅	-3.6	-4.7	4.4	-3.4
2.礦區稅	1.5	-62.7	-83.2	-75.2
3.所得稅	4.6	10.9	37.3	3.3
(1)營利事業所得稅	28.9	12.8	36.6	-5.3
(2)綜合所得稅	-13.1	8.8	38.0	12.8
4.遺產及贈與稅	27.9	-3.5	4.8	-5.8
(1)遺產稅	27.1	-6.1	4.1	-2.5
(2)贈與稅	31.9	8.3	7.7	-18.4
5.貨物稅	1.6	9.3	5.5	-5.5
6.菸酒稅	20.8	-2.9	4.4	1.2
7.證券交易稅	-9.8	21.5	-18.9	31.9
8.期貨交易稅	67.8	72.1	-23.3	-35.8
9.營業稅	-8.0	18.2	1.7	-0.3
(二)直轄市及縣(市)稅	**9.3**	**11.8**	**2.4**	**-0.3**
10.土地稅	14.0	19.8	1.1	-3.1
(1)田賦	—	—	—	—
(2)地價稅	1.2	3.7	2.1	1.8
(3)土地增值稅	27.4	33.2	0.5	-6.3
11.房屋稅	3.3	2.7	3.2	3.2
12.使用牌照稅	4.1	4.5	3.9	1.3
13.契稅	13.0	11.5	1.9	6.3
14.印花稅	12.7	-0.2	8.8	3.0
15.娛樂稅	6.2	6.3	6.3	0.4
(三)教育捐	**-25.0**	**-51.8**	**10.5**	**-17.1**
二、公賣利益	—	—	—	—
三、金融保險業營業稅	**-14.0**	**8.0**	**6.1**	**3.6**
四、健康福利捐	**23.1**	**-5.4**	**7.5**	**68.6**

Table 3-1. Total Net Tax Revenues－by Item of Tax (Cont.1)

(Education Surtax are excluded)

(2) Annual Growth Rate

96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	Item of Tax
8.3	**1.5**	**-13.1**	**6.0**	**Grand Total**
8.3	**1.5**	**-13.3**	**5.5**	**Taxes**
9.7	**2.9**	**-15.3**	**4.4**	**National Taxes**
2.9	-1.8	-14.4	30.0	Customs Duties
76.6	-92.5	81.0	-71.1	Mining Concession Tax
13.0	14.4	-23.2	-7.9	Income Tax
22.7	16.4	-24.9	-14.5	Profit-seeking Enterprise Income Tax
3.9	12.1	-21.3	-0.7	Individual Income Tax
-0.7	1.7	-23.0	80.6	Estate and Gift Tax
-7.4	9.6	-27.8	81.5	Estate Tax
29.4	-23.8	-0.1	77.7	Gift Tax
-6.4	-15.0	1.0	17.9	Commodity Tax
-1.2	-1.8	-8.4	-1.8	Tobacco and Alcohol Tax
43.3	-29.7	16.9	-1.3	Securities Transactions Tax
41.4	16.2	-44.0	21.5	Futures Transactions Tax
3.9	-0.9	-8.4	20.0	Business Tax
1.6	**-6.2**	**-1.5**	**11.5**	**Municipality & County (City) Taxes**
1.9	-13.2	-3.2	21.3	Land Tax
—	—	—	—	Agricultural Land Tax
8.0	0.2	-0.1	6.8	Land Value Tax
-2.4	-23.7	-6.4	37.5	Land Value Increment Tax
2.6	2.7	1.8	3.3	House Tax
1.4	-0.0	-0.4	1.9	Vehicle License Tax
-2.7	-6.9	2.9	5.7	Deed Tax
1.4	9.2	-12.3	5.7	Stamp Tax
-8.9	-3.6	-4.5	-1.2	Amusement Tax
-36.3	**7.3**	**-97.2**	**—**	**Education Surtax**
—	**—**	**—**	**—**	**Monopoly Revenues**
5.6	**5.6**	**-26.4**	**-1.2**	**Financial Enterprises Business Tax**
13.6	**1.1**	**23.8**	**39.7**	**Health and Welfare Surcharge on Tobacco**

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	92年 CY 2003	93年 CY 2004	94年 CY 2005	95年 CY 2006
總計	**100.0**	**100.0**	**100.0**	**100.0**
一、稅課收入	**97.4**	**97.6**	**97.7**	**97.2**
(一)國稅	**79.1**	**79.1**	**81.0**	**80.9**
1.關稅	6.6	5.7	5.3	5.0
2.礦區稅	0.0	0.0	0.0	0.0
3.所得稅	32.8	32.9	39.9	40.4
(1)營利事業所得稅	17.1	17.4	21.0	19.5
(2)綜合所得稅	15.8	15.5	18.9	20.9
4.遺產及贈與稅	2.4	2.1	1.9	1.8
(1)遺產稅	2.0	1.7	1.5	1.5
(2)贈與稅	0.4	0.4	0.4	0.3
5.貨物稅	11.7	11.5	10.7	9.9
6.菸酒稅	4.0	3.5	3.2	3.2
7.證券交易稅	5.5	6.1	4.4	5.6
8.期貨交易稅	0.4	0.6	0.4	0.3
9.營業稅	15.8	16.8	15.2	14.8
(二)直轄市及縣(市)稅	**18.3**	**18.4**	**16.7**	**16.3**
10.土地稅	8.9	9.7	8.6	8.2
(1)田賦	—	—	—	—
(2)地價稅	4.1	3.8	3.4	3.4
(3)土地增值稅	4.9	5.9	5.2	4.8
11.房屋稅	3.8	3.6	3.2	3.3
12.使用牌照稅	3.8	3.6	3.3	3.3
13.契稅	0.9	0.9	0.8	0.9
14.印花稅	0.6	0.6	0.5	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	—	—	—	—
三、金融保險業營業稅	**1.8**	**1.7**	**1.6**	**1.7**
四、健康福利捐	**0.8**	**0.7**	**0.7**	**1.1**

Table 3-1. Total Net Tax Revenues—by Item of Tax (Cont.2 End)

(Education Surtax are excluded)

(3) Percentage

96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
97.2	97.2	96.9	96.5	Taxes
81.9	83.0	80.9	79.7	National Taxes
4.7	4.6	4.5	5.5	Customs Duties
0.0	0.0	0.0	0.0	Mining Concession Tax
42.1	47.4	41.9	36.4	Income Tax
22.1	25.3	21.8	17.6	Profit-seeking Enterprise Income Tax
20.0	22.1	20.0	18.8	Individual Income Tax
1.6	1.6	1.5	2.5	Estate and Gift Tax
1.3	1.4	1.1	1.9	Estate Tax
0.4	0.3	0.3	0.6	Gift Tax
8.6	7.2	8.4	9.3	Commodity Tax
2.9	2.8	3.0	2.7	Tobacco and Alcohol Tax
7.4	5.1	6.9	6.4	Securities Transactions Tax
0.3	0.4	0.2	0.3	Futures Transactions Tax
14.2	13.9	14.6	16.5	Business Tax
15.3	14.1	16.0	16.8	Municipality & County (City) Taxes
7.7	6.6	7.3	8.4	Land Tax
—	—	—	—	Agricultural Land Tax
3.4	3.4	3.9	3.9	Land Value Tax
4.3	3.2	3.5	4.5	Land Value Increment Tax
3.1	3.1	3.7	3.6	House Tax
3.1	3.0	3.5	3.3	Vehicle License Tax
0.8	0.7	0.9	0.9	Deed Tax
0.5	0.5	0.6	0.6	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
0.0	0.0	0.0	-0.0	Education Surtax
—	—	—	—	Monopoly Revenues
1.6	1.7	1.4	1.3	Financial Enterprises Business Tax
1.1	1.1	1.6	2.1	Health and Welfare Surcharge on Tobacco

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	92年 CY 2003		93年 CY 2004		94年 CY 2005		95年 CY 2006	
	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	**1,252,766,218**	**100.0**	**1,387,300,291**	**100.0**	**1,567,396,363**	**100.0**	**1,600,803,894**	**100.0**
一、財政部所屬機關	**1,024,020,074**	**81.7**	**1,131,597,273**	**81.6**	**1,305,661,385**	**83.3**	**1,339,832,263**	**83.7**
臺北市國稅局	295,650,694	23.6	323,232,397	23.3	405,981,749	25.9	411,001,055	25.7
臺灣省北區國稅局	327,956,726	26.2	372,447,667	26.8	414,314,021	26.4	434,115,442	27.1
臺灣省中區國稅局	136,253,490	10.9	147,267,121	10.6	160,416,333	10.2	170,668,319	10.7
臺灣省南區國稅局	55,974,733	4.5	57,549,210	4.1	67,858,097	4.3	64,721,771	4.0
高雄市國稅局	125,401,667	10.0	152,216,289	11.0	174,717,517	11.1	179,758,751	11.2
關稅總局	82,782,764	6.6	78,884,589	5.7	82,373,668	5.3	79,566,925	5.0
臺灣省菸酒公賣局	—	—	—	—	—	—	—	—
二、經濟部礦務局	**10,187**	**0.0**	**3,799**	**0.0**	**638**	**0.0**	**158**	**0.0**
三、臺北市稅捐稽徵處	**52,007,761**	**4.2**	**57,860,878**	**4.2**	**60,332,240**	**3.8**	**59,333,787**	**3.7**
四、高雄市稅捐稽徵處	**17,356,458**	**1.4**	**19,576,692**	**1.4**	**20,660,392**	**1.3**	**20,302,615**	**1.3**
五、臺灣省各稽徵機關	**159,214,996**	**12.7**	**178,105,473**	**12.8**	**180,586,302**	**11.5**	**181,168,699**	**11.3**
臺北縣	36,844,469	2.9	40,395,981	2.9	40,376,142	2.6	40,759,058	2.5
宜蘭縣	3,363,166	0.3	3,784,325	0.3	3,757,540	0.2	4,121,463	0.3
桃園縣	21,445,121	1.7	25,191,974	1.8	25,277,208	1.6	24,861,064	1.6
新竹縣	4,181,758	0.3	4,831,547	0.3	5,231,222	0.3	4,601,068	0.3
苗栗縣	3,976,442	0.3	4,438,250	0.3	4,588,729	0.3	4,721,705	0.3
臺中縣	11,980,689	1.0	13,744,150	1.0	13,222,679	0.8	13,467,210	0.8
彰化縣	8,782,411	0.7	9,808,736	0.7	10,595,198	0.7	9,848,060	0.6
南投縣	3,211,655	0.3	3,585,705	0.3	3,820,756	0.2	3,583,572	0.2
雲林縣	4,402,128	0.4	4,819,651	0.3	4,800,617	0.3	4,774,749	0.3
嘉義縣	2,861,731	0.2	2,921,620	0.2	2,974,786	0.2	2,919,610	0.2
臺南縣	8,504,399	0.7	9,538,187	0.7	10,549,708	0.7	10,714,726	0.7
高雄縣	10,288,129	0.8	11,354,509	0.8	11,328,289	0.7	11,418,780	0.7
屏東縣	4,944,585	0.4	5,583,432	0.4	5,235,469	0.3	5,102,326	0.3
臺東縣	1,118,458	0.1	1,187,622	0.1	1,275,128	0.1	1,199,113	0.1
花蓮縣	2,280,357	0.2	2,453,932	0.2	2,332,471	0.1	2,474,415	0.2
澎湖縣	275,666	0.0	275,715	0.0	282,495	0.0	315,956	0.0
基隆市	2,671,321	0.2	2,788,095	0.2	3,105,550	0.2	3,011,344	0.2
新竹市	4,222,204	0.3	5,386,780	0.4	4,995,641	0.3	5,354,619	0.3
臺中市	12,626,238	1.0	13,566,980	1.0	13,767,026	0.9	16,182,737	1.0
嘉義市	2,815,385	0.2	3,224,443	0.2	3,129,794	0.2	2,874,758	0.2
臺南市	8,418,684	0.7	9,223,839	0.7	9,939,854	0.6	8,862,366	0.6
六、福建省各稽徵機關	**156,742**	**0.0**	**156,176**	**0.0**	**155,406**	**0.0**	**166,372**	**0.0**
金門縣	141,347	0.0	137,405	0.0	137,666	0.0	150,076	0.0
連江縣	15,395	0.0	18,771	0.0	17,740	0.0	16,296	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

96年 CY 2007 金額 Amount	結構比%	97年 CY 2008 金額 Amount	結構比%	98年 CY 2009 金額 Amount	結構比%	99年 CY 2010 金額 Amount	結構比%	Agency
1,733,894,782	100.0	1,760,438,282	100.0	1,530,282,190	100.0	1,622,244,070	100.0	Grand Total
1,468,760,546	84.7	1,511,661,320	85.9	1,285,322,344	84.0	1,349,235,822	83.2	Ministry of Finance
590,624,099	34.1	619,623,005	35.2	537,449,727	35.1	552,435,875	34.1	Taipei National Tax Administration
392,348,479	22.6	393,313,491	22.3	344,294,572	22.5	359,499,141	22.2	National Tax Administration of Northern Taiwan Province
180,311,001	10.4	187,242,331	10.6	155,116,183	10.1	174,080,178	10.7	National Tax Administration of Central Taiwan Province
103,506,295	6.0	98,636,574	5.6	81,213,311	5.3	79,337,617	4.9	National Tax Administration of Southern Taiwan Province
120,111,602	6.9	132,420,214	7.5	98,421,119	6.4	94,398,783	5.8	Kaohsiung National Tax Administration
81,859,070	4.7	80,425,705	4.6	68,827,432	4.5	89,484,228	5.5	Directorate General of Customs
—	—	—	—	—	—	—	—	Bureau of Taiwan Province Tabacco & Wine Monoply
279	0.0	21	0.0	38	0.0	11	0.0	Bureau of Mines, Ministry of Economic Affairs
61,695,799	3.6	56,570,534	3.2	57,345,484	3.7	60,844,915	3.8	Revenue Service Office, Taipei City
20,119,381	1.2	18,817,889	1.1	18,531,451	1.2	19,738,340	1.2	Revenue Service Office, Kaohsiung City
183,122,703	10.6	173,206,775	9.8	168,873,499	11.0	192,182,392	11.8	Revenue Service Office, Taiwan Province
42,919,226	2.5	39,840,433	2.3	38,537,613	2.5	43,585,827	2.7	Taipei County
3,929,761	0.2	3,515,526	0.2	3,827,407	0.3	4,403,401	0.3	Yilan County
24,815,294	1.4	24,295,008	1.4	23,503,353	1.5	29,370,430	1.8	Taoyuan County
5,251,618	0.3	4,982,439	0.3	4,907,038	0.3	5,936,701	0.4	Hsinchu County
5,009,833	0.3	5,117,287	0.3	4,255,765	0.3	5,129,393	0.3	Miaoli County
13,818,178	0.8	13,609,532	0.8	13,289,210	0.9	15,592,535	1.0	Taichung County
9,838,046	0.6	9,503,505	0.5	9,330,081	0.6	9,950,105	0.6	Changhua County
3,459,721	0.2	3,294,255	0.2	3,204,089	0.2	3,478,858	0.2	Nantou County
5,495,278	0.3	5,013,061	0.3	4,810,644	0.3	5,660,927	0.3	Yunlin County
3,041,468	0.2	2,904,677	0.2	2,942,501	0.2	3,019,321	0.2	Chiayi County
9,875,235	0.6	9,068,524	0.5	8,989,724	0.6	9,788,855	0.6	Tainan County
10,743,605	0.6	9,900,804	0.6	10,142,373	0.7	10,576,338	0.7	Kaohsiung County
4,849,542	0.3	4,831,567	0.3	4,567,693	0.3	4,720,938	0.3	Pingtung County
1,161,509	0.1	1,174,254	0.1	1,078,533	0.1	1,171,086	0.1	Taitung County
2,209,284	0.1	2,161,492	0.1	2,138,160	0.1	2,268,283	0.1	Hualin County
305,833	0.0	305,512	0.0	290,813	0.0	296,907	0.0	Penghu County
3,130,676	0.2	2,648,518	0.2	2,747,701	0.2	2,876,353	0.2	Keelung City
5,855,150	0.3	5,003,732	0.3	5,479,853	0.4	6,143,737	0.4	Hsinchu City
16,743,020	1.0	15,904,727	0.9	14,648,051	1.0	17,495,885	1.1	Taichung City
2,592,110	0.1	2,625,427	0.1	2,624,573	0.2	2,739,757	0.2	Chiayi City
8,078,316	0.5	7,506,495	0.4	7,558,324	0.5	7,976,755	0.5	Tainan City
196,074	0.0	181,743	0.0	209,374	0.0	242,590	0.0	Revenue Service Office, Fukien Province
178,855	0.0	164,509	0.0	192,353	0.0	225,256	0.0	Kinmen County
17,219	0.0	17,234	0.0	17,021	0.0	17,334	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 99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	**1,622,244,070**	**1,565,847,055**	**89,484,228**	**11**	**285,701,268**	**304,686,208**
一、財政部所屬機關	**1,349,235,822**	**1,292,838,807**	**89,484,228**	**—**	**285,701,268**	**304,686,208**
臺北市國稅局	552,435,875	537,569,510	—	—	129,303,274	165,167,154
臺灣省北區國稅局	359,499,141	337,826,252	—	—	90,715,935	85,157,557
臺灣省中區國稅局	174,080,178	165,030,366	—	—	34,724,545	27,422,468
臺灣省南區國稅局	79,337,617	74,020,645	—	—	19,030,743	13,264,279
高雄市國稅局	94,398,783	88,907,806	—	—	11,926,771	13,674,750
關稅總局	89,484,228	89,484,228	89,484,228	—	—	—
臺灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	11	11	—	11	—	—
三、臺北市稅捐稽徵處	**60,844,915**	**60,844,915**	**—**	**—**	**—**	**—**
四、高雄市稅捐稽徵處	**19,738,340**	**19,738,340**	**—**	**—**	**—**	**—**
五、臺灣省各稽徵機關	**192,182,392**	**192,182,392**	**—**	**—**	**—**	**—**
臺北縣	43,585,827	43,585,827	—	—	—	—
宜蘭縣	4,403,401	4,403,401	—	—	—	—
桃園縣	29,370,430	29,370,430	—	—	—	—
新竹縣	5,936,701	5,936,701	—	—	—	—
苗栗縣	5,129,393	5,129,393	—	—	—	—
臺中縣	15,592,535	15,592,535	—	—	—	—
彰化縣	9,950,105	9,950,105	—	—	—	—
南投縣	3,478,858	3,478,858	—	—	—	—
雲林縣	5,660,927	5,660,927	—	—	—	—
嘉義縣	3,019,321	3,019,321	—	—	—	—
臺南縣	9,788,855	9,788,855	—	—	—	—
高雄縣	10,576,338	10,576,338	—	—	—	—
屏東縣	4,720,938	4,720,938	—	—	—	—
臺東縣	1,171,086	1,171,086	—	—	—	—
花蓮縣	2,268,283	2,268,283	—	—	—	—
澎湖縣	296,907	296,907	—	—	—	—
基隆市	2,876,353	2,876,353	—	—	—	—
新竹市	6,143,737	6,143,737	—	—	—	—
臺中市	17,495,885	17,495,885	—	—	—	—
嘉義市	2,739,757	2,739,757	—	—	—	—
臺南市	7,976,755	7,976,755	—	—	—	—
六、福建省各稽徵機關	**242,590**	**242,590**	**—**	**—**	**—**	**—**
金門縣	225,256	225,256	—	—	—	—
連江縣	17,334	17,334	—	—	—	—

說　明：遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.1)

CY 2010

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	
40,329,876	**150,777,174**	**44,516,115**	**104,574,112**	**4,556,136**	**Grand Total**
40,329,876	**150,777,174**	**44,516,115**	**104,574,112**	**4,556,136**	**Ministry of Finance**
28,249,195	581	23,554	56,701,249	4,133,416	Taipei National Tax Administration
5,605,096	73,413,357	20,432,117	20,595,790	105,805	National Tax Administration of Northern Taiwan Province
3,162,654	36,114,512	12,427,007	12,484,324	152,362	National Tax Administration of Central Taiwan Province
1,929,624	4,406,937	8,073,840	8,653,621	38,535	National Tax Administration of Southern Taiwan Province
1,383,307	36,841,787	3,559,597	6,139,128	126,018	Kaohsiung National Tax Administration
—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	Bureau of Taiwan Province Tabacco & Wine Monoply
—	—	—	—	—	**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$ 8,591,484 thousand in 2010.

表3-2. 全國賦稅實徵淨額－按機關別分(續2完)

民國 99年

單位:新台幣千元

機關別	稅課收入					
	營業稅* Business Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 Vehicle License Tax	契稅 Deed Tax
總計	**268,213,690**	**63,044,266**	**73,312,718**	**58,202,695**	**54,051,738**	**13,815,457**
一、財政部所屬機關	**268,213,690**	—	—	—	—	—
臺北市國稅局	153,991,087	—	—	—	—	—
臺灣省北區國稅局	41,800,595	—	—	—	—	—
臺灣省中區國稅局	38,542,494	—	—	—	—	—
臺灣省南區國稅局	18,623,066	—	—	—	—	—
高雄市國稅局	15,256,448	—	—	—	—	—
關稅總局	—	—	—	—	—	—
臺灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	—	—	—	—	—	—
三、臺北市稅捐稽徵處	—	**20,291,042**	**16,884,890**	**10,500,537**	**6,542,070**	**2,327,147**
四、高雄市稅捐稽徵處	—	**6,042,740**	**2,924,671**	**5,339,573**	**3,455,151**	**1,229,415**
五、臺灣省各稽徵機關	—	**36,677,706**	**53,415,764**	**42,308,474**	**44,004,250**	**10,252,030**
臺北縣	—	9,394,950	13,562,944	8,686,427	7,654,313	3,142,685
宜蘭縣	—	651,720	1,631,625	852,143	972,993	172,182
桃園縣	—	5,233,904	10,232,834	6,147,920	5,253,100	1,644,747
新竹縣	—	1,197,966	1,577,075	1,116,558	1,426,834	325,659
苗栗縣	—	835,325	1,527,031	1,054,241	1,435,781	150,305
臺中縣	—	3,032,214	4,492,401	3,055,514	4,203,691	477,290
彰化縣	—	1,681,628	2,130,324	2,363,754	3,270,480	278,126
南投縣	—	537,213	664,940	734,891	1,326,416	95,936
雲林縣	—	1,125,853	1,000,844	1,656,221	1,616,701	128,194
嘉義縣	—	484,910	448,639	775,857	1,167,944	87,582
臺南縣	—	1,793,645	2,409,301	2,504,595	2,558,456	298,995
高雄縣	—	2,190,988	2,352,693	2,546,881	2,807,476	411,934
屏東縣	—	873,079	718,700	1,074,756	1,745,067	165,128
臺東縣	—	181,443	231,151	239,303	440,241	36,658
花蓮縣	—	388,429	488,636	470,429	739,739	90,490
澎湖縣	—	78,098	68,327	88,126	36,913	15,594
基隆市	—	747,596	440,739	735,598	691,122	186,494
新竹市	—	1,398,743	1,432,181	1,428,622	1,118,064	471,188
臺中市	—	2,311,968	5,734,072	4,140,842	3,158,924	1,550,011
嘉義市	—	681,481	648,862	569,310	639,904	104,743
臺南市	—	1,856,553	1,622,445	2,066,486	1,740,091	418,089
六、福建省各稽徵機關	—	**32,778**	**87,393**	**54,111**	**50,267**	**6,865**
金門縣	—	28,456	85,980	48,520	45,224	6,755
連江縣	—	4,322	1,413	5,591	5,043	110

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 2010

Unit : NT$ 1,000

Revenues from Tax			金融保險業營業稅	健康福利捐	Agency
印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育臨時捐 Temporary Surtax for Education	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	
8,944,538	**1,645,676**	**-8,851**	**21,602,057**	**34,794,958**	**Grand Total**
—	—	—	**21,602,057**	**34,794,958**	**Ministry of Finance**
—	—	—	14,866,365	—	Taipei National Tax Administration
—	—	—	2,860,696	18,812,193	National Tax Administration of Northern Taiwan Province
—	—	—	1,770,876	7,278,936	National Tax Administration of Central Taiwan Province
—	—	—	1,095,058	4,221,914	National Tax Administration of Southern Taiwan Province
—	—	—	1,009,062	4,481,915	Kaohsiung National Tax Administration
—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	Bureau of Taiwan Province Tabacco & Wine Monoply
—	—	—	—	—	**Bureau of Mines, Ministry of Economic Affairs**
4,082,316	**226,873**	**-9,960**	—	—	**Revenue Service Office, Taipei City**
606,757	**140,033**	—	—	—	**Revenue Service Office, Kaohsiung City**
4,245,631	**1,277,428**	**1,109**	—	—	**Revenue Service Office, Taiwan Province**
915,643	228,735	130	—	—	Taipei County
102,989	19,776	-27	—	—	Yilan County
611,110	246,781	34	—	—	Taoyuan County
214,744	77,865	—	—	—	Hsinchu County
89,591	37,052	67	—	—	Miaoli County
276,936	54,211	278	—	—	Taichung County
172,695	53,027	71	—	—	Changhua County
57,781	61,680	1	—	—	Nantou County
98,964	34,123	27	—	—	Yunlin County
45,462	8,927	—	—	—	Chiayi County
164,939	58,924	—	—	—	Tainan County
208,829	57,352	185	—	—	Kaohsiung County
102,960	41,251	-3	—	—	Pingtung County
31,328	10,962	—	—	—	Taitung County
63,910	26,644	6	—	—	Hualin County
7,688	2,161	—	—	—	Penghu County
53,568	21,242	-6	—	—	Keelung City
265,643	29,296	—	—	—	Hsinchu City
485,117	114,856	95	—	—	Taichung City
64,952	30,505	—	—	—	Chiayi City
210,782	62,058	251	—	—	Tainan City
9,834	**1,342**	—	—	—	**Revenue Service Office, Fukien Province**
9,160	1,161	—	—	—	Kinmen County
674	181	—	—	—	Lienchiang County

Note：*Since Jan. 2002, the Financial Enterprises Business Tax has been listed separately.

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		92年 CY 2003 金額 Amount	92年 CY 2003 結構比%	93年 CY 2004 金額 Amount	93年 CY 2004 結構比%	94年 CY 2005 金額 Amount	94年 CY 2005 結構比%
總計	**Grand Total**	**1,252,766,218**	**100.0**	**1,387,300,291**	**100.0**	**1,567,396,363**	**100.0**
臺北市	**Taipei City**	**347,658,455**	**27.8**	**381,093,275**	**27.5**	**466,313,989**	**29.8**
高雄市	**Kaohsiung City**	**142,758,125**	**11.4**	**171,792,981**	**12.4**	**195,377,909**	**12.5**
臺灣省	**Taiwan Province**	**674,946,810**	**53.9**	**751,029,519**	**54.1**	**818,717,489**	**52.2**
臺北縣	Taipei County	99,271,493	7.9	107,334,425	7.7	118,654,527	7.6
宜蘭縣	Yilan County	9,511,464	0.8	10,464,678	0.8	10,789,528	0.7
桃園縣	Taoyuan County	160,663,523	12.8	187,849,934	13.5	196,790,459	12.6
新竹縣	Hsinchu County	13,818,583	1.1	16,599,913	1.2	22,378,384	1.4
苗栗縣	Miaoli County	17,892,223	1.4	18,866,001	1.4	22,055,824	1.4
臺中縣	Taichung County	65,700,859	5.2	74,682,271	5.4	86,353,203	5.5
彰化縣	Changhua County	20,350,572	1.6	22,656,016	1.6	25,277,846	1.6
南投縣	Nantou County	6,982,909	0.6	7,534,749	0.5	7,739,234	0.5
雲林縣	Yunlin County	35,279,301	2.8	35,298,291	2.5	28,003,837	1.8
嘉義縣	Chiayi County	6,139,167	0.5	6,502,489	0.5	7,356,358	0.5
臺南縣	Tainan County	22,058,012	1.8	21,545,621	1.6	25,818,438	1.6
高雄縣	Kaohsiung County	21,279,319	1.7	23,544,235	1.7	27,220,880	1.7
屏東縣	Pingtung County	15,815,134	1.3	17,646,164	1.3	18,601,114	1.2
臺東縣	Taitung County	2,377,914	0.2	2,460,556	0.2	2,624,497	0.2
花蓮縣	Hualien County	8,874,033	0.7	9,228,220	0.7	8,858,205	0.6
澎湖縣	Penghu County	648,273	0.1	672,552	0.0	692,906	0.0
基隆市	Keelung City	90,385,116	7.2	101,669,390	7.3	107,151,179	6.8
新竹市	Hsinchu City	15,987,775	1.3	19,793,789	1.4	30,310,249	1.9
臺中市	Taichung City	35,027,189	2.8	38,193,265	2.8	41,781,394	2.7
嘉義市	Chiayi City	7,230,020	0.6	7,921,023	0.6	7,458,928	0.5
臺南市	Tainan City	19,653,931	1.6	20,565,937	1.5	22,800,499	1.5
福建省	**Fuchien Province**	**4,609,877**	**0.4**	**4,496,128**	**0.3**	**4,612,670**	**0.3**
金門縣	Kinmen County	4,280,663	0.3	4,040,119	0.3	4,259,095	0.3
連江縣	Lienchiang County	329,214	0.0	456,009	0.0	353,575	0.0
其他	**Others**	**82,792,951**	**6.6**	**78,888,388**	**5.7**	**82,374,306**	**5.3**

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

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
1,600,803,894	**100.0**	**1,733,894,782**	**100.0**	**1,760,438,282**	**100.0**	**1,530,282,190**	**100.0**	**1,622,244,070**	**100.0**
470,334,842	**29.4**	**652,319,898**	**37.6**	**676,193,539**	**38.4**	**594,795,211**	**38.9**	**613,280,790**	**37.8**
200,061,366	**12.5**	**140,230,983**	**8.1**	**151,238,103**	**8.6**	**116,952,570**	**7.6**	**114,137,123**	**7.0**
845,660,165	**52.8**	**853,849,363**	**49.2**	**847,158,272**	**48.1**	**745,168,276**	**48.7**	**801,147,865**	**49.4**
125,359,296	7.8	161,433,559	9.3	163,620,877	9.3	149,560,500	9.8	154,303,664	9.5
11,736,177	0.7	10,703,956	0.6	9,774,966	0.6	9,660,095	0.6	9,931,572	0.6
197,440,401	12.3	149,604,685	8.6	138,315,507	7.9	136,139,329	8.9	142,103,913	8.8
21,360,821	1.3	34,909,688	2.0	36,977,868	2.1	26,742,619	1.7	29,203,767	1.8
19,817,366	1.2	22,567,716	1.3	21,939,934	1.2	22,233,653	1.5	27,528,934	1.7
92,247,352	5.8	57,042,749	3.3	54,870,630	3.1	48,618,542	3.2	54,463,908	3.4
22,699,954	1.4	31,617,855	1.8	31,276,253	1.8	25,785,465	1.7	25,270,886	1.6
7,627,816	0.5	8,447,899	0.5	8,136,849	0.5	7,902,093	0.5	8,245,949	0.5
33,342,854	2.1	59,134,526	3.4	68,713,577	3.9	46,794,926	3.1	61,475,715	3.8
6,993,216	0.4	7,945,242	0.5	7,279,202	0.4	6,906,440	0.5	6,645,590	0.4
24,693,316	1.5	39,038,269	2.3	39,156,162	2.2	31,512,728	2.1	31,637,566	2.0
23,881,778	1.5	39,088,436	2.3	35,109,623	2.0	27,810,948	1.8	28,565,667	1.8
18,669,775	1.2	20,242,665	1.2	19,406,997	1.1	18,608,359	1.2	21,261,929	1.3
2,552,436	0.2	2,520,464	0.1	2,393,368	0.1	2,197,033	0.1	2,403,019	0.1
9,229,592	0.6	8,922,520	0.5	8,514,621	0.5	7,926,183	0.5	8,877,302	0.5
760,528	0.0	741,380	0.0	876,971	0.0	654,979	0.0	627,925	0.0
114,235,146	7.1	46,226,568	2.7	44,729,021	2.5	41,761,318	2.7	50,382,824	3.1
34,922,974	2.2	63,219,397	3.6	68,586,880	3.9	49,316,364	3.2	55,329,368	3.4
47,511,010	3.0	55,864,332	3.2	54,747,455	3.1	53,319,344	3.5	54,402,489	3.4
7,611,321	0.5	8,026,228	0.5	7,346,984	0.4	7,573,514	0.5	7,228,843	0.4
22,967,036	1.4	26,551,229	1.5	25,384,527	1.4	24,143,844	1.6	21,257,035	1.3
5,180,438	**0.3**	**5,635,189**	**0.3**	**5,422,642**	**0.3**	**4,538,663**	**0.3**	**4,194,053**	**0.3**
4,818,230	0.3	5,374,085	0.3	5,156,307	0.3	4,350,054	0.3	4,034,732	0.2
362,208	0.0	261,104	0.0	266,335	0.0	188,609	0.0	159,321	0.0
79,567,083	**5.0**	**81,859,349**	**4.7**	**80,425,726**	**4.6**	**68,827,470**	**4.5**	**89,484,239**	**5.5**

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 99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
總計	**Grand Total**	**1,622,244,070**	**1,565,847,055**	**89,484,228**	**11**	**285,701,268**
臺北市	**Taipei City**	**613,280,790**	**598,414,425**	**—**	**—**	**129,303,274**
高雄市	**Kaohsiung City**	**114,137,123**	**108,646,146**	**—**	**—**	**11,926,771**
臺灣省	**Taiwan Province**	**801,147,865**	**765,110,127**	**—**	**—**	**144,298,755**
臺北縣	Taipei County	154,303,664	147,817,491	—	—	39,975,071
宜蘭縣	Yilan County	9,931,572	9,830,063	—	—	734,785
桃園縣	Taoyuan County	142,103,913	141,105,656	—	—	23,635,180
新竹縣	Hsinchu County	29,203,767	29,077,234	—	—	7,171,636
苗栗縣	Miaoli County	27,528,934	24,156,495	—	—	1,971,265
臺中縣	Taichung County	54,463,908	50,179,751	—	—	8,905,674
彰化縣	Changhua County	25,270,886	25,048,935	—	—	5,745,371
南投縣	Nantou County	8,245,949	8,163,628	—	—	1,470,385
雲林縣	Yunlin County	61,475,715	61,371,802	—	—	6,291,634
嘉義縣	Chiayi County	6,645,590	6,613,934	—	—	985,908
臺南縣	Tainan County	31,637,566	31,462,941	—	—	7,279,181
高雄縣	Kaohsiung County	28,565,667	28,391,433	—	—	5,926,900
屏東縣	Pingtung County	21,261,929	16,912,566	—	—	1,046,750
臺東縣	Taitung County	2,403,019	2,377,784	—	—	143,897
花蓮縣	Hualien County	8,877,302	8,826,517	—	—	771,674
澎湖縣	Penghu County	627,925	627,843	—	—	45,204
基隆市	Keelung City	50,382,824	36,926,432	—	—	1,003,393
新竹市	Hsinchu City	55,329,368	54,878,063	—	—	17,251,728
臺中市	Taichung City	54,402,489	53,417,458	—	—	10,340,216
嘉義市	Chiayi City	7,228,843	7,112,771	—	—	570,635
臺南市	Tainan City	21,257,035	20,811,330	—	—	3,032,268
福建省	**Fuchien Province**	**4,194,053**	**4,192,118**	**—**	**—**	**172,468**
金門縣	Kinmen County	4,034,732	4,034,629	—	—	148,462
連江縣	Lienchiang County	159,321	157,489	—	—	24,006
其他	**Others**	**89,484,239**	**89,484,239**	**89,484,228**	**11**	**—**

說　明：遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table 3-3. Total Net Tax Revenues—by Region (Cont.1)

CY 2010

Unit : NT$ 1,000

Revenues from Tax					
綜合所得稅 Individual Income Tax	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
304,686,208	**40,329,876**	**150,777,174**	**44,516,115**	**104,574,112**	**4,556,136**
165,167,154	**28,249,195**	**581**	**23,554**	**56,701,249**	**4,133,416**
13,674,750	**1,383,307**	**36,841,787**	**3,559,597**	**6,139,128**	**126,018**
125,617,989	**10,694,995**	**113,934,777**	**37,816,654**	**41,682,734**	**296,702**
24,211,317	3,487,180	1,150,391	3,095,702	10,457,043	55,788
612,977	127,639	1,276,129	388,526	833,580	—
20,128,793	1,354,629	48,976,506	955,259	4,708,557	8,404
6,567,489	185,949	4,053,682	45,232	1,036,833	257
2,911,337	162,871	4,176,889	5,649,736	835,349	843
3,858,461	717,950	9,521,103	5,413,264	2,147,223	—
4,297,562	432,884	1,277,701	11,134	2,215,711	—
1,093,270	199,347	51,272	325,126	514,324	392
4,048,846	160,403	20,815,518	44,351	1,545,349	—
540,330	42,331	355,324	359,658	190,255	—
3,952,562	262,515	630,472	4,190,809	1,252,122	2,079
2,938,023	596,879	578,668	25,059	1,311,283	1,582
1,298,901	135,439	2,751,862	3,495,391	987,120	422
374,593	30,106	682	2,071	208,884	380
1,237,478	65,775	1,358,897	320,859	414,910	—
206,321	784	—	567	64,553	—
1,559,306	135,956	16,592,122	12,509,819	647,533	566
30,613,882	245,589	5,601	410	2,446,333	40,790
11,212,992	1,489,199	272,029	983,396	5,226,368	151,127
958,423	194,481	70,939	—	1,742,239	675
2,995,126	667,089	18,990	285	2,897,165	33,397
226,315	**2,379**	**29**	**3,116,310**	**51,001**	**—**
175,324	2,379	16	3,068,771	50,971	—
50,991	—	13	47,539	30	—
—	—	—	—	—	—

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT$ 8,591,484 thousand in 2010.

表3-3. 全國賦稅實徵淨額－按地區別分(續2完)

民國 99年

單位:新台幣千元

地區別 Region		稅課收入				
		營業稅* Business Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 Vehicle License Tax
總計	**Grand Total**	**268,213,690**	**63,044,266**	**73,312,718**	**58,202,695**	**54,051,738**
臺北市	**Taipei City**	**153,991,087**	**20,291,042**	**16,884,890**	**10,500,537**	**6,542,070**
高雄市	**Kaohsiung City**	**15,256,448**	**6,042,740**	**2,924,671**	**5,339,573**	**3,455,151**
臺灣省	**Taiwan Province**	**98,585,129**	**36,677,706**	**53,415,764**	**42,308,474**	**44,004,250**
臺北縣	Taipei County	21,799,172	9,394,950	13,562,944	8,686,427	7,654,313
宜蘭縣	Yilan County	1,453,026	651,720	1,631,625	852,143	972,993
桃園縣	Taoyuan County	11,967,898	5,233,904	10,232,834	6,147,920	5,253,100
新竹縣	Hsinchu County	4,079,455	1,197,966	1,577,075	1,116,558	1,426,834
苗栗縣	Miaoli County	3,318,812	835,325	1,527,031	1,054,241	1,435,781
臺中縣	Taichung County	4,023,541	3,032,214	4,492,401	3,055,514	4,203,691
彰化縣	Changhua County	1,118,467	1,681,628	2,130,324	2,363,754	3,270,480
南投縣	Nantou County	1,030,654	537,213	664,940	734,891	1,326,416
雲林縣	Yunlin County	22,804,774	1,125,853	1,000,844	1,656,221	1,616,701
嘉義縣	Chiayi County	1,120,807	484,910	448,639	775,857	1,167,944
臺南縣	Tainan County	4,104,346	1,793,645	2,409,301	2,504,595	2,558,456
高雄縣	Kaohsiung County	6,436,701	2,190,988	2,352,693	2,546,881	2,807,476
屏東縣	Pingtung County	2,475,743	873,079	718,700	1,074,756	1,745,067
臺東縣	Taitung County	446,085	181,443	231,151	239,303	440,241
花蓮縣	Hualien County	2,388,641	388,429	488,636	470,429	739,739
澎湖縣	Penghu County	13,507	78,098	68,327	88,126	36,913
基隆市	Keelung City	1,601,384	747,596	440,739	735,598	691,122
新竹市	Hsinchu City	-1,870,007	1,398,743	1,432,181	1,428,622	1,118,064
臺中市	Taichung City	6,246,246	2,311,968	5,734,072	4,140,842	3,158,924
嘉義市	Chiayi City	835,622	681,481	648,862	569,310	639,904
臺南市	Tainan City	3,190,255	1,856,553	1,622,445	2,066,486	1,740,091
福建省	**Fuchien Province**	**381,026**	**32,778**	**87,393**	**54,111**	**50,267**
金門縣	Kinmen County	363,450	28,456	85,980	48,520	45,224
連江縣	Lienchiang County	17,576	4,322	1,413	5,591	5,043
其他	**Others**	—	—	—	—	—

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 2010

Unit : NT$ 1,000

Revenues from Tax				金融保險業營業稅	健康福利捐
契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育臨時捐 Temporary Surtax for Education	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco
13,815,457	**8,944,538**	**1,645,676**	**-8,851**	**21,602,057**	**34,794,958**
2,327,147	**4,082,316**	**226,873**	**-9,960**	**14,866,365**	**—**
1,229,415	**606,757**	**140,033**	**—**	**1,009,062**	**4,481,915**
10,252,030	**4,245,631**	**1,277,428**	**1,109**	**5,726,495**	**30,311,243**
3,142,685	915,643	228,735	130	1,262,001	5,224,172
172,182	102,989	19,776	-27	101,509	—
1,644,747	611,110	246,781	34	787,407	210,850
325,659	214,744	77,865	—	126,533	—
150,305	89,591	37,052	67	90,129	3,282,310
477,290	276,936	54,211	278	287,531	3,996,626
278,126	172,695	53,027	71	221,951	—
95,936	57,781	61,680	1	82,321	—
128,194	98,964	34,123	27	103,913	—
87,582	45,462	8,927	—	31,656	—
298,995	164,939	58,924	—	174,625	—
411,934	208,829	57,352	185	174,234	—
165,128	102,960	41,251	-3	127,449	4,221,914
36,658	31,328	10,962	—	25,235	—
90,490	63,910	26,644	6	50,785	—
15,594	7,688	2,161	—	82	—
186,494	53,568	21,242	-6	81,021	13,375,371
471,188	265,643	29,296	—	451,305	—
1,550,011	485,117	114,856	95	985,031	—
104,743	64,952	30,505	—	116,072	—
418,089	210,782	62,058	251	445,705	—
6,865	**9,834**	**1,342**	**—**	**135**	**1,800**
6,755	9,160	1,161	—	103	—
110	674	181	—	32	1,800
—	—	—	—	—	—

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.

表3-4. 全國賦稅實徵淨額－按直接稅與間接稅別分

單位:新台幣千元

年別及地區別 CY & Region		總計 Grand Total	
		金額 Amount	結構比 %
92年	2003	1,252,766,218	100.0
93年	2004	1,387,300,291	100.0
94年	2005	1,567,396,363	100.0
95年	2006	1,600,803,894	100.0
96年	2007	1,733,894,782	100.0
97年	2008	1,760,438,282	100.0
98年	2009	1,530,282,190	100.0
99年	2010	1,622,244,070	100.0
臺北市	**Taipei City**	**613,280,790**	**100.0**
高雄市	**Kaohsiung City**	**114,137,123**	**100.0**
臺灣省	**Taiwan Province**	**801,147,865**	**100.0**
臺北縣	Taipei County	154,303,664	100.0
宜蘭縣	Yilan County	9,931,572	100.0
桃園縣	Taoyuan County	142,103,913	100.0
新竹縣	Hsinchu County	29,203,767	100.0
苗栗縣	Miaoli County	27,528,934	100.0
臺中縣	Taichung County	54,463,908	100.0
彰化縣	Changhua County	25,270,886	100.0
南投縣	Nantou County	8,245,949	100.0
雲林縣	Yunlin County	61,475,715	100.0
嘉義縣	Chiayi County	6,645,590	100.0
臺南縣	Tainan County	31,637,566	100.0
高雄縣	Kaohsiung County	28,565,667	100.0
屏東縣	Pingtung County	21,261,929	100.0
臺東縣	Taitung County	2,403,019	100.0
花蓮縣	Hualien County	8,877,302	100.0
澎湖縣	Penghu County	627,925	100.0
基隆市	Keelung City	50,382,824	100.0
新竹市	Hsinchu City	55,329,368	100.0
臺中市	Taichung City	54,402,489	100.0
嘉義市	Chiayi City	7,228,843	100.0
臺南市	Tainan City	21,257,035	100.0
福建省	**Fuchien Province**	**4,194,053**	**100.0**
金門縣	Kinmen County	4,034,732	100.0
連江縣	Lienchiang County	159,321	100.0
其他	**Others**	**89,484,239**	**100.0**

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 3-4. Total Net Tax Revenues — by Direct and Indirect Taxes

Unit : NT$ 1,000

直接稅 Direct Taxes		間接稅 Indirect Taxes	
金額 Amount	結構比 %	金額 Amount	結構比 %
686,724,819	54.8	566,041,399	45.2
773,547,249	55.8	613,753,042	44.2
930,237,773	59.3	637,158,590	40.7
966,661,098	60.4	634,142,796	39.6
1,094,508,325	63.1	639,386,457	36.9
1,145,414,813	65.1	615,023,469	34.9
954,779,181	62.4	575,503,009	37.6
948,213,795	58.5	674,030,275	41.5
433,547,940	**70.7**	**179,732,850**	**29.3**
48,786,373	**42.7**	**65,350,750**	**57.3**
465,246,161	**58.1**	**335,901,704**	**41.9**
112,973,515	73.2	41,330,149	26.8
5,616,624	56.6	4,314,948	43.4
73,094,986	51.4	69,008,927	48.6
19,179,422	65.7	10,024,345	34.3
9,448,634	34.3	18,080,300	65.7
26,687,005	49.0	27,776,903	51.0
19,145,426	75.8	6,125,460	24.2
5,310,699	64.4	2,935,250	35.6
15,957,371	26.0	45,518,344	74.0
3,555,812	53.5	3,089,778	46.5
19,754,995	62.4	11,882,571	37.6
18,277,348	64.0	10,288,319	36.0
6,300,292	29.6	14,961,637	70.4
1,446,415	60.2	956,604	39.8
3,927,827	44.2	4,949,475	55.8
567,007	90.3	60,918	9.7
5,457,175	10.8	44,925,649	89.2
55,329,056	100.0	312	0.0
42,156,834	77.5	12,245,655	22.5
5,470,849	75.7	1,757,994	24.3
15,588,869	73.3	5,668,166	26.7
633,310	**15.1**	**3,560,743**	**84.9**
546,847	13.6	3,487,885	86.4
86,463	54.3	72,858	45.7
11	**0.0**	**89,484,228**	**100.0**

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3-5. 全國賦稅實徵淨額—按OECD稅收分類

(1)金　　額

單位:新台幣千元

OECD 稅 收 分 類	94年 CY 2005	95年 CY 2006	96年 CY 2007
總　　計	1,567,396,363	1,600,803,894	1,733,894,782
1000 對所得、利潤與資本利得的稅收	707,471,213	722,765,144	804,842,248
1100 個人	378,114,134	410,877,568	422,208,738
1110 所得、利潤	296,449,973	334,330,223	347,526,356
1120 資本利得	81,664,161	76,547,345	74,682,382
1130 樂透、博奕	—	—	—
1200 公司	329,357,079	311,887,576	382,633,510
1300 其他	—	—	—
2000 社會安全捐	—	—	—
3000 對工資與勞動力的徵收	—	—	—
4000 對財產徵收的稅收	231,223,976	252,609,463	298,503,110
4100 對不動產徵收的經常性稅收	104,591,737	107,161,358	112,895,388
4200 對淨財富徵收的經常性稅收	—	—	—
4300 遺產、繼承與贈與稅	30,450,904	28,693,738	28,481,129
4310 遺產與繼承稅	24,109,673	23,516,468	21,779,848
4320 贈與稅	6,341,231	5,177,270	6,701,281
4400 對金融與資本交易徵收的稅收	83,003,402	102,740,538	143,489,773
4500 對財產徵收的其他非經常性稅收	13,177,933	14,013,829	13,636,820
4600 對財產徵收的其他經常性稅收	—	—	—
5000 對貨品與勞務徵收的稅收	628,701,174	625,429,287	630,549,424
5100 對貨品生產、銷售及移轉等徵收的稅收	574,858,081	570,893,855	575,467,090
5110 一般銷售額	263,243,341	263,575,221	274,267,613
5120 對特種貨品與勞務徵收的稅收	311,614,740	307,318,634	301,199,477
5121 貨物稅	229,241,072	227,751,709	219,340,407
5122 財政專賣利潤	—	—	—
5123 進口稅	82,373,668	79,566,925	81,859,070
5124 出口稅	—	—	—
5125 對投資財之課稅	—	—	—
5126 對特別勞務之課稅	—	—	—
5127 對國際貿易與交易課徵的其他稅收	—	—	—
5128 對特種貨品與勞務徵收的其他稅收	—	—	—
5130 其他	—	—	—
5200 對貨品使用及行為課徵的稅收	53,843,093	54,535,432	55,082,334
5210 經常性稅收	51,863,060	52,548,499	53,271,422
5220 非經常性稅收	1,980,033	1,986,933	1,810,912
5300 其他	—	—	—
6000 其他稅收	—	—	—

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 各稅含所附徵之教育捐。

Table 3-5. Total Net Tax Revenues－by OECD classification of Taxes

(1) Amount

Unit : NT$ 1,000

97年 CY 2008	98年 CY 2009	99年 CY 2010	The OECD classification of Taxes
1,760,438,282	1,530,282,190	1,622,244,070	Total Tax Revenues
891,943,839	694,279,834	663,700,194	1000 Taxes on income, profits and capital gains
446,698,978	360,117,247	377,998,926	1100 Individuals
389,743,539	306,804,192	304,686,208	1110 Income/ profits
56,955,439	53,313,055	73,312,718	1120 Capital gains
—	—	—	1130 Lotteries/gambling
445,244,861	334,162,587	285,701,268	1200 Corporations
—	—	—	1300 Unallocable as between 1100 and 1200
—	—	—	2000 Social security contributions
—	—	—	3000 Taxes on payroll and workforce
263,120,815	268,963,181	293,458,128	4000 Taxes on property
114,475,405	115,400,440	121,238,041	4100 Recurrent taxes on immovable property
—	—	—	4200 Recurrent net wealth taxes
28,977,696	22,327,164	40,329,876	4300 Estate, inheritance and gift taxes
23,871,158	17,224,637	31,264,086	4310 Estate and inheritance taxes
5,106,538	5,102,527	9,065,790	4320 Gift taxes
106,971,667	118,169,776	118,074,786	4400 Taxes on financial and capital transactions
12,696,047	13,065,801	13,815,425	4500 Other non-recurrent taxes on property
—	—	—	4600 Other recurrent taxes on property
605,373,628	567,039,175	665,085,748	5000 Taxes on goods and services
550,373,419	512,322,497	609,388,222	5100 Taxes on production, sale and transfer of goods and services
273,666,818	245,356,479	289,815,747	5110 General sales taxes
276,706,601	266,966,018	319,572,475	5120 Taxes on specific goods and services
196,280,896	198,138,586	230,088,247	5121 Excises
—	—	—	5122 Profits of fiscal monopolies
80,425,705	68,827,432	89,484,228	5123 Customs / import duties
—	—	—	5124 On exports
—	—	—	5125 On investment goods
—	—	—	5126 On specific services
—	—	—	5127 Other taxes on international trade and transactions
—	—	—	5128 Other taxes on specific goods and services
—	—	—	5130 Unallocable as between 5110 and 5120
55,000,209	54,716,678	55,697,526	5200 Taxes on use of goods , or on permission to use goods or perform activities
53,254,944	53,049,587	54,051,738	5210 Recurrent taxes
1,745,265	1,667,091	1,645,788	5220 Non-recurrent taxes
—	—	—	5300 Unallocable as between 5100 and 5200
—	—	—	6000 Other taxes

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：Taxes include Education Surtax.

表3-5. 全國賦稅實徵淨額—按OECD稅收分類(續1完)

(2)對 照 表

OECD 稅 收 分 類	我 國 稅 目 對 照
總　　計	
1000 對所得、利潤與資本利得的稅收	
1100 個人	
1110 所得、利潤	綜合所得稅
1120 資本利得	土地增值稅
1130 樂透、博奕	
1200 公司	營利事業所得稅
1300 其他	
2000 社會安全捐	
3000 對工資與勞動力的徵收	
4000 對財產徵收的稅收	
4100 對不動產徵收的經常性稅收	田賦、地價稅、房屋稅
4200 對淨財富徵收的經常性稅收	
4300 遺產、繼承與贈與稅	
4310 遺產與繼承稅	遺產稅
4320 贈與稅	贈與稅
4400 對金融與資本交易徵收的稅收	證券交易稅、期貨交易稅、印花稅
4500 對財產徵收的其他非經常性稅收	契稅
4600 對財產徵收的其他經常性稅收	
5000 對貨品與勞務徵收的稅收	
5100 對貨品生產、銷售及移轉等徵收的稅收	
5110 一般銷售額	營業稅、金融保險業營業稅
5120 對特種貨品與勞務徵收的稅收	
5121 貨物稅	貨物稅、菸酒稅、健康福利捐、鹽稅
5122 財政專賣利潤	公賣利益
5123 進口稅	關稅、進口商港建設費
5124 出口稅	出口商港建設費
5125 對投資財之課稅	
5126 對特別勞務之課稅	
5127 對國際貿易與交易課徵的其他稅收	
5128 對特種貨品與勞務徵收的其他稅收	
5130 其他	
5200 對貨品使用及行為課徵的稅收	
5210 經常性稅收	使用牌照稅
5220 非經常性稅收	礦區稅、屠宰稅、娛樂稅、筵席稅
5300 其他	
6000 其他稅收	

Table 3-5. Total Net Tax Revenues—by OECD classification of Taxes (Cont.1 End)

(2) Classification

The OECD classification of Taxes	The Republic of China item of Taxes
Total Tax Revenues	
1000 Taxes on income, profits and capital gains	
1100 Individuals	
1110 Income/ profits	Individual Income Tax
1120 Capital gains	Land Value Increment Tax
1130 Lotteries/gambling	
1200 Corporations	Profit-seeking Enterprise Income Tax
1300 Unallocable as between 1100 and 1200	
2000 Social security contributions	
3000 Taxes on payroll and workforce	
4000 Taxes on property	
4100 Recurrent taxes on immovable property	Agricultural Land Tax, Land Value Tax, House Tax
4200 Recurrent net wealth taxes	
4300 Estate, inheritance and gift taxes	
4310 Estate and inheritance taxes	Estate Tax
4320 Gift taxes	Gift Tax
4400 Taxes on financial and capital transactions	Securities Transactions Tax, Futures Transactions Tax, Stamp Tax
4500 Other non-recurrent taxes on property	Deed Tax
4600 Other recurrent taxes on property	
5000 Taxes on goods and services	
5100 Taxes on production, sale and transfer of goods and services	
5110 General sales taxes	Business Tax, Financial Enterprises Business Tax
5120 Taxes on specific goods and services	
5121 Excises	Commodity Tax, Tobacco and Alcohol Tax, Health and Welfare Surcharge, Salt Tax
5122 Profits of fiscal monopolies	Monopoly Revenues
5123 Customs / import duties	Customs Duties, Harbor Construction Dues of Import
5124 On exports	Harbor Construction Dues of Export
5125 On investment goods	
5126 On specific services	
5127 Other taxes on international trade and transactions	
5128 Other taxes on specific goods and services	
5130 Unallocable as between 5110 and 5120	
5200 Taxes on use of goods , or on permission to use goods or perform activities	
5210 Recurrent taxes	Vehicle License Tax
5220 Non-recurrent taxes	Mining concession Tax, Slaughter Tax, Amusement Tax, Feast Tax
5300 Unallocable as between 5100 and 5200	
6000 Other taxes	

表3-6. 全國賦稅實徵淨額與預算數之比較

單位:新台幣千元;%

稅目別	96年 CY 2007			97年 CY 2008		
	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount
總計	**1,733,894,782**	**1,614,809,794**	**107.4**	**1,760,438,282**	**1,740,892,786**	**101.1**
一、稅課收入	**1,685,875,406**	**1,569,485,794**	**107.4**	**1,710,617,299**	**1,696,417,786**	**100.8**
(一)國稅	**1,420,741,449**	**1,316,029,257**	**108.0**	**1,461,840,358**	**1,441,464,493**	**101.4**
1.關稅	81,859,070	87,600,000	93.4	80,425,705	83,500,000	96.3
2.礦區稅	279	—	—	21	—	—
3.所得稅	730,159,866	653,227,779	111.8	834,988,400	752,064,414	111.0
(1)營利事業所得稅	382,633,510	343,894,445	111.3	445,244,861	386,758,859	115.1
(2)綜合所得稅	347,526,356	309,333,334	112.3	389,743,539	365,305,555	106.7
4.遺產及贈與稅	28,481,129	27,954,000	101.9	28,977,696	16,514,000	175.5
(1)遺產稅	21,779,848	22,364,000	97.4	23,871,158	13,210,000	180.7
(2)贈與稅	6,701,281	5,590,000	119.9	5,106,538	3,304,000	154.6
5.貨物稅	149,036,726	164,000,000	90.9	126,659,613	151,495,556	83.6
6.菸酒稅	50,415,193	51,000,000	98.9	49,506,301	53,375,000	92.8
7.證券交易稅	128,894,627	85,120,000	151.4	90,630,291	121,700,000	74.5
8.期貨交易稅	5,757,834	6,768,000	85.1	6,691,514	4,675,000	143.1
9.營業稅	246,136,725	240,359,478	102.4	243,960,817	258,140,523	94.5
(二)直轄市及縣(市)稅	**265,128,923**	**253,456,537**	**104.6**	**248,771,541**	**254,953,293**	**97.6**
10.土地稅	133,691,191	125,267,015	106.7	116,082,367	125,427,226	92.5
(1)田賦	—	—	—	—	—	—
(2)地價稅	59,008,809	53,877,514	109.5	59,126,928	55,645,207	106.3
(3)土地增值稅	74,682,382	71,389,501	104.6	56,955,439	69,782,019	81.6
11.房屋稅	53,882,845	51,875,405	103.9	55,343,250	53,172,737	104.1
12.使用牌照稅	53,271,422	54,215,383	98.3	53,254,944	53,707,922	99.2
13.契稅	13,636,896	11,821,828	115.4	12,696,095	12,452,916	102.0
14.印花稅	8,837,312	8,507,235	103.9	9,649,862	8,489,631	113.7
15.娛樂稅	1,809,257	1,769,671	102.2	1,745,023	1,702,861	102.5
(三)教育捐	**5,034**	—	—	**5,400**	—	—
二、公賣利益	—	—	—	—	—	—
三、金融保險業營業稅	**28,130,888**	**25,800,000**	**109.0**	**29,706,001**	**27,000,000**	**110.0**
四、健康福利捐	**19,888,488**	**19,524,000**	**101.9**	**20,114,982**	**17,475,000**	**115.1**

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table 3-6. Total Net Tax Revenues and Budget Amount

Unit : NT$ 1,000 ; %

98年 CY 2009			99年 CY 2010			Item of Tax
實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	
1,530,282,190	**1,784,091,474**	**85.8**	**1,622,244,070**	**1,617,650,196**	**100.3**	**Grand Total**
1,483,518,036	**1,736,750,974**	**85.4**	**1,565,847,055**	**1,568,786,696**	**99.8**	**Taxes**
1,238,558,228	**1,483,964,901**	**83.5**	**1,292,838,818**	**1,316,298,054**	**98.2**	**National Taxes**
68,827,432	84,000,000	81.9	89,484,228	75,300,000	118.8	Customs Duties
38	—	—	11	—	—	Mining Concession Tax
640,966,779	799,971,110	80.1	590,387,476	689,256,667	85.7	Income Tax
334,162,587	405,194,444	82.5	285,701,268	323,260,000	88.4	Profit-seeking Enterprise Income Tax
306,804,192	394,776,666	77.7	304,686,208	365,996,667	83.2	Individual Income Tax
22,327,164	17,250,000	129.4	40,329,876	17,220,000	234.2	Estate and Gift Tax
17,224,637	13,800,000	124.8	31,264,086	13,776,000	226.9	Estate Tax
5,102,527	3,450,000	147.9	9,065,790	3,444,000	263.2	Gift Tax
127,878,770	142,850,000	89.5	150,777,174	136,030,000	110.8	Commodity Tax
45,349,092	53,750,000	84.4	44,516,115	49,296,250	90.3	Tobacco and Alcohol Tax
105,956,213	122,000,000	86.8	104,574,112	122,000,000	85.7	Securities Transactions Tax
3,749,691	5,000,000	75.0	4,556,136	4,352,000	104.7	Futures Transactions Tax
223,503,049	259,143,791	86.2	268,213,690	222,843,137	120.4	Business Tax
244,959,658	**252,786,073**	**96.9**	**273,017,088**	**252,488,642**	**108.1**	**Municipality & County (City) Taxes**
112,366,946	122,121,449	92.0	136,356,984	119,681,203	113.9	Land Tax
—	—	—	—	—	—	Agricultural Land Tax
59,053,891	56,902,160	103.8	63,044,266	58,751,066	107.3	Land Value Tax
53,313,055	65,219,289	81.7	73,312,718	60,930,137	120.3	Land Value Increment Tax
56,346,975	54,637,274	103.1	58,202,695	56,605,605	102.8	House Tax
53,049,587	53,307,635	99.5	54,051,738	53,265,930	101.5	Vehicle License Tax
13,065,855	12,436,635	105.1	13,815,457	12,206,202	113.2	Deed Tax
8,463,872	8,649,618	97.9	8,944,538	9,122,148	98.1	Stamp Tax
1,666,423	1,633,462	102.0	1,645,676	1,607,554	102.4	Amusement Tax
150	—	—	**-8,851**	—	—	**Education Surtax**
—	—	—	—	—	—	**Monopoly Revenues**
21,853,430	**27,600,000**	**79.2**	**21,602,057**	**13,200,000**	**163.7**	**Financial Enterprises Business Tax**
24,910,724	**19,740,500**	**126.2**	**34,794,958**	**35,663,500**	**97.6**	**Health and Welfare Surcharge on Tobacco**

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 8,591,484 thousand in 2010.

表3-7. 貨物稅實徵淨額－按貨品別分

單位:新台幣千元

貨品別 Commodity		92年 CY 2003	93年 CY 2004	94年 CY 2005
總計	**Grand Total**	**146,011,511**	**159,643,630**	**168,410,908**
油氣類	Oil & Gas	85,145,667	89,695,426	87,624,835
車輛類	Vehicles	44,606,711	53,072,883	64,013,223
汽車	Motor Vehicles	41,242,410	49,337,534	59,741,827
機車	Motor Cycles	3,364,301	3,735,349	4,271,396
橡膠輪胎	Rubber Tires and Tubes	1,300,566	1,400,376	1,501,281
水泥	Cement	5,087,103	5,108,520	5,199,246
飲料品	Beverages	3,234,084	3,188,030	3,182,030
平板玻璃	Glass Plates & Sheets	367,861	316,667	344,474
電器類	Electric Appliances	6,269,519	6,861,728	6,545,819
電冰箱	Refrigerators	942,491	1,550,281	1,654,530
電視機	Television Sets	1,065,678	1,159,681	1,064,092
冷暖氣機	Air Conditioners	2,945,715	2,774,691	2,533,374
除濕機	Dehuminifiers	67,557	124,943	124,349
錄影機	Video Tape Recorders	480,606	546,205	477,332
電唱機	Record Players	19,184	38,715	18,150
錄音機	Tape Recorders	259,418	180,309	70,549
音響組合	Sound System	356,281	363,191	446,544
電烤箱	Electric Ovens	132,589	123,712	156,899

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-7. Net Revenues of Commodity Tax－by Commodity

Unit:NT$1,000

95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
159,201,482	**149,036,726**	**126,659,613**	**127,878,770**	**150,777,174**
93,256,776	87,673,324	75,828,510	84,370,114	85,018,713
49,182,877	45,232,193	35,200,408	29,231,030	49,510,685
45,357,052	41,251,139	30,414,896	27,537,289	46,130,269
3,825,825	3,981,054	4,785,512	1,693,741	3,380,416
1,496,144	1,528,146	1,689,668	1,573,078	2,001,683
5,199,978	4,436,458	3,985,962	3,405,923	3,830,911
3,137,668	3,068,153	3,077,513	3,323,086	3,017,216
346,382	414,448	421,332	342,470	470,289
6,581,657	6,684,004	6,456,220	5,633,069	6,927,677
1,929,089	2,070,046	2,100,633	1,701,683	1,019,444
1,038,172	1,006,246	966,164	836,084	950,461
2,572,830	2,623,455	2,483,321	2,301,448	3,983,152
122,665	102,106	120,544	87,359	149,715
401,224	376,194	313,285	306,405	312,143
13,217	5,789	6,745	622	762
40,920	37,778	27,739	4,700	6,441
325,238	319,684	293,955	270,774	359,663
138,302	142,706	143,834	123,994	145,896

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

表3-8. 賦稅收入指標

單位：新台幣百萬元；%

會計年度	國民生產毛額 GNP(at current prices)		國內生產毛額 GDP(at current prices)		各級政府歲出淨額 General Gov. Net Expenditures		＊人口數（6月底） Population (Mid of Current Year) 千人 Thousand Persons
	金額 Amount	年增率 (1) Annual Growth Rate	金額 Amount	年增率 (2) Annual Growth Rate	金額 Amount	年增率 Annual Growth Rate	
75年度	2,755,417	9.7	2,694,024	9.2	616,718	12.9	19,258
76年度	3,208,880	16.5	3,129,169	16.2	641,911	4.1	19,455
77年度	3,464,585	8.0	3,377,997	8.0	726,468	13.2	19,673
78年度	3,817,094	10.2	3,732,556	10.5	1,207,351	66.2	19,904
79年度	4,349,544	13.9	4,229,578	13.3	1,097,518	-9.1	20,107
80年度	4,799,642	10.3	4,677,232	10.6	1,275,613	16.2	20,353
81年度	5,376,207	12.0	5,248,374	12.2	1,561,930	22.4	20,557
82年度	5,956,752	10.8	5,830,252	11.1	1,756,306	12.4	20,803
83年度	6,477,264	8.7	6,374,295	9.3	1,826,367	4.0	20,995
84年度	7,058,867	9.0	6,949,558	9.0	1,910,066	4.6	21,178
85年度	7,719,211	9.4	7,600,922	9.4	1,843,786	-3.5	21,357
86年度	8,292,272	7.4	8,192,944	7.8	1,878,764	1.9	21,525
87年度	9,013,899	8.7	8,939,196	9.1	1,992,593	6.1	21,743
88年度	9,527,818	5.7	9,454,090	5.8	2,050,004	2.9	21,929
89年度	15,288,259	60.5	15,097,994	59.7	3,140,936	53.2	22,092
90年	10,122,411	-33.8	9,930,387	-34.2	2,271,755	-27.7	22,340
91年	10,654,141	5.3	10,411,639	4.8	2,144,994	-5.6	22,457
92年	11,025,130	3.5	10,696,257	2.7	2,216,514	3.3	22,554
93年	11,737,391	6.5	11,365,292	6.3	2,245,047	1.3	22,640
94年	12,031,145	2.5	11,740,279	3.3	2,291,999	2.1	22,723
95年	12,555,170	4.4	12,243,471	4.3	2,214,226	-3.4	22,815
96年	13,243,277	5.5	12,910,511	5.4	2,290,169	3.4	22,902
97年	12,934,796	-2.3	12,620,150	-2.2	2,343,585	2.3	22,994
98年	12,890,779	-0.3	12,477,182	-1.1	2,670,898	14.0	23,070
99年	14,020,591	8.8	13,603,477	9.0	2,566,825	-3.9	23,138

資料來源：1.財政部所屬各機關及各縣市稽徵單位。
2.國民（內）生產毛額為行政院主計處100年5月發布之資料。

說　　明：賦稅收入自82年度（含）起，人口數自81年底（含）起均含金馬地區資料在內。

附　　註：1.*人口數90年以前為12月底資料，自90年（含）起為6月底資料。
2.**自91年（含）起此比率之賦稅收入不含金融保險業營業稅及健康福利捐值。

Table 3-8. Tax Revenues Index

Units：NT$Million；%

賦稅收入 Tax Revenues								
金額 Amount	年增率 (3) Annual Growth Rate	占國民生產毛額之比率 Tax Revenues / GNP	占國內生產毛額之比率 Tax Revenues / GDP	占各級政府歲出淨額之比率 Tax Revenues / General Gov. Net Exp.	平均每人賦稅 Per Capita Tax Burden 新台幣元/人 NT$ / person	稅收彈性 Tax Elastic (4)= (3)/(1)	稅收彈性 Tax Elastic (5)= (3)/(2)	FY
401,800	1.8	14.6	14.9	65.2	20,864	0.2	0.2	1986
461,455	14.8	14.4	14.7	71.9	23,719	0.9	0.9	1987
558,046	20.9	16.1	16.5	76.8	28,366	2.6	2.6	1988
677,418	21.4	17.7	18.1	56.1	34,034	2.1	2.0	1989
847,733	25.1	19.5	20.0	77.2	42,161	1.8	1.9	1990
808,621	-4.6	16.8	17.3	63.4	39,730	-0.4	-0.4	1991
967,624	19.7	18.0	18.4	62.0	47,070	1.6	1.6	1992
1,045,496	8.0	17.6	17.9	59.5	50,257	0.7	0.7	1993
1,127,481	7.8	17.4	17.7	61.7	53,702	0.9	0.8	1994
1,232,264	9.3	17.5	17.7	64.5	58,186	1.0	1.0	1995
1,197,797	-2.8	15.5	15.8	65.0	56,084	-0.3	-0.3	1996
1,271,453	6.1	15.3	15.5	67.7	59,069	0.8	0.8	1997
1,397,052	9.9	15.5	15.6	70.1	64,253	1.1	1.1	1998
1,355,062	-3.0	14.2	14.3	66.1	61,793	-0.5	-0.5	1999
1,929,767	42.4	12.6	12.8	61.4	87,351	0.7	0.7	2000
1,257,841	-34.8	12.4	12.7	55.4	56,304	-1.0	-1.0	CY 2001
1,225,601	-2.6	11.5	11.8	** 55.5	54,575	-0.5	-0.5	CY 2002
1,252,766	2.2	11.4	11.7	55.0	55,545	0.6	0.8	CY 2003
1,387,300	10.7	11.8	12.2	60.3	61,277	1.7	1.7	CY 2004
1,567,396	13.0	13.0	13.4	66.8	68,978	5.2	3.9	CY 2005
1,600,804	2.1	12.8	13.1	70.3	70,165	0.5	0.5	CY 2006
1,733,895	8.3	13.1	13.4	73.6	75,709	1.5	1.5	CY 2007
1,760,438	1.5	13.6	13.9	73.0	76,561	0.7	0.7	CY 2008
1,530,282	-13.1	11.9	12.3	55.5	66,332	-38.4	-11.5	CY 2009
1,622,244	6.0	11.6	11.9	61.0	70,112	0.7	0.7	CY 2010

Source：1.Various agencies of Ministry of Finance and tax collection of each county/city government.
2.GNP and GDP data are from DGBAS May., 2011.

Explanation：Starting from FY 1993, the tax revenues and starting from the end of 1992, the population number all include data of Kinmen and Lienchiang counties.

Note：1.*The population data prior to 2001 refers to year end figures. That for the years after 2001 refers to mid year figures.
2.**Starting from 2002, tax revenues ratio excludes Financial Enterprises Business Tax & Health and Welfare Surcharge on Tobacco.

表3-8. 賦稅收入指標(續1完)

單位：%

會計年度	主要稅收占國民生產毛額之百分比 Major Tax Revenues/GNP					
	關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	貨物稅 Commodity Tax	營業稅 Business Tax	土地稅 Land Tax
75年度	2.3	1.4	1.5	1.8	1.4	1.7
76年度	2.4	1.4	1.4	1.6	1.9	2.0
77年度	2.3	1.8	1.8	1.9	2.1	2.6
78年度	2.3	2.1	2.0	2.1	2.0	3.2
79年度	1.9	2.5	2.7	2.0	2.6	2.4
80年度	1.7	1.7	2.3	1.8	2.6	2.5
81年度	1.6	1.8	2.2	2.1	2.7	4.0
82年度	1.7	1.8	2.2	2.3	2.8	3.7
83年度	1.6	1.8	2.3	2.2	3.0	3.2
84年度	1.6	2.1	2.4	2.2	3.0	2.7
85年度	1.4	1.9	2.5	2.0	2.8	2.0
86年度	1.2	1.8	2.5	1.8	2.7	2.1
87年度	1.3	1.8	2.6	1.7	2.7	1.9
88年度	1.1	2.0	2.5	1.5	2.6	1.6
89年度	1.0	2.0	2.0	1.4	2.1	1.4
90年	0.9	2.3	2.4	1.3	2.0	0.9
91年	0.8	1.6	2.1	1.3	2.0	0.9
92年	0.8	1.9	1.8	1.3	1.8	1.0
93年	0.7	2.1	1.8	1.4	2.0	1.1
94年	0.7	2.7	2.5	1.4	2.0	1.1
95年	0.6	2.5	2.7	1.3	1.9	1.0
96年	0.6	2.9	2.6	1.1	1.9	1.0
97年	0.6	3.4	3.0	1.0	1.9	0.9
98年	0.5	2.6	2.4	1.0	1.7	0.9
99年	0.6	2.0	2.2	1.1	1.9	1.0

Table 3-8. Tax Revenues Index (Cont.1 End)

Unit：%

主要稅收占國內生產毛額之百分比 Major Tax Revenues/GDP						
關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	貨物稅 Commodity Tax	營業稅 Business Tax	土地稅 Land Tax	FY
2.4	1.4	1.6	1.8	1.4	1.7	1986
2.4	1.4	1.5	1.7	2.0	2.1	1987
2.3	1.8	1.8	2.0	2.2	2.7	1988
2.4	2.1	2.1	2.1	2.1	3.3	1989
1.9	2.6	2.7	2.0	2.6	2.5	1990
1.7	1.8	2.4	1.8	2.6	2.6	1991
1.7	1.9	2.3	2.2	2.8	4.1	1992
1.7	1.8	2.2	2.3	2.9	3.8	1993
1.6	1.8	2.4	2.3	3.1	3.2	1994
1.7	2.1	2.5	2.3	3.1	2.8	1995
1.4	2.0	2.6	2.0	2.9	2.1	1996
1.3	1.8	2.5	1.8	2.7	2.1	1997
1.3	1.8	2.6	1.7	2.7	1.9	1998
1.1	2.1	2.5	1.5	2.7	1.6	1999
1.0	2.0	2.0	1.5	2.1	1.4	2000
0.9	2.4	2.5	1.3	2.1	0.9	CY 2001
0.8	1.6	2.2	1.4	2.1	0.9	CY 2002
0.8	2.0	1.8	1.4	1.8	1.0	CY 2003
0.7	2.1	1.9	1.4	2.1	1.2	CY 2004
0.7	2.8	2.5	1.4	2.0	1.2	CY 2005
0.6	2.5	2.7	1.3	1.9	1.1	CY 2006
0.6	3.0	2.7	1.2	1.9	1.0	CY 2007
0.6	3.5	3.1	1.0	1.9	0.9	CY 2008
0.6	2.7	2.5	1.0	1.8	0.9	CY 2009
0.7	2.1	2.2	1.1	2.0	1.0	CY 2010

表3-9. 各國賦稅負擔率
（含社會安全捐）

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	奧地利 Austria	比利時 Belgium	加拿大 Canada	丹麥 Denmark	法國 France	德國* Germany	希臘 Greece	義大利 Italy
1965	—	20.5	33.9	31.1	25.7	30.0	34.1	31.6	17.8	25.5
1970	—	20.9	33.8	33.9	30.9	38.4	34.1	31.5	20.0	25.7
1975	—	25.2	36.6	39.5	32.0	38.4	35.4	34.3	19.4	25.4
1980	—	26.0	38.9	41.3	31.0	43.0	40.1	36.4	21.6	29.7
1985	17.3	27.6	40.8	44.3	32.5	46.1	42.8	36.1	25.5	33.6
1990	22.6	27.7	39.7	42.0	35.9	46.5	42.0	34.8	26.2	37.8
1995	21.6	28.0	41.4	43.5	35.6	48.8	42.9	37.2	28.9	40.1
1996	21.2	28.7	42.9	43.9	35.9	49.2	44.1	36.5	35.9	41.8
1997	20.6	28.5	44.4	44.4	36.7	48.9	44.4	36.2	30.3	43.3
1998	20.7	29.3	44.4	45.1	36.7	49.3	44.2	36.4	32.0	41.7
1999	19.4	29.7	44.0	45.0	36.4	50.1	45.1	37.1	32.9	42.5
2000	17.9	30.3	43.2	44.7	35.6	49.4	44.4	37.2	34.0	42.2
2001	18.1	28.7	45.3	44.7	34.8	48.5	44.0	36.1	32.9	41.9
2002	17.1	29.6	44.0	44.8	33.7	47.9	43.4	35.4	33.6	41.3
2003	17.1	29.8	43.8	44.3	33.7	48.0	43.2	35.5	32.0	41.7
2004	17.4	30.1	43.4	44.5	33.6	49.0	43.5	34.8	31.1	41.0
2005	19.1	29.8	42.4	44.6	33.4	50.8	43.9	34.8	31.8	40.8
2006	19.2	29.3	41.9	44.3	33.3	49.6	44.0	35.4	31.7	42.3
2007	19.2	29.5	42.1	43.8	33.0	49.0	43.5	36.0	32.3	43.4
2008	20.0	27.1	42.7	44.2	32.3	48.2	43.2	37.0	32.6	43.3
2009 ※	18.8	...	42.8	43.2	31.1	48.2	41.9	37.0	29.4	43.5
2010	...	...	...	...	...	...	...	...	...	...

資料來源：1.新加坡：‘Economic Survey of Singapore First Quarter 2011’。
2.其他各國資料錄自 OECD ‘Revenue Statistics’（2010年版）。

說　　明：我國資料為占GDP（行政院主計處100年5月發布之資料）之比率。

附　　註：1.*1990年以前僅為西德資料。
2.**新加坡資料未含社會安全捐。
3.※除我國與新加坡外，其餘國家2009年為暫定數。

Table 3-9. Total Tax Revenues as a percentage of GDP of Key Countries
(Including Social Security Contributions)

Unit：%

冰島 Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
26.2	18.2	—	32.8	29.6	—	14.7	33.4	17.5	30.4	24.7
27.4	19.6	—	35.6	34.5	—	15.9	37.9	19.3	36.7	27.0
30.0	20.8	14.9	40.7	39.2	—	18.4	41.3	23.9	34.9	25.6
29.6	25.1	17.1	42.9	42.4	—	22.6	46.5	24.7	34.8	26.4
28.2	27.1	16.1	42.4	42.6	16.7	27.6	47.4	25.5	37.0	25.6
30.9	29.0	19.5	42.9	41.0	15.0	32.5	52.2	25.8	35.5	27.4
31.2	26.8	20.0	41.5	40.9	15.9	32.1	47.5	27.7	34.0	27.8
32.3	26.8	20.6	40.9	40.8	16.8	31.9	49.4	28.1	33.8	28.2
32.2	27.2	20.3	40.9	41.5	17.2	32.9	50.5	27.6	34.3	28.7
34.5	26.8	20.3	39.0	42.4	16.1	33.2	50.7	28.5	35.5	29.1
36.9	26.3	20.7	40.1	42.7	15.4	34.1	51.1	28.7	35.7	29.1
37.2	27.0	22.6	39.6	42.6	15.5	34.2	51.4	30.0	36.4	29.5
35.4	27.3	23.0	38.1	42.9	16.4	33.8	49.4	29.5	36.2	28.4
35.3	26.2	23.2	37.4	43.1	13.2	34.2	47.5	29.9	34.6	26.0
36.7	25.7	24.0	36.9	42.3	12.4	34.2	47.8	29.2	34.3	25.5
38.0	26.3	23.3	37.2	43.3	12.2	34.6	48.1	28.8	34.8	25.7
40.6	27.4	24.0	38.4	43.5	12.1	35.7	48.9	29.2	35.7	27.1
41.5	28.0	25.0	39.1	44.0	12.5	36.6	48.3	29.3	36.5	27.9
40.6	28.3	26.5	38.7	43.8	13.5	37.3	47.4	28.9	36.2	27.9
36.8	28.1	26.5	39.1	42.6	14.0	33.3	46.3	29.1	35.7	26.1
34.1	...	25.6	...	41.0	13.2	30.7	46.4	30.3	34.3	24.0
...	...	...	...	...	13.4	...	...	...	...	...

Source：1.The data of Singapore is derived from 'Economic Survey of Singapore First Quarter 2011'
2.Other Countries are derived from 'Revenue Statistics of OECD' (2010 Edition).

Explanation：The data of R.O.C is Percentage of GDP (data from DGBAS May., 2011).

Note：1.*Prior to 1991, data for Germany refered only to the data of the Federal Republic of Germany (West Germany).
2.**The data of Singapore exclude Social Security Surtax.
3.※The data of the year 2009 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

表3-9. 各國賦稅負擔率（續1完）

（不含社會安全捐）

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	奧地利 Austria	比利時 Belgium	加拿大 Canada	丹麥 Denmark	法國 France	德國* Germany	希臘 Greece	義大利 Italy
1965	14.1	20.5	25.4	21.3	24.3	28.8	22.4	23.1	12.2	16.8
1970	17.2	21.5	25.2	24.1	27.9	37.1	21.7	22.0	14.0	16.0
1975	17.3	25.2	26.5	27.6	28.8	38.2	21.0	22.6	13.7	13.7
1980	19.2	26.7	26.8	29.4	27.7	42.5	23.0	23.9	14.5	18.4
1985	16.0	27.6	27.8	30.3	28.1	44.8	24.3	22.9	16.4	22.0
1990	20.0	27.7	26.6	28.0	31.5	45.6	23.5	21.8	18.3	25.4
1995	17.7	28.0	26.5	29.2	30.6	47.7	24.5	22.7	19.5	27.5
1996	15.8	29.4	27.6	29.7	30.9	48.1	25.6	21.8	28.7	27.6
1997	15.5	29.2	28.9	30.4	31.8	47.9	26.3	21.3	22.6	28.7
1998	15.6	30.0	29.0	31.0	31.6	48.3	28.2	21.7	23.8	29.5
1999	14.3	30.5	28.7	30.9	31.5	48.5	29.0	22.5	24.9	30.4
2000	12.8	30.3	28.5	30.9	30.8	47.6	28.4	22.7	23.6	30.2
2001	12.7	29.6	29.9	30.7	29.8	46.7	28.0	21.8	24.6	30.0
2002	11.8	30.5	29.1	30.6	28.6	46.7	27.3	21.2	24.6	29.2
2003	11.7	30.7	28.4	30.3	28.3	46.5	26.8	21.1	23.3	29.4
2004	12.2	31.1	28.3	30.8	28.6	48.1	27.3	20.7	17.4	28.6
2005	13.4	29.8	27.8	30.9	28.4	49.7	27.7	20.9	20.5	28.3
2006	13.1	29.3	27.4	30.8	28.4	48.6	27.7	21.8	20.5	29.8
2007	13.4	29.5	27.9	30.2	28.2	48.0	27.4	22.8	20.6	30.4
2008	13.9	27.1	28.4	30.2	27.6	47.2	27.1	23.1	20.3	29.8
2009	12.3	...	...	...	...	...	...	...	...	...
2010	11.9	...	...	...	...	...	...	...	...	...

Table 3-9. Total Tax Revenues as a percentage of GDP of Key Countries (Cont.1 End)

(Excluding Social Security Contributions)

Unit：%

冰島 Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
24.1	14.2	—	22.7	26.1	—	10.5	29.3	14.9	25.7	21.4
25.1	15.2	—	23.1	29.0	—	10.0	32.2	16.2	31.6	22.7
29.2	14.8	14.8	25.1	29.5	—	9.7	33.3	18.6	28.8	20.3
29.0	18.0	16.4	26.6	33.5	—	11.6	33.0	18.9	29.0	20.6
27.5	18.9	15.8	23.7	33.8	16.7	16.3	35.6	19.7	30.4	19.1
30.0	21.3	17.5	26.9	30.2	15.0	21.0	38.0	19.7	29.5	20.5
28.7	17.8	17.6	24.1	31.3	15.9	20.5	34.4	20.2	28.0	20.9
29.5	17.8	18.4	24.0	31.6	16.8	20.4	35.7	20.8	28.6	21.5
29.4	18.0	18.0	23.7	32.4	17.2	21.4	36.9	20.5	28.9	21.9
32.8	17.4	17.5	23.7	32.8	16.1	21.5	37.5	21.7	30.1	22.4
35.3	17.0	17.8	24.4	32.9	15.4	22.3	39.6	21.7	30.4	22.5
34.4	17.5	18.8	24.2	33.7	15.5	22.2	37.9	22.7	30.2	22.6
33.6	17.4	19.7	24.4	34.0	16.4	21.7	36.2	22.4	30.7	21.9
33.4	16.2	19.8	24.2	33.7	13.2	22.1	34.7	22.4	29.4	19.6
34.5	15.8	20.4	23.5	33.1	12.4	22.2	35.6	21.9	28.9	18.9
35.1	16.4	19.5	23.6	33.9	12.2	22.6	36.2	22.0	28.9	19.2
37.5	17.3	18.9	25.4	34.6	12.1	23.7	35.8	22.2	29.0	20.5
38.2	17.7	19.7	25.1	35.2	12.5	24.6	36.0	22.5	29.8	21.3
37.6	18.0	21.0	25.3	34.7	13.5	25.2	35.0	22.2	29.5	21.4
34.0	17.3	20.7	24.6	33.7	14.0	21.1	34.8	22.4	28.9	19.5
...	...	...	...	...	13.2	...	...	...	...	...
...	...	...	...	...	13.4	...	...	...	...	...

表3-10. 關稅實徵毛額

單位:新台幣千元

貨物類別	92年 CY 2003	93年 CY 2004
毛收總計數	**87,275,410**	**81,983,395**
01 活動物；動物產品	**4,396,002**	**3,820,443**
01 活動物	15,532	16,437
02 肉及食用雜碎	1,813,267	1,302,094
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	1,866,337	1,776,806
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	631,796	687,215
05 未列名動物產品	69,070	37,891
02 植物產品	**4,167,322**	**4,212,396**
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉	33,710	40,634
07 食用蔬菜及部分根菜與塊莖菜類	613,871	652,925
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	2,139,368	2,058,632
09 咖啡、茶、馬黛茶及香辛料	192,622	210,745
10 穀類	517,400	545,755
11 製粉工業產品；麥芽；澱粉；菊糖；麵筋	341,169	350,274
12 油料種子及含油質果質；雜項穀粒、種子及果實；工業用或藥用植物；芻草及飼料	282,173	306,189
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	40,900	41,449
14 編結用植物性材料；未列名植物產品	6,109	5,793
03 動植物油脂及其分解物；調製食用油脂；動植物蠟	**205,276**	**222,304**
15 動植物油脂及其分解物；調製食用油脂；動植物蠟	205,276	222,304
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品	**10,493,136**	**10,707,650**
16 肉、魚、或甲殼、軟體或其他水產無脊椎動物等之調製品	258,672	276,264
17 糖及糖果	617,825	576,485
18 可可及可可製品	207,696	200,027
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	1,372,761	1,465,300

資料來源： 財政部關稅總局。
說　　明： 本表數字未扣除退稅數。

Table 3-10. Gross Amount of Customs Duties

Unit:NT$1,000

94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
84,212,153	**81,469,195**	**83,866,798**	**82,544,530**	**70,580,871**	**91,591,655**
4,615,412	**4,482,550**	**4,787,844**	**5,839,663**	**5,849,449**	**7,039,205**
14,377	8,512	9,264	8,509	7,092	9,190
1,919,156	1,869,028	1,762,495	2,150,244	2,174,581	2,592,151
1,791,167	1,739,623	1,980,508	2,859,113	2,899,969	3,253,344
748,383	739,095	938,128	695,172	640,021	1,035,535
142,329	126,292	97,449	126,625	127,786	148,985
4,943,900	**4,596,666**	**5,307,211**	**5,150,635**	**4,717,739**	**5,286,993**
42,180	36,813	38,998	37,049	33,921	33,730
859,563	828,200	1,072,536	1,017,612	893,912	765,170
2,524,671	2,249,654	2,513,303	2,336,290	2,243,059	2,488,507
207,488	251,120	270,631	291,971	321,317	368,682
564,734	496,022	588,225	538,958	388,726	576,307
403,850	392,058	474,208	547,489	498,674	656,074
291,883	297,149	295,372	321,079	278,726	329,461
41,557	40,140	48,402	54,713	55,022	64,033
7,974	5,510	5,536	5,474	4,382	5,029
196,656	**139,064**	**186,960**	**221,912**	**149,053**	**162,900**
196,656	139,064	186,960	221,912	149,053	162,900
12,203,739	**12,681,202**	**12,480,946**	**13,022,726**	**12,077,876**	**12,998,239**
357,201	349,303	380,364	486,765	485,453	524,925
822,623	979,377	738,890	843,648	901,980	992,919
227,076	220,333	197,975	230,884	255,462	312,918
1,504,239	1,406,931	1,519,807	1,427,074	1,247,234	1,565,994

Source：Directorate General of Customs, Ministry of Finance.
Explanation：Tax rebate amount is not yet deducted from the figures listed in the table.

表3-10. 關稅實徵毛額(續1)

單位:新台幣千元

貨物類別	92年 CY 2003	93年 CY 2004
20 蔬菜、果實、堅果或植物其他部分之調製品	925,572	1,003,310
21 雜項調製食品	1,714,720	1,956,688
22 飲料、酒類及醋	543,514	560,048
23 食品工業產製過程之殘渣及廢品、調製動物飼料	48,839	66,542
24 菸(包括菸葉及菸類)及菸葉代用品	4,803,537	4,602,986
05 礦產品	**790,207**	**464,867**
25 鹽;硫磺;泥土及石料;石膏料;石灰及水泥	70,269	27,645
26 礦石、溶渣及礦灰	209	118
27 礦物燃料、礦油及其蒸餾產品;含瀝青物質;礦蠟	719,729	437,104
06 化學或有關工業產品	**8,447,978**	**6,721,162**
28 無機化學品;貴金屬;稀土金屬,放射性元素及其同位素之有機或無機化合物	765,584	862,876
29 有機化學產品	1,529,383	1,646,894
30 醫藥品	1,192,749	36,678
31 肥料	69,075	54,761
32 鞣革或染色用萃取物;鞣酸及其衍生物;染料、顏料及其他著色料;漆類及凡立水;油灰及其他灰泥;墨類	1,156,071	1,238,418
33 精油及樹脂狀物質;香水、化妝品或盥洗用品	968,423	220,266
34 肥皂,有機界面活性劑,洗滌劑,潤滑劑,人造蠟;調製蠟,擦光或除垢劑,蠟燭及類似品,塑型用軟膏,(牙科用蠟)以及石膏為基料之牙科用劑	569,369	448,563
35 蛋白狀物質;改質澱粉;膠;酵素	286,291	318,475
36 炸藥;煙火品;火柴;引火合金;可燃製品	6,436	3,942
37 感光或電影用品	280,880	172,320
38 雜項化學產品	1,623,717	1,717,969
07 塑膠及其製品;橡膠及其製品	**4,687,915**	**5,448,741**
39 塑膠及其製品	3,467,212	4,177,555

Table 3-10. Gross Amount of Customs Duties (Cont.1)

Unit:NT$1,000

94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
1,038,775	1,069,181	1,115,924	1,173,135	1,162,676	1,330,257
2,134,353	2,353,266	2,365,896	2,531,628	2,790,197	3,027,152
573,900	639,592	702,759	731,039	659,293	718,896
67,834	67,802	69,650	68,749	63,173	83,585
5,477,738	5,595,417	5,389,681	5,529,804	4,512,408	4,441,593
429,206	**1,154,864**	**1,833,475**	**1,945,582**	**947,989**	**1,737,394**
26,477	44,771	66,061	66,253	82,398	70,332
138	69	379	1,197	693	573
402,591	1,110,024	1,767,035	1,878,132	864,898	1,666,489
6,466,391	**6,716,314**	**7,038,648**	**7,580,196**	**6,297,367**	**8,067,715**
800,401	792,245	821,782	996,287	647,448	956,001
1,648,695	1,831,837	1,984,744	2,159,070	1,739,715	2,136,043
22,233	21,555	27,680	25,747	30,282	28,692
43,635	16,649	316	828	710	551
1,115,628	1,180,426	1,183,481	1,200,417	1,009,544	1,318,379
259,413	280,686	305,775	306,381	315,519	387,003
424,536	435,896	449,384	505,702	435,999	614,107
323,074	348,013	369,225	413,866	382,805	498,076
5,173	3,368	2,819	4,554	5,610	4,365
156,330	132,968	123,904	100,631	83,001	109,711
1,667,273	1,672,671	1,769,538	1,866,713	1,646,734	2,014,787
5,601,225	**5,874,289**	**6,115,115**	**6,162,786**	**4,871,225**	**6,662,707**
4,310,388	4,501,347	4,716,854	4,603,536	3,702,586	4,995,987

表3-10. 關稅實徵毛額(續2)

單位:新台幣千元

貨物類別	92年 CY 2003	93年 CY 2004
40 橡膠及其製品	1,220,703	1,271,186
08 生皮、皮革、毛皮及其製品，鞍具及輓具，旅行用物品、手袋及其類似容器，動物腸線製品（蠶腸線除外）	**808,393**	**945,403**
41 生皮（毛皮除外）及皮革	80,276	73,839
42 皮革製品；鞍具及輓具；旅行用物品、手提袋及類似容器；動物腸線（蠶腸線除外）製品	725,285	863,976
43 毛皮與人造毛皮及其製品	2,832	7,588
09 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	**663,196**	**585,374**
44 木及木製品，木炭	644,649	566,313
45 軟木及軟木製品	2,548	2,189
46 草及其他編結材料之編結品；編籃及柳條編結品	15,999	16,872
10 木漿或其他纖維素材料之紙漿；回收（廢料及碎屑）紙或紙板；紙及紙板及其製品	**860,510**	**120,811**
47 木漿或其他纖維素材料之紙漿；回收（廢料及碎屑）紙或紙板	31,185	1,075
48 紙及紙板；紙漿、紙或紙板之製品	773,798	82,177
49 書籍、新聞報紙、圖書及其他印刷工業產品；手寫稿、打字稿及設計圖樣	55,527	37,559
11 紡織品及紡織製品	**5,017,065**	**5,453,417**
50 絲	13,270	13,297
51 羊毛、動物粗細毛、馬毛紗及其梭織物	37,041	47,040
52 棉花	291,940	339,192
53 其他植物紡織纖維；紙紗及紙紗梭織物	7,488	5,697
54 人造纖維絲；人造紡織材料之扁條及類似品	284,904	294,240
55 人造纖維棉	284,687	278,053
56 填充用材料、氈呢、不織布；特種紗；撚線、繩、索、纜及其製品	235,731	221,700
57 地毯及其他紡織材料覆地物	76,681	82,109
58 特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	84,856	82,021
59 浸漬、塗佈、被覆或黏合之紡織物；工業用紡織物	228,706	248,422

Table 3-10. Gross Amount of Customs Duties (Cont.2)

Unit:NT$1,000

94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
1,290,837	1,372,942	1,398,261	1,559,250	1,168,639	1,666,720
940,880	**800,554**	**942,241**	**960,737**	**864,100**	**930,757**
62,839	51,667	51,279	48,090	35,998	36,585
871,260	742,619	885,738	904,391	823,537	884,134
6,781	6,268	5,224	8,256	4,565	10,038
564,272	**546,345**	**623,833**	**562,816**	**443,304**	**615,669**
545,251	530,146	606,258	545,850	427,538	599,560
2,074	1,990	2,066	2,557	1,822	2,245
16,947	14,209	15,509	14,409	13,944	13,864
104,700	**117,592**	**136,864**	**133,768**	**101,679**	**150,368**
114	40	57	694	1,257	947
62,564	64,600	77,687	70,940	57,266	81,726
42,022	52,952	59,120	62,134	43,156	67,695
5,392,745	**5,309,862**	**5,012,705**	**4,965,978**	**4,221,226**	**4,905,031**
12,106	14,998	14,859	13,618	10,970	12,830
47,708	36,738	29,697	27,987	20,358	22,794
272,939	239,672	242,212	194,467	155,078	234,399
6,012	5,738	6,170	4,135	3,065	4,003
256,737	259,480	263,744	240,806	189,726	272,047
225,190	183,272	185,573	180,001	152,829	179,692
219,075	223,603	255,342	269,844	258,507	298,009
87,435	78,465	81,353	86,196	62,923	89,478
74,157	73,941	63,475	66,181	49,857	53,707
248,525	247,795	274,827	251,923	196,414	249,809

表3-10. 關稅實徵毛額(續3)

單位:新台幣千元

貨物類別	92年 CY 2003	93年 CY 2004
60 針織品或鉤針織品	96,734	105,109
61 針織或鉤針織之衣著及服飾附屬品	1,210,193	1,383,580
62 非針織或非鉤針織之衣著及服飾附屬品	1,646,354	2,004,868
63 其他製成紡織品; 組合品; 舊衣著及舊紡織品; 破布	518,480	348,089
12 鞋、帽、雨傘、遮陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件;已整理之羽毛及其製品;人造花、人髮製品	**622,247**	**767,071**
64 鞋靴、綁腿及類似品;此類物品之零件	554,208	690,032
65 帽類及其零件	42,493	46,727
66 雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	19,567	23,977
67 已整理之羽毛、羽絨及其製品、人造花、人髮製品	5,979	6,335
13 石料、膠泥、水泥、石棉、雲母或類似材料之製品;陶瓷產品;玻璃及玻璃器	**1,632,844**	**1,841,216**
68 石料、膠泥、水泥、石棉、雲母或類似材料之製品	480,093	525,790
69 陶瓷產品	656,245	796,647
70 玻璃及玻璃器	496,506	518,779
14 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品;仿首飾;鑄幣	**50,324**	**61,275**
71 天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品;仿首飾;鑄幣	50,324	61,275
15 卑金屬及卑金屬製品	**6,836,879**	**4,700,185**
72 鋼鐵	2,492,996	347,419
73 鋼鐵製品	1,762,506	1,602,433
74 銅及其製品	532,348	685,282
75 鎳及其製品	87,281	7,785
76 鋁及其製品	961,971	907,000
78 鉛及其製品	2,594	2,479
79 鋅及其製品	11,731	14,837
80 錫及其製品	4,381	1,662

Table 3-10. Gross Amount of Customs Duties (Cont.3)

Unit:NT$1,000

94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
85,677	99,617	89,113	73,500	64,059	67,489
1,408,450	1,449,662	1,428,298	1,458,044	1,243,252	1,447,379
2,064,831	2,033,279	1,696,757	1,726,052	1,495,173	1,604,557
383,903	363,602	381,285	373,224	319,015	368,838
934,010	**978,197**	**886,026**	**973,503**	**894,811**	**1,009,816**
847,938	885,275	795,880	867,876	799,850	905,241
52,794	60,454	53,342	67,195	64,780	66,756
27,383	27,084	31,613	31,666	23,474	30,182
5,895	5,384	5,191	6,766	6,707	7,637
1,796,437	**1,856,266**	**2,057,093**	**2,034,347**	**1,612,460**	**2,206,395**
507,261	547,406	581,378	578,105	507,203	636,305
793,186	790,229	922,160	902,673	665,255	941,994
495,990	518,631	553,555	553,569	440,002	628,096
62,540	**61,888**	**62,709**	**86,938**	**85,783**	**127,800**
62,540	61,888	62,709	86,938	85,783	127,800
4,705,405	**4,866,138**	**5,209,042**	**5,102,287**	**3,310,907**	**4,539,426**
126,568	51,482	21,382	22,321	8,922	15,782
1,764,591	1,803,125	1,980,360	1,857,335	1,360,215	1,789,295
611,018	755,063	812,837	816,622	470,938	723,425
2,485	3,281	3,478	4,849	3,006	11,055
1,016,336	1,102,161	1,072,286	1,104,655	576,173	860,670
1,854	1,399	20,736	33,496	7,483	3,462
15,609	25,722	25,791	17,567	10,008	16,020
2,136	1,921	2,144	2,367	2,401	4,162

表3-10. 關稅實徵毛額(續4完)

單位:新台幣千元

貨物類別	92年 CY 2003	93年 CY 2004
81 其他卑金屬；瓷金；及其製品	41,725	16,153
82 卑金屬製工具、器具、利器、匙、叉及其零件	659,507	780,903
83 雜項卑金屬製品	279,839	334,232
16 機器及機械用具；電機設備；及其零件；錄音機及聲音重放機，電視影像、聲音記錄機及重放機，上述各物件之零件及附件	**17,415,825**	**16,146,003**
84 核子反應器、鍋爐、機器及機械用具；及其零件	10,286,382	9,548,408
85 電機與設備及其零件；錄音機及聲音重放機、電視影像、聲音記錄機及重放機，以及上述各物之零件及附件	7,129,443	6,597,595
17 車輛、航空器、船舶及有關運輸設備	**7,077,021**	**6,756,000**
86 鐵路或電車道機車、車輛及其零件；鐵路或電車道軌道固定設備及配件與零件；各種機械式（包括電動機械）交通信號設備	202,356	144,820
87 鐵路及電車道車輛以外之車輛及其零件與附件	6,865,667	6,606,791
88 航空器、太空船及其零件	508	209
89 船舶及浮動構造體	8,490	4,180
18 光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具、鐘錶、樂器；上述物品之零件及附件	**2,144,654**	**1,489,150**
90 光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具；上述物品之零件及附件	1,618,206	996,834
91 鐘、錶及其零件	398,086	356,218
92 樂器與其零件及附件	128,362	136,098
19 武器與彈藥；及其零件與附件	**2,916**	**3,125**
93 武器與彈藥；及其零件與附件	2,916	3,125
20 雜項製品	**1,211,122**	**839,759**
94 家具、寢具、褥、褥支持物、軟墊及類似充填家具；未列明之燈具及照明配件；照明標誌、照明名牌及類似品；組合式建築物	545,459	377,669
95 玩具、遊戲品與運動用品及其零件與附件	400,220	178,522
96 雜項藝品	265,443	283,568
21 藝術品、珍藏品及古董	**9,744,578**	**10,677,043**
97 藝術品、珍藏品及古董	464	10,671,811
98 關稅配額之貨品	9,744,114	5,232

Table 3-10. Gross Amount of Customs Duties (Cont.4 End)

Unit:NT$1,000

94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009	99年 CY 2010
22,319	22,048	26,325	45,116	33,074	49,700
733,381	723,937	854,983	840,758	542,314	706,642
409,108	375,999	388,720	357,201	296,373	359,213
15,482,997	**14,611,142**	**15,055,689**	**14,899,566**	**11,486,377**	**15,840,541**
9,035,815	8,427,947	8,642,263	8,523,291	6,297,032	9,226,877
6,447,182	6,183,195	6,413,426	6,376,275	5,189,345	6,613,664
6,691,375	**4,580,195**	**3,583,409**	**3,087,396**	**2,844,033**	**4,131,357**
204,627	227,500	293,963	133,452	87,224	719,097
6,479,674	4,346,308	3,283,087	2,946,683	2,753,072	3,404,731
799	252	300	305	236	218
6,275	6,135	6,059	6,956	3,501	7,311
1,430,830	**1,456,060**	**1,666,273**	**1,604,110**	**1,334,546**	**1,602,190**
897,422	947,899	1,079,773	994,840	838,062	1,039,258
424,491	404,904	465,578	489,005	390,495	456,440
108,917	103,257	120,922	120,265	105,989	106,492
2,064	**1,807**	**1,646**	**2,668**	**3,396**	**3,195**
2,064	1,807	1,646	2,668	3,396	3,195
805,918	**817,361**	**808,607**	**830,587**	**832,549**	**898,885**
347,915	357,797	327,926	372,127	340,012	395,016
187,435	177,612	188,681	174,283	221,115	191,525
270,568	281,952	292,000	284,177	271,422	312,344
10,841,451	**9,820,839**	**10,070,462**	**7,376,329**	**7,635,002**	**12,675,072**
467	1,592	303	810	1,026	1,213
10,840,984	9,819,247	10,070,159	7,375,519	7,633,976	12,673,859

表3-11. 綜合所得稅結算申報－按淨所得級距別分

單位:件、新台幣千元

年別及所得級距 CY & Classification	申報戶數 No. of Declared	核定所得淨額 Net Income Amount of Verified	核定應納稅額 Income Tax Amount of Verified	稿費收入額 Revenues from Publishing Article	各類			
					合計 Total	營利所得 Profit-seeking Income	執行業務所得 Professional Service Income	薪資所得 Wages Income
92年 2003	4,980,795	1,607,369,288	193,069,800	7,807,940	3,762,748,789	95,560,018	60,392,639	2,846,676,925
93年 2004	5,135,554	1,875,839,459	246,145,194	8,282,803	3,987,586,981	78,513,851	66,871,027	3,023,604,948
94年 2005	5,182,450	2,034,540,232	278,621,627	8,414,819	4,201,538,641	80,747,992	72,961,906	3,097,973,787
95年 2006	5,242,969	1,993,622,490	276,748,611	8,463,985	4,298,720,200	83,195,011	73,705,697	3,151,500,729
96年 2007	5,385,801	2,190,828,800	307,663,336	8,413,865	4,596,692,404	86,620,775	76,862,128	3,325,154,970
97年 2008	5,469,774	2,117,521,187	314,740,311	8,339,821	4,768,903,676	86,156,460	77,861,287	3,386,911,241
NET=0(萬元) (NT$10,000)	1,937,673	0	0	1,339,393	679,960,473	19,841,678	6,457,187	510,791,659
0-41	2,239,822	364,798,240	22,050,644	1,927,134	1,432,535,195	22,005,967	13,892,443	1,157,937,859
41-109	857,628	569,554,780	46,745,844	1,822,358	1,109,707,173	17,064,753	16,348,216	852,669,010
109-218	294,901	442,250,403	51,681,747	1,545,320	672,879,100	10,445,978	15,519,756	475,169,823
218-409	98,224	280,937,122	46,923,212	1,059,521	367,119,740	5,433,348	12,487,155	227,639,772
409-500	13,489	60,656,204	12,976,029	208,628	73,264,163	1,003,788	3,026,228	39,620,268
500-1000	19,518	129,982,068	34,625,419	328,043	149,154,437	1,922,433	5,610,621	68,244,987
1000以上	8,519	269,342,370	99,737,416	109,424	284,283,395	8,438,515	4,519,681	54,837,863

資料來源： 財政部財稅資料中心。

Table 3-11. Filing Case of Individual Income Tax— by classification of Net Income

Unit : Case, NT$ 1,000

所得金額 Category								
利息所得 Interest Income	租賃及權利金所得 Royalty Income	自力耕作所得 Self-Undertaking Income	財產交易所得 Property Transactions	機會中獎所得 Prizes or Awards Won Income	股利所得 Dividend	其他所得 Others	稿費所得 Income from Publishing Article	未能歸類所得 N. E. S.
232,562,138	81,476,658	—	7,363,412	2,285,113	342,883,097	27,773,485	1,431,758	64,343,546
203,870,457	84,610,094	—	9,481,671	2,658,961	411,643,091	35,014,112	1,506,956	69,811,813
225,943,507	89,682,376	—	10,104,644	2,901,761	512,920,583	46,154,178	1,513,532	60,634,375
273,688,370	93,792,217	—	11,075,798	3,044,814	513,818,093	53,287,956	1,511,855	40,099,660
312,694,855	96,120,451	—	12,144,241	3,377,105	587,334,731	74,749,916	1,492,674	20,140,558
338,429,080	97,101,384	—	11,560,893	3,756,425	695,189,403	50,264,851	1,494,305	20,178,347
79,736,477	11,174,736	—	1,645,665	506,504	41,501,146	4,759,048	154,071	3,392,302
106,771,690	21,873,267	—	3,129,259	1,212,296	89,413,011	11,920,548	304,438	4,074,417
76,049,566	22,316,821	—	2,567,470	1,033,420	107,929,477	10,242,857	327,388	3,158,195
41,995,924	17,532,761	—	1,717,413	598,630	100,175,439	6,989,451	282,520	2,451,405
20,355,133	11,596,472	—	1,048,110	282,231	81,359,268	4,961,946	225,255	1,731,050
3,432,461	2,641,754	—	220,698	47,469	21,442,329	1,401,008	55,836	372,324
6,013,265	5,199,078	—	511,355	60,507	56,597,762	3,694,750	98,654	1,201,025
4,074,564	4,766,495	—	720,923	15,368	196,770,971	6,295,243	46,143	3,797,629

Source：Financial Data Center, Ministry of Finance.

表3-12. 營利事業所得稅結算申報

單位:新台幣千元

地區別 Region		94年 CY 2005 本稅 Profit-seeking Enterprise Income Tax 家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總計	**Grand Total**	**826,667**	**52,302,659,111**	**1,405,023,879**	**346,574,229**
臺北市	**Taipei City**	**182,274**	**32,121,383,452**	**508,649,712**	**126,463,775**
高雄市	**Kaohsiung City**	**61,511**	**2,996,721,323**	**122,580,186**	**30,269,994**
臺灣省	**Taiwan Province**	**581,410**	**17,164,741,362**	**772,748,502**	**189,587,937**
臺北縣	Taipei County	147,968	4,567,068,899	155,712,913	38,157,757
宜蘭縣	Yilan County	11,254	134,338,527	4,326,919	1,009,461
桃園縣	Taoyuan County	62,352	2,570,784,317	93,377,157	22,963,210
新竹縣	Hsinchu County	12,151	759,683,753	41,830,447	10,382,174
苗栗縣	Miaoli County	12,223	416,302,291	17,677,882	4,340,069
臺中縣	Taichung County	60,493	1,189,923,838	58,727,287	14,237,402
彰化縣	Changhua County	42,265	921,688,525	46,571,215	11,333,479
南投縣	Nantou County	10,743	175,597,042	7,291,374	1,752,578
雲林縣	Yunlin County	11,377	680,041,961	74,000,014	18,421,502
嘉義縣	Chiayi County	9,036	131,739,285	5,123,581	1,223,702
臺南縣	Tainan County	28,007	1,123,348,034	43,552,530	10,698,510
高雄縣	Kaohsiung County	32,000	943,114,646	35,124,319	8,573,139
屏東縣	Pingtung County	14,664	169,834,788	7,309,544	1,744,567
臺東縣	Taitung County	3,878	26,498,910	944,953	214,497
花蓮縣	Hualien County	9,794	93,842,729	6,998,240	1,694,840
澎湖縣	Penghu County	1,683	9,251,810	468,722	106,024
基隆市	Keelung City	9,571	174,886,211	6,864,606	1,664,659
新竹市	Hsinchu City	14,305	1,435,862,192	105,099,058	26,187,604
臺中市	Taichung City	53,866	1,043,452,072	41,716,839	10,095,797
嘉義市	Chiayi City	8,928	99,159,454	3,135,575	730,227
臺南市	Tainan City	24,852	498,322,080	16,895,329	4,056,741
福建省	**Fuchien Province**	**1,472**	**19,812,974**	**1,045,479**	**252,523**
金門縣	Kinmen County	1,242	18,474,732	962,749	233,199
連江縣	Lienchiang County	230	1,338,241	82,730	19,323

資料來源： 財政部所屬各區國稅局。
說　　明： 「本稅」欄位為當年度所得資料，「未分配盈餘加徵稅額」欄位為上一年資料。

Table 3-12. Sources of Profit-seeking Enterprise Income Tax

Unit : NT$ 1,000

95年 CY 2006							
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家數 No. of Cases	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
456,090	**44,541,743**	**840,457**	**46,623,557,680**	**1,399,436,159**	**345,042,493**	**468,287**	**32,571,288**
122,598	**18,835,218**	**179,834**	**25,674,873,470**	**431,752,477**	**107,240,602**	**123,813**	**13,381,005**
33,896	**1,726,284**	**61,661**	**1,563,462,565**	**101,197,447**	**24,919,219**	**34,729**	**853,181**
299,123	**23,978,427**	**597,454**	**19,365,105,003**	**865,421,831**	**212,625,688**	**309,233**	**18,336,599**
95,373	3,824,422	148,320	4,911,526,559	171,508,964	42,071,624	99,436	2,643,254
3,852	63,922	11,599	134,347,225	4,492,201	1,047,298	3,881	34,341
35,390	3,257,638	63,969	3,177,576,563	110,621,385	27,256,580	37,507	2,336,363
5,813	1,314,260	12,917	909,065,460	49,183,291	12,216,017	6,220	1,167,364
4,894	375,260	12,681	451,989,686	17,338,245	4,252,999	4,919	485,453
28,866	986,973	63,356	1,241,342,895	62,368,362	15,133,570	29,560	1,145,344
18,489	773,979	47,646	1,001,710,639	49,577,233	12,077,723	19,661	1,015,180
3,725	134,899	11,978	179,623,201	8,355,255	2,015,294	3,863	103,396
4,392	1,526,450	12,982	756,094,063	68,616,393	17,071,533	4,742	810,679
3,336	76,885	9,036	144,292,924	6,853,119	1,653,327	3,406	51,646
12,048	1,682,325	28,025	1,255,649,959	48,657,955	11,969,031	12,267	1,514,526
16,035	1,276,237	31,652	1,034,984,189	46,748,754	11,470,212	15,804	540,759
4,576	127,307	13,821	181,310,016	7,386,551	1,761,026	4,381	72,559
1,065	15,089	3,881	27,462,309	989,957	224,968	1,065	885
2,808	158,583	10,306	93,920,905	3,729,956	876,422	2,643	24,813
399	1,082	1,716	9,341,545	467,680	105,536	393	325
4,529	90,651	9,716	184,028,614	3,944,793	932,952	4,699	315,171
7,105	6,354,163	14,078	1,811,952,937	132,782,572	33,106,946	7,266	3,056,768
30,650	1,051,199	55,878	1,221,670,163	51,270,119	12,475,801	31,290	1,898,995
3,537	86,344	8,845	99,349,354	3,031,521	703,045	3,511	46,704
12,241	800,758	25,052	537,865,796	17,497,524	4,203,786	12,719	1,072,072
473	**1,814**	**1,508**	**20,116,643**	**1,064,405**	**256,984**	**512**	**504**
415	1,729	1,269	18,264,766	976,314	236,436	442	497
58	86	239	1,851,876	88,092	20,549	70	7

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The column of Profit-seeking Income Tax is based on current year, the column of Settlement of the Surtax on Undistributed Earnings is based on last year.

表3-12. 營利事業所得稅結算申報(續1完)

單位:新台幣千元

地區別 Region		96年 CY 2007 本稅 Profit-seeking Enterprise Income Tax			
		家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified
總計	**Grand Total**	**847,518**	**57,024,240,804**	**1,674,194,216**	**413,691,197**
臺北市	**Taipei City**	**177,452**	**33,647,513,201**	**517,373,835**	**128,648,257**
高雄市	**Kaohsiung City**	**61,257**	**1,669,068,551**	**103,581,425**	**25,515,831**
臺灣省	**Taiwan Province**	**607,272**	**21,685,103,493**	**1,052,086,372**	**259,248,471**
臺北縣	Taipei County	151,451	5,742,576,405	203,878,164	50,151,913
宜蘭縣	Yilan County	11,620	137,091,828	4,979,503	1,167,486
桃園縣	Taoyuan County	65,928	3,613,386,333	136,477,006	33,712,869
新竹縣	Hsinchu County	13,134	976,691,618	54,892,586	13,640,489
苗栗縣	Miaoli County	13,100	353,423,459	13,703,071	3,343,996
臺中縣	Taichung County	65,114	1,345,266,260	69,490,733	16,906,250
彰化縣	Changhua County	43,671	924,289,728	60,204,875	14,732,798
南投縣	Nantou County	12,118	189,287,475	8,151,224	1,964,103
雲林縣	Yunlin County	13,047	980,392,790	95,269,599	23,733,451
嘉義縣	Chiayi County	9,376	153,150,212	6,909,171	1,666,408
臺南縣	Tainan County	28,463	1,479,786,597	68,188,407	16,850,272
高雄縣	Kaohsiung County	32,819	1,137,366,877	43,622,254	10,684,109
屏東縣	Pingtung County	14,154	209,812,385	7,382,611	1,759,862
臺東縣	Taitung County	3,998	24,922,230	931,380	209,893
花蓮縣	Hualien County	9,052	96,713,552	4,499,511	1,069,883
澎湖縣	Penghu County	1,731	9,363,865	473,473	106,819
基隆市	Keelung City	10,008	206,769,372	9,204,414	2,247,799
新竹市	Hsinchu City	16,232	2,183,264,893	184,980,662	46,155,545
臺中市	Taichung City	57,411	1,265,083,166	56,052,551	13,671,326
嘉義市	Chiayi City	9,241	105,445,484	3,548,135	832,763
臺南市	Tainan City	25,604	551,018,964	19,247,043	4,640,436
福建省	**Fuchien Province**	**1,537**	**22,555,559**	**1,152,584**	**278,638**
金門縣	Kinmen County	1,290	20,048,899	1,048,621	254,172
連江縣	Lienchiang County	247	2,506,660	103,963	24,466

Table 3-12. Sources of Profit-seeking Enterprise Income Tax (Cont.1 End)

Unit : NT$ 1,000

97年 CY 2008							
未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings		本稅 Profit-seeking Enterprise Income Tax				未分配盈餘加徵稅額 Settlement of the Surtax on Undistributed Earnings	
家數 No. of Cases	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	營業收入淨額 Net Sales	核定課稅所得額 Net Income of Verified	核定應納稅額 Tax Payable of Verified	家數 No. of Cases	核定應納稅額 Tax Payable of Verified
471,596	**43,246,421**	**846,836**	**37,607,028,803**	**1,059,726,830**	**260,159,980**	**479,174**	**37,721,066**
123,441	**16,174,978**	**173,653**	**17,726,114,204**	**369,061,783**	**91,608,495**	**122,747**	**15,581,086**
35,218	**1,643,148**	**61,141**	**1,173,831,057**	**60,086,281**	**14,649,359**	**35,482**	**1,110,210**
312,388	**25,427,773**	**610,447**	**18,682,878,583**	**629,500,847**	**153,642,494**	**320,362**	**21,028,991**
100,270	5,594,115	154,798	5,247,791,023	154,818,323	37,905,671	102,189	6,872,002
3,962	49,304	11,758	151,043,251	5,253,450	1,235,848	4,047	70,776
38,684	3,006,272	65,520	3,248,305,665	108,942,696	26,834,546	39,979	2,706,648
6,562	1,849,844	15,648	757,898,679	31,975,541	7,910,968	7,945	1,362,576
5,019	290,296	12,920	289,417,238	12,151,774	2,956,817	4,929	448,344
30,353	869,222	64,211	1,187,346,113	51,075,180	12,303,494	30,868	794,548
19,124	871,464	44,841	1,085,079,914	34,034,966	8,192,192	19,835	1,351,116
3,993	151,971	11,402	142,507,106	6,795,912	1,625,797	3,890	59,268
4,799	353,440	13,214	1,147,520,780	38,058,723	9,431,819	5,073	563,011
3,411	25,205	9,409	151,781,666	6,408,537	1,541,580	3,477	40,820
12,382	1,871,068	29,244	1,492,254,788	38,351,453	9,391,920	12,627	3,290,987
16,077	689,514	33,766	971,053,930	30,331,812	7,364,050	16,169	453,174
4,418	48,737	14,269	206,108,659	7,513,406	1,793,126	4,412	52,025
1,014	1,536	4,052	23,791,040	1,047,682	239,371	1,011	3,849
2,601	13,858	8,858	73,992,816	3,461,903	811,336	2,524	23,855
411	914	1,799	9,851,048	504,455	114,331	441	82
4,773	36,892	9,852	92,998,356	4,738,517	1,131,372	4,820	33,218
7,496	6,445,492	14,561	698,230,496	27,420,601	6,766,114	7,772	587,677
30,855	2,644,197	56,314	1,081,390,282	46,126,211	11,192,156	32,155	1,095,567
3,531	25,734	8,671	98,216,968	3,264,348	763,224	3,490	37,452
12,653	588,701	25,340	526,298,764	17,225,356	4,136,761	12,709	1,181,997
549	**522**	**1,595**	**24,204,959**	**1,077,919**	**259,631**	**583**	**779**
474	514	1,348	22,540,943	981,552	237,037	505	739
75	8	247	1,664,016	96,366	22,594	78	40

表3-13. 遺產稅稅源

(1)遺產稅稅源

金額單位:新台幣千元

年別及地區別 CY & Region	死亡人數 No. of Persons Death	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免
			徵稅 Taxation	免稅 Exemption	核定案件遺產總額 Gross Inheritance Amount of Verified Cases
95年 2006	135,839	89,525	3,439	84,792	367,858,725
96年 2007	141,111	95,869	3,598	91,500	373,935,283
97年 2008	143,624	98,277	4,053	93,611	401,136,080
98年 2009	143,582	100,325	3,353	96,591	566,733,181
99年 2010	145,772	105,358	3,453	102,679	474,673,695
臺北市 Taipei City	**15,398**	**14,390**	**1,117**	**13,375**	**106,044,461**
高雄市 Kaohsiung City	**9,213**	**6,048**	**170**	**5,887**	**23,036,257**
臺灣省 Taiwan Province	**120,632**	**84,396**	**2,162**	**82,900**	**344,175,225**
臺北縣 Taipei County	18,404	13,252	431	12,900	60,923,463
宜蘭縣 Yilan County	3,368	2,522	45	2,497	9,956,958
桃園縣 Taoyuan County	10,183	7,766	281	7,575	37,580,684
新竹縣 Hsinchu County	3,383	2,312	50	2,272	8,710,223
苗栗縣 Miaoli County	4,302	3,097	52	3,092	11,514,200
臺中縣 Taichung County	—	—	—	—	—
彰化縣 Changhua County	8,934	6,095	147	5,971	25,860,066
南投縣 Nantou County	4,254	2,960	50	2,921	10,035,093
雲林縣 Yunlin County	6,279	4,210	60	4,180	16,421,488
嘉義縣 Chiayi County	4,970	3,236	30	3,223	9,810,251
臺南縣 Tainan County	—	—	—	—	—
高雄縣 Kaohsiung County	8,788	5,752	129	5,696	22,654,881
屏東縣 Pingtung County	7,410	4,974	34	5,064	12,328,329
臺東縣 Taitung County	2,276	1,477	10	1,489	2,643,147
花蓮縣 Hualien County	3,099	2,228	16	2,215	4,959,265
澎湖縣 Penghu County	848	654	1	654	980,527
基隆市 Keelung City	2,665	1,756	26	1,737	4,125,581
新竹市 Hsinchu City	2,180	1,714	71	1,625	8,171,001
臺中市 Taichung City	14,340	10,106	485	9,686	54,617,441
嘉義市 Chiayi City	1,743	1,232	41	1,204	5,365,272
臺南市 Tainan City	13,206	9,053	203	8,899	37,517,355
福建省 Fuchien Province	**529**	**524**	**4**	**517**	**1,417,752**
金門縣 Kinmen County	481	493	4	486	1,352,167
連江縣 Lienchiang County	48	31	—	31	65,585

資料來源： 財政部所屬各區國稅局；內政部戶政司(取自100年1月發布之死亡登記數)。

說　明： 1. 本表資料係改以案件最新一次核定為準，同一案件若因補報或更正等原因，於同年度或跨年度有2次以上重新核定者皆不重複計入，資料追溯修正至95年。

2. 臺中縣及臺南縣資料分別併入臺中市及臺南市。

Table 3-13. Sources of Estate Tax

(1) Sources of Estate Tax

Unit : NT$ 1,000

案件 Cases Verified for Taxation and Exemption			核定徵稅案件 Cases Verified for Taxation		
農業用地免稅總額 Total Exemption for Farmland	公共設施保留地免稅總額 Total Exemption for Land Rserved for Public Facilities	捐贈財團法人不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate	法定扣除額及免稅額 Deduction or Allowance	應課稅遺產淨額 Net Amount of Taxable Estate
—	—	164,245	122,939,697	54,299,705	68,639,992
—	—	120,150	114,789,643	71,403,959	43,385,684
—	—	144,523	129,064,987	84,274,791	44,790,196
—	—	152,046	283,294,137	139,462,534	143,831,603
—	—	529,236	159,070,236	78,479,561	80,590,675
—	**—**	**296,994**	**59,331,349**	**23,999,770**	**35,331,579**
—	**—**	**2,013**	**8,104,119**	**3,746,389**	**4,357,730**
—	**—**	**230,229**	**91,570,011**	**50,685,339**	**40,884,672**
—	—	10,159	22,916,046	12,723,718	10,192,328
—	—	—	1,512,440	1,096,410	416,030
—	—	—	13,607,957	7,278,213	6,329,744
—	—	—	1,201,551	763,121	438,430
—	—	—	1,568,334	984,535	583,799
—	—	—	—	—	—
—	—	—	4,596,138	2,921,100	1,675,038
—	—	139	1,705,566	1,208,273	497,293
—	—	823	1,947,110	1,483,713	463,397
—	—	—	849,016	676,753	172,263
—	—	—	—	—	—
—	—	—	5,306,105	3,116,676	2,189,429
—	—	—	988,953	700,388	288,565
—	—	—	297,439	221,270	76,169
—	—	—	367,569	243,902	123,667
—	—	—	21,269	20,260	1,009
—	—	—	1,172,660	196,561	976,099
—	—	48,788	2,863,242	1,480,540	1,382,702
—	—	170,320	21,814,042	9,947,672	11,866,370
—	—	—	1,623,104	1,117,998	505,106
—	—	—	7,211,470	4,504,236	2,707,234
—	**—**	**—**	**64,757**	**48,063**	**16,694**
—	—	—	64,757	48,063	16,694
—	—	—	—	—	—

Source：Various District National Tax Administrations of Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.
Explanation：1.The data in this table, which commences from 2006, concerns the cases verified since that year and after. Cases verified twice due to correction and supplementary declaration whether occurring in the same or different years are no longer counted.
2.The data of Taichung County and Tainan County have been combined with Taichung City and Tainan City, respectively.

表3-13. 遺產稅稅源(續1完)

(2)按課稅級距別分

民國 99年

金額單位:新台幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 Number of Cases Levied
總計 Grand Total		4,722
修法後(單一稅率*) After Revision (Single tax rate)	10%	3,036
修法前(合計) Before Revision (Total)		1,686
670,000(元)以下 670,000 or under (NT$)	2%	75
670,001~1,670,000	4%	88
1,670,001～3,340,000	7%	126
3,340,001～5,010,000	11%	77
5,010,001～6,680,000	15%	81
6,680,001～11,130,000	20%	169
11,130,001～16,700,000	26%	173
16,700,001～44,530,000	33%	430
44,530,001～111,320,000	41%	283
超過111,320,000 over 111,320,001	50%	184

附註：* 自98年1月23日起，遺產稅適用單一稅率10%。

Table 3-13. Sources of Estate Tax (Cont.1 End)

(2) by Tax Brackets

CY 2010

Unit : NT$ 1,000

實徵案件遺產總額 Gross Estate Amount of Levied Cases	實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate tax Revenues
324,415,223	155,848,179	31,264,084
115,790,695	44,928,756	4,127,371
208,624,528	110,919,423	27,136,713
1,346,976	26,197	358
1,782,541	92,622	1,683
2,312,863	284,254	7,154
2,042,972	300,129	10,451
2,010,541	424,920	24,181
5,001,780	1,410,943	98,106
6,328,748	2,198,977	158,502
24,131,920	11,038,861	1,572,283
32,624,144	18,710,822	3,241,510
131,042,043	76,431,699	22,022,487

Note：* A single tax rage of 10% has been applied under the Estate Tax as of Jan. 23 2009.

表3-14. 贈與稅稅源

(1)贈與稅稅源

金額單位:新台幣千元

年別及地區別 CY & Region	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
		徵稅 No. of Taxation	免稅 No. of Exemption
92年 2003	225,495	35,691	192,825
93年 2004	203,673	37,942	177,005
94年 2005	199,284	34,979	173,064
95年 2006	188,704	27,597	165,167
96年 2007	192,763	30,487	166,060
97年 2008	187,499	29,560	162,732
98年 2009	178,292	14,310	168,492
99年 2010	172,576	13,343	165,078
臺北市 Taipei City	**29,798**	**3,376**	**26,763**
高雄市 Kaohsiung City	**9,042**	**654**	**8,496**
臺灣省 Taiwan Province	**132,825**	**9,290**	**128,837**
臺北縣 Taipei County	24,426	2,180	23,136
宜蘭縣 Yilan County	3,911	228	3,791
桃園縣 Taoyuan County	14,283	1,211	13,553
新竹縣 Hsinchu County	5,102	373	5,268
苗栗縣 Miaoli County	4,171	275	4,036
臺中縣 Taichung County	9,730	826	9,186
彰化縣 Changhua County	8,415	576	8,042
南投縣 Nantou County	3,867	195	3,806
雲林縣 Yunlin County	5,365	264	5,243
嘉義縣 Chiayi County	4,260	160	4,281
臺南縣 Tainan County	8,185	383	8,294
高雄縣 Kaohsiung County	8,212	466	8,102
屏東縣 Pingtung County	6,410	254	6,381
臺東縣 Taitung County	2,008	74	2,027
花蓮縣 Hualien County	2,962	130	2,891
澎湖縣 Penghu County	790	9	784
基隆市 Keelung City	1,731	72	1,707
新竹市 Hsinchu City	3,512	295	3,262
臺中市 Taichung City	8,075	877	7,498
嘉義市 Chiayi City	1,984	119	1,941
臺南市 Tainan City	5,426	323	5,608
福建省 Fuchien Province	**911**	**23**	**982**
金門縣 Kinmen County	865	23	933
連江縣 Lienchiang County	46	—	49

資料來源： 財政部所屬各區國稅局。
說　　明： 自91年（含）起含福建省資料。

Table 3-14. Sources of Gift Tax

(1) Sources of Gift Tax

Unit : NT$ 1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額 Gross Amount of Taxable Gift	法定免稅額 Allowance	應課稅贈與淨額 Net Amount of Taxable Gift
92,583,094	44,932,195	47,650,899
120,147,982	71,031,581	49,116,401
115,777,595	70,023,060	45,754,535
80,589,175	38,662,617	41,926,558
87,523,267	41,787,931	45,735,336
82,389,259	40,946,031	41,443,228
72,724,012	27,274,852	45,449,160
115,944,328	31,312,856	84,631,471
61,550,887	**8,811,274**	**52,739,612**
4,129,546	**1,437,946**	**2,691,600**
50,202,525	**21,012,393**	**29,190,132**
13,622,818	5,145,112	8,477,706
787,476	510,604	276,872
7,542,590	3,023,120	4,519,470
1,603,526	841,832	761,694
943,456	617,685	325,771
3,957,363	1,807,484	2,149,879
2,806,376	1,206,983	1,599,393
780,490	416,967	363,523
1,163,954	542,738	621,216
515,398	345,153	170,245
1,401,702	763,418	638,285
3,689,959	984,449	2,705,510
901,547	479,310	422,237
263,354	144,608	118,746
432,602	264,614	167,988
31,998	18,457	13,541
272,926	159,879	113,047
1,748,741	763,452	985,289
5,059,206	2,013,836	3,045,370
599,649	276,339	323,310
2,077,394	686,353	1,391,040
61,370	**51,243**	**10,127**
61,370	51,243	10,127
—	—	—

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The data of Fuchien Province is included since 2002.

表3-14. 贈與稅稅源(續1完)

(2)按課稅級距別分

民國 99年

金額單位:新台幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 No. of Cases Levied
總計 Grand Total		14,876
修法後(單一稅率*) After Revision (Single tax rate)	10%	12,005
修法前(合計) Before Revision (Total)		2,871
670,000(元)以下 670,000 or under	4%	530
670,001~1,890,000	6%	656
1,890,001～3,120,000	9%	413
3,120,001～4,340,000	12%	281
4,340,001～5,570,000	16%	151
5,570,001～8,020,000	21%	263
8,020,001～15,580,000	27%	290
15,580,001～32,280,000	34%	158
32,280,001～50,090,000	42%	55
超過50,090,000 over 50,090,001	50%	74

附註：* 自98年1月23日起，贈與稅適用單一稅率10%。

Table 3-14. Sources of Gift Tax (Cont.1 End)

(2) by Tax Brackets

CY 2010

Unit : NT$ 1,000

實徵案件贈與總額 Gross Gift Amount of Levied Cases	實徵案件贈與淨額 Net Gift Amount of Levied Cases	贈與稅實徵淨額 Net Gift tax Revenues
101,075,523	67,089,237	9,065,791
75,397,449	45,178,587	6,429,126
25,678,074	21,910,650	2,636,665
738,995	158,317	7,040
1,490,787	749,907	39,113
1,439,448	970,966	62,435
1,317,873	1,001,744	292,771
963,645	708,344	61,295
2,025,406	1,705,965	156,062
3,418,971	3,061,726	363,415
3,600,286	3,265,353	547,478
2,101,102	2,028,790	280,287
8,581,561	8,259,537	826,768

Note：* A single tax rage of 10% has been applied under the Gift Tax as of Jan. 23 2009.

表3-15. 貨物稅稅源

年別及地區別 CY & Region	油氣類 Oil / Gas			
	家數 No. of Factory	油類完稅量 Oil Tax Quantity（公秉）(Kilo Liter)	天然氣完稅量 Natural gas Tax Quantity（千立方公尺）(Thousand qucubic meters)	液化石油氣完稅量 Liquefied Petroleum gas Tax Quantity（公噸）(M.T.)
92年 2003	20	25,065,722	—	1,211,870
93年 2004	15	26,044,529	—	1,297,513
94年 2005	18	26,176,855	—	1,253,461
95年 2006	17	26,327,581	—	1,179,207
96年 2007	16	23,885,961	—	1,090,533
97年 2008	21	22,534,817	—	1,035,249
98年 2009	23	21,019,595	—	1,023,597
99年 2010	25	21,983,855	—	1,025,759
臺北市 Taipei City	—	—	—	—
高雄市 Kaohsiung City	**3**	**10,229,240**	—	**415,759**
臺灣省 Taiwan Province	**22**	**11,754,615**	—	**610,000**
臺北縣 Taipei County	1	1,874	—	—
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	3	7,533,073	—	106,440
新竹縣 Hsinchu County	1	3,019	—	—
苗栗縣 Miaoli County	2	2,995	—	8,978
臺中縣 Taichung County	—	—	—	—
彰化縣 Changhua County	—	—	—	—
南投縣 Nantou County	1	554	—	—
雲林縣 Yunlin County	6	3,901,543	—	489,570
嘉義縣 Chiayi County	—	—	—	—
臺南縣 Tainan County	—	—	—	—
高雄縣 Kaohsiung County	5	224,852	—	5,012
屏東縣 Pingtung County	—	—	—	—
臺東縣 Taitung County	—	—	—	—
花蓮縣 Hualien County	—	—	—	—
澎湖縣 Penghu County	—	—	—	—
基隆市 Keelung City	—	—	—	—
新竹市 Hsinchu City	—	—	—	—
臺中市 Taichung City	—	—	—	—
嘉義市 Chiayi City	3	86,705	—	—
臺南市 Tainan City	—	—	—	—

資料來源： 財政部所屬各區國稅局。

Table 3-15. Sources of Commodity Tax

車輛 Vehicles		橡膠輪胎 Rubber Tires		水泥 Cement		飲料品 Beverages	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (公斤) (Kg)	家數 No. of Factory	完稅量 Tax Quantity (公斤) (Kg)	家數 No. of Factory	完稅量 Tax Quantity (公斤) (Kg)
505	1,500,390	21	7,461,939	20	14,629,967	233	375,046,604
464	1,219,048	19	7,750,310	23	13,716,065	249	369,690,741
401	1,288,559	20	8,079,910	22	15,464,335	262	377,698,589
350	1,101,453	20	7,836,509	22	15,277,447	223	366,666,745
304	1,074,451	21	8,016,684	23	13,098,025	231	350,893,777
331	1,074,751	20	7,409,673	26	11,200,670	252	343,976,182
350	881,090	20	8,040,823	26	9,461,500	250	341,077,412
334	814,999	22	9,362,505	30	10,790,222	242	337,615,530
4	**18**	—	—	—	—	**2**	—
23	**201,415**	—	—	**4**	**316,853**	**5**	**48,305**
307	**613,566**	**22**	**9,362,505**	**26**	**10,473,369**	**235**	**337,567,225**
34	5,321	—	—	—	—	14	145,434
4	113	—	—	8	3,574,895	8	6,709,548
55	186,776	3	835,706	1	106,729	28	113,408,307
10	317,008	3	2,451,910	1	504,307	6	543,419
12	44,667	—	—	—	—	4	1,202,455
31	2,992	—	—	3	204,924	13	18,605,635
26	9,156	12	5,513,423	4	782,536	20	25,643,426
4	1,328	1	512,150	—	—	21	3,769,815
9	297	3	49,316	—	—	18	12,755,407
16	2,829	—	—	1	112,311	18	30,175,699
26	2,967	—	—	—	—	31	61,799,499
28	2,326	—	—	4	679,472	20	20,965,726
18	30,024	—	—	—	—	7	4,942,395
2	43	—	—	—	—	2	4,307
2	50	—	—	4	4,508,195	9	369,626
—	—	—	—	—	—	—	—
—	—	—	—	—	—	1	15,738
4	376	—	—	—	—	1	2,126
12	5,872	—	—	—	—	8	35,684,798
5	109	—	—	—	—	—	—
9	1,312	—	—	—	—	6	823,865

Source：Various District National Tax Administrations of Ministry of Finance.

表3-15. 貨物稅稅源(續1)

年別及地區別 CY & Region	平板玻璃 Flat-glass		合計 Total	
	家數 No. of Factory	完稅量 Tax Quantity (箱) (Box)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
92年 2003	15	2,350,137	332	5,127,392
93年 2004	3	2,830,260	274	4,923,535
94年 2005	2	2,786,914	271	4,557,562
95年 2006	3	2,706,412	225	4,273,891
96年 2007	3	3,181,478	203	3,662,032
97年 2008	3	2,875,096	195	2,870,244
98年 2009	3	2,298,053	189	2,650,874
99年 2010	3	2,757,897	200	3,396,237
臺北市 Taipei City	—	—	**6**	**3,734**
高雄市 Kaohsiung City	—	—	**8**	**323**
臺灣省 Taiwan Province	**3**	**2,757,897**	**186**	**3,392,180**
臺北縣 Taipei County	—	—	64	1,151,511
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	—	—	58	1,752,007
新竹縣 Hsinchu County	—	—	2	27,417
苗栗縣 Miaoli County	—	—	—	—
臺中縣 Taichung County	1	1,621,552	16	42,141
彰化縣 Changhua County	1	1,119,782	7	32,525
南投縣 Nantou County	—	—	1	47
雲林縣 Yunlin County	—	—	—	—
嘉義縣 Chiayi County	—	—	—	—
臺南縣 Tainan County	—	—	12	306,033
高雄縣 Kaohsiung County	—	—	7	10,734
屏東縣 Pingtung County	—	—	2	46
臺東縣 Taitung County	—	—	—	—
花蓮縣 Hualien County	—	—	—	—
澎湖縣 Penghu County	—	—	—	—
基隆市 Keelung City	—	—	—	—
新竹市 Hsinchu City	1	16,563	3	10,728
臺中市 Taichung City	—	—	9	53,817
嘉義市 Chiayi City	—	—	2	5,031
臺南市 Tainan City	—	—	3	143

Table 3-15. Sources of Commodity Tax (Cont.1)

電器類 Electric appliances							
電冰箱 Refrigerators		電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
13	417,003	43	982,611	85	1,779,033	16	138,304
11	380,115	36	829,572	67	1,914,015	15	147,948
10	406,957	42	734,450	82	1,869,563	17	356,284
8	414,227	39	698,081	70	1,943,214	12	309,243
9	376,811	26	449,920	64	1,913,960	13	230,010
7	316,119	18	187,091	73	1,663,964	13	196,086
7	340,657	17	190,004	68	1,536,469	12	159,258
10	361,579	17	232,620	72	2,141,446	13	225,851
—	—	1	82	—	—	—	—
—	—	—	—	4	323	—	—
10	**361,579**	**16**	**232,538**	**68**	**2,141,123**	**13**	**225,851**
6	203,387	5	28,620	21	537,639	5	115,708
—	—	—	—	—	—	—	—
2	158,183	5	149,251	32	1,319,439	5	76,951
—	—	2	27,417	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	1	2,389	2	16,502
—	—	—	26	1	594	1	16,690
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	1	16,496	5	270,195	—	—
—	—	—	—	7	10,734	—	—
1	8	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	3	10,728	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
1	1	—	—	1	133	—	—

表3-15. 貨物稅稅源(續2完)

年別及地區別 CY & Region	電器類			
	錄影機 Video Recorders		電唱機 Record Players	
	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
92年 2003	53	1,035,796	—	—
93年 2004	48	965,457	—	—
94年 2005	37	693,388	—	—
95年 2006	23	638,357	—	—
96年 2007	27	568,752	—	—
97年 2008	23	457,841	—	—
98年 2009	23	358,539	—	—
99年 2010	27	364,806	—	—
臺北市 Taipei City	**1**	**99**	—	—
高雄市 Kaohsiung City	**2**	—	—	—
臺灣省 Taiwan Province	**24**	**364,707**	—	—
臺北縣 Taipei County	8	256,691	—	—
宜蘭縣 Yilan County	—	—	—	—
桃園縣 Taoyuan County	9	44,586	—	—
新竹縣 Hsinchu County	—	—	—	—
苗栗縣 Miaoli County	—	—	—	—
臺中縣 Taichung County	1	3,197	—	—
彰化縣 Changhua County	2	12,325	—	—
南投縣 Nantou County	1	47	—	—
雲林縣 Yunlin County	—	—	—	—
嘉義縣 Chiayi County	—	—	—	—
臺南縣 Tainan County	—	—	—	—
高雄縣 Kaohsiung County	—	—	—	—
屏東縣 Pingtung County	—	—	—	—
臺東縣 Taitung County	—	—	—	—
花蓮縣 Hualien County	—	—	—	—
澎湖縣 Penghu County	—	—	—	—
基隆市 Keelung City	—	—	—	—
新竹市 Hsinchu City	—	—	—	—
臺中市 Taichung City	3	47,861	—	—
嘉義市 Chiayi City	—	—	—	—
臺南市 Tainan City	—	—	—	—

Table 3-15. Sources of Commodity Tax (Cont.2 End)

Electric appliances					
錄音機 Audio Recorders		音響組合 Sterephonic Systems		電烤箱 Electric Ovens	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
6	382,981	95	169,815	21	221,849
5	285,542	81	199,416	11	201,470
5	227,890	69	139,068	9	129,962
4	189,393	64	60,038	5	21,338
4	24,646	57	84,547	3	13,386
3	2,167	53	33,321	5	13,655
3	2,508	51	40,500	8	22,939
3	2,800	49	41,999	9	25,136
—	—	4	3,553	—	—
—	—	2	—	—	—
3	2,800	43	38,446	9	25,136
2	468	14	8,588	3	410
—	—	—	—	—	—
—	—	4	1,517	1	2,080
—	—	—	—	—	—
—	—	—	—	—	—
—	—	11	16,553	1	3,500
—	—	3	2,890	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	2	196	4	19,146
—	—	—	—	—	—
—	—	1	38	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	6	5,956	—	—
1	2,332	1	2,699	—	—
—	—	1	9	—	—

表3-16. 營業稅稅源

(1)營利事業營業家數－按行業別分

單位:家

年底別及地區別 End of CY & Region	總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining & Quarrying	製造業 Manufacturing
92年底 2003	1,108,629	15,237	1,268	131,923
93年底 2004	1,141,167	15,285	1,277	132,475
94年底 2005	1,180,235	14,578	1,291	131,970
95年底 2006	1,189,878	12,616	1,317	130,685
96年底 2007	1,187,929	12,631	1,339	128,964
臺北市 Taipei City	**196,736**	**251**	**91**	**6,159**
高雄市 Kaohsiung City	**89,410**	**4,818**	**40**	**2,800**
臺灣省 Taiwan Province	**890,799**	**7,525**	**1,199**	**119,802**
臺北縣 Taipei County	184,590	1,435	76	27,611
宜蘭縣 Yilan County	24,937	2,308	197	1,996
桃園縣 Taoyuan County	86,319	408	62	10,474
新竹縣 Hsinchu County	20,504	88	50	2,394
苗栗縣 Miaoli County	23,844	122	101	2,854
臺中縣 Taichung County	81,640	191	81	23,547
彰化縣 Changhua County	63,373	278	27	16,387
南投縣 Nantou County	22,319	205	61	1,584
雲林縣 Yunlin County	26,274	193	42	1,612
嘉義縣 Chiayi County	18,695	103	11	1,933
臺南縣 Tainan County	47,737	227	25	7,554
高雄縣 Kaohsiung County	53,225	537	68	5,071
屏東縣 Pingtung County	33,702	679	42	1,616
臺東縣 Taitung County	10,695	95	82	195
花蓮縣 Hualien County	17,617	201	213	543
澎湖縣 Penghu County	5,582	18	11	267
基隆市 Keelung City	17,004	31	10	573
新竹市 Hsinchu City	22,016	228	13	2,377
臺中市 Taichung City	67,834	57	15	5,727
嘉義市 Chiayi City	16,264	37	4	961
臺南市 Tainan City	46,628	84	8	4,526
福建省 Fuchien Province	**10,984**	**37**	**9**	**203**
金門縣 Kinmen County	10,145	34	9	175
連江縣 Lienchiang County	839	3	—	28

資料來源： 財稅資料中心。
說　　明： 自92年（含）起改採「中華民國稅務行業標準分類（第5次修訂）」。

Table 3-16. Sources of Business Tax

(1) Number of Business Units—by Industries

Unit : Unit

水電燃氣業 Electricity, Gas & Water	營　造　業 Construction	批發及零售業 Trade	住宿及餐飲業 Accommodation and Eating-Drinking Places	運輸、倉儲及通信業 Transportation, Storage and Communication
688	70,544	588,791	75,372	33,110
663	74,012	605,914	81,831	31,469
649	80,281	624,940	91,306	31,483
643	84,797	624,882	95,443	31,211
655	86,466	620,689	98,326	30,871
64	**8,926**	**112,233**	**15,342**	**5,659**
54	**6,972**	**47,027**	**8,532**	**3,646**
531	**70,133**	**452,792**	**73,884**	**21,293**
80	16,058	94,180	10,741	6,072
14	1,900	11,962	2,081	745
43	7,427	45,469	6,368	1,928
12	2,224	9,664	1,955	329
23	2,346	11,639	2,382	469
35	6,424	33,937	5,261	1,561
37	3,534	29,245	4,007	868
16	1,906	11,879	2,402	478
21	2,562	15,381	1,776	630
11	1,801	9,992	1,452	684
33	3,371	24,235	4,112	719
34	5,093	28,209	4,999	1,249
75	2,447	18,491	3,478	771
11	609	6,078	1,640	169
15	1,679	9,325	2,420	368
3	322	3,091	680	356
13	1,540	8,545	2,174	1,262
11	1,791	10,644	2,188	327
27	4,242	36,506	6,129	1,182
7	897	9,100	1,708	492
10	1,960	25,220	5,931	634
6	**435**	**8,637**	**568**	**273**
4	344	8,381	410	172
2	91	256	158	101

Source：Financial Data Center, Ministry of Finance.

Explanation：Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續1)

(1)營利事業營業家數－按行業別分

單位:家

年底別及地區別 End of CY & Region		金融及保險業 Finance and Insurance	不動產及租賃業 Real Estate and Rental and Leasing	專業、科學及技術服務業 Professional, Scientific and Technical Services	教育服務業 Educational Services
92年底	2003	16,308	21,413	40,182	189
93年底	2004	17,326	23,287	41,761	253
94年底	2005	17,970	24,825	43,022	297
95年底	2006	18,347	25,981	42,807	366
96年底	2007	18,981	26,631	43,046	460
臺北市	**Taipei City**	**7,638**	**5,344**	**16,431**	**116**
高雄市	**Kaohsiung City**	**1,648**	**1,832**	**2,829**	**71**
臺灣省	**Taiwan Province**	**9,670**	**19,376**	**23,677**	**273**
臺北縣	Taipei County	2,103	3,871	6,619	59
宜蘭縣	Yilan County	132	676	486	4
桃園縣	Taoyuan County	995	2,288	2,607	23
新竹縣	Hsinchu County	284	627	566	4
苗栗縣	Miaoli County	170	519	416	2
臺中縣	Taichung County	616	1,424	1,499	18
彰化縣	Changhua County	603	890	974	21
南投縣	Nantou County	167	726	394	6
雲林縣	Yunlin County	223	442	377	3
嘉義縣	Chiayi County	89	334	213	1
臺南縣	Tainan County	459	791	817	12
高雄縣	Kaohsiung County	406	804	835	11
屏東縣	Pingtung County	265	577	505	7
臺東縣	Taitung County	88	321	202	3
花蓮縣	Hualien County	132	477	325	2
澎湖縣	Penghu County	35	205	45	2
基隆市	Keelung City	129	312	453	2
新竹市	Hsinchu City	506	574	830	10
臺中市	Taichung City	1,231	2,135	3,774	48
嘉義市	Chiayi City	223	442	432	6
臺南市	Tainan City	814	941	1,308	29
福建省	**Fuchien Province**	**25**	**79**	**109**	**—**
金門縣	Kinmen County	23	69	96	—
連江縣	Lienchiang County	2	10	13	—

Table 3-16. Sources of Business Tax (Cont.1)

(1) Number of Business Units－by Industries

Unit : Unit

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activies Not Adequately Defined
350	23,873	73,864	26	15,491
364	25,154	77,791	27	12,278
362	25,960	84,102	23	7,176
360	28,389	86,462	25	5,547
368	25,741	88,150	22	4,589
104	**5,617**	**11,096**	**5**	**1,660**
46	**1,783**	**7,311**	**－**	**1**
216	**18,146**	**69,341**	**17**	**2,924**
42	3,169	10,201	4	2,269
8	465	1,953	－	10
12	1,488	6,563	2	162
9	413	1,885	－	－
5	554	2,238	－	4
6	1,168	5,819	2	51
19	1,110	5,120	2	251
17	632	1,835	1	10
2	614	2,387	－	9
5	353	1,707	－	6
15	1,218	4,138	3	8
9	1,439	4,448	－	13
7	1,253	3,470	1	18
5	294	898	－	5
7	456	1,453	－	1
1	144	395	1	6
4	377	1,576	－	3
5	429	2,027	1	55
19	1,388	5,324	－	30
6	403	1,544	－	2
13	779	4,360	－	11
2	**195**	**402**	**－**	**4**
2	112	314	－	－
－	83	88	－	4

表3-16. 營業稅稅源(續2)

(1)營利事業營業家數－按行業別分

單位:家

年底別及地區別 End of CY & Region	總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining and Quarrying	製造業 Manufacturing
97年底 2008	1,178,882	12,098	1,322	129,956
98年底 2009	1,186,308	12,191	1,281	128,458
99年底 2010	1,214,339	12,240	1,250	130,210
臺北市 Taipei City	**201,154**	**268**	**85**	**6,587**
高雄市* Kaohsiung City*	**144,831**	**4,937**	**106**	**8,939**
臺灣省 Taiwan Province	**857,775**	**7,006**	**1,052**	**114,473**
臺北縣* Taipei County*	190,472	1,259	74	27,535
宜蘭縣 Yilan County	25,033	2,166	179	2,062
桃園縣 Taoyuan County	90,564	435	57	10,771
新竹縣 Hsinchu County	21,743	104	45	2,453
苗栗縣 Miaoli County	23,574	130	80	2,782
臺中縣* Taichung County*	—	—	—	—
彰化縣 Changhua County	63,945	376	31	16,202
南投縣 Nantou County	22,302	272	52	1,600
雲林縣 Yunlin County	26,623	190	45	1,755
嘉義縣 Chiayi County	18,499	153	9	1,893
臺南縣* Tainan County*	—	—	—	—
高雄縣* Kaohsiung County*	—	—	—	—
屏東縣 Pingtung County	33,683	700	43	1,638
臺東縣 Taitung County	11,005	129	67	254
花蓮縣 Hualien County	17,817	171	207	588
澎湖縣 Penghu County	5,715	21	7	245
基隆市 Keelung City	16,864	25	9	645
新竹市 Hsinchu City	23,147	228	17	2,428
臺中市 Taichung City	155,474	274	94	28,597
嘉義市* Chiayi City*	15,828	39	2	892
臺南市* Tainan City*	95,487	334	34	12,133
福建省 Fuchien Province	**10,579**	**29**	**7**	**211**
金門縣 Kinmen County	9,766	26	7	184
連江縣 Lienchiang County	813	3	—	27

說　明：自97年（含）起改採「中華民國稅務行業標準分類（第6次修訂）」。

附　註：*已配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-16. Sources of Business Tax (Cont.2)

(1) Number of Business Units－by Industries

Unit : Unit

電力及燃氣供應業 Electricity and Gas Supply	用水供應及污染整治業 Water Supply and Remediation Services	營造業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊傳播業 Information and Communication
370	6,585	84,563	616,187	30,426	99,722	14,352
393	6,557	85,100	616,414	30,403	104,157	14,574
415	6,798	88,699	626,753	30,418	107,681	15,336
61	**626**	**9,133**	**112,767**	**5,392**	**16,731**	**6,760**
48	**1,014**	**11,503**	**74,773**	**4,799**	**14,816**	**1,053**
301	**5,137**	**67,471**	**431,159**	**19,979**	**75,539**	**7,492**
66	921	16,991	97,622	6,492	12,083	2,631
12	92	2,102	11,719	717	2,313	126
28	695	7,710	47,108	1,988	6,962	785
9	164	2,198	10,311	353	2,094	196
12	205	2,330	11,333	416	2,442	146
—	—	—	—	—	—	—
22	362	3,600	29,606	841	4,375	274
11	121	2,028	11,681	473	2,526	121
9	251	2,527	15,311	572	1,992	114
9	173	1,806	9,604	693	1,547	48
—	—	—	—	—	—	—
—	—	—	—	—	—	—
15	313	2,655	17,895	722	3,880	165
8	65	668	5,977	149	1,815	79
10	107	1,709	9,059	348	2,745	103
2	15	351	3,061	311	791	38
8	108	1,556	8,290	1,233	2,212	126
7	155	1,796	11,117	327	2,412	327
43	812	11,134	73,912	2,721	12,424	1,491
3	59	883	8,637	402	1,899	109
27	519	5,427	48,916	1,221	11,027	613
5	**21**	**592**	**8,054**	**248**	**595**	**31**
4	17	498	7,793	168	420	24
1	4	94	261	80	175	7

Explanation： Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

Note： *The details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-16. 營業稅稅源(續3)

(1)營利事業營業家數－按行業別分

單位:家

年底別及地區別 End of CY & Region	金融及保險業 Finance and Insurance	不動產業 Real Estate	專業、科學及技術服務業 Professional, Scientific and Technical Services	支援服務業 Support Services
97年底 2008	22,163	18,563	32,605	24,978
98年底 2009	22,516	19,196	33,122	25,420
99年底 2010	23,040	21,628	34,507	26,176
臺北市 Taipei City	**9,723**	**5,835**	**11,905**	**4,252**
高雄市* Kaohsiung City*	**2,324**	**2,091**	**3,127**	**3,056**
臺灣省 Taiwan Province	**10,961**	**13,653**	**19,377**	**18,681**
臺北縣* Taipei County*	2,665	3,470	5,450	3,322
宜蘭縣 Yilan County	151	384	448	549
桃園縣 Taoyuan County	1,274	1,717	2,194	2,412
新竹縣 Hsinchu County	362	507	521	555
苗栗縣 Miaoli County	189	325	347	618
臺中縣* Taichung County*	—	—	—	—
彰化縣 Changhua County	640	544	827	889
南投縣 Nantou County	169	227	381	633
雲林縣 Yunlin County	238	279	334	478
嘉義縣 Chiayi County	104	121	206	462
臺南縣* Tainan County*	—	—	—	—
高雄縣* Kaohsiung County*	—	—	—	—
屏東縣 Pingtung County	266	331	492	742
臺東縣 Taitung County	80	133	139	360
花蓮縣 Hualien County	130	255	300	538
澎湖縣 Penghu County	32	75	39	300
基隆市 Keelung City	157	177	314	398
新竹市 Hsinchu City	637	519	617	637
臺中市 Taichung City	2,205	3,018	4,461	3,416
嘉義市* Chiayi City*	222	292	354	416
臺南市* Tainan City*	1,440	1,279	1,953	1,956
福建省 Fuchien Province	**32**	**49**	**98**	**187**
金門縣 Kinmen County	29	49	81	144
連江縣 Lienchiang County	3	—	17	43

Table 3-16. Sources of Business Tax (Cont.3)

(1) Number of Business Units－by Industries

Unit : Unit

公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社會工作服務業 Human Health and Social Work Services	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能歸類之行業 Activies Not Adequately Defined
23	622	337	20,365	63,645	－
22	870	360	20,242	65,032	－
21	999	395	20,394	67,378	1
4	**248**	**118**	**2,801**	**7,858**	**－**
－	**164**	**48**	**2,612**	**9,420**	**1**
17	**585**	**227**	**14,812**	**49,853**	**－**
4	128	53	2,563	7,143	－
－	14	7	483	1,509	－
2	70	14	1,500	4,842	－
－	18	11	426	1,416	－
1	6	5	532	1,675	－
－	－	－	－	－	－
2	35	15	1,001	4,303	－
1	18	17	578	1,393	－
－	11	5	609	1,903	－
－	7	－	365	1,299	－
－	－	－	－	－	－
－	－	－	－	－	－
1	14	9	1,084	2,718	－
－	10	3	345	724	－
－	10	6	409	1,122	－
1	4	1	112	309	－
－	4	9	331	1,262	－
－	40	9	384	1,490	－
2	114	33	2,075	8,648	－
－	9	5	344	1,261	－
3	73	25	1,671	6,836	－
－	**2**	**2**	**169**	**247**	**－**
－	2	2	111	207	－
－	－	－	58	40	－

表3-16. 營業稅稅源(續4)

(2)營利事業銷售額－按行業別分

單位:新台幣千元

年別及地區別 CY & Region		總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining & Quarrying	製造業 Manufacturing
92年	2003	27,365,282,945	27,289,752	38,530,992	9,011,219,794
93年	2004	32,002,915,152	33,510,776	44,850,301	11,056,296,930
94年	2005	34,334,324,939	34,082,046	51,989,986	11,195,077,511
95年	2006	34,604,714,544	32,848,308	53,702,085	12,045,201,510
96年	2007	36,066,701,872	33,761,329	53,931,272	13,300,433,420
臺北市	**Taipei City**	12,694,160,402	3,979,719	4,837,905	1,801,563,052
高雄市	**Kaohsiung City**	2,360,143,263	5,366,732	***	970,242,310
臺灣省	**Taiwan Province**	20,977,392,717	24,355,710	47,100,135	10,519,220,469
臺北縣	Taipei County	4,077,630,403	1,009,753	4,345,688	1,494,789,138
宜蘭縣	Yilan County	213,198,753	1,020,586	6,136,216	56,658,834
桃園縣	Taoyuan County	3,062,974,192	875,234	1,743,760	1,480,544,601
新竹縣	Hsinchu County	874,978,861	337,321	1,060,510	573,357,572
苗栗縣	Miaoli County	512,173,024	6,085,591	2,634,915	260,182,457
臺中縣	Taichung County	1,474,485,289	1,067,550	3,398,955	887,210,309
彰化縣	Changhua County	1,133,195,246	1,488,576	250,397	675,298,479
南投縣	Nantou County	227,470,354	1,327,937	1,109,930	97,998,981
雲林縣	Yunlin County	1,403,313,837	667,167	840,932	1,191,196,378
嘉義縣	Chiayi County	237,479,961	728,188	836,789	126,117,740
臺南縣	Tainan County	1,609,785,990	5,833,128	191,188	1,113,741,606
高雄縣	Kaohsiung County	1,475,664,308	697,259	***	846,460,216
屏東縣	Pingtung County	292,437,119	1,218,600	852,470	81,192,352
臺東縣	Taitung County	51,810,044	390,072	996,269	2,914,600
花蓮縣	Hualien County	150,396,687	505,738	6,133,509	19,732,910
澎湖縣	Penghu County	21,974,676	***	3,194,517	349,579
基隆市	Keelung City	173,817,138	117,201	5,913,327	28,699,934
新竹市	Hsinchu City	1,610,819,341	80,035	226,417	1,134,422,177
臺中市	Taichung City	1,501,560,417	444,831	823,101	245,868,800
嘉義市	Chiayi City	190,988,827	67,574	***	26,534,571
臺南市	Tainan City	681,238,250	195,571	82,361	175,949,234
福建省	**Fuchien Province**	35,005,489	59,167	1,192,170	9,407,589
金門縣	Kinmen County	31,085,824	52,765	***	8,953,295
連江縣	Lienchiang County	3,919,664	***	—	454,294

資料來源： 財稅資料中心。
說　　明： 自92年（含）起改採「中華民國稅務行業標準分類（第5次修訂）」。
附　　註： ***表示不陳示數值以保護個別資料。

Table 3-16. Sources of Business Tax (Cont.4)

(2) Amount of Business Sales—by Industries

Unit : NT$ 1,000

水電燃氣業 Electricity, Gas & Water	營　造　業 Construction	批發及零售業 Trade	住宿及餐飲業 Accommodation and Eating-Drinking Places	運輸、倉儲及通信業 Transportation, Storage and Communication
382,005,634	1,388,659,487	10,050,797,466	234,844,755	1,225,409,253
452,235,723	1,679,119,494	11,726,783,042	274,528,787	1,169,078,378
489,002,925	1,768,238,398	12,348,128,323	298,706,859	1,335,422,502
567,878,995	1,790,149,318	12,055,690,905	321,757,622	1,279,394,390
622,580,283	1,843,747,437	12,536,304,736	323,756,844	1,275,813,408
73,469,352	**581,929,751**	**5,214,627,269**	**112,514,946**	**654,641,610**
33,665,728	**160,768,540**	**833,389,118**	**26,318,248**	**123,681,609**
514,548,450	**1,096,696,043**	**6,474,841,621**	**184,173,921**	**494,260,702**
37,895,448	289,812,800	1,649,486,683	29,640,690	113,135,794
580,551	28,040,422	84,317,720	5,312,099	11,713,471
78,562,554	137,007,220	1,027,056,798	24,748,915	98,826,043
10,322,962	31,335,827	167,480,569	4,775,505	6,240,573
38,727,745	23,519,447	146,204,147	3,512,121	9,459,477
5,386,462	78,463,670	376,062,374	10,339,755	31,540,628
27,510,177	34,692,897	315,324,603	6,194,650	18,298,466
11,041,861	15,888,737	67,084,725	5,890,447	7,334,248
21,427,615	36,325,163	110,366,084	2,665,601	14,068,290
7,954,697	14,568,653	65,746,176	2,073,820	5,081,151
23,303,838	53,547,844	332,236,473	6,965,732	11,564,875
55,759,369	73,572,051	406,039,195	6,410,167	26,525,248
10,431,058	22,389,457	130,573,757	6,931,829	8,437,696
2,223,178	5,923,172	23,809,402	3,047,836	5,101,462
20,587,478	14,675,887	56,450,831	6,562,926	8,111,604
***	2,759,857	8,271,915	1,149,481	2,162,474
9,371,610	13,413,159	49,737,449	3,760,178	45,328,099
45,329,329	45,732,618	240,443,361	8,589,022	14,888,343
63,746,099	126,557,429	782,243,703	26,728,317	37,100,827
7,531,281	14,332,508	100,328,744	6,145,211	9,334,787
35,872,071	34,137,224	335,576,911	12,729,620	10,007,148
896,754	**4,353,103**	**13,446,728**	**749,729**	**3,229,487**
709,790	3,277,229	12,545,106	597,203	2,253,148
***	1,075,874	901,622	152,525	976,339

Source：Financial Data Center, Ministry of Finance.

Explanation： Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

Note： ***The figures are replaced with asterisks due to a concern of privacy.

表3-16. 營業稅稅源(續5)

(2)營利事業銷售額－按行業別分

單位:新台幣千元

年別及地區別 CY & Region		金融及保險業 Finance and Insurance	不動產及租賃業 Real Estate and Rental and Leasing	專業、科學及技術服務業 Professional, Scientific and Technical Services	教育服務業 Educational Services
92年	2003	1,978,633,870	526,030,883	802,558,958	2,410,952
93年	2004	2,627,232,786	603,904,678	864,941,130	2,720,807
94年	2005	4,161,351,173	684,384,909	873,496,402	4,114,440
95年	2006	3,781,602,519	798,582,290	909,385,106	4,026,402
96年	2007	3,313,677,618	891,282,626	965,511,917	4,196,081
臺北市	**Taipei City**	**2,769,877,140**	**430,411,274**	**646,620,987**	**1,568,195**
高雄市	**Kaohsiung City**	**79,052,922**	**58,742,173**	**22,125,625**	**433,830**
臺灣省	**Taiwan Province**	**464,379,363**	**401,788,554**	**296,560,526**	**2,193,758**
臺北縣	Taipei County	103,810,814	117,868,693	85,557,879	571,807
宜蘭縣	Yilan County	8,008,819	4,188,846	1,451,781	14,411
桃園縣	Taoyuan County	54,943,356	54,629,817	39,549,844	493,618
新竹縣	Hsinchu County	8,168,417	13,147,328	47,321,554	1,581
苗栗縣	Miaoli County	7,120,099	5,348,497	1,342,141	***
臺中縣	Taichung County	23,978,621	20,705,404	8,477,159	96,624
彰化縣	Changhua County	20,750,597	9,976,131	3,429,772	111,467
南投縣	Nantou County	8,547,655	3,487,578	1,120,421	***
雲林縣	Yunlin County	10,588,334	4,385,943	1,402,516	***
嘉義縣	Chiayi County	4,621,328	2,815,132	640,394	***
臺南縣	Tainan County	16,479,232	13,038,756	11,406,059	86,382
高雄縣	Kaohsiung County	14,973,841	11,833,410	2,938,225	112,277
屏東縣	Pingtung County	10,803,829	3,830,040	1,248,600	***
臺東縣	Taitung County	3,120,048	1,590,641	444,220	***
花蓮縣	Hualien County	6,423,055	5,083,083	1,073,249	***
澎湖縣	Penghu County	1,277,799	693,317	65,472	***
基隆市	Keelung City	7,737,244	3,025,236	1,394,873	***
新竹市	Hsinchu City	34,540,942	24,628,081	47,758,048	185,178
臺中市	Taichung City	72,981,672	80,396,870	31,402,482	230,045
嘉義市	Chiayi City	9,804,261	5,741,227	3,018,171	38,955
臺南市	Tainan City	35,699,403	15,374,524	5,517,667	140,835
福建省	**Fuchien Province**	**368,194**	**340,624**	**204,778**	**298**
金門縣	Kinmen County	***	336,379	191,178	298
連江縣	Lienchiang County	***	4,245	13,600	—

Table 3-16. Sources of Business Tax (Cont.5)

(2) Amount of Business Sales－by Industries

Unit : NT$ 1,000

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activies Not Adequately Defined
8,769,919	250,279,894	413,363,520	269,584	1,024,208,233
6,215,542	271,662,905	565,283,602	367,172	624,183,098
5,141,175	268,311,485	470,432,946	601,150	345,842,711
2,387,354	259,799,821	488,602,417	3,640,939	210,064,564
2,544,538	267,314,397	453,518,992	629,946	177,697,028
1,479,771	**165,781,447**	**147,247,678**	**16,020**	**83,594,284**
75,672	**13,390,040**	**31,423,401**	—	***
987,099	**87,925,541**	**274,311,088**	**613,926**	**93,435,810**
152,632	22,366,921	58,298,062	545,909	68,341,691
4,701	751,905	4,856,436	1,000	140,956
***	9,726,439	45,232,956	***	8,990,529
33,773	2,500,084	8,855,390	—	39,894
3,321	2,059,169	5,770,589	—	***
***	5,319,441	20,410,343	***	1,817,240
***	2,511,271	14,098,758	***	3,231,706
13,668	2,055,817	3,853,766	***	683,034
***	3,074,305	5,893,928	—	399,760
***	1,173,011	4,959,816	—	158,413
9,769	4,342,689	16,717,406	***	***
254,373	4,517,742	17,242,962	—	***
8,043	3,216,625	8,670,715	***	2,607,097
***	624,741	1,431,683	—	152,399
57,702	1,935,416	3,032,982	—	***
***	365,952	475,818	***	10,966
5,142	1,552,203	3,728,434	—	***
***	2,985,061	10,464,256	***	521,137
74,493	9,927,539	22,315,523	—	718,685
6,526	2,148,969	3,690,659	—	***
73,816	4,770,241	14,310,605	—	801,018
1,996	**217,368**	**536,824**	—	**679**
***	152,259	467,160	—	487
—	65,108	69,665	—	192

表3-16. 營業稅稅源(續6)

(2)營利事業銷售額－按行業別分

單位:新台幣千元

年別及地區別 CY & Region	總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石採取業 Mining and Quarrying	製造業 Manufacturing
97年 2008	35,409,928,840	30,436,081	59,117,232	13,111,205,927
98年 2009	30,144,313,620	31,924,853	44,602,248	10,502,912,047
99年 2010	36,371,204,832	39,132,140	48,272,511	13,474,670,930
臺北市 Taipei City	**11,810,841,412**	**6,897,882**	**5,239,041**	**1,776,788,922**
高雄市* Kaohsiung City*	**2,755,700,404**	**5,930,195**	**1,733,150**	**1,123,931,809**
臺灣省 Taiwan Province	**21,762,587,099**	**26,230,132**	**39,996,490**	**10,560,965,517**
臺北縣* Taipei County*	4,031,206,335	1,184,175	3,014,235	1,391,820,452
宜蘭縣 Yilan County	231,021,420	1,021,660	5,001,239	65,505,177
桃園縣 Taoyuan County	3,334,995,988	1,813,895	1,292,210	1,524,347,837
新竹縣 Hsinchu County	946,230,236	476,024	1,525,523	548,233,492
苗栗縣 Miaoli County	613,635,717	5,411,885	1,767,852	338,870,605
臺中縣* Taichung County*	1,392,415,181	839,125	2,618,999	865,731,054
彰化縣 Changhua County	1,204,666,161	1,677,541	226,838	577,820,089
南投縣 Nantou County	241,540,753	1,239,966	1,818,386	99,882,539
雲林縣 Yunlin County	1,384,505,415	857,248	1,005,890	1,145,317,227
嘉義縣 Chiayi County	250,189,589	1,216,244	555,770	129,407,296
臺南縣* Tainan County*	1,404,479,157	4,228,314	336,938	971,956,820
高雄縣* Kaohsiung County*	1,188,782,726	740,141	5,983,831	636,815,784
屏東縣 Pingtung County	319,536,951	2,240,212	1,369,920	91,659,778
臺東縣 Taitung County	59,194,603	379,500	1,390,845	3,155,584
花蓮縣 Hualien County	154,532,770	515,805	4,284,099	18,341,506
澎湖縣 Penghu County	22,097,185	60,055	***	338,282
基隆市 Keelung City	175,187,739	206,855	5,041,140	30,795,815
新竹市 Hsinchu City	1,716,669,505	112,511	351,958	1,234,516,086
臺中市 Taichung City	1,907,821,872	725,951	1,862,559	467,993,817
嘉義市* Chiayi City*	196,004,736	120,936	***	27,091,420
臺南市* Tainan City*	987,873,060	1,162,089	127,751	391,364,858
福建省 Fuchien Province	**42,075,917**	**73,931**	**1,303,831**	**12,984,681**
金門縣 Kinmen County	37,979,676	***	1,303,831	12,615,686
連江縣 Lienchiang County	4,096,241	***	—	368,995

說　明：自97年（含）起改採「中華民國稅務行業標準分類（第6次修訂）」。

Table 3-16. Sources of Business Tax (Cont.6)

(2) Amount of Business Sales－by Industries

Unit : NT$ 1,000

電力及燃氣供應業 Electricity and Gas Supply	用水供應及污染整治業 Water Supply and Remediation Services	營造業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊傳播業 Information and Communication
656,148,109	168,801,807	1,868,470,971	12,438,393,116	1,003,176,107	335,643,759	782,818,881
671,969,399	140,675,221	1,700,693,637	11,094,274,935	861,595,237	330,788,368	771,835,362
757,289,444	175,761,354	1,977,408,871	13,232,809,550	1,081,059,239	374,784,809	854,531,898
***	29,495,551	598,769,406	5,137,447,064	564,935,558	118,671,235	577,600,709
***	20,645,429	177,339,337	1,047,000,334	91,882,539	32,365,523	29,616,297
624,464,967	125,199,699	1,194,901,341	7,035,717,008	420,800,600	222,755,458	246,569,457
41,615,386	23,080,790	253,506,204	1,769,950,612	91,660,253	37,727,661	89,225,020
234,103	820,176	26,176,157	95,141,108	9,491,048	7,670,852	3,587,305
92,358,716	27,459,041	124,685,849	1,234,258,483	123,402,840	30,104,053	12,262,374
11,216,168	4,918,603	32,741,073	217,069,232	7,913,734	5,482,449	16,771,463
49,180,508	2,429,206	21,368,892	160,734,692	5,009,103	4,717,282	5,193,492
3,345,665	7,544,142	64,438,971	357,522,941	27,214,087	9,750,880	3,589,844
33,884,738	7,462,030	186,215,051	331,702,984	10,494,686	8,061,208	9,650,578
***	1,309,064	19,818,369	74,630,336	4,613,802	8,049,010	3,999,077
29,805,271	2,810,285	40,640,607	124,074,930	10,067,627	3,540,054	5,049,665
8,215,396	2,289,454	16,899,553	72,275,905	3,777,185	2,394,263	1,924,514
23,791,551	4,750,450	40,500,762	304,185,906	10,871,077	7,250,539	5,546,087
70,876,987	13,833,203	54,564,929	341,658,164	16,566,044	7,317,230	7,474,784
12,142,283	4,284,556	27,160,099	140,380,832	3,921,425	8,830,648	5,498,013
2,447,482	470,929	8,758,058	26,496,564	3,866,842	4,034,819	1,830,098
27,597,470	1,204,312	15,513,276	58,874,813	5,223,671	7,979,788	3,125,433
***	136,233	2,855,199	10,807,342	1,768,379	1,500,543	881,629
10,130,051	1,709,656	12,458,212	54,953,814	35,365,346	4,182,817	5,546,477
59,252,196	3,359,487	37,602,769	240,188,643	6,777,651	9,625,365	26,529,372
77,416,083	8,036,795	155,488,047	904,438,419	27,449,088	32,905,580	28,672,157
***	814,931	14,438,824	110,533,790	4,567,807	6,948,667	4,939,679
50,168,559	6,476,356	39,070,439	405,837,497	10,778,904	14,681,750	5,272,397
***	420,676	6,398,788	12,645,144	3,440,542	992,594	745,436
***	352,449	5,380,787	11,466,028	2,706,368	812,712	560,260
***	68,227	1,018,001	1,179,117	734,173	179,882	185,176

Explanation： Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續7完)

(2)營利事業銷售額－按行業別分

單位:新台幣千元

年別及地區別 CY & Region		金融及保險業 Finance and Insurance	不動產業 Real Estate	專業、科學及技術服務業 Professional, Scientific and Technical Services	支援服務業 Support Services
97年	2008	2,851,984,543	802,226,843	572,844,892	242,931,639
98年	2009	2,168,019,104	755,252,873	561,238,321	234,017,447
99年	2010	2,266,258,557	870,067,740	643,264,785	295,222,041
臺北市	**Taipei City**	**1,843,050,052**	**443,739,286**	**376,806,135**	**163,600,542**
高雄市*	**Kaohsiung City***	**63,001,716**	**49,014,778**	**16,936,600**	**20,525,137**
臺灣省	**Taiwan Province**	**359,847,394**	**376,721,832**	**249,280,432**	**110,626,446**
臺北縣*	Taipei County*	82,656,511	141,218,221	51,250,146	23,934,292
宜蘭縣	Yilan County	6,778,934	2,759,728	1,326,398	1,850,744
桃園縣	Taoyuan County	46,318,254	43,259,881	35,401,434	17,067,716
新竹縣	Hsinchu County	8,443,268	13,719,583	67,798,236	4,443,695
苗栗縣	Miaoli County	5,508,058	3,677,784	2,285,094	2,476,101
臺中縣*	Taichung County*	14,688,230	10,425,487	6,066,518	4,966,278
彰化縣	Changhua County	15,451,491	5,012,721	3,127,009	4,396,510
南投縣	Nantou County	5,573,822	1,226,397	1,371,045	1,671,732
雲林縣	Yunlin County	8,071,233	4,251,734	2,390,951	1,752,737
嘉義縣	Chiayi County	3,746,122	1,426,136	660,554	1,890,404
臺南縣*	Tainan County*	8,835,311	6,957,200	3,084,845	5,094,803
高雄縣*	Kaohsiung County*	9,485,065	8,211,028	2,423,509	3,622,052
屏東縣	Pingtung County	8,753,665	1,966,885	1,775,156	1,674,041
臺東縣	Taitung County	2,364,996	1,309,089	392,093	861,415
花蓮縣	Hualien County	4,478,411	2,341,952	995,071	1,664,766
澎湖縣	Penghu County	1,038,383	654,835	46,068	440,698
基隆市	Keelung City	5,701,761	3,213,123	1,041,442	1,743,556
新竹市	Hsinchu City	25,613,536	23,078,839	34,460,583	9,285,214
臺中市	Taichung City	60,225,341	86,660,084	24,237,831	13,354,020
嘉義市*	Chiayi City*	7,436,767	3,422,812	1,763,436	1,660,344
臺南市*	Tainan City*	28,678,236	11,928,313	7,383,014	6,775,330
福建省	**Fuchien Province**	**359,394**	**591,843**	**241,619**	**469,915**
金門縣	Kinmen County	***	591,843	215,351	436,118
連江縣	Lienchiang County	***	—	26,268	33,797

Table 3-16. Sources of Business Tax (Cont.7 End)

(2) Amount of Business Sales－by Industries

Unit : NT$ 1,000

公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社會工作服務業 Human Health and Social Work Services	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能歸類之行業 Activies Not Adequately Defined
1,112,181	5,242,490	2,814,551	69,021,712	170,775,843	236,762,154
2,563,240	6,121,118	3,460,688	72,198,918	164,486,362	25,684,243
***	6,878,654	4,491,984	68,925,874	182,157,655	***
***	2,182,380	3,025,716	23,083,362	55,418,131	8,503,007
—	***	***	4,688,302	12,691,961	***
***	3,937,353	1,295,437	41,016,613	113,835,152	***
861,147	953,270	281,363	7,001,634	18,218,034	2,046,930
—	53,050	2,394	713,823	2,861,838	25,686
1,181	837,355	39,598	4,767,062	14,897,095	421,114
—	73,553	35,718	2,125,463	3,223,412	19,548
***	***	***	1,075,029	3,625,489	98,951
78,832	153,304	244,280	1,831,380	9,929,365	1,435,799
936	153,519	20,482	1,341,755	7,248,988	717,006
***	61,702	17,444	2,001,644	2,258,716	40,744
—	34,766	3,600	1,844,374	2,775,751	211,462
—	6,182	—	513,650	2,938,440	52,522
7,665	107,734	4,919	1,699,196	5,077,577	191,463
***	187,494	***	2,085,762	6,388,988	***
***	75,536	***	2,965,565	4,679,464	146,916
—	26,250	14,722	341,600	1,018,927	34,789
—	30,845	59,712	811,935	1,473,102	16,802
***	***	***	134,564	314,965	29,403
—	10,823	61,765	688,719	1,938,879	397,490
—	281,254	5,036	1,211,446	4,341,826	75,732
21,357	501,924	134,433	4,980,268	12,457,867	260,251
—	84,297	7,216	811,430	3,052,743	121,248
1,069	279,411	81,739	2,070,311	5,113,686	621,353
—	***	***	137,597	212,411	73
—	***	***	92,639	179,438	73
—	—	—	44,958	32,973	—

表3-17. 使用牌照稅稅源－機動車輛

單位:輛

年別及地區別 CY & Region	總計 Grand Total		小客車 Small Passenger Vehicles	
	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
92年 2003	6,300,828	155,082	5,241,986	146,735
93年 2004	6,602,459	172,508	5,497,073	160,784
94年 2005	6,847,620	179,323	5,690,980	167,003
95年 2006	6,713,626	141,190	5,536,549	131,151
96年 2007	6,784,329	144,135	5,594,250	133,593
97年 2008	6,738,854	161,197	5,534,283	148,529
98年 2009	6,773,014	152,087	5,567,809	140,050
99年 2010	6,925,312	151,053	5,688,572	138,833
臺北市 Taipei City	**760,699**	**17,301**	**654,886**	**16,779**
高雄市 Kaohsiung City	**442,081**	**6,979**	**371,998**	**6,943**
臺灣省 Taiwan Province	**5,715,938**	**107,202**	**4,655,578**	**103,399**
臺北縣 Taipei County	906,629	12,263	768,342	10,999
宜蘭縣 Yilan County	134,637	3,836	107,029	3,836
桃園縣 Taoyuan County	649,840	8,988	543,830	8,734
新竹縣 Hsinchu County	180,973	2,674	152,446	2,626
苗栗縣 Miaoli County	192,626	3,936	158,316	3,907
臺中縣 Taichung County	555,872	8,462	447,653	8,236
彰化縣 Changhua County	420,654	7,603	326,997	7,462
南投縣 Nantou County	184,470	4,069	143,435	3,931
雲林縣 Yunlin County	226,581	6,001	170,366	5,792
嘉義縣 Chiayi County	162,264	4,299	121,909	4,244
臺南縣 Tainan County	350,888	9,573	281,833	9,559
高雄縣 Kaohsiung County	380,067	7,114	301,764	6,928
屏東縣 Pingtung County	257,172	5,950	198,202	5,950
臺東縣 Taitung County	65,631	1,712	48,426	1,607
花蓮縣 Hualien County	108,972	2,697	85,554	2,587
澎湖縣 Penghu County	5,132	2,939	4,605	2,469
基隆市 Keelung City	86,332	1,997	74,055	1,967
新竹市 Hsinchu City	138,631	1,909	120,095	1,782
臺中市 Taichung City	395,678	6,155	338,598	5,933
嘉義市 Chiayi City	80,535	1,726	65,642	1,658
臺南市 Tainan City	232,354	3,299	196,481	3,192
福建省 Fuchien Province	**6,594**	**19,571**	**6,110**	**11,712**
金門縣 Kinmen County	6,053	13,005	5,578	10,432
連江縣 Lienchiang County	541	6,566	532	1,280

資料來源： 各縣市稽徵單位。

說　　明： 1. 本表之免稅資料，係指當年度申請免稅之件數。
2. 小客車、大客車、貨車均分為自用與營業用，自用全年開徵1次，營業用分兩期開徵。
3. 貨車內含農村拼裝車，曳引車。
4. 自91年（含）起含福建省資料。

Table 3-17. Sources of Vehicle License Tax — Motor Vehicles

Unit : Set

大客車 Large Passenger Vehicles		貨車 Trucks		機器腳踏車 Motorcycles	
應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
23,089	2,189	1,026,372	5,284	9,381	874
26,265	3,221	1,063,614	3,384	15,507	5,119
32,032	2,067	1,102,219	4,529	22,389	5,724
26,866	1,360	1,120,157	3,368	30,054	5,311
28,044	1,350	1,137,644	4,885	24,391	4,307
27,770	1,925	1,129,747	6,312	47,054	4,431
27,669	1,333	1,125,055	6,045	52,481	4,659
29,246	2,082	1,149,150	5,278	58,344	4,860
7,535	**318**	**88,809**	**171**	**9,469**	**33**
2,292	**—**	**64,509**	**36**	**3,282**	**—**
19,399	**1,435**	**995,454**	**2,339**	**45,507**	**29**
1,533	871	123,329	393	13,425	—
278	—	26,589	—	741	—
2,354	65	98,125	189	5,531	—
664	—	26,330	48	1,533	—
675	7	32,443	22	1,192	—
2,121	20	102,819	206	3,279	—
1,765	26	89,665	115	2,227	—
285	2	39,790	136	960	—
775	20	54,570	189	870	—
285	—	39,396	55	674	—
890	—	66,161	14	2,004	—
1,434	43	74,600	143	2,269	—
483	—	56,926	—	1,561	—
144	15	16,644	90	417	—
529	12	22,148	98	741	—
11	23	459	425	57	22
157	—	11,124	23	996	7
1,076	127	15,893	—	1,567	—
1,616	120	52,359	102	3,105	—
854	40	13,542	28	497	—
1,470	44	32,542	63	1,861	—
20	**329**	**378**	**2,732**	**86**	**4,798**
20	285	378	2,226	77	62
—	44	—	506	9	4,736

Source：Tax Collection units of each county/city government.

Explanation：1.The data of Exemption in this table refer to cases filed for tax exemption in current year..
2.Small Passenger Vehicles, Large Passenger Vehicles and Trucks are divided into two categories according to their purposes : personal use and business use. The tax on vehicles for personal use is levied once on an annual basis, while the tax levied on vehicles for business purpose is levied twice separately.
3.Trucks includes flat-bodied trucks and trailers used for agricultural purposes.
4.The data of Fuchien Province have been included since 2002.

表3-18. 地價稅稅源

面積單位：公　　頃
金額單位：新台幣千元

年別及地區別 CY & Region	總計 Grand Total			
	戶數（戶） No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
92年　2003	6,466,524	138,551	4,899,069,192	51,283,192
93年　2004	6,607,108	139,393	4,949,158,135	52,488,762
94年　2005	6,741,100	142,864	4,999,795,947	53,354,199
95年　2006	6,858,770	148,306	5,096,379,762	53,602,525
96年　2007	7,053,843	153,879	5,539,406,649	58,485,705
97年　2008	7,180,631	155,299	5,536,191,432	57,734,619
98年　2009	7,274,097	166,315	5,574,990,396	57,409,858
99年　2010	7,405,900	160,180	5,910,277,215	60,936,755
臺北市　Taipei City	**843,247**	**4,959**	**2,091,696,127**	**20,056,339**
高雄市　Kaohsiung City	**509,412**	**6,903**	**503,000,906**	**5,591,075**
臺灣省　Taiwan Province	**6,032,613**	**147,418**	**3,313,224,361**	**35,259,789**
臺北縣　Taipei County	1,385,960	16,175	932,249,303	9,276,022
宜蘭縣　Yilan County	143,032	4,515	53,186,540	564,836
桃園縣　Taoyuan County	690,154	16,151	455,963,915	5,221,635
新竹縣　Hsinchu County	152,425	5,823	89,511,130	1,118,657
苗栗縣　Miaoli County	164,184	6,245	73,682,654	808,847
臺中縣　Taichung County	447,677	13,299	205,459,420	2,149,629
彰化縣　Changhua County	370,049	11,705	156,213,881	1,695,261
南投縣　Nantou County	139,602	5,110	48,980,892	528,144
雲林縣　Yunlin County	195,032	7,296	102,995,732	1,064,803
嘉義縣　Chiayi County	159,583	5,338	46,040,728	535,753
臺南縣　Tainan County	353,093	12,988	149,320,554	1,693,030
高雄縣　Kaohsiung County	383,600	11,084	191,859,047	2,186,844
屏東縣　Pingtung County	227,373	8,062	82,676,203	859,382
臺東縣　Taitung County	58,822	2,638	14,019,410	179,211
花蓮縣　Hualien County	92,793	4,903	32,549,177	376,945
澎湖縣　Penghu County	30,257	992	6,900,246	77,880
基隆市　Keelung City	124,247	2,344	65,385,509	733,987
新竹市　Hsinchu City	140,844	2,155	132,855,962	1,342,460
臺中市　Taichung City	412,690	5,291	207,855,129	2,334,560
嘉義市　Chiayi City	98,423	1,456	75,722,508	680,994
臺南市　Tainan City	262,773	3,848	189,796,421	1,830,909
福建省　Fuchien Province	**20,628**	**900**	**2,355,821**	**29,552**
金門縣　Kinmen County	17,472	807	1,891,826	24,832
連江縣　Lienchiang County	3,156	93	463,995	4,720

資料來源：各縣市稽徵單位。
說　　明：1.臺灣省自用住宅用地內含勞工宿舍用地。
　　2.自91年（含）起含福建省資料。

Table 3-18. Sources of Land Value Tax

Unit: Hectare, NT$ 1,000

一般用地 Regular Land				自用住宅用地 Self-use Residence Land			
戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
3,442,675	90,515	2,892,075,863	43,878,246	3,000,407	19,321	1,540,566,608	3,081,001
3,488,570	91,458	2,922,488,170	45,056,722	3,095,076	19,875	1,563,247,736	3,126,359
3,517,753	94,215	2,936,134,746	45,887,878	3,199,421	20,524	1,603,134,369	3,206,115
3,536,025	97,437	2,996,268,964	46,025,822	3,287,347	21,090	1,633,965,386	3,267,785
3,488,537	102,515	3,263,579,016	50,299,295	3,527,156	21,849	1,772,533,664	3,544,909
3,509,683	102,926	3,219,260,877	49,419,670	3,629,943	22,498	1,806,504,557	3,612,849
3,500,390	113,173	3,217,336,329	48,986,124	3,731,033	23,120	1,845,029,209	3,690,412
3,516,789	105,693	3,408,719,734	52,094,678	3,844,430	23,836	1,971,527,737	3,942,886
221,756	**2,724**	**1,143,543,102**	**17,662,889**	**600,708**	**2,014**	**875,150,357**	**1,750,273**
238,571	**3,460**	**274,903,895**	**4,653,459**	**269,791**	**1,552**	**162,746,070**	**325,478**
3,036,122	**98,660**	**1,988,255,184**	**29,750,752**	**2,973,698**	**20,258**	**933,478,609**	**1,866,830**
528,566	10,479	530,579,847	7,864,053	852,578	2,654	311,968,536	623,898
80,138	2,930	34,766,633	490,941	62,330	615	13,281,276	26,560
324,949	9,240	254,128,580	4,128,133	362,379	2,098	112,954,387	225,893
81,946	3,925	54,122,262	938,695	69,989	591	21,265,570	42,528
86,576	4,182	41,331,310	672,850	77,103	841	22,877,801	45,752
244,662	9,807	135,737,111	1,854,595	200,919	1,841	48,605,845	97,203
246,031	9,068	106,869,457	1,503,742	122,923	1,246	36,714,850	73,425
86,666	3,922	31,390,546	464,256	52,034	570	13,360,082	26,718
126,020	3,862	53,188,027	750,905	68,363	820	22,413,294	44,824
112,248	3,836	28,999,727	455,860	46,698	554	10,884,843	21,768
201,338	8,496	92,752,393	1,425,079	149,360	1,614	35,343,044	70,680
164,555	6,545	100,942,761	1,740,513	217,517	1,724	55,529,015	111,049
128,927	5,412	46,657,152	680,380	97,793	1,065	22,091,683	44,179
44,799	2,349	11,182,853	169,499	13,731	183	2,194,205	4,388
57,336	3,800	22,414,645	333,491	35,171	373	7,011,012	14,021
22,364	867	5,085,113	72,714	7,812	79	1,550,355	3,100
59,664	1,460	44,214,527	647,241	64,492	262	14,928,876	29,855
54,374	1,464	88,929,121	1,211,975	86,183	567	37,583,760	75,164
240,557	3,726	146,818,196	2,144,015	171,032	990	50,579,886	101,153
42,529	885	44,134,922	582,361	55,339	436	26,004,152	52,006
101,877	2,405	114,010,001	1,619,454	159,952	1,135	66,336,137	132,666
20,340	**849**	**2,017,553**	**27,578**	**233**	**12**	**152,701**	**305**
17,243	762	1,597,831	23,077	176	10	124,900	250
3,097	87	419,722	4,501	57	2	27,801	55

Source：Tax Collection units of each county/city government.
Explanation：1.Self-used residence lands of Taiwan Province include land used for domitory of labourers.
2.The data of Fuchien Province have been included since 2002.

表3-18. 地價稅稅源(續1完)

面積單位：公　　頃
金額單位：新台幣千元

年別及地區別 CY & Region	勞工宿舍用地 Labor's Dormitory Land				事業直接使用 Specific Business		
	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value
92年　2003	409	144	5,241,000	10,484	9,423	26,915	386,338,598
93年　2004	442	136	5,149,450	10,302	9,130	26,194	386,437,937
94年　2005	499	138	5,495,024	10,992	9,169	26,156	379,796,566
95年　2006	595	131	5,435,444	10,872	9,658	27,790	383,449,160
96年　2007	701	137	6,077,804	12,156	9,781	27,440	411,514,193
97年　2008	799	135	6,078,300	12,157	9,922	27,791	415,954,166
98年　2009	986	134	6,217,007	12,434	10,005	27,245	416,170,733
99年　2010	1,206	129	6,388,218	12,800	9,915	28,670	436,137,607
臺北市　Taipei City	**687**	**5**	**2,619,778**	**5,239**	**649**	**119**	**53,910,454**
高雄市　Kaohsiung City	**41**	**8**	**763,418**	**1,526**	**245**	**1,765**	**55,771,707**
臺灣省　Taiwan Province	**478**	**116**	**3,005,022**	**6,035**	**8,999**	**26,756**	**326,316,417**
臺北縣　Taipei County	92	20	1,030,532	2,061	1,251	2,636	63,497,166
宜蘭縣　Yilan County	13	2	15,800	32	201	932	4,141,748
桃園縣　Taoyuan County	43	7	166,399	333	1,845	4,710	83,747,219
新竹縣　Hsinchu County	14	3	105,235	210	273	1,287	13,278,791
苗栗縣　Miaoli County	14	5	149,827	300	219	1,188	8,500,742
臺中縣　Taichung County	24	7	104,200	208	756	1,530	17,887,573
彰化縣　Changhua County	19	4	87,952	176	509	1,325	10,667,161
南投縣　Nantou County	9	3	19,528	39	299	559	2,966,586
雲林縣　Yunlin County	20	13	172,874	346	271	2,571	26,349,935
嘉義縣　Chiayi County	12	10	61,563	123	280	896	5,358,607
臺南縣　Tainan County	54	12	133,651	267	896	2,710	17,614,044
高雄縣　Kaohsiung County	48	6	261,326	523	947	2,625	31,000,810
屏東縣　Pingtung County	33	2	29,210	58	277	1,539	12,844,032
臺東縣　Taitung County	8	1	1,345	27	32	82	362,780
花蓮縣　Hualien County	15	6	70,908	142	122	705	2,744,029
澎湖縣　Penghu County	3	1	22,457	45	29	38	141,910
基隆市　Keelung City	4	4	122,288	245	36	554	4,981,761
新竹市　Hsinchu City	19	3	119,196	238	55	103	4,434,998
臺中市　Taichung City	14	2	103,003	206	326	484	6,765,355
嘉義市　Chiayi City	5	4	187,832	376	36	84	3,469,273
臺南市　Tainan City	15	1	39,896	80	339	198	5,561,897
福建省　Fuchien Province	—	—	—	—	**22**	**30**	**139,029**
金門縣　Kinmen County	—	—	—	—	20	26	122,557
連江縣　Lienchiang County	—	—	—	—	2	4	16,472

Table 3-18. Sources of Land Value Tax (Cont.1 End)

Unit : Hectare
NT$ 1,000

土地 Land	公共設施保留地 Land Reserved for Public Facilities				空地 Vacant Site			
查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數(戶) No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
3,864,384	13,610	1,656	74,847,123	449,077	—	—	—	—
3,864,377	13,890	1,730	71,834,842	431,002	—	—	—	—
3,797,811	14,258	1,831	75,235,242	451,403	—	—	—	—
3,834,490	25,145	1,858	77,260,808	463,556	—	—	—	—
4,115,141	27,668	1,938	85,701,972	514,204	—	—	—	—
4,159,591	30,284	1,949	88,393,532	530,352	—	—	—	—
4,158,713	31,683	2,643	90,237,118	562,175	—	—	—	—
4,361,375	33,560	1,852	87,503,919	525,016	—	—	—	—
539,104	**19,447**	**97**	**16,472,436**	**98,834**	**—**	**—**	**—**	**—**
557,717	**764**	**118**	**8,815,816**	**52,895**	**—**	**—**	**—**	**—**
3,263,164	**13,316**	**1,628**	**62,169,129**	**373,008**	**—**	**—**	**—**	**—**
634,972	3,473	386	25,173,222	151,038	—	—	—	—
41,417	350	36	981,083	5,886	—	—	—	—
837,472	938	96	4,967,330	29,804	—	—	—	—
132,788	203	17	739,272	4,436	—	—	—	—
85,007	272	29	822,974	4,938	—	—	—	—
178,876	1,316	114	3,124,691	18,747	—	—	—	—
106,672	567	62	1,874,461	11,246	—	—	—	—
29,666	594	56	1,244,150	7,465	—	—	—	—
263,499	358	30	871,602	5,229	—	—	—	—
53,586	345	42	735,988	4,416	—	—	—	—
176,140	1,445	156	3,477,422	20,864	—	—	—	—
310,008	533	184	4,125,135	24,751	—	—	—	—
128,440	343	44	1,054,126	6,325	—	—	—	—
3,628	252	23	278,227	1,669	—	—	—	—
27,440	149	19	308,583	1,851	—	—	—	—
1,419	49	7	100,411	602	—	—	—	—
49,818	51	64	1,138,057	6,828	—	—	—	—
44,350	213	18	1,788,887	10,733	—	—	—	—
67,654	761	89	3,588,689	21,532	—	—	—	—
34,693	514	47	1,926,329	11,558	—	—	—	—
55,619	590	109	3,848,490	23,090	—	—	—	—
1,390	**33**	**9**	**46,538**	**279**	**—**	**—**	**—**	**—**
1,226	33	9	46,538	279	—	—	—	—
164	—	—	—	—	—	—	—	—

表3-19. 土地增值稅稅源

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

年別及地區別 CY & Region		筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
92年 2003	小計 Subtotal	1,093,971	401,406,303	1,798,951,363	997,338,635
	臺北市 Taipei City	124,206	7,500,898	475,692,440	237,347,214
	高雄市 Kaohsiung City	47,622	3,047,004	91,816,576	54,126,151
	臺灣省 Taiwan Province	919,884	389,931,459	1,230,822,491	705,643,628
	福建省 Fuchien Province	2,259	926,942	619,856	221,642
93年 2004	小計 Subtotal	1,193,728	414,931,986	1,998,459,479	1,194,536,086
	臺北市 Taipei City	130,387	8,124,215	489,425,596	262,757,015
	高雄市 Kaohsiung City	53,612	3,700,903	110,209,788	67,708,865
	臺灣省 Taiwan Province	1,007,431	402,169,055	1,398,232,414	863,837,537
	福建省 Fuchien Province	2,298	937,813	591,681	232,669
94年 2005	小計 Subtotal	1,224,463	383,481,675	1,867,326,590	1,226,808,843
	臺北市 Taipei City	132,593	6,837,837	465,562,997	286,530,211
	高雄市 Kaohsiung City	51,571	3,514,013	105,977,694	65,881,715
	臺灣省 Taiwan Province	1,037,862	372,262,871	1,295,079,316	874,104,824
	福建省 Fuchien Province	2,437	866,954	706,583	292,093
95年 2006	小計 Subtotal	1,222,277	395,762,069	1,832,613,377	1,266,944,710
	臺北市 Taipei City	137,910	6,105,693	452,335,486	311,509,340
	高雄市 Kaohsiung City	51,051	2,917,752	96,044,626	65,808,962
	臺灣省 Taiwan Province	1,030,631	385,584,162	1,283,245,052	889,252,847
	福建省 Fuchien Province	2,685	1,154,462	988,213	373,561
96年 2007	小計 Subtotal	1,251,057	424,978,595	1,844,164,465	1,250,657,720
	臺北市 Taipei City	133,614	5,988,314	449,354,075	309,302,178
	高雄市 Kaohsiung City	49,780	2,658,254	87,825,046	61,355,692
	臺灣省 Taiwan Province	1,064,253	414,954,321	1,305,591,430	879,384,507
	福建省 Fuchien Province	3,410	1,377,706	1,393,914	615,343
97年 2008	小計 Subtotal	1,172,467	386,147,953	1,647,713,193	1,179,942,324
	臺北市 Taipei City	134,635	5,131,119	418,194,495	299,218,322
	高雄市 Kaohsiung City	48,312	2,560,803	84,681,609	60,029,833
	臺灣省 Taiwan Province	985,389	376,809,910	1,143,721,280	820,216,094
	福建省 Fuchien Province	4,131	1,646,121	1,115,809	478,075
98年 2009	小計 Subtotal	1,145,466	333,911,382	1,516,943,798	1,086,028,303
	臺北市 Taipei City	124,589	4,153,626	411,747,421	286,607,620
	高雄市 Kaohsiung City	48,095	2,121,366	73,830,807	54,206,397
	臺灣省 Taiwan Province	968,933	326,290,370	1,030,026,120	744,681,126
	福建省 Fuchien Province	3,849	1,346,020	1,339,450	533,160

資料來源： 各縣市稽徵單位。
說　　明： 自91年（含）起含福建省資料。

Table 3-19. Sources of Land Value Increment Tax

(1) by Transfer Reason

Unit: Area square of Meter
NT$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
22,046,778	818,379,972	152,688,604	3,520,453	1,430	436,014	2,726,251	74,939,624
802,674	237,542,552	18,893,504	1,043,278	—	1,929	804,591	17,043,706
3,646,536	34,043,889	4,302,951	516,150	—	1,207	159,936	3,625,658
17,597,568	546,395,317	129,458,148	1,961,025	—	432,878	1,761,724	54,237,689
—	398,214	34,001	—	1,430	—	—	32,571
25,710,957	824,736,578	169,327,243	4,297,032	2,976	54,096	4,521,002	112,018,325
1,229,670	225,438,911	32,789,855	1,420,352	—	—	1,495,956	29,873,547
3,346,456	39,154,467	5,671,914	793,848	—	—	223,429	4,654,637
21,134,831	559,784,188	130,828,907	2,082,832	—	54,096	2,801,617	77,456,550
—	359,012	36,567	—	2,976	—	—	33,591
21,406,189	663,631,598	146,413,895	3,909,272	508	183,065	3,442,839	88,414,030
1,675,612	177,357,174	25,564,553	1,262,136	—	17	1,111,589	23,190,811
2,735,932	37,360,047	6,102,066	587,735	—	—	247,181	5,267,150
16,994,645	448,499,887	114,714,510	2,059,401	—	183,048	2,084,069	59,923,811
—	414,490	32,766	—	508	—	—	32,258
22,109,866	582,284,753	137,996,554	3,838,516	78,879	3,593	3,007,115	77,885,757
4,241,536	136,584,610	20,497,584	1,319,626	—	60	908,315	18,269,583
2,037,788	30,562,191	8,631,882	565,262	—	—	259,812	4,708,684
15,830,542	414,523,300	108,823,537	1,953,628	78,879	3,533	1,838,988	54,863,939
—	614,652	43,551	—	—	—	—	43,551
18,883,633	609,964,561	149,314,739	3,344,426	151,487	2,414	2,826,471	75,815,402
2,264,726	137,787,171	22,179,717	1,001,410	—	1,540	946,091	20,230,676
1,459,284	27,614,927	7,803,102	474,960	—	—	198,032	4,119,845
15,159,623	443,773,667	119,101,302	1,867,641	151,487	874	1,682,348	51,396,696
—	788,796	230,618	415	—	—	—	68,185
20,531,816	497,941,355	116,437,394	2,187,058	1,559,827	160,156	755,443	60,658,223
1,266,847	117,709,326	16,157,946	428,429	—	50	611,854	15,117,613
2,252,176	26,184,776	7,693,336	396,782	—	31	141,022	2,809,853
17,012,793	353,340,608	92,373,311	1,361,847	1,559,827	160,075	2,567	42,684,617
—	706,645	212,801	—	—	—	—	46,140
15,987,716	456,019,704	104,771,659	2,526,243	155,562	4,551,424	2,121,982	55,773,654
2,003,969	123,135,832	17,240,793	703,612	5,464	65	684,454	15,847,198
1,440,585	20,964,650	5,845,693	338,526	—	467,548	146,986	2,672,477
12,542,100	311,095,432	81,430,290	1,483,460	150,098	4,053,471	1,290,542	37,178,904
1,062	823,790	254,883	645	—	30,340	—	75,075

Source：Tax Collection units of each county/city government.
Explanation：The data of Fuchien Province have been included since 2002.

表3-19. 土地增值稅稅源(續1)

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

年別及地區別 類別	CY & Region Item	筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
99年 2010 總計 Grand Total	小計 Subtotal	1,327,905	372,356,467	1,933,748,643	1,355,453,183
	臺北市 Taipei City	138,294	5,090,032	440,310,323	305,753,138
	高雄市 Kaohsiung City	58,556	2,757,896	97,409,447	65,856,873
	臺灣省 Taiwan Province	1,126,008	362,689,415	1,394,131,850	983,242,052
	福建省 Fuchien Province	5,047	1,819,124	1,897,023	601,120
買賣 Sale	小計 Subtotal	882,525	129,892,674	1,257,830,068	971,038,130
	臺北市 Taipei City	104,471	2,911,424	335,418,738	259,237,245
	高雄市 Kaohsiung City	45,615	1,917,604	70,048,698	54,134,514
	臺灣省 Taiwan Province	731,078	124,766,892	851,900,712	657,386,266
	福建省 Fuchien Province	1,361	296,754	461,920	280,105
贈與 Gift	小計 Subtotal	106,352	36,947,724	96,308,328	76,078,803
	臺北市 Taipei City	10,188	259,410	14,684,451	10,094,128
	高雄市 Kaohsiung City	3,221	107,387	3,936,622	3,371,455
	臺灣省 Taiwan Province	92,254	36,461,106	77,526,870	62,536,016
	福建省 Fuchien Province	689	119,821	160,385	77,204
交換 Exchange	小計 Subtotal	3,050	643,679	4,669,256	3,387,076
	臺北市 Taipei City	237	14,311	1,142,424	611,337
	高雄市 Kaohsiung City	56	4,004	127,030	130,246
	臺灣省 Taiwan Province	2,733	616,180	3,394,720	2,644,293
	福建省 Fuchien Province	24	9,184	5,082	1,200
典權 Dien Right	小計 Subtotal	2	34	2,072	2,049
	臺北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	臺灣省 Taiwan Province	2	34	2,072	2,049
	福建省 Fuchien Province	—	—	—	—
合併分割 Partition Merger	小計 Subtotal	8,252	70,472	2,212,430	1,623,876
	臺北市 Taipei City	13	—	12,677	7,600
	高雄市 Kaohsiung City	114	1,355	141,418	121,532
	臺灣省 Taiwan Province	8,099	69,117	2,057,462	1,494,676
	福建省 Fuchien Province	26	—	873	68
法院拍賣 Court Auctioned	小計 Subtotal	58,263	28,054,902	69,717,133	55,906,868
	臺北市 Taipei City	2,440	178,076	8,000,135	5,564,682
	高雄市 Kaohsiung City	3,188	120,500	3,029,548	2,925,544
	臺灣省 Taiwan Province	52,524	27,736,172	58,674,991	47,413,537
	福建省 Fuchien Province	111	20,154	12,459	3,105
政府徵收 Land Requisitioned by the Government	小計 Subtotal	3,465	216,141	883,654	380,027
	臺北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	25	3,002	23,301	8,127
	臺灣省 Taiwan Province	3,440	213,139	860,353	371,900
	福建省 Fuchien Province	—	—	—	—

Table 3-19. Sources of Land Value Increment Tax (Cont.1)

(1) by Transfer Reason

Unit: Area square of Meter
NT$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
20,874,485	605,210,497	152,708,091	3,294,229	1,395,703	8,877,793	1,789,931	74,959,204
1,429,814	133,127,371	19,232,065	773,734	829,721	31,616	—	17,596,994
2,100,872	32,488,761	9,703,531	158,684	394,190	8	—	2,956,820
17,340,557	438,267,459	123,349,306	2,361,453	171,792	8,793,921	1,788,707	54,315,696
3,242	1,326,906	423,189	358	—	52,248	1,224	89,694
16,926,084	289,072,076	69,574,650	2,765,063	1,232,609	6,247,599	1,487,253	62,382,881
1,172,052	75,009,441	16,382,245	665,787	716,440	—	—	15,000,018
1,960,168	15,940,137	3,823,218	141,748	364,947	8	—	2,660,114
13,792,974	197,930,642	49,313,048	1,957,365	151,222	6,243,064	1,486,434	44,667,594
890	191,856	56,139	163	—	4,527	819	55,155
2,748,033	21,033,455	6,337,258	379,802	102,710	571,099	121,504	4,915,169
168,784	4,421,539	1,320,995	57,030	74,275	—	—	1,189,690
135,053	633,131	182,848	8,041	28,396	—	—	146,302
2,443,316	15,884,239	4,803,711	314,597	39	567,301	121,504	3,549,608
880	94,546	29,704	134	—	3,798	—	29,569
102,308	1,291,408	351,854	10,710	6,903	15,339	6,906	326,675
12,231	518,856	145,360	5,391	6,903	—	—	133,066
—	6,636	1,198	58	—	—	—	1,140
90,077	762,035	204,027	4,658	—	15,224	6,906	191,260
—	3,881	1,269	603	—	115	—	1,209
—	68	14	—	—	—	—	12
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	68	14	—	—	—	—	12
—	—	—	—	—	—	—	—
9,838	706,959	221,743	2,961	12	21,887	4,063	159,766
—	5,077	1,648	67	—	—	—	1,581
5,568	16,211	3,934	192	12	—	—	3,729
4,270	684,866	215,873	2,702	—	21,864	4,063	154,168
—	805	288	—	—	23	—	288
999,785	23,865,004	7,104,307	106,927	38,057	604,277	152,582	6,713,429
27,094	2,408,359	929,091	38,040	24,863	—	—	866,188
66	661,121	151,508	5,431	541	—	—	145,535
972,625	20,785,937	6,020,564	63,456	12,653	603,914	152,582	5,698,562
—	9,587	3,144	—	—	363	—	3,144
—	578,117	191,329	—	17	20,764	18	173
—	—	—	—	—	—	—	—
—	19,439	7,425	—	—	—	—	—
—	558,678	183,904	—	17	20,764	18	173
—	—	—	—	—	—	—	—

表3-19. 土地增值稅稅源(續2)

(1)按移轉原因別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 類別	Region Item	筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
照價收買 Purchase on the Assesed Present Value	小計 Subtotal	34,921	12,931,934	70,501,544	37,090,161
	臺北市 Taipei City	5,209	246,170	23,150,691	13,826,108
	高雄市 Kaohsiung City	1,121	72,953	2,613,029	1,469,413
	臺灣省 Taiwan Province	28,516	12,584,767	44,712,812	21,789,867
	福建省 Fuchien Province	75	28,044	25,012	4,773
最低級距稅率 Lowest Rate	小計 Subtotal	—	—	—	—
	臺北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	臺灣省 Taiwan Province	—	—	—	—
	福建省 Fuchien Province	—	—	—	—
公設保留地移轉 Transfer of land reserved for public facilities	小計 Subtotal	60,511	3,172,501	67,257,412	20,278,984
	臺北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	臺灣省 Taiwan Province	60,080	3,105,871	67,112,876	20,200,128
	福建省 Fuchien Province	431	66,630	144,536	78,856
公有土地出售 Public Land Sold	小計 Subtotal	27,590	5,534,626	157,136,820	54,017,822
	臺北市 Taipei City	13,663	349,664	44,894,063	9,237,732
	高雄市 Kaohsiung City	4,963	487,311	16,551,943	3,278,121
	臺灣省 Taiwan Province	8,798	4,649,291	95,641,636	41,500,573
	福建省 Fuchien Province	166	48,360	49,178	1,396
各級政府受贈或贈與 Land bestowed by or to any level of Goverment	小計 Subtotal	7,490	768,078	21,557,522	6,804,282
	臺北市 Taipei City	717	36,758	6,551,835	1,373,999
	高雄市 Kaohsiung City	217	16,055	735,942	214,183
	臺灣省 Taiwan Province	6,529	714,599	14,256,722	5,205,094
	福建省 Fuchien Province	27	666	13,023	11,006
財團法人(免稅)受贈 Land Bestowed to NpJp	小計 Subtotal	33	12,672	187,134	50,993
	臺北市 Taipei City	7	1,648	82,076	491
	高雄市 Kaohsiung City	2	64	3,196	872
	臺灣省 Taiwan Province	24	10,960	101,862	49,630
	福建省 Fuchien Province	—	—	—	—
領回(免稅)抵價地 Retransfer Compensated Land	小計 Subtotal	—	—	—	—
	臺北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	臺灣省 Taiwan Province	—	—	—	—
	福建省 Fuchien Province	—	—	—	—
農地(免稅)移轉 Transfer of Agricultural Land	小計 Subtotal	133,801	153,038,805	184,993,579	128,671,506
	臺北市 Taipei City	1,349	1,092,571	6,373,233	5,799,816
	高雄市 Kaohsiung City	34	27,661	198,720	202,866
	臺灣省 Taiwan Province	130,303	150,693,990	177,405,805	122,527,179
	福建省 Fuchien Province	2,115	1,224,583	1,015,821	141,645
其他私有土地免稅 Others	小計 Subtotal	1,650	1,072,225	491,691	122,606
	臺北市 Taipei City	—	—	—	—
	高雄市 Kaohsiung City	—	—	—	—
	臺灣省 Taiwan Province	1,628	1,067,297	482,957	120,844
	福建省 Fuchien Province	22	4,928	8,734	1,762

Table 3-19. Sources of Land Value Increment Tax (Cont.2)

(1) by Transfer Reason

Unit: Area square of Meter
NT$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
54,715	34,640,606	8,214,031	27,187	14,025	433,984	12,739	437,500
47,731	9,276,852	452,726	7,419	7,240	31,616	—	406,451
—	1,236,787	409,199	2,965	—	—	—	—
6,984	24,106,714	7,345,740	16,803	6,785	401,341	12,739	31,049
—	20,253	6,366	—	—	1,027	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
5,787	47,627,691	15,779,663	1,872	1,076	923,295	4,461	23,270
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
4,847	47,554,900	15,755,935	1,872	1,076	920,449	4,461	23,270
940	72,791	23,728	—	—	2,846	—	—
17,477	103,815,414	23,406,443	249	—	1,935	144	—
1,911	35,654,420	—	—	—	—	—	—
2	13,398,387	4,912,840	249	—	—	—	—
15,564	54,714,678	18,476,657	—	—	—	—	—
—	47,929	16,946	—	—	1,935	144	—
11	14,958,129	3,180,292	—	—	116	—	—
11	5,177,825	—	—	—	—	—	—
—	526,494	193,554	—	—	—	—	—
—	9,251,090	2,986,006	—	—	—	—	—
—	2,720	732	—	—	116	—	—
31	136,111	12,633	—	294	—	—	—
—	81,585	—	—	—	—	—	—
15	2,310	736	—	294	—	—	—
16	52,216	11,897	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
10,416	67,101,900	18,212,675	-542	—	37,365	261	329
—	573,417	—	—	—	—	—	—
—	48,108	17,071	—	—	—	—	—
9,884	65,604,809	17,913,062	—	—	—	—	—
532	875,566	282,542	-542	—	37,365	261	329
—	383,559	121,199	—	—	133	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	376,587	118,868	—	—	—	—	—
—	6,972	2,331	—	—	133	—	—

表3-19. 土地增值稅稅源(續3完)

(2)按稅率別分

面積單位:平方公尺
金額單位:新台幣千元

年別及地區別 CY & Region / 類別 Item			筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declred Value After Adjustment
99年 2010 總計 Grand Total		小計 Subtotal	1,327,905	372,356,467	1,933,748,643	1,355,453,183
		臺北市 Taipei City	138,294	5,090,032	440,310,323	305,753,138
		高雄市 Kaohsiung City	58,556	2,757,896	97,409,447	65,856,873
		臺灣省 Taiwan Province	1,126,008	362,689,415	1,394,131,850	983,242,052
		福建省 Fuchien Province	5,047	1,819,124	1,897,023	601,120
自用住宅用地(稅率10%) Self-use Residence Land		小計 Subtotal	63,662	3,429,851	109,852,214	38,830,778
		臺北市 Taipei City	12,256	298,032	44,394,796	18,201,885
		高雄市 Kaohsiung City	4,345	161,834	7,023,799	2,290,748
		臺灣省 Taiwan Province	47,049	2,969,146	58,427,033	18,337,113
		福建省 Fuchien Province	12	839	6,586	1,032
一般用地 Regular Land	合計 Total	小計 Subtotal	482,564	56,674,998	731,449,069	453,016,342
		臺北市 Taipei City	73,558	1,855,441	236,234,389	172,955,928
		高雄市 Kaohsiung City	17,399	865,607	28,558,881	16,639,359
		臺灣省 Taiwan Province	390,008	53,635,374	466,227,505	263,286,260
		福建省 Fuchien Province	1,599	318,576	428,294	134,795
	稅率 20%	小計 Subtotal	331,657	30,770,654	484,606,158	416,552,064
		臺北市 Taipei City	59,941	1,363,443	186,595,621	164,771,286
		高雄市 Kaohsiung City	12,790	496,214	17,426,216	14,943,417
		臺灣省 Taiwan Province	258,445	28,785,773	280,444,633	236,741,547
		福建省 Fuchien Province	481	125,224	139,688	95,814
	稅率 30%	小計 Subtotal	26,944	4,237,090	39,989,792	16,220,253
		臺北市 Taipei City	2,067	74,839	10,730,959	4,489,641
		高雄市 Kaohsiung City	1,203	87,389	2,383,162	987,683
		臺灣省 Taiwan Province	23,394	4,035,299	26,824,100	10,721,082
		福建省 Fuchien Province	280	39,563	51,571	21,847
	稅率 40%	小計 Subtotal	123,963	21,667,254	206,853,119	20,244,025
		臺北市 Taipei City	11,550	417,159	38,907,809	3,695,001
		高雄市 Kaohsiung City	3,406	282,004	8,749,503	708,259
		臺灣省 Taiwan Province	108,169	20,814,302	158,958,772	15,823,631
		福建省 Fuchien Province	838	153,789	237,035	17,134
免稅地 Exempt Land	合計 Total	小計 Subtotal	781,679	312,251,618	1,092,447,360	863,606,063
		臺北市 Taipei City	52,480	2,936,559	159,681,138	114,595,325
		高雄市 Kaohsiung City	36,812	1,730,455	61,826,767	46,926,766
		臺灣省 Taiwan Province	688,951	306,084,895	869,477,312	701,618,679
		福建省 Fuchien Province	3,436	1,499,709	1,462,143	465,293
	公有土地 Public Land	小計 Subtotal	10,665	5,096,209	125,292,808	44,565,983
		臺北市 Taipei City	1,133	60,023	20,273,656	2,059,427
		高雄市 Kaohsiung City	567	295,504	9,274,122	1,006,770
		臺灣省 Taiwan Province	8,799	4,692,321	95,695,852	41,498,390
		福建省 Fuchien Province	166	48,361	49,178	1,396
	私有土地 Private Land	小計 Subtotal	771,014	307,155,409	967,154,552	819,040,080
		臺北市 Taipei City	51,347	2,876,536	139,407,482	112,535,898
		高雄市 Kaohsiung City	36,245	1,434,951	52,552,645	45,919,996
		臺灣省 Taiwan Province	680,152	301,392,574	773,781,460	660,120,289
		福建省 Fuchien Province	3,270	1,451,348	1,412,965	463,897

說　明：1.自94年2月（含）起土地增值稅稅率調降為20%、30%、40%。
2.免稅用地有應納稅額之情況有二：
(1)係共有土地無償分割其權利增加者擔負權利減少者之稅額。
(2)係多筆共有農地分割申請適用農業發展條例之農地移轉免徵土地增值稅案件，惟有部分土地不准適用。

Table 3-19. Sources of Land Value Increment Tax (Cont.3 End)

(2) by Tax Rate

Unit: Area square of Meter
NT$1,000

改良土地費用 Land Improvement Cost	漲價總數額 Gross Amount of Land Value Increment	查定稅額 Assessment Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減免 Other Reduction	增繳地價稅 Supplemental Payment of Land Value Tax	應納稅額 Tax Payable
20,874,485	605,210,497	152,708,091	3,294,229	1,395,703	8,877,793	1,789,931	74,959,204
1,429,814	133,127,371	19,232,065	773,734	829,721	31,616	—	17,596,994
2,100,872	32,488,761	9,703,531	158,684	394,190	8	—	2,956,820
17,340,557	438,267,459	123,349,306	2,361,453	171,792	8,793,921	1,788,707	54,315,696
3,242	1,326,906	423,189	358	—	52,248	1,224	89,694
122,072	70,899,133	7,089,127	285,276	172,846	3,119,775	203,079	6,727,476
14,922	26,177,989	2,617,083	125,843	34,879	—	—	2,456,361
24,444	4,708,606	470,822	22,879	13,273	—	—	430,705
82,706	40,006,984	4,000,667	136,554	124,694	3,119,742	203,079	3,839,855
—	5,554	555	—	—	33	—	555
14,352,887	264,079,866	74,651,348	3,003,787	1,222,560	5,714,599	1,585,628	68,231,728
1,234,335	62,044,126	16,614,982	647,891	794,842	31,616	—	15,140,633
1,085,544	10,833,978	3,046,007	130,639	380,620	8	—	2,526,115
12,033,008	190,908,264	54,900,861	2,224,899	47,098	5,674,179	1,585,628	50,475,841
—	293,498	89,498	358	—	8,796	—	89,139
2,028,675	66,025,429	13,269,273	288,763	73,221	58,795	134,129	12,710,737
105,895	21,718,440	4,363,962	112,470	53,201	3,863	—	4,194,428
123,598	2,359,200	472,114	14,134	6,419	—	—	448,135
1,799,182	41,903,916	8,424,422	162,159	13,601	54,932	134,129	8,059,399
—	43,873	8,775	—	—	—	—	8,775
995,255	22,774,284	5,177,574	146,612	109,385	59,032	104,479	4,777,599
21,070	6,220,248	1,418,184	66,103	99,523	92	—	1,252,466
82,219	1,313,261	290,845	12,672	6,100	—	—	269,411
891,966	15,211,051	3,461,819	67,837	3,762	58,934	104,479	3,248,996
—	29,724	6,726	—	—	6	—	6,726
11,328,957	175,280,153	56,204,501	2,568,412	1,039,954	5,596,772	1,347,020	50,743,392
1,107,370	34,105,438	10,832,836	469,318	642,118	27,661	—	9,693,739
879,727	7,161,517	2,283,048	103,833	368,101	8	—	1,808,569
9,341,860	133,793,297	43,014,620	1,994,903	29,735	5,560,313	1,347,020	39,167,446
—	219,901	73,997	358	—	8,790	—	73,638
6,399,526	270,231,498	70,967,616	5,166	297	43,419	1,224	—
180,557	44,905,256	—	—	—	—	—	—
990,884	16,946,177	6,186,702	5,166	297	—	—	—
5,224,843	207,352,211	64,447,778	—	—	—	—	—
3,242	1,027,854	333,136	—	—	43,419	1,224	—
15,607	81,344,460	21,601,814	—	—	1,935	143	—
43	18,214,186	—	—	—	—	—	—
—	8,310,958	3,086,473	—	—	—	—	—
15,564	54,771,386	18,498,396	—	—	—	—	—
—	47,930	16,945	—	—	1,935	143	—
6,383,919	188,887,038	49,365,802	5,166	297	41,484	1,081	—
180,514	26,691,070	—	—	—	—	—	—
990,884	8,635,219	3,100,229	5,166	297	—	—	—
5,209,279	152,580,825	45,949,382	—	—	—	—	—
3,242	979,924	316,191	—	—	41,484	1,081	—

Explanation：1.Since February 2005, the Land Value Increment Tax have been adjusted and lowered to 20%、30%、40%.
2.Two tax payable conditions in the tax-exempted land：
(1)In the case of a partition of a jointly owned land withount compensation, the party whose right was increased shall pay for the tax of the party whose right was reduced.
(2)In the case where several jointly owned agricultural lands apply for partition based on the Agriculture Development Act, Such agricultural land transfer is exempted from land value incremental tax. However, there is exveption to some part of the land.

表3-20. 房屋稅稅源

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		總計 Grand Total 戶數 No. of Houses	面積 Area	現值 Value	鋼骨 戶數 No. of Houses
92年7月底 End of July 2003	小計 Subtotal	8,499,296	1,493,259,584	3,640,937,663	103,432
	應稅 Taxable	6,776,249	1,150,693,647	3,058,378,372	99,409
	免稅 Exempt	1,723,047	342,565,937	582,559,291	4,023
93年7月底 End of July 2004	小計 Subtotal	8,587,440	1,531,036,557	3,724,192,987	111,795
	應稅 Taxable	6,862,859	1,177,582,965	3,119,678,924	107,445
	免稅 Exempt	1,724,581	353,453,592	604,514,063	4,350
94年7月底 End of July 2005	小計 Subtotal	8,694,147	1,568,451,113	3,791,815,610	118,121
	應稅 Taxable	6,965,926	1,205,487,004	3,168,626,653	113,340
	免稅 Exempt	1,728,221	362,964,109	623,188,957	4,781
95年7月底 End of July 2006	小計 Subtotal	8,844,144	1,635,694,508	4,058,735,815	124,059
	應稅 Taxable	7,109,000	1,255,254,580	3,308,346,846	116,842
	免稅 Exempt	1,735,144	380,439,928	750,388,969	7,217
96年7月底 End of July 2007	小計 Subtotal	9,074,233	1,683,641,723	4,198,288,235	134,953
	應稅 Taxable	7,291,478	1,290,049,934	3,430,195,862	128,655
	免稅 Exempt	1,782,755	393,591,789	768,092,373	6,298
97年7月底 End of July 2008	小計 Subtotal	9,206,204	1,948,429,979	4,531,630,733	148,748
	應稅 Taxable	7,421,152	1,341,286,863	3,718,985,206	141,627
	免稅 Exempt	1,785,052	607,143,116	812,645,527	7,121
98年7月底 End of July 2009	小計 Subtotal	9,337,056	1,816,717,016	4,513,372,174	157,755
	應稅 Taxable	7,529,804	1,394,534,345	3,658,271,988	150,071
	免稅 Exempt	1,807,252	422,182,671	855,100,186	7,684
99年7月底 End of July 2010	小計 Subtotal	9,437,884	1,825,459,796	4,608,986,505	169,137
	應稅 Taxable	7,608,116	1,387,846,853	3,710,032,178	160,479
	免稅 Exempt	1,829,768	437,612,943	898,954,327	8,658
臺北市 Taipei City	小計 Subtotal	1,080,152	176,383,621	741,065,140	26,490
	應稅 Taxable	954,003	127,892,400	571,834,944	25,151
	免稅 Exempt	126,149	48,491,221	169,230,196	1,339
高雄市 Kaohsiung City	小計 Subtotal	623,387	116,831,561	422,887,307	10,563
	應稅 Taxable	546,587	90,109,768	338,198,612	10,327
	免稅 Exempt	76,800	26,721,793	84,688,695	236
臺灣省 Taiwan Province	小計 Subtotal	7,715,052	1,527,992,868	3,439,817,631	132,047
	應稅 Taxable	6,092,700	1,166,718,951	2,796,028,815	124,977
	免稅 Exempt	1,622,352	361,273,917	643,788,816	7,070

資料來源： 各縣市稽徵單位。

說　　明： 1. 自91年（含）起含福建省資料。
2. 自95年（含）起，冷氣機、升降機、充氣屋、油槽等歸類至其他項。

Table 3-20. Sources of House Tax

(1) by House Structure

Unit: Square of Meter
NT$1,000

混凝土造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 Ferroconcrete Brick		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
62,970,705	308,009,052	4,920,073	868,257,444	2,678,302,772	1,998,421	359,565,487	498,738,189
51,129,309	271,313,319	4,724,685	701,167,332	2,223,820,494	1,694,540	311,647,939	445,122,091
11,841,396	36,695,733	195,388	167,090,112	454,482,278	303,881	47,917,548	53,616,098
71,150,846	345,695,299	5,073,736	910,652,192	2,766,352,727	1,935,677	345,335,695	455,761,427
57,655,980	304,314,072	4,868,742	733,516,838	2,290,126,738	1,627,363	298,635,164	407,164,701
13,494,866	41,381,227	204,994	177,135,354	476,225,989	308,314	46,700,531	48,596,726
78,136,046	368,098,155	5,189,135	938,794,453	2,823,797,622	1,936,223	346,568,051	450,599,184
63,427,852	324,090,452	4,971,886	754,461,450	2,331,816,670	1,619,935	298,637,117	401,590,178
14,708,194	44,007,703	217,249	184,333,003	491,980,952	316,288	47,930,934	49,009,006
94,973,488	461,552,018	5,147,449	933,698,943	2,860,042,805	1,802,822	318,764,559	418,742,432
77,610,839	378,779,123	4,920,421	740,263,208	2,302,169,847	1,495,139	273,023,117	369,394,637
17,362,649	82,772,895	227,028	193,435,735	557,872,958	307,683	45,741,442	49,347,795
104,947,378	498,030,677	5,507,226	1,001,348,755	3,061,347,926	1,907,718	336,128,945	426,285,968
85,737,480	410,929,284	5,264,253	796,597,508	2,469,875,120	1,582,933	288,199,938	378,801,307
19,209,898	87,101,393	242,973	204,751,247	591,472,806	324,785	47,929,007	47,484,661
118,877,601	570,174,047	5,643,906	1,248,915,321	3,321,126,773	1,908,286	338,179,696	423,828,558
97,455,987	471,223,659	5,388,050	832,887,292	2,696,895,955	1,573,676	289,099,556	375,931,611
21,421,614	98,950,388	255,856	416,028,029	624,230,818	334,610	49,080,140	47,896,947
126,945,979	588,491,689	5,760,895	1,106,238,234	3,290,272,384	1,910,376	338,698,817	415,548,518
103,516,253	480,318,651	5,493,897	879,209,551	2,634,052,891	1,564,995	288,229,854	367,041,604
23,429,726	108,173,038	266,998	227,028,683	656,219,493	345,381	50,468,963	48,506,914
136,819,350	625,233,774	5,847,291	1,102,959,779	3,355,449,220	1,909,963	338,890,621	410,274,458
111,250,947	508,286,744	5,570,397	865,557,530	2,666,861,396	1,554,014	286,294,120	359,461,142
25,568,403	116,947,030	276,894	237,402,249	688,587,824	355,949	52,596,501	50,813,316
18,495,558	166,495,364	907,216	140,523,855	552,962,749	102,183	12,914,685	17,498,910
12,190,457	126,045,150	846,079	103,843,631	429,667,967	68,650	9,703,629	13,661,088
6,305,101	40,450,214	61,137	36,680,224	123,294,782	33,533	3,211,056	3,837,822
8,454,110	55,907,271	475,406	84,340,631	332,295,904	103,636	15,210,500	17,579,773
7,167,144	48,868,007	462,258	65,269,106	260,572,720	65,796	10,836,797	13,776,469
1,286,966	7,039,264	13,148	19,071,525	71,723,184	37,840	4,373,703	3,803,304
109,827,106	402,758,858	4,460,438	876,867,853	2,468,083,655	1,692,214	308,197,227	372,387,969
91,860,764	333,317,959	4,258,228	695,613,089	1,975,214,249	1,409,370	263,652,218	329,652,989
17,966,342	69,440,899	202,210	181,254,764	492,869,406	282,844	44,545,009	42,734,980

Source：Tax Collection units of each county/city government.
Explanation：1.The data of Fuchien Province have been included since 2002.
2.Since 2006, the item of others includes air conditioner, elevator, etc.

表3-20. 房屋稅稅源(續1)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		木造 Wood 戶數 No. of Houses	面積 Area	現值 Value	磚 戶數 No. of Houses
92年7月底 End of July 2003	小計 Subtotal	246,767	22,963,637	7,095,672	684,790
	應稅 Taxable	24,497	3,260,296	2,104,390	93,703
	免稅 Exempt	222,270	19,703,341	4,991,282	591,087
93年7月底 End of July 2004	小計 Subtotal	243,893	22,755,283	6,949,700	680,999
	應稅 Taxable	23,837	3,157,248	2,009,358	92,695
	免稅 Exempt	220,056	19,598,035	4,940,342	588,304
94年7月底 End of July 2005	小計 Subtotal	239,380	22,486,468	6,843,763	673,639
	應稅 Taxable	23,291	3,101,393	1,969,175	92,003
	免稅 Exempt	216,089	19,385,075	4,874,588	581,636
95年7月底 End of July 2006	小計 Subtotal	221,353	20,673,610	6,492,136	726,701
	應稅 Taxable	22,408	2,945,029	2,119,513	146,651
	免稅 Exempt	198,945	17,728,581	4,372,623	580,050
96年7月底 End of July 2007	小計 Subtotal	225,054	20,892,757	5,811,940	661,568
	應稅 Taxable	20,184	2,399,627	1,362,625	86,323
	免稅 Exempt	204,870	18,493,130	4,449,315	575,245
97年7月底 End of July 2008	小計 Subtotal	223,385	20,839,882	5,836,314	661,304
	應稅 Taxable	19,390	2,348,025	1,416,180	85,609
	免稅 Exempt	203,995	18,491,857	4,420,134	575,695
98年7月底 End of July 2009	小計 Subtotal	221,415	20,764,625	5,683,366	661,241
	應稅 Taxable	19,039	2,323,070	1,309,545	85,188
	免稅 Exempt	202,376	18,441,555	4,373,821	576,053
99年7月底 End of July 2010	小計 Subtotal	219,346	20,614,422	5,612,272	661,318
	應稅 Taxable	18,359	2,255,073	1,262,691	83,957
	免稅 Exempt	200,987	18,359,349	4,349,581	577,361
臺北市 Taipei City	小計 Subtotal	10,119	649,461	417,813	26,956
	應稅 Taxable	1,680	145,613	136,206	8,361
	免稅 Exempt	8,439	503,848	281,607	18,595
高雄市 Kaohsiung City	小計 Subtotal	6,088	360,474	129,553	16,851
	應稅 Taxable	691	58,038	29,908	1,987
	免稅 Exempt	5,397	302,436	99,645	14,864
臺灣省 Taiwan Province	小計 Subtotal	203,074	19,593,992	5,059,468	615,952
	應稅 Taxable	15,977	2,049,295	1,095,348	73,326
	免稅 Exempt	187,097	17,544,697	3,964,120	542,626

Table 3-20. Sources of House Tax (Cont.1)

(1) by House Structure

Unit: Square of Meter
NT$1,000

石造（加強磚造） Brick		老砧石造（石造） Lo-Ko Stone			卵石混凝土造 Concrete & Pebble		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
70,069,777	34,253,574	13,115	1,296,696	259,235	1,693	164,754	60,969
15,195,534	11,936,643	712	86,137	61,442	174	19,051	15,807
54,874,243	22,316,931	12,403	1,210,559	197,793	1,519	145,703	45,162
70,352,089	34,072,206	13,051	1,291,018	261,065	1,691	164,942	60,962
15,117,078	11,814,324	694	85,222	60,299	173	19,180	16,154
55,235,011	22,257,882	12,357	1,205,796	200,766	1,518	145,762	44,808
70,326,282	33,800,022	12,926	1,280,794	250,418	1,650	163,322	60,159
15,082,230	11,706,156	654	81,028	57,121	175	19,501	16,117
55,244,052	22,093,866	12,272	1,199,766	193,297	1,475	143,821	44,042
78,122,512	49,025,094	13,028	1,260,472	234,851	1,341	131,420	63,299
24,235,050	27,729,019	605	69,151	41,833	125	28,797	33,528
53,887,462	21,296,075	12,423	1,191,321	193,018	1,216	102,623	29,771
67,264,540	30,614,292	12,664	1,197,027	198,408	1,586	156,885	59,948
12,488,426	9,557,918	483	43,317	23,174	141	21,156	22,439
54,776,114	21,056,374	12,181	1,153,710	175,234	1,445	135,729	37,509
67,594,247	30,876,137	12,604	1,192,838	199,321	1,585	156,817	222,352
12,584,447	9,809,213	504	44,802	25,903	144	21,242	185,573
55,009,800	21,066,924	12,100	1,148,036	173,418	1,441	135,575	36,779
67,876,120	30,677,814	12,551	1,188,623	192,971	1,570	156,033	56,714
12,621,002	9,547,214	485	43,637	22,972	141	20,978	20,728
55,255,118	21,130,600	12,066	1,144,986	169,999	1,429	135,055	35,986
67,994,576	30,451,541	12,502	1,174,857	186,027	1,572	156,826	57,003
12,537,302	9,418,331	465	42,261	21,893	140	21,326	21,097
55,457,274	21,033,210	12,037	1,132,596	164,134	1,432	135,500	35,906
2,449,776	2,110,285	424	29,233	17,227	34	3,501	3,063
1,047,192	1,086,124	110	7,390	5,306	12	1,886	1,823
1,402,584	1,024,161	314	21,843	11,921	22	1,615	1,240
1,244,818	621,646	102	6,868	2,116	25	1,751	1,248
273,214	207,357	6	415	656	3	513	618
971,604	414,289	96	6,453	1,460	22	1,238	630
64,131,552	27,661,913	11,020	1,051,126	127,092	1,506	150,424	52,120
11,189,480	8,103,188	249	25,644	10,114	122	18,208	18,232
52,942,072	19,558,725	10,771	1,025,482	116,978	1,384	132,216	33,888

表3-20. 房屋稅稅源(續2)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		鋼鐵造 Metal 戶數 No. of Houses	面積 Area	現值 Value	土 戶數 No. of Houses
92年7月底 End of July 2003	小計 Subtotal	165,983	77,510,628	109,091,330	209,298
	應稅 Taxable	130,484	66,359,362	100,561,899	6,666
	免稅 Exempt	35,499	11,151,266	8,529,431	202,632
93年7月底 End of July 2004	小計 Subtotal	171,149	79,501,080	109,815,360	204,716
	應稅 Taxable	133,640	67,536,617	100,617,068	6,921
	免稅 Exempt	37,509	11,964,463	9,198,292	197,795
94年7月底 End of July 2005	小計 Subtotal	176,313	81,543,522	103,500,586	199,351
	應稅 Taxable	136,914	68,871,458	94,126,527	6,397
	免稅 Exempt	39,399	12,672,064	9,374,059	192,954
95年7月底 End of July 2006	小計 Subtotal	374,513	143,144,340	186,306,218	198,163
	應稅 Taxable	314,877	124,211,227	171,554,768	14,155
	免稅 Exempt	59,636	18,933,113	14,751,450	184,008
96年7月底 End of July 2007	小計 Subtotal	258,496	121,179,215	151,314,745	187,650
	應稅 Taxable	202,982	103,206,627	138,435,011	2,145
	免稅 Exempt	55,514	17,972,588	12,879,734	185,505
97年7月底 End of July 2008	小計 Subtotal	266,235	125,019,330	155,228,650	186,669
	應稅 Taxable	207,934	106,215,326	142,012,284	1,999
	免稅 Exempt	58,301	18,804,004	13,216,366	184,670
98年7月底 End of July 2009	小計 Subtotal	273,108	127,368,652	154,814,790	185,477
	應稅 Taxable	211,848	107,960,137	141,371,028	1,956
	免稅 Exempt	61,260	19,408,515	13,443,762	183,521
99年7月底 End of July 2010	小計 Subtotal	280,053	129,511,595	154,603,917	184,128
	應稅 Taxable	215,258	109,256,624	140,674,776	1,888
	免稅 Exempt	64,795	20,254,971	13,929,141	182,240
臺北市 Taipei City	小計 Subtotal	5,212	1,209,465	1,553,132	1,278
	應稅 Taxable	3,937	946,337	1,229,384	9
	免稅 Exempt	1,275	263,128	323,748	1,269
高雄市 Kaohsiung City	小計 Subtotal	6,936	7,023,701	13,169,701	2,114
	應稅 Taxable	5,031	6,495,161	12,410,522	15
	免稅 Exempt	1,905	528,540	759,179	2,099
臺灣省 Taiwan Province	小計 Subtotal	267,398	121,132,640	139,754,958	180,736
	應稅 Taxable	205,915	101,694,228	126,926,879	1,864
	免稅 Exempt	61,483	19,438,412	12,828,079	178,872

Table 3-20. Sources of House Tax (Cont.2)

(1) by House Structure

Unit: Square of Meter, NT$1,000

磚造 Earthen Brick		竹造 Bamboo			其他 Others		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
20,907,338	4,565,475	155,724	9,553,118	561,395	—	—	—
1,532,803	3,331,229	1,379	295,884	111,058	—	—	—
19,374,535	1,234,246	154,345	9,257,234	450,337	—	—	—
20,575,299	4,681,524	150,733	9,258,113	542,717	—	—	—
1,575,280	3,452,731	1,349	284,358	103,479	—	—	—
19,000,019	1,228,793	149,384	8,973,755	439,238	—	—	—
20,086,153	4,336,860	147,409	9,066,022	528,841	—	—	—
1,521,702	3,153,661	1,331	283,273	100,596	—	—	—
18,564,451	1,183,199	146,078	8,782,749	428,245	—	—	—
20,444,500	9,288,635	155,509	10,072,856	6,063,351	79,206	14,407,808	60,924,976
1,920,134	5,370,179	3,814	627,400	4,533,555	73,963	10,320,628	46,620,844
18,524,366	3,918,456	151,695	9,445,456	1,529,796	5,243	4,087,180	14,304,132
18,071,058	880,543	152,567	9,584,908	462,849	24,751	2,870,255	23,280,939
303,809	80,401	1,112	243,255	53,676	2,267	808,791	21,054,907
17,767,249	800,142	151,455	9,341,653	409,173	22,484	2,061,464	2,226,032
17,995,028	883,025	152,136	9,568,018	459,155	1,346	91,201	22,796,401
309,787	84,419	1,079	240,578	51,873	1,140	79,821	21,348,536
17,685,241	798,606	151,057	9,327,440	407,282	206	11,380	1,447,865
17,880,280	869,630	151,285	9,514,750	454,943	1,383	84,903	26,309,355
301,762	78,245	1,029	233,270	50,013	1,155	74,831	24,459,097
17,578,518	791,385	150,256	9,281,480	404,930	228	10,072	1,850,258
17,742,346	862,785	150,142	9,440,654	450,380	2,432	154,770	25,805,128
291,280	76,253	988	224,653	48,588	2,171	115,737	23,899,267
17,451,066	786,532	149,154	9,216,001	401,792	261	39,033	1,905,861
95,848	4,534	240	12,239	2,063	—	—	—
1,569	308	14	4,696	1,588	—	—	—
94,279	4,226	226	7,543	475	—	—	—
140,709	10,306	1,024	47,999	4,266	642	—	3,165,523
2,002	623	35	7,378	1,161	438	—	2,330,571
138,707	9,683	989	40,621	3,105	204	—	834,952
17,505,789	847,945	148,877	9,380,389	444,048	1,790	154,770	22,639,605
287,709	75,322	939	212,579	45,839	1,733	115,737	21,568,696
17,218,080	772,623	147,938	9,167,810	398,209	57	39,033	1,070,909

表3-20. 房屋稅稅源(續3)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		總計 Grand Total			鋼骨
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
臺北縣 Taipei County	小計 Subtotal	1,680,948	251,440,674	755,076,356	32,811
	應稅 Taxable	1,518,733	197,707,243	611,280,824	32,055
	免稅 Exempt	162,215	53,733,431	143,795,532	756
宜蘭縣 Yilan County	小計 Subtotal	197,585	38,754,127	71,235,048	2,635
	應稅 Taxable	146,173	29,132,121	57,494,869	2,048
	免稅 Exempt	51,412	9,622,006	13,740,179	587
桃園縣 Taoyuan County	小計 Subtotal	825,358	195,275,067	475,366,570	14,893
	應稅 Taxable	741,003	159,846,321	399,525,643	14,375
	免稅 Exempt	84,355	35,428,746	75,840,927	518
新竹縣 Hsinchu County	小計 Subtotal	196,239	46,764,094	85,405,401	2,977
	應稅 Taxable	153,556	36,335,088	69,884,822	2,773
	免稅 Exempt	42,683	10,429,006	15,520,579	204
苗栗縣 Miaoli County	小計 Subtotal	212,504	47,273,215	81,547,831	1,720
	應稅 Taxable	151,420	37,322,510	70,151,812	1,639
	免稅 Exempt	61,084	9,950,705	11,396,019	81
臺中縣 Taichung County	小計 Subtotal	557,938	127,740,472	227,578,284	11,045
	應稅 Taxable	451,439	103,741,512	194,148,732	10,595
	免稅 Exempt	106,499	23,998,960	33,429,552	450
彰化縣 Changhua County	小計 Subtotal	476,394	103,378,948	178,082,250	7,958
	應稅 Taxable	331,667	79,998,322	151,696,517	7,223
	免稅 Exempt	144,727	23,380,626	26,385,733	735
南投縣 Nantou County	小計 Subtotal	195,678	38,975,814	66,415,773	3,533
	應稅 Taxable	122,116	26,355,556	50,242,176	3,293
	免稅 Exempt	73,562	12,620,258	16,173,597	240
雲林縣 Yunlin County	小計 Subtotal	293,225	59,690,312	121,058,515	2,984
	應稅 Taxable	162,950	38,607,707	95,890,594	2,608
	免稅 Exempt	130,275	21,082,605	25,167,921	376
嘉義縣 Chiayi County	小計 Subtotal	224,839	40,591,568	64,923,793	3,025
	應稅 Taxable	116,322	26,012,131	51,134,432	2,659
	免稅 Exempt	108,517	14,579,437	13,789,361	366
臺南縣 Tainan County	小計 Subtotal	442,156	104,649,578	194,072,499	8,868
	應稅 Taxable	306,536	77,774,872	160,950,883	7,913
	免稅 Exempt	135,620	26,874,706	33,121,616	955
高雄縣 Kaohsiung County	小計 Subtotal	487,706	98,732,891	199,190,893	10,188
	應稅 Taxable	380,817	78,052,124	167,776,971	9,849
	免稅 Exempt	106,889	20,680,767	31,413,922	339

Table 3-20. Sources of House Tax (Cont.3)

(1) by House Structure

Unit: Square of Meter
NT$1,000

混凝土造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 Ferroconcrete Brick		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
12,758,295	80,033,750	1,426,157	201,948,961	634,843,572	132,036	20,400,095	23,213,946
8,071,521	54,014,425	1,365,948	162,329,252	522,773,343	88,734	15,807,143	18,955,689
4,686,774	26,019,325	60,209	39,619,709	112,070,229	43,302	4,592,952	4,258,257
1,436,049	4,216,420	78,175	17,085,277	45,865,503	76,250	14,166,124	16,336,703
1,181,723	3,546,631	74,996	13,445,920	36,232,507	61,681	11,831,261	14,128,910
254,326	669,789	3,179	3,639,357	9,632,996	14,569	2,334,863	2,207,793
17,906,153	62,471,500	547,557	116,820,092	339,328,886	194,145	39,933,633	51,397,365
15,962,940	56,711,404	525,692	92,589,142	273,665,940	177,865	37,278,105	48,723,755
1,943,213	5,760,096	21,865	24,230,950	65,662,946	16,280	2,655,528	2,673,610
3,238,495	195,514	108,427	27,976,519	69,753,152	51,130	9,841,197	11,077,169
2,906,418	192,420	103,100	22,117,731	55,748,763	43,236	8,776,330	10,150,814
332,077	3,094	5,327	5,858,788	14,004,389	7,894	1,064,867	926,355
2,802,978	9,203,236	82,446	21,186,242	48,742,726	67,989	13,869,148	16,731,231
2,334,868	7,895,744	77,866	17,736,381	40,901,837	61,360	12,671,053	15,547,996
468,110	1,307,492	4,580	3,449,861	7,840,889	6,629	1,198,095	1,183,235
9,733,342	27,262,580	272,003	63,782,394	147,527,536	161,047	32,730,459	37,505,116
8,804,557	24,780,852	262,200	52,319,001	121,383,350	143,703	28,927,114	34,545,883
928,785	2,481,728	9,803	11,463,393	26,144,186	17,344	3,803,345	2,959,233
7,694,571	19,155,113	175,017	43,961,600	104,975,139	137,076	25,859,256	33,354,975
6,893,463	17,509,940	171,082	37,282,973	88,486,430	119,745	23,323,331	30,597,562
801,108	1,645,173	3,935	6,678,627	16,488,709	17,331	2,535,925	2,757,413
2,343,162	7,249,904	68,006	17,799,326	42,419,908	52,928	9,628,113	11,649,978
1,605,813	4,602,973	64,870	13,516,183	31,949,832	43,606	7,988,997	10,145,672
737,349	2,646,931	3,136	4,283,143	10,470,076	9,322	1,639,116	1,504,306
6,980,508	24,753,800	74,486	20,364,894	50,590,982	86,942	14,601,835	19,642,164
5,496,772	19,080,791	70,499	15,976,749	39,812,475	75,205	12,914,506	16,995,472
1,483,736	5,673,009	3,987	4,388,145	10,778,507	11,737	1,687,329	2,646,692
2,838,959	8,126,993	47,667	12,634,793	33,389,294	68,516	11,170,552	15,290,787
2,509,630	7,578,583	43,402	9,477,391	24,841,937	58,990	9,583,334	13,400,810
329,329	548,410	4,265	3,157,402	8,547,357	9,526	1,587,218	1,889,977
10,541,902	31,584,027	183,203	47,030,037	117,516,812	102,941	20,272,579	25,071,356
9,250,568	28,769,791	176,622	38,504,957	95,251,017	93,138	17,343,457	21,904,493
1,291,334	2,814,236	6,581	8,525,080	22,265,795	9,803	2,929,122	3,166,863
9,340,298	25,963,341	242,454	50,022,741	125,823,069	141,090	23,529,963	28,818,626
8,573,473	23,511,055	237,181	41,030,319	102,979,105	116,040	19,606,740	24,987,578
766,825	2,452,286	5,273	8,992,422	22,843,964	25,050	3,923,223	3,831,048

表3-20. 房屋稅稅源(續4)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		木造 Wood			磚
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
臺北縣 Taipei County	小計 Subtotal	4,473	392,719	136,765	49,428
	應稅 Taxable	482	113,160	63,312	11,700
	免稅 Exempt	3,991	279,559	73,453	37,728
宜蘭縣 Yilan County	小計 Subtotal	7,889	753,083	209,689	21,226
	應稅 Taxable	633	112,092	55,897	1,882
	免稅 Exempt	7,256	640,991	153,792	19,344
桃園縣 Taoyuan County	小計 Subtotal	757	218,867	103,408	25,045
	應稅 Taxable	297	74,768	54,776	3,184
	免稅 Exempt	460	144,099	48,632	21,861
新竹縣 Hsinchu County	小計 Subtotal	1,096	159,099	67,725	13,828
	應稅 Taxable	212	50,023	37,743	1,012
	免稅 Exempt	884	109,076	29,982	12,816
苗栗縣 Miaoli County	小計 Subtotal	16,089	1,569,209	249,193	23,855
	應稅 Taxable	895	128,767	81,734	2,430
	免稅 Exempt	15,194	1,440,442	167,459	21,425
臺中縣 Taichung County	小計 Subtotal	5,103	658,160	193,551	39,794
	應稅 Taxable	855	131,830	65,905	5,418
	免稅 Exempt	4,248	526,330	127,646	34,376
彰化縣 Changhua County	小計 Subtotal	5,719	583,131	178,656	99,599
	應稅 Taxable	731	80,933	43,600	11,974
	免稅 Exempt	4,988	502,198	135,056	87,625
南投縣 Nantou County	小計 Subtotal	8,414	825,918	216,376	22,655
	應稅 Taxable	736	147,215	93,567	2,209
	免稅 Exempt	7,678	678,703	122,809	20,446
雲林縣 Yunlin County	小計 Subtotal	7,863	862,628	259,963	77,209
	應稅 Taxable	544	64,303	33,003	5,462
	免稅 Exempt	7,319	798,325	226,960	71,747
嘉義縣 Chiayi County	小計 Subtotal	44,212	4,071,482	890,388	21,664
	應稅 Taxable	1,886	191,070	90,599	2,181
	免稅 Exempt	42,326	3,880,412	799,789	19,483
臺南縣 Tainan County	小計 Subtotal	40,934	4,381,430	1,018,113	41,671
	應稅 Taxable	2,043	279,203	139,517	4,872
	免稅 Exempt	38,891	4,102,227	878,596	36,799
高雄縣 Kaohsiung County	小計 Subtotal	1,810	323,950	163,279	42,333
	應稅 Taxable	374	103,226	59,849	3,465
	免稅 Exempt	1,436	220,724	103,430	38,868

Table 3-20. Sources of House Tax (Cont.4)

(1) by House Structure

Unit: Square of Meter
NT$1,000

石造（加強磚造） Brick		老砧石造（石造） Lo-Ko Stone			卵石混凝土造 Concrete & Pebble		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
4,624,913	2,516,953	115	8,874	2,245	15	1,479	1,180
1,701,516	1,606,147	8	1,055	713	4	445	573
2,923,397	910,806	107	7,819	1,532	11	1,034	607
1,997,776	724,314	336	25,890	4,136	21	1,304	460
332,908	252,478	2	108	32	1	19	7
1,664,868	471,836	334	25,782	4,104	20	1,285	453
2,635,644	1,177,053	3	132	71	10	3,680	2,586
627,996	454,663	—	—	—	5	523	240
2,007,648	722,390	3	132	71	5	3,157	2,346
1,353,215	387,233	—	—	—	6	670	483
187,315	105,016	—	—	—	—	—	—
1,165,900	282,217	—	—	—	6	670	483
2,316,763	788,855	1	53	9	1	120	22
428,806	295,986	—	—	—	1	29	6
1,887,957	492,869	1	53	9	—	91	16
3,453,003	1,367,171	1	25	7	2	351	218
859,787	541,942	—	—	—	1	140	155
2,593,216	825,229	1	25	7	1	211	63
11,368,730	5,052,172	—	—	—	—	—	—
1,762,687	1,077,460	—	—	—	—	—	—
9,606,043	3,974,712	—	—	—	—	—	—
2,045,145	805,066	—	—	—	13	768	293
333,864	248,868	—	—	—	—	—	—
1,711,281	556,198	—	—	—	13	768	293
9,808,821	4,193,226	—	—	—	6	887	416
777,927	516,437	—	—	—	4	468	272
9,030,894	3,676,789	—	—	—	2	419	144
2,304,189	1,025,314	1	501	459	1	530	734
303,453	213,481	1	501	459	1	530	734
2,000,736	811,833	—	—	—	—	—	—
5,763,423	2,625,713	—	—	—	7	899	736
836,150	582,979	—	—	—	3	81	148
4,927,273	2,042,734	—	—	—	4	818	588
3,724,747	1,391,578	896	78,046	20,338	3	248	131
502,701	344,376	42	6,096	3,673	1	15	15
3,222,046	1,047,202	854	71,950	16,665	2	233	116

表3-20. 房屋稅稅源(續5)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		鋼鐵造 Metal			土
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
臺北縣 Taipei County	小計 Subtotal	21,546	10,084,102	14,119,012	13,646
	應稅 Taxable	19,515	9,644,900	13,721,134	253
	免稅 Exempt	2,031	439,202	397,878	13,393
宜蘭縣 Yilan County	小計 Subtotal	6,966	2,960,234	3,863,080	3,695
	應稅 Taxable	4,908	2,225,873	3,276,664	13
	免稅 Exempt	2,058	734,361	586,416	3,682
桃園縣 Taoyuan County	小計 Subtotal	21,552	14,894,117	20,738,163	20,210
	應稅 Taxable	18,229	13,238,080	19,892,302	325
	免稅 Exempt	3,323	1,656,037	845,861	19,885
新竹縣 Hsinchu County	小計 Subtotal	4,046	2,536,744	3,846,444	14,383
	應稅 Taxable	3,126	2,273,629	3,642,570	92
	免稅 Exempt	920	263,115	203,874	14,291
苗栗縣 Miaoli County	小計 Subtotal	9,242	4,505,754	5,614,137	9,714
	應稅 Taxable	7,154	4,013,859	5,246,666	44
	免稅 Exempt	2,088	491,895	367,471	9,670
臺中縣 Taichung County	小計 Subtotal	33,444	13,777,424	13,470,362	34,276
	應稅 Taxable	28,218	12,641,863	12,733,554	411
	免稅 Exempt	5,226	1,135,561	736,808	33,865
彰化縣 Changhua County	小計 Subtotal	24,882	12,122,931	15,269,927	7,629
	應稅 Taxable	20,653	10,625,121	13,976,598	118
	免稅 Exempt	4,229	1,497,810	1,293,329	7,511
南投縣 Nantou County	小計 Subtotal	12,406	4,114,830	4,004,574	22,010
	應稅 Taxable	7,321	2,746,026	3,198,393	67
	免稅 Exempt	5,085	1,368,804	806,181	21,943
雲林縣 Yunlin County	小計 Subtotal	11,914	4,994,598	5,714,657	3,738
	應稅 Taxable	8,411	3,323,022	4,453,302	14
	免稅 Exempt	3,503	1,671,576	1,261,355	3,724
嘉義縣 Chiayi County	小計 Subtotal	10,614	5,709,824	6,104,915	6
	應稅 Taxable	7,113	3,936,895	5,006,246	—
	免稅 Exempt	3,501	1,772,929	1,098,669	6
臺南縣 Tainan County	小計 Subtotal	30,293	14,306,501	16,135,308	5,491
	應稅 Taxable	21,714	11,500,252	14,282,446	19
	免稅 Exempt	8,579	2,806,249	1,852,862	5,472
高雄縣 Kaohsiung County	小計 Subtotal	17,075	9,210,176	10,764,721	25,599
	應稅 Taxable	13,497	8,121,566	9,944,894	131
	免稅 Exempt	3,578	1,088,610	819,827	25,468

Table 3-20. Sources of House Tax (Cont.5)

(1) by House Structure

Unit: Square of Meter
NT$1,000

磚造 Earthen Brick		竹造 Bamboo			其他 Others		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
1,179,032	61,132	703	42,204	4,915	18	—	142,886
30,124	5,005	22	8,127	3,175	12	—	137,308
1,148,908	56,127	681	34,077	1,740	6	—	5,578
309,011	13,300	384	19,379	378	8	—	1,065
2,129	669	1	88	9	8	—	1,065
306,882	12,631	383	19,291	369	—	—	—
2,840,657	142,061	177	21,925	2,563	1,009	167	2,914
66,817	18,179	23	7,783	1,477	1,008	167	2,907
2,773,840	123,882	154	14,142	1,086	1	—	7
1,633,793	74,194	344	24,362	1,316	2	—	2,171
17,987	4,743	3	5,655	582	2	—	2,171
1,615,806	69,451	341	18,707	734	—	—	—
922,384	35,787	1,423	100,564	2,662	24	—	179,973
5,341	1,552	8	3,406	326	23	—	179,965
917,043	34,235	1,415	97,158	2,336	1	—	8
3,521,008	161,231	1,211	84,306	5,660	12	—	84,852
52,477	12,121	28	4,743	1,253	10	—	83,717
3,468,531	149,110	1,183	79,563	4,407	2	—	1,135
584,420	37,408	18,505	1,204,309	55,305	9	—	3,555
12,741	2,086	139	17,073	2,560	2	—	281
571,679	35,322	18,366	1,187,236	52,745	7	—	3,274
1,858,560	59,008	5,712	359,992	10,574	1	—	92
13,053	2,078	13	4,405	701	1	—	92
1,845,507	56,930	5,699	355,587	9,873	—	—	—
306,500	13,814	27,938	1,698,140	68,057	145	71,501	15,821,436
1,521	269	81	10,224	1,529	122	42,215	14,997,044
304,979	13,545	27,857	1,687,916	66,528	23	29,286	824,392
449	129	29,130	1,860,289	93,313	3	—	1,467
—	—	89	9,327	1,583	—	—	—
449	129	29,041	1,850,962	91,730	3	—	1,467
437,565	27,373	28,748	1,915,242	91,601	—	—	1,460
10,374	7,877	212	49,830	11,155	—	—	1,460
427,191	19,496	28,536	1,865,412	80,446	—	—	—
2,050,765	97,429	6,126	409,528	24,308	132	42,429	6,124,073
15,543	4,057	110	50,020	10,134	127	42,425	5,932,235
2,035,222	93,372	6,016	359,508	14,174	5	4	191,838

表3-20. 房屋稅稅源(續6)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		總計 Grand Total 戶數 No. of Houses	面積 Area	現值 Value	鋼骨 戶數 No. of Houses
屏東縣 Pingtung County	小計 Subtotal	329,722	64,292,847	107,672,595	2,605
	應稅 Taxable	216,355	45,189,974	88,044,140	2,337
	免稅 Exempt	113,367	19,102,873	19,628,455	268
臺東縣 Taitung County	小計 Subtotal	100,370	16,109,040	22,071,407	947
	應稅 Taxable	51,204	9,770,847	15,700,294	678
	免稅 Exempt	49,166	6,338,193	6,371,113	269
花蓮縣 Hualien County	小計 Subtotal	142,140	25,605,136	42,395,687	1,740
	應稅 Taxable	86,917	16,849,959	30,659,631	1,574
	免稅 Exempt	55,223	8,755,177	11,736,056	166
澎湖縣 Penghu County	小計 Subtotal	35,427	6,212,487	8,754,423	78
	應稅 Taxable	17,343	3,238,226	5,770,433	65
	免稅 Exempt	18,084	2,974,261	2,983,990	13
基隆市 Keelung City	小計 Subtotal	177,003	27,179,787	64,955,146	729
	應稅 Taxable	151,785	19,808,439	49,164,722	698
	免稅 Exempt	25,218	7,371,348	15,790,424	31
新竹市 Hsinchu City	小計 Subtotal	171,253	39,447,539	99,373,178	2,453
	應稅 Taxable	150,203	31,683,047	81,664,111	2,347
	免稅 Exempt	21,050	7,764,492	17,709,067	106
臺中市 Taichung City	小計 Subtotal	533,407	111,635,537	361,449,952	15,054
	應稅 Taxable	473,978	83,187,905	271,683,462	14,742
	免稅 Exempt	59,429	28,447,632	89,766,490	312
嘉義市 Chiayi City	小計 Subtotal	118,847	21,144,318	50,695,267	1,101
	應稅 Taxable	90,033	15,509,768	40,093,285	1,040
	免稅 Exempt	28,814	5,634,550	10,601,982	61
臺南市 Tainan City	小計 Subtotal	316,313	63,099,417	162,496,763	4,703
	應稅 Taxable	272,150	50,595,279	133,070,462	4,466
	免稅 Exempt	44,163	12,504,138	29,426,301	237
福建省 Fuchien Province	小計 Subtotal	19,293	4,251,746	5,216,427	37
	應稅 Taxable	14,826	3,125,734	3,969,807	24
	免稅 Exempt	4,467	1,126,012	1,246,620	13
金門縣 Kinmen County	小計 Subtotal	16,514	3,829,482	4,697,913	36
	應稅 Taxable	13,420	2,877,588	3,615,407	23
	免稅 Exempt	3,094	951,894	1,082,506	13
連江縣 Lienchiang County	小計 Subtotal	2,779	422,264	518,514	1
	應稅 Taxable	1,406	248,146	354,400	1
	免稅 Exempt	1,373	174,118	164,114	—

Table 3-20. Sources of House Tax (Cont.6)

(1) by House Structure

Unit: Square of Meter
NT$1,000

混凝土造 Ferroconcrete		鋼筋混凝土及預鑄造 Ferroconcrete			鋼筋混凝土加強磚造 Ferroconcrete Brick		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
2,153,739	5,381,684	106,241	27,092,315	69,658,346	119,557	20,489,700	24,798,036
1,703,149	4,673,782	101,436	21,721,378	57,239,620	95,927	16,596,476	21,285,890
450,590	707,902	4,805	5,370,937	12,418,726	23,630	3,893,224	3,512,146
368,587	863,980	25,977	6,487,370	14,353,696	32,573	5,365,039	5,108,640
203,660	470,101	22,993	4,517,469	10,262,479	22,108	3,914,692	4,015,763
164,927	393,879	2,984	1,969,901	4,091,217	10,465	1,450,347	1,092,877
1,326,642	3,740,172	59,559	13,700,582	30,659,698	41,480	5,822,131	5,885,898
917,585	2,488,362	54,513	10,183,230	22,766,216	25,332	3,825,051	4,149,836
409,057	1,251,810	5,046	3,517,352	7,893,482	16,148	1,997,080	1,736,062
89,338	195,605	9,694	2,862,450	6,566,387	14,838	2,140,653	1,781,022
33,040	86,708	9,016	1,886,284	4,364,567	7,614	1,206,291	1,236,164
56,298	108,897	678	976,166	2,201,820	7,224	934,362	544,858
463,909	2,519,956	138,554	21,417,414	56,918,464	19,963	3,149,235	3,824,612
332,773	1,979,717	133,234	16,092,334	43,042,539	13,443	2,261,731	2,967,193
131,136	540,239	5,320	5,325,080	13,875,925	6,520	887,504	857,419
3,484,595	14,558,077	117,601	25,865,994	74,295,864	36,758	7,533,078	8,807,714
3,065,682	13,106,953	111,052	20,004,661	58,954,311	32,935	6,924,534	8,192,693
418,913	1,451,124	6,549	5,861,333	15,341,553	3,823	608,544	615,021
9,975,835	56,655,186	422,263	83,529,055	286,043,779	62,510	11,661,663	13,104,304
8,277,419	46,347,767	393,249	60,607,046	208,816,271	51,294	9,807,706	11,577,763
1,698,416	10,307,419	29,014	22,922,009	77,227,508	11,216	1,853,957	1,526,541
766,925	3,063,703	64,422	13,088,881	40,318,559	25,609	4,096,370	5,259,270
570,406	2,144,040	61,910	10,238,770	32,162,297	21,142	3,210,032	4,301,266
196,519	919,663	2,512	2,850,111	8,156,262	4,467	886,338	958,004
3,582,824	15,564,317	210,529	42,210,916	128,492,283	66,836	11,936,404	13,729,057
3,165,304	13,825,920	197,367	34,035,918	103,579,413	56,272	9,854,334	11,841,787
417,520	1,738,397	13,162	8,174,998	24,912,870	10,564	2,082,070	1,887,270
42,576	72,281	4,231	1,227,440	2,106,912	11,930	2,568,209	2,807,806
32,582	55,628	3,832	831,704	1,406,460	10,198	2,101,476	2,370,596
9,994	16,653	399	395,736	700,452	1,732	466,733	437,210
42,359	71,761	4,231	1,227,440	2,106,912	10,408	2,272,029	2,366,461
32,365	55,108	3,832	831,704	1,406,460	9,041	1,889,229	2,051,323
9,994	16,653	399	395,736	700,452	1,367	382,800	315,138
217	520	—	—	—	1,522	296,180	441,345
217	520	—	—	—	1,157	212,247	319,273
—	—	—	—	—	365	83,933	122,072

表3-20. 房屋稅稅源(續7)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		木造 Wood			磚
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
屏東縣 Pingtung County	小計 Subtotal	2,195	457,590	170,460	60,396
	應稅 Taxable	609	67,391	40,127	5,810
	免稅 Exempt	1,586	390,199	130,333	54,586
臺東縣 Taitung County	小計 Subtotal	9,170	672,517	130,745	17,613
	應稅 Taxable	527	68,304	33,081	1,811
	免稅 Exempt	8,643	604,213	97,664	15,802
花蓮縣 Hualien County	小計 Subtotal	18,026	1,406,619	282,249	14,324
	應稅 Taxable	1,294	128,239	53,355	1,404
	免稅 Exempt	16,732	1,278,380	228,894	12,920
澎湖縣 Penghu County	小計 Subtotal	73	9,815	3,040	1,440
	應稅 Taxable	13	3,945	1,435	173
	免稅 Exempt	60	5,870	1,605	1,267
基隆市 Keelung City	小計 Subtotal	1,984	118,721	43,893	12,146
	應稅 Taxable	124	14,459	8,997	2,017
	免稅 Exempt	1,860	104,262	34,896	10,129
新竹市 Hsinchu City	小計 Subtotal	1,190	86,748	27,764	7,660
	應稅 Taxable	87	13,058	4,940	947
	免稅 Exempt	1,103	73,690	22,824	6,713
臺中市 Taichung City	小計 Subtotal	3,305	358,100	146,144	8,885
	應稅 Taxable	960	96,277	51,671	2,731
	免稅 Exempt	2,345	261,823	94,473	6,154
嘉義市 Chiayi City	小計 Subtotal	18,804	1,383,463	449,702	1,072
	應稅 Taxable	2,113	144,956	62,740	167
	免稅 Exempt	16,691	1,238,507	386,962	905
臺南市 Tainan City	小計 Subtotal	3,968	300,743	118,365	14,109
	應稅 Taxable	562	36,076	19,500	2,477
	免稅 Exempt	3,406	264,667	98,865	11,632
福建省 Fuchien Province	小計 Subtotal	65	10,495	5,438	1,559
	應稅 Taxable	11	2,127	1,229	283
	免稅 Exempt	54	8,368	4,209	1,276
金門縣 Kinmen County	小計 Subtotal	8	5,658	3,211	1,420
	應稅 Taxable	2	1,631	925	218
	免稅 Exempt	6	4,027	2,286	1,202
連江縣 Lienchiang County	小計 Subtotal	57	4,837	2,227	139
	應稅 Taxable	9	496	304	65
	免稅 Exempt	48	4,341	1,923	74

Table 3-20. Sources of House Tax (Cont.7)

(1) by House Structure

Unit: Square of Meter
NT$1,000

石造（加強磚造） Brick		老砧石造（石造） Lo-Ko Stone			卵石混凝土造 Concrete & Pebble		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
5,938,943	2,377,414	787	59,438	10,747	28	2,489	678
969,006	694,146	7	222	39	3	402	127
4,969,937	1,683,268	780	59,216	10,708	25	2,087	551
1,513,534	580,642	22	2,490	916	1,346	120,269	28,678
253,941	169,735	5	1,083	497	91	8,094	2,969
1,259,593	410,907	17	1,407	419	1,255	112,175	25,709
1,200,260	501,639	—	—	—	33	8,354	2,130
172,141	121,414	—	—	—	1	113	129
1,028,119	380,225	—	—	—	32	8,241	2,001
142,101	35,503	8,852	875,034	88,015	7	749	378
26,120	11,680	184	16,579	4,701	1	38	10
115,981	23,823	8,668	858,455	83,314	6	711	368
957,633	568,179	5	494	104	3	293	236
255,571	226,629	—	—	—	1	77	110
702,062	341,550	5	494	104	2	216	126
633,712	248,750	1	149	45	—	—	—
121,771	75,826	—	—	—	—	—	—
511,941	172,924	1	149	45	—	—	—
1,001,108	644,798	—	—	—	3	7,216	12,650
451,615	376,749	—	—	—	3	7,116	12,626
549,493	268,049	—	—	—	—	100	24
102,569	58,515	—	—	—	1	118	111
25,140	19,052	—	—	—	1	118	111
77,429	39,463	—	—	—	—	—	—
1,245,323	591,825	—	—	—	—	—	—
259,065	168,124	—	—	—	—	—	—
986,258	423,701	—	—	—	—	—	—
168,430	57,697	956	87,630	39,592	7	1,150	572
27,416	21,662	100	8,812	5,817	3	719	424
141,014	36,035	856	78,818	33,775	4	431	148
153,544	40,893	—	—	—	7	1,150	572
17,386	9,208	—	—	—	3	719	424
136,158	31,685	—	—	—	4	431	148
14,886	16,804	956	87,630	39,592	—	—	—
10,030	12,454	100	8,812	5,817	—	—	—
4,856	4,350	856	78,818	33,775	—	—	—

表3-20. 房屋稅稅源(續8)

(1)按房屋構造別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		鋼鐵造 Metal			土
		戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses
屏東縣 Pingtung County	小計 Subtotal	15,808	6,472,608	5,174,596	9,547
	應稅 Taxable	10,112	4,108,060	4,101,821	57
	免稅 Exempt	5,696	2,364,548	1,072,775	9,490
臺東縣 Taitung County	小計 Subtotal	5,354	1,229,887	962,359	113
	應稅 Taxable	2,955	799,874	713,797	3
	免稅 Exempt	2,399	430,013	248,562	110
花蓮縣 Hualien County	小計 Subtotal	4,672	2,036,608	1,320,621	9
	應稅 Taxable	2,796	1,623,303	1,080,171	—
	免稅 Exempt	1,876	413,305	240,450	9
澎湖縣 Penghu County	小計 Subtotal	439	92,347	83,921	—
	應稅 Taxable	271	65,929	64,616	—
	免稅 Exempt	168	26,418	19,305	—
基隆市 Keelung City	小計 Subtotal	3,372	1,052,621	1,079,184	236
	應稅 Taxable	2,268	851,494	939,537	—
	免稅 Exempt	1,104	201,127	139,647	236
新竹市 Hsinchu City	小計 Subtotal	3,469	1,656,935	1,420,518	2,095
	應稅 Taxable	2,773	1,544,086	1,325,856	60
	免稅 Exempt	696	112,849	94,662	2,035
臺中市 Taichung City	小計 Subtotal	12,184	4,201,937	4,550,116	7,987
	應稅 Taxable	10,319	3,862,373	4,291,595	253
	免稅 Exempt	1,865	339,564	258,521	7,734
嘉義市 Chiayi City	小計 Subtotal	4,750	1,492,671	1,531,203	1
	應稅 Taxable	3,622	1,315,867	1,403,144	—
	免稅 Exempt	1,128	176,804	128,059	1
臺南市 Tainan City	小計 Subtotal	13,370	3,679,791	3,987,140	351
	應稅 Taxable	10,940	3,232,156	3,631,573	4
	免稅 Exempt	2,430	447,635	355,567	347
福建省 Fuchien Province	小計 Subtotal	507	145,789	126,126	—
	應稅 Taxable	375	120,898	107,991	—
	免稅 Exempt	132	24,891	18,135	—
金門縣 Kinmen County	小計 Subtotal	404	127,302	108,103	—
	應稅 Taxable	301	104,554	91,959	—
	免稅 Exempt	103	22,748	16,144	—
連江縣 Lienchiang County	小計 Subtotal	103	18,487	18,023	—
	應稅 Taxable	74	16,344	16,032	—
	免稅 Exempt	29	2,143	1,991	—

Table 3-20. Sources of House Tax (Cont.8)

(1) by House Structure

Unit: Square of Meter
NT$1,000

磚造 Earthen Brick		竹造 Bamboo			其他 Others		
面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
811,770	59,846	12,553	814,255	40,072	5	—	716
7,764	3,608	53	16,126	4,269	4	—	711
804,006	56,238	12,500	798,129	35,803	1	—	5
8,662	937	7,244	340,685	10,122	11	—	30,692
482	181	22	3,248	999	11	—	30,692
8,180	756	7,222	337,437	9,123	—	—	—
883	116	2,297	103,057	2,996	—	—	168
—	—	3	297	43	—	—	105
883	116	2,294	102,760	2,953	—	—	63
—	—	—	—	—	6	—	552
—	—	—	—	—	6	—	552
—	—	—	—	—	—	—	—
18,926	510	11	541	8	—	—	—
—	—	—	—	—	—	—	—
18,926	510	11	541	8	—	—	—
184,938	13,980	24	1,339	189	2	51	277
8,816	3,242	1	439	123	1	—	167
176,122	10,738	23	900	66	1	51	110
815,911	47,968	815	44,090	4,340	401	40,622	240,667
42,382	9,594	31	5,041	1,202	396	30,930	198,224
773,529	38,374	784	39,049	3,138	5	9,692	42,443
159	36	3,085	213,162	13,579	2	—	589
—	—	38	4,479	635	—	—	—
159	36	3,047	208,683	12,944	2	—	589
20,396	1,686	2,447	123,020	12,090	—	—	—
158	61	62	12,268	4,084	—	—	—
20,238	1,625	2,385	110,752	8,006	—	—	—
—	—	1	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	1	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	1	27	3	—	—	—
—	—	—	—	—	—	—	—
—	—	1	27	3	—	—	—

表3-20. 房屋稅稅源(續9)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		總計 Grand Total 戶數 No. of Houses	面積 Area	現值 Value
92年7月底 End of July 2003	小計 Subtotal	8,499,296	1,493,259,584	3,640,937,663
	應稅 Taxable	6,776,249	1,150,693,646	3,058,378,372
	免稅 Exempt	1,723,047	342,565,938	582,559,291
93年7月底 End of July 2004	小計 Subtotal	8,587,440	1,531,036,557	3,724,192,987
	應稅 Taxable	6,862,859	1,177,582,965	3,119,678,924
	免稅 Exempt	1,724,581	353,453,592	604,514,063
94年7月底 End of July 2005	小計 Subtotal	8,694,147	1,568,451,113	3,791,815,610
	應稅 Taxable	6,965,926	1,205,487,004	3,168,626,653
	免稅 Exempt	1,728,221	362,964,109	623,188,957
95年7月底 End of July 2006	小計 Subtotal	8,844,144	1,635,694,508	4,058,735,815
	應稅 Taxable	7,109,000	1,255,254,580	3,308,346,846
	免稅 Exempt	1,735,144	380,439,928	750,388,969
96年7月底 End of July 2007	小計 Subtotal	9,074,233	1,683,641,723	4,198,288,233
	應稅 Taxable	7,291,478	1,290,049,934	3,430,195,860
	免稅 Exempt	1,782,755	393,591,789	768,092,373
97年7月底 End of July 2008	小計 Subtotal	9,206,204	1,948,429,979	4,535,630,733
	應稅 Taxable	7,421,152	1,341,286,863	3,722,985,206
	免稅 Exempt	1,785,052	607,143,116	812,645,527
98年7月底 End of July 2009	小計 Subtotal	9,337,056	1,816,717,416	4,513,372,174
	應稅 Taxable	7,529,804	1,394,534,745	3,658,271,988
	免稅 Exempt	1,807,252	422,182,671	855,100,186
99年7月底 End of July 2010	小計 Subtotal	9,437,884	1,825,459,796	4,608,986,505
	應稅 Taxable	7,608,116	1,387,846,853	3,710,032,178
	免稅 Exempt	1,829,768	437,612,943	898,954,327
臺北市 Taipei City	小計 Subtotal	1,080,152	176,383,621	741,065,140
	應稅 Taxable	954,003	127,892,400	571,834,944
	免稅 Exempt	126,149	48,491,221	169,230,196
高雄市 Kaohsiung City	小計 Subtotal	623,387	116,831,561	422,887,307
	應稅 Taxable	546,587	90,109,768	338,198,612
	免稅 Exempt	76,800	26,721,793	84,688,695
臺灣省 Taiwan Province	小計 Subtotal	7,715,052	1,527,992,868	3,439,817,631
	應稅 Taxable	6,092,700	1,166,718,951	2,796,028,815
	免稅 Exempt	1,622,352	361,273,917	643,788,816

說　明：自91年（含）起含福建省資料。

Table 3-20. Sources of House Tax (Cont.9)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用 Residence			營業用 Business		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
7,509,603	966,029,940	2,186,142,092	618,150	192,528,236	550,085,959
5,887,448	800,986,017	2,029,472,067	618,150	192,528,236	550,085,959
1,622,155	165,043,923	156,670,025	—	—	—
7,577,094	978,469,935	2,234,946,184	625,947	197,253,963	562,969,528
5,958,430	814,304,347	2,030,771,475	625,947	197,253,963	562,969,528
1,618,664	164,165,588	204,174,709	—	—	—
7,673,073	999,630,778	2,273,411,237	589,640	204,321,898	573,541,195
6,057,742	833,321,051	2,079,906,287	589,640	204,321,898	573,541,195
1,615,331	166,309,727	193,504,950	—	—	—
7,835,895	1,037,083,916	2,345,839,693	617,806	211,083,230	629,475,154
6,219,590	863,794,474	2,162,615,686	616,427	209,913,691	624,691,911
1,616,305	173,289,442	183,224,007	1,379	1,169,539	4,783,243
8,018,666	1,065,558,015	2,413,062,251	652,953	218,556,525	655,265,742
6,357,425	887,252,404	2,230,232,890	652,421	218,249,898	654,241,209
1,661,241	178,305,611	182,829,361	532	306,627	1,024,533
8,123,666	1,088,051,005	2,517,457,709	655,601	231,512,462	696,352,508
6,462,154	908,090,655	2,323,690,305	654,597	230,744,062	694,936,938
1,661,512	179,960,350	193,767,404	1,004	768,400	1,415,570
8,236,128	1,109,132,741	2,528,343,032	656,624	235,674,210	695,271,439
6,555,500	925,146,152	2,327,729,708	656,035	235,346,800	694,255,750
1,680,628	183,986,589	200,613,324	589	327,410	1,015,689
8,325,225	1,128,614,518	2,580,056,026	658,597	236,790,560	694,407,532
6,626,115	939,724,573	2,370,257,674	658,084	236,613,136	694,062,267
1,699,110	188,889,945	209,798,352	513	177,424	345,265
867,954	91,200,375	298,927,075	137,573	30,394,525	203,144,854
762,042	81,239,630	281,255,195	137,573	30,394,525	203,144,854
105,912	9,960,745	17,671,880	—	—	—
558,118	69,991,417	236,076,602	33,925	13,118,391	55,247,151
487,243	60,521,818	218,596,428	33,417	12,942,675	54,903,810
70,875	9,469,599	17,480,174	508	175,716	343,341
6,882,649	964,489,344	2,041,651,804	485,459	192,990,408	435,660,024
5,364,161	795,471,348	1,867,248,922	485,459	192,990,408	435,660,024
1,518,488	169,017,996	174,402,882	—	—	—

Explanation：The data of Fuchien Province have been included since 2002.

表3-20. 房屋稅稅源(續10)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

年底別及地區別 End of Year & Region		非住家、非營業用(含減半) Non-Residence, Non-Business (Including reduced to a half)		
		戶數 No. of Houses	面積 Area	現值 Value
92年7月底 End of July 2003	小計 Subtotal	315,265	244,056,154	662,110,448
	應稅 Taxable	214,373	66,534,139	236,221,182
	免稅 Exempt	100,892	177,522,015	425,889,266
93年7月底 End of July 2004	小計 Subtotal	329,509	264,299,621	675,964,839
	應稅 Taxable	223,592	75,011,617	275,625,485
	免稅 Exempt	105,917	189,288,004	400,339,354
94年7月底 End of July 2005	小計 Subtotal	332,365	274,613,600	694,666,470
	應稅 Taxable	219,475	77,959,218	264,982,463
	免稅 Exempt	112,890	196,654,382	429,684,007
95年7月底 End of July 2006	小計 Subtotal	337,055	284,623,233	829,246,890
	應稅 Taxable	223,203	79,190,717	268,978,935
	免稅 Exempt	113,852	205,432,516	560,267,955
96年7月底 End of July 2007	小計 Subtotal	354,338	300,968,171	875,316,074
	應稅 Taxable	234,116	86,399,274	292,537,318
	免稅 Exempt	120,222	214,568,897	582,778,756
97年7月底 End of July 2008	小計 Subtotal	377,728	525,860,585	1,045,606,696
	應稅 Taxable	255,711	99,814,092	429,522,021
	免稅 Exempt	122,017	426,046,493	616,084,675
98年7月底 End of July 2009	小計 Subtotal	395,566	368,896,209	1,010,162,331
	應稅 Taxable	269,942	131,381,304	357,894,826
	免稅 Exempt	125,624	237,514,905	652,267,505
99年7月底 End of July 2010	小計 Subtotal	406,212	355,452,357	1,049,084,413
	應稅 Taxable	276,477	107,306,584	361,766,150
	免稅 Exempt	129,735	248,145,773	687,318,263
臺北市 Taipei City	小計 Subtotal	71,939	54,038,158	235,140,011
	應稅 Taxable	51,702	15,507,682	83,581,695
	免稅 Exempt	20,237	38,530,476	151,558,316
高雄市 Kaohsiung City	小計 Subtotal	27,783	23,704,884	99,354,124
	應稅 Taxable	22,775	7,028,118	33,981,355
	免稅 Exempt	5,008	16,676,766	65,372,769
臺灣省 Taiwan Province	小計 Subtotal	305,474	276,841,518	713,356,199
	應稅 Taxable	201,610	84,585,597	243,970,265
	免稅 Exempt	103,864	192,255,921	469,385,934

Table 3-20. Sources of House Tax (Cont.10)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用減半 Residence reduced to a half			營業用減半 Business reduced to a hlaf		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
4,912	991,566	2,418,991	51,366	89,653,688	240,180,173
4,912	991,566	2,418,991	51,366	89,653,688	240,180,173
—	—	—	—	—	—
4,668	964,130	2,282,261	50,222	90,048,908	248,030,175
4,668	964,130	2,282,261	50,222	90,048,908	248,030,175
—	—	—	—	—	—
5,709	973,848	2,428,218	93,360	88,910,989	247,768,490
5,709	973,848	2,428,218	93,360	88,910,989	247,768,490
—	—	—	—	—	—
6,568	510,165	1,221,615	46,820	102,393,964	252,952,463
3,235	386,886	1,012,449	46,545	101,968,812	251,047,865
3,333	123,279	209,166	275	425,152	1,904,598
3,617	419,114	1,170,231	44,659	98,139,898	253,473,935
3,096	373,347	1,081,321	44,420	97,775,011	252,103,122
521	45,767	88,910	239	364,887	1,370,813
4,336	478,421	1,784,678	44,873	102,527,506	274,429,142
4,048	467,106	1,770,055	44,642	102,170,948	273,065,887
288	11,315	14,623	231	356,558	1,363,255
4,972	528,171	2,282,298	43,766	102,486,085	277,313,074
4,794	521,300	2,274,858	43,533	102,139,189	276,116,846
178	6,871	7,440	233	346,896	1,196,228
4,738	566,808	2,602,677	43,112	104,035,553	282,835,857
4,558	559,973	2,594,220	42,882	103,642,587	281,351,867
180	6,835	8,457	230	392,966	1,483,990
2,332	263,175	1,712,533	354	487,388	2,140,667
2,332	263,175	1,712,533	354	487,388	2,140,667
—	—	—	—	—	—
286	16,958	38,606	3,275	9,999,911	32,170,824
107	10,212	30,185	3,045	9,606,945	30,686,834
179	6,746	8,421	230	392,966	1,483,990
2,117	286,210	851,209	39,353	93,385,388	248,298,395
2,117	286,210	851,209	39,353	93,385,388	248,298,395
—	—	—	—	—	—

表3-20. 房屋稅稅源(續11)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		總計 Grand Total		
		戶數 No. of Houses	面積 Area	現值 Value
臺北縣 Taipei County	小計 Subtotal	1,680,948	251,440,674	755,076,356
	應稅 Taxable	1,518,733	197,707,243	611,280,824
	免稅 Exempt	162,215	53,733,431	143,795,532
宜蘭縣 Yilan County	小計 Subtotal	197,585	38,754,127	71,235,048
	應稅 Taxable	146,173	29,132,121	57,494,869
	免稅 Exempt	51,412	9,622,006	13,740,179
桃園縣 Taoyuan County	小計 Subtotal	825,358	195,275,067	475,366,570
	應稅 Taxable	741,003	159,846,321	399,525,643
	免稅 Exempt	84,355	35,428,746	75,840,927
新竹縣 Hsinchu County	小計 Subtotal	196,239	46,764,094	85,405,401
	應稅 Taxable	153,556	36,335,088	69,884,822
	免稅 Exempt	42,683	10,429,006	15,520,579
苗栗縣 Miaoli County	小計 Subtotal	212,504	47,273,215	81,547,831
	應稅 Taxable	151,420	37,322,510	70,151,812
	免稅 Exempt	61,084	9,950,705	11,396,019
臺中縣 Taichung County	小計 Subtotal	557,938	127,740,472	227,578,284
	應稅 Taxable	451,439	103,741,512	194,148,732
	免稅 Exempt	106,499	23,998,960	33,429,552
彰化縣 Changhua County	小計 Subtotal	476,394	103,378,948	178,082,250
	應稅 Taxable	331,667	79,998,322	151,696,517
	免稅 Exempt	144,727	23,380,626	26,385,733
南投縣 Nantou County	小計 Subtotal	195,678	38,975,814	66,415,773
	應稅 Taxable	122,116	26,355,556	50,242,176
	免稅 Exempt	73,562	12,620,258	16,173,597
雲林縣 Yunlin County	小計 Subtotal	293,225	59,690,312	121,058,515
	應稅 Taxable	162,950	38,607,707	95,890,594
	免稅 Exempt	130,275	21,082,605	25,167,921
嘉義縣 Chiayi County	小計 Subtotal	224,839	40,591,568	64,923,793
	應稅 Taxable	116,322	26,012,131	51,134,432
	免稅 Exempt	108,517	14,579,437	13,789,361
臺南縣 Tainan County	小計 Subtotal	442,156	104,649,578	194,072,499
	應稅 Taxable	306,536	77,774,872	160,950,883
	免稅 Exempt	135,620	26,874,706	33,121,616
高雄縣 Kaohsiung County	小計 Subtotal	487,706	98,732,891	199,190,893
	應稅 Taxable	380,817	78,052,124	167,776,971
	免稅 Exempt	106,889	20,680,767	31,413,922

Table 3-20. Sources of House Tax (Cont.11)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用 Residence			營業用 Business		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
1,465,249	159,713,021	481,064,703	146,894	36,125,116	97,707,590
1,313,283	137,378,358	434,512,682	146,894	36,125,116	97,707,590
151,966	22,334,663	46,552,021	—	—	—
178,915	26,600,579	44,817,607	8,834	3,464,101	7,836,512
131,669	21,698,252	41,050,454	8,834	3,464,101	7,836,512
47,246	4,902,327	3,767,153	—	—	—
734,314	112,133,517	261,402,298	46,418	27,457,873	67,214,890
659,494	100,647,719	246,861,746	46,418	27,457,873	67,214,890
74,820	11,485,798	14,540,552	—	—	—
177,935	29,698,686	54,127,749	7,504	4,547,792	7,072,929
138,148	24,003,992	48,425,037	7,504	4,547,792	7,072,929
39,787	5,694,694	5,702,712	—	—	—
194,710	32,242,340	48,776,917	8,946	4,450,190	8,448,288
136,232	26,129,587	45,615,439	8,946	4,450,190	8,448,288
58,478	6,112,753	3,161,478	—	—	—
500,905	81,428,814	140,877,497	37,171	20,605,994	32,963,432
400,242	70,604,676	134,324,392	37,171	20,605,994	32,963,432
100,663	10,824,138	6,553,105	—	—	—
423,310	66,603,985	112,296,058	35,971	15,972,660	26,109,955
286,206	53,679,225	104,100,949	35,971	15,972,660	26,109,955
137,104	12,924,760	8,195,109	—	—	—
179,008	26,374,141	41,198,859	7,200	3,168,373	5,964,638
110,588	19,870,715	37,769,353	7,200	3,168,373	5,964,638
68,420	6,503,426	3,429,506	—	—	—
266,908	35,355,417	52,952,355	11,320	4,088,466	8,378,830
144,157	25,426,336	47,205,899	11,320	4,088,466	8,378,830
122,751	9,929,081	5,746,456	—	—	—
206,875	26,067,729	37,860,463	8,045	3,419,430	5,323,559
104,246	17,666,439	33,536,992	8,045	3,419,430	5,323,559
102,629	8,401,290	4,323,471	—	—	—
396,088	61,568,693	107,089,455	24,172	14,033,210	25,003,591
269,830	47,694,331	97,730,616	24,172	14,033,210	25,003,591
126,258	13,874,362	9,358,839	—	—	—
445,341	65,110,666	121,778,768	23,758	11,865,183	21,524,624
343,966	53,643,803	111,239,514	23,758	11,865,183	21,524,624
101,375	11,466,863	10,539,254	—	—	—

表3-20. 房屋稅稅源(續12)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		非住家、非營業用(含減半) Non-Residence, Non-Business (Including reduced to a half)		
		戶數 No. of Houses	面積 Area	現值 Value
臺北縣 Taipei County	小計 Subtotal	63,268	49,838,445	164,958,528
	應稅 Taxable	53,019	18,439,677	67,715,017
	免稅 Exempt	10,249	31,398,768	97,243,511
宜蘭縣 Yilan County	小計 Subtotal	8,627	6,488,127	14,310,612
	應稅 Taxable	4,461	1,768,448	4,337,586
	免稅 Exempt	4,166	4,719,679	9,973,026
桃園縣 Taoyuan County	小計 Subtotal	36,708	35,210,437	92,459,060
	應稅 Taxable	27,173	11,267,489	31,158,685
	免稅 Exempt	9,535	23,942,948	61,300,375
新竹縣 Hsinchu County	小計 Subtotal	9,186	7,235,207	15,413,570
	應稅 Taxable	6,290	2,500,895	5,595,703
	免稅 Exempt	2,896	4,734,312	9,817,867
苗栗縣 Miaoli County	小計 Subtotal	6,921	6,099,619	13,557,525
	應稅 Taxable	4,315	2,261,667	5,322,984
	免稅 Exempt	2,606	3,837,952	8,234,541
臺中縣 Taichung County	小計 Subtotal	16,296	18,698,640	38,259,050
	應稅 Taxable	10,460	5,523,818	11,382,603
	免稅 Exempt	5,836	13,174,822	26,876,447
彰化縣 Changhua County	小計 Subtotal	14,740	14,345,393	26,141,482
	應稅 Taxable	7,117	3,889,527	7,950,858
	免稅 Exempt	7,623	10,455,866	18,190,624
南投縣 Nantou County	小計 Subtotal	8,783	8,090,586	16,546,740
	應稅 Taxable	3,641	1,973,754	3,802,649
	免稅 Exempt	5,142	6,116,832	12,744,091
雲林縣 Yunlin County	小計 Subtotal	12,622	13,480,904	24,082,423
	應稅 Taxable	5,098	2,327,380	4,660,958
	免稅 Exempt	7,524	11,153,524	19,421,465
嘉義縣 Chiayi County	小計 Subtotal	8,882	8,259,829	14,886,008
	應稅 Taxable	2,994	2,081,682	5,420,118
	免稅 Exempt	5,888	6,178,147	9,465,890
臺南縣 Tainan County	小計 Subtotal	18,047	17,567,961	33,266,548
	應稅 Taxable	8,685	4,567,617	9,503,771
	免稅 Exempt	9,362	13,000,344	23,762,777
高雄縣 Kaohsiung County	小計 Subtotal	14,003	14,294,391	32,244,888
	應稅 Taxable	8,489	5,080,487	11,370,220
	免稅 Exempt	5,514	9,213,904	20,874,668

Table 3-20. Sources of House Tax (Cont.12)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用減半 Residence reduced to a half			營業用減半 Business reduced to a hlaf		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
672	64,887	355,288	4,865	5,699,205	10,990,247
672	64,887	355,288	4,865	5,699,205	10,990,247
—	—	—	—	—	—
5	703	7,776	1,204	2,200,617	4,262,541
5	703	7,776	1,204	2,200,617	4,262,541
—	—	—	—	—	—
60	8,839	24,942	7,858	20,464,401	54,265,380
60	8,839	24,942	7,858	20,464,401	54,265,380
—	—	—	—	—	—
1	321	625	1,613	5,282,088	8,790,528
1	321	625	1,613	5,282,088	8,790,528
—	—	—	—	—	—
357	41,218	64,325	1,570	4,439,848	10,700,776
357	41,218	64,325	1,570	4,439,848	10,700,776
—	—	—	—	—	—
230	37,474	146,267	3,336	6,969,550	15,332,038
230	37,474	146,267	3,336	6,969,550	15,332,038
—	—	—	—	—	—
12	3,680	4,694	2,361	6,453,230	13,530,061
12	3,680	4,694	2,361	6,453,230	13,530,061
—	—	—	—	—	—
84	15,004	24,349	603	1,327,710	2,681,187
84	15,004	24,349	603	1,327,710	2,681,187
—	—	—	—	—	—
7	1,384	1,592	2,368	6,764,141	35,643,315
7	1,384	1,592	2,368	6,764,141	35,643,315
—	—	—	—	—	—
61	11,119	18,471	976	2,833,461	6,835,292
61	11,119	18,471	976	2,833,461	6,835,292
—	—	—	—	—	—
13	5,100	6,608	3,836	11,474,614	28,706,297
13	5,100	6,608	3,836	11,474,614	28,706,297
—	—	—	—	—	—
14	4,389	8,746	4,590	7,458,262	23,633,867
14	4,389	8,746	4,590	7,458,262	23,633,867
—	—	—	—	—	—

表3-20. 房屋稅稅源(續13)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		總計 Grand Total		
		戶數 No. of Houses	面積 Area	現值 Value
屏東縣 Pingtung County	小計 Subtotal	329,722	64,292,847	107,672,595
	應稅 Taxable	216,355	45,189,974	88,044,140
	免稅 Exempt	113,367	19,102,873	19,628,455
臺東縣 Taitung County	小計 Subtotal	100,370	16,109,040	22,071,407
	應稅 Taxable	51,204	9,770,847	15,700,294
	免稅 Exempt	49,166	6,338,193	6,371,113
花蓮縣 Hualien County	小計 Subtotal	142,140	25,605,136	42,395,687
	應稅 Taxable	86,917	16,849,959	30,659,631
	免稅 Exempt	55,223	8,755,177	11,736,056
澎湖縣 Penghu County	小計 Subtotal	35,427	6,212,487	8,754,423
	應稅 Taxable	17,343	3,238,226	5,770,433
	免稅 Exempt	18,084	2,974,261	2,983,990
基隆市 Keelung City	小計 Subtotal	177,003	27,179,787	64,955,146
	應稅 Taxable	151,785	19,808,439	49,164,722
	免稅 Exempt	25,218	7,371,348	15,790,424
新竹市 Hsinchu City	小計 Subtotal	171,253	39,447,539	99,373,178
	應稅 Taxable	150,203	31,683,047	81,664,111
	免稅 Exempt	21,050	7,764,492	17,709,067
臺中市 Taichung City	小計 Subtotal	533,407	111,635,537	361,449,952
	應稅 Taxable	473,978	83,187,905	271,683,462
	免稅 Exempt	59,429	28,447,632	89,766,490
嘉義市 Chiayi City	小計 Subtotal	118,847	21,144,318	50,695,267
	應稅 Taxable	90,033	15,509,768	40,093,285
	免稅 Exempt	28,814	5,634,550	10,601,982
臺南市 Tainan City	小計 Subtotal	316,313	63,099,417	162,496,763
	應稅 Taxable	272,150	50,595,279	133,070,462
	免稅 Exempt	44,163	12,504,138	29,426,301
福建省 Fuchien Province	小計 Subtotal	19,293	4,251,746	5,216,427
	應稅 Taxable	14,826	3,125,734	3,969,807
	免稅 Exempt	4,467	1,126,012	1,246,620
金門縣 Kinmen County	小計 Subtotal	16,514	3,829,482	4,697,913
	應稅 Taxable	13,420	2,877,588	3,615,407
	免稅 Exempt	3,094	951,894	1,082,506
連江縣 Lienchiang County	小計 Subtotal	2,779	422,264	518,514
	應稅 Taxable	1,406	248,146	354,400
	免稅 Exempt	1,373	174,118	164,114

Table 3-20. Sources of House Tax (Cont.13)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用 Residence			營業用 Business		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
303,802	44,752,106	66,449,137	13,487	5,439,279	15,124,639
195,797	33,928,970	60,062,904	13,487	5,439,279	15,124,639
108,005	10,823,136	6,386,233	—	—	—
89,836	12,473,498	14,875,269	6,836	1,385,115	2,378,151
42,214	7,566,061	11,329,143	6,836	1,385,115	2,378,151
47,622	4,907,437	3,546,126	—	—	—
128,840	16,819,268	25,153,984	7,106	2,719,435	4,339,767
76,677	11,953,314	21,508,062	7,106	2,719,435	4,339,767
52,163	4,865,954	3,645,922	—	—	—
32,058	4,438,378	5,170,129	2,032	494,500	957,695
14,955	2,556,518	4,432,079	2,032	494,500	957,695
17,103	1,881,860	738,050	—	—	—
158,878	16,735,148	40,287,594	11,138	3,587,356	6,351,835
135,666	14,618,114	37,861,454	11,138	3,587,356	6,351,835
23,212	2,117,034	2,426,140	—	—	—
152,095	24,217,755	56,094,472	9,954	5,872,248	16,470,968
133,021	20,592,893	49,075,162	9,954	5,872,248	16,470,968
19,074	3,624,862	7,019,310	—	—	—
458,224	63,891,777	190,973,707	42,733	15,092,748	50,288,770
405,202	55,578,527	173,451,858	42,733	15,092,748	50,288,770
53,022	8,313,250	17,521,849	—	—	—
106,273	14,380,551	32,572,869	6,512	2,061,420	5,116,695
79,536	11,745,223	30,162,890	6,512	2,061,420	5,116,695
26,737	2,635,328	2,409,979	—	—	—
283,085	43,883,275	105,831,914	19,428	7,139,919	21,082,666
243,032	38,488,295	96,992,297	19,428	7,139,919	21,082,666
40,053	5,394,980	8,839,617	—	—	—
16,504	2,933,382	3,400,545	1,640	287,236	355,503
12,669	2,491,777	3,157,129	1,635	285,528	353,579
3,835	441,605	243,416	5	1,708	1,924
14,169	2,656,515	3,087,344	1,379	236,322	284,487
11,578	2,322,478	2,905,832	1,379	236,322	284,487
2,591	334,037	181,512	—	—	—
2,335	276,867	313,201	261	50,914	71,016
1,091	169,299	251,297	256	49,206	69,092
1,244	107,568	61,904	5	1,708	1,924

表3-20. 房屋稅稅源(續14完)

(2)按房屋使用別分

面積單位:平方公尺
金額單位:新台幣千元

地區別 Region		非住家、非營業用(含減半) Non-Residence, Non-Business (Including reduced to a half)		
		戶數 No. of Houses	面積 Area	現值 Value
屏東縣 Pingtung County	小計 Subtotal	11,566	11,913,902	20,498,530
	應稅 Taxable	6,204	3,634,165	7,256,308
	免稅 Exempt	5,362	8,279,737	13,242,222
臺東縣 Taitung County	小計 Subtotal	3,419	2,009,203	4,448,640
	應稅 Taxable	1,875	578,447	1,623,653
	免稅 Exempt	1,544	1,430,756	2,824,987
花蓮縣 Hualien County	小計 Subtotal	5,560	5,060,498	10,609,336
	應稅 Taxable	2,500	1,171,275	2,519,202
	免稅 Exempt	3,060	3,889,223	8,090,134
澎湖縣 Penghu County	小計 Subtotal	1,288	1,246,343	2,588,233
	應稅 Taxable	307	153,942	342,293
	免稅 Exempt	981	1,092,401	2,245,940
基隆市 Keelung City	小計 Subtotal	6,697	6,483,325	17,522,240
	應稅 Taxable	4,691	1,229,011	4,157,956
	免稅 Exempt	2,006	5,254,314	13,364,284
新竹市 Hsinchu City	小計 Subtotal	8,804	7,076,823	20,300,723
	應稅 Taxable	6,828	2,937,193	9,610,966
	免稅 Exempt	1,976	4,139,630	10,689,757
臺中市 Taichung City	小計 Subtotal	31,539	28,969,671	107,758,122
	應稅 Taxable	25,132	8,835,289	35,513,481
	免稅 Exempt	6,407	20,134,382	72,244,641
嘉義市 Chiayi City	小計 Subtotal	5,849	4,430,236	12,556,013
	應稅 Taxable	3,772	1,431,014	4,364,010
	免稅 Exempt	2,077	2,999,222	8,192,003
臺南市 Tainan City	小計 Subtotal	12,669	10,041,978	30,947,928
	應稅 Taxable	8,559	2,932,820	10,361,244
	免稅 Exempt	4,110	7,109,158	20,586,684
福建省 Fuchien Province	小計 Subtotal	1,016	867,797	1,234,079
	應稅 Taxable	390	185,187	232,835
	免稅 Exempt	626	682,610	1,001,244
金門縣 Kinmen County	小計 Subtotal	859	787,094	1,114,624
	應稅 Taxable	356	169,237	213,630
	免稅 Exempt	503	617,857	900,994
連江縣 Lienchiang County	小計 Subtotal	157	80,703	119,455
	應稅 Taxable	34	15,950	19,205
	免稅 Exempt	123	64,753	100,250

Table 3-20. Sources of House Tax (Cont.14 End)

(2) by House Use

Unit: Square of Meter
NT$1,000

住家用減半 Residence reduced to a half			營業用減半 Business reduced to a hlaf		
戶數 No. of Houses	面積 Area	現值 Value	戶數 No. of Houses	面積 Area	現值 Value
88	16,649	14,623	779	2,170,911	5,585,666
88	16,649	14,623	779	2,170,911	5,585,666
—	—	—	—	—	—
16	20,419	46,895	263	220,805	322,452
16	20,419	46,895	263	220,805	322,452
—	—	—	—	—	—
17	4,235	8,398	617	1,001,700	2,284,202
17	4,235	8,398	617	1,001,700	2,284,202
—	—	—	—	—	—
—	—	—	49	33,266	38,366
—	—	—	49	33,266	38,366
—	—	—	—	—	—
30	2,920	5,307	260	371,038	788,170
30	2,920	5,307	260	371,038	788,170
—	—	—	—	—	—
—	9	39	400	2,280,704	6,506,976
—	9	39	400	2,280,704	6,506,976
—	—	—	—	—	—
46	3,893	17,727	865	3,677,448	12,411,626
46	3,893	17,727	865	3,677,448	12,411,626
—	—	—	—	—	—
—	—	—	213	272,111	449,690
—	—	—	213	272,111	449,690
—	—	—	—	—	—
404	43,967	94,537	727	1,990,278	4,539,718
404	43,967	94,537	727	1,990,278	4,539,718
—	—	—	—	—	—
3	465	329	130	162,866	225,971
2	376	293	130	162,866	225,971
1	89	36	—	—	—
2	376	293	105	149,175	211,165
2	376	293	105	149,175	211,165
—	—	—	—	—	—
1	89	36	25	13,691	14,806
—	—	—	25	13,691	14,806
1	89	36	—	—	—

表3-21. 娛樂稅稅源

單位：家數

年底別及地區別 End of CY & Region	娛樂業家數				
	總計 Grand Total	電影 The Chinemas	歌廳 Sing Halls	撞球場 Billiards Halls	保齡球館 Bowling Alleys
92年底 2003	18,955	238	1	1,024	101
93年底 2004	19,226	232	—	882	92
94年底 2005	18,997	211	—	811	87
95年底 2006	20,291	204	—	759	90
96年底 2007	19,653	194	—	725	86
97年底 2008	18,173	186	—	1	1
98年底 2009	17,168	185	—	1	—
99年底 2010	16,454	172	1	—	—
臺北市 Taipei City	**1,671**	**36**	**—**	**—**	**—**
高雄市 Kaohsiung City	**922**	**15**	**—**	**—**	**—**
臺灣省 Taiwan Province	**13,756**	**121**	**1**	**—**	**—**
臺北縣 Taipei County	1,892	29	—	—	—
宜蘭縣 Yilan County	415	10	—	—	—
桃園縣 Taoyuan County	1,256	6	—	—	—
新竹縣 Hsinchu County	329	2	—	—	—
苗栗縣 Miaoli County	452	3	—	—	—
臺中縣 Taichung County	782	6	1	—	—
彰化縣 Changhua County	881	7	—	—	—
南投縣 Nantou County	663	1	—	—	—
雲林縣 Yunlin County	459	3	—	—	—
嘉義縣 Chiayi County	239	—	—	—	—
臺南縣 Tainan County	878	1	—	—	—
高雄縣 Kaohsiung County	890	3	—	—	—
屏東縣 Pingtung County	1,019	2	—	—	—
臺東縣 Taitung County	508	—	—	—	—
花蓮縣 Hualien County	432	1	—	—	—
澎湖縣 Penghu County	96	1	—	—	—
基隆市 Keelung City	569	18	—	—	—
新竹市 Hsinchu City	271	5	—	—	—
臺中市 Taichung City	794	11	—	—	—
嘉義市 Chiayi City	309	3	—	—	—
臺南市 Tainan City	622	9	—	—	—
福建省 Fuchien Province	**105**	**—**	**—**	**—**	**—**
金門縣 Kinmen County	53	—	—	—	—
連江縣 Lienchiang County	52	—	—	—	—

資料來源： 各縣市稽徵單位。

說　　明： 1. 自91年（含）起含福建省資料。
2. 自96年5月25日（含）起撞球場、保齡球館免徵娛樂稅。

Table 3-21. Sources of Amusement Tax

Unit：Uint

Number of Amusement Place						
高爾夫球場 Golf Clubs		舞　場	電動玩具	有節目餐飲業	MTV 視廳業	其　他
球　場 Court	練習場 Practice	Dance Halls	Electric Toys	Entertainment Restaurants	MTV Audiovisual Services	Others
190		137	8,249	89	7,034	1,892
193		131	8,374	63	7,179	2,080
186		150	7,483	70	7,531	2,468
76	126	128	5,453	70	8,665	4,720
73	128	113	4,701	65	8,582	4,986
76	124	115	3,987	63	8,717	4,903
75	127	107	3,399	61	8,352	4,861
82	123	104	3,041	67	8,172	4,692
—	14	28	70	37	1,143	343
3	3	11	352	9	493	36
79	106	65	2,592	21	6,500	4,271
12	15	4	129	—	1,156	547
1	3	1	157	—	203	40
14	20	17	131	2	766	300
9	3	—	17	—	130	168
3	3	1	65	—	199	178
6	8	1	156	—	361	243
2	5	4	179	—	375	309
3	2	—	56	—	246	355
—	3	—	149	—	170	134
3	2	—	10	1	110	113
7	9	—	356	—	289	216
5	12	2	237	—	338	293
1	5	2	309	1	265	434
—	1	1	72	—	287	147
1	—	1	59	1	228	141
11	—	—	—	—	59	25
—	1	2	81	—	375	92
—	6	3	57	1	104	95
1	7	15	108	2	377	273
—	1	2	103	—	129	71
—	—	9	161	13	333	97
—	—	—	27	—	36	42
—	—	—	27	—	26	—
—	—	—	—	—	10	42

Source：Tax Collection units of each county/city government.
Explanation：1.The data of Fuchien Province have been included since 2002.
2.Since May 25 2007, the billiard halls and bowling alleys have been exempted from the Amusement Tax.

表3-22. 契 稅 稅 源

單位：新台幣千元

年別及地區別 CY & Region	總計 Grand Total		買賣契 Sale		典權契 Mortgage	
	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value
92年 2003	457,352	197,338,787	416,553	184,296,319	5	2,410
93年 2004	521,936	222,513,147	482,093	208,670,053	18	5,069
94年 2005	522,267	225,166,662	482,319	212,649,849	8	9,570
95年 2006	535,546	238,113,723	495,898	225,148,607	1	444
96年 2007	501,253	231,833,687	458,676	217,610,624	6	1,443
97年 2008	454,027	215,918,314	410,837	201,834,230	1	2,507
98年 2009	479,848	219,359,485	435,600	205,815,444	5	1,477
99年 2010	498,199	232,548,171	450,793	217,363,086	5	1,481
臺北市 Taipei City	**75,298**	**40,464,169**	**66,392**	**37,287,407**	**1**	**—**
高雄市 Kaohsiung City	**34,483**	**20,578,158**	**31,958**	**19,562,965**	**—**	**—**
臺灣省 Taiwan Province	**388,014**	**171,398,663**	**352,135**	**160,426,654**	**4**	**1,481**
臺北縣 Taipei County	123,947	53,232,880	114,198	49,611,788	1	196
宜蘭縣 Yilan County	8,624	2,875,962	7,462	2,587,728	—	—
桃園縣 Taoyuan County	59,618	27,446,276	55,794	26,268,772	—	—
新竹縣 Hsinchu County	10,568	5,517,472	9,502	5,074,865	2	786
苗栗縣 Miaoli County	6,772	2,507,258	5,827	2,281,609	—	—
臺中縣 Taichung County	21,721	7,968,551	19,397	7,329,425	1	499
彰化縣 Changhua County	11,213	4,651,121	9,396	4,120,220	—	—
南投縣 Nantou County	5,118	1,242,941	4,032	1,074,757	—	—
雲林縣 Yunlin County	5,711	2,147,105	4,730	1,923,885	—	—
嘉義縣 Chiayi County	4,290	1,488,323	3,546	1,339,002	—	—
臺南縣 Tainan County	12,402	5,001,544	11,080	4,654,538	—	—
高雄縣 Kaohsiung County	17,061	6,606,331	15,154	6,023,568	—	—
屏東縣 Pingtung County	8,231	2,758,171	6,937	2,474,327	—	—
臺東縣 Taitung County	2,469	611,485	1,964	538,860	—	—
花蓮縣 Hualien County	6,270	1,511,589	5,441	1,364,603	—	—
澎湖縣 Penghu County	872	260,859	661	226,960	—	—
基隆市 Keelung City	9,454	3,123,649	8,643	2,959,938	—	—
新竹市 Hsinchu City	10,988	7,856,983	10,050	7,554,212	—	—
臺中市 Taichung City	42,676	25,861,950	39,907	24,869,396	—	—
嘉義市 Chiayi City	4,636	1,749,943	4,146	1,618,082	—	—
臺南市 Tainan City	15,373	6,978,270	14,268	6,530,119	—	—
福建省 Fuchien Province	**404**	**107,181**	**308**	**86,060**	**—**	**—**
金門縣 Kinmen County	390	105,363	303	85,212	—	—
連江縣 Lienchiang County	14	1,818	5	848	—	—

資料來源： 各縣市稽徵單位。
說　　明： 自91年（含）起含福建省資料。

Table 3-22. Sources of Deed Tax

Unit:NT$1,000

交換契 Exchange		贈與契 Donation		分割契 Division		占有契 Staking	
納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value	納稅件數 No. of Levied	契價 Deed Value
2,758	2,021,275	37,377	10,485,060	659	533,723	—	—
2,911	2,436,065	36,197	10,584,256	714	816,744	3	960
2,781	1,827,938	36,641	10,360,824	516	316,985	2	1,496
3,095	2,259,975	36,071	10,163,656	475	539,354	6	1,687
3,753	3,214,173	38,414	10,904,847	403	101,922	1	678
3,471	2,509,093	39,242	11,050,157	470	521,987	6	340
2,620	1,781,285	41,252	11,480,661	371	280,618	—	—
3,057	2,658,629	43,932	12,314,969	412	210,006	—	—
894	**815,303**	**7,914**	**2,207,685**	**97**	**153,774**	—	—
170	**76,305**	**2,351**	**922,367**	**4**	**16,521**	—	—
1,993	**1,767,021**	**33,571**	**9,163,796**	**311**	**39,711**	—	—
1,118	1,278,807	8,569	2,338,791	61	3,298	—	—
17	8,780	1,129	278,841	16	613	—	—
101	38,381	3,710	1,126,752	13	12,371	—	—
55	153,359	1,002	288,462	7	—	—	—
7	1,258	921	222,390	17	2,001	—	—
50	17,012	2,256	618,318	17	3,297	—	—
67	23,226	1,748	507,362	2	313	—	—
18	3,943	1,060	162,720	8	1,521	—	—
42	15,772	937	207,413	2	35	—	—
23	2,387	721	146,934	—	—	—	—
34	26,578	1,286	319,559	2	869	—	—
227	110,872	1,676	471,106	4	785	—	—
37	8,016	1,244	274,767	13	1,061	—	—
14	4,080	491	68,545	—	—	—	—
8	2,051	810	141,855	11	3,080	—	—
6	2,004	201	31,450	4	445	—	—
30	11,435	773	152,276	8	—	—	—
17	7,265	915	295,401	6	105	—	—
90	40,070	2,573	949,916	106	2,568	—	—
6	1,166	476	129,163	8	1,532	—	—
26	10,559	1,073	431,775	6	5,817	—	—
—	—	**96**	**21,121**	—	—	—	—
—	—	87	20,151	—	—	—	—
—	—	9	970	—	—	—	—

Source：Tax Collection units of each county/city government.
Explanation：The data of Fuchien Province have been included since 2002.

表3-23. 獎勵投資條例減免稅額

Table 3-23. Tax Reductions Due to Implementation of Statute for Investment Encouragement

單位:新台幣千元
Unit : NT$ 1,000

年別及機關別 CY & Agency	總計 Grand Total		所得稅 Income Tax		房屋稅 House Tax	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
92年 2003	1,744	100.0	—	—	1,744	100.0
93年 2004	174,557	100.0	172,836	99.0	1,721	1.0
94年 2005	219,459	100.0	216,532	98.7	2,927	1.3
95年 2006	283,987	100.0	283,987	100.0	—	—
96年 2007	60,964	100.0	60,964	100.0	—	—
97年 2008	90,693	100.0	90,693	100.0	—	—
98年 2009	72,896	100.0	72,896	100.0	—	—
99年 2010	88,207	100.0	88,207	100.0	—	—
臺灣省 Taiwan Province	—	—	—	—	—	—
國稅局 National Tax Admin.	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—
臺北市 Taipei City	88,207	100.0	88,207	100.0	—	—
國稅局 National Tax Admin.	88,207	100.0	88,207	100.0	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—
高雄市 Kaohsiung City	—	—	—	—	—	—
國稅局 National Tax Admin.	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—

資料來源： 財政部所屬各機關及各縣市稽徵單位。
Source：Various agencies of Ministry of Finance and tax collection of each county/city government.

表3-24. 促進產業升級條例減免稅額
Table 3-24. Tax Reductions Due to Implementation of Statute for Upgrading Industries

單位:新台幣千元
Unit : NT$1,000

年別及機關別 CY & Agency	核定實際減免當年度稅額及實際減免未分配盈餘應加徵稅額 Actual Exempted Tax Amount for Current Year & Actual Exemption to Tax Assessed on Undistributed Surplus of Verified									
	總計 Grand Total		所得稅 Income Tax		印花稅 Stamp Tax		土地增值稅 Land Increment Tax		契稅 Deed Tax	
	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%
92年 2003	54,910,156	100.0	54,836,663	99.9	166	0.0	63,968	0.1	9,359	0.0
93年 2004	53,139,368	100.0	52,314,562	98.4	1,713	0.0	776,312	1.5	46,781	0.1
94年 2005	83,406,303	100.0	83,299,187	99.9	88	0.0	100,252	0.1	6,776	0.0
95年 2006	119,462,825	100.0	119,356,561	99.9	—	—	106,184	0.1	80	0.0
96年 2007	180,501,472	100.0	180,433,165	100.0	271	0.0	56,941	0.0	11,095	0.0
97年 2008	151,261,020	100.0	151,228,500	100.0	—	—	32,520	0.0	—	—
98年 2009	196,681,848	100.0	196,484,205	99.9	42	0.0	197,311	0.1	290	0.0
99年 2010	192,556,095	100.0	192,550,242	100.0	4,729	0.0	—	—	1,124	0.0
臺灣省 Taiwan Province	151,796,910	100.0	151,791,057	100.0	4,729	0.0	—	—	1,124	0.0
國稅局 National Tax Admin. of	151,791,057	100.0	151,791,057	100.0	—	—	—	—	—	—
稅捐處 Revenue Service Office	5,853	100.0	—	—	4,729	80.8	—	—	1,124	19.2
臺北市 Taipei City	22,407,855	100.0	22,407,855	100.0	—	—	—	—	—	—
國稅局 National Tax Admin. of	22,407,855	100.0	22,407,855	100.0	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—	—	—	—	—
高雄市 Kaohsiung City	18,351,330	100.0	18,351,330	100.0	—	—	—	—	—	—
國稅局 National Tax Admin. of	18,351,330	100.0	18,351,330	100.0	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—	—	—	—	—
福建省 Fuchien Province	—	—	—	—	—	—	—	—	—	—
稅捐處 Revenue Service Office	—	—	—	—	—	—	—	—	—	—

資料來源： 財政部所屬各機關及各縣市稽徵單位。
Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
說　　明： 自91年（含）起含福建省資料。
Explanation： The data of Fuchien Province have been included since 2002.

表3-24. 促進產業升級條例減免稅額(續1)

民國 99年　　單位:新台幣千元

稅目別 Tax Item		促進產業升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction
總計 Grand Total			
所得稅 Income Tax	營利事業所得稅 Profit-seeking Enterprise Income Tax	合計 Total	
		第五條	1.研究發展、實驗或品質檢驗用之儀器設備按兩年加速折舊。
			2.節省能源或利用新及淨潔能源之機器設備，按兩年加速折舊。
		第六條	1.國內產製自動化或溫室氣體排放量減量設備投資抵減。
			2.國外產製自動化或溫室氣體排放量減量設備投資抵減。
			3.自動化或溫室氣體排放量減量技術投資抵減。
			4.國內產製資源回收、防治污染或工業用水再利用設備投資抵減。
			5.國外產製資源回收、防治污染或工業用水再利用設備投資抵減。
			6.資源回收、防治污染或工業用水再利用技術投資抵減。
			7.國內產製新及淨潔能源、節約能源設備投資抵減。
			8.國外產製新及淨潔能源、節約能源設備投資抵減。
			9.新及淨潔能源、節約能源技術投資抵減。
			10.國內產製提高能源使用效率設備投資抵減。
			11.國外產製提高能源使用效率設備投資抵減。
			12.提高能源使用效率技術投資抵減。
			13.研究與發展投資抵減。
			14.人才培訓投資抵減。
			15.建立國際品牌形象投資抵減(88年度以前發生尚未抵減之餘額)。
		第七條	促進產業區域均衡發展，按其投資總額百分之二十內，抵減營利事業所得稅。
		第九條(或修正前第八條之一)及第九條之二	5年免稅。
		第十條	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。
		第十二條	國外投資損失準備。
		第十三條	境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。
		第十四條之一	物流配銷中心免稅。
		第十五條	1.經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。
			2.經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減之投資抵減。
		第十八條	資產重估增值免稅。
		第十九條	股票溢價轉公積免稅。
		第七十條之一	營運總部免稅。

Table 3-24. Tax Reductions Due to Implementation of Statute for Upgrading Industries (Cont.1)

CY 2010

Unit : NT$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
30,692	373,192,578	404,293,853	173,973,848	18,582,247
25,256	373,084,142	396,384,632	163,443,947	18,240,478
3	-13,161	—	—	—
2	3,785	—	—	—
10,021	—	102,092,029		
3,385	—	106,598,679		
778	—	2,308,688		
336	—	656,708		
73	—	91,982		
39	—	15,780		
20	—	65,650		
11	—	123,339	55,459,970	15,038,867
4	—	1,673		
57	—	26,117		
28	—	62,630		
13	—	5,518		
2,448	—	133,237,526		
1,467	—	2,852,885		
1	—	5,727		
133	—	40,559,882	13,068,613	2,793,408
843	290,292,829	—	72,732,863	—
—	—	—	—	—
58	4,557,340	—	—	—
5,389	—	—	2,109,744	—
2	154,196	—	38,549	—
4	2,033,707	—	508,141	—
19	—	7,679,819	586,339	408,203
—	—	—	—	—
2	11,665,341	—	2,916,241	—
120	64,390,105	—	16,023,487	—

表3-24. 促進產業升級條例減免稅額(續2完)

民國 99年

Unit : NT$1,000

稅目別 Tax Item		促進產業升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction
所得稅 Income Tax	綜合所得稅 Individual Income Tax	合計 Total	
		第十一條	專利權提供或出售之權利金或收入，百分之五十免稅。
		第十三條	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。
	其他 Others	合計 Total	
		第八條	1. 新興重要策略性產業股東投資抵減。 2. 重要科技事業股東投資抵減。 3. 重要投資事業股東投資抵減。 4. 創業投資事業股東投資抵減。
		修正前第十六條	股東投資取得股票緩課所得稅。
		修正前第十七條	1. 創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。 2. 員工紅利轉增資取得之股票緩課所得稅。
		第十九條之一	員工紅利轉作增資，取得新股以面額課徵所得稅。
土地增值稅 Land Value Increment Tax		合計 Total	
		第十五條	1. 公司經經濟部專案核准合併所記存之土地增值稅。 2. 公司經經濟部專案核准因出售原工廠用地另購合於本條獎勵之土地所退還之土地增值稅額。
		第十六條	公司為調整事業經營將土地轉投資，按其轉投資之股權比例記存之土地增值稅。
		第十七條	1. 公司之工廠用地因都市計畫或區域計畫之實施，合於本條規定所減徵之土地增值稅。 2. 公司因防治污染、公共安全或維護自然景觀需要，合於本條規定所減徵之土地增值稅。 3. 公司因政府主動輔導遷廠而合於本條規定所減徵之土地增值稅。
印花稅 Stamp Tax		合計 Total	
		第十五條	公司經經濟部專案核准合併所減免之印花稅額。
契稅 Deed Tax		合計 Total	
		第十五條	1. 公司經經濟部專案核准合併所減免之契稅額。 2. 公司依經濟部專案核准之合併計畫出售土地及廠房，以所得價款新購土地及廠房免徵之契稅。

Table 3-24. Tax Reductions Due to Implementation of Statute for Upgrading Industries (Cont.2 End)

CY 2010

Unit : NT$1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
1,723	108,436	42,750	127,304	—
9	108,436	42,750	130	—
1,714	—	—	127,174	—
2,699	—	7,866,471	10,396,744	341,769
2,699	—	7,866,471	10,396,744	341,769
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
988	—	—	4,729	—
988	—	—	4,729	—
26	—	—	1,124	—
—	—	—	—	—
26	—	—	1,124	—

表3-25. 外銷品沖退稅金額
Table 3-25. Amount of Tax Offset and Refund for Export Products

單位:新台幣千元
Unit : N.T.$1,000

年別	總計 Grand Total	關稅 Customs Duties	貨物稅 Commodity Tax	商港建設費 Harbor Construction Dues	CY
75年	23,931,067	15,638,792	5,495,008	2,797,267	1986
76年	20,932,869	17,596,103	352,257	2,984,509	1987
77年	14,898,556	13,177,009	374,110	1,347,437	1988
78年	7,519,045	7,188,658	292,121	38,266	1989
79年	5,181,425	4,972,598	208,584	243	1990
80年	4,279,134	4,146,383	132,746	5	1991
81年	4,200,785	4,088,026	112,759	—	1992
82年	3,832,269	3,723,884	108,385	—	1993
83年	3,579,050	3,480,341	98,709	—	1994
84年	4,246,321	4,126,999	119,322	—	1995
85年	5,063,397	4,910,205	153,192	—	1996
86年	4,567,311	4,433,585	133,726	—	1997
87年	4,351,427	4,229,163	122,264	—	1998
88年	3,838,503	3,705,953	132,550	—	1999
89年	4,134,606	3,958,299	176,307	—	2000
90年	3,708,723	3,548,393	160,330	—	2001
91年	3,958,194	3,821,890	136,304	—	2002
92年	4,320,385	4,222,093	98,292	—	2003
93年	3,318,998	3,201,571	117,427	—	2004
94年	1,786,117	1,683,484	102,633	—	2005
95年	1,730,743	1,634,859	95,884	—	2006
96年	1,924,479	1,816,882	107,597	—	2007
97年	2,176,767	2,062,401	114,366	—	2008
98年	1,602,201	1,500,048	102,153	—	2009
99年	2,054,808	1,911,454	143,354	—	2010

資料來源： 財政部關稅總局及財政部所屬各區國稅局。

Source：Directorate General of Customs, Ministry of Finance and various district national tax administrations of Ministry of Finance.

說　明： 本表係另含各區國稅局貨物稅沖退稅金額，故與「表4-4 外銷品沖退稅金額－按稅則分類分」所示金額有所不同。

Explanation： The figures in this table differ from those in Table 「4-4 The Amount of Tax Offsets and Refunds for Exportation－by Tariff Section」, due to the inclusion of data on refunds of commodity tax on export goods from various district national tax administrations.

（空　白　頁）

表3-26. 查(核)定開徵數、未徵數情形

(1)按稅目別分

件數單位:千件
金額單位:千元

年別 稅目別	查(核)定開徵數 Opening Collection for Assessed (Verified) (1)		實徵數 Tax Collected (2)		減免註銷數 Cancelled (3)		逾越徵收期限數 Overdue (4)	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
97年	31,619	898,035,639	25,713	398,631,179	206	54,370,409	478	7,674,414
98年	31,887	896,972,213	26,217	387,652,202	252	35,295,905	507	22,724,747
99年	31,754	870,815,498	26,491	376,068,240	302	44,376,973	564	47,826,043
本年度合計	**26,442**	**424,805,821**	**24,969**	**330,797,346**	**264**	**20,039,285**	**0**	**2**
國稅	**1,782**	**127,389,003**	**1,577**	**66,375,636**	**52**	**11,172,674**	—	—
營利事業所得稅	88	50,041,420	62	19,726,380	4	5,714,054	—	—
綜合所得稅	750	17,669,523	630	11,697,031	46	2,313,499	—	—
遺產及贈與稅	19	47,838,642	18	27,606,527	0	2,571,595	—	—
貨物稅	0	110,526	0	54,135	0	13,108	—	—
菸酒稅	0	149,363	0	3,104	0	157	—	—
證券交易稅	0	51	0	42	0	-0	—	—
期貨交易稅	0	0	—	—	0	0	—	—
營業稅	924	11,579,479	865	7,288,417	2	560,261	—	—
直轄市及縣(市)稅	**24,380**	**277,540,071**	**23,264**	**261,015,260**	**207**	**6,640,288**	**0**	**2**
地價稅	7,527	63,662,503	7,068	58,993,337	13	1,424,832	—	—
土地增值稅	561	76,667,456	538	70,327,803	10	2,458,443	—	—
房屋稅	8,036	58,410,053	7,827	56,745,187	78	685,928	0	2
使用牌照稅	7,115	56,071,760	6,743	52,791,208	92	1,882,289	—	—
契稅	497	13,979,309	484	13,607,478	5	142,994	—	—
印花稅	438	7,045,691	421	6,943,460	7	30,950	—	—
娛樂稅	206	1,703,298	183	1,606,787	3	14,851	—	—
罰鍰	**279**	**19,876,747**	**129**	**3,406,451**	**4**	**2,226,323**	—	—
以前年度合計	**5,312**	**446,009,678**	**1,521**	**45,270,893**	**38**	**24,337,688**	**564**	**47,826,041**
國稅	**1,176**	**254,414,561**	**324**	**29,267,102**	**-2**	**11,803,232**	**171**	**25,858,149**
營利事業所得稅	256	137,433,984	82	11,960,478	-1	6,774,906	40	15,160,941
綜合所得稅	593	34,138,091	170	2,886,517	1	1,150,705	85	4,235,388
遺產及贈與稅	9	45,543,514	6	12,958,515	-0	3,072,959	0	646,487
貨物稅	1	1,153,266	0	53,175	-0	-23,256	0	254,486
菸酒稅	1	1,627,094	0	17,306	-0	89,428	0	301,421
證券交易稅	0	518	0	3	—	—	0	88
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	316	34,518,095	66	1,391,108	-1	738,491	46	5,259,338
直轄市及縣(市)稅	**3,469**	**36,774,584**	**1,060**	**11,386,918**	**12**	**2,435,489**	**324**	**2,766,141**
地價稅	1,265	11,567,316	479	4,450,650	-1	217,474	73	474,936
土地增值稅	23	7,912,499	18	3,723,334	2	469,017	0	221,308
房屋稅	711	7,375,909	222	1,628,101	1	-4,002	97	1,006,973
使用牌照稅	1,351	7,346,689	316	1,271,778	8	35,337	139	970,051
契稅	10	299,119	7	235,338	1	26,759	0	6,525
印花稅	6	1,740,600	5	38,587	1	1,688,302	0	1,164
娛樂稅	104	532,452	12	39,130	1	2,603	15	85,183
罰鍰	**667**	**154,820,533**	**137**	**4,616,873**	**27**	**10,098,967**	**69**	**19,201,751**

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　明： 1. 本表以開徵始日為統計基礎。
2. 第（1）欄之以前年度資料，係指原開徵始日在上年12月31日（含）前之查（核）定開徵稅款，未逾徵收期間而仍未徵起者。

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected

(1) by Tax Item

Unit: 1,000Pcs NT$1,000

逾核課期限數 Excess Assessment (5)		未徵數餘額 Balance of Tax Not Collected						CY Tax Item
		合計 Total (6)=(1)-(2)-(3)-(4)-(5)		繳款書未送達未徵數 Have Not Been Served the Payment Notice		未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
93	919,424	5,129	436,440,212	923	9,001,923	181	21,581,691	2008
65	691,899	4,845	450,607,460	813	7,791,390	160	28,673,445	2009
63	724,185	4,334	401,820,058	688	5,883,146	157	25,921,158	2010
1	**31,416**	**1,209**	**73,937,772**	**490**	**4,510,371**	**145**	**21,256,874**	**Current Year**
0	**19,688**	**154**	**49,821,005**	**7**	**549,206**	**16**	**15,908,945**	**National Taxes**
0	1,368	23	24,599,618	1	124,801	2	2,748,052	Profit-seeking Enterprise Income Tax
0	60	74	3,658,932	2	89,086	5	596,092	Individual Income Tax
0	18,214	1	17,642,307	0	52,916	1	12,120,392	Estate and Gift Tax
—	—	0	43,283	0	25,971	—	—	Commodity Tax
—	—	0	146,102	0	1,745	0	1,369	Tobacco and Alcohol Tax
—	—	0	9	0	9	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	46	56	3,730,754	5	254,679	8	443,039	Business Tax
1	**2,256**	**909**	**9,882,265**	**475**	**3,710,149**	**113**	**3,155,832**	**Municipality & County (City) Taxes**
0	920	445	3,243,415	394	1,342,201	25	945,208	Land Value Tax
—	—	14	3,881,210	6	2,015,935	8	1,598,575	Land Value Increment Tax
0	553	132	978,383	21	111,167	17	164,559	House Tax
0	784	280	1,397,479	49	198,635	44	170,845	Vehicle License Tax
—	—	8	228,837	1	20,768	8	206,298	Deed Tax
—	—	11	71,281	1	6,267	10	64,838	Stamp Tax
—	—	19	81,660	5	15,175	1	5,509	Amusement Tax
0	**9,471**	**146**	**14,234,502**	**8**	**251,016**	**16**	**2,192,097**	**Fine**
63	**692,769**	**3,126**	**327,882,286**	**197**	**1,372,775**	**12**	**4,664,284**	**Previous Year**
1	**166,442**	**681**	**187,319,636**	**1**	**84,129**	**0**	**3,551,665**	**National Taxes**
0	69,782	134	103,467,877	0	49,204	0	1,428,065	Profit-seeking Enterprise Income Tax
0	11,221	338	25,854,261	0	5,238	0	179,291	Individual Income Tax
0	46	2	28,865,507	0	186	0	1,923,661	Estate and Gift Tax
0	0	0	868,862	—	—	0	1,613	Commodity Tax
—	—	1	1,218,939	0	5,906	—	—	Tobacco and Alcohol Tax
—	—	0	426	0	0	0	323	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	85,393	205	27,043,765	0	23,594	0	18,713	Business Tax
61	**232,986**	**2,012**	**19,953,050**	**191**	**1,165,502**	**10**	**107,833**	**Municipality & County (City) Taxes**
48	158,061	666	6,266,196	144	407,862	2	27,180	Land Value Tax
0	560	2	3,498,280	1	527,145	0	31,876	Land Value Increment Tax
3	13,904	388	4,730,934	9	37,212	1	16,685	House Tax
9	53,273	879	5,016,250	35	179,832	6	30,202	Vehicle License Tax
0	4,849	1	25,648	0	8,925	0	187	Deed Tax
0	6	0	12,540	0	197	—	—	Stamp Tax
1	2,333	76	403,202	2	4,328	1	1,702	Amusement Tax
1	**293,342**	**432**	**120,609,600**	**6**	**123,145**	**2**	**1,004,787**	**Fine**

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

Explanation：1.The Statistics in this table are based on those available at the date of collection.

2.The previous year data under column (1) refer to the assessed tax amount which is supposed to start collecting before December 31 in the previous year, is not yet over due and not yet levy.

表3-26. 查(核)定開徵數、未徵數情形(續1)

(1)按稅目別分

件數單位:千件
金額單位:千元

年別 稅目別	未徵數餘額							
	行政救濟未徵數 Administrative Remedies		分期繳納未徵數 Pay by Stages		特殊原因未徵數 Special Reason		小計 Subtotal	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
97年	17	97,395,809	0	963,921	140	220,610	3,868	307,276,257
98年	15	101,139,392	1	1,801,180	141	182,139	3,715	311,019,913
99年	13	91,324,396	1	3,118,790	168	199,411	3,307	275,373,157
本年度合計	**6**	**24,024,271**	**1**	**446,813**	**15**	**7,342**	**552**	**23,692,102**
國稅	**2**	**19,220,905**	**1**	**422,541**	**1**	**937**	**127**	**13,718,470**
營利事業所得稅	1	14,413,209	1	223,617	0	31	18	7,089,908
綜合所得稅	1	1,207,775	0	31,991	0	888	66	1,733,100
遺產及贈與稅	0	3,014,220	0	166,934	—	—	0	2,287,845
貨物稅	0	2,095	—	—	—	—	0	15,217
菸酒稅	0	97,488	—	—	—	—	0	45,499
證券交易稅	0	0	—	—	0	—	0	—
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	0	486,117	—	—	0	18	42	2,546,901
直轄市及縣(市)稅	**1**	**398,780**	**—**	**—**	**15**	**6,266**	**305**	**2,611,238**
地價稅	1	298,646	—	—	8	4,502	17	652,858
土地增值稅	0	14,408	—	—	0	0	0	252,292
房屋稅	1	67,713	—	—	2	446	92	634,497
使用牌照稅	0	1,238	—	—	5	1,308	182	1,025,452
契稅	0	231	—	—	—	—	0	1,540
印花稅	0	30	—	—	0	1	0	146
娛樂稅	0	16,515	—	—	0	8	13	44,453
罰鍰	**2**	**4,404,586**	**0**	**24,272**	**0**	**139**	**120**	**7,362,393**
以前年度合計	**7**	**67,300,125**	**0**	**2,671,977**	**153**	**192,070**	**2,755**	**251,681,055**
國稅	**3**	**45,704,904**	**0**	**2,377,230**	**4**	**10,434**	**673**	**135,591,274**
營利事業所得稅	1	31,547,501	0	107,063	1	2,739	131	70,333,306
綜合所得稅	1	4,168,499	0	156,501	1	6,481	335	21,338,251
遺產及贈與稅	0	8,034,477	0	2,113,666	—	—	2	16,793,516
貨物稅	0	19,940	—	—	0	0	0	847,309
菸酒稅	0	4,608	—	—	0	0	1	1,208,425
證券交易稅	—	—	—	—	0	0	0	103
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	0	1,929,881	—	—	1	1,213	204	25,070,364
直轄市及縣(市)稅	**2**	**949,862**	**—**	**—**	**146**	**178,372**	**1,663**	**17,551,482**
地價稅	1	581,801	—	—	117	169,265	402	5,080,087
土地增值稅	0	57,243	—	—	0	282	1	2,881,734
房屋稅	1	307,931	—	—	9	2,849	368	4,366,258
使用牌照稅	0	1,129	—	—	20	5,852	819	4,799,234
契稅	0	747	—	—	0	1	0	15,788
印花稅	0	64	—	—	0	2	0	12,277
娛樂稅	0	946	—	—	1	121	73	396,104
罰鍰	**2**	**20,645,359**	**0**	**294,747**	**3**	**3,263**	**419**	**98,538,300**

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.1)

(1) by Tax Item

Unit: 1,000Pcs NT$1,000

Balance of Tax Not Collected								CY
欠稅數 Pending Tax Arrears								
送達未逾滯納期 Service of Notice Has Not Exceeded Delinquency Period		移送執行未結 Transferred to Law Court Not Yet Closed		執行憑證數 Executive Evidence		其他 Others		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
90	6,161,972	1,341	235,266,853	2,093	48,858,155	344	16,989,277	2008
55	7,594,939	1,108	234,540,399	2,277	55,159,174	275	13,725,401	2009
43	3,851,577	860	200,735,221	2,179	59,941,901	225	10,844,458	2010
38	**3,234,338**	**342**	**14,981,945**	**41**	**719,744**	**131**	**4,756,075**	**Current Year**
11	**2,071,745**	**87**	**8,559,802**	**10**	**280,780**	**19**	**2,806,143**	**National Taxes**
2	769,175	11	5,085,224	1	145,363	4	1,090,146	Profit-seeking Enterprise Income Tax
4	276,155	50	1,208,523	3	50,843	9	197,579	Individual Income Tax
0	663,294	0	385,957	—	—	0	1,238,594	Estate and Gift Tax
—	—	0	12,257	0	837	0	2,123	Commodity Tax
0	4,669	0	33,174	0	102	0	7,554	Tobacco and Alcohol Tax
0	—	—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
5	358,452	26	1,834,667	6	83,635	6	270,147	Business Tax
20	**314,068**	**189**	**1,221,110**	**15**	**65,644**	**81**	**1,010,416**	**Municipality & County (City) Taxes**
1	206,189	5	23,510	0	291	11	422,867	Land Value Tax
0	16,721	0	6,562	—	—	0	229,009	Land Value Increment Tax
3	20,311	65	480,588	3	14,386	22	119,212	House Tax
15	66,405	112	681,000	10	45,646	44	232,401	Vehicle License Tax
0	22	0	1,065	0	46	0	407	Deed Tax
0	2	0	89	0	53	0	2	Stamp Tax
2	4,418	7	28,296	2	5,221	2	6,518	Amusement Tax
7	**848,525**	**66**	**5,201,033**	**16**	**373,320**	**31**	**939,515**	**Fine**
5	**617,239**	**518**	**185,753,276**	**2,138**	**59,222,157**	**94**	**6,088,383**	**Previous Year**
0	**252,618**	**143**	**101,693,175**	**524**	**29,308,898**	**6**	**4,336,583**	**National Taxes**
0	68,534	55	55,119,161	75	14,485,003	2	660,607	Profit-seeking Enterprise Income Tax
0	29,839	46	13,964,909	285	6,743,407	3	600,096	Individual Income Tax
0	114,599	1	12,594,185	0	1,163,250	0	2,921,482	Estate and Gift Tax
—	—	0	632,154	0	214,966	0	188	Commodity Tax
—	—	0	966,984	0	239,155	0	2,286	Tobacco and Alcohol Tax
—	—	0	11	0	92	0	0	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	39,647	40	18,415,771	163	6,463,024	1	151,923	Business Tax
4	**26,278**	**296**	**9,149,958**	**1,284**	**7,958,593**	**79**	**416,653**	**Municipality & County (City) Taxes**
1	13,554	90	3,621,513	280	1,305,109	31	139,911	Land Value Tax
—	—	1	2,543,637	0	278,802	0	59,294	Land Value Increment Tax
0	1,456	65	2,110,851	295	2,206,379	8	47,572	House Tax
2	11,052	132	734,472	647	3,894,602	37	159,108	Vehicle License Tax
—	—	0	6,119	0	9,132	0	536	Deed Tax
—	—	0	8,329	0	816	0	3,132	Stamp Tax
0	216	8	125,037	61	263,753	4	7,099	Amusement Tax
1	**338,343**	**80**	**74,910,143**	**330**	**21,954,666**	**8**	**1,335,147**	**Fine**

表3-26. 查(核)定開徵數、未徵數情形(續2完)

(2)按機關別分

件數單位:千件
金額單位:千元

年別 機關別	欠稅數(含罰鍰) Pending Tax Arrears (Including Fine)					
	總計 Grand Total		本年度 Current Year		以前年度 Previous Year	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
97年	3,868	307,276,257	691	31,129,478	3,177	276,146,779
98年	3,715	311,019,913	658	33,301,893	3,057	277,718,020
99年	3,307	275,373,157	552	23,692,102	2,755	251,681,055
財政部所屬機關	**946**	**248,138,625**	**147**	**19,660,928**	**799**	**228,477,697**
臺北市國稅局	147	92,760,379	21	8,043,704	126	84,716,675
臺灣省北區國稅局	380	67,361,339	58	5,910,466	322	61,450,873
臺灣省中區國稅局	179	39,651,791	28	2,557,229	150	37,094,562
臺灣省南區國稅局	176	27,878,682	28	2,110,707	148	25,767,975
高雄市國稅局	65	20,486,434	12	1,038,823	53	19,447,611
臺北市稅捐處	**134**	**3,050,753**	**24**	**368,986**	**109**	**2,681,767**
高雄市稅捐處	**165**	**1,896,460**	**33**	**402,137**	**132**	**1,494,323**
臺灣省各稽徵機關	**2,060**	**22,269,603**	**347**	**3,256,734**	**1,713**	**19,012,869**
臺北縣	338	4,881,324	60	706,477	278	4,174,847
宜蘭縣	33	222,790	6	34,973	27	187,817
桃園縣	252	3,104,942	50	443,066	203	2,661,876
新竹縣	47	621,275	8	82,732	39	538,543
苗栗縣	60	744,225	11	99,879	49	644,346
臺中縣	149	1,529,935	22	393,109	127	1,136,826
彰化縣	126	1,313,607	24	217,572	102	1,096,035
南投縣	71	644,659	14	106,695	58	537,963
雲林縣	94	735,457	17	126,452	77	609,004
嘉義縣	55	443,987	9	69,615	45	374,372
臺南縣	119	1,222,517	17	144,444	102	1,078,073
高雄縣	176	1,653,329	21	157,996	155	1,495,333
屏東縣	130	909,286	22	147,989	108	761,297
臺東縣	37	331,485	8	49,096	28	282,389
花蓮縣	50	331,437	8	56,606	42	274,831
澎湖縣	4	16,348	1	3,284	4	13,064
基隆市	41	278,589	8	53,425	33	225,164
新竹市	36	564,502	7	54,068	29	510,435
臺中市	126	1,487,293	17	183,331	109	1,303,961
嘉義市	30	294,547	4	28,085	26	266,462
臺南市	86	938,070	13	97,840	73	840,229
福建省各稽徵機關	**3**	**17,716**	**1**	**3,316**	**2**	**14,400**
金門縣	3	17,576	1	3,176	2	14,400
連江縣	0	140	0	140	—	—

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.2 End)

(2) by Agency

Unit: 1,000Pcs, NT$1,000

欠稅數（不含罰鍰） Pending Tax Arrears (Excluding Fine)						CY / Agency
總計 Grand Total		本年度 Current Year		以前年度 Previous Year		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
3,356	190,957,079	572	21,682,302	2,784	169,274,776	2008
3,163	190,605,659	525	22,272,883	2,638	168,332,776	2009
2,768	169,472,464	431	16,329,708	2,336	153,142,756	2010
800	**149,309,744**	**127**	**13,718,470**	**673**	**135,591,274**	MOF Subordinative National Tax Admin.
116	60,028,939	17	5,755,816	99	54,273,123	Taipei National Tax Admin.
319	38,539,760	50	3,928,377	269	34,611,383	National Tax Admin. of Northern Taiwan Prov.
157	22,592,280	25	1,927,331	132	20,664,949	National Tax Admin. of Central Taiwan Prov.
153	16,402,515	25	1,416,392	129	14,986,123	National Tax Admin. of Southern Taiwan Prov.
55	11,746,250	10	690,555	45	11,055,694	Kaohsiung National Tax Admin.
122	**2,719,484**	**20**	**261,384**	**102**	**2,458,099**	Revenue Service Office, Taipei City
153	**1,611,741**	**28**	**262,445**	**125**	**1,349,297**	Revenue Service Office, Kaohsiung City
1,691	**15,816,107**	**256**	**2,084,100**	**1,435**	**13,732,007**	Revenue Service Office, Taiwan Prov.
279	3,677,386	36	470,025	243	3,207,362	Taipei County
28	152,943	5	21,770	23	131,174	Yilan County
199	2,129,421	38	292,588	161	1,836,833	Taoyuan County
37	400,767	6	53,717	31	347,050	Hsinchu County
49	509,964	8	55,440	40	454,524	Miaoli County
117	1,029,702	17	319,568	100	710,134	Taichung County
105	937,501	19	115,728	87	821,773	Changhua County
60	426,385	11	65,821	49	360,564	Nantou County
80	495,016	13	67,108	67	427,907	Yunlin County
44	302,598	6	38,793	38	263,805	Chiayi County
100	898,698	13	87,392	87	811,306	Tainan County
154	1,280,210	18	96,994	136	1,183,216	Kaohsiung County
106	546,915	17	77,826	89	469,089	Pingtung County
30	250,964	7	31,055	23	219,909	Taitung County
41	199,423	6	31,901	34	167,522	Hualin County
4	12,365	1	1,758	4	10,607	Penghu County
34	187,043	6	25,662	29	161,381	Keelung City
27	465,689	5	35,858	22	429,831	Hsinchu City
100	987,989	12	113,497	87	874,492	Taichung City
25	238,518	3	18,211	22	220,306	Chiayi City
72	686,610	11	63,388	61	623,222	Tainan City
2	**15,388**	**1**	**3,309**	**2**	**12,079**	Revenue Service Office, Fukien Prov.
2	15,248	1	3,169	2	12,079	Kinmen County
0	140	0	140	—	—	Lienchiang County

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表

(1)按稅目別分

單位:件;新台幣千元

年別 / 稅目別	受理情形 Cases Accepted		合計	本期審理情形 Interrogated in This Term				
	上期未結件數 No. of Unclosed of Last Term	本期受理件數 No. of Accepted in This Term	Total	依法免議件數 No.of Not Indictable by Law	依法免罰件數 No. of Fine Free	處罰 Fined 件數 No.	處罰 Fined 金額 Amount	未結件數 No. of Unclosed
92年	**3,112**	**250,726**	**253,838**	**8,694**	**11,090**	**230,532**	**16,894,970**	**3,522**
93年	**3,522**	**259,346**	**262,868**	**4,160**	**19,896**	**232,935**	**24,344,976**	**5,877**
94年	**5,877**	**261,476**	**267,353**	**5,325**	**22,283**	**230,371**	**26,134,670**	**9,374**
95年	**9,374**	**265,026**	**274,400**	**6,354**	**24,476**	**236,762**	**25,769,632**	**6,808**
96年	**6,808**	**293,753**	**300,561**	**6,217**	**25,657**	**265,327**	**25,010,334**	**3,360**
97年	**3,360**	**330,547**	**333,907**	**7,100**	**30,398**	**288,028**	**25,112,544**	**8,381**
98年	**8,383**	**331,215**	**339,598**	**13,284**	**36,437**	**283,317**	**31,479,119**	**6,560**
99年	**6,560**	**323,019**	**329,579**	**14,336**	**42,296**	**268,556**	**21,549,210**	**4,391**
營利事業所得稅	337	10,604	10,941	200	983	9,469	4,153,642	289
綜合所得稅	9	54,581	54,590	453	705	53,432	3,108,773	—
遺產稅	47	251	298	14	7	244	810,695	33
贈與稅	86	492	578	25	9	517	915,671	27
貨物稅	20	112	132	8	2	117	362,336	5
菸酒稅	48	358	406	8	2	366	292,846	30
證券交易稅	3	9	12	—	—	12	3,509	—
期貨交易稅	—	3	3	—	—	3	858	—
營業稅	737	54,307	55,044	2,736	23,568	28,085	9,126,058	655
印花稅	12	232	244	7	22	209	3,609	6
使用牌照稅	5,178	200,801	205,979	10,836	16,164	175,666	2,234,876	3,313
土地稅	4	66	70	6	42	18	387,926	4
房屋稅	30	541	571	24	335	200	26,462	12
娛樂稅	47	613	660	16	448	179	119,574	17
契稅	2	49	51	3	9	39	2,375	—

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines

(1) by Tax Item

Unit:Case ; NT$1,000

本期繳納及移送情形 Fine Paid and Transferred to Law Court in This Term						CY
自行繳納 Paid Voluntarily		移送法院 Transferred to Law Court		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
150,606	**3,580,027**	**119,306**	**17,557,990**	**269,912**	**21,138,017**	**2003**
119,132	**3,747,141**	**143,897**	**21,787,943**	**263,029**	**25,535,084**	**2004**
146,083	**4,728,454**	**122,284**	**14,081,161**	**268,367**	**18,809,615**	**2005**
133,235	**7,298,019**	**132,187**	**16,873,436**	**265,422**	**24,171,455**	**2006**
137,432	**5,056,557**	**158,439**	**19,540,981**	**295,871**	**24,597,538**	**2007**
142,943	**5,118,146**	**198,949**	**17,360,412**	**341,892**	**22,478,558**	**2008**
175,324	**4,645,705**	**229,842**	**19,328,209**	**405,166**	**23,973,914**	**2009**
145,603	**5,233,286**	**198,720**	**14,435,378**	**344,323**	**19,668,664**	**2010**
6,121	779,418	4,429	2,194,408	10,550	2,973,826	Profit-seeking Enterprise Income Tax
38,234	1,612,144	25,740	1,284,007	63,974	2,896,151	Individual Income Tax
239	293,669	44	396,470	283	690,139	Estate Tax
485	213,592	75	315,456	560	529,048	Gift Tax
173	27,929	50	198,464	223	226,393	Commodity Tax
116	9,021	286	292,862	402	301,883	Tobacco and Alcohol Tax
12	7,045	2	5	14	7,050	Securities Transactions Tax
2	400	—	—	2	400	Futures Transactions Tax
21,612	1,623,534	9,480	7,250,275	31,092	8,873,809	Business Tax
185	7,083	36	6,647	221	13,730	Stamp Tax
77,945	481,529	158,323	2,448,803	236,268	2,930,332	Vehicle License Tax
32	152,756	8	7,729	40	160,485	Land Tax
189	22,329	16	2,438	205	24,767	House Tax
233	1,633	227	37,083	460	38,716	Amusement Tax
25	1,204	4	731	29	1,935	Deed Tax

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

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續1)

(1)按稅目別分

單位:件;新台幣千元

年別 / 稅目別	更正註銷案件 Revised or Cancelled		截至本期未繳未移送 Not Yet Transferred or Paid the Fine		本期執行情形 Executed in This Term		
					移送繳納 Fined Paid after Transferred to Court		發給執 Given Execution
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.
92年	**34,594**	**9,560,728**	**369,099**	**82,991,127**	**38,157**	**1,559,601**	**36,263**
93年	**30,929**	**5,607,968**	**361,209**	**82,184,119**	**44,975**	**1,799,187**	**41,774**
94年	**41,586**	**4,401,910**	**350,614**	**88,996,636**	**41,860**	**1,824,627**	**64,339**
95年	**70,742**	**6,523,521**	**353,451**	**87,935,168**	**42,077**	**1,813,978**	**96,466**
96年	**67,115**	**10,000,076**	**371,113**	**87,697,733**	**52,974**	**2,051,347**	**110,519**
97年	**85,847**	**12,172,671**	**366,969**	**85,479,097**	**59,211**	**2,486,309**	**130,106**
98年	**65,980**	**12,143,778**	**362,581**	**97,452,523**	**60,049**	**2,002,863**	**179,968**
99年	**68,642**	**26,638,021**	**387,423**	**102,346,929**	**59,938**	**2,477,140**	**165,718**
營利事業所得稅	5,005	5,094,330	12,226	15,027,783	1,019	217,416	6,470
綜合所得稅	19,153	2,483,042	93,202	14,411,461	12,813	324,940	23,428
遺產稅	47	206,225	51	2,013,056	39	159,982	20
贈與稅	86	475,657	538	8,689,019	50	153,445	76
貨物稅	102	2,108,313	104	5,312,165	12	141,691	133
菸酒稅	42	418,051	335	1,966,314	35	3,687	171
證券交易稅	2	30	182	130,910	—	34	11
期貨交易稅	1	458	—	—	—	—	—
營業稅	10,734	14,899,800	49,159	48,058,505	2,808	831,503	14,751
印花稅	67	7,890	463	206,177	24	6,129	64
使用牌照稅	33,266	705,314	230,354	4,798,532	43,048	558,784	120,053
土地稅	-12	99,481	85	717,841	3	64,269	—
房屋稅	-4	3,020	55	57,117	14	1,588	4
娛樂稅	149	136,281	624	717,968	69	11,650	533
契稅	4	129	45	240,081	4	2,022	4

說　明： 更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額 。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.1)

(1) by Tax Item

Unit:Case ; NT$1,000

本期執行情形 Executed in This Term					截至本期尚未執行案件 Unexecuted		CY
行憑證 on Certificate	移送駁回或撤回 Withdrawn or Rejected		合計 Total				
金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
1,919,249	**12,107**	**6,635,853**	**86,527**	**10,114,703**	**210,145**	**63,298,589**	**2003**
1,342,900	**11,359**	**4,648,168**	**98,108**	**7,790,255**	**255,934**	**77,296,277**	**2004**
1,594,257	**4,648**	**2,295,115**	**110,847**	**5,713,999**	**267,371**	**85,663,439**	**2005**
2,112,314	**5,773**	**1,751,562**	**144,316**	**5,677,854**	**255,242**	**96,859,021**	**2006**
2,437,597	**4,802**	**6,912,248**	**168,295**	**11,401,192**	**245,386**	**104,998,810**	**2007**
3,952,218	**5,461**	**3,367,831**	**194,778**	**9,806,358**	**249,557**	**112,552,864**	**2008**
14,812,691	**3,471**	**1,752,856**	**243,488**	**18,568,410**	**235,911**	**113,312,663**	**2009**
27,215,549	**3,533**	**2,436,332**	**229,189**	**32,129,021**	**205,442**	**95,619,017**	**2010**
2,841,914	153	269,336	7,642	3,328,666	10,065	9,880,380	Profit-seeking Enterprise Income Tax
1,630,874	826	142,454	37,067	2,098,268	29,417	5,984,246	Individual Income Tax
43,777	7	13,013	66	216,772	245	2,671,782	Estate Tax
349,056	8	141,573	134	644,074	361	4,056,294	Gift Tax
2,312,314	3	42,104	148	2,496,109	148	4,886,483	Commodity Tax
985,558	1	11,780	207	1,001,025	487	1,668,584	Tobacco and Alcohol Tax
5,416	3	60	14	5,510	14	8,514	Securities Transactions Tax
—	—	—	—	—	—	—	Futures Transactions Tax
17,083,075	555	1,782,305	18,114	19,696,883	27,561	62,562,521	Business Tax
10,373	—	—	88	16,502	261	131,730	Stamp Tax
1,762,323	1,965	29,100	165,066	2,350,207	135,644	2,364,984	Vehicle License Tax
64,440	—	—	3	128,709	66	528,356	Land Tax
183	—	—	18	1,771	29	45,848	House Tax
126,014	12	4,607	614	142,271	1,128	514,827	Amusement Tax
232	—	—	8	2,254	16	314,468	Deed Tax

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled、 items to be cancelled due to overdue of assessment period or collection period.

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續2)

(2)按機關別分

單位:件;新台幣千元

年別 機關別	受理情形 Cases Accepted		合計	本期審理情形 Interrogated in This Term				
	上期未結件數 No. of Unclosed of Last Term	本期受理件數 No. of Accepted in This Term	Total	依法免議件數 No.of Not Indictable by Law	依法免罰件數 No. of Fine Free	處罰 Fined 件數 No.	處罰 Fined 金額 Amount	未結件數 No. of Unclosed
92年	**3,112**	**250,726**	**253,838**	**8,694**	**11,090**	**230,532**	**16,894,970**	**3,522**
93年	**3,522**	**259,346**	**262,868**	**4,160**	**19,896**	**232,935**	**24,344,976**	**5,877**
94年	**5,877**	**261,476**	**267,353**	**5,325**	**22,283**	**230,371**	**26,134,670**	**9,374**
95年	**9,374**	**265,026**	**274,400**	**6,354**	**24,476**	**236,762**	**25,769,632**	**6,808**
96年	**6,808**	**293,753**	**300,561**	**6,217**	**25,657**	**265,327**	**25,010,334**	**3,360**
97年	**3,360**	**330,547**	**333,907**	**7,100**	**30,398**	**288,028**	**25,112,544**	**8,381**
98年	**8,383**	**331,215**	**339,598**	**13,284**	**36,437**	**283,317**	**31,479,119**	**6,560**
99年	**6,560**	**323,019**	**329,579**	**14,336**	**42,296**	**268,556**	**21,549,210**	**4,391**
財政部所屬機關	**1,287**	**120,717**	**122,004**	**3,444**	**25,276**	**92,245**	**18,774,388**	**1,039**
臺北市國稅局	56	32,654	32,710	1,563	7,959	23,124	7,132,115	64
臺灣省北區國稅局	543	38,681	39,224	654	6,054	31,976	6,868,278	540
臺灣省中區國稅局	568	22,441	23,009	714	4,774	17,151	2,110,194	370
臺灣省南區國稅局	112	21,524	21,636	455	6,355	14,763	1,610,801	63
高雄市國稅局	8	5,417	5,425	58	134	5,231	1,053,000	2
臺灣省各稽徵機關	**5,120**	**180,898**	**186,018**	**10,043**	**13,821**	**159,099**	**2,349,756**	**3,055**
臺北縣	609	41,485	42,094	1,367	878	39,807	496,230	42
宜蘭縣	61	1,673	1,734	8	3	1,669	20,365	54
桃園縣	2,356	26,145	28,501	3,780	1,090	21,516	258,837	2,115
新竹縣	1	3,977	3,978	223	161	3,594	44,393	—
苗栗縣	11	5,136	5,147	137	79	4,904	65,245	27
臺中縣	241	8,791	9,032	453	496	8,078	119,661	5
彰化縣	263	10,913	11,176	149	638	10,120	155,542	269
南投縣	236	5,269	5,505	501	134	4,793	62,657	77
雲林縣	5	7,662	7,667	240	411	7,011	90,106	5
嘉義縣	—	6,182	6,182	94	286	5,802	61,454	—
臺南縣	2	7,259	7,261	74	259	6,928	87,538	—
高雄縣	—	11,307	11,307	248	3,132	7,927	106,654	—
屏東縣	592	8,734	9,326	161	396	8,477	103,432	292
臺東縣	—	5,481	5,481	64	958	4,459	46,042	—
花蓮縣	12	2,996	3,008	245	106	2,657	35,132	—
澎湖縣	—	123	123	—	1	122	1,895	—
基隆市	81	4,433	4,514	1,253	111	3,105	36,709	45
新竹市	—	2,996	2,996	61	75	2,849	384,004	11
臺中市	—	12,724	12,724	302	4,256	8,162	98,673	4
嘉義市	650	2,468	3,118	627	92	2,292	22,732	107
臺南市	—	5,144	5,144	56	259	4,827	52,455	2
臺北市稅捐處	**147**	**14,298**	**14,445**	**576**	**2,976**	**10,633**	**230,263**	**260**
高雄市稅捐處	**6**	**7,106**	**7,112**	**273**	**223**	**6,579**	**194,803**	**37**

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.2)

(2) by Agency

Unit:Case ; NT$1,000

本期繳納及移送情形 Fine Paid and Transferred to Law Court in This Term						CY / Agency
自行繳納 Paid Voluntarily		移送法院 Transferred to Law Court		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
150,606	3,580,027	119,306	17,557,990	269,912	21,138,017	2003
119,132	3,747,141	143,897	21,787,943	263,029	25,535,084	2004
146,083	4,728,454	122,284	14,081,161	268,367	18,809,615	2005
133,235	7,298,019	132,187	16,873,436	265,422	24,171,455	2006
137,432	5,056,557	158,439	19,540,981	295,871	24,597,538	2007
142,943	5,118,146	198,949	17,360,412	341,892	22,478,558	2008
175,324	4,645,705	229,842	19,328,209	405,166	23,973,914	2009
145,603	5,233,286	198,720	14,435,378	344,323	19,668,664	2010
66,994	4,566,752	40,106	11,931,947	107,100	16,498,699	MOF Subordinative National Tax Admin.
10,790	1,606,315	7,478	4,757,729	18,268	6,364,044	Taipei National Tax Admin.
26,279	1,495,370	16,207	3,385,705	42,486	4,881,075	National Tax Admin. of Northern Taiwan Prov.
19,802	636,992	5,648	1,404,749	25,450	2,041,741	National Tax Admin. of Central Taiwan Prov.
7,171	685,479	7,303	1,535,062	14,474	2,220,541	National Tax Admin. of Southern Taiwan Prov.
2,952	142,596	3,470	848,702	6,422	991,298	Kaohsiung National Tax Admin.
70,914	459,777	142,109	2,126,959	213,023	2,586,736	Revenue Service Office, Taiwan Prov.
17,868	136,265	21,161	350,774	39,029	487,039	Taipei County
362	3,904	2,874	32,826	3,236	36,730	Yilan County
7,525	78,951	9,916	125,715	17,441	204,666	Taoyuan County
-3,040	-51,914	3,500	61,456	460	9,542	Hsinchu County
2,497	16,866	4,910	97,207	7,407	114,073	Miaoli County
566	10,826	5,234	199,244	5,800	210,070	Taichung County
5,804	40,299	13,628	214,649	19,432	254,948	Changhua County
4,299	21,270	6,759	98,326	11,058	119,596	Nantou County
3,237	16,831	5,442	81,023	8,679	97,854	Yunlin County
2,731	14,897	4,218	45,045	6,949	59,942	Chiayi County
2,715	23,709	7,189	103,001	9,904	126,710	Tainan County
5,650	25,719	9,915	147,645	15,565	173,364	Kaohsiung County
1,639	21,613	7,357	99,054	8,996	120,667	Pingtung County
1,957	13,810	2,602	27,991	4,559	41,801	Taitung County
2,528	10,250	4,014	54,751	6,542	65,001	Hualin County
19	258	123	2,375	142	2,633	Penghu County
2,312	8,818	3,768	47,763	6,080	56,581	Keelung City
2,608	19,904	6,835	75,240	9,443	95,144	Hsinchu City
6,441	25,959	15,685	178,518	22,126	204,477	Taichung City
1,294	5,784	1,986	22,061	3,280	27,845	Chiayi City
1,902	15,758	4,993	62,295	6,895	78,053	Tainan City
4,703	42,138	8,839	210,981	13,542	253,119	Revenue Service Office, Taipei City
2,992	164,619	7,666	165,491	10,658	330,110	Revenue Service Office, Kaohsiung City

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

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續3完)

(2)按機關別分

單位:件;新台幣千元

年別 機關別	更正註銷案件 Revised or Cancelled		截至本期未繳未移送 Not Yet Transferred or Paid the Fine		本期執行情形 Executed in This Term		
					移送繳納 Fined Paid after Transferred to Court		發給執 Given Execution
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.
92年	**34,594**	**9,560,728**	**369,099**	**82,991,127**	**38,157**	**1,559,601**	**36,263**
93年	**30,929**	**5,607,968**	**361,209**	**82,184,119**	**44,975**	**1,799,187**	**41,774**
94年	**41,586**	**4,401,910**	**350,614**	**88,996,636**	**41,860**	**1,824,627**	**64,339**
95年	**70,742**	**6,523,521**	**353,451**	**87,935,168**	**42,077**	**1,813,978**	**96,466**
96年	**67,115**	**10,000,076**	**371,113**	**87,697,733**	**52,974**	**2,051,347**	**110,519**
97年	**85,847**	**12,172,671**	**366,969**	**85,479,097**	**59,211**	**2,486,309**	**130,106**
98年	**65,980**	**12,143,778**	**362,581**	**97,452,523**	**60,049**	**2,002,863**	**179,968**
99年	**68,642**	**26,638,021**	**387,423**	**102,346,929**	**59,938**	**2,477,140**	**165,718**
財政部所屬機關	**35,172**	**25,685,906**	**155,797**	**95,609,213**	**16,776**	**1,832,698**	**45,060**
臺北市國稅局	9,388	9,569,637	93,170	39,695,851	2,884	679,260	10,992
臺灣省北區國稅局	13,410	4,961,158	45,903	42,962,888	6,989	554,960	17,165
臺灣省中區國稅局	3,703	3,307,147	-2,566	6,247,887	2,682	261,875	6,817
臺灣省南區國稅局	5,764	3,438,420	19,018	5,213,501	2,867	265,646	6,445
高雄市國稅局	2,907	4,409,544	272	1,489,086	1,354	70,957	3,641
臺灣省各稽徵機關	**36,673**	**932,206**	**209,321**	**5,438,132**	**40,036**	**591,705**	**111,406**
臺北縣	2,107	212,545	36,623	568,652	4,189	124,536	10,471
宜蘭縣	1,713	22,383	2,207	21,911	907	10,442	1,752
桃園縣	116	3,750	33,171	606,911	6,605	85,313	13,011
新竹縣	506	7,966	8,328	114,006	1,962	22,410	1,937
苗栗縣	1,342	24,082	375	52,879	952	14,963	3,374
臺中縣	91	5,820	20,495	475,812	946	16,823	11,017
彰化縣	4,672	253,778	1,648	23,668	2,111	27,988	4,759
南投縣	802	6,478	1,944	212,608	1,675	26,753	4,382
雲林縣	446	22,375	12,548	238,120	1,167	15,918	8,093
嘉義縣	1,108	20,456	10,507	296,905	1,156	13,151	3,686
臺南縣	1,933	16,353	15,730	348,997	1,824	23,668	6,500
高雄縣	4,648	56,429	13,623	518,678	2,655	37,182	10,561
屏東縣	5,465	76,332	18,730	272,838	3,478	46,434	5,243
臺東縣	—	—	10,342	189,891	1,216	13,114	1,391
花蓮縣	3,567	31,526	5,536	275,106	1,454	18,240	4,690
澎湖縣	25	484	225	3,163	23	352	73
基隆市	724	19,144	2,341	168,841	1,070	12,069	2,486
新竹市	662	3,587	4,946	544,931	1,724	18,091	4,788
臺中市	5,213	104,617	68	286,429	3,054	41,262	7,854
嘉義市	234	13,240	438	5,151	551	5,928	1,537
臺南市	1,299	30,861	9,496	212,635	1,317	17,068	3,801
臺北市稅捐處	**-1,745**	**15,011**	**13,650**	**1,056,004**	**1,750**	**31,268**	**4,584**
高雄市稅捐處	**-1,458**	**4,898**	**8,655**	**243,580**	**1,376**	**21,469**	**4,668**

說　明：更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.3 End)
(2) by Agency

Unit:Case ; NT$1,000

本期執行情形 Executed in This Term					截至本期尚未執行案件 Unexecuted		CY
行憑證 on Certificate	移送駁回或撤回 Withdrawn or Rejected		合計 Total				
金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Agency
1,919,249	12,107	6,635,853	86,527	10,114,703	210,145	63,298,589	2003
1,342,900	11,359	4,648,168	98,108	7,790,255	255,934	77,296,277	2004
1,594,257	4,648	2,295,115	110,847	5,713,999	267,371	85,663,439	2005
2,112,314	5,773	1,751,562	144,316	5,677,854	255,242	96,859,021	2006
2,437,597	4,802	6,912,248	168,295	11,401,192	245,386	104,998,810	2007
3,952,218	5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
14,812,691	3,471	1,752,856	243,488	18,568,410	235,911	113,312,663	2009
27,215,549	3,533	2,436,332	229,189	32,129,021	205,442	95,619,017	2010
25,251,984	1,556	2,402,625	63,392	29,487,307	68,298	91,718,804	MOF Subordinative National Tax Admin.
5,861,696	259	746,416	14,135	7,287,372	23,142	36,414,652	Taipei National Tax Admin.
6,587,449	1,020	1,184,710	25,174	8,327,119	23,959	23,850,593	National Tax Admin. of Northern Taiwan Prov.
4,053,624	167	349,245	9,666	4,664,744	10,985	16,392,354	National Tax Admin. of Central Taiwan Prov.
4,110,401	90	91,797	9,402	4,467,844	5,427	7,791,635	National Tax Admin. of Southern Taiwan Prov.
4,638,814	20	30,457	5,015	4,740,228	4,785	7,269,570	Kaohsiung National Tax Admin.
1,758,827	1,758	27,991	153,200	2,378,523	125,872	3,086,648	Revenue Service Office, Taiwan Prov.
211,365	147	2,937	14,807	338,838	22,475	540,479	Taipei County
21,181	134	1,205	2,793	32,828	4,282	55,686	Yilan County
227,077	158	4,472	19,774	316,862	7,324	319,679	Taoyuan County
25,421	24	307	3,923	48,138	1,924	80,419	Hsinchu County
71,529	551	1,156	4,877	87,648	11,685	254,767	Miaoli County
120,635	67	2,393	12,030	139,851	6,749	120,619	Taichung County
78,512	105	2,311	6,975	108,811	11,837	203,693	Changhua County
76,334	73	1,068	6,130	104,155	1,338	22,209	Nantou County
135,658	61	1,373	9,321	152,949	3,100	167,974	Yunlin County
48,033	24	295	4,866	61,479	3,076	50,251	Chiayi County
101,740	6	747	8,330	126,155	466	227,270	Tainan County
174,443	50	1,230	13,266	212,855	9,036	182,747	Kaohsiung County
79,201	126	2,207	8,847	127,842	6,444	109,324	Pingtung County
16,702	4	30	2,611	29,846	235	5,827	Taitung County
27,213	41	493	6,185	45,946	4,189	66,319	Hualin County
1,283	2	86	98	1,721	66	1,233	Penghu County
37,568	28	399	3,584	50,036	3,071	37,835	Keelung City
57,915	30	328	6,542	76,334	1,813	30,354	Hsinchu City
170,530	54	3,719	10,962	215,511	18,036	437,718	Taichung City
20,687	21	290	2,109	26,905	1,033	13,886	Chiayi City
55,800	52	945	5,170	73,813	7,693	158,359	Tainan City
113,901	144	2,900	6,478	148,069	7,805	703,548	Revenue Service Office, Taipei City
90,837	75	2,816	6,119	115,122	3,467	110,017	Revenue Service Office, Kaohsiung City

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled、 items to be cancelled due to overdue of assessment period or collection period.

表3-28. 各稅實徵淨額及其徵課費用

單位:新台幣千元

會計年度	總計 Grand Total								所得稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
80年度	664,393,867	100.0	11,582,037	1.7	4,933,525	0.7	6,648,512	1.0	193,742,764	100.0	3,567,818	1.8
81年度	814,925,380	100.0	13,572,482	1.7	5,242,740	0.6	8,329,742	1.0	216,150,457	100.0	4,088,690	1.9
82年度	877,047,752	100.0	15,704,214	1.8	5,824,513	0.7	9,879,701	1.1	237,618,241	100.0	4,012,599	1.7
83年度	959,532,166	100.0	15,866,675	1.7	10,877,464	1.1	4,989,211	0.5	266,015,513	100.0	5,487,941	2.1
84年度	1,055,110,405	100.0	16,947,246	1.6	11,516,391	1.1	5,430,855	0.5	319,340,089	100.0	5,778,816	1.8
85年度	1,036,623,121	100.0	17,887,201	1.7	12,185,016	1.2	5,702,185	0.6	343,480,227	100.0	6,096,270	1.8
86年度	1,109,443,105	100.0	18,496,417	1.7	12,708,074	1.1	5,788,343	0.5	352,808,805	100.0	6,063,836	1.7
87年度	1,224,885,835	100.0	19,234,899	1.6	13,598,377	1.1	5,636,522	0.5	398,390,234	100.0	6,588,251	1.7
88年度	1,196,270,098	100.0	20,909,116	1.7	15,000,041	1.3	5,909,075	0.5	432,388,878	100.0	7,442,561	1.7
89年度	1,695,330,760	100.0	31,471,914	1.9	26,825,847	1.6	4,646,067	0.3	610,580,021	100.0	10,914,049	1.8
90年	1,107,697,697	100.0	19,842,208	1.8	16,188,140	1.5	3,654,068	0.3	478,636,373	100.0	7,821,288	1.6
91年	1,139,343,818	100.0	20,641,831	1.8	16,820,871	1.5	3,820,960	0.3	392,939,078	100.0	9,035,205	2.3
92年	1,169,973,267	100.0	21,331,030	1.8	15,779,492	1.3	5,551,538	0.5	411,086,972	100.0	7,326,800	1.8
93年	1,308,411,903	100.0	20,190,955	1.5	15,058,115	1.2	5,132,840	0.4	455,913,822	100.0	6,932,884	1.5
94年	1,485,022,057	100.0	19,525,700	1.3	14,760,742	1.0	4,764,958	0.3	625,807,052	100.0	6,506,643	1.0
95年	1,521,236,811	100.0	20,106,563	1.3	15,360,662	1.0	4,745,901	0.3	646,217,799	100.0	6,998,571	1.1
96年	1,652,035,433	100.0	19,831,720	1.2	15,202,503	0.9	4,629,217	0.3	730,159,866	100.0	6,703,224	0.9
97年	1,680,012,557	100.0	19,767,557	1.2	14,850,821	0.9	4,916,736	0.3	834,988,400	100.0	6,775,450	0.8
98年	1,461,454,720	100.0	19,365,373	1.3	14,521,642	1.0	4,843,731	0.3	640,966,779	100.0	6,706,078	1.0
99年	1,532,759,832	100.0	20,413,893	1.3	15,178,510	1.0	5,235,383	0.3	590,387,476	100.0	6,932,769	1.2

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1. 各間接費用均包括財稅資料中心及省稅務局 （精省後90年資料改列賦稅署項下） 費用在內。
2. 自83年度（含）起，增列本部財稅人員訓練所及賦稅署費用在內。
3. 自83年度（含）起依「各項稅收稽徵成本計算方式一致性規定」之基準計算，其中建築及設備依成本逐年攤計。
4. 自89年度（含）起「統一發票給獎及推行經費」僅推行經費計入徵課費用中。
5. 自90年（含）起含福建省資料。

Table 3-28. Cost of Tax Collections—All Taxes

Unit:NT$1,000

Income Tax				營利事業所得稅 Profit-seeking Enterprise Income Tax								
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		FY
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%	金額 Amount	結構比%	
1,410,807	0.7	2,157,011	1.1	—	—	—	—	—	—	—	—	1991
1,241,353	0.6	2,847,337	1.3	—	—	—	—	—	—	—	—	1992
1,166,976	0.5	2,845,623	1.2	—	—	—	—	—	—	—	—	1993
4,083,390	1.5	1,404,551	0.5	—	—	—	—	—	—	—	—	1994
4,266,470	1.3	1,512,346	0.5	—	—	—	—	—	—	—	—	1995
4,558,249	1.3	1,538,021	0.4	—	—	—	—	—	—	—	—	1996
4,660,881	1.3	1,402,955	0.4	—	—	—	—	—	—	—	—	1997
5,406,149	1.4	1,182,102	0.3	—	—	—	—	—	—	—	—	1998
6,154,648	1.4	1,287,913	0.3	194,251,283	100.0	3,275,345	1.7	2,476,125	1.3	799,220	0.4	1999
8,895,843	1.5	2,018,206	0.3	307,035,181	100.0	4,825,356	1.6	3,460,903	1.1	1,364,453	0.4	2000
6,009,712	1.3	1,811,576	0.4	233,677,981	100.0	2,915,800	1.2	2,271,582	1.0	644,218	0.3	CY 2001
7,157,590	1.8	1,877,615	0.5	165,758,919	100.0	3,365,300	2.0	2,716,300	1.6	649,000	0.4	CY 2002
5,668,202	1.4	1,658,598	0.4	213,682,897	100.0	3,045,051	1.4	2,444,204	1.1	600,847	0.3	CY 2003
5,186,731	1.1	1,746,153	0.4	241,088,853	100.0	2,824,272	1.2	2,198,759	0.9	625,513	0.3	CY 2004
5,039,297	0.8	1,467,346	0.2	329,357,079	100.0	2,702,556	0.8	2,147,900	0.7	554,656	0.2	CY 2005
5,398,197	0.8	1,600,374	0.2	311,887,576	100.0	2,861,533	0.9	2,310,326	0.7	551,207	0.2	CY 2006
5,202,299	0.7	1,500,925	0.2	382,633,510	100.0	2,744,964	0.7	2,193,289	0.6	551,675	0.1	CY 2007
5,049,569	0.6	1,725,881	0.2	445,244,861	100.0	2,668,624	0.6	2,113,286	0.5	555,338	0.1	CY 2008
5,082,736	0.8	1,623,342	0.3	334,162,587	100.0	2,672,611	0.8	2,121,872	0.6	550,739	0.2	CY 2009
5,109,913	0.9	1,822,856	0.3	285,701,268	100.0	2,703,273	0.9	2,148,693	0.8	554,580	0.2	CY 2010

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

Explanation：1.Indirect expenses" include all expenditures of the Financial Data Center Taxation Bureau and provincial tax bureau. (The latter were reclassified under expenditures of the Taxation Administration when the provincial government underwent downsizing in 2001.)

2.Figures from fiscal year 1994, include expenditures for the Training Institute, Ministry of Finance and the Taxation Agency of the Ministry of Finance.

3.From fiscal year 1994, the method of computation has been based on the Measures Governing the Consistency" of Methodology of Cost Calculation for Various Taxation Collection Procedures, under which buildings and equipment are" amortized at cost over their respective residual cycles.

4.From fiscal year 2000, only the promotional funding is included in the levy expenditures under the Uniformed Commercial Invoice Prize Awards and Promotion Funding" scheme.

5.From 2001, the figures also include the data of Fujien province."

表3-28. 各稅實徵淨額及其徵課費用(續1)

單位:新台幣千元

會計年度	綜合所得稅 Individual Income Tax								遺產及贈與稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
80年度	—	—	—	—	—	—	—	—	6,495,694	100.0	185,554	2.9
81年度	—	—	—	—	—	—	—	—	12,874,176	100.0	257,787	2.0
82年度	—	—	—	—	—	—	—	—	13,177,300	100.0	273,056	2.1
83年度	—	—	—	—	—	—	—	—	19,289,190	100.0	321,536	1.7
84年度	—	—	—	—	—	—	—	—	21,457,519	100.0	387,132	1.8
85年度	—	—	—	—	—	—	—	—	24,452,642	100.0	403,753	1.7
86年度	—	—	—	—	—	—	—	—	24,325,893	100.0	538,954	2.2
87年度	—	—	—	—	—	—	—	—	25,519,415	100.0	433,156	1.7
88年度	238,137,595	100.0	4,167,216	1.7	3,678,523	1.5	488,693	0.2	21,568,379	100.0	612,617	2.8
89年度	303,544,840	100.0	6,088,693	2.0	5,434,940	1.8	653,753	0.2	39,135,081	100.0	913,981	2.3
90年	244,958,392	100.0	4,905,488	2.0	3,738,130	1.5	1,167,358	0.5	22,710,416	100.0	586,643	2.6
91年	227,180,159	100.0	5,669,905	2.5	4,441,290	2.0	1,228,615	0.5	23,537,164	100.0	684,284	2.9
92年	197,404,075	100.0	4,281,749	2.2	3,223,998	1.6	1,057,751	0.5	30,106,227	100.0	846,385	2.8
93年	214,824,969	100.0	4,108,612	1.9	2,987,972	1.4	1,120,640	0.5	29,047,708	100.0	818,984	2.8
94年	296,449,973	100.0	3,804,087	1.3	2,891,397	1.0	912,690	0.3	30,450,904	100.0	784,795	2.6
95年	334,330,223	100.0	4,137,038	1.2	3,087,871	0.9	1,049,167	0.3	28,693,738	100.0	772,714	2.7
96年	347,526,356	100.0	3,958,260	1.1	3,009,010	0.9	949,250	0.3	28,481,129	100.0	804,751	2.8
97年	389,743,539	100.0	4,106,826	1.1	2,936,283	0.8	1,170,543	0.3	28,977,696	100.0	792,315	2.7
98年	306,804,192	100.0	4,033,467	1.3	2,960,864	1.0	1,072,603	0.3	22,327,164	100.0	765,596	3.4
99年	304,686,208	100.0	4,229,496	1.4	2,961,220	1.0	1,268,276	0.4	40,329,876	100.0	743,079	1.8

Table 3-28. Cost of Tax Collections—All Taxes (Cont.1)

Unit:NT$1,000

Estate and Gift Tax				貨物稅 Commodity Tax								
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		FY
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%	金額 Amount	結構比%	
83,543	1.3	102,011	1.6	85,823,145	100.0	810,951	0.9	101,116	0.1	709,835	0.8	1991
93,328	0.7	164,459	1.3	113,470,314	100.0	1,375,604	1.2	117,587	0.1	1,258,017	1.1	1992
90,579	0.7	182,477	1.4	136,498,981	100.0	1,093,923	0.8	383,490	0.3	710,433	0.5	1993
256,152	1.3	65,384	0.3	143,791,447	100.0	149,067	0.1	93,080	0.1	55,987	0.0	1994
304,336	1.4	82,796	0.4	156,757,277	100.0	157,614	0.1	98,085	0.1	59,529	0.0	1995
324,156	1.3	79,597	0.3	154,673,472	100.0	159,936	0.1	99,138	0.1	60,798	0.0	1996
446,872	1.8	92,082	0.4	146,444,928	100.0	178,929	0.1	117,273	0.1	61,656	0.0	1997
373,422	1.5	59,734	0.2	150,363,094	100.0	155,393	0.1	109,993	0.1	45,400	0.0	1998
547,757	2.5	64,860	0.3	145,497,149	100.0	188,119	0.1	137,767	0.1	50,352	0.0	1999
824,239	2.1	89,742	0.2	219,424,756	100.0	299,134	0.1	203,243	0.1	95,891	0.0	2000
393,207	1.7	193,436	0.9	133,883,209	100.0	171,859	0.1	116,091	0.1	55,768	0.0	CY 2001
490,390	2.1	193,894	0.8	143,641,480	100.0	153,463	0.1	107,018	0.1	46,445	0.0	CY 2002
635,839	2.1	210,546	0.7	146,011,511	100.0	126,939	0.1	88,524	0.1	38,415	0.0	CY 2003
616,705	2.1	202,279	0.7	159,643,630	100.0	119,373	0.1	82,167	0.1	37,206	0.0	CY 2004
607,424	2.0	177,371	0.6	168,410,908	100.0	129,501	0.1	88,197	0.1	41,304	0.0	CY 2005
601,026	2.1	171,688	0.6	159,201,482	100.0	161,975	0.1	103,792	0.1	58,183	0.0	CY 2006
623,857	2.2	180,894	0.6	149,036,726	100.0	140,542	0.1	94,693	0.1	45,849	0.0	CY 2007
593,458	2.0	198,857	0.7	126,659,613	100.0	140,695	0.1	91,757	0.1	48,938	0.0	CY 2008
573,300	2.6	192,296	0.9	127,878,770	100.0	132,234	0.1	82,624	0.1	49,610	0.0	CY 2009
561,942	1.4	181,137	0.4	150,777,174	100.0	129,336	0.1	81,665	0.1	47,671	0.0	CY 2010

表3-28. 各稅實徵淨額及其徵課費用(續2)

單位:新台幣千元

會計年度	菸酒稅＊ Tobacco and Alcohol Tax								證券交易稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
80年度	—	—	—	—	—	—	—	—	77,004,963	100.0	454,899	0.6
81年度	—	—	—	—	—	—	—	—	42,316,258	100.0	284,648	0.7
82年度	—	—	—	—	—	—	—	—	27,922,112	100.0	114,013	0.4
83年度	—	—	—	—	—	—	—	—	39,421,756	100.0	90,810	0.2
84年度	—	—	—	—	—	—	—	—	49,223,180	100.0	127,862	0.3
85年度	—	—	—	—	—	—	—	—	33,920,192	100.0	115,319	0.3
86年度	—	—	—	—	—	—	—	—	79,118,095	100.0	191,483	0.2
87年度	—	—	—	—	—	—	—	—	119,683,379	100.0	230,672	0.2
88年度	—	—	—	—	—	—	—	—	84,677,347	100.0	203,238	0.2
89年度	—	—	—	—	—	—	—	—	160,292,243	100.0	376,113	0.2
90年	—	—	29,722	—	—	—	29,722	—	63,899,312	100.0	128,594	0.2
91年	49,485,835	100.0	78,907	0.2	43,378	0.1	35,529	0.1	76,794,434	100.0	157,555	0.2
92年	59,989,422	100.0	83,424	0.1	54,620	0.1	28,804	0.0	69,283,204	100.0	119,856	0.2
93年	57,997,455	100.0	90,865	0.2	59,751	0.1	31,114	0.1	84,148,342	100.0	132,951	0.2
94年	60,830,164	100.0	109,905	0.2	73,103	0.1	36,802	0.1	68,203,675	100.0	99,727	0.1
95年	68,550,227	100.0	134,048	0.2	91,280	0.1	42,768	0.1	89,954,385	100.0	127,328	0.1
96年	70,303,681	100.0	153,840	0.2	83,910	0.1	69,930	0.1	128,894,627	100.0	164,450	0.1
97年	69,621,283	100.0	128,503	0.2	82,390	0.1	46,113	0.1	90,630,291	100.0	126,212	0.1
98年	70,259,816	100.0	138,391	0.2	85,894	0.1	52,497	0.1	105,956,213	100.0	135,084	0.1
99年	79,311,073	100.0	139,900	0.2	79,268	0.1	60,632	0.1	104,574,113	100.0	138,288	0.1

附註：＊本表之菸酒稅含健康福利捐。

Table 3-28. Cost of Tax Collections—All Taxes (Cont.2)

Unit:NT$1,000

Securities Transactions Tax				期貨交易稅 Futures Transactions Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
176,937	0.2	277,962	0.4	—	—	—	—	—	—	—	—	1991
73,996	0.2	210,652	0.5	—	—	—	—	—	—	—	—	1992
65,846	0.2	48,167	0.2	—	—	—	—	—	—	—	—	1993
72,606	0.2	18,204	0.0	—	—	—	—	—	—	—	—	1994
106,651	0.2	21,211	0.0	—	—	—	—	—	—	—	—	1995
97,856	0.3	17,463	0.1	—	—	—	—	—	—	—	—	1996
141,523	0.2	49,960	0.1	—	—	—	—	—	—	—	—	1997
181,741	0.2	48,931	0.0	—	—	—	—	—	—	—	—	1998
149,421	0.2	53,817	0.1	1,204,178	100.0	30,124	2.5	26,686	2.2	3,438	0.3	1999
268,990	0.2	107,123	0.1	2,483,622	100.0	44,852	1.8	37,762	1.5	7,090	0.3	2000
108,631	0.2	19,963	0.0	1,862,161	100.0	22,034	1.2	10,581	0.6	11,453	0.6	CY 2001
134,197	0.2	23,358	0.0	2,864,027	100.0	24,258	0.8	11,619	0.4	12,639	0.4	CY 2002
100,015	0.1	19,841	0.0	4,805,705	100.0	21,477	0.4	11,267	0.2	10,210	0.2	CY 2003
114,543	0.1	18,408	0.0	8,272,380	100.0	25,326	0.3	14,676	0.2	10,650	0.1	CY 2004
84,163	0.1	15,564	0.0	6,341,673	100.0	31,129	0.5	16,874	0.3	14,255	0.2	CY 2005
109,900	0.1	17,428	0.0	4,072,486	100.0	27,571	0.7	14,923	0.4	12,648	0.3	CY 2006
152,745	0.1	11,705	0.0	5,757,834	100.0	19,476	0.3	12,833	0.2	6,643	0.1	CY 2007
114,114	0.1	12,098	0.0	6,691,515	100.0	47,704	0.7	37,410	0.6	10,294	0.2	CY 2008
123,055	0.1	12,029	0.0	3,749,691	100.0	20,502	0.5	13,551	0.4	6,951	0.2	CY 2009
128,825	0.1	9,463	0.0	4,556,135	100.0	16,320	0.4	12,213	0.3	4,107	0.1	CY 2010

Note：*In this table, Tobacco and Alcohol Tax includes Health and Welfare Surcharge on Tobacco.

表3-28. 各稅實徵淨額及其徵課費用(續3)

單位:新台幣千元

會計年度	營業稅* Business Tax								印花稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
80年度	122,444,581	100.0	3,305,942	2.7	1,596,456	1.3	1,709,486	1.4	4,000,579	100.0	106,104	2.7
81年度	147,007,525	100.0	4,187,579	2.8	1,837,482	1.2	2,350,097	1.6	5,028,242	100.0	116,235	2.3
82年度	168,904,887	100.0	6,077,561	3.6	2,235,392	1.3	3,842,169	2.3	5,471,664	100.0	153,999	2.8
83年度	195,977,620	100.0	4,221,222	2.2	2,826,419	1.4	1,394,803	0.7	6,172,108	100.0	306,937	5.0
84年度	214,092,431	100.0	4,687,679	2.2	3,208,249	1.5	1,479,430	0.7	6,731,656	100.0	237,141	3.5
85年度	216,694,271	100.0	5,181,034	2.4	3,491,692	1.6	1,689,342	0.8	6,909,566	100.0	225,143	3.3
86年度	223,323,491	100.0	5,372,036	2.4	3,641,782	1.6	1,730,254	0.8	6,748,922	100.0	244,837	3.6
87年度	243,822,928	100.0	5,494,728	2.3	3,741,357	1.5	1,753,371	0.7	7,088,199	100.0	253,950	3.6
88年度	251,586,749	100.0	5,652,634	2.2	3,975,686	1.6	1,676,948	0.7	7,391,837	100.0	260,017	3.5
89年度	324,409,658	100.0	11,209,850	3.5	10,844,606	3.3	365,244	0.1	11,023,538	100.0	292,387	2.7
90年	203,707,318	100.0	6,166,483	3.0	5,879,010	2.9	287,473	0.1	7,035,817	100.0	183,345	2.6
91年	240,817,361	100.0	4,815,282	2.0	4,539,475	1.9	275,807	0.1	6,911,442	100.0	227,078	3.3
92年	219,954,269	100.0	4,882,943	2.2	4,015,398	1.8	867,545	0.4	7,785,901	100.0	345,617	4.4
93年	257,689,347	100.0	4,621,906	1.8	3,808,498	1.5	813,408	0.3	7,770,687	100.0	313,348	4.0
94年	263,243,341	100.0	4,418,292	1.7	3,615,985	1.4	802,307	0.3	8,458,054	100.0	317,092	3.7
95年	263,575,221	100.0	4,514,088	1.7	3,786,730	1.4	727,358	0.3	8,713,667	100.0	294,614	3.4
96年	274,267,613	100.0	4,500,420	1.6	3,765,940	1.4	734,480	0.3	8,837,312	100.0	296,920	3.4
97年	273,666,818	100.0	4,408,278	1.6	3,509,468	1.3	898,810	0.3	9,649,862	100.0	308,202	3.2
98年	245,356,479	100.0	4,468,572	1.8	3,488,417	1.4	980,155	0.4	8,463,872	100.0	309,024	3.7
99年	289,815,747	100.0	4,589,604	1.6	3,544,186	1.2	1,045,418	0.4	8,944,538	100.0	329,618	3.7

附註：*本表之營業稅含金融保險業營業稅。

Table 3-28. Cost of Tax Collections—All Taxes (Cont.3)

Unit:NT$1,000

Stamp Tax				使用牌照稅 Vehicle License Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
51,283	1.3	54,821	1.4	18,666,400	100.0	561,540	3.0	373,844	2.0	187,696	1.0	1991
60,875	1.2	55,360	1.1	21,348,666	100.0	679,560	3.2	437,250	2.0	242,310	1.1	1992
51,694	0.9	102,305	1.9	24,444,778	100.0	1,004,855	4.1	491,071	2.0	513,784	2.1	1993
155,215	2.5	151,722	2.5	27,053,910	100.0	838,900	3.1	644,679	2.4	194,221	0.7	1994
114,357	1.7	122,785	1.8	30,406,459	100.0	816,341	2.7	598,528	2.0	217,812	0.7	1995
116,652	1.7	108,491	1.6	36,322,718	100.0	806,810	2.2	592,617	1.6	214,193	0.6	1996
127,228	1.9	117,609	1.7	39,018,857	100.0	747,701	1.9	510,463	1.3	237,238	0.6	1997
131,089	1.8	122,861	1.7	41,937,719	100.0	813,154	1.9	563,445	1.3	249,709	0.6	1998
142,066	1.9	117,951	1.6	43,149,642	100.0	851,312	2.0	578,326	1.3	272,986	0.6	1999
219,591	2.0	72,796	0.7	46,602,251	100.0	817,205	1.8	646,870	1.4	170,335	0.4	2000
137,008	1.9	46,337	0.7	44,679,945	100.0	745,508	1.7	605,167	1.4	140,341	0.3	CY 2001
173,660	2.5	53,418	0.8	45,885,799	100.0	913,195	2.0	745,153	1.6	168,042	0.4	CY 2002
244,259	3.1	101,358	1.3	47,764,976	100.0	1,193,024	2.5	917,585	1.9	275,439	0.6	CY 2003
219,748	2.8	93,600	1.2	49,904,370	100.0	1,226,086	2.5	956,931	1.9	269,155	0.5	CY 2004
221,249	2.6	95,843	1.1	51,863,060	100.0	1,256,285	2.4	970,746	1.9	285,539	0.6	CY 2005
210,379	2.4	84,235	1.0	52,548,499	100.0	1,344,644	2.6	1,056,043	2.0	288,601	0.5	CY 2006
209,458	2.4	87,462	1.0	53,271,422	100.0	1,356,951	2.5	1,063,506	2.0	293,445	0.6	CY 2007
222,747	2.3	85,455	0.9	53,254,944	100.0	1,339,263	2.5	1,068,150	2.0	271,113	0.5	CY 2008
219,177	2.6	89,847	1.1	53,049,587	100.0	1,356,000	2.6	1,073,242	2.0	282,758	0.5	CY 2009
238,028	2.7	91,590	1.0	54,051,738	100.0	1,515,582	2.8	1,202,418	2.2	313,164	0.6	CY 2010

Note：* In this table, Business Tax includes Financial Enterprises Business Tax.

表3-28. 各稅實徵淨額及其徵課費用(續4)

單位:新台幣千元

會計年度	商港建設費 Harbor Construction Dues								土地稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
80年度	—	—	—	—	—	—	—	—	121,623,943	100.0	1,692,932	1.4
81年度	—	—	—	—	—	—	—	—	217,645,115	100.0	1,697,847	0.8
82年度	—	—	—	—	—	—	—	—	222,010,992	100.0	2,054,598	0.9
83年度	—	—	—	—	—	—	—	—	206,290,243	100.0	2,679,224	1.3
84年度	—	—	—	—	—	—	—	—	193,532,666	100.0	2,777,891	1.4
85年度	—	—	—	—	—	—	—	—	158,048,247	100.0	2,873,290	1.8
86年度	—	—	—	—	—	—	—	—	174,693,619	100.0	3,035,877	1.7
87年度	—	—	—	—	—	—	—	—	173,713,492	100.0	3,154,813	1.8
88年度	—	—	—	—	—	—	—	—	148,219,374	100.0	3,380,944	2.3
89年度	—	—	—	—	—	—	—	—	215,395,020	100.0	3,915,330	1.8
90年	—	—	—	—	—	—	—	—	93,178,999	100.0	2,297,090	2.5
91年	—	—	—	—	—	—	—	—	98,069,452	100.0	2,614,366	2.7
92年	—	—	—	—	—	—	—	—	111,802,984	100.0	3,927,567	3.5
93年	—	—	—	—	—	—	—	—	133,893,330	100.0	3,442,743	2.6
94年	—	—	—	—	—	—	—	—	135,370,017	100.0	3,401,734	2.5
95年	—	—	—	—	—	—	—	—	131,207,704	100.0	3,309,021	2.5
96年	—	—	—	—	—	—	—	—	133,691,191	100.0	3,309,012	2.5
97年	—	—	—	—	—	—	—	—	116,082,367	100.0	3,250,158	2.8
98年	—	—	—	—	—	—	—	—	112,366,946	100.0	3,044,509	2.7
99年	—	—	—	—	—	—	—	—	136,356,984	100.0	3,337,747	2.4

附註：商港建設費自80年度起改列稅課外收入。

Table 3-28. Cost of Tax Collections—All Taxes (Cont.4)

Unit:NT$1,000

Land Tax				田賦 Agricultural Land Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
693,459	0.6	999,473	0.8	4,350	100.0	22	0.5	17	0.4	5	0.1	1991
818,531	0.4	879,316	0.4	1,558	100.0	85	5.5	34	2.2	51	3.3	1992
827,174	0.4	1,227,424	0.6	1,099	100.0	40	3.6	—	—	40	3.6	1993
1,585,428	0.8	1,093,796	0.5	426	100.0	—	—	—	—	—	—	1994
1,640,230	0.8	1,137,660	0.6	5	100.0	—	—	—	—	—	—	1995
1,657,245	1.0	1,216,045	0.8	—	—	—	—	—	—	—	—	1996
1,764,096	1.0	1,271,781	0.7	—	—	—	—	—	—	—	—	1997
1,791,435	1.0	1,363,378	0.8	—	—	—	—	—	—	—	—	1998
1,899,323	1.3	1,481,621	1.0	—	—	—	—	—	—	—	—	1999
2,886,557	1.3	1,028,773	0.5	—	—	—	—	—	—	—	—	2000
1,690,166	1.8	606,924	0.7	—	—	—	—	—	—	—	—	CY 2001
1,962,564	2.0	651,802	0.7	—	—	—	—	—	—	—	—	CY 2002
2,334,682	2.1	1,592,885	1.4	—	—	—	—	—	—	—	—	CY 2003
2,293,590	1.7	1,149,153	0.9	—	—	—	—	—	—	—	—	CY 2004
2,333,487	1.7	1,068,247	0.8	—	—	—	—	—	—	—	—	CY 2005
2,295,807	1.7	1,013,214	0.8	—	—	—	—	—	—	—	—	CY 2006
2,309,930	1.7	999,082	0.7	—	—	—	—	—	—	—	—	CY 2007
2,323,129	2.0	927,029	0.8	—	—	—	—	—	—	—	—	CY 2008
2,165,629	1.9	878,880	0.8	—	—	—	—	—	—	—	—	CY 2009
2,392,845	1.8	944,902	0.7	—	—	—	—	—	—	—	—	CY 2010

Note：Harbor construction tax was recognized as non-tax revenue from fiscal year of 1991.

表3-28. 各稅實徵淨額及其徵課費用(續5)

單位:新台幣千元

會計年度	地價稅 Land Value Tax								土地增值稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
80年度	27,327,833	100.0	864,238	3.2	464,199	1.7	400,039	1.5	94,291,760	100.0	828,672	0.9
81年度	31,193,930	100.0	802,829	2.6	517,646	1.7	285,183	0.9	186,449,627	100.0	894,933	0.5
82年度	35,207,808	100.0	885,647	2.5	503,856	1.4	381,791	1.1	186,802,085	100.0	1,168,911	0.6
83年度	35,271,580	100.0	1,493,112	4.2	961,925	2.7	531,187	1.5	171,018,237	100.0	1,186,112	0.7
84年度	38,250,286	100.0	1,525,565	4.0	964,392	2.5	561,173	1.5	155,282,375	100.0	1,252,325	0.8
85年度	42,343,600	100.0	1,616,120	3.8	981,122	2.3	634,998	1.5	115,704,646	100.0	1,257,170	1.1
86年度	42,267,367	100.0	1,661,590	3.9	1,026,796	2.4	634,794	1.5	132,426,252	100.0	1,374,287	1.0
87年度	45,288,174	100.0	1,684,680	3.7	1,025,673	2.3	659,007	1.5	128,425,318	100.0	1,470,133	1.1
88年度	46,827,132	100.0	1,870,802	4.0	1,112,746	2.4	758,056	1.6	101,392,242	100.0	1,510,142	1.5
89年度	91,992,062	100.0	2,238,652	2.4	1,675,904	1.8	562,748	0.6	123,402,958	100.0	1,676,678	1.4
90年	50,917,296	100.0	1,336,940	2.6	1,007,632	2.0	329,308	0.6	42,261,703	100.0	960,150	2.3
91年	50,169,374	100.0	1,553,672	3.1	1,193,748	2.4	359,924	0.7	47,900,078	100.0	1,060,694	2.2
92年	50,762,035	100.0	2,013,785	4.0	1,404,565	2.8	609,220	1.2	61,040,949	100.0	1,913,782	3.1
93年	52,617,192	100.0	1,944,813	3.7	1,342,328	2.6	602,485	1.1	81,276,138	100.0	1,497,930	1.8
94年	53,705,856	100.0	1,971,378	3.7	1,371,815	2.6	599,563	1.1	81,664,161	100.0	1,430,356	1.8
95年	54,660,359	100.0	1,895,483	3.5	1,339,152	2.4	556,331	1.0	76,547,345	100.0	1,413,538	1.8
96年	59,008,809	100.0	1,876,548	3.2	1,319,509	2.2	557,039	0.9	74,682,382	100.0	1,432,464	1.9
97年	59,126,928	100.0	1,836,964	3.1	1,321,253	2.2	515,711	0.9	56,955,439	100.0	1,413,194	2.5
98年	59,053,891	100.0	1,750,583	3.0	1,260,771	2.1	489,812	0.8	53,313,055	100.0	1,293,926	2.4
99年	63,044,266	100.0	1,915,088	3.0	1,388,038	2.2	527,050	0.8	73,312,718	100.0	1,422,659	1.9

Table 3-28. Cost of Tax Collections—All Taxes (Cont.5)

Unit:NT$1,000

Land Value Increment Tax				房屋稅 House Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
229,243	0.2	599,429	0.6	26,043,856	100.0	669,879	2.6	339,560	1.3	330,319	1.3	1991
300,851	0.2	594,082	0.3	28,300,746	100.0	678,470	2.4	440,070	1.6	238,400	0.8	1992
323,318	0.2	845,593	0.5	29,229,673	100.0	684,589	2.3	391,936	1.3	292,653	1.0	1993
623,503	0.4	562,609	0.3	36,745,618	100.0	1,182,002	3.2	835,781	2.3	346,221	0.9	1994
675,838	0.4	576,487	0.4	40,166,873	100.0	1,344,488	3.3	859,229	2.1	485,259	1.2	1995
676,123	0.6	581,047	0.5	42,909,923	100.0	1,368,989	3.2	889,509	2.1	479,480	1.1	1996
737,300	0.6	636,987	0.5	45,811,253	100.0	1,457,424	3.2	952,616	2.1	504,808	1.1	1997
765,762	0.6	704,370	0.5	48,261,045	100.0	1,446,282	3.0	968,056	2.0	478,226	1.0	1998
786,577	0.8	723,565	0.7	45,807,491	100.0	1,649,646	3.6	1,050,463	2.3	599,183	1.3	1999
1,210,653	1.0	466,025	0.4	48,470,011	100.0	2,014,090	4.2	1,518,577	3.1	495,513	1.0	2000
682,534	1.6	277,616	0.7	48,077,590	100.0	1,301,260	2.7	964,214	2.0	337,046	0.7	CY 2001
768,816	1.6	291,878	0.6	46,486,532	100.0	1,482,308	3.2	1,120,010	2.4	362,298	0.8	CY 2002
930,117	1.5	983,665	1.6	48,029,358	100.0	1,812,057	3.8	1,269,811	2.6	542,246	1.1	CY 2003
951,262	1.2	546,668	0.7	49,330,941	100.0	1,832,119	3.7	1,276,072	2.6	556,047	1.1	CY 2004
961,672	1.2	468,684	0.6	50,885,881	100.0	1,795,524	3.5	1,258,254	2.5	537,270	1.1	CY 2005
956,655	1.2	456,883	0.6	52,500,999	100.0	1,774,360	3.4	1,255,046	2.4	519,314	1.0	CY 2006
990,421	1.3	442,043	0.6	53,886,579	100.0	1,759,816	3.3	1,259,176	2.3	500,640	0.9	CY 2007
1,001,876	1.8	411,318	0.7	55,348,477	100.0	1,767,075	3.2	1,282,833	2.3	484,242	0.9	CY 2008
904,858	1.7	389,068	0.7	56,346,549	100.0	1,686,564	3.0	1,208,060	2.1	478,504	0.8	CY 2009
1,004,807	1.4	417,852	0.6	58,193,775	100.0	1,835,390	3.2	1,339,937	2.3	495,453	0.9	CY 2010

表3-28. 各稅實徵淨額及其徵課費用(續6完)

單位:新台幣千元

會計年度	屠宰稅 Slaughter Tax								娛樂稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
80年度	—	—	—	—	—	—	—	—	481,028	100.0	100,721	20.9
81年度	—	—	—	—	—	—	—	—	601,824	100.0	93,442	15.5
82年度	—	—	—	—	—	—	—	—	821,755	100.0	90,333	11.0
83年度	—	—	—	—	—	—	—	—	1,280,584	100.0	247,329	19.3
84年度	—	—	—	—	—	—	—	—	1,576,813	100.0	317,504	20.1
85年度	—	—	—	—	—	—	—	—	1,848,737	100.0	319,869	17.3
86年度	—	—	—	—	—	—	—	—	1,652,490	100.0	322,793	19.5
87年度	—	—	—	—	—	—	—	—	1,766,893	100.0	317,620	18.0
88年度	—	—	—	—	—	—	—	—	1,688,045	100.0	265,539	15.7
89年度	—	—	—	—	—	—	—	—	2,257,538	100.0	303,873	13.5
90年	—	—	—	—	—	—	—	—	1,534,259	100.0	172,984	11.3
91年	—	—	—	—	—	—	—	—	1,650,036	100.0	222,246	13.5
92年	—	—	—	—	—	—	—	—	1,752,556	100.0	313,743	17.9
93年	—	—	—	—	—	—	—	—	1,862,965	100.0	303,728	16.3
94年	—	—	—	—	—	—	—	—	1,979,395	100.0	318,856	16.1
95年	—	—	—	—	—	—	—	—	1,986,775	100.0	297,292	15.0
96年	—	—	—	—	—	—	—	—	1,810,633	100.0	269,690	14.9
97年	—	—	—	—	—	—	—	—	1,745,244	100.0	278,259	15.9
98年	—	—	—	—	—	—	—	—	1,667,053	100.0	268,662	16.1
99年	—	—	—	—	—	—	—	—	1,645,777	100.0	306,701	18.6

Table 3-28. Cost of Tax Collections—All Taxes (Cont.6 End)

Unit:NT$1,000

Amusement Tax				契稅 Deed Tax								FY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
54,783	11.4	45,938	9.5	8,066,914	100.0	125,697	1.6	51,737	0.6	73,960	0.9	1991
61,162	10.2	32,280	5.4	10,182,057	100.0	112,620	1.1	61,106	0.6	51,514	0.5	1992
48,361	5.9	41,972	5.1	10,947,369	100.0	144,688	1.3	71,994	0.7	72,694	0.7	1993
144,063	11.2	103,266	8.1	17,494,177	100.0	341,707	2.0	180,651	1.0	161,056	0.9	1994
149,178	9.5	168,327	10.7	21,825,442	100.0	314,777	1.4	171,078	0.8	143,700	0.7	1995
159,304	8.6	160,565	8.7	17,363,125	100.0	336,788	1.9	198,598	1.1	138,190	0.8	1996
145,998	8.8	176,795	10.7	15,496,752	100.0	342,547	2.2	199,342	1.3	143,205	0.9	1997
140,016	7.9	177,604	10.1	14,339,437	100.0	346,880	2.4	191,674	1.3	155,206	1.1	1998
137,910	8.2	127,629	7.6	13,091,029	100.0	372,365	2.8	199,988	1.5	172,377	1.3	1999
218,490	9.7	85,383	3.8	15,257,021	100.0	371,050	2.4	261,079	1.7	109,971	0.7	2000
121,039	7.9	51,945	3.4	8,492,298	100.0	215,398	2.5	153,314	1.8	62,084	0.7	CY 2001
163,800	9.9	58,446	3.5	10,261,178	100.0	233,684	2.3	172,017	1.7	61,667	0.6	CY 2002
215,526	12.3	98,217	5.6	11,600,182	100.0	331,198	2.9	223,764	1.9	107,434	0.9	CY 2003
206,155	11.1	97,573	5.2	12,936,926	100.0	330,642	2.6	222,548	1.7	108,094	0.8	CY 2004
210,965	10.7	107,891	5.5	13,177,933	100.0	356,217	2.7	240,998	1.8	115,219	0.9	CY 2005
201,687	10.2	95,605	4.8	14,013,829	100.0	350,337	2.5	235,852	1.7	114,485	0.8	CY 2006
185,274	10.2	84,416	4.7	13,636,820	100.0	352,628	2.6	238,882	1.8	113,746	0.8	CY 2007
190,703	10.9	87,556	5.0	12,696,047	100.0	405,443	3.2	285,093	2.2	120,350	0.9	CY 2008
182,226	10.9	86,436	5.2	13,065,801	100.0	334,157	2.6	223,731	1.7	110,426	0.8	CY 2009
209,574	12.7	97,127	5.9	13,815,426	100.0	399,559	2.9	277,696	2.0	121,863	0.9	CY 2010

五、國有財產

Part V. National Property

表5-1. 國有財產總值－按使用性質別分

單位：新台幣百萬元

會計年度底	總計 Grand Total				
	合計 Total	年增率 Annual Growth Rate	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal
80年度	2,111,470	2.2	—	—	1,654,525
81年度	2,509,673	18.9	—	—	1,924,406
82年度	2,713,400	8.1	—	—	2,136,852
83年度	2,985,611	10.0	—	—	2,403,243
84年度	3,414,274	14.4	—	—	2,763,525
85年度	3,552,469	4.0	—	—	2,885,240
86年度	3,568,547	0.5	—	—	2,895,414
87年度	4,046,799	13.4	—	—	3,306,497
88年度	6,642,253	64.1	—	—	5,588,784
89年度	7,028,836	5.8	—	—	6,068,701
90年	6,838,407	-2.7	—	—	5,951,722
91年	6,830,003	-0.1	6,812,773	17,230	5,923,257
92年	6,995,969	2.4	6,973,598	22,371	6,091,687
93年	7,132,539	2.0	7,110,572	21,967	6,259,942
94年	6,623,161	-7.1	6,586,535	36,626	5,737,385
95年	7,246,534	9.4	7,203,418	43,115	6,354,439
96年	7,465,248	3.0	7,417,291	47,957	6,550,134
97年	7,661,678	2.6	7,573,648	88,031	6,766,359
98年	8,474,056	10.6	8,373,612	100,444	7,605,315
99年	8,714,552	2.8	8,569,733	144,819	7,891,161

資料來源：財政部國有財產局。

說　　明：1.88年度底（含）起含原省有財產。
2.「珍貴動產不動產」欄位為“—”之年度，其值內含於「非珍貴動產不動產」欄位中。

Table 5-1. National Property－by Usage

Unit : NT$ Million

公用財產 Public Use Property					End of FY
合計 Total		公務用 Office Use			
非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	
－	－	942,174	－	－	1991
－	－	1,156,970	－	－	1992
－	－	1,161,832	－	－	1993
－	－	1,394,440	－	－	1994
－	－	1,584,469	－	－	1995
－	－	1,640,240	－	－	1996
－	－	1,724,616	－	－	1997
－	－	1,968,339	－	－	1998
－	－	2,933,759	－	－	1999
6,057,494	11,207	2,801,390	2,801,390	－	2000
5,935,746	15,976	2,909,481	2,909,481	－	CY 2001
5,908,010	15,247	3,187,053	3,175,793	11,261	CY 2002
6,077,656	14,031	3,219,264	3,208,090	11,174	CY 2003
6,241,991	17,951	3,406,538	3,391,956	14,582	CY 2004
5,710,490	26,895	3,023,971	3,005,926	18,045	CY 2005
6,322,668	31,772	3,595,667	3,572,716	22,951	CY 2006
6,513,597	36,537	3,734,582	3,706,758	27,824	CY 2007
6,689,629	76,730	3,856,581	3,821,777	34,803	CY 2008
7,515,588	89,727	3,974,567	3,926,909	47,658	CY 2009
7,756,708	134,454	4,074,961	3,984,277	90,684	CY 2010

Source：National Property Administration, Ministry of Finance.

Explanation： 1.Since 1999, included Taiwan Provincial Government Property.
2.The 「Value」of the column is "－" Fiscal Year, the amount included the column of 「Non-value」.

表5-1. 國有財產總值－按使用性質別分(續1完)

單位：新台幣百萬元

會計年度底	公用財產			
	公共用 Public Use			事業
	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal
80年度	136,941	—	—	575,411
81年度	167,371	—	—	600,064
82年度	195,989	—	—	779,031
83年度	195,793	—	—	813,010
84年度	262,386	—	—	916,671
85年度	215,654	—	—	1,029,345
86年度	242,749	—	—	928,048
87年度	372,077	—	—	966,081
88年度	603,511	—	—	2,051,513
89年度	712,479	712,479	—	2,543,624
90年	886,304	886,304	—	2,139,961
91年	667,641	666,675	966	2,068,562
92年	909,514	909,376	137	1,962,909
93年	956,074	955,748	327	1,897,330
94年	895,790	895,467	323	1,817,624
95年	932,942	932,562	380	1,825,830
96年	1,009,297	1,008,532	766	1,806,254
97年	1,057,627	1,056,444	1,183	1,852,152
98年	1,743,944	1,741,938	2,006	1,886,804
99年	1,905,085	1,902,985	2,099	1,911,115

Table 5-1. National Property－by Usage (Cont.1 End)

Unit : NT$ Million

Public Use Property		非公用財產 Non-public Use Property			
用 Enterprises Use		合計	非珍貴動產不動產	珍貴動產不動產	End of FY
非珍貴動產不動產 Non-value	珍貴動產不動產 Value	Total	Non-value	Value	
—	—	456,945	—	—	1991
—	—	585,268	—	—	1992
—	—	576,548	—	—	1993
—	—	582,368	—	—	1994
—	—	650,749	—	—	1995
—	—	667,229	—	—	1996
—	—	673,134	—	—	1997
—	—	740,303	—	—	1998
—	—	1,053,470	—	—	1999
2,543,624	—	960,135	—	—	2000
2,139,961	—	886,684	—	—	CY 2001
2,065,542	3,020	906,746	904,763	1,983	CY 2002
1,960,190	2,719	904,282	895,941	8,341	CY 2003
1,894,287	3,042	872,597	868,581	4,016	CY 2004
1,809,098	8,526	885,777	876,045	9,731	CY 2005
1,817,390	8,441	892,094	880,751	11,344	CY 2006
1,798,307	7,948	915,114	903,694	11,421	CY 2007
1,811,408	40,744	895,319	884,019	11,301	CY 2008
1,846,740	40,064	868,742	858,024	10,717	CY 2009
1,869,445	41,671	823,391	813,026	10,365	CY 2010

表5-2. 國有財產總值－按財產種類別分

(1)按使用性質別分

單位：新台幣百萬元

會計年度底	總計 Grand Total				土地 Land			土地 Land
	合計 Total	年增率 Annual Growth Rate	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal
80年度	2,111,470	2.2	1,654,525	456,945	1,211,960	756,287	455,673	—
81年度	2,509,673	18.9	1,924,406	585,268	1,536,611	954,598	582,013	—
82年度	2,713,400	8.1	2,136,852	576,548	1,557,137	985,054	572,083	—
83年度	2,985,611	10.0	2,403,243	582,368	1,638,336	1,061,957	576,379	—
84年度	3,414,274	14.4	2,763,525	650,749	1,943,061	1,297,953	645,108	—
85年度	3,552,469	4.0	2,885,240	667,229	1,893,765	1,233,404	660,361	—
86年度	3,568,547	0.5	2,895,414	673,134	1,845,685	1,181,922	663,763	—
87年度	4,046,799	13.4	3,306,497	740,303	2,168,554	1,435,760	732,794	—
88年度	6,642,253	64.1	5,588,784	1,053,470	3,885,350	3,059,517	825,833	—
89年度	7,028,836	5.8	6,068,701	960,135	4,015,656	3,063,415	952,242	—
90年	6,838,407	-2.7	5,951,722	886,684	4,134,457	3,256,353	878,104	—
91年	6,830,003	-0.1	5,923,257	906,746	3,730,790	2,834,177	896,613	325,236
92年	6,995,969	2.4	6,091,687	904,282	3,884,846	2,990,981	893,866	347,560
93年	7,132,539	2.0	6,259,942	872,597	3,967,944	3,106,869	861,075	384,820
94年	6,623,161	-7.1	5,737,385	885,777	3,951,874	3,077,163	874,711	424,513
95年	7,246,534	9.4	6,354,439	892,094	4,298,450	3,417,608	880,842	543,796
96年	7,465,248	3.0	6,550,134	915,114	4,431,271	3,527,154	904,117	609,344
97年	7,661,678	2.6	6,766,359	895,319	4,572,457	3,689,073	883,384	633,253
98年	8,474,056	10.6	7,605,315	868,742	4,655,350	3,798,700	856,650	1,255,438
99年	8,714,552	2.8	7,891,161	823,391	4,771,452	3,967,783	803,669	1,294,971

資料來源： 財政部國有財產局。
說　　明： 88年度底（含）起含原省有財產。

Table 5-2. National Property — by Category

(1) by Usage

Unit : NT$ Million

改良物 Improvements		房屋建築及設備 Housing Construction and Equipment			機械及設備 Machinery and Equipment			End of FY
公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	
—	—	194,256	194,037	219	75,858	75,858	0	1991
—	—	225,929	225,758	171	91,016	91,016	—	1992
—	—	262,946	262,704	241	105,162	105,162	—	1993
—	—	293,331	293,114	217	117,498	117,498	—	1994
—	—	332,148	331,928	221	128,268	128,268	—	1995
—	—	379,994	379,221	773	138,602	138,602	—	1996
—	—	388,056	387,226	829	150,217	150,217	—	1997
—	—	382,360	381,622	738	196,834	196,834	—	1998
—	—	516,512	514,512	2,000	287,181	287,181	—	1999
—	—	567,315	564,112	3,203	302,794	302,771	23	2000
—	—	596,671	594,105	2,566	307,759	307,647	112	CY 2001
325,236	—	612,495	607,424	5,071	290,068	289,929	139	CY 2002
347,560	—	618,878	614,502	4,377	294,501	294,361	140	CY 2003
384,820	—	667,764	662,869	4,895	301,630	301,490	140	CY 2004
424,513	—	677,209	672,685	4,524	258,300	258,110	190	CY 2005
543,796	—	705,114	700,642	4,472	270,419	270,244	176	CY 2006
609,344	—	745,295	740,846	4,449	272,301	272,199	102	CY 2007
633,253	—	780,626	776,061	4,565	265,979	265,886	94	CY 2008
1,255,438	—	790,292	785,794	4,498	246,557	246,464	93	CY 2009
1,294,971	—	812,782	809,216	3,566	245,435	245,205	230	CY 2010

Source：National Property Administration, Ministry of Finance.
Explanation： Since 1999, included Taiwan Provincial Government Property.

表5-2. 國有財產總值－按財產種類別分(續1)

(1)按使用性質別分

單位：新台幣百萬元

會計年度底	交通及運輸設備 Communication and Transportation Equipment			什項設備 Miscellaneous Equipments			有價
	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal
80年度	203,761	203,755	5	26,917	26,917	0	323,506
81年度	241,904	241,904	0	26,307	26,307	0	324,025
82年度	269,496	269,496	—	28,847	28,847	0	430,342
83年度	278,447	278,447	—	30,017	30,017	0	450,922
84年度	280,366	280,366	—	31,862	31,862	0	508,031
85年度	280,940	280,940	—	35,219	34,530	689	626,119
86年度	98,225	98,225	—	37,684	36,994	689	882,971
87年度	129,758	129,758	—	79,515	78,825	689	914,656
88年度	180,764	180,764	—	97,763	95,263	2,500	1,280,097
89年度	185,520	185,519	1	105,794	105,790	4	1,428,032
90年	193,668	193,667	0	110,020	110,015	5	1,028,280
91年	193,502	193,498	4	114,403	114,372	32	1,049,599
92年	194,383	194,379	4	115,644	115,617	27	1,032,130
93年	198,599	198,595	5	120,818	120,793	25	1,030,853
94年	197,879	197,873	6	80,552	80,527	25	1,029,131
95年	202,056	202,052	4	84,430	84,426	4	1,138,506
96年	209,233	209,230	4	86,531	86,527	4	1,107,419
97年	208,119	208,115	4	87,188	87,184	4	1,110,068
98年	205,092	205,089	4	88,297	88,293	4	1,228,789
99年	208,005	208,001	4	123,274	123,270	4	1,252,671

Table 5-2. National Property — by Category (Cont.1)

(1) by Usage

Unit : NT$ Million

證券 Securities		權利 Rights			其他 Others			End of FY
公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	
323,498	8	2,581	1,541	1,040	72,632	72,632	—	1991
321,849	2,175	2,624	1,716	908	61,258	61,258	—	1992
427,476	2,866	6,007	4,650	1,358	53,463	53,463	—	1993
447,037	3,886	6,516	4,630	1,886	170,544	170,544	—	1994
504,205	3,826	2,897	1,303	1,594	187,641	187,641	—	1995
621,930	4,189	2,703	1,487	1,216	195,125	195,125	—	1996
877,213	5,758	3,582	1,488	2,094	162,127	162,127	—	1997
910,497	4,159	7,934	6,012	1,922	167,188	167,188	—	1998
1,058,918	221,179	8,962	7,004	1,958	385,625	385,625	—	1999
1,425,188	2,844	4,978	3,160	1,819	418,747	418,747	—	2000
1,024,183	4,097	5,838	4,037	1,800	461,715	461,715	—	CY 2001
1,046,538	3,062	6,012	4,187	1,826	507,897	507,897	—	CY 2002
1,028,297	3,832	2,651	615	2,036	505,375	505,375	—	CY 2003
1,026,439	4,414	4,073	2,030	2,042	456,038	456,038	—	CY 2004
1,024,347	4,784	3,703	2,166	1,537	—	—	—	CY 2005
1,133,429	5,077	3,762	2,242	1,520	—	—	—	CY 2006
1,102,535	4,885	3,852	2,299	1,553	—	—	—	CY 2007
1,104,514	5,554	3,990	2,275	1,715	—	—	—	CY 2008
1,222,979	5,809	4,241	2,558	1,683	—	—	—	CY 2009
1,238,754	13,917	5,961	3,960	2,001	—	—	—	CY 2010

表5-2. 國有財產總值－按財產種類別分(續2)

(2)按非珍貴、珍貴動產不動產分

單位：新台幣百萬元

會計年度底	總計 Grand Total				土地 Land			土地 Land
	合計 Total	年增率 Annual Growth Rate	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal
80年度	2,111,470	2.2	—	—	1,211,960	—	—	—
81年度	2,509,673	18.9	—	—	1,536,611	—	—	—
82年度	2,713,400	8.1	—	—	1,557,137	—	—	—
83年度	2,985,611	10.0	—	—	1,638,336	—	—	—
84年度	3,414,274	14.4	—	—	1,943,061	—	—	—
85年度	3,552,469	4.0	—	—	1,893,765	—	—	—
86年度	3,568,547	0.5	—	—	1,845,685	—	—	—
87年度	4,046,799	13.4	—	—	2,168,554	—	—	—
88年度	6,642,253	64.1	—	—	3,885,350	—	—	—
89年度	7,028,836	5.8	—	—	4,015,656	—	—	—
90年	6,838,407	-2.7	—	—	4,134,457	—	—	—
91年	6,830,003	-0.1	6,812,773	17,230	3,730,790	3,719,107	11,683	325,236
92年	6,995,969	2.4	6,973,598	22,371	3,884,846	3,866,802	18,044	347,560
93年	7,132,539	2.0	7,110,572	21,967	3,967,944	3,950,094	17,850	384,820
94年	6,623,161	-7.1	6,586,535	36,626	3,951,874	3,919,351	32,523	424,513
95年	7,246,534	9.4	7,203,418	43,115	4,298,450	4,259,765	38,685	543,796
96年	7,465,248	3.0	7,417,291	47,957	4,431,271	4,389,144	42,128	609,344
97年	7,661,678	2.6	7,573,648	88,031	4,572,457	4,492,630	79,827	633,253
98年	8,474,056	10.6	8,373,612	100,444	4,655,350	4,563,557	91,793	1,255,438
99年	8,714,552	2.8	8,569,733	144,819	4,771,452	4,672,797	98,655	1,294,971

Table 5-2. National Property — by Category (Cont.2)

(2) by Non-value & Value

Unit : NT$ Million

改良物 Improvements		房屋建築及設備 Housing Construction and Equipment			機械及設備 Machinery and Equipment			End of FY
非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	
—	—	194,256	—	—	75,858	—	—	1991
—	—	225,929	—	—	91,016	—	—	1992
—	—	262,946	—	—	105,162	—	—	1993
—	—	293,331	—	—	117,498	—	—	1994
—	—	332,148	—	—	128,268	—	—	1995
—	—	379,994	—	—	138,602	—	—	1996
—	—	388,056	—	—	150,217	—	—	1997
—	—	382,360	—	—	196,834	—	—	1998
—	—	516,512	—	—	287,181	—	—	1999
—	—	567,315	—	—	302,794	—	—	2000
—	—	596,671	—	—	307,759	—	—	CY 2001
325,236	0	612,495	611,950	546	290,068	289,980	88	CY 2002
347,560	0	618,878	618,188	690	294,501	294,413	88	CY 2003
384,817	2	667,764	666,972	792	301,630	301,627	3	CY 2004
424,513	0	677,209	676,443	765	258,300	258,297	3	CY 2005
543,796	0	705,114	704,109	1,005	270,419	270,416	3	CY 2006
609,344	0	745,295	744,072	1,224	272,301	272,298	3	CY 2007
633,235	17	780,626	777,759	2,866	265,979	265,975	4	CY 2008
1,255,366	72	790,292	787,326	2,966	246,557	246,553	4	CY 2009
1,294,901	70	812,782	809,029	3,753	245,435	245,427	9	CY 2010

表5-2. 國有財產總值－按財產種類別分(續3完)

(2)按非珍貴、珍貴動產不動產分

單位：新台幣百萬元

會計年度底	交通及運輸設備 Communication and Transportation Equipment			什項設備 Miscellaneous Equipments			有價
	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal
80年度	203,761	—	—	26,917	—	—	323,506
81年度	241,904	—	—	26,307	—	—	324,025
82年度	269,496	—	—	28,847	—	—	430,342
83年度	278,447	—	—	30,017	—	—	450,922
84年度	280,366	—	—	31,862	—	—	508,031
85年度	280,940	—	—	35,219	—	—	626,119
86年度	98,225	—	—	37,684	—	—	882,971
87年度	129,758	—	—	79,515	—	—	914,656
88年度	180,764	—	—	97,763	—	—	1,280,097
89年度	185,520	—	—	105,794	—	—	1,428,032
90年	193,668	—	—	110,020	—	—	1,028,280
91年	193,502	193,499	3	114,403	109,909	4,494	1,049,599
92年	194,383	194,381	2	115,644	112,513	3,131	1,032,130
93年	198,599	198,597	2	120,818	117,500	3,318	1,030,853
94年	197,879	197,868	11	80,552	77,229	3,324	1,029,131
95年	202,056	202,044	11	84,430	81,019	3,411	1,138,506
96年	209,233	209,219	14	86,531	81,943	4,589	1,107,419
97年	208,119	208,105	14	87,188	81,885	5,303	1,110,068
98年	205,092	205,050	42	88,297	82,729	5,568	1,228,789
99年	208,005	207,948	57	123,274	81,000	42,274	1,252,671

Table 5-2. National Property—by Category (Cont.3 End)

(2) by Non-value & Value

Unit : NT$ Million

證券 Securities		權利 Rights			其他 Others			End of FY
非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	小計 Subtotal	非珍貴動產不動產 Non-value	珍貴動產不動產 Value	
—	—	2,581	—	—	72,632	—	—	1991
—	—	2,624	—	—	61,258	—	—	1992
—	—	6,007	—	—	53,463	—	—	1993
—	—	6,516	—	—	170,544	—	—	1994
—	—	2,897	—	—	187,641	—	—	1995
—	—	2,703	—	—	195,125	—	—	1996
—	—	3,582	—	—	162,127	—	—	1997
—	—	7,934	—	—	167,188	—	—	1998
—	—	8,962	—	—	385,625	—	—	1999
—	—	4,978	—	—	418,747	—	—	2000
—	—	5,838	—	—	461,715	—	—	CY 2001
1,049,599	—	6,012	6,012	—	507,897	507,481	416	CY 2002
1,032,130	—	2,651	2,651	—	505,375	504,960	416	CY 2003
1,030,853	—	4,073	4,073	—	456,038	456,038	—	CY 2004
1,029,131	—	3,703	3,703	—	—	—	—	CY 2005
1,138,506	—	3,762	3,762	—	—	—	—	CY 2006
1,107,419	—	3,852	3,852	—	—	—	—	CY 2007
1,110,068	—	3,990	3,990	—	—	—	—	CY 2008
1,228,789	—	4,241	4,241	—	—	—	—	CY 2009
1,252,671	—	5,961	5,961	—	—	—	—	CY 2010

表5-3. 國有非公用財產處理概況

單位：筆；棟；新台幣百萬元

會計年度	總計 Grand Total		無償撥用 Appropriate without compensation		有償撥用 Appropriate for compensation	
	數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value
80年度	—	—	—	—	—	—
81年度	—	—	—	—	—	—
82年度	—	40,768	—	13,775	—	4,189
83年度	—	29,476	—	9,740	—	7,368
84年度	—	28,905	—	14,146	—	2,048
85年度	—	38,046	—	20,072	—	2,073
86年度	—	47,058	—	17,851	—	6,053
87年度	—	42,452	—	12,092	—	4,317
88年度	—	37,408	—	9,856	—	4,710
89年度	—	52,468	—	11,703	—	7,810
90年	—	58,493	—	14,643	—	11,253
91年	—	42,795	—	11,481	—	12,430
92年	—	59,960	—	14,919	—	23,098
93年	—	90,589	—	26,606	—	19,255
94年	—	73,130	—	23,413	—	3,495
95年	—	78,583	—	17,237	—	5,074
96年	—	71,574	—	15,229	—	5,742
97年	—	72,137	—	24,196	—	7,516
98年	—	67,441	—	15,087	—	3,880
99年	—	129,698	—	13,089	—	6,506
土地	59,612	126,012	8,858	11,331	1,285	6,489
房屋	1,581	2,536	866	1,759	13	17
其他	—	1,151	—	—	—	—

資料來源： 財政部國有財產局。

說　　明： 1. 88年度（含）起不含原省有財產。
2. 一「筆」土地或一「棟」房屋，有二種以上不同之財產來源或管理區分及同一管理區分有非共同之使用人時，應予以分「錄」管理。
3. 自93年(含)起，加計「其他」項數值。

Table 5-3. The General Situation of Dealing with National Property in Non-public Use

Unit : Case ; Building ; NT$ Million

出售 Sale		註銷產籍 Write off Property Register		銷帳 Accounts cancellation		放領 Granting Land		FY
數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value	
—	—	—	—	—	—	—	—	1991
—	—	—	—	—	—	—	—	1992
—	21,289	—	1	—	1,514	—	1	1993
—	10,671	—	1	—	1,669	—	27	1994
—	11,503	—	15	—	1,069	—	125	1995
—	13,117	—	18	—	2,758	—	7	1996
—	21,603	—	2	—	1,545	—	4	1997
—	23,696	—	3	—	2,306	—	38	1998
—	18,729	—	1	—	4,020	—	92	1999
—	26,091	—	6,815	—	48	—	—	2000
—	28,153	—	4,438	—	—	—	7	CY 2001
—	16,703	—	2,175	—	—	—	6	CY 2002
—	20,445	—	1,482	—	—	—	15	CY 2003
—	39,535	—	5,168	—	—	—	26	CY 2004
—	41,599	—	4,623	—	—	—	—	CY 2005
—	38,379	—	17,861	—	—	—	32	CY 2006
—	28,851	—	21,745	—	—	—	7	CY 2007
—	31,775	—	8,645	—	—	—	6	CY 2008
—	22,965	—	25,505	—	—	—	4	CY 2009
—	28,453	—	81,646	—	—	—	4	CY 2010
5,811	27,321	43,649	80,866	—	—	9	4	Land
279	222	423	539	—	—	—	—	Building
—	909	—	242	—	—	—	—	Others

Source：National Property Administration, Ministry of Finance.

Explanation： 1.Since 1999, the figures no longer cover assets previously classified under the provincial government.
2.If a piece of land or one unit of house has more than two kinds of property source or management division, or if there is a non-common user in one same management division, a separate recording shall be done for management purpose.
3.Since 2004, the figures of the item 'Others' were included.

表5-4. 國有非公用土地管理概況

單位：公頃；新台幣百萬元

會計年度底	總計 Grand Total		待勘查 Under Clear Up		待處理 Under Disposal	
	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value
80年度	222,777	455,092	34,968	67,434	10,699	47,863
81年度	224,400	581,332	36,098	97,611	10,087	68,626
82年度	226,285	572,083	32,454	82,452	9,591	66,238
83年度	227,279	576,379	27,304	77,891	9,592	67,697
84年度	229,256	645,108	21,472	63,620	8,740	73,815
85年度	236,468	660,361	17,030	32,521	8,138	67,691
86年度	238,411	663,763	12,413	25,034	8,133	63,780
87年度	229,855	732,794	10,550	20,969	46,589	75,342
88年度	220,833	733,459	18,349	24,060	41,785	79,245
89年度	235,713	785,024	20,636	46,804	708	1,525
90年	261,818	878,104	35,543	107,799	871	2,133
91年	263,780	896,613	33,491	88,514	1,180	1,922
92年	268,914	893,866	32,294	78,304	1,539	1,675
93年	269,402	861,075	30,836	71,806	1,563	1,532
94年	271,047	874,711	25,700	69,840	3,088	5,870
95年	244,599	880,842	28,775	85,823	3,163	3,769
96年	233,582	904,117	36,963	99,043	4,710	3,535
97年	228,028	883,384	38,521	98,326	4,232	3,438
98年	222,067	856,650	38,063	95,646	3,044	4,313
99年	219,576	803,669	37,474	94,067	2,256	3,092

資料來源： 財政部國有財產局。
說　　明： 88年度底（含）起不含原省有財產。

Table 5-4. The General Situation of Land Supervision with National Property in Non-public Use

Unit : Hectare ; NT$ Million

閒置 Empty		保留 Reserve		占用 Occupied		出租 Lease		End of FY
面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	
930	2,503	12,704	230,666	3,217	23,271	13,748	23,273	1991
754	2,893	15,087	294,757	3,422	27,767	15,547	28,567	1992
669	2,969	16,804	300,118	3,879	30,151	12,227	27,736	1993
620	2,963	20,939	302,710	5,129	35,234	12,000	28,352	1994
591	2,680	26,029	354,192	9,790	53,362	11,491	31,212	1995
592	5,508	35,264	367,812	12,827	89,019	11,674	32,238	1996
623	5,856	40,038	374,953	14,171	96,331	12,153	32,542	1997
1,272	7,937	42,656	422,252	42,542	119,393	36,172	43,833	1998
904	7,412	44,231	415,163	45,941	122,825	48,000	51,872	1999
10,084	46,488	49,750	437,664	73,018	162,125	61,843	65,933	2000
11,742	49,199	47,908	435,603	70,536	163,034	74,848	92,436	CY 2001
13,339	49,729	47,382	437,940	66,565	185,517	80,467	96,509	CY 2002
15,047	56,946	46,978	453,258	64,161	166,348	83,630	97,526	CY 2003
17,943	51,238	48,203	475,232	60,238	122,689	95,599	103,908	CY 2004
23,893	56,625	57,786	491,575	48,160	102,728	100,621	109,173	CY 2005
17,626	56,529	53,056	489,935	43,395	99,439	88,560	104,969	CY 2006
10,506	51,673	57,022	499,493	34,170	95,070	81,228	113,379	CY 2007
10,967	53,186	55,103	479,377	33,333	94,325	77,247	110,858	CY 2008
13,304	55,455	54,045	457,645	31,183	88,732	74,769	109,315	CY 2009
15,912	56,755	52,224	402,369	29,733	85,848	74,378	113,279	CY 2010

Source：National Property Administration, Ministry of Finance.
Explanation： Since 1999, the figures have been compiled without including assets previously classified under the provincial government.

表5-4. 國有非公用土地管理概況(續1完)

單位：公頃；新台幣百萬元

會計年度底	借用 Borrowing		委託經營 Operation of Entrusting		委託管理 Management of Entrusting	
	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value
80年度	1,214	574	19,319	5,308	125,950	54,098
81年度	1,215	643	18,755	6,732	123,406	53,532
82年度	1,197	756	18,675	6,584	130,760	54,191
83年度	1,197	665	18,641	6,540	131,756	53,354
84年度	1,198	921	18,481	8,993	131,379	55,389
85年度	1,197	700	18,463	8,914	131,215	55,093
86年度	1,197	569	18,448	8,902	131,167	54,962
87年度	1,199	414	18,396	10,089	30,418	31,725
88年度	1,201	1,638	—	0	20,400	30,355
89年度	1,215	2,335	248	208	18,188	21,706
90年	1,241	2,811	301	234	18,781	22,231
91年	1,211	8,683	222	403	19,801	22,626
92年	1,205	1,794	144	3,392	23,673	27,493
93年	1,222	2,260	203	4,261	13,363	22,996
94年	1,257	2,305	237	4,722	10,067	25,755
95年	1,339	1,824	248	4,631	8,210	28,360
96年	1,011	2,272	265	5,406	7,482	29,265
97年	1,086	3,508	258	5,223	7,042	29,897
98年	1,085	4,100	210	5,129	6,117	28,585
99年	1,093	5,339	249	1,161	6,007	32,542

Table 5-4. The General Situation of Land Supervision with National Property in Non-public Use (Cont.1 End)

Unit : Hectare ; NT$ Million

備供開發 To Be Developed		採取土石 Quarrying		設定地上權 Superficies		改良利用 Improvement		End of FY
面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	
—	—	—	—	—	—	28	102	1991
—	—	—	—	—	—	29	205	1992
1	682	—	—	—	—	28	205	1993
1	682	—	—	—	—	100	291	1994
2	622	—	—	—	—	83	301	1995
1	607	—	—	—	—	67	258	1996
1	576	—	—	—	—	67	259	1997
4	647	—	—	—	—	57	194	1998
3	647	—	—	—	—	19	243	1999
—	—	5	3	—	—	17	233	2000
—	—	24	5	3	734	20	1,884	CY 2001
—	—	24	4	4	1,192	94	3,572	CY 2002
—	—	32	5	4	1,192	208	5,931	CY 2003
—	—	32	5	4	1,465	197	3,684	CY 2004
—	—	30	5	5	1,467	202	4,644	CY 2005
—	—	23	3	4	1,342	200	4,219	CY 2006
—	—	25	7	5	1,422	195	3,553	CY 2007
—	—	30	8	5	2,862	204	2,378	CY 2008
—	—	26	7	5	2,862	216	4,860	CY 2009
—	—	26	7	5	2,960	219	6,250	CY 2010

四、關務

Part IV. Customs

表4-1. 進出口貿易值－按新台幣計算
Table 4-1. Value of Foreign Trade－Counted in N.T. Dollars

單位：新台幣百萬元
Unit：NT$ Million

年別	出口總值 Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	進口總值 Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports	出超(+)或入超(-) Trade Balance	CY
75年	1,509,630	23.1	1,507,044	2,587	917,546	14.2	917,033	513	592,084	1986
76年	1,710,000	13.3	1,707,608	2,392	1,114,418	21.5	1,113,871	547	595,582	1987
77年	1,735,138	1.5	1,731,804	3,334	1,424,243	27.8	1,423,101	1,142	310,895	1988
78年	1,751,226	0.9	1,747,800	3,426	1,387,023	-2.6	1,385,720	1,303	364,203	1989
79年	1,808,420	3.3	1,802,783	5,637	1,473,688	6.2	1,471,803	1,885	334,732	1990
80年	2,051,049	13.4	2,040,785	10,264	1,698,335	15.2	1,690,772	7,562	352,714	1991
81年	2,064,353	0.6	2,047,963	16,391	1,825,784	7.5	1,817,061	8,724	238,569	1992
82年	2,261,835	9.6	2,239,032	22,804	2,043,494	11.9	2,034,746	8,748	218,341	1993
83年	2,489,032	10.0	2,456,011	33,022	2,270,895	11.1	2,261,651	9,244	218,137	1994
84年	2,994,173	20.3	2,949,578	44,595	2,755,095	21.3	2,742,851	12,244	239,078	1995
85年	3,221,533	7.6	3,176,624	44,909	2,830,309	2.7	2,815,119	15,189	391,224	1996
86年	3,541,490	9.9	3,481,685	59,805	3,291,194	16.3	3,276,094	15,100	250,296	1997
87年	3,760,473	6.2	3,693,269	67,205	3,522,508	7.0	3,503,569	18,939	237,965	1998
88年	3,986,374	6.0	3,917,445	68,928	3,592,789	2.0	3,576,415	16,373	393,585	1999
89年	4,729,286	18.6	4,616,301	112,985	4,391,226	22.2	4,368,696	22,531	338,060	2000
90年	4,254,285	-10.0	4,137,744	116,542	3,644,181	-17.0	3,619,430	24,752	610,104	2001
91年	4,670,404	9.8	4,507,506	162,898	3,918,415	7.5	3,893,681	24,734	751,989	2002
92年	5,172,958	10.8	4,952,475	220,483	4,409,978	12.5	4,383,723	26,255	762,980	2003
93年	6,097,235	17.9	5,817,800	279,436	5,656,672	28.3	5,627,586	29,085	440,563	2004
94年	6,374,496	4.5	6,084,209	290,286	5,877,163	3.9	5,844,591	32,574	497,333	2005
95年	7,279,318	14.2	6,926,598	352,721	6,604,337	12.4	6,568,410	35,926	674,981	2006
96年	8,087,934	11.1	7,706,990	380,944	7,211,791	9.2	7,178,192	33,599	876,143	2007
97年	8,010,379	-1.0	7,639,316	371,063	7,551,084	4.7	7,519,639	31,445	459,295	2008
98年	6,708,884	-16.2	6,383,471	325,413	5,757,178	-23.8	5,729,773	27,405	951,706	2009
99年	8,656,832	29.0	8,245,778	411,054	7,943,487	38.0	7,921,621	21,866	713,345	2010

資料來源： 財政部關稅總局。
Source：Directorate General of Customs, Ministry of Finance.

表4-2. 進出口貿易值－按美元計算
Table 4-2. Value of Foreign Trade－Counted in U.S. Dollars

單位：百萬美元
Unit：US$ Million

年別	出口總值 Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	進口總值 Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports	出超(+)或入超(-) Trade Balance	CY
75年	39,930.5	29.6	39,861.5	69.0	24,194.9	20.1	24,181.5	13.4	15,735.6	1986
76年	53,753.7	34.6	53,678.7	74.9	35,000.7	44.7	34,983.4	17.3	18,753.0	1987
77年	60,784.1	13.1	60,667.4	116.7	49,712.7	42.0	49,672.8	39.9	11,071.4	1988
78年	66,434.7	9.3	66,304.0	130.8	52,314.4	5.2	52,265.3	49.1	14,120.3	1989
79年	67,424.6	1.5	67,214.4	210.2	54,786.0	4.7	54,716.0	70.0	12,638.6	1990
80年	76,562.6	13.6	76,178.3	384.3	63,142.0	15.3	62,860.5	281.5	13,420.6	1991
81年	82,122.2	7.3	81,470.3	651.9	72,352.5	14.6	72,006.8	345.7	9,769.7	1992
82年	85,956.6	4.7	85,091.5	865.2	77,392.7	7.0	77,061.2	331.5	8,563.9	1993
83年	94,300.4	9.7	93,048.8	1,251.7	85,698.0	10.7	85,349.2	348.8	8,602.4	1994
84年	113,342.0	20.2	111,658.8	1,683.2	104,011.6	21.4	103,550.0	461.6	9,330.4	1995
85年	117,581.0	3.7	115,942.1	1,638.9	102,922.4	-1.0	102,370.0	552.4	14,658.6	1996
86年	124,170.2	5.6	122,080.7	2,089.6	114,955.4	11.7	114,424.7	530.7	9,214.8	1997
87年	112,595.4	-9.3	110,582.3	2,013.1	105,229.8	-8.5	104,665.3	564.5	7,365.6	1998
88年	123,733.3	9.9	121,590.9	2,142.4	111,196.1	5.7	110,689.9	506.2	12,537.2	1999
89年	151,949.8	22.8	148,320.6	3,629.2	140,732.0	26.6	140,010.6	721.4	11,217.8	2000
90年	126,314.3	-16.9	122,866.3	3,448.0	107,970.6	-23.3	107,237.4	733.2	18,343.7	2001
91年	135,316.7	7.1	130,596.8	4,720.0	113,245.1	4.9	112,530.1	715.0	22,071.6	2002
92年	150,600.5	11.3	144,179.5	6,421.0	128,010.1	13.0	127,248.5	761.6	22,590.4	2003
93年	182,370.4	21.1	174,014.2	8,356.2	168,757.6	31.8	167,889.8	867.8	13,612.8	2004
94年	198,431.7	8.8	189,400.3	9,031.4	182,614.4	8.2	181,604.3	1,010.1	15,817.3	2005
95年	224,017.3	12.9	213,168.5	10,848.8	202,698.1	11.0	201,596.2	1,102.0	21,319.2	2006
96年	246,676.9	10.1	235,058.0	11,618.9	219,251.6	8.2	218,230.1	1,021.5	27,425.3	2007
97年	255,628.7	3.6	243,803.0	11,825.7	240,447.8	9.7	239,452.6	995.2	15,180.9	2008
98年	203,674.6	-20.3	193,804.7	9,869.7	174,370.6	-27.5	173,544.2	826.1	29,304.0	2009
99年	274,600.6	34.8	261,553.8	13,046.6	251,236.4	44.1	250,544.3	692.1	23,364.2	2010

資料來源： 財政部關稅總局。
Source：Directorate General of Customs, Ministry of Finance.

表4-3. 海關業務統計

年別	報單份數 Declaration				貨櫃數量 Container				輪船	
	進口 Import		出口 Export		進口 Import		出口 Export		入境 Inbound	
	份數 Entry	年增率 Annual Growth Rate	份數 Entry	年增率 Annual Growth Rate	個數 Piece	年增率 Annual Growth Rate	個數 Piece	年增率 Annual Growth Rate	艘數 Number	年增率 Annual Growth Rate
80年	1,795,473	6.5	3,045,763	9.3	2,172,837	10.2	2,526,342	20.1	20,723	4.7
81年	1,912,970	6.5	3,156,016	3.6	2,197,036	1.1	2,420,573	-4.2	22,499	8.6
82年	2,035,948	6.4	3,186,007	1.0	2,523,731	14.9	2,649,458	9.5	22,897	1.8
83年	2,240,730	10.1	3,417,936	7.3	2,484,993	-1.5	2,865,452	8.2	23,124	1.0
84年	2,068,139	-7.7	3,405,484	-0.4	2,631,494	5.9	2,911,207	1.6	23,296	0.7
85年	2,089,638	1.0	3,608,912	6.0	2,433,964	-7.5	2,839,204	-2.5	24,825	6.6
86年	2,345,320	12.2	4,064,900	12.6	2,758,532	13.3	3,237,956	14.0	26,541	6.9
87年	2,675,567	14.1	4,297,518	5.7	2,867,067	3.9	3,442,977	6.3	26,838	1.1
88年	3,361,929	25.7	4,998,819	16.3	2,856,042	-0.4	3,156,115	-8.3	26,947	0.4
89年	3,924,268	16.7	5,272,808	5.5	3,387,901	18.6	3,633,152	15.1	27,720	2.9
90年	3,874,043	-1.3	4,927,939	-6.5	3,312,129	-2.2	3,510,638	-3.4	27,162	-2.0
91年	6,303,144	62.7	7,648,811	55.2	3,558,110	7.4	3,714,639	5.8	26,593	-2.1
92年	7,379,273	17.1	8,692,516	13.6	3,691,452	3.7	3,712,788	-0.0	27,579	3.7
93年	8,239,996	11.7	9,225,224	6.1	4,056,517	9.9	4,056,488	9.3	27,180	-1.4
94年	9,137,946	10.9	9,830,103	6.6	4,689,674	15.6	3,874,109	-4.5	26,169	-3.7
95年	9,722,708	6.4	9,521,398	-3.1	4,082,652	-12.9	3,796,662	-2.0	26,918	2.9
96年	10,728,959	10.3	9,381,524	-1.5	4,331,564	6.1	4,021,643	5.9	26,362	-2.1
97年	10,978,877	2.3	9,079,839	-3.2	4,201,072	-3.0	3,936,618	-2.1	25,142	-4.6
98年	11,290,084	2.8	9,067,016	-0.1	3,843,917	-8.5	3,640,343	-7.5	24,632	-2.0
99年	13,582,863	20.3	10,269,780	13.3	4,153,020	8.0	3,991,250	9.6	26,255	6.6

資料來源：財政部關稅總局。

說　明：1. 自91年起，報單份數加計快遞報單、快遞簡易申報單及小三通報單等。
2. 進口貨櫃數量係包括進口實、空櫃及轉運、轉口櫃；出口貨櫃數量係包括出口實、空櫃及轉口櫃。

Table 4-3. Statistics for Customs

艘數 Ship		飛機架次 Airplane				旅客人次 Passenger				CY
出境 Outbound		入境 Inbound		出境 Outbound		入境 Inbound		出境 Outbound		
艘數 Number	年增率 Annual Growth Rate	架次數 Number	年增率 Annual Growth Rate	架次數 Number	年增率 Annual Growth Rate	人次 Number	年增率 Annual Growth Rate	人次 Number	年增率 Annual Growth Rate	
20,253	5.6	33,967	12.4	33,981	11.4	5,178,420	6.9	5,209,553	6.0	1991
21,933	8.3	38,606	13.7	38,629	13.7	6,076,841	17.3	6,074,675	16.6	1992
22,876	4.3	43,376	12.4	43,391	12.3	6,481,836	6.7	6,406,002	5.5	1993
22,999	0.5	50,152	15.6	50,010	15.3	6,858,304	5.8	6,805,233	6.2	1994
24,430	6.2	55,744	11.2	55,564	11.1	7,488,067	9.2	7,473,915	9.8	1995
25,739	5.4	61,814	10.9	61,506	10.7	8,074,419	7.8	8,067,410	7.9	1996
27,329	6.2	67,650	9.4	67,443	9.7	8,565,781	6.1	8,555,323	6.0	1997
29,050	6.3	67,418	-0.3	67,351	-0.1	8,276,733	-3.4	8,252,961	-3.5	1998
28,417	-2.2	65,579	-2.7	65,554	-2.7	9,071,200	9.6	9,041,995	9.6	1999
29,530	3.9	68,652	4.7	68,647	4.7	10,012,326	10.4	9,966,268	10.2	2000
29,211	-1.1	73,067	6.4	73,098	6.5	9,684,003	-3.3	9,889,135	-0.8	2001
29,638	1.5	77,651	6.3	77,708	6.3	10,141,611	4.7	10,140,948	2.5	2002
28,018	-5.5	72,512	-6.6	72,638	-6.5	8,110,728	-20.0	8,110,610	-20.0	2003
27,544	-1.7	86,787	19.7	86,847	19.6	10,663,377	31.5	10,658,428	31.4	2004
26,428	-4.1	89,562	3.2	89,601	3.2	11,510,182	7.9	11,520,616	8.1	2005
25,209	-4.6	93,050	3.9	93,109	3.9	11,958,877	3.9	12,147,818	5.4	2006
24,387	-3.3	95,441	2.6	95,326	2.4	12,582,197	5.2	12,830,357	5.6	2007
23,422	-4.0	86,876	-9.0	86,881	-8.9	12,244,755	-2.7	12,249,461	-4.5	2008
23,693	1.2	82,912	-4.6	82,867	-4.6	12,604,382	2.9	12,586,908	2.8	2009
29,879	26.1	94,544	14.0	94,312	13.8	14,919,840	18.4	14,843,449	17.9	2010

Source：Directorate General of Customs, Ministry of Finance.

Explanation：1.Since 2002, the numbers of declaration have included express consignments, simplified express consignments and the shipments imported or exported between and china through the "Mini-Three-links" initiative.

2.The volumes of import containers include import full/empty containers and transit/transshipment containers, while the volumes of export containers includes export full/empty containers and transshipment containers.

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	95年 CY 2006			96年 CY 2007		
	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount
總計	1,658,249	166,637	1,491,612	1,837,856	117,585	1,720,271
第一類：動物;動物產品	74,522	—	74,522	58,378	—	58,378
第二類：植物產品	75,945	24,344	51,601	68,747	18,416	50,331
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	24,250	—	24,250	19,354	—	19,354
第四類：調製食品；飲料；酒類及醋；菸類	43,628	—	43,628	76,234	—	76,234
第五類：礦產品	—	—	—	203,411	—	203,411
第六類：化學及其有關之工業產品	7,825	—	7,825	10,239	—	10,239
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	37,855	691	37,164	51,640	—	51,640
第八類：生皮、皮革、毛皮及其製品；鞍具及輓具；旅行用物品手袋及其類似品；動物腸線製品(蠶腸線除外)	1,391	—	1,391	1,830	—	1,830
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	53,684	719	52,965	52,579	314	52,265
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	—	—	—	57	—	57
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	89,420	1,197	88,223	92,268	371	91,897
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	573,880	39,847	534,033	561,293	32,847	528,446
第十六類：機器及機械用具；電器設備及其零件	435,652	14,084	421,568	426,295	27,188	399,107
第十七類：車輛、航空器及其零件；船舶及各種有關運輸設備	220,112	85,755	134,357	205,757	38,449	167,308
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	6,929	—	6,929	7,657	—	7,657
第十九類：武器與彈藥及其零件	—	—	—	—	—	—
第二十類：雜項製品	1,161	—	1,161	1,444	—	1,444
第廿一類：藝術品、珍藏品及古董	—	—	—	—	—	—
其他＊	11,995	—	11,995	673	—	673

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. Amount of Tax Offsetting and Refund for Export Products —by Tariff Classification

Unit：NT$ 1,000

97年CY 2008			98年CY 2009			99年CY 2010			Tariff Classification
總　計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總　計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總　計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	
2,084,728	201,810	1,882,918	1,522,674	103,818	1,418,856	1,970,077	131,865	1,838,212	Grand Total
77,106	—	77,106	108,135	—	108,135	97,876	—	97,876	Sec. I
108,011	41,229	66,782	76,496	16,795	59,701	70,197	24,529	45,668	Sec. II
32,876	—	32,876	24,035	—	24,035	16,965	—	16,965	Sec. III
48,892	—	48,892	48,724	—	48,724	69,612	—	69,612	Sec. IV
284,473	—	284,473	162,382	—	162,382	513,413	—	513,413	Sec. V
17,503	—	17,503	13,029	—	13,029	13,683	—	13,683	Sec. VI
81,868	5	81,863	65,951	1	65,950	79,433	396	79,037	Sec. VII
2,747	—	2,747	2,960	—	2,960	3,213	—	3,213	Sec. VIII
—	—	—	—	—	—	—	—	—	Sec. IX
—	—	—	—	—	—	—	—	—	Sec. X
49,613	520	49,093	48,138	281	47,857	59,772	288	59,484	Sec. X I
—	—	—	412	—	412	743	—	743	Sec. X II
91,044	312	90,732	75,372	—	75,372	115,842	—	115,842	Sec. X III
—	—	—	—	—	—	—	—	—	Sec. X IV
625,448	33,280	592,168	423,799	26,946	396,853	400,434	36,201	364,233	Sec. X V
441,293	70,976	370,317	338,729	33,555	305,174	411,065	35,241	375,824	Sec. X VI
217,680	55,488	162,192	127,136	26,240	100,896	112,004	35,210	76,794	Sec. X VII
4,666	—	4,666	3,163	—	3,163	3,547	—	3,547	Sec. X VIII
—	—	—	—	—	—	—	—	—	Sec. X IX
1,508	—	1,508	4,213	—	4,213	2,211	—	2,211	Sec. X X
—	—	—	—	—	—	—	—	—	Sec. X X I
—	—	—	—	—	—	67	—	67	Others

Source：Directorate General of Customs, Ministry of Finance.
Note： *Merchandise exempted from import certificate; merchandise without applicable regulations.

表4-5. 海關緝私案件及私貨價值

單位：件；新台幣千元

年別	緝私案件 Case of Seized Smuggled Goods					
	總計 Grand Total		海關自行緝獲 Seized by Customs Office		治安機關移交 Transferred from Law-enforcement Agencies	
	件數 No. of Case	結構比 %	件數 No. of Case	結構比 %	件數 No. of Case	結構比 %
75年	12,471	100.0	10,500	84.2	1,971	15.8
76年	10,266	100.0	8,465	82.5	1,801	17.5
77年	9,623	100.0	6,914	71.8	2,709	28.2
78年	8,302	100.0	5,553	66.9	2,749	33.1
79年	7,202	100.0	5,246	72.8	1,956	27.2
80年	6,975	100.0	5,655	81.1	1,320	18.9
81年	6,859	100.0	5,791	84.4	1,068	15.6
82年	6,457	100.0	5,396	83.6	1,061	16.4
83年	7,866	100.0	6,900	87.7	966	12.3
84年	6,707	100.0	4,709	70.2	1,998	29.8
85年	7,015	100.0	6,393	91.1	622	8.9
86年	7,617	100.0	7,132	93.6	485	6.4
87年	7,586	100.0	7,192	94.8	394	5.2
88年	7,793	100.0	7,235	92.8	558	7.2
89年	8,409	100.0	7,563	89.9	846	10.1
90年	7,170	100.0	6,305	87.9	865	12.1
91年	6,185	100.0	5,435	87.9	750	12.1
92年	5,969	100.0	5,147	86.2	822	13.8
93年	6,114	100.0	5,555	90.9	559	9.1
94年	7,084	100.0	5,212	73.6	1,872	26.4
95年	6,474	100.0	5,507	85.1	967	14.9
96年	8,489	100.0	6,661	78.5	1,828	21.5
97年	10,778	100.0	10,284	95.4	494	4.6
98年	7,792	100.0	7,174	92.1	618	7.9
99年	7,357	100.0	7,146	97.1	211	2.9

資料來源： 財政部關稅總局。

Table 4-5. Cases of Seized Smuggled Goods and Values

Unit：Case；NT$ 1,000

私貨價值 Value of Cargoes Seized						CY
總計 Grand Total		海關自行緝獲 Seized by Customs Office		治安機關移交 Transferred from Law-enforcement Agencies		
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
457,881	100.0	249,174	54.4	208,707	45.6	1986
462,683	100.0	286,799	62.0	175,884	38.0	1987
519,301	100.0	316,214	60.9	203,087	39.1	1988
381,545	100.0	210,060	55.1	171,485	44.9	1989
460,142	100.0	259,158	56.3	200,984	43.7	1990
676,303	100.0	509,079	75.3	167,224	24.7	1991
1,090,939	100.0	859,520	78.8	231,419	21.2	1992
1,337,901	100.0	810,042	60.5	527,859	39.5	1993
1,033,256	100.0	752,062	72.8	281,194	27.2	1994
989,919	100.0	581,552	58.7	408,367	41.3	1995
721,595	100.0	548,878	76.1	172,717	23.9	1996
544,598	100.0	431,969	79.3	112,629	20.7	1997
485,748	100.0	347,376	71.5	138,372	28.5	1998
821,448	100.0	681,117	82.9	140,331	17.1	1999
597,478	100.0	462,164	77.4	135,314	22.6	2000
489,413	100.0	410,825	83.9	78,588	16.1	2001
848,007	100.0	566,767	66.8	281,240	33.2	2002
875,421	100.0	608,056	69.5	267,365	30.5	2003
803,341	100.0	730,139	90.9	73,202	9.1	2004
618,635	100.0	546,853	88.4	71,782	11.6	2005
514,198	100.0	459,440	89.4	54,758	10.6	2006
640,344	100.0	615,529	96.1	24,815	3.9	2007
512,391	100.0	444,756	86.8	67,635	13.2	2008
242,286	100.0	212,240	87.6	30,047	12.4	2009
187,330	100.0	145,418	77.6	41,912	22.4	2010

Source：Directorate General of Customs, Ministry of Finance.

表4-6. 海關進口稅則修正貨品減免項目及機動調整關稅稅率

Table 4-6. The Revised Tariff on the Reduction or Exemption Items of Goods and the Floating Adjustment Rate of Customs Duties

單位：項目；次
Unit：item；time

會計年度	稅則修正貨品減免項目 Revised Customs Tariff on Goods		機動調整關稅稅率 Floating Adjustmented Rate of Customs Duties		FY
	減稅 Reduction	免稅 Exemption	調整次數 No. of Time	貨品項目 No. of Item	
75年度	777	28	3	30	1986
76年度	1,699	15	7	1,702	1987
77年度	3,313	154	1	5	1988
78年度	—	—	2	709	1989
79年度	4,545	155	1	75	1990
80年度	—	—	3	87	1991
81年度	1,492	279	2	83	1992
82年度	—	—	4	47	1993
83年度	—	—	5	303	1994
84年度	—	—	5	303	1995
85年度	725	33	4	208	1996
86年度	—	—	6	220	1997
87年度	1,299	59	8	740	1998
88年度	—	—	8	246	1999
89年度	—	—	14	446	2000
90年	—		8	222	CY 2001
91年	5,301		2	13	CY 2002
92年	8,237		2	30	CY 2003
93年	—		1	11	CY 2004
94年	—		1	11	CY 2005
95年	8,848		1	2	CY 2006
96年	—		1	7	CY 2007
97年	8,730		5	18	CY 2008
98年	7		7	40	CY 2009
99年	19		6	37	CY 2010

資料來源： 財政部關政司。
Source：Department of Customs Administration, Ministry of Finance.

參、財政統計名詞解釋

III. Explanation of Key Terms in Financial Statistics

參、財政統計名詞解釋

一、財政收支

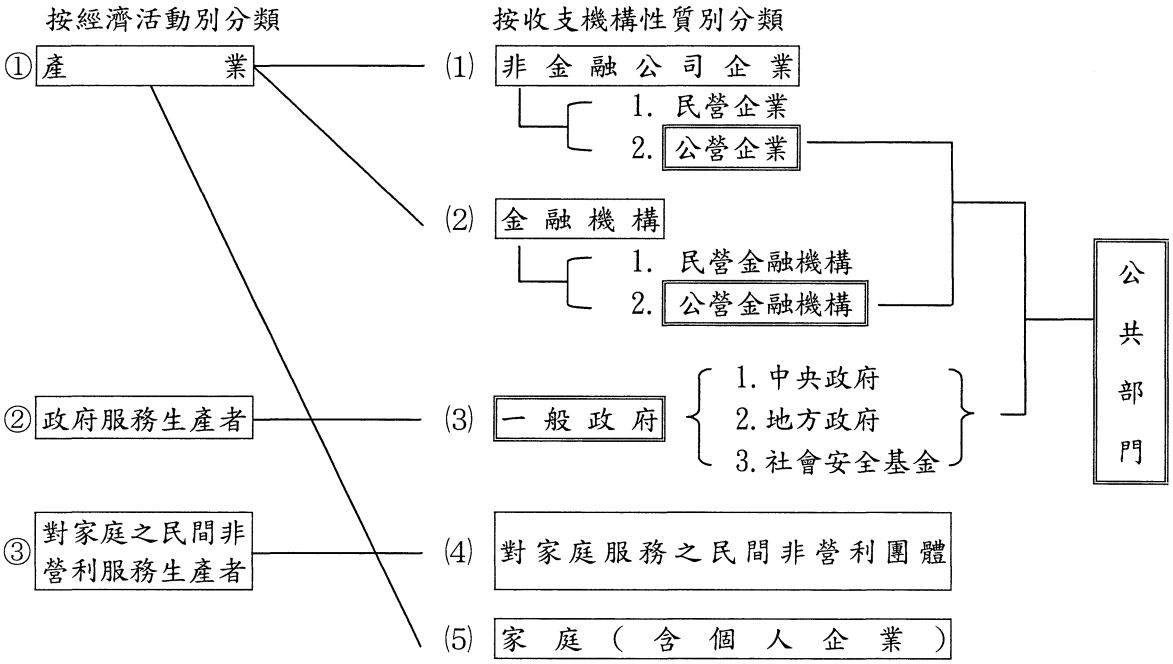
㈠有關收支之範圍方面：

本年報所稱之政府收支有廣義與狹義兩種涵義，廣義的政府收支範圍，包括各級政府機關以及公營事業等之各項收支的總額，通常稱為公共部門收支。狹義的政府收支則指各級政府總預（決）算所列歲入歲出總額及社會安全基金，通常稱為一般政府收支。本年報所列各級政府收支，僅包含中央、地方政府的收支彙編。

我國預算法原將債務之增加、減少列為政府收支，惟於 87 年 10 月 29 日修正相關條文，將債務增減劃出政府歲入歲出，並自 88 年下半年及 89 年度起依修正後預算法編製預算，本年報嗣於 88 年版起追溯修正各級政府歲入歲出淨額歷史表列，以利參用。

全國經濟活動的交易主體，依國民會計制度分類可作雙重分類，即一方面按經濟活動別分類，而另一方面又按收支機構性質別分類（如次圖）

全國經濟活動交易主體



上圖右邊，按收支機構性質別分類之內容中，將公營企業、公營金融機構及一般政府，此三部門合併即為公共部門。

㈡**有關預算種類方面：**

1. **總預算：**總預算係政府根據施政計畫預估未來一定期間（通常為 1 年）之收支計畫書。根據預算法第 17 條規定，政府每一會計年度各就其歲入與歲出、債務之舉借與以前年度歲計賸餘之移用及債務之償還全部所編之預算為總預算。我國中央及各級地方政府均各自編立總預算，所稱總預算歲入、歲出，係以所屬各單位預算之歲入、歲出之總額及附屬單位預算有關盈餘或賸餘之應解庫額、虧損之由庫撥補額與資本之由庫增撥或收回額等應編入部分彙編成之。預算依編製階段可分為：概算、總預算案、法定預算及分配預算。財政統計所列總預算，除另有註明者外，均指法定預算。

   會計年度之開始、終了及名稱如次：

   ⑴42 年度以前均與日曆年完全相同。

   ⑵43 年度至 47 年度，以當年 7 月 1 日開始，至次年 6 月 30 日終了。43 年 1 至 6 月，單獨稱為 43 年上半年。

   ⑶49 年度至 88 年度，以上年 7 月 1 日開始至當年 6 月 30 日終了。因此並無 48 年度。

   ⑷自 88 年下半年起為將原會計年度起迄時間調為曆年制，乃編列一次 1 年 6 個月之預算，由 88 年 7 月 1 日起至 89 年 12 月 31 日止，稱之 88 年下半年及 89 年度，以銜接調整新舊會計年度。

   ⑸90 年度以後均與日曆年完全相同。

2. **附屬單位預算：**為特種基金（如營業事業機關及公務機關中的作業組織等）以歲入、歲出的一部（即盈餘的應解庫額及虧損之由庫撥補額與資本之由庫增撥或收回額等）彙編入總預算內。

3. **追加減預算：**指法定預算在年度進行中之追加或追減。依我國預算法規定，各機關因⑴依法律增加業務或事業致增加經費時，⑵依法律增設新機關時，⑶所辦事業因重大事故經費超過法定預算時，⑷依有關法律應補列追加預算時，得請求提出追加歲出預算，並由中央財政主管機關籌劃財源平衡之。又法定歲入有特別短收之情勢，不能經由行政院會議之決議，須呈請總統以命令裁減經費調整時，應由中央財政主管機關籌劃抵補，並由行政院提出追減歲入預算。

4. **特別預算：**凡遇國防緊急設施或戰爭、國家經濟重大變故、重大災變，以及不定期或數年一次之重大政事等，行政院得於年度總預算外，向立法院提出有別於一般施政之預算計畫，即稱特別預算。其審議程序與總預算相同。其決算之編造，送審亦相同。惟跨越兩年度以上者，其收支應分年編送年度會計報告。

㈢有關預算結構方面：

1.**經常門收支**：經常門收支係指除去需償還收支及增減（或移轉）公有財產（含政府囤儲存貨）收支部分後之收支。依預算法規定、歲入歲出除資本門收支外為經常門收支。經常門收入主要包括稅課收入、規費、罰款、附屬事業盈餘及收入、財產孳息及經常移轉收入等；經常門支出主要包括公務員薪資、每年定期必須之貨品及勞務購買支出、債務付息及經常移轉支出等。

2.**資本門收支**：政府因減少資產及收回投資而發生的收入為資本門收入。政府因增置或擴充、改良資產及增加投資而發生的支出為資本門支出，故資本門收入包括財產售價、作價、增值及投資收回等，資本門支出包括購置固定財產、取得權利及投資等支出。

3.**普通基金**：係指歲入供一般用途的基金，總預算中除屬於特種基金之預算外，均為普通基金之預算，如公務機關或各級公立學校的預算等。

4.**特種基金**：係指歲入供特定用途的基金。特種基金又分為 6 類：

⑴營業基金：供營業循環運用者。

⑵債務基金：依法定或約定之條件，籌措財源供償還債本之用者。

⑶信託基金：為國內外機關、團體或私人之利益，依所定條件管理或處分者。

⑷作業基金：凡經付出仍可收回，而非用於營業者。

⑸特別收入基金：有特定收入來源而供特殊用途者。

⑹資本計畫基金：處理政府機關重大公共工程建設計畫者。

其中債務基金、作業基金、特別收入基金及資本計畫基金屬於「非營業特種基金」。

㈣有關政府收支各階段統計方面：

1.**概算**：為各機關依其年度施政計畫、初步估計的收支。

2.**總預算案**：由某級政府之預算主管機關，審核並彙編上述各概算而成，惟尚未經過立法程序的預算。

3.**法定預算**：經過立法程序並經公布的預算，一般又簡稱為預算數。

4.**分配預算**：為各機關依照法定預算按施政計畫進度按月或按期分配的預算。

5.**決算**：為每一會計年度財政收支計畫實施的結果，亦即預算執行的最後報告。總決算包括總預算與追加減預算的執行結果，以權責發生基礎編製。但跨越兩個年度以上之特別預算，在非決算年度時，則採收付實現基礎編製。

6.**決算審定數**：總決算經審計機關審核後，乃編製最後審定數，一面解除各機關首長的財務責任，另一面完成事後監督，並提供往後年度編製預算的參考資料。本刊所列統計數字，如未特別註明者，均以決算審定數為準。

7.**各級政府歲入歲出淨額**：指各級政府歲入歲出（包括總決算、特別決算），並經扣除政府間移轉收支重複列計部分。

8.**公共部門歲入歲出淨額**：將一般政府歲入歲出（包括總決算、特別決算）與附屬單位決算歲入歲出彙總，經扣除各決算間之解庫或庫撥等重複列計部分後即為公共部門歲入歲出淨額。

㈤有關預算執行與決算方面：

預算的執行係根據分配預算辦理，但年度進行中由於施政的推展或情事的變更，原預算難免發生不足或不能適應的情況，因此有預備金、預算流用、預算緊縮、追加預算及特別預算彈性處理。

1.**預備金**：預備金為預算中的準備科目，專供原有預算科目不敷支應時為之挹注。分為第一預備金及第二預備金 2 種，第一預備金編列於各公務機關單位預算中，數額不得超過其經常支出總額百分之一，動支時須經上級機關核定，並轉請行政院主計處備案。第二預備金於總預算中設定，各機關申請動支須經行政院核准，其每筆數額超過 5 千萬元者應先送立法院備查，但因緊急災害動支者不在此限。預備金均列為經常門歲出預算，但動支結果則依其支出性質分經常門或資本門科目列入決算。

2.**預算的流用**：各機關的歲出分配預算，其計畫或業務科目之各用途別科目，如其中有一科目經費不足，而他科目有賸餘時，可以互相流用，但不得流用為用人經費，且流用的範圍最高不得超過預算數百分之三十。

3.**預算的緊縮**：在預算執行時，如遇國家發生特殊事故而有裁減經費之必要時，得經行政院會議決議，呈請總統以令裁減各機關經費。

4.**收付實現數**：表示已收到的歲入及已支付的歲出。

5.**權責發生數**：屬應收應付款項，須留待以後年度繼續處理。會計年度結束後，各機關已發生尚未收得之收入，應即轉入下年度列為以前年度歲入應收款；其經費未經使用者，應即停止使用，但已發生而尚未清償之債務或契約責任部分，於年度結束後 10 日內檢同契約或證明文件，報經行政院核定，得轉入下年度列為以前年度歲出應付款。

㈥其他：

1.**財政統計**：為陳示一國財政狀況之統計，其範圍比照會計法規定，包括各級政府之普通公務、特種公務、公有事業、公有營業及非常事件等之會計事務，亦即包括政府預決算收支統計、公庫收支統計、債務統計、賦稅統計及國有財產統計等。

2.**歲入與歲出**：自 88 年下半年及 89 年度起依修正後預算法，歲入指政府在一會計年度內之一切收入，債務之舉借及以前年度歲計賸餘之移用不包括在內。歲出指

政府在一會計年度內之一切支出，債務之償還不包括在內。政府歲入及歲出均應編入預算，依我國預算法規定，下列事項均須先編入歲入（出）或相關預算方可辦理：

⑴政府徵收賦稅、規費及因實施管制所發生之收入，或其他有強制性之收入（但法律另有規定者不在此限）。

⑵政府動用公款、處分公有財物或投資行為。

⑶政府大宗動產、不動產之買賣或交換。

⑷政府增加債務（但國庫券及短期借款不在此限）。

3.**餘絀**：歲入與歲出之差額稱餘絀，正數為賸餘，負數為短絀。

4.**會計年度**：為便於管理分析政府之歲入歲出所訂定之起訖期間，一般均以 1 年為期，我國預算法對於政府會計年度之規定曾修正變動數次（請參閱（二）之1.總預算），自 90 年度起與曆年完全相同。

5.**各級政府歲入與歲出淨額**：將各級政府總預算（包括追加減預算）及特別預算項下之歲入歲出，根據預決算或會計報告之歲入歲出總額彙集後，因各級政府間有移轉收支等重複列計部分，故為歲入與歲出毛額，經扣除重複列計部分後，即為歲入與歲出淨額。

6.**歲入按來源別**：為政府歲入分類之一種，依預算法規定歲入必須按來源別科目分類，以便整理彙編及審議與監督。中央政府歲入來源別計分稅課收入等 11 大類(詳預算書)，財政統計為便於閱覽，除將重要科目單獨列示外，其餘科目則合併為一項，稱為其他。財政統計與預算科目對照如次：

財政統計科目	預 算 科 目
稅課收入	稅課收入
獨占及專賣收入	獨占及專賣收入
工程受益費收入	工程受益費收入
罰款及賠償收入	罰金罰鍰及怠金、沒入及沒收財物、賠償收入
規費收入	行政規費收入、司法規費收入、使用規費收入
信託管理收入	信託管理收入
財產收入	財產孳息、財產售價、財產作價、投資收回、廢舊物資售價
營業盈餘及事業收入	營業基金盈餘繳庫、非營業特種基金賸餘繳庫、投資收益
協助收入	地方政府協助收入
捐獻及贈與收入	捐獻收入、贈與收入
其他	學雜費收入、雜項收入

7.**歲出按政事別**：為政府歲出分類之一種，與機關別、業務計畫別、用途科目別、職能別及經濟性分類等，均為預算法規定歲出必須分類科目。中央政府歲出政事別計分政權行使支出等 35 大類。在政事計畫之整理、審議、監督及考核等方面，詳細分類有其必要，但在一般統計觀察上，詳細往往不得要領，故財政統計將上述 35 類歸併為一般政務支出、國防支出、教育科學文化支出、經濟發展支出、社會福利支出、社會發展及環境保護支出、退休撫卹支出、債務支出、一般補助及其他支出(或稱雜項支出)等 9 類，其與預算科目對照如次：

財政統計科目	預 算 科 目
一般政務支出	政權行使、國務、行政、立法、司法、考試、監察、民政、外交、財務、邊政、僑務等支出
國防支出	國防支出
教育科學文化支出	教育、科學、文化支出
經濟發展支出	農業、工業、交通及其他經濟服務支出
社會福利支出	社會保險、社會救助、福利服務、國民就業、醫療保健等支出
社區發展及環境保護支出	社區發展、環境保護等支出
退休撫卹支出	退休撫卹給付、退休撫卹業務支出
債務支出	債務付息、還本付息事務等支出
一般補助及其他支出 (或稱雜項支出)	專案補助支出、平衡預算補助支出、 第二預備金、其他支出

8.**歲入歲出按經濟性分類**：政府歲入歲出按經濟性分類之目的，在於提供檢查政府活動的經濟效果所需之資料，以達成分析政府歲入歲出對其他經濟部門或整體經濟所生效果與關係。我國經參照國際貨幣基金訂定之經濟性分類及配合新制國民會計政府帳科目分類需要，特別就歲出部分於預算編製辦法中增訂「公務機關預算支出按職能及經濟性綜合分類表」分行各機關實施。分類科目及其範圍說明詳參閱中央總預算編製辦法附件「各機關支出按職能及經濟性分類應行注意事項」。惟財政收支統計中則按國際貨幣基金訂定之歲入歲出分類僅作主要科目之統計如次：

歲　　入	歲　　出
經常收入	經常支出
賦稅收入	購置勞務及貨品支出
所得稅	利息支出
財產稅	補助金及其他經常移轉
貨物及勞務稅	資本支出
國際貿易稅	土地購入
其他稅課收入	固定資產及權利
非賦稅收入	資本移轉
財產收益	
管理費、規費收入	
罰款及賠償收入	
其他非稅課收入	
資本收入	

9. **歲出按職能分類**：政府支出按職能分類即按其所達成特定目的予以分類，期使公眾瞭解政府服務的性質，以及公共支出分配於各項服務之情況，故職能分類與政事分類性質較相近，計分為一般公共事務支出、防衛支出、公共秩序與安全支出、教育支出、保健支出、社會安全與福利支出、住宅及社區服務支出、娛樂、文化與宗教支出、燃料與能源支出、農、林、漁、牧業支出、礦業、製造業及營造業支出、運輸及通信支出、其他經濟服務支出、環境保護支出及其他支出等 15 大類，至於各類包括範圍說明及與政事別分類對照，詳參閱中央總預算編製作業手冊「各機關支出按職能及經濟性分類應行注意事項」。
10. **政府儲蓄**：政府經常收入減經常支出之餘額，即為政府儲蓄。一般即作為資本支出之財源。
11. **政府歲出規模**：指各級政府歲出淨額對國民(內)生產毛額之比率，用以顯示一般政府活動在整個國家經濟運作中之影響程度。

二、公庫收支及債務

㈠**公庫收支**：指公庫為政府經營現金、票據、證券及其他財物之收納支撥結果，可以顯示政府之財力盈虛、功能活動、資源分配狀況。公庫收支之統計採收付實現基礎，收入以經各級公庫代理機關收納者為準，支出以經各級公庫代理機關兌付或集中支

付機關簽開支票者為準。

㈡**預算外收支**：指公庫收支統計中政府收支未予計入預算總額或未經正常預算程序者。預算外收支可分為兩類，一為其收支性質應屬政府活動範圍，惟未經預算程序，如以前年度歲入退還及歲出收回等，至期間終了即行列入決算者；一為暫列收支帳目，至期間終了即轉出不列入決算者，如國庫券及短期借款淨收入、暫收款、預付款、保管款等。惟自 88 年下半年及 89 年度起，尚包括公債、借款及債務還本在內。

㈢**國庫券淨收入**：政府為調節國庫收支所發行之國庫券，其償還期限不得超過 364 天，財政部及中央銀行均得隨時買賣國庫券，是以國庫券之發行及償還可同時進行，國庫收支表報刊載特定期間國庫券之發行狀況，乃以發行額與償還額抵減後之餘數登帳，不論正負，均稱國庫券淨收入。

㈣**公庫出納整理期間**：各機關經收之歲入各款，均應於年度終了以前繳庫，其已收因故未於上項規定期限內解庫者，應洽經財政部同意後始得延長繳庫日期，至遲於年度終了後 15 日（營業盈餘一個月）以前解繳。各機關經費，在每年年度終了前已發生之債務或契約責任，經主辦會計人員詳加審核後，得延年度終了後 15 日，但國防部所管軍費支出，則得延至 20 日截止支付。自年度結束後至上述日期為公庫出納整理期間，其收支仍列作當年度之收支。

㈤**公債發行及借款**：

1. **公債**：公債指各級政府為籌集一般施政或建設所需資金而募集之債。我國習稱之公債，指中央政府在臺發行公債及地方政府發行公債。公債名稱迭有變更，38 年開始發行愛國公債，47 年度起以曆年命名稱短期公債，53 年度改按年度命名，61 年度起除原來發行年度公債外，迭增各種專供特定經濟建設所需資金之建設公債，62 年度起省市政府亦開始發行建設公債，中央政府於 65 年度將以往實際發行至 62 年度止之年度公債改為中央政府建設公債，嗣後均稱中央政府建設公債，並自 81 年度起分甲、乙兩類，甲類公債指支應非自償之建設資金，乙類公債指支應自償之建設資金。
2. **借款**：指各級政府以契約形式向國內外所借之長、短期款項。
3. **政府債務**：指政府為籌措收支差絀之財源，而對政府以外部門洽借之直接債務，截至某一時點之累計結欠數。不包括其附屬事業舉借之債務，政府擔保之或有債務，及政府內部互欠債務。根據政府總決算平衡表內，負債科目中之應付債款部分，包括銀行借墊款、內債及外債（即直接外債）稱為政府債務。而不包括暫收款、保管款、代收款、預收款、歲出應付款等項。至於國庫券亦屬政府之短期債務，但其目的並非全為調節國庫收支，且未列入預決算。故如包括國庫券債務，應稱廣義之政府債務。

4. **公債依存度**：指公債收入占政府歲出之比率，用以衡量政府財政支出依賴公債收入之程度。
5. **公債餘額**：政府以發行證券方式向民間承借之直接債務，截至某一時點尚未償還之數額。公債餘額僅指本金而言，利息不計在內，除非宣告逕轉為本金。

三、賦稅

㈠有關賦稅收入分類方面：

1. **賦稅收入**：指政府為達成公共目標，所需之財源依法律向人民（包括對人與對物）徵課之部分所得收入。其性質具強制性、無對價、及不須償還。其方式為稅捐稽徵機關直接徵課或委託代徵，預算科目上包含稅課收入、獨占及專賣收入，惟自91年度起，稅課收入中營業稅內之金融保險業營業稅移撥至金融重建特種基金；獨占及專賣收入因我國加入世界貿易組織，實施菸酒稅法後已廢止，改課菸酒稅納入稅課收入內，至隨菸品課徵之健康福利捐則直接撥入特種基金專用。故現行賦稅收入包含稅課收入、金融保險業營業稅及健康福利捐。
2. **國稅**：稅課收入依據財政收支劃分法規定，劃歸中央政府財政之各項稅目，稱之為國稅。現行國稅包括所得稅、遺產及贈與稅、關稅、營業稅、貨物稅、菸酒稅、證券交易稅、期貨交易稅、礦區稅等。礦區稅自92年12月31日起改徵收礦產權利金不納入國稅。
3. **直轄市及縣（市）稅**：稅課收入依據財政收支劃分法規定，劃歸直轄市政府或縣（市）政府財政之各項稅目稱之為直轄市及縣（市）稅，現行直轄市及縣（市）稅包括土地稅、房屋稅、使用牌照稅、娛樂稅、契稅、印花稅等。
4. **中央政府賦稅收入**：指中央政府歲入中稅課收入與獨占及專賣收入部分，亦即賦稅收入中實際列入中央政府之收入部分。按國稅收入未必全部列入中央政府歲入，如國稅中所得稅、貨物稅總收入百分之十；營業稅總收入減除依法提撥之統一發票給獎獎金後之百分之四十由中央政府統籌分配給直轄市、縣(市)及鄉(鎮、市)，惟自91年度起金融保險業營業稅分離單獨列示撥入特種基金，不列入營業稅總收入內；遺產及贈與稅和菸酒稅，依財劃法規定分配給直轄市、市及鄉(鎮、市)；另隨菸品課徵之健康福利捐，直接撥入特種基金專用，不列入中央政府收入。
5. **直接稅**：直接稅在經濟學上一般指賦稅負擔不能轉嫁者之稅目，能轉嫁者為間接稅。在國民會計上對於經計入產業成本之賦稅均屬間接稅，故我國現行國民會計，直接稅僅包括所得稅、遺贈稅、證券交易稅、期貨交易稅、契稅、土地增值稅等項及其附徵之教育捐，其餘各稅為間接稅。另在稅務行政上，認為直接稅係向投資所得、商業或職業行為所得課稅者，一般係按納稅人名冊來課徵者；而間接稅

係向私人消費及財產移轉所得課徵者，係於某種特定行為發生時予以課徵。故賦稅統計中之直接稅僅包括所得稅、礦區稅、遺產及贈與稅、證券交易稅、期貨交易稅、土地稅（含田賦、地價稅及土地增值稅）、房屋稅、契稅等及附徵之教育捐，其餘各稅為間接稅。

6. **間接稅**：間接稅一般指賦稅負擔能轉嫁之稅目。詳參閱直接稅。
7. **教育捐**：指縣市地方政府為籌措教育文化科學支出財源，在縣市稅課中不超過原稅捐百分之三十比率範圍內附徵之地方教育捐。
8. **實物抵繳**：指遺產及贈與稅應納稅額在 30 萬元以上，納稅義務人確有困難，不能一次繳納現金時，就現金不足繳納部分申請以在中華民國境內之課徵標的物或納稅義務人所有易於變價及保管之實物一次抵繳。

㈡**有關查定與實徵方面**：

1. **查定數**：指稅捐稽徵機關應行徵收之稅款數額，包括由稅捐稽徵機關按稅籍底冊或查得資料核定應徵收之稅捐、納稅義務人申報繳納之稅捐、扣繳稅款、補申報稅款、核定補徵或更正稅款等，但不包括短估金、滯報金、怠報金、滯納金、利息等。
2. **實徵毛額**：指稅捐稽徵機關所徵起之本年度稅款及補徵以前年度之舊欠稅款、尚未扣除退稅款者。
3. **實徵數**：指本年度實徵數與以前年度實徵數之合計，其中本年度實徵數指本年度各項稅捐徵起數減除於本年度開徵屬本年度稅款之退稅數。以前年度實徵數，指以前年度各稅於本年度徵起數減除本年開徵屬以前年度稅款之退稅數。
4. **實徵淨額**：指各項稅捐在本年度內之徵起數減除退稅數，不論開徵屬本年度或以前年度均包括在內。亦即實徵毛額減除全部退稅數，亦等於實徵數減除退還以前年度歲入款（即以前年度徵起之稅款於本年度辦理退稅數）。
5. **退稅**：指已徵起稅款之退還數。亦即納稅義務人已付之稅款超過應付之稅款時，政府對其所為之退還數。納稅義務人對於因適用法令錯誤或計算錯誤溢繳之稅款，以及生產外銷產品所用進口原料所繳納之進口稅捐、或外銷產品在出口前所繳之貨物稅等，經申請或逕行核定退還之稅款。依退稅款年度包括本年度開徵屬本年度稅款之退稅數，本年度補徵屬以前年度稅款之退稅數，及以前年度開徵之稅款於本年度內辦理退稅數（即退還以前年度歲入款）等 3 項。
6. **沖稅**：指記帳稅捐之沖銷。生產外銷貨品所用原料進口稅捐，如進口時辦妥稅額記帳者，於產品外銷後所申請沖銷之稅款。

㈢**其他**：

1. **促進產業升級之稅捐減免**：稅捐減免指部分或全部納稅義務之免除。為促進產業

升級，加速發展經濟，政府訂定促進產業升級條例，凡合乎規定者均可減免納稅義務，減免稅目有所得稅、印花稅、土地增值稅、契稅等多種。已於 98 年 12 月 31 日施行期滿。

2. **所得總額**：綜合所得稅納稅義務人依所得稅法規定申報之全年各類所得金額，計包括營利所得、執行業務所得、薪資所得、利息所得、租賃所得及權利金所得、自力耕作漁牧林礦所得、財產交易所得、競技競賽及機會中獎獎金、退職所得及其他所得等 10 類，但不包括現役軍人薪餉、國中（小）以下教職員薪資等免納所得稅部分之所得，亦不包括因所得總額未達各項扣除額等而未申報者之所得，故在稅務行政上通稱之所得總額實際上為應稅所得總額。

3. **所得淨額**：所得總額經減除免稅額及各項扣除額後，即為應稅所得淨額，在稅務行政上簡稱所得淨額，作為按稅率計算應納綜合所得稅額的依據。

4. **賦稅負擔率**：指賦稅收入對國內生產毛額之比率，一般用以衡量一國國內租稅負擔輕重之標準。

5. **社會安全捐**：指雇主（含政府以雇主身分為政府員工繳納）及被保險者各項社會保險之保費及提繳退休金支出。

6. **平均每人稅負**：指平均每人所負擔之賦稅金額。通常以年為期間，而以年度賦稅收入數除以該年年中人口數表示。

7. **徵課費用**：指賦稅稽徵所需之費用，亦即稽徵成本。其中包括稅務稽徵機關之人事、業務、旅運等直接費用及稽徵業務有關之行政管理、資料管理及稅務管理等間接費用。

8. **查(核)定開徵數**：指「本年度」查核定開徵（稅款開徵之始日在本年度以內者）及「以前年度」結轉（查核定開徵稅款開徵之始日在上年度 12 月 31 日（含）前，未逾徵收期間仍未徵起者）之本稅及罰鍰案件之件數及金額。

9. **未徵數餘額**：指開徵數減除實徵數、減免註銷數、逾徵收期限數、逾核課期限數後尚未徵起之件數及金額。

10. **違章漏稅案件及財務罰鍰**：指納稅義務人因違反稅法而發生違章漏稅之案件及須繳納之財務罰鍰金額。

四、關務

㈠**外銷品沖退稅**：外銷品沖退稅事項，依外銷品沖退原料稅辦法之規定為之。外銷品沖退原料稅之申請，以貨品業已外銷者為限，加工品外銷後，准予退還其使用進口原料已繳之稅捐，其加工原料應課徵之稅捐，如屬繳現者，外銷後准予退現，稱為退稅；如屬記帳者，外銷後准予沖銷，稱之為沖稅。可以申請沖退稅捐之廠商為原

料進口商、成品出口商及加工製造商，申請沖退稅有關稅、貨物稅及營業稅。

㈡**緝私案件及價值**：私運貨物進出口之查緝，由海關依海關緝私條例之規定為之。海關緝私包括抄檢船舶、查驗貨物、行李、郵包，並派艦艇在海上或港內巡邏，查緝所獲走私漏稅之案件數及沒入之貨物價值。

五、國有財產

㈠**國有財產**：國家「依據法律規定」，或「基於權力行使」，或「由於預算支出」，或「由於接受捐贈」所取得之財產為國有財產；「凡不屬於私有或地方所有之財產」，除法律另有規定外，均應視為國有財產。

1.「**依據法律規定**」：係指依其他法律規定由國家取得其財產權。

2.「**基於權力行使**」：係指國家基於公權力之行使，經接收、沒收或徵收而取得財產權。

3.「**由於預算支出**」：係指依預算撥款而營建或購置財產。

4.「**由於接受捐贈**」：係指國內外以中華民國政府為對象而捐贈財產。

5.「**凡不屬於私有或地方所有之財產**」：係指未經登記之不動產或未確定權屬為私有或地方所有之財產。

㈡**國有財產之範圍，依據國有財產法規定如下**：

1.**不動產**：係指土地及其改良物暨天然資源。其中土地改良物分為建築改良物及農作改良物2種，前者係指附著於土地之建築物或工事，後者係指附著於土地之農作物及其他植物與水利土壤之改良；天然資源，係指原始森林、天然氣、地熱、溫泉、水資源、地下資源及海底資源等。其中，經相關權責機關核定為古蹟者，或具文化性、歷史性、藝術性之不動產，經管理機關認定，或經其主管機關會同相關權責機關認定之不動產為珍貴不動產。

2.**動產**：係指機械及設備、交通運輸及設備，暨其他雜項設備。各項動產以耐用年限在2年以上，且其價值在一定金額以上者為限。其中，具文化性、歷史性、藝術性或稀有性之古物、民俗文物、藝術品、圖書、史料及自然物等，經管理機關認定之動產，或因屬性認定有爭議，陳經管理上項動產各機關之主管機關會同相關權責機關認定之動產為珍貴動產。動產之詳細分類，依照行政院頒行之「財物標準分類」規定辦理。

3.**有價證券**：指國家所有之股份或股票及債券。

4.**權利**：指地上權、地役權、典權、抵押權、礦業權、漁業權、專利權、著作權、商標權及其他財產上之權利。

5.上述範圍以外，尚有下列國有財產，其保管或使用，依其他有關法令辦理：

⑴軍品及軍用器材。

⑵圖書、史料、古物及故宮博物。

⑶國營事業之生產材料。

⑷其他可供公用或應保存之有形或無形財產。

㈢國有財產依規定區分為公用財產與非公用財產兩類：

1.公用財產：包括公務用、公共用及事業用之國有財產。

⑴公務用財產：各機關、部隊、學校、辦公、作業及宿舍使用之國有財產均屬之。

⑵公共用財產：國家直接供公共使用之國有財產均屬之。

⑶事業用財產：國營事業機關使用之財產均屬之。但國營事業為公司組織者，僅指其股份而言。

2.非公用財產：係指公用財產以外可供收益或處分之一切國有財產。

Ⅲ. Explanation of Key Terms in Financial Statistics

A. Government Revenues and Expenditures

1. Scope of revenues/expenditures:

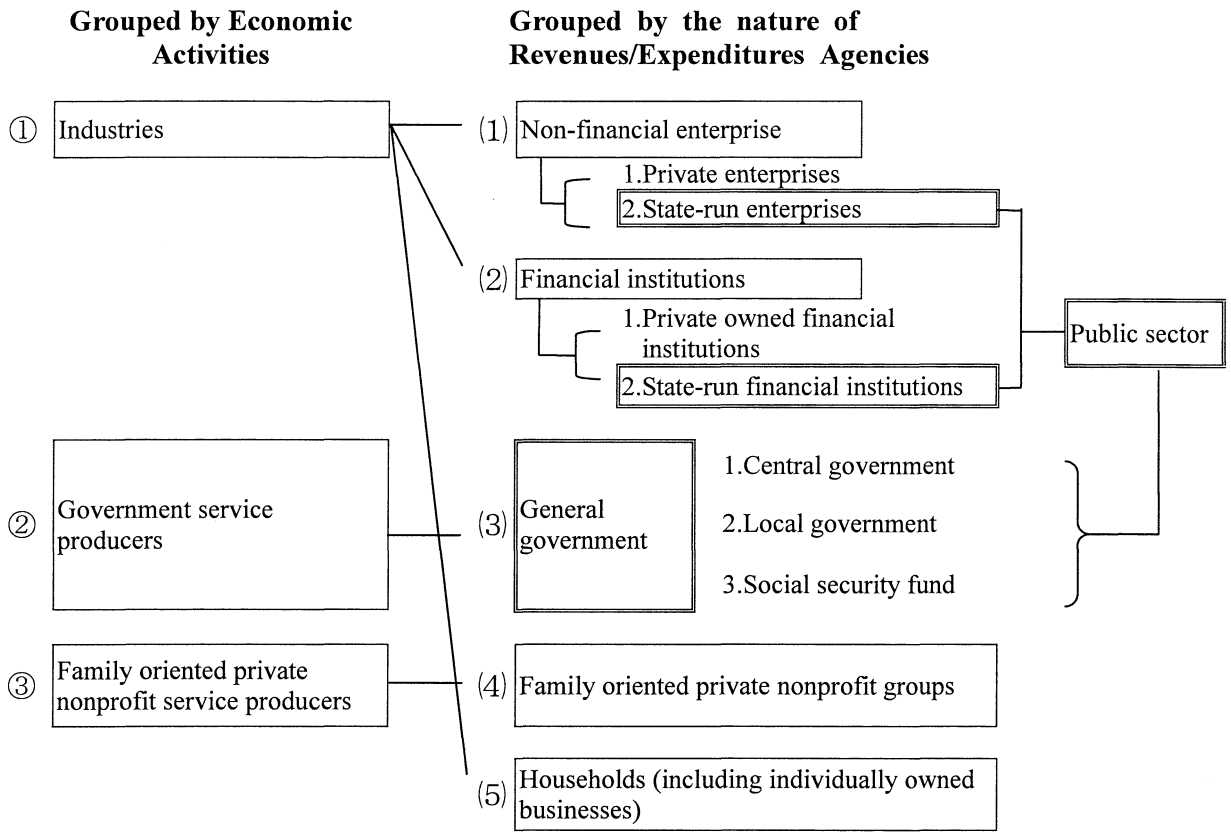
The term "government revenues/expenditures" as referred to in this publication includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by government agencies of all levels as well as state-run enterprises, and is commonly referred to as public departmental revenues/ expenditures. The narrow definition of government revenues/expenditures pertains to the total amount of revenues and expenditures at all levels of government and the social security fund. This is commonly referred to as general government revenues/expenditures. The excerpts in the yearbook of various government revenues/expenditures only include central government and local government.

The previous Government Budget Law of Taiwan recognized the increase and decrease of government liabilities as a part of government revenues and expenditures. The legislative amendment of October 29, 1998 separated the increases or decreases in government liabilities from government revenues/ expenditures and has the government fiscal budget compiled according to the amended legislation beginning from the second half of 1999 and for fiscal year 2000. The yearbook contains pertinent statistics compiled in accordance with the government fiscal budget administration law as last amended in 1999, with retroactive history charts prepared for comparison purposes.

The transaction corpus of nationwide economic activities can be divided into two categories according to the national accounting system, which contains grouping by economic activities on the one hand, and grouping by the nature of revenues /expenditures agencies on the other, as shown in the diagram below.

The entries to the right in the above diagram that are grouped by the nature of revenues/expenditures agencies have the three sectors of state-run enterprises, state-run financial institutions and general governmental grouped into one as the public sector.

Transaction Corpus of Nationwide Economic Activities



2.Fiscal budget classification:

(1)Total budget: Total budget pertains to a revenues/expenditures plan drafted by the government for a future period, most often on a yearly basis, in support of its administration plans. As provided for under Article 17 of the Government Budget Law, total budget includes annual fiscal year revenues/expenditures, liability accruement, and the appropriation of previous fiscal surplus and liability repayment that compiled by the government. In Taiwan, the central government and local governments each compile their own total budget, in which the so-called total revenues and expenditures is compiled by the sum of revenues and expenditures of each government unit as well as budget for all subsidiary units in related to contributable treasury earnings from surplus, treasury appropriation for losses, for capital increase or recall. The budget, by compilation stage, may be

divided into : General budget, total budget, legal budget and allocation budget. The total budget as listed in the financial statistics pertains to legal budget unless otherwise stipulated. The commencement, conclusion and description of the fiscal year are as follows,

(1.1)Those prior to 1954 are identical to the calendar year.

(1.2)Those that fall between 1954 and 1958 commence on July 1 and conclude on June 30 of the following year. In 1954, the period from January to June is singled out and referred to as the first half of 1954.

(1.3)Those that fall between 1960 and 1999 commence on July 1 of the previous year and conclude on June 30 of the current year, excluding the year 1959.

(1.4)As of the second half of 1999 the fiscal accounting year reverted back to the calendar year system, hence covering a onetime one year and six month budget; the period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000, and is intended to bridge the old and new accounting systems.

(1.5)Those that follow fiscal 2001 are identical to the calendar year.

(2)Subsidiary unit budget: A portion of revenues and expenditures pertaining to special funds, such as the operating units in state-run enterprises and public administrative agencies, consisting of contributable earnings and/or deficits to be allotted by the treasury and capital to be retroactively increased or recalled by the treasury. These special funds are included in the total budget.

(3)Retroactive budget increase/decrease: This refers to a retroactive increase or decrease of the fiscal budget within the legal budgetary confines. As stipulated by Taiwan's Government Budget Law, various government agencies may seek to induct such a budget increase/decrease for the following reasons: (a) when in need of increased funding in support of aggregated operations as permitted by law; (b) when new agencies are being founded as per legal stipulation; (c) when funding is sought by an agency for implementing major projects that exceed legal budget limits; (d) when there are retroactive budget plans that may be added to the retroactive budget as permitted by law and that shall be balanced by the central finance competent authority ; with resource planning. In addition, in the case of extraordinary deficit to the legally designated revenues that cannot be resoluted at the Executive Yuan sessions instead of budget adjustments to be ruled by the

presidential order, the central finance competent authority shall allocate an offset mechanism with which the Executive Yuan may retroactively increase or decrease the government fiscal budget.

(4)Special budgets: In support of urgent national defense logistics, or in the event of war, major changes to the national economy, after a major disaster or major event that takes place randomly or once in several years, the Executive Yuan may, besides its normal total budget, present to the Legislative Yuan a budget proposal other than for general administration. This is referred to as the special budget. Its review procedure is identical to that for a total budget, and the compilation methods of audit and audit submissions are also identical, except that a yearly accounting report is to be filed separately for those that span over two or more fiscal years.

3.Fiscal budget structure:

(1) Current revenues/expenditures: Current revenues/expenditures pertains to government revenues/expenditures deducted from due revenues expenditures, repayment of revenues/ expenditures, and increase/decrease/transfer of state -owned properties, including government inventory. As stipulated by the Government Budget Law, revenues and expenditures other than capital revenues/expenditures are considered current revenues/expenditures. Current revenues primarily consists of taxation revenues, regulatory fees, punitive fines, earnings and surplus reported by subsidiary units, interest accrued from asset holdings, revenues derived from routine transfers and so forth. Current expenditures primarily consists of public servants' payrolls, expenditures on fixed yearly goods and services purchased, liability interest payout, and expenditures arising from routine transfers.

(2)Capital revenues/expenditures: Government revenues arising from reduced assets or recalled investments are referred to as capital revenues. Government expenditures made in support of asset acquisition, expansion and improvement, or derived from investments made, become capital expenditures. Hence capital revenues consists of the aggregated sale price and value of assets, value increase, recall of investment and so forth; capital expenditures consist of expenditures made in acquiring fixed assets, rights of entitlement, investments, etc.

(3)Common funds: These refer to revenues allocated as funds for general purposes.

Under the total budget, except those classified under special funds, the remainder is budgeted as general funds, e.g., budgets for government administrative agencies and public schools of all levels.

⑷Special funds: This refers to funds of revenues for specific uses. They are divided into six categories:

(4.1)Enterprise fund: These are intended for cyclical business operations.

(4.2)Debt service fund: These have been raised as sources of finance for repaying the principals on government liabilities as per legal stipulation or according to specific criteria.

(4.3)Trust fund: These are managed or disposed for the benefits of local or foreign institutions, organizations or private individuals in accordance with prescribed criteria.

(4.4)Operating fund: These are not intended for use in business operations but can still be recalled once expended.

(4.5)Special revenues fund: These are derived from special sources of revenues and intended for special uses.

(4.6)Capital project fund: These are allotted for the disposal of major public infrastructure projects of government agencies. Among others, debt service fund, operating fund, special revenues fund and capital project fund are referred to as "non-business special fund."

4. Statistics by stage on government finance:

⑴Preliminary budget: For preliminarily projected revenues and expenditures drafted by various agencies according to their specific yearly administration plans.

⑵Total budget proposal: A budget that has been compiled and reviewed by certain competent government budget authorities, complete with a variety of preliminary budget mentioned above but pending the final legislative proceedings.

⑶Legal budget: Budgets that have undergone the legislation procedures and been announced publicly. In short, these are also called budget accounts.

⑷Allocated budget: Budgets that various government agencies have allocated by month or by period in support of their respective administrative implementation plans according to the legally designated budget plan.

⑸Final accounts: The results of the implementation of revenues/expenditures in each fiscal year's finances, meaning the final report on budget execution. The total

final audit consists of the findings of execution on the total budget and retroactive budget increase/decrease, compiled on the basis of occurrence of entitlement or liability, except special budgets that span over two fiscal years or more in the non-final audit year, which are compiled on the basis of actual realization of revenue/expenditure.

(6)Final audit accounts: The final audited figure compiled upon the review and approval by the auditing agency, which on one hand relieves the responsibility of finance from the heads of various government agencies and ensure proper follow-up supervision on the other, and which provides a reference for budget compilation for subsequent fiscal years. All statistical figures adopted by this publication, unless otherwise noted, are based on the finalized audit.

(7)Net government revenues/expenditures of all levels: Referring to the revenues and expenditures of governments of all levels (including total budgets, special budgets) and have had duplicate entries arising from inter-governmental transfer payments deducted.

(8) Net government departmental revenues/expenditures: The sum of general government revenues/expenditures (including total budgets, special budgets) and audited subsidiary unit revenues/expenditures, deducted with portions retrenched to the treasury or allocated from the treasury, the duplicate entries in the final audit, and conclude a net amount of public sector revenues/expenditures.

5.Budget execution and auditing:

The budget execution is implemented in accordance with budget distribution, when changes occur in a fiscal year due to administrative promotion or other conditions, it often renders the original budget insufficient or unsuitable. This may call for more flexible adjustment such as reserve fund, budget flow, budget downsizing, retroactive budget increase/decrease and special budgeting.

(1)Reserve fund: A reserve fund is a preliminary budget heading, serves to balance the original budget heading in the event of shortages. It is divided into Type 1 reserve fund and Type 2 reserve fund. Type 1 reserve fund is included in the budget of various government agencies. Its amount shall not exceed 1% of the sum of routine expenditures and it is subject to approval by a superior agency when drawn on the reserve, and resubmitted to the Executive Yuan's Directorate General of Budget, Accounting &. Statistics for future reference. Type 2 budget is allocated under the total budget and requires approval by the Executive Yuan when

drawn on the reserve. In case the sum of each withdrawal exceeds $50 million, it requires a voluntary filing in advance with the Executive Yuan, except those appropriated in response to disaster. Reserve funds are itemized under routine expenditures budgets, while they are audited in accordance with the nature of expenditures for classification either under routine expenditures or capital expenditures.

(2)Budget flow: As fiscal budget at various government agencies is allocated under specific headings according to plans or by operating categories, when one category is under-funded while the other has a surplus, it is permitted to balance with each other except that none of such funds may be allocated for staffing purpose and the flow is capped at no more than 30% of the scope of a budget.

(3)Budget downsizing: During budget execution in the event that a budget needs to be downsized in support of extraordinary national incidents, a proposal may be motioned by the Executive Yuan requesting the president to issue an executive order that the government agency funding be trimmed down.

(4) Actual revenues/expenditures: This indicates the revenues received and expenditures dispensed.

(5)Expenditures equivalent: This pertains to accounts receivable/payable but needs to be reconciled in the following year. Upon concluding an accounting year, revenues booked by various agencies but not yet received shall be reclassified as the previous fiscal receivable in the following fiscal year, and the unused funding shall be suspended; however, liabilities accrued but not yet repaid or contractual liabilities, upon the approval by the Executive Yuan within ten days after the conclusion of a fiscal accounting year and presented along with a contract and/or proof of documentation, may be transposed to the following fiscal year as the previous fiscal year's expenditures payable.

6. Others:

(1)Fiscal statistics: This pertains to statistics indicating a nation's finances, whose scope, as per stipulations of the accounting law, includes accounting on general government administration, special government administration, state-run enterprises, public business operation and extraordinary events, meaning that it covers government budgeted/ audited revenues/expenditures statistics, revenues/ expenditures of treasury statistics, debts statistics, taxes statistics, and national property statistics.

(2)Revenues and expenditures: According to the amended Budget Law beginning from the second half of 1999 and for fiscal 2000, revenues pertains to all types of revenues received by the government in a fiscal year, but excludes liabilities accrued and previous fiscal year surplus allocated. Expenditures pertains to all types of expenditures made by the government in a fiscal year, but excludes liability repayment. Both the government's revenues and expenditures are to be included in the budget plan, and according to Taiwan's Budget Law, the following items are to be included under revenues and/or expenditures or under pertinent budget proposal before their formal implementation:

(2.1)Revenues arising from the government's levy of taxation, regulatory fees or those derived from implementing new regulations, and/or other mandatory revenues, except those otherwise stipulated by law.

(2.2)Appropriation by the government of state funds, disposal of state property or acts of investment.

(2.3)The purchase/sale or bartering by the govt. of bulk chattels and real estate.

(2.4)Accruement by the government of liabilities, but excluding treasury notes and short-term borrowings.

(3)Surplus/deficit: The differential between revenues and expenditures is described as surplus/deficit, the positive number is surplus, while the negative number is deficit.

(4)Fiscal accounting year: To facilitate management and analysis of government revenues/expenditures with prescribed dates of beginning and ending, the cycle is usually defined as one year. Taiwan's Budget Law made several changes to the government account year (Please refer to section 2.1, total budget). However, effective from 2001, it has been adapted to correspond to the calendar year.

(5)Net government revenues/expenditures of all levels: The total budget for all levels of government, including retroactive budget increase/decrease proposals, and revenues/expenditures under special budget headings that have had the grand total of revenues and expenditures compiled in a preliminary audit or an accounting report. This category still contains repetitive inter-government debit and credit entries not yet adjusted to warrant the terms of gross revenues and gross expenditures, and those deducted from repetitive entries are referred to as net revenues and net expenditures.

(6) Revenues by source: A type of government revenues classification, which according to Budget Law stipulations is to be categorized by source heading to facilitate sorting, compilation, review and supervision. Sources of central government revenues fall into eleven major categories including revenues from taxes (see budget proposal for detail). For easy perusal of fiscal statistics, more vital categories are shown independently. The remaining categories are grouped under one heading and described as other revenues. A comparison of fiscal statistics and budget headings is provided as follows:

Classification of finance statistics	**Classification of budget**
Revenues from taxes	Revenues from taxes
Revenues from monopolies	Revenues from monopolies
Project beneficiary surtax revenues	Project beneficiary surtax revenues
Revenues from fines and indemnities	Revenues from fines, indemnities and confiscated properties
Revenues from regulatory fees	Revenues from administrative, judicial fees and user's charges
Revenues from trust management	Revenues from trust management
Revenues from properties	Revenues from profit of public property, sales of public properties, recall of investment, sale of old and discarded materials
Revenues from surplus of public enterprise and public utilities	Operating fund surplus, non-profit special funds remittance and investment gain
Assistance revenues	Assistance revenues from local government
Revenues from donations and gifts	Revenues from donations and gifts
Others	Revenues from miscellaneous/school items miscellaneous revenues

(7) Expenditures by administrative category: A type of government expenditures, which, together with those categories by agency, by operation plan, by function, by usage and by the nature of economy, are classification headings mandated by the Budget Law. The central government's expenditures in support of its administration and exercise of sovereignty are classified under 35 major categories. While it is

necessary that detailed classifications be done in support of administrative sorting, reviewing, monitoring and assessing, yet this may create confusion in general statistical observation. Hence the thirty-five categories have been regrouped into nine categories of expenditures: expenditures for general administration, expenditures for national defense, expenditures for education, science and culture, expenditures for economic development, expenditures for social welfare, expenditures for community development and environmental protection, expenditures for pension and survivors benefits, debt service expenditures, general subsidies and other expenditures (or miscellaneous expenditures). A comparison of the categories and budgetary headings is shown as follows:

Classification of finance statistics	Classification of budget
Expenditures for general administrative	Expenditures associated with sovereignty exercise, state affairs, administration, legislation, judicial administration, examination expenditures, supervisory administration, civil administration, foreign affairs, fiscal finance, outlying area administration, expatriate administration, etc.
Expenditures for national defense	Expenditures for national defense
Expenditures for education, science and culture	Expenditures for education, science and culture
Expenditures for economic development	Expenditures on agricultural, industrial, transport and other economic services
Expenditures for social welfare	Social security, social aid, welfare services, nationwide employment service, medical care and health insurance expenditures
Expenditures for community development and environmental protection	Expenditures for community development and environmental protection
Expenditures for pension and survivors benefits	Pension payout, pension management expenditures
Debt service expenditures	Liability interest payout, loan principal/interest repayment expenditures
General subsidies and miscellaneous expenditures	Project subsidy expenditures, budget balancing subsidy expenditures, Type 2 reserve spending and other expenditures.

(8) Revenues/expenditures by economics: The purpose of dividing government revenues/ expenditures by economics lies in providing data for assessing the

economic yield behind government activities with which to map out potential yield and correlation of government expenditures to other economic departments and toward the overall economy. Taiwan, refers to the economic classification of the International Monetary Fund and in support of the newly introduced national accounting government ledger classification, added an integrated public agency budget expenditures classification schedule for grouping by function and by economies to the budget compilation law, focusing on expenditures. For the classification subcategories and their specific ranges, please refer to the central budget compilation measure appendix - notes for central government agency expenditures grouped by function and economies. Statistics on the major categories of revenues and expenditures based on the International Monetary Fund under the revenues/expenditures statistics are enumerated as follows:

Revenues	Expenditures
Current revenues	Current expenditures
Tax revenues	Expenditures for goods and service purchased
Income taxes	Expenditures for Interest
Taxes on property	Subsidies and other current transfers
Taxes on goods and services	Capital expenditures
Taxes on International trade and transactions	Purchase of land
Other taxes	Fixed assets and intangible assets
Non-tax revenues	Capital transfers
Property income	
Administrative fees and regulatory fees revenues	
Fines and indemnities revenues	
Other non-tax revenues	
Capital revenues	

(9)Expenditures classified by function: Government expenditures grouped by specific objectives in accordance with categories is intended to clarify to the public the nature of government services, the allocation of government expenditures and the

state of various services. This expenditures is grouped by function category similarly to that grouped by administrative category and is divided into fifteen subcategories, i.e. general public services expenditures, defense expenditures, public order and safety expenditures, education expenditures, health insurance expenditures, social security and welfare expenditures, housing and community amenity expenditures, recreational, cultural, and religious expenditures, fuel and energy expenditures, agriculture, forestry, fishing and animal husbandry expenditures, mining, manufacturing and construction expenditures, transportation and communication expenditures, other economic affairs and services expenditures, expenditures for environmental protection and miscellaneous expenditures. For a description of the specific range of each subcategory and a comparison to administrative classifications, please refer to the handbook of the central total budget compilation notes for all government agency expenditures by nature of function and economics.

(10) Government savings: The residual balance of routine government revenues minus routine expenditures will become government savings. These would generally be used for funding capital expenditures.

(11) Scale of government expenditures: This refers to the ratio of net government expenditures to gross national (domestic) product, and is intended to reflect the level of government activities accounted for to the entire nation's economy.

B. Revenues and Expenditures of Treasury and Debts

1. Treasury revenues/expenditures: This refers to the treasury that acts as the agency on behalf of the government in charge of receiving and disbursing notes, securities and other financial instruments. It illustrates the government's financial status functional activities and resource allocation. The statistics on treasury revenues/ expenditures are based on a real term realization basis, under which the revenue is taken based on receipts collected by commissioned agencies, of each level of government treasury and expenditures is taken based on checks cashed by commissioned agencies of each level of government treasury or through a centralized disbursement agency.
2. Extra budget revenues/expenditures: This indicates that among the statistics of treasury revenues/expenditures, those government revenues/ expenditures that are

not included in the total amount of budget or have not undergone the normal budget procedure. Extra budget revenues/expenditures can be further divided into two categories. One category is by the nature of the revenues/expenditures that are tied to government activities but without go through the budget procedures, such as fiscal rebates with revenues of previous years and the recall of expenditures, which are to be included in the audit at the end of the period. The other category is that of the interim revenues/ expenditures entries that will be deleted instead of included in the final audit at the end of the period, i.e. net income of treasury notes and short-term loan, interim receipts, prepayments, safekeeping funds, etc. Since the latter half of FY 2000, and starting from FY 2001, this category has also included government bonds, borrowing and principal repayments.

3. Net income derived from treasury notes: Treasury notes that the government issued for balancing the treasury revenues/expenditures are not to exceed a repayment period of 364 days. The Ministry of Finance and the Central Bank can buy and sell treasury notes at any time. Hence the issuance and redemption of treasury notes can proceed simultaneously with each other. The treasury revenues/expenditures chart lists the state of treasury issuance for a given period, based on the residual balance to be derived from having the redeemed amount deducted from the issued amount for accounting entry. Irrespective of positive or negative, it is referred to as the net income derived from treasury notes.
4. Treasury revenue/expenditure settlement period: Revenues collected by various agencies are to be remitted to the treasury prior to the year-end, revenues that have been collected but not yet remitted to the treasury within the prescribed deadline will require the consent of the Ministry of Finance for the remittance date to be postponed. The said postponed remittance shall be completed at not later than fifteen days, (or within one month of operating earnings), after the conclusion of a fiscal year.
5. The issuance of government bonds and borrowings:
   (1) Government bonds: Government bonds refer to debt liabilities accrued for raising capital needed by all levels of government in support of general administration and/or development. Government bonds in Taiwan commonly pertain to government bonds issued by the central government in Taiwan and government bonds issued by local governments. The term government bond has undergone

several changes: In 1949 the patriotic government bond began to issue; by 1958 it was called the short-term government bond and named after the calendar year; in 1964 it was renamed by the year; in 1972 in addition to the previous yearly bonds, a large number of infrastructure government bonds began to surface in support of designated economic development; in 1973 the provincial and city governments also began to issue the infrastructure government bonds; by 1976, the central government had renamed all government bonds issued prior to 1973 as central government infrastructure government bonds, hence the term the central government infrastructure government bonds stood thereafter; by 1992, they were divided into Type A and Type B, where the former refers to non-self redeeming infrastructure development funds, and the latter self-redeeming infrastructure development funds.

(2)Borrowings: These refer to long-term and short-term borrowings taken out by all levels of government in the form of contracts.

(3)Government liabilities: These refer to the cumulative sum of direct liabilities taken at a certain point of time that the government has borrowed from an outside source in support of balancing the deficiency in its financial revenues/expenditures. They exclude liabilities raised by auxiliary operating units, government endorsement or contingent liabilities, or inter-government liabilities. As per the government overall audit balance sheet, accounts payable under the liability segment including bank advance and loans, internal debt external debt (direct foreign debt), are collectively referred to as government liabilities. The interim receipts, safekeeping funds, commissioned receipts, prepayment expenditure payable, etc are not included. The treasury note also pertains to government short-term liabilities, but their objectives are not entirely made to balance the treasury revenues/ expenditures and they have not yet been included in a preliminary audit. When including liabilities of treasury notes, they are then referred to as broad-based government liabilities.

(4)Government bond dependency: This refers to the ratio of income derived from government bonds to government expenditures, and is intended to measure the level of dependency of government expenditures to income derived from government bonds.

(5)Government bond outstanding: The sum of unpaid direct liabilities up to a certain

point of time that the government accrued for raising capital from the private sector through securities issuance. Government bond outstanding refers to the premium of government bonds and excludes interest accrued, which is automatically lumped into the premium unless otherwise indicated.

C. Taxes

1. Taxation revenues classification:

(1)Tax revenues: This refers to the government levies from the public (including people and property) part of their earnings, in support of attaining public objectives as permitted by law. By nature, it is compulsory, without consideration, and non-redeemable. The means of collection is direct tax levy by the tax collection agency or by consigned levy. Under the budget segment, there are revenues from taxes and revenues from monopolies. But since 2002, among the tax revenues the finance and insurance enterprises business tax within the business tax has been removed and appropriate to Financial Reconstruction Special Fund. The revenues from monopolies were abolished in 2002 as Taiwan joined the World Trade Organization and implemented the Tobacco and Alcohol Tax Law. The tobacco and alcohol tax were included in the revenues from taxes, and the revenues from the health and welfare surcharge on tobacco were appropriated directly to some special fund, such as Social Welfare Fund, etc. Therefore, current tax revenues include the revenues from tax, the finance and insurance enterprises business tax, and the health and welfare surcharge on tobacco.

(2) National taxes: The tax revenues as defined by the government revenues/ expenditures allocation law, denotes that all kinds of taxes that classified under the central government is referred to as the national taxes, and under the current system, national taxes consist of nine categories, i.e. income tax, estate and gift tax, customs duties, business tax, commodity tax, tobacco and alcohol tax, securities transactions tax, futures transactions tax, and mining concession tax. Since Dec.31, 2003, the mining concession tax has been changed to mining royalty, and not included in national taxes.

(3)Municipality and county (city) taxes: The tax revenues as defined by the revenues/ expenditures allocation law, denotes that all kinds of taxes that classified under municipality and county (city) tax is referred to as municipality and county (city)

tax. The current municipality and county (city) taxes consist of land tax, house tax, vehicle license tax, amusement tax, deed tax, stamp tax, etc.

(4)Central government tax revenues: This refers to among the annual revenues of the central government, that part of revenues that come from taxation and monopoly gains. In other words, among the tax revenues, those portion that actually booked under the central government revenues. As national revenues is not necessarily booked entirely under the central government revenues. For example, 10% of the national revenues' income tax and commodity tax, and 40% of the sales tax minus payout for the uniformed commercial invoice prizes are consolidated and redistributed by the central government to centrally ruled municipalities, county/city and townships (towns and cities). Since 2002, the business tax from finance and insurance industries have been listed separately and appropriated to special funds and excluded from the total income of business tax. The estate and gift tax and tobacco and alcohol tax, based on the revenues/expenditures allocation law are allocated to municipality and townships (towns and cities). The health and welfare surtax derived from tobacco products is not included in the revenues of central government. It will be appropriated directly to special funds.

(5)Direct tax: Direct tax in economics refers to a taxation burden that cannot be transferred. A tax burden that can be transferred is referred to as indirect tax. In national accounting, a taxation that includes the cost of the industry is regarded as indirect tax, hence under Taiwan's current national accounting system, direct tax includes only income tax, estate and gift tax, securities transactions tax, futures transactions tax, deed tax, land value increment tax, provisional education surtax, and all the rest are regarded as indirect taxes. In taxation administration, the direct tax is regarded as a taxation levied on investment earnings or commercial or occupational gains, in which the taxation levy is generally assessed according to the taxpayers' declaration. Indirect tax pertains to taxes levied against individual consumption and property transfer gains that occurs in the presence of a specific behavior. Thus under the taxation statistics, direct tax includes only income tax, mining concession tax, estate and gift tax, securities transactions tax, futures transactions tax, land tax - consisting of agricultural land tax, land valuation tax and land value increment tax, house tax, deed tax, education surtax, and the rest are regarded as indirect tax.

(6)Indirect tax: In general, indirect tax refers to those taxation burdens that can be transferred. Refer to "direct tax" for details.

(7)Education surtax: This refers to a provisional local education surtax within 30% of the premium tax of a county/city government in support of the local county government to raising funds for educational, cultural and scientific purposes.

(8)Using Physical Objects for Payment of Taxes: In cases where the estate tax or gift tax payable amounts to $300,000 or more, and the taxpayer has difficulty paying the full amount in cash, he or she may apply for permission to pay the deficient part of the tax in full by surrendering the taxed property which is located in the ROC or other easily cashable or storable property which is owned by the taxpayer. In case the tax property is not easily cashable or storable in the ROC, or the prevailing value on the date of application is lower than that on the date of death or the date of gift, the amount of tax which may be offset by such property shall be limited to the ratio of its value to the value of the total assessed property.

2. Audited and levied:

(1)Audited amount: This refers to the sum of tax collected by the tax collection agency. It consists of tax collectable as assessed by the tax collection agency based on taxation data compiled from the master taxpayer file's as well as taxes filed by the taxpayer, deductible tax, retroactive tax, and reassessed tax to be declared by taxpayers or correction on tax amount, but excludes under-declared tax, late filing penalties, non-filing penalties, late payment penalties, interest accrued and so forth.

(2)Actual gross amount levied: This refers to current fiscal taxes and retroactively collected previous fiscal tax arrears collected by tax collection agencies, but without deducting tax rebates.

(3)Actual amount levied: This refers to the sum total of the current net fiscal levy and that of the previous net fiscal levy, where the current net fiscal levy pertains to the sum of various taxation levies deducted with tax rebates on taxes levied in the current fiscal year; the previous net fiscal levy refers to the sum of the current fiscal levy deducted with rebates given to the previous fiscal levy.

(4)Actual net amount levied: This refers to the sum of tax levies minus the sum of tax rebates of a fiscal year, including those of the current fiscal and the previous fiscal years, meaning the sum of gross levy minus the sum of rebates, or the equivalent

of the actual levy minus rebates made against previous revenues (tax rebates given to tax collected from the previous fiscal).

(5)Tax rebate: This refers to the sum of rebate given on taxes already collected, meaning that when a tax paid by the taxpayer exceeds the taxable amount, it is the sum owed by the government that is due for tax rebate. This authorized tax rebates include tax payments that the taxpayer erroneously applied the tax law or overpaid due to miscalculation, or import duties and tariffs paid on imported raw materials for production of export products, or community tax paid on export products prior to exportation; by petition or through auditing, the government shall give tax rebate. Fiscal tax rebates fall into three categories: tax rebates due for the current fiscal, previous fiscal tax rebate retroactively assessed, and current fiscal tax rebates on taxes levied from the previous fiscal, meaning rebates against previous fiscal tax revenues.

(6)Tax cancellation: This refers to cancellations in tax accounting, pertaining to the cancellation of tax levies as petitioned at the time of re-export, when exporters file, at the time of importation, for tax credits on import tax and duty for raw materials that are to be reprocessed for product export.

3. Others:

(1)Industrial upgrade incentive tax break/exemption: A tax break/exemption pertains to exemption of the whole or part of the taxation liability. In support of industrial upgrading to expand economic development, the government has promulgated the Statute for Upgrading Industries allowing eligible tax payers to reduce or exempt their taxation liabilities in income tax, stamp tax, land value increment tax, deed tax, etc. This Act was expired on 31 December, 2009.

(2)Gross income: The individual income tax that the taxpayer is required to declare on yearly income of all types, pertaining to ten categories, i.e. income derived from business earnings, services rendered, wages, interests, rental charges and royalties; income derived from self-undertaking in farming, fishing, animal husbandry, forestry and mining; property transactions gains; income derived from contests and games and from prizes and awards won by chance, or retirement and severance pay, and other income. It excludes salaries of military personnel in active service, teaching faculty wages in grade schools and middle schools, and those whose income falls below the mandated declarable cap; hence the grand

total is generally referred to as the taxable grand total in taxation administration.

(3)Net income: This refers to having tax exemption and a variety of deductions taken from the grand total, which will then become the taxable net total. It is short for net income in taxation administration, and intended as the basis for tabulating declarable individual income tax filing under applicable tax rates.

(4)Tax burden ratio: This refers to the ratio of the overall taxation revenues to gross domestic product, and is generally used as a criterion for measuring the level of the taxation burden of domestic's citizens.

(5)Social Security Contribution: This refers to the compulsory payment of social insurance and pension contribution from both the employees (including the payment from government as the employer of public servants) and employers.

(6)Average tax per capita: This refers to the average amount of taxation to be undertaken per capita. It is usually expressed on a yearly basis, and shown by dividing the yearly taxation revenues by the gross per capita of a fiscal year.

(7)Tax levying cost: This refers to the cost accrued for levying taxes. It means the levying cost, which may consist of the tax collection agency's direct costs of staffing, operations, travels, and indirect costs, such as for administrative management, data management and tax affairs management, relating to the tax collection operations.

(8)Opening Collection for Assessed (Verified) amount: This refers to the number of cases and amount of money of tax and fine from the opening collection for assessed (verified) amount in this year and carried forward from the previous years.

(9)Balance of Tax Not Collected: This refers to the numbers of cases and amount of money of opening collection for assessed (verified) amount minus the sum of tax collected, cancelled, reduced, exempted, overdue, excess assessment.

(10)Cases of Tax Evasion Against Law and Fine: This refers to the cases of tax evasion against law and fine due to the violation of law by the taxpayer.

D. Customs

1. Tax offsetting and refund: Matters relating to tax offsetting or refund for exported goods are handled in accordance with the provisions of the Regulations Governing the Offsetting or Refund of Duties on Raw Materials for Export Products.

Applications for offsetting or refund of duties and taxes on raw materials for those export products shall be filed only for those products which have been exported. Products that undergo processing for re-exports are emtitled to claim refund on the duties paid on imported raw materials. Factories or firms who pay the processing raw material taxes and government dues in cash are refunded in cash, and those that book the duties to the interim debit system will have their taxes be offsetted. Applicants eligible for offsetting or refund of customs duties and commodity taxes on raw materials include importers of raw materials, exporters of finished products and manufacturers of processing export products. Duties and taxes on raw materials for export products to be offsetted or refunded including import duties, commodity taxes and business tax.

2. Smuggled by cases and values: The search and seizure of smuggling of import or export goods is handled by the Customs office pursuant to the provisions of the Regulations Governing the Seizure of Smuggled Goods. Actions performed may include survey and search of the vessel, inspection of cargoes, passenger baggage and postal parcels; highsea or inner harbor patrol with vessel and record the number of cases seized and its values.

E. National Property

1. National property: Properties that are acquired by the provision of law, or at the exercise of government sovereignty, or through budget expenditure, or accepted through donations are collectively referred to as national properties as well as properties not belonging to private or local government. Shall also deem as national properties unless otherwise provided by law.

(1) By the provision of law : This refers to the state acquires its property right by other law.

(2) At the exercise of government sovereignty : This refers to the state takes over, confiscates and expropriates property right by exercising the government power.

(3) Through budget expenditure : This refers to the construction or purchase of property by budget appropriation.

(4) Accepted through donation : This refers to the property contributed to the government of the Republic of China internally or externally.

(5) Properties not belonging to private or local government : This refers to the real

estate unregistered or the property ownership is uncertain whether belonging to the private or local government.

2. According to the National Property Act, the scope of national properties is defined as follows:

(1) Real estate : Refers to lands, improvements and natural resources. Land improvements are classified in two: structural improvement and agricultural improvement. The former refers to buildings or related engineering works attached to the land; the improvement made to the agricultural products , plants, hydrology, soil that attached to the land. Natural resources refer to virgin forest, natural gas, geothermal energy, thermal springs, water resources, underground resources, seabed resources, etc. Valuable real estate pertains to those of historical significance as assessed by pertinent authorities, or real estate that offers cultural, historical or artistic value that has been duly assessed by custodian authorities or so recognized by the competent government authorities in consultation with appraisement authorities.

(2) Chattel : Refers to mechanical facilities, transportation facilities and other miscellaneous facilities that indicates a durable life of over 2 years and its value over a certain amount. A detail classification on personal property shall be determined in accordance with Property and Goods Standard Classification specified by the Executive Yuan. Valuable chattel pertains to artifacts of cultural, artistic or rare value, folklore artifacts, artistic works, publications, historical archives and natural artifacts, which are duly assessed as chattel by an appraisement agency or so assessed by a direct competent government agency in consultation with pertinent authorities of any of the foregoing to qualify as chattel in the event of dispute in assessment.

(3)Securities: Refers to shares or stocks and bonds owned by the state.

(4)Rights: Refers to the property rights of superficies, easement, dien, mortgage, mining, fishery, patent, copyright, trademark and others.

(5)Aside from the scope mentioned above, the following state properties can still be used or safe kept by the provision of other related rules.

(5.1)Military materials and equipments.

(5.2)Books, historic materials, antiques and contents in the National Palace museum.

(5.3)Productive materials of state-owned enterprises.

(5.4)Other tangible or intangible properties that could be provided for public use or preserved.

3. The national property is divided into public use and non-public use property.

(1)Public use property: Public use property including office use, public use and enterprise use national properties.

(1.1)Office use property: national properties used by government authorities, military offices, public schools, official operations and dormitories.

(1.2)Public use property: national properties used directly for public facilities.

(1.3)Enterprises use property: national properties used by state-owned enterprises. But if the state-owned enterprise is a company, the national property is only referred to its shares.

(2)Non-public use property: All national properties aside from public use property is that may provide revenue or benefit or for disposal.

中華民國財政統計年報工作人員

林麗貞	財政部統計處統計長
許瑞琳	財政部統計處副統計長
陳盛能	財政部統計處專門委員
高雪粧	財政部統計處第一科科長
賴素儀	財政部統計處第三科科長
鄭麗淑	財政收支資料之彙編
林玉女、曾淑麗	公庫收支及債務資料之彙編
楊子江、閻台印	賦稅資料之彙編
張宜萍、李震宇、張麗娟	關務資料之彙編
胡美慧	國有財產資料之彙編

中華民國財政統計年報
99 年

出版機關：財政部

地址 ： (10066)台北市中正區愛國西路 2 號

網址 ： http://www.mof.gov.tw

編　　者：財政部統計處

電話 ： (02)2322-8343

傳真 ： (02)2322-5250

email ： h2@mail.mof.gov.tw

出版年月：中華民國 100 年 7 月

創刊年月：中華民國 60 年 7 月

刊期頻率：年刊

本年報同時登載於財政部網站，網址為

http://www.mof.gov.tw/statistics/finance-yearbook.htm

定　　價：新台幣 300 元

展 售 處：

三民書局：(10045)台北市重慶南路一段 61 號 4 樓　(02)2361-7511

(10476)台北市復興北路 386 號 4 樓　(02)2500-6600

三民網路書店：http：//www.sanmin.com.tw

五南文化廣場台中總店：(40042)台中市中山路 6 號　(04)2226-0330

五南網路書店：http：//www.wunanbooks.com.tw

中國統計學社：(10066)台北市廣州街 2 號 3 樓　(02)2380-3656

國家書店松江門市：(10485)台北市松江路 209 號 1 樓　(02)2518-0207

國家網路書店：http：//www.govbooks.com.tw

印 刷 者：科藝彩色製版印刷有限公司

地址 ： (10855)台北市萬華區大理街 157 號 3 樓之 2

電話 ： (02)2302-0406

GPN：2006000014　　**ISSN：1019-2727**

表A-1. 各月全國賦稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	401,799,624	100.0	31,178,311	7.8	25,395,674	6.3	25,953,970	6.5	25,289,825	6.3	25,024,433	6.2
76年度 (75.7 ～ 76.6)	461,454,861	100.0	32,710,348	7.1	30,052,761	6.5	29,421,877	6.4	27,342,892	5.9	28,882,025	6.3
77年度 (76.7 ～ 77.6)	558,045,676	100.0	48,562,344	8.7	37,604,593	6.7	37,430,901	6.7	32,678,804	5.9	35,945,868	6.4
78年度 (77.7 ～ 78.6)	677,418,310	100.0	53,985,521	8.0	41,884,497	6.2	62,177,063	9.2	28,959,563	4.3	54,841,939	8.1
79年度 (78.7 ～ 79.6)	847,733,398	100.0	81,853,931	9.7	46,327,125	5.5	71,950,245	8.5	36,345,992	4.3	60,464,575	7.1
80年度 (79.7 ～ 80.6)	808,620,588	100.0	89,756,226	11.1	45,207,742	5.6	57,526,017	7.1	35,443,292	4.4	66,145,094	8.2
81年度 (80.7 ～ 81.6)	967,623,881	100.0	102,497,936	10.6	54,617,045	5.6	77,258,904	8.0	40,098,787	4.1	74,790,006	7.7
82年度 (81.7 ～ 82.6)	1,045,496,186	100.0	122,518,514	11.7	62,926,130	6.0	94,069,763	9.0	44,543,673	4.3	81,976,737	7.8
83年度 (82.7 ～ 83.6)	1,127,481,060	100.0	115,685,434	10.3	66,203,443	5.9	95,023,921	8.4	58,004,687	5.1	90,194,666	8.0
84年度 (83.7 ～ 84.6)	1,232,263,996	100.0	119,121,247	9.7	86,772,346	7.0	115,461,878	9.4	55,038,284	4.5	101,200,533	8.2
85年度 (84.7 ～ 85.6)	1,197,796,543	100.0	133,512,489	11.1	65,132,405	5.4	114,716,401	9.6	53,635,587	4.5	96,484,272	8.1
86年度 (85.7 ～ 86.6)	1,271,452,683	100.0	109,446,265	8.6	83,221,232	6.5	101,322,783	8.0	51,877,240	4.1	104,633,762	8.2
87年度 (86.7 ～ 87.6)	1,397,052,497	100.0	151,826,484	10.9	79,475,449	5.7	125,208,853	9.0	59,500,866	4.3	116,815,212	8.4
88年度 (87.7 ～ 88.6)	1,355,061,942	100.0	149,791,696	11.1	57,546,519	4.2	127,699,898	9.4	59,198,659	4.4	121,973,658	9.0
89年度	1,929,767,339	100.0	158,316,011	8.2	63,772,588	3.3	116,657,933	6.0	48,604,253	2.5	101,262,175	5.2
(88.7 ～ 89.12)			167,670,025	8.7	53,659,843	2.8	105,136,337	5.4	51,248,424	2.7	107,174,519	5.6
90年 (90.1 ～ 90.12)	1,257,840,609	100.0	159,532,957	12.7	52,244,519	4.2	78,353,161	6.2	47,737,620	3.8	122,738,456	9.8
91年 (91.1 ～ 91.12)	1,225,600,850	100.0	122,966,690	10.0	52,618,299	4.3	128,342,267	10.5	63,561,369	5.2	99,180,553	8.1
92年 (92.1 ～ 92.12)	1,252,766,218	100.0	96,169,246	7.7	60,865,735	4.9	144,000,904	11.5	72,725,630	5.8	101,745,438	8.1
93年 (93.1 ～ 93.12)	1,387,300,291	100.0	90,913,564	6.6	63,701,103	4.6	180,906,671	13.0	38,113,330	2.7	135,924,312	9.8
94年 (94.1 ～ 94.12)	1,567,396,363	100.0	95,182,949	6.1	83,391,829	5.3	212,955,167	13.6	64,995,770	4.1	146,613,271	9.4
95年 (95.1 ～ 95.12)	1,600,803,894	100.0	93,533,150	5.8	86,475,110	5.4	170,913,400	10.7	114,490,067	7.2	148,037,589	9.2
96年 (96.1 ～ 96.12)	1,733,894,782	100.0	109,893,599	6.3	97,964,669	5.6	185,065,505	10.7	128,202,855	7.4	161,359,053	9.3
97年 (97.1 ～ 97.12)	1,760,438,282	100.0	81,916,027	4.7	80,564,434	4.6	216,855,763	12.3	110,310,343	6.3	134,295,450	7.6
98年 (98.1 ～ 98.12)	1,530,282,190	100.0	65,322,590	4.3	72,315,572	4.7	205,400,076	13.4	81,145,996	5.3	146,502,685	9.6
99年 (99.1 ～ 99.12)	1,622,244,070	100.0	73,593,442	4.5	96,972,613	6.0	180,785,855	11.1	94,191,650	5.8	161,867,354	10.0

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 本表包括教育捐在內。

Table A-1. Total Net Tax Revenues

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
39,778,498	9.9	33,544,880	8.3	24,591,589	6.1	37,649,625	9.4	41,970,515	10.4	50,162,082	12.5	41,260,222	10.3
38,032,445	8.2	43,227,412	9.4	31,466,004	6.8	44,430,762	9.6	49,808,594	10.8	57,547,271	12.5	48,532,470	10.5
47,670,153	8.5	47,439,185	8.5	39,887,009	7.1	56,326,657	10.1	54,293,223	9.7	68,443,186	12.3	51,763,753	9.3
57,887,421	8.5	73,589,941	10.9	29,196,084	4.3	72,141,987	10.6	52,258,525	7.7	95,920,079	14.2	54,575,690	8.1
62,093,902	7.3	88,574,549	10.4	58,121,925	6.9	90,168,554	10.6	71,346,189	8.4	120,093,725	14.2	60,392,686	7.1
57,121,744	7.1	79,834,086	9.9	38,886,108	4.8	73,564,428	9.1	68,625,746	8.5	118,899,782	14.7	77,610,323	9.6
68,731,960	7.1	101,226,021	10.5	47,021,839	4.9	96,754,248	10.0	79,585,825	8.2	131,573,739	13.6	93,467,571	9.7
72,411,054	6.9	86,630,300	8.3	61,486,591	5.9	110,996,815	10.6	84,293,811	8.1	147,525,044	14.1	76,117,754	7.3
82,274,038	7.3	114,181,856	10.1	49,368,235	4.4	120,753,419	10.7	86,528,445	7.7	157,452,258	14.0	91,810,658	8.1
83,831,165	6.8	108,041,110	8.8	68,205,832	5.5	134,311,975	10.9	103,493,767	8.4	171,211,234	13.9	85,574,625	6.9
77,511,829	6.5	118,067,369	9.9	49,805,325	4.2	107,702,173	9.0	113,479,029	9.5	180,947,403	15.1	86,802,261	7.2
84,080,874	6.6	135,486,536	10.7	57,879,670	4.6	140,090,292	11.0	114,248,683	9.0	198,628,793	15.6	90,536,553	7.1
97,559,829	7.0	123,392,787	8.8	85,525,340	6.1	146,592,889	10.5	113,870,956	8.2	196,840,990	14.1	100,442,842	7.2
89,791,875	6.6	136,608,236	10.1	52,265,100	3.9	150,623,460	11.1	111,761,325	8.2	216,313,372	16.0	81,488,144	6.0
92,340,992	4.8	143,358,821	7.4	57,364,850	3.0	156,925,644	8.1	114,778,607	5.9	230,011,992	11.9	82,753,486	4.3
78,730,839	4.1	101,886,505	8.1	62,390,415	5.0	134,776,234	10.7	135,900,715	10.8	226,066,954	18.0	73,115,565	5.8
63,097,508	5.0	102,984,967	8.4	44,876,136	3.7	103,958,301	8.5	88,717,557	7.2	225,297,220	18.4	114,149,920	9.3
78,947,571	6.4	96,974,999	7.7	47,248,911	3.8	87,647,613	7.0	82,597,290	6.6	191,809,697	15.3	176,941,618	14.1
94,039,137	7.5	97,346,925	7.0	71,262,468	5.1	117,406,765	8.5	99,421,427	7.2	258,764,258	18.7	144,446,216	10.4
89,093,252	6.4	106,968,918	6.8	53,949,123	3.4	123,916,382	7.9	93,657,896	6.0	312,104,157	19.9	186,419,275	11.9
87,241,626	5.6	114,068,756	7.1	62,486,723	3.9	122,655,527	7.7	85,232,188	5.3	220,623,647	13.8	293,898,268	18.4
88,389,469	5.5	107,018,618	6.2	36,090,713	2.1	149,453,321	8.6	99,615,913	5.7	284,202,150	16.4	283,702,571	16.4
91,325,815	5.3	124,654,593	7.1	53,908,718	3.1	125,377,774	7.1	102,943,988	5.8	248,331,911	14.1	392,821,176	22.3
88,458,105	5.0	74,126,008	4.8	72,523,874	4.7	98,841,759	6.5	91,245,966	6.0	193,236,636	12.6	327,968,449	21.4
101,652,579	6.6	113,277,930	7.0	30,505,402	1.9	151,518,917	9.3	97,753,297	6.0	270,063,514	16.6	235,335,442	14.5
116,378,654	7.2												

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation： Education Surtax id included.

表A-2. 各月全國稅課收入

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	356,975,144	100.0	28,963,966	8.1	21,643,161	6.1	22,539,258	6.3	21,474,018	6.0	21,874,166	6.1
76年度 (75.7 ～ 76.6)	415,317,821	100.0	30,641,384	7.4	25,812,334	6.2	25,262,492	6.1	23,450,469	5.6	25,245,276	6.1
77年度 (76.7 ～ 77.6)	511,636,590	100.0	45,063,713	8.8	33,758,267	6.6	33,463,562	6.5	28,802,101	5.6	32,247,811	6.3
78年度 (77.7 ～ 78.6)	629,752,658	100.0	49,889,049	7.9	37,748,032	6.0	57,965,231	9.2	24,867,185	3.9	51,000,817	8.1
79年度 (78.7 ～ 79.6)	794,812,186	100.0	77,671,720	9.8	41,922,896	5.3	67,595,748	8.5	32,106,919	4.0	56,300,092	7.1
80年度 (79.7 ～ 80.6)	748,508,035	100.0	85,198,889	11.4	40,504,424	5.4	52,982,333	7.1	31,076,044	4.2	61,600,242	8.2
81年度 (80.7 ～ 81.6)	909,110,456	100.0	97,856,036	10.8	49,625,075	5.5	72,546,954	8.0	35,322,507	3.9	70,422,896	7.7
82年度 (81.7 ～ 82.6)	983,386,722	100.0	117,035,285	11.9	57,341,772	5.8	88,735,449	9.0	39,255,451	4.0	76,935,940	7.8
83年度 (82.7 ～ 83.6)	1,062,777,886	100.0	110,352,171	10.4	60,648,183	5.7	89,750,274	8.4	52,888,421	5.0	85,162,652	8.0
84年度 (83.7 ～ 84.6)	1,170,855,609	100.0	114,129,462	9.7	81,037,591	6.9	109,932,489	9.4	50,397,383	4.3	96,326,155	8.2
85年度 (84.7 ～ 85.6)	1,141,837,977	100.0	129,348,598	11.3	59,966,379	5.3	110,082,497	9.6	49,636,087	4.3	91,777,081	8.0
86年度 (85.7 ～ 86.6)	1,213,273,925	100.0	104,612,646	8.6	77,175,206	6.4	96,295,633	7.9	48,388,093	4.0	99,668,963	8.2
87年度 (86.7 ～ 87.6)	1,339,604,699	100.0	146,511,031	10.9	74,159,996	5.5	120,551,601	9.0	54,283,667	4.1	111,541,995	8.3
88年度 (87.7 ～ 88.6)	1,299,740,070	100.0	144,732,202	11.1	59,908,693	4.6	123,888,181	9.5	54,324,215	4.2	108,993,705	8.4
89年度 (88.7 ～ 89.12)	1,852,451,498	100.0	154,041,326 162,491,803	8.3 8.8	59,130,112 48,584,696	3.2 2.6	111,707,715 100,325,623	6.0 5.4	47,517,629 46,284,879	2.6 2.5	96,572,566 102,743,382	5.2 5.5
90年 (90.1 ～ 90.12)	1,200,277,598	100.0	154,861,635	12.9	47,413,367	4.0	74,466,290	6.2	42,976,158	3.6	117,312,376	9.8
91年 (91.1 ～ 91.12)	1,190,873,947	100.0	117,514,471	9.9	51,613,715	4.3	123,339,630	10.4	62,385,839	5.2	95,734,787	8.0
92年 (92.1 ～ 92.12)	1,220,116,161	100.0	91,787,381	7.5	60,182,929	4.9	139,550,899	11.4	71,402,504	5.9	96,956,612	7.9
93年 (93.1 ～ 93.12)	1,353,409,510	100.0	86,409,113	6.4	62,788,230	4.6	176,128,651	13.0	37,304,355	2.8	131,120,910	9.7
94年 (94.1 ～ 94.12)	1,531,297,226	100.0	90,504,517	5.9	82,376,870	5.4	208,132,865	13.6	63,850,512	4.2	141,448,914	9.2
95年 (95.1 ～ 95.12)	1,556,651,792	100.0	87,749,493	5.6	84,708,111	5.4	164,642,099	10.6	112,835,764	7.2	142,419,788	9.1
96年 (96.1 ～ 96.12)	1,685,875,406	100.0	103,813,539	6.2	96,164,234	5.7	178,622,546	10.6	126,356,662	7.5	154,933,099	9.2
97年 (97.1 ～ 97.12)	1,710,617,299	100.0	75,666,699	4.4	78,751,463	4.6	210,371,525	12.3	108,704,478	6.4	128,126,825	7.5
98年 (98.1 ～ 98.12)	1,483,518,036	100.0	60,619,831	4.1	70,362,456	4.7	199,954,432	13.5	78,435,201	5.3	140,736,790	9.5
99年 (99.1 ～ 99.12)	1,565,847,055	100.0	68,429,814	4.4	94,514,874	6.0	175,190,039	11.2	90,580,424	5.8	153,390,563	9.8

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 本表包括教育捐在內。

Table A-2. Net Tax Revenues

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
36,449,771	10.2	30,308,160	8.5	21,405,087	6.0	34,557,544	9.7	37,740,894	10.6	46,409,805	13.0	33,609,314	9.4
35,043,062	8.4	39,071,649	9.4	28,221,608	6.8	40,355,979	9.7	45,493,379	11.0	53,151,763	12.8	43,568,426	10.5
43,892,687	8.6	43,659,863	8.5	36,090,755	7.1	52,848,127	10.3	50,553,198	9.9	64,640,232	12.6	46,616,274	9.1
53,908,232	8.6	69,360,755	11.0	25,654,173	4.1	68,439,594	10.9	48,388,413	7.7	92,029,539	14.6	50,501,638	8.0
57,856,313	7.3	84,044,018	10.6	54,473,752	6.9	86,334,641	10.9	67,367,709	8.5	115,930,435	14.6	53,207,943	6.7
52,866,415	7.1	75,343,216	10.1	34,825,404	4.7	69,501,430	9.3	64,489,973	8.6	114,400,626	15.3	65,719,039	8.8
64,133,290	7.1	95,908,711	10.5	43,202,189	4.8	92,305,488	10.2	75,100,965	8.3	126,727,849	13.9	85,958,496	9.5
67,549,354	6.9	81,695,388	8.3	56,941,063	5.8	106,396,572	10.8	79,251,608	8.1	142,147,002	14.5	70,101,838	7.1
78,091,550	7.3	108,402,529	10.2	45,316,836	4.3	115,472,815	10.9	81,273,028	7.6	151,865,284	14.3	83,554,143	7.9
79,141,483	6.8	102,052,088	8.7	64,493,528	5.5	129,083,087	11.0	98,475,850	8.4	165,719,561	14.2	80,066,932	6.8
74,499,273	6.5	113,326,069	9.9	45,645,428	4.0	103,837,333	9.1	109,190,170	9.6	176,532,637	15.5	77,996,425	6.8
79,887,792	6.6	129,780,259	10.7	53,870,284	4.4	135,973,640	11.2	109,298,120	9.0	193,259,638	15.9	85,063,651	7.0
95,351,745	7.1	117,895,415	8.8	81,643,502	6.1	141,645,618	10.6	108,207,289	8.1	191,071,066	14.3	96,741,774	7.2
84,992,798	6.5	131,611,836	10.1	48,958,680	3.8	148,140,389	11.4	108,807,612	8.4	210,899,037	16.2	74,482,722	5.7
87,209,939	4.7	138,124,113	7.5	53,435,162	2.9	152,089,516	8.2	107,759,459	5.8	225,118,025	12.2	77,804,772	4.2
81,510,781	4.4												
		101,386,505	8.4	54,863,960	4.6	130,122,412	10.8	131,351,478	10.9	221,435,208	18.4	68,453,783	5.7
55,634,426	4.6												
		98,448,532	8.3	44,205,371	3.7	99,129,083	8.3	87,794,077	7.4	220,195,772	18.5	113,216,943	9.5
77,295,727	6.5												
		92,967,495	7.6	46,235,071	3.8	83,096,427	6.8	81,532,281	6.7	187,564,615	15.4	176,016,739	14.4
92,823,208	7.6												
		92,929,830	6.9	70,368,082	5.2	112,732,866	8.3	98,503,403	7.3	253,856,674	18.8	143,460,831	10.6
87,806,565	6.5												
		102,118,422	6.7	52,872,443	3.5	119,048,155	7.8	92,362,402	6.0	307,216,184	20.1	185,200,549	12.1
86,165,393	5.6												
		108,586,929	7.0	60,678,223	3.9	117,126,942	7.5	84,048,514	5.4	215,452,745	13.8	291,988,965	18.8
86,414,219	5.6												
		101,268,445	6.0	34,408,879	2.0	143,397,778	8.5	97,770,993	5.8	278,348,576	16.5	281,852,499	16.7
88,938,156	5.3												
		121,620,038	7.1	51,707,557	3.0	115,947,190	6.8	101,080,580	5.9	241,789,267	14.1	390,782,230	22.8
86,069,447	5.0												
		68,025,594	4.6	70,348,269	4.7	93,768,559	6.3	89,724,564	6.0	187,951,193	12.7	325,407,458	21.9
98,183,689	6.6												
		108,051,345	6.9	26,090,279	1.7	145,948,975	9.3	94,727,678	6.0	264,367,546	16.9	232,189,949	14.8
112,365,569	7.2												

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation： Education Surtax id included.

表A-3. 各月關稅實徵淨額

（包含關稅帶徵防衛捐及臨時稅在內）

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	63,838,386	100.0	5,363,341	8.4	4,862,932	7.6	4,438,265	7.0	4,798,431	7.5	4,887,175	7.7
76年度 (75.7 ～ 76.6)	76,267,153	100.0	6,273,475	8.2	5,998,373	7.9	5,576,116	7.3	6,446,355	8.5	6,200,418	8.1
77年度 (76.7 ～ 77.6)	78,582,859	100.0	6,435,080	8.2	6,254,066	8.0	5,961,104	7.6	6,427,822	8.2	6,992,673	8.9
78年度 (77.7 ～ 78.6)	89,387,037	100.0	6,805,942	7.6	7,148,424	8.0	6,446,315	7.2	7,333,924	8.2	7,327,274	8.2
79年度 (78.7 ～ 79.6)	81,879,616	100.0	7,621,871	9.3	7,071,101	8.6	6,206,384	7.6	6,557,197	8.0	6,366,257	7.8
80年度 (79.7 ～ 80.6)	79,269,295	100.0	7,699,737	9.7	6,439,526	8.1	5,267,463	6.6	5,916,651	7.5	6,711,316	8.5
81年度 (80.7 ～ 81.6)	88,429,283	100.0	7,725,233	8.7	7,003,702	7.9	6,541,835	7.4	7,261,927	8.2	7,432,847	8.4
82年度 (81.7 ～ 82.6)	99,928,304	100.0	8,477,671	8.5	7,311,079	7.3	7,401,301	7.4	8,048,574	8.1	8,039,902	8.0
83年度 (82.7 ～ 83.6)	102,940,698	100.0	8,372,326	8.1	8,120,531	7.9	7,527,178	7.3	7,996,704	7.8	7,797,474	7.6
84年度 (83.7 ～ 84.6)	115,366,387	100.0	9,083,947	7.9	9,006,862	7.8	8,185,984	7.1	8,205,654	7.1	9,575,400	8.3
85年度 (84.7 ～ 85.6)	104,805,585	100.0	9,688,049	9.2	9,864,343	9.4	8,474,959	8.1	8,902,251	8.5	8,619,105	8.2
86年度 (85.7 ～ 86.6)	103,405,990	100.0	7,998,686	7.7	8,446,040	8.2	7,544,732	7.3	8,693,478	8.4	8,439,428	8.2
87年度 (86.7 ～ 87.6)	114,330,914	100.0	9,777,439	8.6	8,268,970	7.2	8,725,824	7.6	10,025,569	8.8	9,959,102	8.7
88年度 (87.7 ～ 88.6)	103,044,622	100.0	9,572,095	9.3	8,436,184	8.2	9,088,356	8.8	8,462,324	8.2	8,312,642	8.1
89年度 (88.7 ～ 89.12)	156,815,025	100.0	8,558,415 8,851,591	5.5 5.6	8,061,013 8,502,749	5.1 5.4	7,895,541 8,311,914	5.0 5.3	8,685,183 8,858,311	5.5 5.6	8,778,549 9,362,399	5.6 6.0
90年 (90.1 ～ 90.12)	92,557,766	100.0	7,559,113	8.2	7,949,662	8.6	6,185,551	6.7	8,289,668	9.0	7,950,355	8.6
91年 (91.1 ～ 91.12)	85,900,543	100.0	7,622,457	8.9	7,181,535	8.4	6,878,262	8.0	8,120,186	9.5	7,340,353	8.5
92年 (92.1 ～ 92.12)	82,782,764	100.0	6,689,075	8.1	6,041,043	7.3	6,373,418	7.7	7,097,422	8.6	6,800,516	8.2
93年 (93.1 ～ 93.12)	78,884,589	100.0	6,779,732	8.6	6,101,738	7.7	6,450,087	8.2	6,513,774	8.3	7,307,244	9.3
94年 (94.1 ～ 94.12)	82,373,668	100.0	6,770,459	8.2	6,826,705	8.3	6,812,942	8.3	7,234,137	8.8	7,500,281	9.1
95年 (95.1 ～ 95.12)	79,566,925	100.0	6,770,869	8.5	6,816,141	8.6	6,471,553	8.1	6,553,959	8.2	6,381,419	8.0
96年 (96.1 ～ 96.12)	81,859,070	100.0	7,156,582	8.7	7,099,262	8.7	6,152,690	7.5	7,126,920	8.7	7,381,066	9.0
97年 (97.1 ～ 97.12)	80,425,705	100.0	7,353,053	9.1	6,584,019	8.2	6,322,831	7.9	6,900,109	8.6	6,070,554	7.5
98年 (98.1 ～ 98.12)	68,827,432	100.0	6,028,881	8.8	5,617,226	8.2	6,018,588	8.7	6,035,676	8.8	6,283,389	9.1
99年 (99.1 ～ 99.12)	89,484,228	100.0	7,564,852	8.5	7,397,666	8.3	7,164,611	8.0	7,911,264	8.8	8,137,046	9.1

資料來源： 財政部關稅總局。

Table A-3. Net Revenues of Customs Duties

(Defense Surtax and Temporary Tax are included)

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
5,599,402	8.8	6,153,996	9.6	4,173,043	6.5	5,933,560	9.3	5,678,761	8.9	5,910,843	9.3	6,038,637	9.5
7,025,037	9.2	5,532,474	7.3	5,918,565	7.8	6,583,216	8.6	7,331,794	9.6	6,300,258	8.3	7,081,072	9.3
7,335,852	9.3	5,954,833	7.6	6,744,793	8.6	6,927,348	8.8	6,254,244	8.0	6,554,949	8.3	6,740,095	8.6
7,785,047	8.7	8,038,725	9.0	5,680,534	6.4	7,999,199	8.9	7,453,120	8.3	9,029,832	10.1	8,338,701	9.3
6,698,046	8.2	6,287,748	7.7	5,970,611	7.3	6,979,818	8.5	7,443,934	9.1	7,411,350	9.1	7,265,299	8.9
6,149,174	7.8	7,031,760	8.9	5,735,966	7.2	6,579,604	8.3	6,862,544	8.7	7,592,645	9.6	7,282,909	9.2
7,070,117	8.0	8,318,736	9.4	5,743,792	6.5	7,137,312	8.1	8,007,846	9.1	7,592,899	8.6	8,593,037	9.7
8,384,448	8.4	6,738,963	6.7	7,802,022	7.8	9,757,072	9.8	9,461,816	9.5	9,350,859	9.4	9,154,597	9.2
9,507,440	9.2	8,872,215	8.6	6,986,675	6.8	9,759,988	9.5	9,440,561	9.2	8,917,432	8.7	9,642,174	9.4
9,644,941	8.4	8,971,382	7.8	7,973,473	6.9	11,442,288	9.9	11,503,542	10.0	10,728,833	9.3	11,044,081	9.6
8,468,466	8.1	8,593,842	8.2	8,260,168	7.9	7,906,146	7.5	9,128,378	8.7	8,552,776	8.2	8,347,102	8.0
8,842,399	8.6	9,224,663	8.9	7,011,931	6.8	9,185,719	8.9	9,335,863	9.0	9,396,403	9.1	9,286,648	9.0
11,365,381	9.9	7,811,425	6.8	8,749,192	7.7	10,549,877	9.2	9,915,140	8.7	8,884,477	7.8	10,298,518	9.0
9,533,942	9.3	8,139,399	7.9	6,609,858	6.4	9,453,146	9.2	8,696,712	8.4	7,589,526	7.4	9,150,438	8.9
9,250,028	5.9	8,585,277	5.5	6,865,924	4.4	9,418,834	6.0	8,616,833	5.5	9,338,972	6.0	9,066,003	5.8
9,807,489	6.3												
7,636,652	8.3	7,669,559	8.3	6,706,361	7.2	8,677,317	9.4	8,336,272	9.0	7,857,616	8.5	7,739,640	8.4
8,077,393	9.4	7,337,887	8.5	4,993,627	5.8	6,726,915	7.8	7,628,738	8.9	7,350,402	8.6	6,642,788	7.7
8,078,727	9.8	7,715,596	9.3	5,350,712	6.5	6,963,907	8.4	7,374,339	8.9	7,690,896	9.3	6,607,113	8.0
7,032,309	8.9	6,006,115	7.6	5,451,417	6.9	6,895,520	8.7	6,729,804	8.5	6,734,304	8.5	6,882,545	8.7
7,713,300	9.4	6,868,247	8.3	5,481,362	6.7	6,925,407	8.4	6,863,920	8.3	6,457,072	7.8	6,919,836	8.4
6,226,929	7.8	7,284,196	9.2	5,962,878	7.5	7,185,077	9.0	6,181,738	7.8	6,557,363	8.2	7,174,803	9.0
7,444,919	9.1	6,838,158	8.4	5,495,880	6.7	6,802,719	8.3	6,862,125	8.4	7,090,018	8.7	6,408,731	7.8
6,232,436	7.7	7,780,881	9.7	5,939,511	7.4	6,470,789	8.0	7,289,637	9.1	6,783,791	8.4	6,698,094	8.3
7,790,666	11.3	4,950,634	7.2	4,719,600	6.9	5,472,653	8.0	5,417,544	7.9	4,815,280	7.0	5,677,295	8.2
9,298,010	10.4	6,102,411	6.8	5,992,143	6.7	7,197,288	8.0	7,101,967	7.9	7,721,777	8.6	7,895,193	8.8

Source：Directorate General of Customs, Ministry of Finance.

表A-4. 各月關稅實徵淨額

（不含關稅帶徵防衛捐及臨時稅在內）

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	63,838,386	100.0	5,363,341	8.4	4,862,932	7.6	4,438,265	7.0	4,798,431	7.5	4,887,175	7.7
76年度 (75.7 ～ 76.6)	76,267,153	100.0	6,273,475	8.2	5,998,373	7.9	5,576,116	7.3	6,446,355	8.5	6,200,418	8.1
77年度 (76.7 ～ 77.6)	78,582,859	100.0	6,435,080	8.2	6,254,066	8.0	5,961,104	7.6	6,427,822	8.2	6,992,673	8.9
78年度 (77.7 ～ 78.6)	89,387,037	100.0	6,805,942	7.6	7,148,424	8.0	6,446,315	7.2	7,333,924	8.2	7,327,274	8.2
79年度 (78.7 ～ 79.6)	81,879,616	100.0	7,621,871	9.3	7,071,101	8.6	6,206,384	7.6	6,557,197	8.0	6,366,257	7.8
80年度 (79.7 ～ 80.6)	79,269,295	100.0	7,699,737	9.7	6,439,526	8.1	5,267,463	6.6	5,916,651	7.5	6,711,316	8.5
81年度 (80.7 ～ 81.6)	88,429,283	100.0	7,725,233	8.7	7,003,702	7.9	6,541,835	7.4	7,261,927	8.2	7,432,847	8.4
82年度 (81.7 ～ 82.6)	99,928,304	100.0	8,477,671	8.5	7,311,079	7.3	7,401,301	7.4	8,048,574	8.1	8,039,902	8.0
83年度 (82.7 ～ 83.6)	102,940,698	100.0	8,372,326	8.1	8,120,531	7.9	7,527,178	7.3	7,996,704	7.8	7,797,474	7.6
84年度 (83.7 ～ 84.6)	115,366,387	100.0	9,083,947	7.9	9,006,862	7.8	8,185,984	7.1	8,205,654	7.1	9,575,400	8.3
85年度 (84.7 ～ 85.6)	104,805,585	100.0	9,688,049	9.2	9,864,343	9.4	8,474,959	8.1	8,902,251	8.5	8,619,105	8.2
86年度 (85.7 ～ 86.6)	103,405,990	100.0	7,998,686	7.7	8,446,040	8.2	7,544,732	7.3	8,693,478	8.4	8,439,428	8.2
87年度 (86.7 ～ 87.6)	114,330,914	100.0	9,777,439	8.6	8,268,970	7.2	8,725,824	7.6	10,025,569	8.8	9,959,102	8.7
88年度 (87.7 ～ 88.6)	103,044,622	100.0	9,572,095	9.3	8,436,184	8.2	9,088,356	8.8	8,462,324	8.2	8,312,642	8.1
89年度 (88.7 ～ 89.12)	156,815,025	100.0	8,558,415 8,851,591	5.5 5.6	8,061,013 8,502,749	5.1 5.4	7,895,541 8,311,914	5.0 5.3	8,685,183 8,858,311	5.5 5.6	8,778,549 9,362,399	5.6 6.0
90年 (90.1 ～ 90.12)	92,557,766	100.0	7,559,113	8.2	7,949,662	8.6	6,185,551	6.7	8,289,668	9.0	7,950,355	8.6
91年 (91.1 ～ 91.12)	85,900,543	100.0	7,622,457	8.9	7,181,535	8.4	6,878,262	8.0	8,120,186	9.5	7,340,353	8.5
92年 (92.1 ～ 92.12)	82,782,764	100.0	6,689,075	8.1	6,041,043	7.3	6,373,418	7.7	7,097,422	8.6	6,800,516	8.2
93年 (93.1 ～ 93.12)	78,884,589	100.0	6,779,732	8.6	6,101,738	7.7	6,450,087	8.2	6,513,774	8.3	7,307,244	9.3
94年 (94.1 ～ 94.12)	82,373,668	100.0	6,770,459	8.2	6,826,705	8.3	6,812,942	8.3	7,234,137	8.8	7,500,281	9.1
95年 (95.1 ～ 95.12)	79,566,925	100.0	6,770,869	8.5	6,816,141	8.6	6,471,553	8.1	6,553,959	8.2	6,381,419	8.0
96年 (96.1 ～ 96.12)	81,859,070	100.0	7,156,582	8.7	7,099,262	8.7	6,152,690	7.5	7,126,920	8.7	7,381,066	9.0
97年 (97.1 ～ 97.12)	80,425,705	100.0	7,353,053	9.1	6,584,019	8.2	6,322,831	7.9	6,900,109	8.6	6,070,554	7.5
98年 (98.1 ～ 98.12)	68,827,432	100.0	6,028,881	8.8	5,617,226	8.2	6,018,588	8.7	6,035,676	8.8	6,283,389	9.1
99年 (99.1 ～ 99.12)	89,484,228	100.0	7,564,852	8.5	7,397,666	8.3	7,164,611	8.0	7,911,264	8.8	8,137,046	9.1

資料來源： 財政部關稅總局。

Table A-4. Net Revenues of Customs Duties

(Defense Surtax and Temporary Tax are excluded)

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
5,599,402	8.8	6,153,996	9.6	4,173,043	6.5	5,933,560	9.3	5,678,761	8.9	5,910,843	9.3	6,038,637	9.5
7,025,037	9.2	5,532,474	7.3	5,918,565	7.8	6,583,216	8.6	7,331,794	9.6	6,300,258	8.3	7,081,072	9.3
7,335,852	9.3	5,954,833	7.6	6,744,793	8.6	6,927,348	8.8	6,254,244	8.0	6,554,949	8.3	6,740,095	8.6
7,785,047	8.7	8,038,725	9.0	5,680,534	6.4	7,999,199	8.9	7,453,120	8.3	9,029,832	10.1	8,338,701	9.3
6,698,046	8.2	6,287,748	7.7	5,970,611	7.3	6,979,818	8.5	7,443,934	9.1	7,411,350	9.1	7,265,299	8.9
6,149,174	7.8	7,031,760	8.9	5,735,966	7.2	6,579,604	8.3	6,862,544	8.7	7,592,645	9.6	7,282,909	9.2
7,070,117	8.0	8,318,736	9.4	5,743,792	6.5	7,137,312	8.1	8,007,846	9.1	7,592,899	8.6	8,593,037	9.7
8,384,448	8.4	6,738,963	6.7	7,802,022	7.8	9,757,072	9.8	9,461,816	9.5	9,350,859	9.4	9,154,597	9.2
9,507,440	9.2	8,872,215	8.6	6,986,675	6.8	9,759,988	9.5	9,440,561	9.2	8,917,432	8.7	9,642,174	9.4
9,644,941	8.4	8,971,382	7.8	7,973,473	6.9	11,442,288	9.9	11,503,542	10.0	10,728,833	9.3	11,044,081	9.6
8,468,466	8.1	8,593,842	8.2	8,260,168	7.9	7,906,146	7.5	9,128,378	8.7	8,552,776	8.2	8,347,102	8.0
8,842,399	8.6	9,224,663	8.9	7,011,931	6.8	9,185,719	8.9	9,335,863	9.0	9,396,403	9.1	9,286,648	9.0
11,365,381	9.9	7,811,425	6.8	8,749,192	7.7	10,549,877	9.2	9,915,140	8.7	8,884,477	7.8	10,298,518	9.0
9,533,942	9.3	8,139,399	7.9	6,609,858	6.4	9,453,146	9.2	8,696,712	8.4	7,589,526	7.4	9,150,438	8.9
9,250,028	5.9	8,585,277	5.5	6,865,924	4.4	9,418,834	6.0	8,616,833	5.5	9,338,972	6.0	9,066,003	5.8
9,807,489	6.3												
7,636,652	8.3	7,669,559	8.3	6,706,361	7.2	8,677,317	9.4	8,336,272	9.0	7,857,616	8.5	7,739,640	8.4
8,077,393	9.4	7,337,887	8.5	4,993,627	5.8	6,726,915	7.8	7,628,738	8.9	7,350,402	8.6	6,642,788	7.7
8,078,727	9.8	7,715,596	9.3	5,350,712	6.5	6,963,907	8.4	7,374,339	8.9	7,690,896	9.3	6,607,113	8.0
7,032,309	8.9	6,006,115	7.6	5,451,417	6.9	6,895,520	8.7	6,729,804	8.5	6,734,304	8.5	6,882,545	8.7
7,713,300	9.4	6,868,247	8.3	5,481,362	6.7	6,925,407	8.4	6,863,920	8.3	6,457,072	7.8	6,919,836	8.4
6,226,929	7.8	7,284,196	9.2	5,962,878	7.5	7,185,077	9.0	6,181,738	7.8	6,557,363	8.2	7,174,803	9.0
7,444,919	9.1	6,838,158	8.4	5,495,880	6.7	6,802,719	8.3	6,862,125	8.4	7,090,018	8.7	6,408,731	7.8
6,232,436	7.7	7,780,881	9.7	5,939,511	7.4	6,470,789	8.0	7,289,637	9.1	6,783,791	8.4	6,698,094	8.3
7,790,666	11.3	4,950,634	7.2	4,719,600	6.9	5,472,653	8.0	5,417,544	7.9	4,815,280	7.0	5,677,295	8.2
9,298,010	10.4	6,102,411	6.8	5,992,143	6.7	7,197,288	8.0	7,101,967	7.9	7,721,777	8.6	7,895,193	8.8

Source：Directorate General of Customs, Ministry of Finance.

表A-5. 各月關稅帶徵防衛捐及臨時稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
49年度 (48.7 ～ 49.6)	263,997	100.0	25,562	9.7	19,142	7.3	21,464	8.1	24,874	9.4	15,593	5.9
50年度 (49.7 ～ 50.6)	290,386	100.0	21,072	7.3	24,196	8.3	21,404	7.4	19,247	6.6	19,910	6.9
51年度 (50.7 ～ 51.6)	322,212	100.0	25,451	7.9	24,446	7.6	23,095	7.2	23,644	7.3	30,578	9.5
52年度 (51.7 ～ 52.6)	370,416	100.0	29,920	8.1	31,102	8.4	26,634	7.2	32,398	8.7	26,967	7.3
53年度 (52.7 ～ 53.6)	448,570	100.0	35,172	7.8	39,731	8.9	34,294	7.6	32,766	7.3	31,371	7.0
54年度 (53.7 ～ 54.6)	579,901	100.0	43,330	7.5	36,086	6.2	37,443	6.5	41,656	7.2	47,141	8.1
55年度 (54.7 ～ 55.6)	683,714	100.0	55,249	8.1	60,382	8.8	47,944	7.0	55,273	8.1	59,772	8.7
56年度 (55.7 ～ 56.6)	740,359	100.0	47,694	6.4	58,530	7.9	53,677	7.3	57,001	7.7	59,945	8.1
57年度 (56.7 ～ 57.6)	940,704	100.0	68,141	7.2	61,858	6.6	82,344	8.8	71,118	7.6	80,287	8.5
58年度 (57.7 ～ 58.6)	1,566,955	100.0	93,426	6.0	117,744	7.5	134,771	8.6	139,576	8.9	142,992	9.1
59年度 (58.7 ～ 59.6)	1,895,037	100.0	151,850	8.0	160,317	8.5	139,087	7.3	147,918	7.8	147,246	7.8
60年度 (59.7 ～ 60.6)	1,981,084	100.0	141,949	7.2	155,970	7.9	139,297	7.0	161,960	8.2	152,539	7.7
61年度 (60.7 ～ 61.6)	640,083	100.0	206,264	32.2	174,840	27.3	70,265	11.0	30,784	4.8	22,965	3.6

資料來源： 財政部關稅總局。
說　　明： 關稅帶徵防衛捐及臨時稅已自62年度起停徵。

Table A-5. Net Revenues of Defense Surtax and Temporary Tax on Customs Duties

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
27,376	10.4	17,015	6.4	19,237	7.3	21,801	8.3	23,647	9.0	21,829	8.3	26,457	10.0
22,085	7.6	18,111	6.2	18,846	6.5	33,439	11.5	27,643	9.5	26,221	9.0	38,212	13.2
28,083	8.7	28,478	8.8	21,336	6.6	28,967	9.0	30,052	9.3	25,065	7.8	33,017	10.2
29,027	7.8	26,312	7.1	26,452	7.1	28,961	7.8	27,727	7.5	38,748	10.5	46,168	12.5
37,647	8.4	30,848	6.9	37,766	8.4	46,863	10.4	34,634	7.7	38,227	8.5	49,251	11.0
50,123	8.6	53,095	9.2	41,921	7.2	53,734	9.3	51,669	8.9	50,000	8.6	73,703	12.7
55,802	8.2	55,377	8.1	55,065	8.1	61,226	9.0	55,469	8.1	53,151	7.8	69,004	10.1
63,557	8.6	65,459	8.8	54,756	7.4	64,828	8.8	67,081	9.1	67,329	9.1	80,502	10.9
80,829	8.6	79,507	8.5	71,039	7.6	79,808	8.5	78,740	8.4	74,310	7.9	112,723	12.0
300,237	19.2	136,760	8.7	112,952	7.2	124,473	7.9	127,798	8.2	143,897	9.2	-7,671	-0.5
165,988	8.8	175,405	9.3	137,457	7.3	139,310	7.4	153,758	8.1	170,894	9.0	205,807	10.9
179,604	9.1	138,133	7.0	141,687	7.2	167,973	8.5	200,508	10.1	195,362	9.9	206,102	10.4
18,454	2.9	16,320	2.5	15,350	2.4	16,563	2.6	13,653	2.1	16,647	2.6	37,978	5.9

Source：Directorate General of Customs, Ministry of Finance.
Explanation： Defense Surtax and Temporary Tax on Customs Duties were abolished from FY 1973.

表A-6. 各月鹽稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
49年度 (48.7 ～ 49.6)	137,281	100.0	12,354	9.0	14,135	10.3	9,431	6.9	8,749	6.4	9,259	6.7
50年度 (49.7 ～ 50.6)	145,952	100.0	15,057	10.3	11,106	7.6	9,374	6.4	9,207	6.3	9,130	6.3
51年度 (50.7 ～ 51.6)	147,383	100.0	15,151	10.3	13,024	8.8	9,920	6.7	9,691	6.6	10,470	7.1
52年度 (51.7 ～ 52.6)	137,676	100.0	14,679	10.7	11,712	8.5	10,019	7.3	9,476	6.9	10,081	7.3
53年度 (52.7 ～ 53.6)	153,240	100.0	18,218	11.9	14,907	9.7	10,453	6.8	10,662	7.0	10,109	6.6
54年度 (53.7 ～ 54.6)	155,608	100.0	18,174	11.7	15,252	9.8	11,839	7.6	9,759	6.3	9,154	5.9
55年度 (54.7 ～ 55.6)	150,271	100.0	13,522	9.0	14,508	9.7	12,263	8.2	10,592	7.0	9,997	6.7
56年度 (55.7 ～ 56.6)	175,145	100.0	14,871	8.5	20,074	11.5	12,928	7.4	11,382	6.5	11,947	6.8
57年度 (56.7 ～ 57.6)	171,026	100.0	15,174	8.9	16,362	9.6	13,034	7.6	14,247	8.3	11,842	6.9
58年度 (57.7 ～ 58.6)	176,035	100.0	14,555	8.3	15,667	8.9	14,959	8.5	14,397	8.2	16,115	9.2
59年度 (58.7 ～ 59.6)	187,840	100.0	14,340	7.6	15,018	8.0	13,569	7.2	13,164	7.0	11,764	6.3
60年度 (59.7 ～ 60.6)	176,124	100.0	14,409	8.2	15,180	8.6	14,357	8.2	15,759	8.9	9,812	5.6
61年度 (60.7 ～ 61.6)	178,210	100.0	11,811	6.6	16,484	9.2	11,536	6.5	14,915	8.4	13,497	7.6
62年度 (61.7 ～ 62.6)	180,334	100.0	12,084	6.7	15,524	8.6	15,936	8.8	17,482	9.7	15,025	8.3
63年度 (62.7 ～ 63.6)	—	—	16,702	—	15,969	—	19,691	—	22,021	—	11,660	—
64年度 (63.7 ～ 64.6)	194,370	100.0	13,121	6.8	15,125	7.8	12,575	6.5	17,626	9.1	12,653	6.5
65年度 (64.7 ～ 65.6)	188,526	100.0	17,558	9.3	21,348	11.3	10,420	5.5	11,848	6.3	9,239	4.9
66年度 (65.7 ～ 66.6)	190,839	100.0	11,637	6.1	12,882	6.8	14,237	7.5	13,890	7.3	13,054	6.8

資料來源： 財政部所屬各區國稅局。
說　　明： 本稅自67年度起停徵。

Table A-6. Net Revenues of Salt Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
12,116	8.8	12,710	9.3	11,537	8.4	11,180	8.1	11,728	8.5	10,427	7.6	13,655	9.9
12,848	8.8	16,140	11.1	12,999	8.9	11,838	8.1	11,329	7.8	12,364	8.5	14,560	10.0
13,861	9.4	16,456	11.2	12,949	8.8	9,967	6.8	9,867	6.7	13,428	9.1	12,599	8.5
11,710	8.5	14,573	10.6	11,919	8.7	11,689	8.5	11,262	8.2	12,613	9.2	7,943	5.8
11,946	7.8	13,987	9.1	13,081	8.5	12,846	8.4	12,711	8.3	10,768	7.0	13,552	8.8
10,956	7.0	13,712	8.8	12,032	7.7	11,567	7.4	15,499	10.0	13,777	8.9	13,887	8.9
11,661	7.8	11,863	7.9	11,601	7.7	12,701	8.5	13,816	9.2	14,336	9.5	13,411	8.9
12,343	7.0	12,759	7.3	12,981	7.4	15,592	8.9	15,933	9.1	17,465	10.0	16,870	9.6
12,571	7.4	12,647	7.4	11,483	6.7	13,827	8.1	16,623	9.7	17,751	10.4	15,465	9.0
17,251	9.8	13,782	7.8	12,188	6.9	10,918	6.2	14,270	8.1	15,322	8.7	16,611	9.4
14,020	7.5	31,523	16.8	12,574	6.7	13,051	6.9	19,616	10.4	14,842	7.9	14,359	7.6
11,092	6.3	12,809	7.3	14,339	8.1	15,820	9.0	21,579	12.3	16,894	9.6	14,074	8.0
15,199	8.5	13,902	7.8	14,096	7.9	18,841	10.6	18,283	10.3	16,423	9.2	13,223	7.4
6,317	3.5	16,084	8.9	12,583	7.0	17,868	9.9	22,618	12.5	16,971	9.4	11,842	6.6
17,607	—	28,259	—	16,887	—	17,664	—	27,029	—	16,847	—	13,714	—
16,182	8.3	17,734	9.1	15,990	8.2	15,518	8.0	19,504	10.0	17,932	9.2	20,410	10.5
19,458	10.3	14,690	7.8	16,763	8.9	15,680	8.3	22,640	12.0	16,255	8.6	12,627	6.7
19,042	10.0	17,209	9.0	13,896	7.3	18,222	9.5	29,980	15.7	17,335	9.1	9,455	5.0

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：Salt Tax was abolished beginning FY 1978.

表A-7. 各月礦區稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	20,745	100.0	114	0.5	268	1.3	171	0.8	358	1.7	586	2.8
76年度 (75.7 ～ 76.6)	20,254	100.0	2	0.0	414	2.0	174	0.9	286	1.4	674	3.3
77年度 (76.7 ～ 77.6)	18,303	100.0	155	0.8	152	0.8	110	0.6	106	0.6	557	3.0
78年度 (77.7 ～ 78.6)	15,899	100.0	248	1.6	285	1.8	33	0.2	288	1.8	401	2.5
79年度 (78.7 ～ 79.6)	16,185	100.0	107	0.7	122	0.8	253	1.6	307	1.9	234	1.4
80年度 (79.7 ～ 80.6)	17,177	100.0	95	0.6	296	1.7	152	0.9	552	3.2	296	1.7
81年度 (80.7 ～ 81.6)	15,629	100.0	709	4.5	5,819	37.2	92	0.6	112	0.7	806	5.2
82年度 (81.7 ～ 82.6)	14,832	100.0	3,607	24.3	2,668	18.0	63	0.4	178	1.2	169	1.1
83年度 (82.7 ～ 83.6)	13,919	100.0	774	5.6	4,679	33.6	194	1.4	267	1.9	49	0.4
84年度 (83.7 ～ 84.6)	12,508	100.0	2,969	23.7	2,254	18.0	176	1.4	115	0.9	333	2.7
85年度 (84.7 ～ 85.6)	11,870	100.0	573	4.8	4,405	37.1	165	1.4	42	0.4	115	1.0
86年度 (85.7 ～ 86.6)	13,954	100.0	12	0.1	4,669	33.5	135	1.0	168	1.2	390	2.8
87年度 (86.7 ～ 87.6)	10,663	100.0	2,540	23.8	1,840	17.3	157	1.5	183	1.7	229	2.1
88年度 (87.7 ～ 88.6)	11,434	100.0	3,764	32.9	2,348	20.5	122	1.1	60	0.5	108	0.9
89年度 (88.7 ～ 89.12)	14,611	100.0	2,136 2,387	14.6 16.3	2,890 2,041	19.8 14.0	226 12	1.5 0.1	— 10	— 0.1	86 86	0.6 0.6
90年 (90.1 ～ 90.12)	9,289	100.0	683	7.4	3,829	41.2	—	—	123	1.3	40	0.4
91年 (91.1 ～ 91.12)	10,039	100.0	842	8.4	4,403	43.9	—	—	13	0.1	1	0.0
92年 (92.1 ～ 92.12)	10,187	100.0	3,090	30.3	1,699	16.7	21	0.2	21	0.2	67	0.7
93年 (93.1 ～ 93.12)	3,799	100.0	39	1.0	62	1.6	—	—	-360	-9.5	—	—
94年 (94.1 ～ 94.12)	638	100.0	—	—	—	—	—	—	—	—	—	—
95年 (95.1 ～ 95.12)	158	100.0	—	—	—	—	—	—	—	—	—	—
96年 (96.1 ～ 96.12)	279	100.0	—	—	—	—	—	—	—	—	—	—
97年 (97.1 ～ 97.12)	21	100.0	—	—	—	—	—	—	—	—	—	—
98年 (98.1 ～ 98.12)	38	100.0	—	—	—	—	—	—	—	—	—	—
99年 (99.1 ～ 99.12)	11	100.0	—	—	—	—	—	—	—	—	—	—

資料來源： 財政部所屬各區國稅局。
說　　明： 礦區稅因修法自92年12月31日起改徵收礦產權利金不納入國稅。

Table A-7. Net Revenues of Mining Concession Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
8,459	40.8	169	0.8	124	0.6	291	1.4	1,017	4.9	656	3.2	8,532	41.1
8,930	44.1	110	0.5	251	1.2	125	0.6	289	1.4	630	3.1	8,369	41.3
7,486	40.9	115	0.6	157	0.9	117	0.6	257	1.4	735	4.0	8,356	45.7
4,381	27.6	2,356	14.8	298	1.9	130	0.8	124	0.8	260	1.6	7,095	44.6
6,566	40.6	14	0.1	621	3.8	447	2.8	240	1.5	336	2.1	6,938	42.9
3,987	23.2	2,294	13.4	126	0.7	201	1.2	2,885	16.8	5,850	34.1	443	2.6
186	1.2	481	3.1	6,202	39.7	527	3.4	48	0.3	171	1.1	476	3.0
300	2.0	792	5.3	5,659	38.2	153	1.0	365	2.5	362	2.4	516	3.5
212	1.5	1,366	9.8	—	—	5,251	37.7	220	1.6	182	1.3	725	5.2
370	3.0	998	8.0	3,778	30.2	786	6.3	105	0.8	249	2.0	375	3.0
254	2.1	912	7.7	3,598	30.3	—	—	505	4.3	349	2.9	952	8.0
553	4.0	3,765	27.0	2,766	19.8	460	3.3	179	1.3	118	0.8	739	5.3
100	0.9	2,943	27.6	—	—	1,895	17.8	18	0.2	203	1.9	555	5.2
116	1.0	2,253	19.7	2,216	19.4	48	0.4	5	0.0	160	1.4	234	2.0
15	0.1	11	0.1	4,324	29.6	—	—	35	0.2	112	0.8	60	0.4
180	1.2	986	10.6	3,258	35.1	—	—	62	0.7	116	1.2	81	0.9
111	1.2	592	5.9	3,890	38.7	17	0.2	33	0.3	111	1.1	10	0.1
127	1.3	693	6.8	3,904	38.3	144	1.4	39	0.4	100	1.0	36	0.4
373	3.7	1,000	26.3	3,319	87.4	189	5.0	-1,156	-30.4	172	4.5	476	12.5
58	1.5	—	—	—	—	—	—	—	—	—	—	—	—
638	100.0	—	—	—	—	—	—	—	—	—	—	—	—
158	100.0	—	—	—	—	—	—	—	—	—	—	—	—
279	100.0	—	—	—	—	—	—	—	—	—	—	—	—
21	100.0	—	—	—	—	—	—	—	—	—	—	—	—
38	100.0	—	—	—	—	—	—	—	—	—	—	—	—
11	100.0												

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation： Since Dec. 31, 2003, the Mining Concession Tax has changed to Mining Royalty, not belonged to National Taxes.

表A-8. 各月所得稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	79,440,381	100.0	8,468,395	10.7	2,529,045	3.2	5,078,982	6.4	2,829,897	3.6	2,941,415	3.7
76年度 (75.7 ～ 76.6)	91,338,646	100.0	8,587,402	9.4	3,322,999	3.6	4,930,668	5.4	2,927,552	3.2	3,098,852	3.4
77年度 (76.7 ～ 77.6)	123,122,396	100.0	13,146,472	10.7	4,335,691	3.5	7,371,388	6.0	3,517,811	2.9	3,870,776	3.1
78年度 (77.7 ～ 78.6)	157,063,043	100.0	14,051,921	8.9	8,899,821	5.7	16,239,429	10.3	5,337,749	3.4	5,277,432	3.4
79年度 (78.7 ～ 79.6)	225,752,211	100.0	23,850,785	10.6	9,273,478	4.1	18,265,168	8.1	9,321,274	4.1	7,127,821	3.2
80年度 (79.7 ～ 80.6)	193,742,764	100.0	28,511,036	14.7	11,855,278	6.1	6,327,951	3.3	13,166,804	6.8	8,883,553	4.6
81年度 (80.7 ～ 81.6)	216,150,460	100.0	29,627,567	13.7	12,671,175	5.9	12,632,206	5.8	6,951,240	3.2	7,907,554	3.7
82年度 (81.7 ～ 82.6)	237,618,241	100.0	30,476,925	12.8	14,124,821	5.9	16,773,766	7.1	7,585,829	3.2	9,036,004	3.8
83年度 (82.7 ～ 83.6)	266,020,141	100.0	29,276,261	11.0	17,572,189	6.6	13,536,529	5.1	19,131,410	7.2	10,026,554	3.8
84年度 (83.7 ～ 84.6)	319,383,860	100.0	26,174,286	8.2	27,827,705	8.7	25,617,145	8.0	13,484,027	4.2	10,932,369	3.4
85年度 (84.7 ～ 85.6)	343,550,020	100.0	44,299,821	12.9	19,143,066	5.6	28,542,389	8.3	16,847,684	4.9	12,690,584	3.7
86年度 (85.7 ～ 86.6)	352,890,477	100.0	25,921,349	7.3	38,304,767	10.9	21,826,728	6.2	16,101,023	4.6	13,505,601	3.8
87年度 (86.7 ～ 87.6)	398,390,232	100.0	44,475,453	11.2	24,747,595	6.2	30,459,353	7.6	15,991,755	4.0	16,956,433	4.3
88年度 (87.7 ～ 88.6)	432,388,876	100.0	54,398,489	12.6	26,254,475	6.1	36,836,234	8.5	17,048,858	3.9	15,325,943	3.5
89年度	610,580,021	100.0	59,522,311	9.7	24,259,535	4.0	32,780,638	5.4	15,485,141	2.5	13,167,168	2.2
(88.7 ～ 89.12)			74,350,160	12.2	21,071,887	3.5	12,711,766	2.1	18,068,603	3.0	16,220,225	2.7
90年 (90.1 ～ 90.12)	478,636,373	100.0	84,702,985	17.7	21,532,020	4.5	11,728,862	2.5	19,511,943	4.1	12,568,499	2.6
91年 (91.1 ～ 91.12)	392,939,078	100.0	40,987,496	10.4	18,903,255	4.8	53,988,712	13.7	26,597,623	6.8	-6,804,496	-1.7
92年 (92.1 ～ 92.12)	411,086,972	100.0	13,717,128	3.3	20,802,999	5.1	65,077,781	15.8	27,019,413	6.6	-4,637,445	-1.1
93年 (93.1 ～ 93.12)	455,913,822	100.0	2,724,283	0.6	28,973,348	6.4	93,373,913	20.5	167,158	0.0	16,543,957	3.6
94年 (94.1 ～ 94.12)	625,807,052	100.0	5,740,443	0.9	39,432,659	6.3	123,862,303	19.8	23,308,038	3.7	21,447,851	3.4
95年 (95.1 ～ 95.12)	646,217,799	100.0	2,304,531	0.4	44,529,369	6.9	79,183,546	12.3	73,769,770	11.4	19,891,200	3.1
96年 (96.1 ～ 96.12)	730,159,866	100.0	118,937	0.0	43,036,496	5.9	96,125,789	13.2	77,785,176	10.7	24,968,344	3.4
97年 (97.1 ～ 97.12)	834,988,400	100.0	-14,459,757	-1.7	45,160,885	5.4	125,594,739	15.0	85,714,678	10.3	26,514,207	3.2
98年 (98.1 ～ 98.12)	640,966,779	100.0	-24,561,593	-3.8	36,660,393	5.7	117,071,287	18.3	42,563,524	6.6	19,576,299	3.1
99年 (99.1 ～ 99.12)	590,387,476	100.0	-21,116,337	-3.6	48,848,134	8.3	68,734,457	11.6	57,371,284	9.7	20,677,515	3.5

資料來源： 財政部所屬各區國稅局。

Table A-8. Net Revenues of Income Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
6,871,388	8.6	7,813,871	9.8	4,324,115	5.4	14,824,953	18.7	8,687,795	10.9	7,785,292	9.8	7,285,233	9.2
9,705,077	10.6	9,418,744	10.3	5,355,915	5.9	16,980,930	18.6	10,685,032	11.7	9,539,976	10.4	6,785,499	7.4
13,848,274	11.2	11,466,216	9.3	5,462,431	4.4	24,006,948	19.5	14,864,783	12.1	14,493,878	11.8	6,737,728	5.5
13,936,267	8.9	19,564,554	12.5	7,779,187	5.0	24,368,809	15.5	16,007,072	10.2	19,016,521	12.1	6,584,281	4.2
17,972,605	8.0	26,967,980	11.9	13,681,581	6.1	23,717,699	10.5	24,206,259	10.7	34,889,941	15.5	16,477,620	7.3
9,028,440	4.7	21,350,640	11.0	9,880,005	5.1	18,972,010	9.8	24,608,409	12.7	26,345,293	13.6	14,813,345	7.6
9,257,319	4.3	23,868,009	11.0	13,437,311	6.2	26,841,945	12.4	22,148,502	10.2	27,095,989	12.5	23,711,643	11.0
10,244,104	4.3	15,300,622	6.4	23,016,099	9.7	31,605,721	13.3	24,291,012	10.2	36,875,911	15.5	18,287,427	7.7
12,806,847	4.8	25,058,921	9.4	13,481,254	5.1	38,238,217	14.4	26,829,903	10.1	41,267,885	15.5	18,794,171	7.1
14,145,753	4.4	21,170,129	6.6	26,374,875	8.3	45,397,327	14.2	38,746,563	12.1	45,855,144	14.4	23,658,537	7.4
13,058,557	3.8	31,116,125	9.1	15,421,260	4.5	31,341,644	9.1	50,350,442	14.7	55,897,010	16.3	24,841,438	7.2
15,843,708	4.5	34,347,726	9.7	19,485,249	5.5	47,353,288	13.4	37,535,658	10.6	60,704,845	17.2	21,960,535	6.2
17,507,284	4.4	25,967,663	6.5	37,628,826	9.4	45,802,820	11.5	41,260,129	10.4	64,136,058	16.1	33,456,863	8.4
14,513,267	3.4	36,224,594	8.4	22,526,148	5.2	61,759,074	14.3	44,099,792	10.2	83,950,724	19.4	19,451,278	4.5
15,508,094	2.5	39,535,779	6.5	23,221,820	3.8	61,284,073	10.0	41,924,761	6.9	95,710,935	15.7	30,246,825	5.0
15,510,300	2.5												
13,581,548	2.8	24,872,279	5.2	23,794,170	5.0	51,052,343	10.7	80,402,618	16.8	103,810,130	21.7	31,078,976	6.5
18,124,206	4.6	18,205,728	4.6	16,962,966	4.3	20,872,593	5.3	15,193,103	3.9	102,319,349	26.0	67,588,543	17.2
18,016,696	4.4	21,196,410	5.2	18,294,304	4.5	15,716,957	3.8	14,783,756	3.6	75,433,705	18.3	125,665,268	30.6
20,710,278	4.5	19,166,641	4.2	21,375,024	4.7	15,924,831	3.5	17,926,046	3.9	128,586,541	28.2	90,441,802	19.8
21,189,351	3.4	20,228,305	3.2	19,344,889	3.1	24,762,555	4.0	16,894,734	2.7	176,893,203	28.3	132,702,721	21.2
23,856,705	3.7	24,823,009	3.8	25,084,539	3.9	23,647,342	3.7	16,436,053	2.5	84,102,160	13.0	228,589,575	35.4
26,471,678	3.6	19,758,867	2.7	18,510,215	2.5	34,755,806	4.8	20,884,159	2.9	146,361,049	20.0	221,383,350	30.3
29,690,966	3.6	28,852,586	3.5	26,607,413	3.2	26,823,122	3.2	20,114,512	2.4	101,831,207	12.2	332,543,842	39.8
27,402,565	4.3	23,624,652	3.7	29,482,641	4.6	18,816,413	2.9	18,210,858	2.8	74,114,735	11.6	258,005,005	40.3
24,385,157	4.1	21,514,649	3.6	23,122,910	3.9	30,842,407	5.2	17,669,766	3.0	122,835,648	20.8	175,501,886	29.7

Source：Various District National Tax Administrations of Ministry of Finance.

表A-9. 各月營利事業所得稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	37,258,636	100.0	7,114,955	19.1	1,411,477	3.8	3,577,993	9.6	670,448	1.8	282,485	0.8
76年度 (75.7 ～ 76.6)	44,819,369	100.0	7,364,494	16.4	1,827,823	4.1	2,746,512	6.1	490,976	1.1	432,268	1.0
77年度 (76.7 ～ 77.6)	61,062,933	100.0	10,618,534	17.4	1,942,369	3.2	4,597,395	7.5	286,740	0.5	660,639	1.1
78年度 (77.7 ～ 78.6)	80,138,880	100.0	10,177,339	12.7	5,209,030	6.5	12,973,706	16.2	737,995	0.9	826,655	1.0
79年度 (78.7 ～ 79.6)	110,208,735	100.0	17,297,178	15.7	3,602,526	3.3	13,445,234	12.2	3,177,974	2.9	967,997	0.9
80年度 (79.7 ～ 80.6)	82,993,600	100.0	22,411,311	27.0	5,300,201	6.4	1,884,859	2.3	6,568,313	7.9	1,000,448	1.2
81年度 (80.7 ～ 81.6)	97,186,215	100.0	23,285,946	24.0	6,187,592	6.4	9,133,545	9.4	1,149,488	1.2	1,007,307	1.0
82年度 (81.7 ～ 82.6)	106,694,889	100.0	23,983,462	22.5	8,984,362	8.4	9,944,277	9.3	960,173	0.9	1,200,234	1.1
83年度 (82.7 ～ 83.6)	115,276,524	100.0	27,532,574	23.9	8,868,832	7.7	5,805,238	5.0	9,083,271	7.9	664,287	0.6
84年度 (83.7 ～ 84.6)	146,783,320	100.0	23,574,603	16.1	20,129,842	13.7	15,442,108	10.5	1,938,146	1.3	629,846	0.4
85年度 (84.7 ～ 85.6)	148,443,967	100.0	38,466,324	25.9	11,488,244	7.7	16,838,095	11.3	3,653,238	2.5	531,291	0.4
86年度 (85.7 ～ 86.6)	146,590,527	100.0	21,190,261	14.5	28,258,567	19.3	10,371,408	7.1	2,670,318	1.8	956,192	0.7
87年度 (86.7 ～ 87.6)	163,354,533	100.0	37,346,151	22.9	11,548,043	7.1	17,394,016	10.6	1,009,237	0.6	1,991,012	1.2
88年度 (87.7 ～ 88.6)	194,251,282	100.0	52,220,771	26.9	13,122,207	6.8	29,151,050	15.0	3,102,475	1.6	1,925,945	1.0
89年度 (88.7 ～ 89.12)	307,035,181	100.0	49,253,735 66,805,772	16.0 21.8	14,654,607 13,214,999	4.8 4.3	25,629,362 6,982,373	8.3 2.3	1,835,194 3,306,469	0.6 1.1	981,994 2,022,605	0.3 0.7
90年 (90.1 ～ 90.12)	233,677,981	100.0	64,705,147	27.7	23,423,315	10.0	2,869,403	1.2	3,673,003	1.6	1,698,699	0.7
91年 (91.1 ～ 91.12)	165,758,919	100.0	2,634,234	1.6	3,070,950	1.9	52,222,379	31.5	10,079,768	6.1	1,925,756	1.2
92年 (92.1 ～ 92.12)	213,682,897	100.0	5,098,455	2.4	2,971,353	1.4	62,111,548	29.1	12,374,630	5.8	1,639,223	0.8
93年 (93.1 ～ 93.12)	241,088,853	100.0	1,409,667	0.6	5,806,351	2.4	70,641,939	29.3	16,103,656	6.7	2,258,666	0.9
94年 (94.1 ～ 94.12)	329,357,079	100.0	1,896,244	0.6	5,437,672	1.7	93,874,379	28.5	23,676,548	7.2	4,802,404	1.5
95年 (95.1 ～ 95.12)	311,887,576	100.0	1,754,320	0.6	7,125,758	2.3	47,702,024	15.3	68,798,785	22.1	3,088,782	1.0
96年 (96.1 ～ 96.12)	382,633,510	100.0	1,792,459	0.5	7,304,438	1.9	62,973,687	16.5	66,007,420	17.3	6,310,125	1.6
97年 (97.1 ～ 97.12)	445,244,861	100.0	1,418,233	0.3	6,521,725	1.5	76,089,131	17.1	77,074,539	17.3	3,900,576	0.9
98年 (98.1 ～ 98.12)	334,162,587	100.0	3,309,490	1.0	10,991,891	3.3	79,686,277	23.8	38,606,153	11.6	4,655,234	1.4
99年 (99.1 ～ 99.12)	285,701,268	100.0	1,869,133	0.7	5,982,859	2.1	31,215,491	10.9	48,091,828	16.8	5,204,107	1.8

資料來源： 財政部所屬各區國稅局。

Table A-9. Net Revenues of Profit-seeking Enterprise Income Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
3,815,947	10.2	3,849,350	10.3	294,383	0.8	4,992,066	13.4	2,487,853	6.7	5,127,236	13.8	3,634,443	9.8
6,517,633	14.5	4,471,659	10.0	491,694	1.1	7,309,989	16.3	3,465,715	7.7	6,556,460	14.6	3,144,146	7.0
9,688,637	15.9	5,732,234	9.4	718,174	1.2	9,970,781	16.3	4,775,664	7.8	9,753,979	16.0	2,317,787	3.8
8,386,694	10.5	11,455,292	14.3	1,252,616	1.6	10,811,698	13.5	5,103,536	6.4	11,328,620	14.1	1,875,699	2.3
11,225,180	10.2	16,346,442	14.8	2,026,461	1.8	8,078,894	7.3	5,250,306	4.8	23,136,012	21.0	5,654,531	5.1
339,029	0.4	9,187,657	11.1	95,871	0.1	5,955,725	7.2	11,170,604	13.5	13,522,259	16.3	5,557,323	6.7
462,177	0.5	8,832,705	9.1	698,701	0.7	13,660,085	14.1	8,011,944	8.2	13,966,281	14.4	10,790,444	11.1
643,220	0.6	1,025,928	1.0	8,358,126	7.8	16,188,025	15.2	9,405,419	8.8	19,454,774	18.2	6,546,889	6.1
1,712,771	1.5	9,324,939	8.1	341,273	0.3	18,587,872	16.1	9,456,091	8.2	19,038,646	16.5	4,860,730	4.2
1,431,616	1.0	3,942,537	2.7	9,162,535	6.2	23,003,528	15.7	11,232,455	7.7	27,229,813	18.6	9,066,291	6.2
276,584	0.2	12,546,372	8.5	713,470	0.5	8,247,358	5.6	22,412,549	15.1	25,709,451	17.3	7,560,991	5.1
1,201,623	0.8	12,222,167	8.3	958,101	0.7	23,359,501	15.9	12,034,581	8.2	27,342,839	18.7	6,024,969	4.1
553,840	0.3	2,762,194	1.7	14,255,771	8.7	21,453,921	13.1	13,839,981	8.5	26,444,316	16.2	14,756,051	9.0
293,179	0.2	17,336,659	8.9	6,310,843	3.2	25,758,621	13.3	13,390,790	6.9	33,040,667	17.0	-1,401,925	-0.7
1,399,329	0.5	19,032,915	6.2	1,628,309	0.5	29,330,622	9.6	14,254,751	4.6	44,043,700	14.3	11,374,189	3.7
1,284,256	0.4												
839,460	0.4	2,955,403	1.3	1,239,065	0.5	23,993,906	10.3	44,282,521	19.0	53,362,126	22.8	10,635,933	4.6
4,080,350	2.5	754,356	0.5	-391,710	-0.2	1,586,985	1.0	1,197,003	0.7	72,853,062	44.0	15,745,786	9.5
4,280,009	2.0	2,009,550	0.9	957,182	0.4	2,259,772	1.1	1,567,176	0.7	54,133,744	25.3	64,280,255	30.1
4,977,312	2.1	1,863,827	0.8	553,310	0.2	1,892,946	0.8	2,108,798	0.9	104,499,455	43.3	28,972,926	12.0
4,703,072	1.4	1,641,824	0.5	1,106,544	0.3	1,612,207	0.5	1,467,598	0.4	146,916,465	44.6	42,222,122	12.8
7,084,405	2.3	2,718,884	0.9	1,387,993	0.4	3,176,461	1.0	682,129	0.2	56,459,367	18.1	111,908,668	35.9
8,225,982	2.1	-318,464	-0.1	89,521	0.0	3,640,769	1.0	3,722,559	1.0	116,043,331	30.3	106,841,683	27.9
7,488,557	1.7	3,085,228	0.7	2,817,433	0.6	3,353,924	0.8	-857,367	-0.2	71,303,459	16.0	193,049,423	43.4
10,725,079	3.2	2,050,255	0.6	2,389,513	0.7	1,111,795	0.3	-235,445	-0.1	49,437,474	14.8	131,434,871	39.3
5,243,031	1.8	1,782,127	0.6	2,300,138	0.8	3,583,069	1.3	5,981	0.0	96,686,326	33.8	83,737,178	29.3

Source：Various District National Tax Administrations of Ministry of Finance.

表A-10. 各月營利事業所得稅實徵淨額－公營

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	6,421,293	100.0	-44,610	-0.7	-41,073	-0.6	3,242,240	50.5	146,244	2.3	—	—
76年度 (75.7 ～ 76.6)	4,438,100	100.0	-115,267	-2.6	12,445	0.3	2,558,907	57.7	22,885	0.5	851	0.0
77年度 (76.7 ～ 77.6)	6,358,273	100.0	191	0.0	-61,524	-1.0	4,043,741	63.6	63,730	1.0	8	0.0
78年度 (77.7 ～ 78.6)	19,922,299	100.0	87,458	0.4	-388	-0.0	12,297,176	61.7	20,780	0.1	—	—
79年度 (78.7 ～ 79.6)	26,216,517	100.0	865,137	3.3	-7,382	-0.0	12,374,593	47.2	2,520,630	9.6	210,309	0.8
80年度 (79.7 ～ 80.6)	14,508,339	100.0	-117,124	-0.8	332,547	2.3	259,172	1.8	5,417,151	37.3	36	0.0
81年度 (80.7 ～ 81.6)	15,444,251	100.0	195,393	1.3	3,021	0.0	7,382,694	47.8	-9,248	-0.1	1,376	0.0
82年度 (81.7 ～ 82.6)	16,952,009	100.0	-289,413	-1.7	24,945	0.1	8,360,917	49.3	38,026	0.2	6,139	0.0
83年度 (82.7 ～ 83.6)	16,915,276	100.0	-2,000,587	-11.8	-11,954	-0.1	2,796,451	16.5	7,413,891	43.8	12,627	0.1
84年度 (83.7 ～ 84.6)	24,850,253	100.0	140,068	0.6	-282,741	-1.1	12,402,784	49.9	59,918	0.2	562	0.0
85年度 (84.7 ～ 85.6)	26,232,238	100.0	-107,280	-0.4	-133,674	-0.5	14,299,611	54.5	58,463	0.2	4,528	0.0
86年度 (85.7 ～ 86.6)	11,850,088	100.0	-902,173	-7.6	-71,064	-0.6	5,594,186	47.2	81,738	0.7	2,096	0.0
87年度 (86.7 ～ 87.6)	21,980,345	100.0	-1,827,003	-8.3	22,057	0.1	14,784,940	67.3	-191,630	-0.9	265	0.0
88年度 (87.7 ～ 88.6)	43,495,753	100.0	207,341	0.5	1,044,952	2.4	24,116,396	55.4	-16,069	-0.0	138,298	0.3
89年度 (88.7 ～ 89.12)	59,865,248	100.0	-62,177 17,091,773	-0.1 28.6	641,884 40,667	1.1 0.1	21,952,106 3,230,773	36.7 5.4	148,721 12,088	0.2 0.0	19,571 3,132	0.0 0.0
90年 (90.1 ～ 90.12)	24,084,021	100.0	14,534,056	60.3	55,964	0.2	7,828	0.0	6,103	0.0	7,974	0.0
91年 (91.1 ～ 91.12)	17,443,855	100.0	12,098	0.1	24,181	0.1	9,335,988	53.5	20,432	0.1	9,594	0.1
92年 (92.1 ～ 92.12)	23,345,552	100.0	122,251	0.5	4,381	0.0	8,998,657	38.5	9,381	0.0	-29,344	-0.1
93年 (93.1 ～ 93.12)	21,661,379	100.0	8,684	0.0	12,885	0.1	8,157,228	37.7	68,449	0.3	6,860	0.0
94年 (94.1 ～ 94.12)	20,412,959	100.0	11,816	0.1	1,414	0.0	10,787,114	52.8	19,088	0.1	-10,907	-0.1
95年 (95.1 ～ 95.12)	2,769,110	100.0	6,753	0.2	-41,639	-1.5	484,442	17.5	1,308,965	47.3	24,572	0.9
96年 (96.1 ～ 96.12)	653,936	100.0	29,642	4.5	-154,892	-23.7	364,969	55.8	1,546,126	236.4	19,181	2.9
97年 (97.1 ～ 97.12)	3,850,587	100.0	-24	-0.0	10,276	0.3	1,665,957	43.3	597,998	15.5	31,936	0.8
98年 (98.1 ～ 98.12)	2,978,162	100.0	-9,847	-0.3	-666,618	-22.4	1,971,661	66.2	21,646	0.7	-50,873	-1.7
99年 (99.1 ～ 99.12)	3,339,381	100.0	10,313	0.3	62,990	1.9	954,205	28.6	411,400	12.3	30,064	0.9

資料來源： 財政部所屬各區國稅局。

Table A-10. Net Revenues of Profit-seeking Enterprise Income Tax —Public Enterprises

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
3,590	0.1	2,466,568	38.4	6,129	0.1	6,798	0.1	—	—	—	—	635,407	9.9
17,271	0.4	2,295,869	51.7	32,889	0.7	141,740	3.2	-5,811	-0.1	-4,662	-0.1	-519,017	-11.7
2,269	0.0	2,823,972	44.4	119,120	1.9	7,589	0.1	1,265	0.0	-5,279	-0.1	-636,809	-10.0
2,863	0.0	7,266,230	36.5	760,284	3.8	-2,014	-0.0	56,526	0.3	16	0.0	-566,632	-2.8
-89	-0.0	8,945,593	34.1	1,301,163	5.0	323	0.0	-45	-0.0	-768	-0.0	7,053	0.0
11,503	0.1	7,847,140	54.1	661	0.0	-6,771	-0.0	543	0.0	503	0.0	762,978	5.3
2,297	0.0	8,086,615	52.4	-1,245,375	-8.1	1,890	0.0	17,510	0.1	1,217	0.0	1,006,861	6.5
142,439	0.8	366,219	2.2	7,763,693	45.8	24,711	0.1	-1,870	-0.0	51,332	0.3	464,871	2.7
837,436	5.0	8,388,074	49.6	108,898	0.6	2,838	0.0	753	0.0	-198,984	-1.2	-434,167	-2.6
166,061	0.7	3,088,287	12.4	7,910,569	31.8	12,979	0.1	2,616	0.0	3,949	0.0	1,345,201	5.4
-495,533	-1.9	12,643,172	48.2	-12,385	-0.0	-24,551	-0.1	15,250	0.1	-18,109	-0.1	2,746	0.0
155,991	1.3	9,026,078	76.2	81,047	0.7	5,724	0.0	-12,022	-0.1	1,964	0.0	-2,113,477	-17.8
42,087	0.2	1,273,860	5.8	12,878,574	58.6	26,725	0.1	3,780	0.0	-4,456,074	-20.3	-577,236	-2.6
269	0.0	5,413,456	12.4	14,040,259	32.3	6,426	0.0	5,032	0.0	2,771	0.0	-1,463,378	-3.4
5,955	0.0	16,881,057	28.2	2,307	0.0	26,513	0.0	3,229	0.0	25,834	0.0	-211,326	-0.4
53,141	0.1												
		36,661	0.2	7,906	0.0	1,362,851	5.7	7,890,909	32.8	10,632	0.0	158,484	0.7
4,653	0.0												
		-581,059	-3.3	-651,053	-3.7	14,625	0.1	-31,753	-0.2	9,576,479	54.9	4,497	0.0
-290,174	-1.7												
		-180,839	-0.8	-568,011	-2.4	91,160	0.4	53,126	0.2	342,952	1.5	14,715,497	63.0
-213,659	-0.9												
		-2,643	-0.0	-401,313	-1.9	-178,891	-0.8	-10,034	-0.0	13,895,296	64.1	64,659	0.3
40,199	0.2												
		-739,515	-3.6	-205,948	-1.0	-798,723	-3.9	-377,193	-1.8	11,896,074	58.3	25,468	0.1
-195,729	-1.0												
		-73,047	-2.6	-279,211	-10.1	-702,105	-25.4	-3,191	-0.1	302,656	10.9	1,823,269	65.8
-82,354	-3.0												
		46,561	7.1	-2,360,026	-360.9	-49,422	-7.6	-391,247	-59.8	1,476,844	225.8	45,794	7.0
80,406	12.3												
		-25,291	-0.7	15,099	0.4	-146,427	-3.8	-654,013	-17.0	400,166	10.4	2,019,657	52.5
-64,747	-1.7												
		4,953	0.2	-544	-0.0	-81,460	-2.7	-11,120	-0.4	153,435	5.2	2,052,852	68.9
-405,923	-13.6												
		7,537	0.2	6,863	0.2	33	0.0	-41,988	-1.3	1,919,690	57.5	6,785	0.2
-28,511	-0.9												

Source：Various District National Tax Administrations of Ministry of Finance.

表A-11. 各月營利事業所得稅實徵淨額－民營

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	30,837,343	100.0	7,159,565	23.2	1,452,550	4.7	335,753	1.1	524,204	1.7	282,485	0.9
76年度 (75.7 ～ 76.6)	40,381,269	100.0	7,479,761	18.5	1,815,378	4.5	187,605	0.5	468,091	1.2	431,417	1.1
77年度 (76.7 ～ 77.6)	54,704,660	100.0	10,618,343	19.4	2,003,893	3.7	553,654	1.0	223,010	0.4	660,631	1.2
78年度 (77.7 ～ 78.6)	60,216,581	100.0	10,089,881	16.8	5,209,418	8.7	676,530	1.1	717,215	1.2	826,655	1.4
79年度 (78.7 ～ 79.6)	83,992,218	100.0	16,432,041	19.6	3,609,908	4.3	1,070,641	1.3	657,344	0.8	757,688	0.9
80年度 (79.7 ～ 80.6)	68,485,261	100.0	22,528,435	32.9	4,967,654	7.3	1,625,687	2.4	1,151,162	1.7	1,000,412	1.5
81年度 (80.7 ～ 81.6)	81,741,964	100.0	23,090,553	28.2	6,184,571	7.6	1,750,851	2.1	1,158,736	1.4	1,005,931	1.2
82年度 (81.7 ～ 82.6)	89,742,880	100.0	24,272,875	27.0	8,959,417	10.0	1,583,360	1.8	922,147	1.0	1,194,095	1.3
83年度 (82.7 ～ 83.6)	98,361,248	100.0	29,533,161	30.0	8,880,786	9.0	3,008,787	3.1	1,669,380	1.7	651,660	0.7
84年度 (83.7 ～ 84.6)	121,933,067	100.0	23,434,535	19.2	20,412,583	16.7	3,039,324	2.5	1,878,228	1.5	629,284	0.5
85年度 (84.7 ～ 85.6)	122,211,729	100.0	38,573,604	31.6	11,621,918	9.5	2,538,484	2.1	3,594,775	2.9	526,763	0.4
86年度 (85.7 ～ 86.6)	134,740,439	100.0	22,092,434	16.4	28,329,631	21.0	4,777,222	3.5	2,588,580	1.9	954,096	0.7
87年度 (86.7 ～ 87.6)	141,374,188	100.0	39,173,154	27.7	11,525,986	8.2	2,609,076	1.8	1,200,867	0.8	1,990,747	1.4
88年度 (87.7 ～ 88.6)	150,755,529	100.0	52,013,430	34.5	12,077,255	8.0	5,034,654	3.3	3,118,544	2.1	1,787,647	1.2
89年度 (88.7 ～ 89.12)	247,169,933	100.0	49,315,912 49,713,999	20.0 20.1	14,012,723 13,174,332	5.7 5.3	3,677,256 3,751,600	1.5 1.5	1,686,473 3,294,381	0.7 1.3	962,423 2,019,473	0.4 0.8
90年 (90.1 ～ 90.12)	209,593,960	100.0	50,171,091	23.9	23,367,351	11.1	2,861,575	1.4	3,666,900	1.7	1,690,725	0.8
91年 (91.1 ～ 91.12)	148,315,064	100.0	2,622,136	1.8	3,046,769	2.1	42,886,391	28.9	10,059,336	6.8	1,916,162	1.3
92年 (92.1 ～ 92.12)	190,337,345	100.0	4,976,204	2.6	2,966,972	1.6	53,112,891	27.9	12,365,249	6.5	1,668,567	0.9
93年 (93.1 ～ 93.12)	219,427,474	100.0	1,400,983	0.6	5,793,466	2.6	62,484,711	28.5	16,035,207	7.3	2,251,806	1.0
94年 (94.1 ～ 94.12)	308,944,120	100.0	1,884,428	0.6	5,436,258	1.8	83,087,265	26.9	23,657,460	7.7	4,813,311	1.6
95年 (95.1 ～ 95.12)	309,118,466	100.0	1,747,567	0.6	7,167,397	2.3	47,217,582	15.3	67,489,820	21.8	3,064,210	1.0
96年 (96.1 ～ 96.12)	381,979,574	100.0	1,762,817	0.5	7,459,330	2.0	62,608,718	16.4	64,461,294	16.9	6,290,944	1.6
97年 (97.1 ～ 97.12)	441,394,274	100.0	1,418,257	0.3	6,511,449	1.5	74,423,174	16.9	76,476,541	17.3	3,868,640	0.9
98年 (98.1 ～ 98.12)	331,184,425	100.0	3,319,337	1.0	11,658,509	3.5	77,714,616	23.5	38,584,507	11.7	4,706,107	1.4
99年 (99.1 ～ 99.12)	282,361,887	100.0	1,858,820	0.7	5,919,869	2.1	30,261,286	10.7	47,680,428	16.9	5,174,043	1.8

資料來源： 財政部所屬各區國稅局。

Table A-11. Net Revenues of Profit-seeking Enterprise Income Tax —Private Enterprises

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
3,812,357	12.4	1,382,782	4.5	288,254	0.9	4,985,268	16.2	2,487,853	8.1	5,127,236	16.6	2,999,036	9.7
6,500,362	16.1	2,175,790	5.4	458,805	1.1	7,168,249	17.8	3,471,526	8.6	6,561,122	16.2	3,663,163	9.1
9,686,368	17.7	2,908,262	5.3	599,054	1.1	9,963,192	18.2	4,774,399	8.7	9,759,258	17.8	2,954,596	5.4
8,383,831	13.9	4,189,062	7.0	492,332	0.8	10,813,712	18.0	5,047,010	8.4	11,328,604	18.8	2,442,331	4.1
11,225,269	13.4	7,400,849	8.8	725,298	0.9	8,078,571	9.6	5,250,351	6.3	23,136,780	27.5	5,647,478	6.7
327,526	0.5	1,340,517	2.0	95,210	0.1	5,962,496	8.7	11,170,061	16.3	13,521,756	19.7	4,794,345	7.0
459,880	0.6	746,090	0.9	1,944,076	2.4	13,658,195	16.7	7,994,434	9.8	13,965,064	17.1	9,783,583	12.0
500,781	0.6	659,709	0.7	594,433	0.7	16,163,314	18.0	9,407,289	10.5	19,403,442	21.6	6,082,018	6.8
875,335	0.9	936,865	1.0	232,375	0.2	18,585,034	18.9	9,455,338	9.6	19,237,630	19.6	5,294,897	5.4
1,265,555	1.0	854,250	0.7	1,251,966	1.0	22,990,549	18.9	11,229,839	9.2	27,225,864	22.3	7,721,090	6.3
772,117	0.6	-96,800	-0.1	725,855	0.6	8,271,909	6.8	22,397,299	18.3	25,727,560	21.1	7,558,245	6.2
1,045,632	0.8	3,196,089	2.4	877,054	0.7	23,353,777	17.3	12,046,603	8.9	27,340,875	20.3	8,138,446	6.0
511,753	0.4	1,488,334	1.1	1,377,197	1.0	21,427,196	15.2	13,836,201	9.8	30,900,390	21.9	15,333,287	10.8
292,910	0.2	11,923,203	7.9	-7,729,416	-5.1	25,752,195	17.1	13,385,758	8.9	33,037,896	21.9	61,453	0.0
1,393,374	0.6	2,151,858	0.9	1,626,002	0.7	29,304,109	11.9	14,251,522	5.8	44,017,866	17.8	11,585,515	4.7
1,231,115	0.5												
834,807	0.4	2,918,742	1.4	1,231,159	0.6	22,631,055	10.8	36,391,612	17.4	53,351,494	25.5	10,477,449	5.0
4,370,524	2.9	1,335,415	0.9	259,343	0.2	1,572,360	1.1	1,228,756	0.8	63,276,583	42.7	15,741,289	10.6
4,493,668	2.4	2,190,389	1.2	1,525,193	0.8	2,168,612	1.1	1,514,050	0.8	53,790,792	28.3	49,564,758	26.0
4,937,113	2.2	1,866,470	0.9	954,623	0.4	2,071,837	0.9	2,118,832	1.0	90,604,159	41.3	28,908,267	13.2
4,898,801	1.6	2,381,339	0.8	1,312,492	0.4	2,410,930	0.8	1,844,791	0.6	135,020,391	43.7	42,196,654	13.7
7,166,759	2.3	2,791,931	0.9	1,667,204	0.5	3,878,566	1.3	685,320	0.2	56,156,711	18.2	110,085,399	35.6
8,145,576	2.1	-365,025	-0.1	2,449,547	0.6	3,690,191	1.0	4,113,806	1.1	114,566,487	30.0	106,795,889	28.0
7,553,304	1.7	3,110,519	0.7	2,802,334	0.6	3,500,351	0.8	-203,354	-0.0	70,903,293	16.1	191,029,766	43.3
11,131,002	3.4	2,045,302	0.6	2,390,057	0.7	1,193,255	0.4	-224,325	-0.1	49,284,039	14.9	129,382,019	39.1
5,271,542	1.9	1,774,590	0.6	2,293,275	0.8	3,583,036	1.3	47,969	0.0	94,766,636	33.6	83,730,393	29.7

Source：Various District National Tax Administrations of Ministry of Finance.

表A-12. 各月綜合所得稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	42,181,745	100.0	1,353,440	3.2	1,117,568	2.6	1,500,989	3.6	2,159,449	5.1	2,658,930	6.3
76年度 (75.7 ～ 76.6)	46,519,277	100.0	1,222,908	2.6	1,495,176	3.2	2,184,156	4.7	2,436,576	5.2	2,666,584	5.7
77年度 (76.7 ～ 77.6)	62,059,463	100.0	2,527,938	4.1	2,393,322	3.9	2,773,993	4.5	3,231,071	5.2	3,210,137	5.2
78年度 (77.7 ～ 78.6)	76,924,163	100.0	3,874,582	5.0	3,690,791	4.8	3,265,723	4.2	4,599,754	6.0	4,450,777	5.8
79年度 (78.7 ～ 79.6)	115,543,476	100.0	6,553,607	5.7	5,670,952	4.9	4,819,934	4.2	6,143,300	5.3	6,159,824	5.3
80年度 (79.7 ～ 80.6)	110,749,164	100.0	6,099,725	5.5	6,555,077	5.9	4,443,092	4.0	6,598,491	6.0	7,883,105	7.1
81年度 (80.7 ～ 81.6)	118,964,245	100.0	6,341,621	5.3	6,483,583	5.5	3,498,661	2.9	5,801,752	4.9	6,900,247	5.8
82年度 (81.7 ～ 82.6)	130,923,352	100.0	6,493,463	5.0	5,140,459	3.9	6,829,489	5.2	6,625,656	5.1	7,835,770	6.0
83年度 (82.7 ～ 83.6)	150,743,617	100.0	1,743,687	1.2	8,703,357	5.8	7,731,291	5.1	10,048,139	6.7	9,362,267	6.2
84年度 (83.7 ～ 84.6)	172,600,540	100.0	2,599,683	1.5	7,697,863	4.5	10,175,037	5.9	11,545,881	6.7	10,302,523	6.0
85年度 (84.7 ～ 85.6)	195,106,053	100.0	5,833,497	3.0	7,654,822	3.9	11,704,294	6.0	13,194,446	6.8	12,159,293	6.2
86年度 (85.7 ～ 86.6)	206,299,950	100.0	4,731,088	2.3	10,046,200	4.9	11,455,320	5.6	13,430,705	6.5	12,549,409	6.1
87年度 (86.7 ～ 87.6)	235,035,699	100.0	7,129,302	3.0	13,199,552	5.6	13,065,337	5.6	14,982,518	6.4	14,965,421	6.4
88年度 (87.7 ～ 88.6)	238,137,594	100.0	2,177,718	0.9	13,132,268	5.5	7,685,184	3.2	13,946,383	5.9	13,399,998	5.6
89年度 (88.7 ～ 89.12)	303,544,840	100.0	10,268,576 7,544,388	3.4 2.5	9,604,928 7,856,888	3.2 2.6	7,151,276 5,729,393	2.4 1.9	13,649,947 14,762,134	4.5 4.9	12,185,174 14,197,620	4.0 4.7
90年 (90.1 ～ 90.12)	244,958,392	100.0	19,997,838	8.2	-1,891,295	-0.8	8,859,459	3.6	15,838,940	6.5	10,869,800	4.4
91年 (91.1 ～ 91.12)	227,180,159	100.0	38,353,262	16.9	15,832,305	7.0	1,766,333	0.8	16,517,855	7.3	-8,730,252	-3.8
92年 (92.1 ～ 92.12)	197,404,075	100.0	8,618,673	4.4	17,831,646	9.0	2,966,233	1.5	14,644,783	7.4	-6,276,668	-3.2
93年 (93.1 ～ 93.12)	214,824,969	100.0	1,314,616	0.6	23,166,997	10.8	22,731,974	10.6	-15,936,498	-7.4	14,285,291	6.6
94年 (94.1 ～ 94.12)	296,449,973	100.0	3,844,199	1.3	33,994,987	11.5	29,987,924	10.1	-368,510	-0.1	16,645,447	5.6
95年 (95.1 ～ 95.12)	334,330,223	100.0	550,211	0.2	37,403,611	11.2	31,481,522	9.4	4,970,985	1.5	16,802,418	5.0
96年 (96.1 ～ 96.12)	347,526,356	100.0	-1,673,522	-0.5	35,732,058	10.3	33,152,102	9.5	11,777,756	3.4	18,658,219	5.4
97年 (97.1 ～ 97.12)	389,743,539	100.0	-15,877,990	-4.1	38,639,160	9.9	49,505,608	12.7	8,640,139	2.2	22,613,631	5.8
98年 (98.1 ～ 98.12)	306,804,192	100.0	-27,871,083	-9.1	25,668,502	8.4	37,385,010	12.2	3,957,371	1.3	14,921,065	4.9
99年 (99.1 ～ 99.12)	304,686,208	100.0	-22,985,470	-7.5	42,865,275	14.1	37,518,966	12.3	9,279,456	3.0	15,473,408	5.1

資料來源： 財政部所屬各區國稅局。

Table A-12. Net Revenues of Individual Income Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
3,055,441	7.2	3,964,521	9.4	4,029,732	9.6	9,832,887	23.3	6,199,942	14.7	2,658,056	6.3	3,650,790	8.7
3,187,444	6.9	4,947,085	10.6	4,864,221	10.5	9,670,941	20.8	7,219,317	15.5	2,983,516	6.4	3,641,353	7.8
4,159,637	6.7	5,733,982	9.2	4,744,257	7.6	14,036,167	22.6	10,089,119	16.3	4,739,899	7.6	4,419,941	7.1
5,549,573	7.2	8,109,262	10.5	6,526,571	8.5	13,557,111	17.6	10,903,536	14.2	7,687,901	10.0	4,708,582	6.1
6,747,425	5.8	10,621,538	9.2	11,655,120	10.1	15,638,805	13.5	18,955,953	16.4	11,753,929	10.2	10,823,089	9.4
8,689,411	7.8	12,162,983	11.0	9,784,134	8.8	13,016,285	11.8	13,437,805	12.1	12,823,034	11.6	9,256,022	8.4
8,795,142	7.4	15,035,304	12.6	12,738,610	10.7	13,181,860	11.1	14,136,558	11.9	13,129,708	11.0	12,921,199	10.9
9,600,884	7.3	14,274,694	10.9	14,657,973	11.2	15,417,696	11.8	14,885,593	11.4	17,421,137	13.3	11,740,538	9.0
11,094,076	7.4	15,733,982	10.4	13,139,981	8.7	19,650,345	13.0	17,373,812	11.5	22,229,239	14.7	13,933,441	9.2
12,714,137	7.4	17,227,592	10.0	17,212,340	10.0	22,393,799	13.0	27,514,108	15.9	18,625,331	10.8	14,592,246	8.5
12,781,973	6.6	18,569,753	9.5	14,707,790	7.5	23,094,286	11.8	27,937,893	14.3	30,187,559	15.5	17,280,447	8.9
14,642,085	7.1	22,125,559	10.7	18,527,148	9.0	23,993,787	11.6	25,501,077	12.4	33,362,006	16.2	15,935,566	7.7
16,953,444	7.2	23,205,469	9.9	23,373,055	9.9	24,348,899	10.4	27,420,148	11.7	37,691,742	16.0	18,700,812	8.0
14,220,088	6.0	18,887,935	7.9	16,215,305	6.8	36,000,453	15.1	30,709,002	12.9	50,910,057	21.4	20,853,203	8.8
14,108,765	4.6	20,502,864	6.8	21,593,511	7.1	31,953,451	10.5	27,670,010	9.1	51,667,235	17.0	18,872,636	6.2
14,226,044	4.7												
12,742,088	5.2	21,916,876	8.9	22,555,105	9.2	27,058,437	11.0	36,120,097	14.7	50,448,004	20.6	20,443,043	8.3
14,043,856	6.2	17,451,372	7.7	17,354,676	7.6	19,285,608	8.5	13,996,100	6.2	29,466,287	13.0	51,842,757	22.8
13,736,687	7.0	19,186,860	9.7	17,337,122	8.8	13,457,185	6.8	13,216,580	6.7	21,299,961	10.8	61,385,013	31.1
15,732,966	7.3	17,302,814	8.1	20,821,714	9.7	14,031,885	6.5	15,817,248	7.4	24,087,086	11.2	61,468,876	28.6
16,486,279	5.6	18,586,481	6.3	18,238,345	6.2	23,150,348	7.8	15,427,136	5.2	29,976,738	10.1	90,480,599	30.5
16,772,300	5.0	22,104,125	6.6	23,696,546	7.1	20,470,881	6.1	15,753,924	4.7	27,642,793	8.3	116,680,907	34.9
18,245,696	5.3	20,077,331	5.8	18,420,694	5.3	31,115,037	9.0	17,161,600	4.9	30,317,718	8.7	114,541,667	33.0
22,202,409	5.7	25,767,358	6.6	23,789,980	6.1	23,469,198	6.0	20,971,879	5.4	30,527,748	7.8	139,494,419	35.8
16,677,486	5.4	21,574,397	7.0	27,093,128	8.8	17,704,618	5.8	18,446,303	6.0	24,677,261	8.0	126,570,134	41.3
19,142,126	6.3	19,732,522	6.5	20,822,772	6.8	27,259,338	8.9	17,663,785	5.8	26,149,322	8.6	91,764,708	30.1

Source：Various District National Tax Administrations of Ministry of Finance.

表A-13. 各月遺產及贈與稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total 金額 Amount	結構比%	7 July 金額 Amount	結構比%	8 Aug. 金額 Amount	結構比%	9 Sept. 金額 Amount	結構比%	10 Oct. 金額 Amount	結構比%	11 Nov. 金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	2,962,023	100.0	154,567	5.2	158,287	5.3	161,420	5.4	192,090	6.5	236,249	8.0
76年度 (75.7 ～ 76.6)	4,220,596	100.0	165,555	3.9	353,264	8.4	305,332	7.2	238,849	5.7	189,336	4.5
77年度 (76.7 ～ 77.6)	4,771,916	100.0	396,962	8.3	396,993	8.3	336,262	7.0	301,286	6.3	283,827	5.9
78年度 (77.7 ～ 78.6)	4,873,111	100.0	328,685	6.7	512,677	10.5	375,623	7.7	274,732	5.6	416,675	8.6
79年度 (78.7 ～ 79.6)	6,490,141	100.0	619,418	9.5	613,167	9.4	503,544	7.8	594,224	9.2	735,091	11.3
80年度 (79.7 ～ 80.6)	6,495,694	100.0	414,790	6.4	449,806	6.9	318,812	4.9	444,833	6.8	383,885	5.9
81年度 (80.7 ～ 81.6)	12,874,176	100.0	774,183	6.0	879,905	6.8	714,847	5.6	843,290	6.6	937,331	7.3
82年度 (81.7 ～ 82.6)	13,177,623	100.0	1,453,226	11.0	1,300,132	9.9	921,552	7.0	1,046,912	7.9	984,810	7.5
83年度 (82.7 ～ 83.6)	19,292,293	100.0	1,424,080	7.4	1,232,917	6.4	1,669,987	8.7	1,375,084	7.1	1,554,706	8.1
84年度 (83.7 ～ 84.6)	21,457,740	100.0	1,828,788	8.5	1,671,206	7.8	1,836,803	8.6	1,815,223	8.5	2,035,608	9.5
85年度 (84.7 ～ 85.6)	24,453,008	100.0	1,795,026	7.3	3,163,420	12.9	1,930,862	7.9	1,790,439	7.3	2,357,103	9.6
86年度 (85.7 ～ 86.6)	24,326,360	100.0	2,130,375	8.8	2,214,512	9.1	1,499,544	6.2	1,855,434	7.6	2,117,274	8.7
87年度 (86.7 ～ 87.6)	25,519,415	100.0	2,321,680	9.1	2,669,732	10.5	1,501,312	5.9	2,093,792	8.2	1,741,807	6.8
88年度 (87.7 ～ 88.6)	21,568,379	100.0	1,686,915	7.8	1,473,854	6.8	1,477,790	6.9	1,638,210	7.6	1,554,369	7.2
89年度 (88.7 ～ 89.12)	39,135,081	100.0	1,781,444 1,927,172	4.6 4.9	1,431,410 2,012,944	3.7 5.1	1,901,912 2,959,066	4.9 7.6	2,360,259 2,996,286	6.0 7.7	1,965,791 2,982,716	5.0 7.6
90年 (90.1 ～ 90.12)	22,710,416	100.0	2,218,609	9.8	1,707,007	7.5	1,267,791	5.6	1,717,085	7.6	2,578,521	11.4
91年 (91.1 ～ 91.12)	23,537,164	100.0	2,155,481	9.2	2,039,885	8.7	2,058,502	8.7	2,040,723	8.7	1,682,535	7.1
92年 (92.1 ～ 92.12)	30,106,227	100.0	2,998,486	10.0	3,109,626	10.3	1,942,537	6.5	2,306,794	7.7	1,967,896	6.5
93年 (93.1 ～ 93.12)	29,047,708	100.0	2,284,662	7.9	2,295,852	7.9	2,483,265	8.5	1,894,844	6.5	2,374,325	8.2
94年 (94.1 ～ 94.12)	30,450,904	100.0	2,430,222	8.0	2,066,378	6.8	1,624,235	5.3	1,877,566	6.2	3,239,949	10.6
95年 (95.1 ～ 95.12)	28,693,738	100.0	2,344,380	8.2	2,741,950	9.6	2,194,162	7.6	2,042,760	7.1	1,682,879	5.9
96年 (96.1 ～ 96.12)	28,481,129	100.0	1,713,336	6.0	1,978,817	6.9	2,384,184	8.4	2,621,861	9.2	2,784,034	9.8
97年 (97.1 ～ 97.12)	28,977,696	100.0	2,911,308	10.0	1,584,869	5.5	2,187,064	7.5	2,444,144	8.4	1,257,631	4.3
98年 (98.1 ～ 98.12)	22,327,164	100.0	1,577,220	7.1	2,172,273	9.7	1,894,498	8.5	2,173,082	9.7	1,707,511	7.6
99年 (99.1 ～ 99.12)	40,329,876	100.0	2,443,350	6.1	1,506,352	3.7	13,906,907	34.5	2,174,698	5.4	3,304,061	8.2

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table A-13. Net Revenues of Estate and Gift Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
251,911	8.5	217,661	7.3	184,450	6.2	222,197	7.5	273,493	9.2	314,912	10.6	594,786	20.1
192,814	4.6	182,721	4.3	238,244	5.6	241,591	5.7	626,766	14.9	808,485	19.2	677,639	16.1
707,009	14.8	254,195	5.3	230,189	4.8	348,092	7.3	367,039	7.7	435,990	9.1	714,072	15.0
410,179	8.4	415,273	8.5	304,801	6.3	488,417	10.0	386,082	7.9	397,754	8.2	562,213	11.5
508,582	7.8	515,205	7.9	529,500	8.2	402,375	6.2	400,535	6.2	530,475	8.2	538,025	8.3
341,801	5.3	401,311	6.2	294,367	4.5	341,286	5.3	681,185	10.5	621,401	9.6	1,802,217	27.7
717,408	5.6	715,602	5.6	624,399	4.9	957,233	7.4	2,846,893	22.1	1,211,291	9.4	1,651,794	12.8
751,657	5.7	757,940	5.8	1,156,519	8.8	1,012,984	7.7	883,998	6.7	1,312,204	10.0	1,595,689	12.1
1,348,829	7.0	1,392,162	7.2	1,400,224	7.3	2,023,210	10.5	1,608,131	8.3	2,356,721	12.2	1,906,242	9.9
1,994,544	9.3	1,576,983	7.3	1,585,536	7.4	1,662,668	7.7	1,500,970	7.0	2,068,566	9.6	1,880,845	8.8
2,144,884	8.8	1,917,434	7.8	1,781,791	7.3	1,747,248	7.1	1,605,447	6.6	2,343,384	9.6	1,875,970	7.7
1,931,773	7.9	2,695,602	11.1	1,627,039	6.7	2,181,283	9.0	2,163,731	8.9	2,169,389	8.9	1,740,404	7.2
1,704,445	6.7	1,303,595	5.1	2,160,074	8.5	2,568,892	10.1	1,545,280	6.1	3,708,922	14.5	2,199,884	8.6
3,253,156	15.1	1,751,394	8.1	1,582,283	7.3	1,614,091	7.5	1,800,986	8.4	1,505,651	7.0	2,229,680	10.3
3,143,423	8.0	1,965,493	5.0	1,611,777	4.1	1,839,672	4.7	2,241,758	5.7	2,191,980	5.6	2,145,836	5.5
1,676,142	4.3												
1,539,008	6.8	1,649,062	7.3	2,090,145	9.2	1,751,832	7.7	1,751,039	7.7	2,910,929	12.8	1,529,388	6.7
2,381,097	10.1	1,652,200	7.0	1,418,285	6.0	2,089,637	8.9	2,100,990	8.9	1,712,359	7.3	2,205,470	9.4
4,504,701	15.0	1,820,760	6.0	1,900,394	6.3	2,408,186	8.0	1,971,118	6.5	2,810,709	9.3	2,365,020	7.9
3,578,903	12.3	1,772,430	6.1	2,604,866	9.0	2,537,233	8.7	3,083,856	10.6	2,304,346	7.9	1,833,126	6.3
3,024,720	9.9	2,291,945	7.5	1,902,383	6.2	3,053,578	10.0	2,938,398	9.6	3,723,840	12.2	2,277,690	7.5
3,371,812	11.8	1,537,252	5.4	2,163,643	7.5	2,418,772	8.4	3,161,711	11.0	1,757,242	6.1	3,277,175	11.4
3,935,781	13.8	2,611,884	9.2	1,556,373	5.5	2,039,343	7.2	2,240,933	7.9	2,472,559	8.7	2,142,024	7.5
1,991,962	6.9	1,797,644	6.2	1,429,649	4.9	2,658,781	9.2	2,355,856	8.1	5,976,587	20.6	2,382,201	8.2
2,987,427	13.4	579,611	2.6	2,523,123	11.3	1,663,194	7.4	1,597,785	7.2	1,821,953	8.2	1,629,487	7.3
5,879,271	14.6	1,842,622	4.6	1,745,174	4.3	1,664,508	4.1	1,574,155	3.9	2,441,576	6.1	1,847,202	4.6

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 8,591,484 thousand in 2010.

表A-14. 各月遺產稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total 金額 Amount	結構比%	7 July 金額 Amount	結構比%	8 Aug. 金額 Amount	結構比%	9 Sept. 金額 Amount	結構比%	10 Oct. 金額 Amount	結構比%	11 Nov. 金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	2,570,271	100.0	111,858	4.4	130,466	5.1	132,358	5.1	167,462	6.5	210,184	8.2
76年度 (75.7 ～ 76.6)	3,775,300	100.0	128,304	3.4	314,372	8.3	271,496	7.2	209,024	5.5	163,105	4.3
77年度 (76.7 ～ 77.6)	3,958,910	100.0	310,917	7.9	305,063	7.7	285,825	7.2	265,211	6.7	246,433	6.2
78年度 (77.7 ～ 78.6)	3,910,316	100.0	258,084	6.6	422,929	10.8	301,359	7.7	211,098	5.4	350,286	9.0
79年度 (78.7 ～ 79.6)	5,156,314	100.0	496,539	9.6	409,097	7.9	366,109	7.1	502,101	9.7	624,097	12.1
80年度 (79.7 ～ 80.6)	5,009,750	100.0	265,955	5.3	285,659	5.7	195,833	3.9	339,553	6.8	281,958	5.6
81年度 (80.7 ～ 81.6)	7,512,586	100.0	501,202	6.7	449,602	6.0	464,486	6.2	551,745	7.3	526,689	7.0
82年度 (81.7 ～ 82.6)	8,934,910	100.0	742,948	8.3	882,061	9.9	559,670	6.3	665,630	7.4	741,426	8.3
83年度 (82.7 ～ 83.6)	13,438,795	100.0	988,517	7.4	736,227	5.5	1,237,500	9.2	945,266	7.0	1,083,319	8.1
84年度 (83.7 ～ 84.6)	16,229,622	100.0	1,366,564	8.4	1,164,273	7.2	1,358,324	8.4	1,288,368	7.9	1,561,347	9.6
85年度 (84.7 ～ 85.6)	18,305,992	100.0	1,387,001	7.6	2,722,107	14.9	1,313,790	7.2	1,334,466	7.3	1,671,155	9.1
86年度 (85.7 ～ 86.6)	18,297,534	100.0	1,587,889	8.7	1,702,252	9.3	1,013,975	5.5	1,267,606	6.9	1,711,177	9.4
87年度 (86.7 ～ 87.6)	17,214,507	100.0	1,892,972	11.0	2,086,549	12.1	1,005,468	5.8	1,626,171	9.4	1,386,688	8.1
88年度 (87.7 ～ 88.6)	16,754,121	100.0	1,272,345	7.6	1,075,678	6.4	1,040,888	6.2	989,008	5.9	1,255,946	7.5
89年度 (88.7 ～ 89.12)	32,378,613	100.0	1,414,995 1,534,841	4.4 4.7	1,136,607 1,738,950	3.5 5.4	1,365,592 2,527,635	4.2 7.8	2,014,034 2,652,103	6.2 8.2	1,614,248 2,673,823	5.0 8.3
90年 (90.1 ～ 90.12)	19,462,211	100.0	1,983,205	10.2	1,505,909	7.7	1,116,309	5.7	1,479,603	7.6	2,396,844	12.3
91年 (91.1 ～ 91.12)	19,417,250	100.0	1,827,946	9.4	1,549,372	8.0	1,802,527	9.3	1,761,333	9.1	1,303,676	6.7
92年 (92.1 ～ 92.12)	24,671,271	100.0	2,600,856	10.5	2,484,461	10.1	1,476,546	6.0	1,970,422	8.0	1,190,135	4.8
93年 (93.1 ～ 93.12)	23,162,455	100.0	1,578,463	6.8	1,883,863	8.1	2,202,890	9.5	1,314,026	5.7	2,021,653	8.7
94年 (94.1 ～ 94.12)	24,109,673	100.0	1,314,887	5.5	1,628,629	6.8	1,344,607	5.6	1,441,578	6.0	2,981,153	12.4
95年 (95.1 ～ 95.12)	23,516,468	100.0	2,022,844	8.6	2,202,077	9.4	1,953,633	8.3	1,683,166	7.2	1,330,753	5.7
96年 (96.1 ～ 96.12)	21,779,848	100.0	1,144,960	5.3	1,562,030	7.2	2,064,739	9.5	2,287,690	10.5	2,372,299	10.9
97年 (97.1 ～ 97.12)	23,871,158	100.0	2,155,489	9.0	1,222,116	5.1	1,933,758	8.1	2,128,098	8.9	976,760	4.1
98年 (98.1 ～ 98.12)	17,224,637	100.0	1,234,225	7.2	1,744,448	10.1	1,414,877	8.2	1,708,575	9.9	982,413	5.7
99年 (99.1 ～ 99.12)	31,264,086	100.0	1,983,355	6.3	1,073,659	3.4	13,340,153	42.7	1,610,869	5.2	2,632,794	8.4

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table A-14. Net Revenues of Estate Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
222,473	8.7	189,496	7.4	146,962	5.7	176,414	6.9	239,481	9.3	284,834	11.1	558,283	21.7
164,869	4.4	162,659	4.3	200,320	5.3	198,743	5.3	589,718	15.6	756,485	20.0	616,205	16.3
466,084	11.8	207,574	5.2	193,733	4.9	299,339	7.6	324,754	8.2	390,348	9.9	663,629	16.8
346,789	8.9	325,344	8.3	253,126	6.5	408,524	10.4	301,159	7.7	306,245	7.8	425,373	10.9
404,387	7.8	444,693	8.6	410,214	8.0	313,782	6.1	322,005	6.2	435,513	8.4	427,777	8.3
248,796	5.0	296,835	5.9	181,259	3.6	254,992	5.1	581,923	11.6	494,655	9.9	1,582,332	31.6
497,255	6.6	523,197	7.0	442,979	5.9	699,083	9.3	725,548	9.7	833,252	11.1	1,297,548	17.3
521,430	5.8	449,659	5.0	804,198	9.0	729,624	8.2	580,998	6.5	987,781	11.1	1,269,485	14.2
882,407	6.6	900,920	6.7	1,069,817	8.0	1,445,404	10.8	1,165,866	8.7	1,687,765	12.6	1,295,787	9.6
1,458,296	9.0	1,245,371	7.7	1,283,003	7.9	1,245,038	7.7	1,154,288	7.1	1,614,354	9.9	1,490,396	9.2
1,529,553	8.4	1,332,830	7.3	1,195,525	6.5	1,354,159	7.4	1,188,376	6.5	1,889,608	10.3	1,387,422	7.6
1,456,722	8.0	2,103,895	11.5	1,219,787	6.7	1,607,232	8.8	1,719,500	9.4	1,688,069	9.2	1,219,430	6.7
1,227,038	7.1	888,006	5.2	1,471,446	8.5	1,788,075	10.4	959,384	5.6	1,398,781	8.1	1,483,929	8.6
2,793,511	16.7	1,207,224	7.2	1,267,664	7.6	1,311,728	7.8	1,508,728	9.0	1,129,217	6.7	1,902,184	11.4
2,859,272	8.8	1,506,546	4.7	1,320,802	4.1	1,483,625	4.6	1,855,532	5.7	1,753,780	5.4	1,698,394	5.2
1,227,834	3.8												
		1,267,300	6.5	1,757,571	9.0	1,471,831	7.6	1,376,614	7.1	2,529,737	13.0	1,314,917	6.8
1,262,371	6.5	1,399,033	7.2	1,233,183	6.4	1,722,210	8.9	1,674,420	8.6	1,401,408	7.2	1,749,953	9.0
1,992,189	10.3	1,464,755	5.9	1,636,523	6.6	2,002,415	8.1	1,539,678	6.2	2,306,434	9.3	2,037,052	8.3
3,961,994	16.1	1,273,330	5.5	2,022,848	8.7	2,066,778	8.9	2,473,858	10.7	1,931,269	8.3	1,408,588	6.1
2,984,889	12.9	1,578,391	6.5	1,363,212	5.7	2,470,338	10.2	2,365,284	9.8	3,288,181	13.6	1,724,532	7.2
2,608,881	10.8												
		1,177,142	5.0	1,716,609	7.3	2,050,906	8.7	2,779,850	11.8	1,378,044	5.9	2,261,255	9.6
2,960,189	12.6	2,101,971	9.7	1,174,751	5.4	1,478,803	6.8	1,685,541	7.7	2,087,420	9.6	1,633,745	7.5
2,185,899	10.0	1,221,930	5.1	1,019,834	4.3	2,277,074	9.5	1,903,422	8.0	5,535,657	23.2	1,987,389	8.3
1,509,631	6.3	401,153	2.3	2,302,805	13.4	1,289,452	7.5	1,301,617	7.6	1,528,882	8.9	1,254,732	7.3
2,061,458	12.0	1,348,336	4.3	1,397,294	4.5	1,217,753	3.9	1,183,491	3.8	1,898,773	6.1	1,363,284	4.4
2,214,325	7.1												

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 8,591,484 thousand in 2010.

表A-15. 各月贈與稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total 金額 Amount	結構比%	7 July 金額 Amount	結構比%	8 Aug. 金額 Amount	結構比%	9 Sept. 金額 Amount	結構比%	10 Oct. 金額 Amount	結構比%	11 Nov. 金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	391,752	100.0	42,709	10.9	27,821	7.1	29,062	7.4	24,628	6.3	26,065	6.7
76年度 (75.7 ～ 76.6)	445,296	100.0	37,251	8.4	38,892	8.7	33,836	7.6	29,825	6.7	26,231	5.9
77年度 (76.7 ～ 77.6)	813,006	100.0	86,045	10.6	91,930	11.3	50,437	6.2	36,075	4.4	37,394	4.6
78年度 (77.7 ～ 78.6)	962,795	100.0	70,601	7.3	89,748	9.3	74,264	7.7	63,634	6.6	66,389	6.9
79年度 (78.7 ～ 79.6)	1,333,827	100.0	122,879	9.2	204,070	15.3	137,435	10.3	92,123	6.9	110,994	8.3
80年度 (79.7 ～ 80.6)	1,485,944	100.0	148,835	10.0	164,147	11.0	122,979	8.3	105,280	7.1	101,927	6.9
81年度 (80.7 ～ 81.6)	5,361,590	100.0	272,981	5.1	430,303	8.0	250,361	4.7	291,545	5.4	410,642	7.7
82年度 (81.7 ～ 82.6)	4,242,713	100.0	710,278	16.7	418,071	9.9	361,882	8.5	381,282	9.0	243,384	5.7
83年度 (82.7 ～ 83.6)	5,853,498	100.0	435,563	7.4	496,690	8.5	432,487	7.4	429,818	7.3	471,387	8.1
84年度 (83.7 ～ 84.6)	5,228,118	100.0	462,224	8.8	506,933	9.7	478,479	9.2	526,855	10.1	474,261	9.1
85年度 (84.7 ～ 85.6)	6,147,016	100.0	408,025	6.6	441,313	7.2	617,072	10.0	455,973	7.4	685,948	11.2
86年度 (85.7 ～ 86.6)	6,028,826	100.0	542,486	9.0	512,260	8.5	485,569	8.1	587,828	9.8	406,097	6.7
87年度 (86.7 ～ 87.6)	8,304,908	100.0	428,708	5.2	583,183	7.0	495,844	6.0	467,621	5.6	355,119	4.3
88年度 (87.7 ～ 88.6)	4,814,258	100.0	414,570	8.6	398,176	8.3	436,902	9.1	649,202	13.5	298,423	6.2
89年度	6,756,468	100.0	366,449	5.4	294,803	4.4	536,320	7.9	346,225	5.1	351,543	5.2
(88.7 ～ 89.12)			392,331	5.8	273,994	4.1	431,431	6.4	344,183	5.1	308,893	4.6
90年 (90.1 ～ 90.12)	3,248,205	100.0	235,404	7.2	201,098	6.2	151,482	4.7	237,482	7.3	181,677	5.6
91年 (91.1 ～ 91.12)	4,119,914	100.0	327,535	8.0	490,513	11.9	255,975	6.2	279,390	6.8	378,859	9.2
92年 (92.1 ～ 92.12)	5,434,956	100.0	397,630	7.3	625,165	11.5	465,991	8.6	336,372	6.2	777,761	14.3
93年 (93.1 ～ 93.12)	5,885,253	100.0	706,199	12.0	411,989	7.0	280,375	4.8	580,818	9.9	352,672	6.0
94年 (94.1 ～ 94.12)	6,341,231	100.0	1,115,335	17.6	437,749	6.9	279,628	4.4	435,988	6.9	258,796	4.1
95年 (95.1 ～ 95.12)	5,177,270	100.0	321,536	6.2	539,873	10.4	240,529	4.6	359,594	6.9	352,126	6.8
96年 (96.1 ～ 96.12)	6,701,281	100.0	568,376	8.5	416,787	6.2	319,445	4.8	334,171	5.0	411,735	6.1
97年 (97.1 ～ 97.12)	5,106,538	100.0	755,819	14.8	362,753	7.1	253,306	5.0	316,046	6.2	280,871	5.5
98年 (98.1 ～ 98.12)	5,102,527	100.0	342,995	6.7	427,825	8.4	479,621	9.4	464,507	9.1	725,098	14.2
99年 (99.1 ～ 99.12)	9,065,790	100.0	459,995	5.1	432,693	4.8	566,754	6.3	563,829	6.2	671,267	7.4

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table A-15. Net Revenues of Gift Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
29,438	7.5	28,165	7.2	37,488	9.6	45,783	11.7	34,012	8.7	30,078	7.7	36,503	9.3
27,945	6.3	20,062	4.5	37,924	8.5	42,848	9.6	37,048	8.3	52,000	11.7	61,434	13.8
240,925	29.6	46,621	5.7	36,456	4.5	48,753	6.0	42,285	5.2	45,642	5.6	50,443	6.2
63,390	6.6	89,929	9.3	51,675	5.4	79,893	8.3	84,923	8.8	91,509	9.5	136,840	14.2
104,195	7.8	70,512	5.3	119,286	8.9	88,593	6.6	78,530	5.9	94,962	7.1	110,248	8.3
93,005	6.3	104,476	7.0	113,108	7.6	86,294	5.8	99,262	6.7	126,746	8.5	219,885	14.8
220,153	4.1	192,405	3.6	181,420	3.4	258,150	4.8	2,121,345	39.6	378,039	7.1	354,246	6.6
230,227	5.4	308,281	7.3	352,321	8.3	283,360	6.7	303,000	7.1	324,423	7.6	326,204	7.7
466,422	8.0	491,242	8.4	330,407	5.6	577,806	9.9	442,265	7.6	668,956	11.4	610,455	10.4
536,248	10.3	331,612	6.3	302,533	5.8	417,630	8.0	346,682	6.6	454,212	8.7	390,449	7.5
615,331	10.0	584,604	9.5	586,266	9.5	393,089	6.4	417,071	6.8	453,776	7.4	488,548	7.9
475,051	7.9	591,707	9.8	407,252	6.8	574,051	9.5	444,231	7.4	481,320	8.0	520,974	8.6
477,407	5.7	415,589	5.0	688,628	8.3	780,817	9.4	585,896	7.1	2,310,141	27.8	715,955	8.6
459,645	9.5	544,170	11.3	314,619	6.5	302,363	6.3	292,258	6.1	376,434	7.8	327,496	6.8
284,151	4.2	458,947	6.8	290,975	4.3	356,047	5.3	386,226	5.7	438,200	6.5	447,442	6.6
448,308	6.6												
		381,762	11.8	332,574	10.2	280,001	8.6	374,425	11.5	381,192	11.7	214,471	6.6
276,637	8.5												
		253,167	6.1	185,102	4.5	367,427	8.9	426,570	10.4	310,951	7.5	455,517	11.1
388,908	9.4												
		356,005	6.6	263,871	4.9	405,771	7.5	431,440	7.9	504,275	9.3	327,968	6.0
542,707	10.0												
		499,100	8.5	582,018	9.9	470,455	8.0	609,998	10.4	373,077	6.3	424,538	7.2
594,014	10.1												
		713,554	11.3	539,171	8.5	583,240	9.2	573,114	9.0	435,659	6.9	553,158	8.7
415,839	6.6												
		360,110	7.0	447,034	8.6	367,866	7.1	381,861	7.4	379,198	7.3	1,015,920	19.6
411,623	8.0												
		509,913	7.6	381,622	5.7	560,540	8.4	555,392	8.3	385,139	5.7	508,279	7.6
1,749,882	26.1												
		575,714	11.3	409,815	8.0	381,707	7.5	452,434	8.9	440,930	8.6	394,812	7.7
482,331	9.4												
		178,458	3.5	220,318	4.3	373,742	7.3	296,168	5.8	293,071	5.7	374,755	7.3
925,969	18.1												
		494,286	5.5	347,880	3.8	446,755	4.9	390,664	4.3	542,803	6.0	483,918	5.3
3,664,946	40.4												

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 8,591,484 thousand in 2010.

表A-16. 各月貨物稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	49,526,183	100.0	4,154,771	8.4	3,979,055	8.0	4,144,796	8.4	4,190,776	8.5	4,180,905	8.4
76年度 (75.7 ～ 76.6)	51,804,638	100.0	3,768,128	7.3	3,753,969	7.2	3,675,861	7.1	3,806,177	7.3	4,002,055	7.7
77年度 (76.7 ～ 77.6)	66,104,918	100.0	5,060,571	7.7	5,127,131	7.8	5,380,711	8.1	4,309,123	6.5	5,617,978	8.5
78年度 (77.7 ～ 78.6)	79,869,502	100.0	6,009,592	7.5	6,936,053	8.7	5,623,104	7.0	5,771,651	7.2	6,099,927	7.6
79年度 (78.7 ～ 79.6)	85,060,733	100.0	6,849,536	8.1	7,378,938	8.7	6,159,111	7.2	6,897,705	8.1	6,233,055	7.3
80年度 (79.7 ～ 80.6)	85,823,145	100.0	7,204,848	8.4	8,703,713	10.1	6,873,244	8.0	5,562,904	6.5	6,461,753	7.5
81年度 (80.7 ～ 81.6)	113,470,312	100.0	7,826,336	6.9	10,031,985	8.8	8,691,094	7.7	9,016,732	7.9	8,122,710	7.2
82年度 (81.7 ～ 82.6)	136,498,979	100.0	10,561,227	7.7	10,713,879	7.8	10,206,810	7.5	11,761,411	8.6	10,736,897	7.9
83年度 (82.7 ～ 83.6)	143,791,447	100.0	10,881,197	7.6	12,575,957	8.7	10,666,164	7.4	11,353,291	7.9	11,224,607	7.8
84年度 (83.7 ～ 84.6)	156,757,276	100.0	11,968,780	7.6	14,927,385	9.5	10,703,003	6.8	11,964,194	7.6	13,227,309	8.4
85年度 (84.7 ～ 85.6)	154,673,473	100.0	14,431,577	9.3	12,984,000	8.4	13,261,735	8.6	12,274,434	7.9	11,986,475	7.7
86年度 (85.7 ～ 86.6)	146,444,927	100.0	8,845,382	6.0	14,558,153	9.9	10,743,688	7.3	10,792,577	7.4	12,814,640	8.8
87年度 (86.7 ～ 87.6)	150,363,093	100.0	9,828,930	6.5	13,169,628	8.8	11,093,845	7.4	11,975,213	8.0	13,568,772	9.0
88年度 (87.7 ～ 88.6)	145,497,149	100.0	6,604,131	4.5	12,440,539	8.6	8,582,638	5.9	17,109,568	11.8	13,107,915	9.0
89年度 (88.7 ～ 89.12)	219,424,756	100.0	11,359,627 14,218,376	5.2 6.5	12,781,686 10,719,009	5.8 4.9	11,083,867 13,138,674	5.1 6.0	11,794,240 11,487,397	5.4 5.2	11,334,289 12,230,261	5.2 5.6
90年 (90.1 ～ 90.12)	133,883,209	100.0	11,830,987	8.8	11,413,342	8.5	9,900,540	7.4	10,093,500	7.5	11,556,424	8.6
91年 (91.1 ～ 91.12)	143,641,480	100.0	12,470,025	8.7	13,488,479	9.4	11,569,803	8.1	12,469,385	8.7	13,083,570	9.1
92年 (92.1 ～ 92.12)	146,011,511	100.0	11,832,169	8.1	12,786,772	8.8	11,020,687	7.5	14,139,846	9.7	10,385,044	7.1
93年 (93.1 ～ 93.12)	159,643,630	100.0	12,981,975	8.1	13,379,493	8.4	12,623,691	7.9	12,860,684	8.1	13,197,821	8.3
94年 (94.1 ～ 94.12)	168,410,908	100.0	15,398,233	9.1	14,751,269	8.8	13,884,010	8.2	14,854,355	8.8	12,258,434	7.3
95年 (95.1 ～ 95.12)	159,201,482	100.0	13,442,875	8.4	13,209,128	8.3	11,869,428	7.5	12,339,989	7.8	12,812,950	8.0
96年 (96.1 ～ 96.12)	149,036,726	100.0	12,497,888	8.4	16,084,814	10.8	9,352,584	6.3	14,466,969	9.7	11,056,690	7.4
97年 (97.1 ～ 97.12)	126,659,613	100.0	9,888,406	7.8	9,827,914	7.8	8,683,633	6.9	9,290,128	7.3	6,182,497	4.9
98年 (98.1 ～ 98.12)	127,878,770	100.0	11,053,012	8.6	10,580,883	8.3	11,044,540	8.6	10,727,814	8.4	11,413,017	8.9
99年 (99.1 ～ 99.12)	150,777,174	100.0	7,082,947	4.7	16,498,982	10.9	14,679,674	9.7	6,964,404	4.6	17,334,443	11.5

資料來源： 財政部所屬各區國稅局。

Table A-16. Net Revenues of Commodity Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
4,604,721	9.3	4,441,673	9.0	3,916,245	7.9	4,242,327	8.6	4,343,509	8.8	3,013,310	6.1	4,314,095	8.7
4,587,651	8.9	3,802,573	7.3	3,805,146	7.3	4,103,466	7.9	5,331,501	10.3	5,178,424	10.0	5,989,687	11.6
5,166,316	7.8	4,496,705	6.8	5,356,652	8.1	5,617,169	8.5	5,713,538	8.6	6,647,238	10.1	7,611,786	11.5
6,370,642	8.0	5,810,780	7.3	6,141,056	7.7	6,589,778	8.3	7,095,203	8.9	8,332,140	10.4	9,089,576	11.4
5,992,220	7.0	5,620,321	6.6	7,504,485	8.8	8,771,057	10.3	8,199,753	9.6	9,984,020	11.7	5,470,532	6.4
6,331,745	7.4	6,262,946	7.3	6,790,456	7.9	5,100,891	5.9	6,108,208	7.1	9,804,354	11.4	10,618,083	12.4
8,628,818	7.6	8,140,379	7.2	9,181,292	8.1	8,948,221	7.9	10,410,339	9.2	10,258,053	9.0	14,214,353	12.5
10,610,146	7.8	9,633,148	7.1	10,762,686	7.9	11,875,373	8.7	13,293,150	9.7	12,360,662	9.1	13,983,590	10.2
10,408,647	7.2	11,221,239	7.8	13,039,765	9.1	10,164,744	7.1	12,397,617	8.6	13,801,840	9.6	16,056,379	11.2
10,349,811	6.6	10,157,870	6.5	15,179,670	9.7	12,024,831	7.7	16,520,624	10.5	14,934,935	9.5	14,798,864	9.4
11,177,402	7.2	10,395,016	6.7	13,012,826	8.4	11,785,434	7.6	12,297,290	8.0	13,150,386	8.5	17,916,898	11.6
11,171,490	7.6	11,251,023	7.7	13,977,268	9.5	10,454,640	7.1	12,239,335	8.4	14,016,544	9.6	15,580,187	10.6
12,014,233	8.0	11,088,424	7.4	15,064,340	10.0	11,964,797	8.0	13,407,210	8.9	11,870,765	7.9	15,316,936	10.2
11,153,962	7.7	12,123,538	8.3	13,209,205	9.1	11,129,227	7.6	13,424,554	9.2	12,409,853	8.5	14,202,019	9.8
12,318,561	5.6	12,296,814	5.6	12,602,415	5.7	12,070,603	5.5	11,632,026	5.3	13,192,420	6.0	12,367,216	5.6
12,797,275	5.8												
10,055,342	7.5	9,053,012	6.8	13,282,207	9.9	10,971,634	8.2	11,438,526	8.5	12,436,394	9.3	11,851,301	8.9
12,227,716	8.5	9,744,891	6.8	11,641,603	8.1	9,740,972	6.8	12,071,080	8.4	12,239,158	8.5	12,894,798	9.0
15,123,308	10.4	10,814,893	7.4	12,516,533	8.6	10,389,468	7.1	12,248,316	8.4	12,775,624	8.7	11,978,851	8.2
16,201,167	10.1	9,367,443	5.9	14,917,506	9.3	15,059,265	9.4	11,804,398	7.4	13,288,523	8.3	13,961,664	8.7
12,766,293	7.6	10,494,193	6.2	17,043,380	10.1	13,141,024	7.8	14,966,998	8.9	14,323,651	8.5	14,529,068	8.6
13,590,080	8.5	10,119,220	6.4	15,385,109	9.7	15,659,317	9.8	12,227,274	7.7	13,563,599	8.5	14,982,513	9.4
11,269,088	7.6	9,187,406	6.2	10,420,576	7.0	15,808,001	10.6	13,099,463	8.8	9,633,878	6.5	16,159,369	10.8
12,193,495	9.6	10,907,165	8.6	13,032,269	10.3	10,239,397	8.1	13,905,608	11.0	10,984,673	8.7	11,524,428	9.1
13,375,267	10.5	4,284,706	3.4	13,793,415	10.8	9,696,255	7.6	11,994,488	9.4	9,196,950	7.2	10,718,423	8.4
16,706,431	11.1	8,888,679	5.9	8,777,603	5.8	13,864,388	9.2	13,282,522	8.8	12,325,029	8.2	14,372,072	9.5

Source：Various District National Tax Administrations of Ministry of Finance.

表A-17. 各月菸酒稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7 ～ 76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7 ～ 77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7 ～ 78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7 ～ 79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7 ～ 80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7 ～ 81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7 ～ 82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7 ～ 83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7 ～ 84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7 ～ 85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7 ～ 86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ～ 87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7 ～ 88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7 ～ 89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1 ～ 90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1 ～ 91.12)	41,188,051	100.0	4,091,450	9.9	3,552,573	8.6	4,259,850	10.3	4,038,881	9.8	3,487,761	8.5
92年 (92.1 ～ 92.12)	49,772,631	100.0	3,852,892	7.7	4,273,159	8.6	4,339,105	8.7	4,487,092	9.0	3,975,907	8.0
93年 (93.1 ～ 93.12)	48,336,188	100.0	4,270,026	8.8	3,762,087	7.8	4,614,838	9.5	3,902,603	8.1	4,156,695	8.6
94年 (94.1 ～ 94.12)	50,443,151	100.0	3,728,124	7.4	4,133,629	8.2	4,159,139	8.2	4,290,690	8.5	4,489,860	8.9
95年 (95.1 ～ 95.12)	51,041,996	100.0	4,058,492	8.0	4,063,447	8.0	4,948,030	9.7	4,361,918	8.5	4,222,923	8.3
96年 (96.1 ～ 96.12)	50,415,193	100.0	4,446,654	8.8	4,549,991	9.0	4,184,799	8.3	4,081,105	8.1	4,500,249	8.9
97年 (97.1 ～ 97.12)	49,506,301	100.0	4,129,019	8.3	4,063,384	8.2	4,540,032	9.2	3,765,588	7.6	4,043,171	8.2
98年 (98.1 ～ 98.12)	45,349,092	100.0	3,554,800	7.8	3,152,729	7.0	3,459,188	7.6	3,561,984	7.9	3,456,937	7.6
99年 (99.1 ～ 99.12)	44,516,115	100.0	3,748,277	8.4	4,898,718	11.0	2,875,901	6.5	4,378,416	9.8	3,095,923	7.0

資料來源： 各縣市稽徵單位。
說　　明： 菸酒稅自91年度起開徵。

Table A-17. Net Revenues of Tobacco and Alcohol Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
—	—	—	—	—	—	—	—	—	—	—	—	—	—

表A-18. 各月證券交易稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	2,784	100.0	1,236	44.4	124	4.5	151	5.4	-42	-1.5	148	5.3
76年度 (75.7 ～ 76.6)	2,659,791	100.0	310	0.0	-156	-0.0	57	0.0	96	0.0	89	0.0
77年度 (76.7 ～ 77.6)	13,631,759	100.0	523,481	3.8	925,091	6.8	1,433,784	10.5	1,122,578	8.2	682,180	5.0
78年度 (77.7 ～ 78.6)	30,218,532	100.0	1,808,368	6.0	2,942,515	9.7	3,464,030	11.5	712,200	2.4	4,123,729	13.6
79年度 (78.7 ～ 79.6)	106,727,238	100.0	2,505,046	2.3	4,919,909	4.6	4,431,814	4.2	3,944,044	3.7	4,753,527	4.5
80年度 (79.7 ～ 80.6)	77,004,963	100.0	7,362,296	9.6	6,199,907	8.1	2,951,409	3.8	3,318,600	4.3	7,674,671	10.0
81年度 (80.7 ～ 81.6)	42,316,258	100.0	3,418,083	8.1	3,732,207	8.8	2,629,066	6.2	2,119,227	5.0	3,184,716	7.5
82年度 (81.7 ～ 82.6)	27,926,655	100.0	3,272,907	11.7	2,726,835	9.8	2,137,645	7.7	2,121,241	7.6	1,169,961	4.2
83年度 (82.7 ～ 83.6)	39,422,440	100.0	1,220,795	3.1	1,192,932	3.0	998,828	2.5	1,531,384	3.9	2,222,219	5.6
84年度 (83.7 ～ 84.6)	49,223,391	100.0	6,076,397	12.3	7,357,021	14.9	4,669,564	9.5	4,926,034	10.0	2,779,402	5.6
85年度 (84.7 ～ 85.6)	33,920,306	100.0	2,733,980	8.1	2,447,989	7.2	2,775,134	8.2	2,121,894	6.3	1,453,729	4.3
86年度 (85.7 ～ 86.6)	79,118,234	100.0	3,242,865	4.1	2,936,806	3.7	3,001,269	3.8	3,208,618	4.1	5,388,381	6.8
87年度 (86.7 ～ 87.6)	119,683,379	100.0	16,590,425	13.9	13,063,131	10.9	8,484,881	7.1	7,515,048	6.3	7,995,686	6.7
88年度 (87.7 ～ 88.6)	84,677,346	100.0	8,232,237	9.7	5,841,257	6.9	6,541,441	7.7	5,731,650	6.8	7,801,508	9.2
89年度 (88.7 ～ 89.12)	160,292,243	100.0	10,319,619 6,438,188	6.4 4.0	8,306,754 6,325,124	5.2 3.9	7,077,287 7,239,772	4.4 4.5	6,968,191 5,809,624	4.3 3.6	8,282,797 6,114,573	5.2 3.8
90年 (90.1 ～ 90.12)	63,899,313	100.0	3,090,711	4.8	4,087,522	6.4	2,296,871	3.6	3,299,192	5.2	6,086,648	9.5
91年 (91.1 ～ 91.12)	76,794,435	100.0	5,337,517	7.0	4,890,925	6.4	3,577,162	4.7	5,238,754	6.8	6,317,507	8.2
92年 (92.1 ～ 92.12)	69,283,205	100.0	10,321,506	14.9	7,174,534	10.4	6,228,414	9.0	7,395,289	10.7	6,045,776	8.7
93年 (93.1 ～ 93.12)	84,148,343	100.0	4,263,731	5.1	4,120,590	4.9	6,076,393	7.2	5,645,672	6.7	5,313,114	6.3
94年 (94.1 ～ 94.12)	68,203,675	100.0	6,557,665	9.6	7,046,665	10.3	4,788,994	7.0	5,091,751	7.5	5,955,309	8.7
95年 (95.1 ～ 95.12)	89,954,385	100.0	5,760,709	6.4	6,343,929	7.1	5,954,844	6.6	6,582,753	7.3	8,238,778	9.2
96年 (96.1 ～ 96.12)	128,894,627	100.0	19,126,971	14.8	14,852,294	11.5	9,392,973	7.3	12,611,270	9.8	10,713,067	8.3
97年 (97.1 ～ 97.12)	90,630,291	100.0	7,718,856	8.5	6,675,841	7.4	6,406,735	7.1	4,278,619	4.7	3,881,264	4.3
98年 (98.1 ～ 98.12)	105,956,213	100.0	10,496,559	9.9	8,288,299	7.8	9,535,413	9.0	9,953,598	9.4	8,228,092	7.8
99年 (99.1 ～ 99.12)	104,574,112	100.0	7,580,234	7.2	10,182,868	9.7	9,396,777	9.0	8,894,470	8.5	8,147,591	7.8

資料來源： 財政部所屬各區國稅局。

Table A-18. Net Revenues of Securities Transactions Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
128	4.6	592	21.3	104	3.7	199	7.1	76	2.7	48	1.7	20	0.7
50	0.0	218,581	8.2	311,296	11.7	402,521	15.1	653,813	24.6	643,189	24.2	429,945	16.2
766,291	5.6	686,089	5.0	921,774	6.8	1,169,107	8.6	1,362,876	10.0	1,965,832	14.4	2,072,676	15.2
2,730,671	9.0	824,872	2.7	1,056,538	3.5	2,288,540	7.6	2,796,840	9.3	4,100,417	13.6	3,369,812	11.2
3,659,366	3.4	12,951,891	12.1	19,029,443	17.8	17,078,100	16.0	12,618,726	11.8	11,197,708	10.5	9,637,664	9.0
7,636,007	9.9	4,630,206	6.0	5,718,762	7.4	6,543,074	8.5	9,596,616	12.5	10,080,099	13.1	5,293,316	6.9
2,888,645	6.8	5,871,873	13.9	4,377,383	10.3	3,703,431	8.8	2,286,361	5.4	3,375,082	8.0	4,730,184	11.2
1,327,362	4.8	969,445	3.5	2,368,803	8.5	4,974,918	17.8	3,419,420	12.2	2,190,399	7.8	1,247,719	4.5
5,610,642	14.2	6,462,326	16.4	3,581,087	9.1	3,631,965	9.2	4,091,732	10.4	4,511,160	11.4	4,367,370	11.1
5,898,496	12.0	3,672,935	7.5	2,840,521	5.8	3,039,850	6.2	2,932,552	6.0	2,611,925	5.3	2,418,694	4.9
3,164,249	9.3	2,173,387	6.4	1,010,106	3.0	1,976,499	5.8	5,626,045	16.6	4,438,009	13.1	3,999,285	11.8
4,446,668	5.6	6,390,352	8.1	7,405,097	9.4	11,486,181	14.5	11,873,963	15.0	7,995,408	10.1	11,742,626	14.8
10,590,034	8.8	5,380,964	4.5	12,892,602	10.8	12,339,008	10.3	9,412,251	7.9	6,953,581	5.8	8,465,768	7.1
5,706,308	6.7	4,739,289	5.6	3,034,811	3.6	7,671,680	9.1	9,112,763	10.8	8,640,323	10.2	11,624,079	13.7
11,010,215	6.9	14,280,231	8.9	11,323,431	7.1	14,544,445	9.1	15,299,777	9.5	9,137,709	5.7	8,294,219	5.2
3,520,287	2.2												
10,054,707	15.7	5,523,464	8.6	8,365,486	13.1	7,792,164	12.2	5,588,853	8.7	4,249,020	6.6	3,464,675	5.4
5,620,895	7.3	11,617,966	15.1	4,716,195	6.1	9,631,826	12.5	9,060,587	11.8	5,935,029	7.7	4,850,072	6.3
5,132,351	7.4	7,075,944	10.2	2,888,916	4.2	3,198,158	4.6	3,762,954	5.4	3,197,476	4.6	6,861,887	9.9
4,784,690	5.7	5,799,159	6.9	10,676,707	12.7	13,318,894	15.8	11,669,725	13.9	7,101,811	8.4	5,377,857	6.4
8,886,124	13.0	4,031,354	5.9	3,867,392	5.7	6,535,588	9.6	4,442,023	6.5	4,613,729	6.8	6,387,081	9.4
9,413,645	10.5	9,262,705	10.3	5,272,525	5.9	7,639,103	8.5	8,230,526	9.1	10,180,470	11.3	7,074,398	7.9
8,291,923	6.4	10,479,389	8.1	4,410,191	3.4	10,100,866	7.8	8,872,219	6.9	8,352,496	6.5	11,690,968	9.1
4,999,451	5.5	10,218,414	11.3	5,752,029	6.3	11,116,363	12.3	11,523,208	12.7	10,677,453	11.8	7,382,058	8.1
11,576,472	10.9	3,168,089	3.0	3,968,428	3.7	7,526,331	7.1	10,767,586	10.2	11,307,109	10.7	11,140,237	10.5
11,787,660	11.3	10,934,463	10.5	5,091,517	4.9	8,550,027	8.2	9,626,058	9.2	8,007,534	7.7	6,374,913	6.1

Source：Various District National Tax Administrations of Ministry of Finance.

表A-19. 各月期貨交易稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7 ～ 76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7 ～ 77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7 ～ 78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7 ～ 79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7 ～ 80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7 ～ 81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7 ～ 82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7 ～ 83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7 ～ 84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7 ～ 85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7 ～ 86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ～ 87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7 ～ 88.6)	1,204,178	100.0	—	—	19,544	1.6	55,993	4.6	78,160	6.5	98,814	8.2
89年度 (88.7 ～ 89.12)	2,483,622	100.0	154,551 123,145	6.2 5.0	178,618 118,058	7.2 4.8	116,832 133,386	4.7 5.4	98,356 136,771	4.0 5.5	132,547 171,680	5.3 6.9
90年 (90.1 ～ 90.12)	1,862,161	100.0	105,535	5.7	156,749	8.4	128,773	6.9	181,056	9.7	204,125	11.0
91年 (91.1 ～ 91.12)	2,864,026	100.0	266,802	9.3	216,499	7.6	214,051	7.5	276,357	9.6	274,663	9.6
92年 (92.1 ～ 92.12)	4,805,704	100.0	593,426	12.3	500,474	10.4	547,699	11.4	566,645	11.8	535,840	11.2
93年 (93.1 ～ 93.12)	8,272,379	100.0	579,308	7.0	477,726	5.8	563,526	6.8	574,183	6.9	660,353	8.0
94年 (94.1 ～ 94.12)	6,341,673	100.0	580,698	9.2	545,497	8.6	478,914	7.6	519,194	8.2	552,597	8.7
95年 (95.1 ～ 95.12)	4,072,486	100.0	304,782	7.5	322,883	7.9	327,493	8.0	264,792	6.5	289,456	7.1
96年 (96.1 ～ 96.12)	5,757,834	100.0	739,341	12.8	749,312	13.0	387,946	6.7	503,399	8.7	660,207	11.5
97年 (97.1 ～ 97.12)	6,691,514	100.0	709,557	10.6	597,748	8.9	621,022	9.3	335,038	5.0	270,756	4.0
98年 (98.1 ～ 98.12)	3,749,691	100.0	337,951	9.0	329,870	8.8	371,404	9.9	368,276	9.8	307,772	8.2
99年 (99.1 ～ 99.12)	4,556,136	100.0	334,946	7.4	356,328	7.8	365,468	8.0	389,210	8.5	385,196	8.5

資料來源： 財政部所屬各區國稅局。
說　　明： 期貨交易稅自88年度起開徵。

Table A-19. Net Revenues of Futures Transactions Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
126,086	10.5	119,467	9.9	105,502	8.8	148,331	12.3	160,408	13.3	147,038	12.2	144,835	12.0
111,955	4.5	154,156	6.2	120,111	4.8	162,422	6.5	202,933	8.2	128,688	5.2	102,339	4.1
137,074	5.5												
		143,061	7.7	160,094	8.6	129,683	7.0	105,543	5.7	126,933	6.8	104,448	5.6
316,161	17.0	292,310	10.2	133,080	4.6	249,385	8.7	230,856	8.1	261,250	9.1	232,791	8.1
215,982	7.5	243,271	5.1	185,206	3.9	215,603	4.5	290,517	6.0	265,300	5.5	353,286	7.4
508,437	10.6	461,136	5.6	735,582	8.9	1,175,144	14.2	882,642	10.7	861,932	10.4	749,700	9.1
551,147	6.7	537,415	8.5	360,422	5.7	568,620	9.0	482,351	7.6	502,431	7.9	620,751	9.8
592,783	9.3												
		324,496	8.0	265,602	6.5	346,858	8.5	371,169	9.1	446,423	11.0	446,457	11.0
362,075	8.9	382,877	6.6	198,137	3.4	401,930	7.0	345,339	6.0	368,260	6.4	442,495	7.7
578,591	10.0	746,918	11.2	404,077	6.0	754,747	11.3	683,383	10.2	652,266	9.7	663,731	9.9
252,271	3.8	140,345	3.7	186,538	5.0	281,651	7.5	385,504	10.3	329,878	8.8	363,331	9.7
347,171	9.3	380,093	8.3	299,207	6.6	387,196	8.5	363,089	8.0	470,868	10.3	370,490	8.1
454,045	10.0												

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation： Since 1999, The Futures Transactions Tax was established.

表A-20. 各月營業稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	39,009,501	100.0	2,866,329	7.3	2,358,473	6.0	2,366,964	6.1	2,720,458	7.0	2,436,780	6.2
76年度 (75.7 ～ 76.6)	62,219,475	100.0	4,698,104	7.6	5,222,634	8.4	4,853,192	7.8	4,182,487	6.7	5,621,760	9.0
77年度 (76.7 ～ 77.6)	73,720,835	100.0	5,983,422	8.1	5,984,760	8.1	5,691,056	7.7	5,731,490	7.8	6,432,944	8.7
78年度 (77.7 ～ 78.6)	77,771,053	100.0	7,580,691	9.7	-2,191,131	-2.8	16,528,359	21.3	-3,560,216	-4.6	16,987,974	21.8
79年度 (78.7 ～ 79.6)	111,878,998	100.0	21,239,375	19.0	-2,760,704	-2.5	20,639,844	18.4	-3,230,303	-2.9	21,132,380	18.9
80年度 (79.7 ～ 80.6)	122,444,581	100.0	25,652,631	21.0	-3,281,302	-2.7	22,953,977	18.7	-3,881,373	-3.2	23,854,553	19.5
81年度 (80.7 ～ 81.6)	147,007,525	100.0	31,029,726	21.1	-3,953,599	-2.7	26,524,513	18.0	-4,373,277	-3.0	27,459,872	18.7
82年度 (81.7 ～ 82.6)	168,972,594	100.0	32,477,736	19.2	-4,293,272	-2.5	30,795,207	18.2	-4,468,312	-2.6	31,863,227	18.9
83年度 (82.7 ～ 83.6)	196,095,010	100.0	36,420,372	18.6	-3,165,947	-1.6	34,521,932	17.6	-3,626,961	-1.8	36,398,457	18.6
84年度 (83.7 ～ 84.6)	214,246,597	100.0	39,175,104	18.3	-2,270,282	-1.1	37,111,112	17.3	-3,818,727	-1.8	38,998,813	18.2
85年度 (84.7 ～ 85.6)	216,837,016	100.0	42,196,195	19.5	-3,804,436	-1.8	39,984,421	18.4	-5,027,269	-2.3	40,649,817	18.7
86年度 (85.7 ～ 86.6)	223,450,300	100.0	41,624,138	18.6	-4,481,656	-2.0	39,322,303	17.6	-3,883,867	-1.7	41,845,970	18.7
87年度 (86.7 ～ 87.6)	243,997,937	100.0	45,989,016	18.8	-5,286,837	-2.2	45,288,216	18.6	-6,368,267	-2.6	46,465,764	19.0
88年度 (87.7 ～ 88.6)	251,782,137	100.0	49,766,894	19.8	-7,153,383	-2.8	48,275,996	19.2	-6,426,648	-2.6	48,545,679	19.3
89年度	324,409,658	100.0	51,004,943	15.7	-6,438,102	-2.0	40,800,341	12.6	-7,178,357	-2.2	40,696,279	12.5
(88.7 ～ 89.12)			46,054,410	14.2	-9,629,177	-3.0	45,378,356	14.0	-10,847,619	-3.3	43,488,819	13.4
90年 (90.1 ～ 90.12)	203,707,318	100.0	38,701,536	19.0	-5,472,821	-2.7	38,554,076	18.9	-5,020,994	-2.5	39,542,685	19.4
91年 (91.1 ～ 91.12)	214,734,692	100.0	36,709,909	17.1	-5,087,630	-2.4	33,833,324	15.8	-3,703,046	-1.7	37,275,226	17.4
92年 (92.1 ～ 92.12)	197,521,003	100.0	33,130,953	16.8	-1,710,677	-0.9	35,323,532	17.9	-1,254,952	-0.6	36,764,542	18.6
93年 (93.1 ～ 93.12)	233,459,833	100.0	42,607,169	18.3	-4,716,205	-2.0	41,527,046	17.8	-3,140,522	-1.3	40,078,495	17.2
94年 (94.1 ～ 94.12)	237,531,217	100.0	40,137,856	16.9	-1,252,010	-0.5	44,020,711	18.5	-2,617,760	-1.1	44,487,425	18.7
95年 (95.1 ～ 95.12)	236,931,350	100.0	42,917,446	18.1	-3,129,528	-1.3	43,688,539	18.4	-2,793,215	-1.2	44,665,724	18.9
96年 (96.1 ～ 96.12)	246,136,725	100.0	47,531,663	19.3	-1,637,403	-0.7	42,670,660	17.3	-2,635,667	-1.1	47,293,324	19.2
97年 (97.1 ～ 97.12)	243,960,817	100.0	48,007,075	19.7	-2,970,964	-1.2	48,834,570	20.0	-12,308,824	-5.0	43,672,324	17.9
98年 (98.1 ～ 98.12)	223,503,049	100.0	43,344,325	19.4	-4,279,170	-1.9	42,505,572	19.0	-6,270,115	-2.8	45,811,601	20.5
99年 (99.1 ～ 99.12)	268,213,690	100.0	52,001,076	19.4	-3,727,244	-1.4	48,543,921	18.1	-6,647,743	-2.5	49,609,478	18.5

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table A-20. Net Revenues of Business Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
2,474,320	6.3	3,231,852	8.3	2,517,004	6.5	2,259,442	5.8	4,129,792	10.6	6,735,624	17.3	4,912,463	12.6
5,344,258	8.6	5,987,650	9.6	5,112,660	8.2	3,944,709	6.3	5,891,564	9.5	6,084,135	9.8	5,276,322	8.5
6,095,692	8.3	6,793,561	9.2	6,024,996	8.2	5,108,505	6.9	6,548,837	8.9	6,882,635	9.3	6,442,937	8.7
-2,811,526	-3.6	18,559,668	23.9	-3,071,114	-3.9	16,214,417	20.8	-2,159,212	-2.8	19,247,760	24.7	-3,554,617	-4.6
-2,801,436	-2.5	22,325,935	20.0	-1,473,976	-1.3	20,654,642	18.5	-2,327,778	-2.1	22,412,346	20.0	-3,931,327	-3.5
-3,908,984	-3.2	25,505,062	20.8	-3,627,949	-3.0	23,101,510	18.9	-2,799,006	-2.3	24,769,893	20.2	-5,894,431	-4.8
-4,291,373	-2.9	28,830,825	19.6	-3,572,688	-2.4	26,308,168	17.9	-2,592,524	-1.8	28,918,816	19.7	-3,280,934	-2.2
-3,725,004	-2.2	32,000,389	18.9	-3,095,829	-1.8	30,624,923	18.1	-2,967,475	-1.8	33,885,209	20.1	-4,124,205	-2.4
-3,879,100	-2.0	37,278,015	19.0	-4,321,470	-2.2	35,280,626	18.0	-2,844,183	-1.5	36,258,804	18.5	-2,225,535	-1.1
-3,616,853	-1.7	40,186,850	18.8	-4,134,602	-1.9	38,878,188	18.1	-2,519,421	-1.2	40,268,049	18.8	-4,011,634	-1.9
-5,509,562	-2.5	41,095,130	19.0	-4,566,626	-2.1	37,923,599	17.5	-2,827,706	-1.3	40,364,463	18.6	-3,641,010	-1.7
-5,252,387	-2.4	44,205,554	19.8	-5,527,993	-2.5	40,399,317	18.1	-3,302,227	-1.5	44,320,140	19.8	-5,818,992	-2.6
-5,674,209	-2.3	48,217,884	19.8	-6,244,294	-2.6	45,033,141	18.5	-4,623,702	-1.9	47,725,324	19.6	-6,524,099	-2.7
-6,727,361	-2.7	49,262,243	19.6	-6,888,295	-2.7	45,010,270	17.9	-4,476,085	-1.8	48,684,797	19.3	-6,091,970	-2.4
-6,768,820	-2.1	44,516,010	13.7	-9,293,125	-2.9	41,857,350	12.9	-5,863,274	-1.8	43,724,048	13.5	-8,272,784	-2.6
-8,819,640	-2.7												
-6,055,120	-3.0	43,599,858	21.4	-6,100,662	-3.0	41,193,696	20.2	-7,890,026	-3.9	40,130,850	19.7	-7,475,760	-3.7
661,656	0.3	43,965,076	20.5	-2,117,696	-1.0	38,383,376	17.9	1,595,580	0.7	36,837,666	17.2	-3,618,749	-1.7
1,726,720	0.9	32,792,749	16.6	-4,685,426	-2.4	32,990,070	16.7	2,055,791	1.0	35,181,227	17.8	-4,793,526	-2.4
2,203,048	0.9	34,495,184	14.8	-36,576	-0.0	41,404,376	17.7	2,335,283	1.0	39,103,932	16.7	-2,401,397	-1.0
1,025,996	0.4	39,965,597	16.8	-9,391,322	-4.0	43,566,903	18.3	2,630,805	1.1	41,045,931	17.3	-6,088,915	-2.6
-1,938,086	-0.8	39,515,989	16.7	-6,921,262	-2.9	45,558,490	19.2	-1,892,820	-0.8	39,704,955	16.8	-2,444,882	-1.0
1,563,968	0.6	36,669,336	14.9	-18,168,708	-7.4	55,403,595	22.5	731,335	0.3	42,045,237	17.1	-5,330,615	-2.2
-4,054,247	-1.7	47,042,279	19.3	-11,969,779	-4.9	44,356,746	18.2	-618,620	-0.3	45,410,805	18.6	-1,440,548	-0.6
3,612,225	1.6	21,495,526	9.6	6,474,806	2.9	37,956,193	17.0	-3,796,572	-1.7	35,230,679	15.8	1,417,979	0.6
3,953,594	1.5	43,184,001	16.1	-28,651,356	-10.7	67,757,367	25.3	-2,600,224	-1.0	48,162,237	18.0	-3,371,417	-1.3

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：Education Surtax is excluded.

表A-21. 各月印花稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	15,291,390	100.0	1,372,242	9.0	1,372,501	9.0	1,353,159	8.8	1,294,186	8.5	1,401,118	9.2
76年度 (75.7 ～ 76.6)	2,558,160	100.0	193,902	7.6	173,524	6.8	173,492	6.8	173,604	6.8	192,495	7.5
77年度 (76.7 ～ 77.6)	3,061,331	100.0	249,358	8.1	232,387	7.6	225,213	7.4	218,140	7.1	239,842	7.8
78年度 (77.7 ～ 78.6)	3,298,642	100.0	213,309	6.5	292,746	8.9	277,091	8.4	157,112	4.8	413,105	12.5
79年度 (78.7 ～ 79.6)	3,604,109	100.0	479,500	13.3	114,198	3.2	451,656	12.5	94,197	2.6	480,755	13.3
80年度 (79.7 ～ 80.6)	4,000,579	100.0	513,015	12.8	127,484	3.2	521,147	13.0	102,047	2.6	522,300	13.1
81年度 (80.7 ～ 81.6)	5,028,242	100.0	607,119	12.1	195,901	3.9	604,134	12.0	147,764	2.9	599,411	11.9
82年度 (81.7 ～ 82.6)	5,482,505	100.0	653,921	11.9	212,474	3.9	603,162	11.0	182,450	3.3	717,509	13.1
83年度 (82.7 ～ 83.6)	6,177,595	100.0	698,631	11.3	278,541	4.5	718,007	11.6	200,554	3.2	747,976	12.1
84年度 (83.7 ～ 84.6)	6,737,279	100.0	753,611	11.2	300,066	4.5	839,954	12.5	218,285	3.2	822,429	12.2
85年度 (84.7 ～ 85.6)	6,917,207	100.0	792,010	11.4	293,274	4.2	901,549	13.0	227,070	3.3	900,998	13.0
86年度 (85.7 ～ 86.6)	6,755,037	100.0	791,842	11.7	247,108	3.7	824,313	12.2	217,907	3.2	810,286	12.0
87年度 (86.7 ～ 87.6)	7,093,723	100.0	617,282	8.7	306,067	4.3	861,264	12.1	279,235	3.9	915,398	12.9
88年度 (87.7 ～ 88.6)	7,398,611	100.0	865,942	11.7	312,074	4.2	976,601	13.2	189,291	2.6	974,121	13.2
89年度 (88.7 ～ 89.12)	11,031,851	100.0	832,444 1,050,965	7.5 9.5	262,521 276,682	2.4 2.5	906,963 987,079	8.2 8.9	236,376 272,438	2.1 2.5	929,774 943,854	8.4 8.6
90年 (90.1 ～ 90.12)	7,035,817	100.0	922,091	13.1	282,784	4.0	927,104	13.2	229,104	3.3	867,503	12.3
91年 (91.1 ～ 91.12)	6,911,442	100.0	873,707	12.6	286,100	4.1	905,119	13.1	246,771	3.6	806,404	11.7
92年 (92.1 ～ 92.12)	7,785,901	100.0	982,409	12.6	477,949	6.1	904,215	11.6	397,212	5.1	931,922	12.0
93年 (93.1 ～ 93.12)	7,770,687	100.0	985,820	12.7	383,824	4.9	890,814	11.5	377,150	4.9	940,599	12.1
94年 (94.1 ～ 94.12)	8,458,054	100.0	1,105,339	13.1	413,086	4.9	1,046,763	12.4	380,766	4.5	1,007,513	11.9
95年 (95.1 ～ 95.12)	8,713,667	100.0	1,174,727	13.5	452,045	5.2	1,101,532	12.6	362,382	4.2	1,058,465	12.1
96年 (96.1 ～ 96.12)	8,837,312	100.0	1,153,387	13.1	414,676	4.7	1,213,900	13.7	324,473	3.7	1,145,708	13.0
97年 (97.1 ～ 97.12)	9,649,862	100.0	1,371,165	14.2	435,464	4.5	1,233,347	12.8	320,359	3.3	1,168,113	12.1
98年 (98.1 ～ 98.12)	8,463,872	100.0	1,143,032	13.5	430,209	5.1	1,066,994	12.6	343,922	4.1	1,051,030	12.4
99年 (99.1 ～ 99.12)	8,944,538	100.0	1,175,311	13.1	433,895	4.9	1,149,606	12.9	353,369	4.0	1,130,823	12.6

資料來源： 各縣市稽徵單位。

Table A-21. Net Revenues of Stamp Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
1,421,711	9.3	1,634,880	10.7	1,452,639	9.5	1,288,397	8.4	2,304,234	15.1	200,147	1.3	196,176	1.3
210,125	8.2	208,834	8.2	216,505	8.5	229,215	9.0	248,844	9.7	249,823	9.8	287,797	11.3
279,576	9.1	259,052	8.5	216,983	7.1	249,853	8.2	245,210	8.0	286,435	9.4	359,282	11.7
149,415	4.5	586,820	17.8	138,820	4.2	365,635	11.1	114,596	3.5	406,696	12.3	183,297	5.6
95,975	2.7	441,230	12.2	97,424	2.7	521,655	14.5	118,971	3.3	527,957	14.6	180,591	5.0
114,738	2.9	522,368	13.1	99,600	2.5	489,472	12.2	120,519	3.0	568,050	14.2	299,839	7.5
173,528	3.5	634,005	12.6	155,191	3.1	583,359	11.6	200,146	4.0	723,872	14.4	403,812	8.0
194,897	3.6	696,392	12.7	167,275	3.1	676,963	12.3	215,646	3.9	766,182	14.0	395,634	7.2
242,837	3.9	798,228	12.9	200,646	3.2	742,110	12.0	257,753	4.2	872,219	14.1	420,093	6.8
288,919	4.3	895,651	13.3	196,329	2.9	846,486	12.6	252,119	3.7	906,368	13.5	417,062	6.2
274,168	4.0	949,648	13.7	221,312	3.2	820,549	11.9	231,580	3.3	944,752	13.7	360,297	5.2
255,027	3.8	870,948	12.9	260,849	3.9	815,499	12.1	299,077	4.4	925,531	13.7	436,650	6.5
309,600	4.4	968,430	13.7	221,409	3.1	904,036	12.7	307,859	4.3	934,602	13.2	468,541	6.6
377,858	5.1	1,001,358	13.5	219,274	3.0	871,622	11.8	286,583	3.9	972,370	13.1	351,517	4.8
285,879	2.6	969,631	8.8	220,598	2.0	896,045	8.1	301,310	2.7	1,009,906	9.2	293,245	2.7
356,141	3.2												
328,149	4.7	854,484	12.1	216,686	3.1	944,590	13.4	276,160	3.9	942,881	13.4	244,281	3.5
338,951	4.9	815,574	11.8	234,368	3.4	866,015	12.5	298,984	4.3	981,788	14.2	257,661	3.7
541,579	7.0	910,872	11.7	183,008	2.4	862,373	11.1	295,725	3.8	926,751	11.9	371,886	4.8
421,923	5.4	780,452	10.0	371,949	4.8	864,589	11.1	411,604	5.3	946,722	12.2	395,241	5.1
458,777	5.4	1,006,633	11.9	330,962	3.9	857,345	10.1	353,620	4.2	1,053,570	12.5	443,680	5.2
421,372	4.8	964,214	11.1	311,825	3.6	948,351	10.9	359,525	4.1	1,119,006	12.8	440,223	5.1
428,014	4.8	1,067,407	12.1	298,274	3.4	965,249	10.9	308,732	3.5	1,127,310	12.8	390,182	4.4
407,307	4.2	1,139,136	11.8	307,250	3.2	1,146,355	11.9	383,063	4.0	1,322,999	13.7	415,304	4.3
431,193	5.1	1,068,070	12.6	226,385	2.7	978,283	11.6	310,767	3.7	1,033,955	12.2	380,032	4.5
439,434	4.9	1,096,585	12.3	286,971	3.2	991,523	11.1	357,625	4.0	1,105,661	12.4	423,735	4.7

Source：Tax Collection units of each county/city government.

表A-22. 各月使用牌照稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	9,139,769	100.0	165,099	1.8	141,622	1.5	205,487	2.2	361,192	4.0	81,359	0.9
76年度 (75.7 ～ 76.6)	10,099,474	100.0	194,722	1.9	127,741	1.3	106,018	1.0	306,312	3.0	245,137	2.4
77年度 (76.7 ～ 77.6)	11,710,929	100.0	169,791	1.4	141,467	1.2	125,733	1.1	316,349	2.7	263,889	2.3
78年度 (77.7 ～ 78.6)	14,095,432	100.0	215,441	1.5	197,492	1.4	152,276	1.1	295,797	2.1	372,218	2.6
79年度 (78.7 ～ 79.6)	16,482,323	100.0	272,587	1.7	224,167	1.4	196,335	1.2	361,890	2.2	395,526	2.4
80年度 (79.7 ～ 80.6)	18,666,400	100.0	297,264	1.6	262,762	1.4	168,992	0.9	371,701	2.0	429,698	2.3
81年度 (80.7 ～ 81.6)	21,348,666	100.0	356,332	1.7	294,597	1.4	225,299	1.1	404,131	1.9	447,734	2.1
82年度 (81.7 ～ 82.6)	24,469,530	100.0	454,517	1.9	298,146	1.2	276,361	1.1	495,410	2.0	502,633	2.1
83年度 (82.7 ～ 83.6)	27,087,198	100.0	500,900	1.8	369,191	1.4	270,197	1.0	514,213	1.9	543,397	2.0
84年度 (83.7 ～ 84.6)	30,445,698	100.0	425,693	1.4	412,229	1.4	315,805	1.0	503,332	1.7	602,587	2.0
85年度 (84.7 ～ 85.6)	36,367,395	100.0	449,365	1.2	406,535	1.1	333,921	0.9	521,987	1.4	603,400	1.7
86年度 (85.7 ～ 86.6)	39,070,092	100.0	528,510	1.4	565,296	1.4	406,625	1.0	564,279	1.4	665,906	1.7
87年度 (86.7 ～ 87.6)	41,995,649	100.0	657,773	1.6	553,983	1.3	388,031	0.9	648,663	1.5	593,349	1.4
88年度 (87.7 ～ 88.6)	43,215,904	100.0	622,662	1.4	606,483	1.4	334,010	0.8	692,900	1.6	499,275	1.2
89年度 (88.7 ～ 89.12)	46,689,036	100.0	533,451 643,350	1.1 1.4	487,049 544,073	1.0 1.2	337,885 394,755	0.7 0.8	578,903 700,008	1.2 1.5	603,008 531,503	1.3 1.1
90年 (90.1 ～ 90.12)	44,687,556	100.0	516,289	1.2	606,413	1.4	356,923	0.8	688,432	1.5	531,528	1.2
91年 (91.1 ～ 91.12)	45,885,799	100.0	658,254	1.4	623,450	1.4	445,430	1.0	786,640	1.7	555,302	1.2
92年 (92.1 ～ 92.12)	47,764,976	100.0	759,352	1.6	631,744	1.3	526,703	1.1	722,126	1.5	580,045	1.2
93年 (93.1 ～ 93.12)	49,904,368	100.0	691,041	1.4	664,293	1.3	494,959	1.0	750,897	1.5	666,600	1.3
94年 (94.1 ～ 94.12)	51,863,060	100.0	690,616	1.3	732,820	1.4	463,727	0.9	870,823	1.7	541,663	1.0
95年 (95.1 ～ 95.12)	52,548,499	100.0	655,210	1.2	646,753	1.2	444,761	0.8	780,714	1.5	510,999	1.0
96年 (96.1 ～ 96.12)	53,271,422	100.0	661,729	1.2	729,359	1.4	368,679	0.7	684,607	1.3	625,787	1.2
97年 (97.1 ～ 97.12)	53,254,944	100.0	585,131	1.1	581,828	1.1	398,887	0.7	737,413	1.4	527,810	1.0
98年 (98.1 ～ 98.12)	53,049,587	100.0	686,116	1.3	608,512	1.1	309,601	0.6	642,858	1.2	620,614	1.2
99年 (99.1 ～ 99.12)	54,051,738	100.0	600,095	1.1	651,461	1.2	400,897	0.7	536,306	1.0	740,976	1.4

資料來源： 各縣市稽徵單位。

Table A-22. Net Revenues of Vehicle License Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
68,191	0.7	344,579	3.8	217,274	2.4	445,197	4.9	5,544,851	60.7	1,360,645	14.9	204,273	2.2
59,467	0.6	361,241	3.6	253,099	2.5	449,575	4.5	6,366,981	63.0	1,402,594	13.9	226,587	2.2
55,998	0.5	401,693	3.4	334,720	2.9	569,195	4.9	7,257,651	62.0	1,804,303	15.4	270,140	2.3
67,530	0.5	599,694	4.3	365,967	2.6	671,494	4.8	7,897,563	56.0	2,822,987	20.0	436,973	3.1
75,687	0.5	644,954	3.9	460,366	2.8	741,062	4.5	9,703,383	58.9	2,975,001	18.0	431,365	2.6
102,675	0.6	620,346	3.3	453,769	2.4	712,473	3.8	11,358,513	60.9	3,486,377	18.7	401,830	2.2
104,842	0.5	815,954	3.8	464,948	2.2	1,098,221	5.1	13,136,121	61.5	3,519,714	16.5	480,773	2.3
166,201	0.7	796,444	3.3	651,513	2.7	989,923	4.0	15,008,969	61.3	4,091,620	16.7	737,793	3.0
135,957	0.5	815,766	3.0	565,914	2.1	891,781	3.3	16,618,060	61.4	4,576,563	16.9	1,285,259	4.7
164,945	0.5	934,832	3.1	875,785	2.9	798,929	2.6	17,680,495	58.1	6,929,350	22.8	801,716	2.6
169,322	0.5	881,324	2.4	768,045	2.1	796,815	2.2	22,683,411	62.4	8,076,499	22.2	676,771	1.9
229,945	0.6	882,675	2.3	687,144	1.8	1,259,150	3.2	23,893,490	61.2	8,654,915	22.2	732,157	1.9
208,942	0.5	761,724	1.8	834,482	2.0	1,351,494	3.2	26,027,043	62.0	9,123,746	21.7	846,419	2.0
188,139	0.4	784,652	1.8	759,723	1.8	1,477,453	3.4	27,156,911	62.8	9,472,387	21.9	621,309	1.4
195,805	0.4	913,938	2.0	823,275	1.8	1,421,140	3.0	25,194,207	54.0	11,905,301	25.5	706,589	1.5
174,796	0.4	716,616	1.6	781,522	1.7	1,300,289	2.9	25,600,123	57.3	12,700,014	28.4	659,899	1.5
229,508	0.5	827,148	1.8	723,265	1.6	1,445,819	3.2	28,080,688	61.2	10,790,315	23.5	679,726	1.5
269,762	0.6	901,269	1.9	745,362	1.6	1,578,456	3.3	28,800,433	60.3	11,397,957	23.9	797,317	1.7
324,212	0.7	906,886	1.8	968,331	1.9	1,618,609	3.2	30,694,672	61.5	11,332,582	22.7	843,222	1.7
272,276	0.5	1,073,910	2.1	895,087	1.7	1,873,737	3.6	28,287,580	54.5	15,330,729	29.6	877,187	1.7
225,181	0.4	983,180	1.9	788,361	1.5	1,731,608	3.3	28,039,654	53.4	16,823,939	32.0	904,785	1.7
238,535	0.5	881,175	1.7	695,946	1.3	1,609,348	3.0	32,280,914	60.6	13,632,092	25.6	848,110	1.6
253,676	0.5	847,799	1.6	668,832	1.3	1,710,827	3.2	33,230,176	62.4	12,922,175	24.3	788,844	1.5
255,222	0.5	538,988	1.0	727,972	1.4	2,214,301	4.2	33,837,703	63.8	11,684,174	22.0	920,581	1.7
258,167	0.5	696,734	1.3	711,166	1.3	2,358,993	4.4	34,497,275	63.8	11,757,500	21.8	854,727	1.6
245,608	0.5												

Source：Tax Collection units of each county/city government.

表A-23. 各月商港建設費實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
56年度 (55.7 ～ 56.6)	570,706	100.0	41,821	7.3	40,461	7.1	39,988	7.0	41,064	7.2	46,103	8.1
57年度 (56.7 ～ 57.6)	861,178	100.0	51,187	5.9	55,643	6.5	55,951	6.5	52,398	6.1	71,209	8.3
58年度 (57.7 ～ 58.6)	1,158,852	100.0	91,518	7.9	88,082	7.6	96,431	8.3	116,060	10.0	116,060	10.0
59年度 (58.7 ～ 59.6)	1,249,376	100.0	92,956	7.4	92,000	7.4	102,933	8.2	109,485	8.8	101,712	8.1
60年度 (59.7 ～ 60.6)	1,348,358	100.0	119,500	8.9	90,799	6.7	100,176	7.4	108,376	8.0	97,924	7.3
61年度 (60.7 ～ 61.6)	1,898,922	100.0	144,401	7.6	131,519	6.9	108,841	5.7	118,234	6.2	140,230	7.4
62年度 (61.7 ～ 62.6)	2,453,756	100.0	156,520	6.4	178,336	7.3	190,410	7.8	184,909	7.5	195,795	8.0
63年度 (62.7 ～ 63.6)	—	—	222,806	—	363,228	—	306,704	—	371,409	—	405,802	—
64年度 (63.7 ～ 64.6)	4,620,885	100.0	461,329	10.0	447,719	9.7	336,523	7.3	406,816	8.8	341,196	7.4
65年度 (64.7 ～ 65.6)	5,612,965	100.0	404,894	7.2	356,655	6.4	500,077	8.9	525,980	9.4	430,628	7.7
66年度 (65.7 ～ 66.6)	5,851,082	100.0	470,211	8.0	493,532	8.4	472,278	8.1	456,873	7.8	460,594	7.9
67年度 (66.7 ～ 67.6)	7,942,061	100.0	567,748	7.1	542,277	6.8	576,266	7.3	591,533	7.4	623,334	7.8
68年度 (67.7 ～ 68.6)	9,952,121	100.0	689,396	6.9	826,031	8.3	712,368	7.2	683,395	6.9	875,605	8.8
69年度 (68.7 ～ 69.6)	11,409,014	100.0	896,180	7.9	877,242	7.7	955,827	8.4	849,923	7.4	929,771	8.1
70年度 (69.7 ～ 70.6)	13,215,915	100.0	1,102,051	8.3	1,160,942	8.8	958,005	7.2	1,084,171	8.2	1,114,514	8.4
71年度 (70.7 ～ 71.6)	12,658,247	100.0	1,226,632	9.7	1,213,324	9.6	1,061,100	8.4	881,613	7.0	1,048,523	8.3
72年度 (71.7 ～ 72.6)	12,089,051	100.0	1,195,690	9.9	752,525	6.2	912,306	7.5	914,590	7.6	853,408	7.1
73年度 (72.7 ～ 73.6)	14,522,664	100.0	966,354	6.7	1,204,601	8.3	1,148,977	7.9	1,190,497	8.2	1,425,962	9.8
74年度 (73.7 ～ 74.6)	14,077,774	100.0	1,173,041	8.3	1,246,670	8.9	1,048,039	7.4	1,167,347	8.3	1,393,109	9.9
75年度 (74.7 ～ 75.6)	12,655,933	100.0	1,116,093	8.8	1,063,583	8.4	921,758	7.3	891,724	7.0	985,976	7.8
76年度 (75.7 ～ 76.6)	15,855,661	100.0	1,194,469	7.5	1,215,993	7.7	1,142,639	7.2	1,241,010	7.8	1,241,292	7.8
77年度 (76.7 ～ 77.6)	12,394,147	100.0	1,419,538	11.5	1,064,479	8.6	951,852	7.7	1,038,528	8.4	966,718	7.8
78年度 (77.7 ～ 78.6)	13,833,398	100.0	1,120,493	8.1	1,190,772	8.6	1,055,877	7.6	1,137,295	8.2	1,203,399	8.7
79年度 (78.7 ～ 79.6)	13,395,021	100.0	1,152,919	8.6	1,224,780	9.1	1,053,348	7.9	1,113,784	8.3	1,145,673	8.6

資料來源： 各縣市稽徵單位。
說　　明： 本稅自80年度起改列稅課外收入。

Table A-23. Net Revenues of Harbor Construction Dues

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
50,503	8.8	53,759	9.4	40,580	7.1	51,380	9.0	55,575	9.7	55,472	9.7	54,000	9.5
60,961	7.1	78,122	9.1	72,872	8.5	76,659	8.9	72,769	8.4	69,480	8.1	143,927	16.7
102,505	8.8	98,117	8.5	72,969	6.3	84,653	7.3	83,288	7.2	100,389	8.7	108,780	9.4
115,457	9.2	122,495	9.8	82,240	6.6	92,382	7.4	102,560	8.2	116,577	9.3	118,579	9.5
125,438	9.3	92,480	6.9	92,865	6.9	110,844	8.2	129,878	9.6	131,874	9.8	148,204	11.0
135,696	7.1	189,057	10.0	251,057	13.2	168,166	8.9	197,360	10.4	149,057	7.8	165,304	8.7
222,719	9.1	190,030	7.7	172,152	7.0	224,700	9.2	235,691	9.6	254,881	10.4	247,613	10.1
449,286	—	419,726	—	576,585	—	558,136	—	679,608	—	703,541	—	562,137	—
380,143	8.2	380,343	8.2	261,735	5.7	376,233	8.1	381,175	8.2	388,946	8.4	458,727	9.9
477,000	8.5	505,023	9.0	408,541	7.3	426,909	7.6	478,780	8.5	463,671	8.3	634,807	11.3
522,407	8.9	471,115	8.1	394,410	6.7	564,060	9.6	513,364	8.8	508,059	8.7	524,179	9.0
942,699	11.9	614,878	7.7	552,311	7.0	683,893	8.6	768,299	9.7	740,325	9.3	738,498	9.3
838,229	8.4	736,837	7.4	910,283	9.1	840,405	8.4	950,901	9.6	913,540	9.2	975,131	9.8
891,246	7.8	956,031	8.4	888,371	7.8	981,085	8.6	1,043,950	9.2	1,084,114	9.5	1,055,274	9.2
1,098,027	8.3	1,109,178	8.4	993,674	7.5	903,085	6.8	1,381,872	10.5	1,212,757	9.2	1,097,639	8.3
1,090,191	8.6	901,190	7.1	1,058,750	8.4	984,319	7.8	1,056,516	8.3	1,047,761	8.3	1,088,328	8.6
1,025,782	8.5	943,280	7.8	799,913	6.6	1,072,983	8.9	1,188,060	9.8	1,208,335	10.0	1,222,179	10.1
1,318,667	9.1	1,307,263	9.0	1,173,555	8.1	1,203,139	8.3	1,186,454	8.2	1,144,232	7.9	1,252,963	8.6
1,344,660	9.6	1,128,909	8.0	862,116	6.1	1,311,448	9.3	1,196,951	8.5	1,150,363	8.2	1,055,121	7.5
1,038,931	8.2	1,132,679	8.9	866,677	6.8	1,123,639	8.9	1,157,273	9.1	1,181,344	9.3	1,176,256	9.3
1,401,466	8.8	1,125,926	7.1	1,374,046	8.7	1,387,512	8.8	1,533,137	9.7	1,379,546	8.7	1,618,625	10.2
1,040,516	8.4	891,488	7.2	1,068,601	8.6	961,673	7.8	910,584	7.3	1,042,805	8.4	1,037,365	8.4
1,199,001	8.7	1,145,909	8.3	947,401	6.8	1,174,923	8.5	1,125,908	8.1	1,316,658	9.5	1,215,762	8.8
1,117,122	8.3	979,497	7.3	1,054,166	7.9	1,134,033	8.5	1,124,840	8.4	1,129,912	8.4	1,164,947	8.7

Source：Tax Collection units of each county/city government.
Explanation： Harbor Construction Dues is excluded in "Tax Revenues" beginning FY 1991.

表A-24. 各月土地稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	47,067,564	100.0	3,555,089	7.6	3,534,413	7.5	2,408,163	5.1	2,506,849	5.3	3,101,067	6.6
76年度 (75.7 ～ 76.6)	65,416,499	100.0	4,461,381	6.8	4,523,153	6.9	3,504,079	5.4	3,113,794	4.8	3,397,062	5.2
77年度 (76.7 ～ 77.6)	90,172,939	100.0	9,902,481	11.0	8,411,746	9.3	5,149,964	5.7	5,017,338	5.6	5,951,504	6.6
78年度 (77.7 ～ 78.6)	123,947,716	100.0	10,386,360	8.4	10,618,138	8.6	6,880,769	5.6	6,425,916	5.2	7,779,438	6.3
79年度 (78.7 ～ 79.6)	105,555,818	100.0	11,314,786	10.7	12,605,575	11.9	8,791,081	8.3	5,538,122	5.2	6,893,893	6.5
80年度 (79.7 ～ 80.6)	121,623,944	100.0	6,365,764	5.2	8,802,323	7.2	6,843,131	5.6	5,335,711	4.4	5,781,765	4.8
81年度 (80.7 ～ 81.6)	217,645,115	100.0	14,892,882	6.8	17,365,898	8.0	12,915,480	5.9	11,908,936	5.5	13,215,204	6.1
82年度 (81.7 ～ 82.6)	222,039,199	100.0	27,453,908	12.4	23,495,747	10.6	18,519,512	8.3	11,380,632	5.1	12,792,254	5.8
83年度 (82.7 ～ 83.6)	206,379,137	100.0	18,821,600	9.1	20,717,534	10.0	18,400,983	8.9	12,885,858	6.2	13,229,810	6.4
84年度 (83.7 ～ 84.6)	193,615,439	100.0	15,792,689	8.2	19,438,262	10.0	18,599,290	9.6	11,156,484	5.8	15,176,317	7.8
85年度 (84.7 ～ 85.6)	158,134,395	100.0	10,724,595	6.8	13,334,637	8.4	12,151,828	7.7	10,249,093	6.5	10,702,435	6.8
86年度 (85.7 ～ 86.6)	174,782,988	100.0	11,537,105	6.6	12,669,006	7.2	9,644,897	5.5	9,270,621	5.3	12,547,067	7.2
87年度 (86.7 ～ 87.6)	173,802,985	100.0	14,150,993	8.1	14,782,626	8.5	12,156,211	7.0	10,553,392	6.1	11,932,834	6.9
88年度 (87.7 ～ 88.6)	148,313,404	100.0	11,149,661	7.5	10,139,091	6.8	10,141,632	6.8	8,360,448	5.6	11,492,005	7.7
89年度 (88.7 ～ 89.12)	215,532,765	100.0	8,456,463 7,352,950	3.9 3.4	8,412,144 7,280,273	3.9 3.4	7,691,392 7,607,327	3.6 3.5	7,386,376 7,536,725	3.4 3.5	9,700,304 9,548,717	4.5 4.4
90年 (90.1 ～ 90.12)	93,182,039	100.0	3,869,185	4.2	3,822,709	4.1	2,142,906	2.3	2,949,805	3.2	34,336,023	36.8
91年 (91.1 ～ 91.12)	98,069,452	100.0	4,669,447	4.8	4,106,401	4.2	4,322,316	4.4	4,992,024	5.1	30,538,277	31.1
92年 (92.1 ～ 92.12)	111,802,984	100.0	4,949,927	4.4	4,555,691	4.1	5,498,616	4.9	6,927,057	6.2	32,148,539	28.8
93年 (93.1 ～ 93.12)	133,893,333	100.0	6,553,493	4.9	5,779,835	4.3	5,475,225	4.1	6,263,797	4.7	38,437,679	28.7
94年 (94.1 ～ 94.12)	135,370,017	100.0	5,624,688	4.2	5,829,544	4.3	5,302,972	3.9	6,355,645	4.7	38,327,624	28.3
95年 (95.1 ～ 95.12)	131,207,704	100.0	6,219,731	4.7	6,975,664	5.3	6,665,844	5.1	6,957,665	5.3	40,868,989	31.1
96年 (96.1 ～ 96.12)	133,691,191	100.0	6,653,260	5.0	6,460,466	4.8	4,921,841	3.7	7,197,595	5.4	42,227,742	31.6
97年 (97.1 ～ 97.12)	116,082,367	100.0	5,546,103	4.8	4,634,263	4.0	4,071,294	3.5	5,929,638	5.1	33,385,817	28.8
98年 (98.1 ～ 98.12)	112,366,946	100.0	5,017,419	4.5	5,015,415	4.5	4,956,448	4.4	6,468,414	5.8	40,735,678	36.3
99年 (99.1 ～ 99.12)	136,356,984	100.0	5,381,960	3.9	5,774,812	4.2	6,424,152	4.7	6,767,113	5.0	39,223,081	28.8

資料來源： 各縣市稽徵單位。

Table A-24. Net Revenues of Land Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
12,542,165	26.6	3,516,013	7.5	2,276,315	4.8	2,674,631	5.7	3,508,474	7.5	3,726,988	7.9	3,717,397	7.9
5,364,100	8.2	11,234,976	17.2	4,591,098	7.0	4,903,215	7.5	5,601,531	8.6	6,286,751	9.6	8,435,359	12.9
7,627,671	8.5	11,514,911	12.8	9,008,237	10.0	6,922,194	7.7	5,945,786	6.6	6,258,208	6.9	8,462,899	9.4
23,004,775	18.6	12,841,085	10.4	5,609,337	4.5	7,351,929	5.9	6,677,541	5.4	8,276,157	6.7	18,096,271	14.6
23,513,035	22.3	6,469,326	6.1	6,596,826	6.2	5,234,149	5.0	4,857,489	4.6	5,102,843	4.8	8,638,693	8.2
26,246,814	21.6	7,975,858	6.6	8,766,256	7.2	6,766,656	5.6	6,877,951	5.7	8,733,718	7.2	23,127,997	19.0
38,451,954	17.7	17,538,226	8.1	11,930,841	5.5	15,577,552	7.2	17,240,971	7.9	22,341,908	10.3	24,265,263	11.1
38,222,641	17.2	13,717,744	6.2	12,832,319	5.8	13,495,684	6.1	14,154,239	6.4	16,878,597	7.6	19,095,922	8.6
39,950,188	19.4	14,787,680	7.2	9,164,658	4.4	13,001,065	6.3	11,305,431	5.5	14,433,120	7.0	19,681,210	9.5
38,133,680	19.7	12,683,541	6.6	12,046,408	6.2	12,715,606	6.6	9,849,807	5.1	12,369,716	6.4	15,653,639	8.1
39,773,532	25.2	14,356,525	9.1	8,313,015	5.3	8,038,278	5.1	8,096,193	5.1	11,826,552	7.5	10,567,712	6.7
40,678,839	23.3	18,173,526	10.4	7,873,310	4.5	11,307,254	6.5	13,217,286	7.6	13,229,493	7.6	14,634,584	8.4
45,620,470	26.2	15,115,201	8.7	9,104,103	5.2	9,652,940	5.6	9,196,782	5.3	9,685,358	5.6	11,852,075	6.8
45,283,081	30.5	15,900,290	10.7	6,615,210	4.5	7,584,668	5.1	6,818,316	4.6	6,897,144	4.7	7,931,858	5.3
40,911,662	19.0	13,698,852	6.4	5,065,064	2.4	7,497,481	3.5	6,936,264	3.2	7,442,029	3.5	7,987,268	3.7
45,021,474	20.9												
16,781,848	18.0	6,425,226	6.9	4,706,581	5.1	5,240,543	5.6	4,436,343	4.8	4,408,598	4.7	4,062,272	4.4
23,397,836	23.9	2,545,174	2.6	2,328,043	2.4	5,432,431	5.5	6,013,302	6.1	5,347,984	5.5	4,376,217	4.5
31,741,360	28.4	4,809,795	4.3	3,730,012	3.3	4,112,935	3.7	4,181,069	3.7	4,699,930	4.2	4,448,053	4.0
25,104,626	18.7	9,060,306	6.8	8,188,287	6.1	8,563,485	6.4	7,124,548	5.3	6,589,789	4.9	6,752,263	5.0
23,785,512	17.6	9,840,047	7.3	8,181,922	6.0	12,398,583	9.2	7,857,120	5.8	5,532,194	4.1	6,334,166	4.7
24,458,479	18.6	7,186,641	5.5	5,625,082	4.3	6,522,555	5.0	6,141,332	4.7	6,502,307	5.0	7,083,415	5.4
22,740,643	17.0	7,727,422	5.8	6,253,064	4.7	9,167,485	6.9	5,983,022	4.5	6,785,483	5.1	7,573,168	5.7
28,077,984	24.2	6,794,160	5.9	3,779,204	3.3	5,706,800	4.9	5,674,206	4.9	6,186,819	5.3	6,296,079	5.4
24,583,955	21.9	3,304,282	2.9	2,888,889	2.6	4,184,935	3.7	4,280,083	3.8	3,522,830	3.1	7,408,598	6.6
32,502,173	23.8	7,418,277	5.4	4,944,157	3.6	7,453,743	5.5	6,655,085	4.9	7,355,826	5.4	6,456,605	4.7

Source：Tax Collection units of each county/city government.

表A-25. 各月田賦實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
63年度 (62.7 ～ 63.6)	—	—	58,756	—	372,486	—	361,438	—	26,633	—	21,527	—
64年度 (63.7 ～ 64.6)	2,179,702	100.0	108,975	5.0	334,417	15.3	823,027	37.8	56,454	2.6	26,161	1.2
65年度 (64.7 ～ 65.6)	2,628,531	100.0	136,510	5.2	815,983	31.0	577,723	22.0	45,149	1.7	30,946	1.2
66年度 (65.7 ～ 66.6)	2,612,305	100.0	168,019	6.4	695,606	26.6	586,795	22.5	85,742	3.3	48,555	1.9
67年度 (66.7 ～ 67.6)	1,400,918	100.0	122,077	8.7	536,488	38.3	584,502	41.7	104,069	7.4	8,732	0.6
68年度 (67.7 ～ 68.6)	867,173	100.0	83,960	9.7	324,345	37.4	356,593	41.1	68,415	7.9	8,428	1.0
69年度 (68.7 ～ 69.6)	907,449	100.0	83,245	9.2	377,754	41.6	372,228	41.0	41,268	4.5	8,791	1.0
70年度 (69.7 ～ 70.6)	1,086,072	100.0	94,319	8.7	395,960	36.5	417,963	38.5	147,648	13.6	8,880	0.8
71年度 (70.7 ～ 71.6)	1,160,421	100.0	99,642	8.6	448,006	38.6	463,019	39.9	56,256	4.8	7,809	0.7
72年度 (71.7 ～ 72.6)	1,317,736	100.0	232,720	17.7	634,308	48.1	300,074	22.8	79,816	6.1	14,139	1.1
73年度 (72.7 ～ 73.6)	1,114,836	100.0	226,249	20.3	540,000	48.4	251,107	22.5	45,950	4.1	13,136	1.2
74年度 (73.7 ～ 74.6)	1,106,641	100.0	218,973	19.8	524,601	47.4	296,135	26.8	52,500	4.7	5,374	0.5
75年度 (74.7 ～ 75.6)	973,254	100.0	153,515	15.8	516,476	53.1	243,747	25.0	43,154	4.4	3,145	0.3
76年度 (75.7 ～ 76.6)	952,338	100.0	212,089	22.3	447,320	47.0	218,104	22.9	60,691	6.4	-2,928	-0.3
77年度 (76.7 ～ 77.6)	879,252	100.0	184,495	21.0	424,771	48.3	199,580	22.7	49,997	5.7	6,272	0.7
78年度 (77.7 ～ 78.6)	15,263	100.0	2,861	18.7	1,571	10.3	1,152	7.5	869	5.7	1,291	8.5
79年度 (78.7 ～ 79.6)	9,460	100.0	1,354	14.3	1,297	13.7	1,229	13.0	1,139	12.0	729	7.7
80年度 (79.7 ～ 80.6)	4,350	100.0	1,503	34.6	928	21.3	317	7.3	264	6.1	156	3.6
81年度 (80.7 ～ 81.6)	1,558	100.0	262	16.8	271	17.4	146	9.4	107	6.9	103	6.6
82年度 (81.7 ～ 82.6)	1,099	100.0	114	10.4	94	8.6	67	6.1	25	2.3	19	1.7
83年度 (82.7 ～ 83.6)	426	100.0	6	1.4	36	8.5	6	1.4	133	31.2	237	55.6
84年度 (83.7 ～ 84.6)	5	100.0	1	20.0	3	60.0	—	—	—	—	—	—
85年度 (84.7 ～ 85.6)	605	100.0	58	9.6	—	—	531	87.8	—	—	1	0.2
86年度 (85.7 ～ 86.6)	3	100.0	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ～ 87.6)	246	100.0	—	—	—	—	—	—	—	—	—	—

資料來源： 各縣市稽徵單位。

Table A-25. Net Revenues of Agricultural Land Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
168,192	—	401,293	—	26,529	—	8,165	—	6,132	—	6,807	—	8,920	—
232,366	10.7	467,402	21.4	65,076	3.0	26,296	1.2	13,760	0.6	7,834	0.4	17,934	0.8
272,851	10.4	648,249	24.7	50,942	1.9	12,748	0.5	10,748	0.4	9,630	0.4	17,052	0.6
373,630	14.3	520,620	19.9	78,363	3.0	13,865	0.5	8,750	0.3	6,375	0.2	25,985	1.0
6,675	0.5	9,105	0.6	5,810	0.4	6,160	0.4	5,612	0.4	6,583	0.5	5,105	0.4
4,762	0.5	3,562	0.4	3,029	0.3	3,961	0.5	3,805	0.4	2,676	0.3	3,637	0.4
2,158	0.2	6,686	0.7	2,586	0.3	2,727	0.3	2,508	0.3	2,859	0.3	4,639	0.5
2,699	0.2	4,772	0.4	2,264	0.2	3,161	0.3	3,033	0.3	2,408	0.2	2,965	0.3
53,726	4.6	17,829	1.5	4,073	0.4	4,082	0.4	2,148	0.2	1,399	0.1	2,432	0.2
16,427	1.2	16,150	1.2	3,892	0.3	12,959	1.0	2,453	0.2	2,355	0.2	2,443	0.2
10,309	0.9	1,797	0.2	6,297	0.6	17,363	1.6	1,749	0.2	2,046	0.2	-1,167	-0.1
1,360	0.1	-1,708	-0.2	1,815	0.2	1,730	0.2	2,394	0.2	1,618	0.1	1,849	0.2
2,750	0.3	2,605	0.3	1,579	0.2	1,832	0.2	1,751	0.2	1,435	0.1	1,265	0.1
5,020	0.5	3,888	0.4	1,432	0.2	2,090	0.2	1,879	0.2	1,332	0.1	1,421	0.1
2,329	0.3	2,221	0.3	2,724	0.3	1,994	0.2	1,262	0.1	1,656	0.2	1,951	0.2
1,107	7.3	1,080	7.1	841	5.5	922	6.0	1,006	6.6	862	5.6	1,701	11.1
516	5.5	559	5.9	453	4.8	562	5.9	657	6.9	446	4.7	519	5.5
210	4.8	191	4.4	93	2.1	102	2.3	159	3.7	193	4.4	234	5.4
62	4.0	132	8.5	57	3.7	71	4.6	108	6.9	137	8.8	102	6.5
16	1.5	671	61.1	15	1.4	3	0.3	7	0.6	8	0.7	60	5.5
3	0.7	-1	-0.2	—	—	3	0.7	2	0.5	—	—	1	0.2
2	40.0	—	—	—	—	-1	-20.0	—	—	4	80.0	-4	-80.0
—	—	—	—	—	—	—	—	14	2.3	—	—	1	0.2
—	—	—	—	—	—	2	66.7	—	—	—	—	1	33.3
246	100.0	—	—	—	—	—	—	—	—	—	—	—	—

Source：Tax Collection units of each county/city government.

表A-26. 各月地價稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	10,819,653	100.0	57,491	0.5	34,338	0.3	28,045	0.3	31,215	0.3	570,456	5.3
76年度 (75.7 ～ 76.6)	9,447,295	100.0	45,511	0.5	94,561	1.0	41,821	0.4	32,840	0.3	27,528	0.3
77年度 (76.7 ～ 77.6)	12,497,561	100.0	89,379	0.7	52,506	0.4	33,880	0.3	31,190	0.2	872,739	7.0
78年度 (77.7 ～ 78.6)	17,346,611	100.0	129,201	0.7	74,265	0.4	63,625	0.4	49,048	0.3	1,066,780	6.1
79年度 (78.7 ～ 79.6)	22,630,008	100.0	141,214	0.6	92,152	0.4	73,328	0.3	44,874	0.2	1,586,966	7.0
80年度 (79.7 ～ 80.6)	27,327,833	100.0	-6,121	-0.0	78,700	0.3	54,635	0.2	44,563	0.2	1,838,134	6.7
81年度 (80.7 ～ 81.6)	31,193,930	100.0	88,540	0.3	90,510	0.3	88,652	0.3	61,292	0.2	2,210,615	7.1
82年度 (81.7 ～ 82.6)	35,208,277	100.0	146,293	0.4	85,627	0.2	156,883	0.4	95,190	0.3	2,669,015	7.6
83年度 (82.7 ～ 83.6)	35,271,921	100.0	189,665	0.5	113,702	0.3	107,321	0.3	77,250	0.2	2,546,496	7.2
84年度 (83.7 ～ 84.6)	38,261,352	100.0	107,628	0.3	287,256	0.8	98,572	0.3	112,619	0.3	3,035,523	7.9
85年度 (84.7 ～ 85.6)	42,361,416	100.0	81,710	0.2	154,418	0.4	154,300	0.4	318,624	0.8	3,472,503	8.2
86年度 (85.7 ～ 86.6)	42,291,080	100.0	173,869	0.4	153,598	0.4	99,341	0.2	88,768	0.2	3,797,131	9.0
87年度 (86.7 ～ 87.6)	45,314,611	100.0	117,004	0.3	139,657	0.3	140,228	0.3	311,821	0.7	3,649,315	8.1
88年度 (87.7 ～ 88.6)	46,853,230	100.0	208,686	0.4	216,324	0.5	121,164	0.3	128,972	0.3	3,802,287	8.1
89年度	92,039,200	100.0	264,916	0.3	112,356	0.1	185,409	0.2	244,345	0.3	3,740,660	4.1
(88.7 ～ 89.12)			165,460	0.2	107,088	0.1	52,503	0.1	132,441	0.1	3,983,110	4.3
90年 (90.1 ～ 90.12)	50,920,369	100.0	255,586	0.5	187,844	0.4	122,801	0.2	440,056	0.9	31,101,859	61.1
91年 (91.1 ～ 91.12)	50,169,374	100.0	143,469	0.3	179,618	0.4	324,528	0.6	707,041	1.4	26,824,940	53.5
92年 (92.1 ～ 92.12)	50,762,035	100.0	198,167	0.4	308,139	0.6	190,002	0.4	782,071	1.5	25,155,621	49.6
93年 (93.1 ～ 93.12)	52,617,195	100.0	283,312	0.5	358,664	0.7	214,322	0.4	617,614	1.2	30,987,024	58.9
94年 (94.1 ～ 94.12)	53,705,856	100.0	309,614	0.6	328,948	0.6	335,621	0.6	690,011	1.3	32,250,723	60.1
95年 (95.1 ～ 95.12)	54,660,359	100.0	204,399	0.4	459,279	0.8	474,554	0.9	925,820	1.7	33,034,862	60.4
96年 (96.1 ～ 96.12)	59,008,809	100.0	403,688	0.7	296,637	0.5	237,977	0.4	1,135,907	1.9	37,577,817	63.7
97年 (97.1 ～ 97.12)	59,126,928	100.0	329,059	0.6	311,443	0.5	367,792	0.6	1,722,028	2.9	30,498,793	51.6
98年 (98.1 ～ 98.12)	59,053,891	100.0	236,505	0.4	368,357	0.6	203,504	0.3	1,206,920	2.0	36,020,453	61.0
99年 (99.1 ～ 99.12)	63,044,266	100.0	188,165	0.3	276,529	0.4	1,131,282	1.8	689,429	1.1	32,979,790	52.3

資料來源： 各縣市稽徵單位。

Table A-26. Net Revenues of Land Value Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
9,269,795	85.7	434,479	4.0	84,853	0.8	86,266	0.8	82,590	0.8	64,808	0.6	75,317	0.7
967,162	10.2	7,266,673	76.9	523,430	5.5	207,231	2.2	97,086	1.0	85,505	0.9	57,947	0.6
536,798	4.3	5,767,756	46.2	4,307,456	34.5	395,113	3.2	115,115	0.9	117,836	0.9	177,793	1.4
13,306,575	76.7	1,725,294	9.9	209,166	1.2	242,541	1.4	151,112	0.9	143,470	0.8	185,534	1.1
17,112,427	75.6	2,115,214	9.3	782,711	3.5	311,911	1.4	145,094	0.6	118,320	0.5	105,797	0.5
21,549,629	78.9	2,163,997	7.9	825,980	3.0	217,774	0.8	206,963	0.8	154,165	0.6	199,414	0.7
24,404,838	78.2	3,018,528	9.7	297,285	1.0	232,085	0.7	147,400	0.5	226,869	0.7	327,316	1.0
27,006,482	76.7	3,313,298	9.4	771,664	2.2	245,176	0.7	210,359	0.6	285,931	0.8	222,359	0.6
27,235,330	77.2	3,419,979	9.7	767,178	2.2	298,122	0.8	154,391	0.4	161,770	0.5	200,717	0.6
27,085,263	70.8	3,529,346	9.2	2,952,675	7.7	464,395	1.2	110,922	0.3	196,756	0.5	280,397	0.7
30,970,894	73.1	5,651,955	13.3	441,895	1.0	248,731	0.6	269,092	0.6	361,969	0.9	235,325	0.6
30,001,917	70.9	6,559,869	15.5	378,939	0.9	332,144	0.8	295,015	0.7	197,420	0.5	213,069	0.5
33,539,049	74.0	5,906,221	13.0	417,131	0.9	344,643	0.8	302,765	0.7	180,789	0.4	265,988	0.6
34,755,602	74.2	6,164,153	13.2	332,316	0.7	411,556	0.9	245,301	0.5	199,260	0.4	267,609	0.6
34,051,989	37.0	6,922,635	7.5	440,776	0.5	758,089	0.8	326,872	0.4	269,724	0.3	218,229	0.2
40,062,598	43.5												
		2,080,408	4.1	399,962	0.8	410,696	0.8	291,434	0.6	376,489	0.7	319,291	0.6
14,933,943	29.3	666,146	1.3	361,513	0.7	560,917	1.1	315,580	0.6	321,793	0.6	207,578	0.4
19,556,251	39.0	589,902	1.2	417,412	0.8	358,478	0.7	432,397	0.9	361,993	0.7	277,317	0.5
21,690,536	42.7	573,903	1.1	511,310	1.0	589,442	1.1	450,856	0.9	323,956	0.6	248,974	0.5
17,457,818	33.2	720,677	1.3	441,312	0.8	521,867	1.0	435,543	0.8	279,181	0.5	354,421	0.7
17,037,938	31.7												
		731,879	1.3	306,140	0.6	619,429	1.1	400,279	0.7	351,966	0.6	308,386	0.6
16,843,366	30.8	675,569	1.1	300,267	0.5	985,429	1.7	383,171	0.6	319,896	0.5	312,078	0.5
16,380,373	27.8	916,662	1.6	314,177	0.5	488,183	0.8	488,958	0.8	342,973	0.6	40,892	0.1
23,305,968	39.4	707,089	1.2	230,923	0.4	506,165	0.9	500,857	0.8	468,739	0.8	694,130	1.2
17,910,249	30.3	613,794	1.0	239,003	0.4	380,615	0.6	529,170	0.8	556,625	0.9	255,961	0.4
25,203,903	40.0												

Source：Tax Collection units of each county/city government.

表A-27. 各月土地增值稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	35,274,657	100.0	3,344,083	9.5	2,983,599	8.5	2,136,371	6.1	2,432,480	6.9	2,527,466	7.2
76年度 (75.7 ～ 76.6)	55,016,866	100.0	4,203,781	7.6	3,981,272	7.2	3,244,154	5.9	3,020,263	5.5	3,372,462	6.1
77年度 (76.7 ～ 77.6)	76,796,126	100.0	9,628,607	12.5	7,934,469	10.3	4,916,504	6.4	4,936,151	6.4	5,072,493	6.6
78年度 (77.7 ～ 78.6)	106,585,842	100.0	10,254,298	9.6	10,542,302	9.9	6,815,992	6.4	6,375,999	6.0	6,711,367	6.3
79年度 (78.7 ～ 79.6)	82,916,350	100.0	11,172,218	13.5	12,512,126	15.1	8,716,524	10.5	5,492,109	6.6	5,306,198	6.4
80年度 (79.7 ～ 80.6)	94,291,761	100.0	6,370,382	6.8	8,722,695	9.3	6,788,179	7.2	5,290,884	5.6	3,943,475	4.2
81年度 (80.7 ～ 81.6)	186,449,627	100.0	14,804,080	7.9	17,275,117	9.3	12,826,682	6.9	11,847,537	6.4	11,004,486	5.9
82年度 (81.7 ～ 82.6)	186,829,823	100.0	27,307,501	14.6	23,410,026	12.5	18,362,562	9.8	11,285,417	6.0	10,123,220	5.4
83年度 (82.7 ～ 83.6)	171,106,790	100.0	18,631,929	10.9	20,603,796	12.0	18,293,656	10.7	12,808,475	7.5	10,683,077	6.2
84年度 (83.7 ～ 84.6)	155,354,082	100.0	15,685,060	10.1	19,151,003	12.3	18,500,718	11.9	11,043,865	7.1	12,140,794	7.8
85年度 (84.7 ～ 85.6)	115,772,374	100.0	10,642,827	9.2	13,180,219	11.4	11,996,997	10.4	9,930,469	8.6	7,229,931	6.2
86年度 (85.7 ～ 86.6)	132,491,905	100.0	11,363,236	8.6	12,515,408	9.4	9,545,556	7.2	9,181,853	6.9	8,749,936	6.6
87年度 (86.7 ～ 87.6)	128,488,128	100.0	14,033,989	10.9	14,642,969	11.4	12,015,983	9.4	10,241,571	8.0	8,283,519	6.4
88年度 (87.7 ～ 88.6)	101,460,174	100.0	10,940,975	10.8	9,922,767	9.8	10,020,468	9.9	8,231,476	8.1	7,689,718	7.6
89年度	123,493,565	100.0	8,191,547	6.6	8,299,788	6.7	7,505,983	6.1	7,142,031	5.8	5,959,644	4.8
(88.7 ～ 89.12)			7,187,490	5.8	7,173,185	5.8	7,554,824	6.1	7,404,284	6.0	5,565,607	4.5
90年 (90.1 ～ 90.12)	42,261,670	100.0	3,613,599	8.6	3,634,865	8.6	2,020,105	4.8	2,509,749	5.9	3,234,164	7.7
91年 (91.1 ～ 91.12)	47,900,078	100.0	4,525,978	9.4	3,926,783	8.2	3,997,788	8.3	4,284,983	8.9	3,713,337	7.8
92年 (92.1 ～ 92.12)	61,040,949	100.0	4,751,760	7.8	4,247,552	7.0	5,308,614	8.7	6,144,986	10.1	6,992,918	11.5
93年 (93.1 ～ 93.12)	81,276,138	100.0	6,270,181	7.7	5,421,171	6.7	5,260,903	6.5	5,646,183	6.9	7,450,655	9.2
94年 (94.1 ～ 94.12)	81,664,161	100.0	5,315,074	6.5	5,500,596	6.7	4,967,351	6.1	5,665,634	6.9	6,076,901	7.4
95年 (95.1 ～ 95.12)	76,547,345	100.0	6,015,332	7.9	6,516,385	8.5	6,191,290	8.1	6,031,845	7.9	7,834,127	10.2
96年 (96.1 ～ 96.12)	74,682,382	100.0	6,249,572	8.4	6,163,829	8.3	4,683,864	6.3	6,061,688	8.1	4,649,925	6.2
97年 (97.1 ～ 97.12)	56,955,439	100.0	5,217,044	9.2	4,322,820	7.6	3,703,502	6.5	4,207,610	7.4	2,887,024	5.1
98年 (98.1 ～ 98.12)	53,313,055	100.0	4,780,914	9.0	4,647,058	8.7	4,752,944	8.9	5,261,494	9.9	4,715,225	8.8
99年 (99.1 ～ 99.12)	73,312,718	100.0	5,193,795	7.1	5,498,283	7.5	5,292,870	7.2	6,077,684	8.3	6,243,291	8.5

資料來源： 各縣市稽徵單位。

Table A-27. Net Revenues of Land Value Increment Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
3,269,620	9.3	3,078,929	8.7	2,189,883	6.2	2,586,533	7.3	3,424,133	9.7	3,660,745	10.4	3,640,815	10.3
4,391,918	8.0	3,964,415	7.2	4,066,236	7.4	4,693,894	8.5	5,502,566	10.0	6,199,914	11.3	8,375,991	15.2
7,088,544	9.2	5,744,934	7.5	4,698,057	6.1	6,525,087	8.5	5,829,409	7.6	6,138,716	8.0	8,283,155	10.8
9,697,093	9.1	11,114,711	10.4	5,399,330	5.1	7,108,466	6.7	6,525,423	6.1	8,131,825	7.6	17,909,036	16.8
6,400,092	7.7	4,353,553	5.3	5,813,662	7.0	4,921,676	5.9	4,711,738	5.7	4,984,077	6.0	8,532,377	10.3
4,696,975	5.0	5,811,670	6.2	7,940,183	8.4	6,548,780	6.9	6,670,829	7.1	8,579,360	9.1	22,928,349	24.3
14,047,054	7.5	14,519,566	7.8	11,633,499	6.2	15,345,396	8.2	17,093,463	9.2	22,114,902	11.9	23,937,845	12.8
11,216,143	6.0	10,403,775	5.6	12,060,640	6.5	13,250,505	7.1	13,943,873	7.5	16,592,658	8.9	18,873,503	10.1
12,714,855	7.4	11,367,702	6.6	8,397,480	4.9	12,702,940	7.4	11,151,038	6.5	14,271,350	8.3	19,480,492	11.4
11,048,415	7.1	9,154,195	5.9	9,093,733	5.9	12,251,212	7.9	9,738,885	6.3	12,172,956	7.8	15,373,246	9.9
8,802,638	7.6	8,704,570	7.5	7,871,120	6.8	7,789,547	6.7	7,827,087	6.8	11,464,583	9.9	10,332,386	8.9
10,676,922	8.1	11,613,657	8.8	7,494,371	5.7	10,975,108	8.3	12,922,271	9.8	13,032,073	9.8	14,421,514	10.9
12,081,175	9.4	9,208,980	7.2	8,686,972	6.8	9,308,297	7.2	8,894,017	6.9	9,504,569	7.4	11,586,087	9.0
10,527,479	10.4	9,736,137	9.6	6,282,894	6.2	7,173,112	7.1	6,573,015	6.5	6,697,884	6.6	7,664,249	7.6
6,859,673	5.6	6,776,217	5.5	4,624,288	3.7	6,739,392	5.5	6,609,392	5.4	7,172,305	5.8	7,769,039	6.3
4,958,876	4.0												
		4,344,818	10.3	4,306,619	10.2	4,829,847	11.4	4,144,909	9.8	4,032,109	9.5	3,742,981	8.9
1,847,905	4.4	1,879,028	3.9	1,966,530	4.1	4,871,514	10.2	5,697,722	11.9	5,026,191	10.5	4,168,639	8.7
3,841,585	8.0	4,219,893	6.9	3,312,600	5.4	3,754,457	6.2	3,748,672	6.1	4,337,937	7.1	4,170,736	6.8
10,050,824	16.5	8,486,403	10.4	7,676,977	9.4	7,974,043	9.8	6,673,692	8.2	6,265,833	7.7	6,503,289	8.0
7,646,808	9.4	9,119,370	11.2	7,740,610	9.5	11,876,716	14.5	7,421,577	9.1	5,253,013	6.4	5,979,745	7.3
6,747,574	8.3												
		6,454,762	8.4	5,318,942	6.9	5,903,126	7.7	5,741,053	7.5	6,150,341	8.0	6,775,029	8.9
7,615,113	9.9	7,051,853	9.4	5,952,797	8.0	8,182,056	11.0	5,599,851	7.5	6,465,587	8.7	7,261,090	9.7
6,360,270	8.5	5,877,498	10.3	3,465,027	6.1	5,218,617	9.2	5,185,248	9.1	5,843,846	10.3	6,255,187	11.0
4,772,016	8.4	2,597,193	4.9	2,657,966	5.0	3,678,770	6.9	3,779,226	7.1	3,054,091	5.7	6,714,468	12.6
6,673,706	12.5	6,804,483	9.3	4,705,154	6.4	7,073,128	9.6	6,125,915	8.4	6,799,201	9.3	6,200,644	8.5
7,298,270	10.0												

Source：Tax Collection units of each county/city government.

表A-28. 各月房屋稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	18,210,479	100.0	199,039	1.1	110,426	0.6	78,160	0.4	103,662	0.6	77,807	0.4
76年度 (75.7 ～ 76.6)	19,484,659	100.0	195,395	1.0	215,983	1.1	137,064	0.7	105,991	0.5	109,355	0.6
77年度 (76.7 ～ 77.6)	21,453,572	100.0	677,786	3.2	115,365	0.5	97,608	0.5	91,395	0.4	90,888	0.4
78年度 (77.7 ～ 78.6)	22,013,006	100.0	241,401	1.1	183,517	0.8	97,390	0.4	85,900	0.4	131,944	0.6
79年度 (78.7 ～ 79.6)	24,504,524	100.0	684,270	2.8	262,630	1.1	114,538	0.5	96,487	0.4	112,562	0.5
80年度 (79.7 ～ 80.6)	26,043,856	100.0	340,713	1.3	145,437	0.6	131,589	0.5	102,125	0.4	111,971	0.4
81年度 (80.7 ～ 81.6)	28,300,746	100.0	287,622	1.0	155,880	0.6	128,585	0.5	113,067	0.4	112,708	0.4
82年度 (81.7 ～ 82.6)	29,243,895	100.0	361,431	1.2	196,442	0.7	143,231	0.5	99,285	0.3	86,977	0.3
83年度 (82.7 ～ 83.6)	32,702,952	100.0	971,017	3.0	304,644	0.9	162,888	0.5	110,667	0.3	86,928	0.3
84年度 (83.7 ～ 84.6)	35,871,143	100.0	751,544	2.1	247,334	0.7	165,992	0.5	109,969	0.3	101,789	0.3
85年度 (84.7 ～ 85.6)	38,850,039	100.0	405,596	1.0	287,820	0.7	211,091	0.5	135,679	0.3	132,859	0.3
86年度 (85.7 ～ 86.6)	41,594,479	100.0	452,302	1.1	253,949	0.6	225,212	0.5	193,540	0.5	145,569	0.3
87年度 (86.7 ～ 87.6)	43,800,029	100.0	515,813	1.2	325,505	0.7	200,115	0.5	192,937	0.4	119,531	0.3
88年度 (87.7 ～ 88.6)	45,661,086	100.0	501,969	1.1	361,515	0.8	271,079	0.6	188,372	0.4	152,281	0.3
89年度 (88.7 ～ 89.12)	48,435,990	100.0	492,709 480,376	1.0 1.0	370,667 437,211	0.8 0.9	234,414 354,651	0.5 0.7	157,104 254,148	0.3 0.5	122,930 171,652	0.3 0.4
90年 (90.1 ～ 90.12)	48,055,633	100.0	558,358	1.2	470,862	1.0	323,520	0.7	282,004	0.6	266,935	0.6
91年 (91.1 ～ 91.12)	46,463,784	100.0	581,004	1.3	466,779	1.0	384,510	0.8	292,047	0.6	284,567	0.6
92年 (92.1 ～ 92.12)	48,012,750	100.0	790,200	1.6	461,617	1.0	625,527	1.3	379,966	0.8	279,631	0.6
93年 (93.1 ～ 93.12)	49,323,149	100.0	436,349	0.9	424,649	0.9	445,297	0.9	312,680	0.6	249,142	0.5
94年 (94.1 ～ 94.12)	50,876,888	100.0	526,090	1.0	570,763	1.1	426,929	0.8	388,163	0.8	362,050	0.7
95年 (95.1 ～ 95.12)	52,493,513	100.0	510,138	1.0	468,274	0.9	427,699	0.8	355,980	0.7	389,227	0.7
96年 (96.1 ～ 96.12)	53,882,845	100.0	667,670	1.2	563,010	1.0	384,024	0.7	340,958	0.6	281,294	0.5
97年 (97.1 ～ 97.12)	55,343,250	100.0	582,858	1.1	469,555	0.8	445,304	0.8	272,609	0.5	236,384	0.4
98年 (98.1 ～ 98.12)	56,346,975	100.0	471,730	0.8	380,992	0.7	439,869	0.8	491,989	0.9	269,531	0.5
99年 (99.1 ～ 99.12)	58,202,695	100.0	410,404	0.7	522,720	0.9	410,224	0.7	290,017	0.5	248,063	0.4

資料來源： 各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table A-28. Net Revenues of House Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
60,199	0.3	55,634	0.3	37,920	0.2	52,622	0.3	86,452	0.5	13,682,144	75.1	3,666,414	20.1
123,556	0.6	85,612	0.4	65,896	0.3	68,779	0.4	118,830	0.6	13,124,103	67.4	5,134,095	26.3
91,344	0.4	152,668	0.7	55,799	0.3	72,788	0.3	99,865	0.5	15,545,809	72.5	4,362,257	20.3
106,190	0.5	76,759	0.3	57,955	0.3	69,220	0.3	103,525	0.5	16,303,494	74.1	4,555,711	20.7
94,324	0.4	77,361	0.3	70,770	0.3	87,247	0.4	120,443	0.5	17,152,379	70.0	5,631,513	23.0
83,519	0.3	71,313	0.3	49,259	0.2	69,570	0.3	124,910	0.5	19,078,220	73.3	5,735,230	22.0
99,071	0.4	66,183	0.2	54,631	0.2	80,582	0.3	185,477	0.7	18,502,555	65.4	8,514,385	30.1
86,471	0.3	66,786	0.2	59,820	0.2	60,802	0.2	171,750	0.6	20,732,771	70.9	7,178,129	24.5
115,724	0.4	74,898	0.2	44,938	0.1	65,540	0.2	184,088	0.6	21,375,650	65.4	9,205,970	28.2
85,117	0.2	66,456	0.2	56,793	0.2	86,809	0.2	223,755	0.6	24,325,106	67.8	9,650,479	26.9
117,024	0.3	106,687	0.3	86,134	0.2	81,474	0.2	410,683	1.1	26,677,136	68.7	10,197,856	26.2
152,104	0.4	115,415	0.3	86,596	0.2	175,602	0.4	437,586	1.1	27,656,391	66.5	11,700,213	28.1
148,628	0.3	109,597	0.3	90,636	0.2	103,886	0.2	506,480	1.2	24,623,768	56.2	16,863,133	38.5
158,033	0.3	106,975	0.2	79,297	0.2	113,755	0.2	596,060	1.3	29,454,453	64.5	13,677,297	30.0
185,528	0.4	139,242	0.3	95,803	0.2	120,295	0.2	389,003	0.8	30,339,795	62.6	13,861,910	28.6
228,552	0.5	100,982	0.2	73,782	0.2	90,136	0.2	424,745	0.9	30,909,514	64.3	14,326,421	29.8
228,374	0.5	193,648	0.4	152,423	0.3	189,633	0.4	851,223	1.8	31,245,027	67.2	11,553,322	24.9
269,601	0.6	171,617	0.4	140,667	0.3	193,030	0.4	680,880	1.4	28,131,198	58.6	15,858,923	33.0
299,494	0.6	201,283	0.4	328,195	0.7	283,020	0.6	815,698	1.7	31,785,785	64.4	13,674,637	27.7
366,414	0.7	257,480	0.5	160,639	0.3	306,089	0.6	709,711	1.4	32,362,163	63.6	14,514,966	28.5
291,845	0.6	257,488	0.5	221,286	0.4	258,829	0.5	793,389	1.5	30,052,929	57.3	18,311,080	34.9
447,194	0.9	268,708	0.5	148,187	0.3	210,485	0.4	1,003,392	1.9	35,010,491	65.0	14,692,337	27.3
312,289	0.6	278,140	0.5	155,006	0.3	269,034	0.5	1,327,352	2.4	33,372,382	60.3	17,694,775	32.0
239,851	0.4	163,059	0.3	142,957	0.3	176,761	0.3	1,662,518	3.0	29,991,972	53.2	21,819,983	38.7
335,614	0.6	132,038	0.2	187,792	0.3	267,978	0.5	1,567,383	2.7	37,367,393	64.2	16,299,418	28.0
499,265	0.9												

Source：Tax Collection units of each county/city government.
Explanation： Education Surtax is excluded.

表A-29. 各月屠宰稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
57年度 (56.7 ～ 57.6)	798,287	100.0	59,919	7.5	68,211	8.5	62,847	7.9	61,836	7.7	64,343	8.1
58年度 (57.7 ～ 58.6)	791,712	100.0	65,907	8.3	65,668	8.3	56,354	7.1	64,646	8.2	59,814	7.6
59年度 (58.7 ～ 59.6)	919,544	100.0	62,332	6.8	73,692	8.0	68,091	7.4	68,750	7.5	69,831	7.6
60年度 (59.7 ～ 60.6)	1,016,059	100.0	72,567	7.1	84,954	8.4	76,858	7.6	82,235	8.1	87,038	8.6
61年度 (60.7 ～ 61.6)	941,534	100.0	69,545	7.4	75,641	8.0	78,677	8.4	78,369	8.3	80,106	8.5
62年度 (61.7 ～ 62.6)	1,016,806	100.0	74,031	7.3	84,373	8.3	76,725	7.5	78,517	7.7	81,376	8.0
63年度 (62.7 ～ 63.6)	—	—	93,567	—	97,654	—	88,694	—	101,461	—	117,926	—
64年度 (63.7 ～ 64.6)	1,022,433	100.0	91,314	8.9	94,668	9.3	65,755	6.4	85,211	8.3	83,636	8.2
65年度 (64.7 ～ 65.6)	1,918,023	100.0	117,175	6.1	132,236	6.9	132,213	6.9	144,356	7.5	159,737	8.3
66年度 (65.7 ～ 66.6)	2,369,999	100.0	160,430	6.8	186,764	7.9	175,013	7.4	173,451	7.3	202,317	8.5
67年度 (66.7 ～ 67.6)	2,410,890	100.0	136,524	5.7	198,560	8.2	200,351	8.3	212,453	8.8	222,647	9.2
68年度 (67.7 ～ 68.6)	2,641,587	100.0	150,433	5.7	219,574	8.3	208,289	7.9	202,473	7.7	226,084	8.6
69年度 (68.7 ～ 69.6)	2,901,047	100.0	180,345	6.2	222,812	7.7	224,721	7.7	240,500	8.3	287,059	9.9
70年度 (69.7 ～ 70.6)	2,555,287	100.0	156,193	6.1	196,868	7.7	195,242	7.6	211,510	8.3	212,216	8.3
71年度 (70.7 ～ 71.6)	2,689,449	100.0	163,423	6.1	208,771	7.8	210,930	7.8	208,669	7.8	240,377	8.9
72年度 (71.7 ～ 72.6)	2,477,822	100.0	150,375	6.1	184,211	7.4	212,831	8.6	217,137	8.8	191,807	7.7
73年度 (72.7 ～ 73.6)	2,681,348	100.0	169,392	6.3	206,263	7.7	201,693	7.5	232,049	8.7	242,329	9.0
74年度 (73.7 ～ 74.6)	2,604,468	100.0	147,948	5.7	212,980	8.2	201,940	7.8	215,075	8.3	233,530	9.0
75年度 (74.7 ～ 75.6)	2,464,314	100.0	144,608	5.9	212,317	8.6	188,284	7.6	257,589	10.5	249,345	10.1
76年度 (75.7 ～ 76.6)	1,562,893	100.0	131,031	8.4	160,817	10.3	177,597	11.4	188,086	12.0	190,806	12.2
77年度 (76.7 ～ 77.6)	-12,603	100.0	-24,745	196.3	-7,730	61.3	-3,875	30.7	747	-5.9	24,149	-191.6
78年度 (77.7 ～ 78.6)	155	100.0	—	—	—	—	—	—	9	5.8	146	94.2
79年度 (78.7 ～ 79.6)	9	100.0	—	—	—	—	—	—	—	—	—	—

資料來源： 各縣市稽徵單位。

說　　明： 1. 本表不包括教育捐在內。
2. 本稅自76年4月26日起停徵。

Table A-29. Net Revenues of Slaughter Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
63,697	8.0	90,471	11.3	61,338	7.7	66,170	8.3	70,560	8.8	72,052	9.0	56,843	7.1
66,644	8.4	67,357	8.5	73,627	9.3	61,417	7.8	63,710	8.0	66,149	8.4	80,419	10.2
73,866	8.0	87,831	9.6	80,707	8.8	76,711	8.3	84,148	9.2	78,377	8.5	95,208	10.4
86,220	8.5	108,261	10.7	74,725	7.4	89,265	8.8	87,089	8.6	89,326	8.8	77,521	7.6
83,052	8.8	87,665	9.3	88,948	9.4	69,327	7.4	76,329	8.1	77,267	8.2	76,608	8.1
87,900	8.6	104,507	10.3	76,857	7.6	82,903	8.2	91,158	9.0	88,394	8.7	90,065	8.9
127,698	—	120,734	—	79,953	—	107,485	—	118,506	—	105,696	—	92,429	—
82,019	8.0	89,244	8.7	86,679	8.5	71,891	7.0	74,791	7.3	77,207	7.6	120,018	11.7
164,613	8.6	218,373	11.4	87,489	4.6	157,203	8.2	170,629	8.9	191,909	10.0	242,090	12.6
201,959	8.5	209,545	8.8	215,921	9.1	212,793	9.0	177,959	7.5	223,381	9.4	230,466	9.7
213,014	8.8	202,703	8.4	216,351	9.0	189,565	7.9	194,869	8.1	190,993	7.9	232,860	9.7
210,189	8.0	235,660	8.9	233,669	8.8	217,669	8.2	222,727	8.4	229,387	8.7	285,433	10.8
265,116	9.1	254,718	8.8	257,827	8.9	224,180	7.7	231,339	8.0	247,945	8.5	264,485	9.1
206,718	8.1	244,057	9.6	221,804	8.7	197,893	7.7	206,072	8.1	225,946	8.8	280,768	11.0
232,381	8.6	217,242	8.1	251,665	9.4	218,273	8.1	242,657	9.0	220,200	8.2	274,861	10.2
222,414	9.0	227,267	9.2	227,710	9.2	204,459	8.3	224,183	9.0	196,524	7.9	218,904	8.8
218,378	8.1	231,664	8.6	247,172	9.2	222,578	8.3	219,909	8.2	211,602	7.9	278,319	10.4
218,920	8.4	227,291	8.7	183,322	7.0	277,034	10.6	207,492	8.0	208,422	8.0	270,514	10.4
203,378	8.3	223,126	9.1	225,883	9.2	183,576	7.4	173,487	7.0	197,731	8.0	204,990	8.3
149,331	9.6	154,152	9.9	184,750	11.8	181,468	11.6	149,907	9.6	-63,265	-4.0	-41,787	-2.7
-1,154	9.2	-2	0.0	5	-0.0	—	—	1	-0.0	1	-0.0	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	9	100.0	—	—	—	—	—	—	—	—	—	—

Source：Tax Collection units of each county/city government.
Explanation：1.Education Surtax is excluded.
2.Following Apr. 26, 1987 the Slaughter Tax was not abolished.

表A-30. 各月娛樂稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	950,647	100.0	72,631	7.6	87,868	9.2	81,823	8.6	77,412	8.1	76,924	8.1
76年度 (75.7 ～ 76.6)	837,164	100.0	74,142	8.9	75,785	9.1	76,104	9.1	66,836	8.0	67,521	8.1
77年度 (76.7 ～ 77.6)	690,878	100.0	61,666	8.9	62,496	9.0	62,681	9.1	54,048	7.8	55,039	8.0
78年度 (77.7 ～ 78.6)	510,018	100.0	48,060	9.4	64,251	12.6	56,280	11.0	38,341	7.5	37,230	7.3
79年度 (78.7 ～ 79.6)	493,815	100.0	39,212	7.9	43,530	8.8	44,199	9.0	41,401	8.4	46,384	9.4
80年度 (79.7 ～ 80.6)	481,027	100.0	35,612	7.4	50,470	10.5	33,024	6.9	37,259	7.7	34,112	7.1
81年度 (80.7 ～ 81.6)	601,824	100.0	42,709	7.1	49,386	8.2	45,948	7.6	44,472	7.4	48,120	8.0
82年度 (81.7 ～ 82.6)	821,907	100.0	61,849	7.5	61,735	7.5	61,939	7.5	63,295	7.7	60,837	7.4
83年度 (82.7 ～ 83.6)	986,055	100.0	73,681	7.5	85,983	8.7	82,740	8.4	83,599	8.5	81,517	8.3
84年度 (83.7 ～ 84.6)	1,215,329	100.0	88,680	7.3	96,050	7.9	92,781	7.6	94,044	7.7	96,213	7.9
85年度 (84.7 ～ 85.6)	1,431,059	100.0	109,548	7.7	130,550	9.1	122,517	8.6	120,197	8.4	127,581	8.9
86年度 (85.7 ～ 86.6)	1,291,435	100.0	108,312	8.4	103,326	8.0	106,945	8.3	104,259	8.1	121,758	9.4
87年度 (86.7 ～ 87.6)	1,381,139	100.0	108,669	7.9	111,988	8.1	115,040	8.3	106,847	7.7	110,148	8.0
88年度 (87.7 ～ 88.6)	1,390,980	100.0	113,149	8.1	113,507	8.2	126,837	9.1	106,143	7.6	102,660	7.4
89年度	2,251,938	100.0	117,957	5.2	138,990	6.2	134,934	6.0	109,725	4.9	108,604	4.8
(88.7 ～ 89.12)			124,496	5.5	136,358	6.1	129,994	5.8	122,868	5.5	130,741	5.8
90年 (90.1 ～ 90.12)	1,532,913	100.0	126,008	8.2	137,480	9.0	130,616	8.5	124,738	8.1	126,749	8.3
91年 (91.1 ～ 91.12)	1,648,789	100.0	139,325	8.5	138,176	8.4	150,438	9.1	133,453	8.1	134,699	8.2
92年 (92.1 ～ 92.12)	1,751,110	100.0	150,078	8.6	152,756	8.7	195,050	11.1	146,105	8.3	149,415	8.5
93年 (93.1 ～ 93.12)	1,862,094	100.0	161,354	8.7	170,462	9.2	167,216	9.0	156,553	8.4	162,493	8.7
94年 (94.1 ～ 94.12)	1,978,782	100.0	159,890	8.1	176,318	8.9	171,921	8.7	168,312	8.5	166,239	8.4
95年 (95.1 ～ 95.12)	1,986,335	100.0	157,316	7.9	193,285	9.7	169,475	8.5	157,986	8.0	169,429	8.5
96年 (96.1 ～ 96.12)	1,809,257	100.0	146,300	8.1	171,014	9.5	148,657	8.2	159,396	8.8	142,622	7.9
97年 (97.1 ～ 97.12)	1,745,023	100.0	144,796	8.3	165,574	9.5	163,892	9.4	137,931	7.9	139,979	8.0
98年 (98.1 ～ 98.12)	1,666,423	100.0	136,942	8.2	141,945	8.5	146,454	8.8	131,112	7.9	133,213	8.0
99年 (99.1 ～ 99.12)	1,645,676	100.0	124,526	7.6	151,848	9.2	144,701	8.8	129,525	7.9	138,573	8.4

資料來源： 各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table A-30. Net Revenues of Amusement Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
75,020	7.9	77,664	8.2	74,034	7.8	95,057	10.0	83,440	8.8	74,315	7.8	74,459	7.8
63,606	7.6	64,594	7.7	70,578	8.4	74,153	8.9	73,408	8.8	68,250	8.2	62,187	7.4
49,391	7.1	49,705	7.2	47,610	6.9	61,559	8.9	56,756	8.2	59,996	8.7	69,931	10.1
36,435	7.1	38,876	7.6	36,209	7.1	39,279	7.7	38,736	7.6	39,489	7.7	36,832	7.2
37,350	7.6	44,354	9.0	40,983	8.3	35,110	7.1	33,492	6.8	33,093	6.7	54,707	11.1
35,400	7.4	37,185	7.7	39,261	8.2	43,157	9.0	41,695	8.7	47,786	9.9	46,066	9.6
45,671	7.6	52,506	8.7	48,027	8.0	53,981	9.0	55,308	9.2	57,862	9.6	57,834	9.6
64,647	7.9	60,382	7.3	75,860	9.2	78,461	9.5	71,020	8.6	76,155	9.3	85,727	10.4
84,950	8.6	67,826	6.9	77,932	7.9	91,595	9.3	82,185	8.3	86,613	8.8	87,434	8.9
97,078	8.0	102,993	8.5	101,493	8.4	123,453	10.2	104,114	8.6	108,876	9.0	109,554	9.0
113,219	7.9	118,734	8.3	120,597	8.4	124,443	8.7	126,543	8.8	113,101	7.9	104,029	7.3
107,062	8.3	109,073	8.4	96,527	7.5	114,888	8.9	97,890	7.6	109,406	8.5	111,989	8.7
113,897	8.2	111,191	8.1	118,897	8.6	124,895	9.0	115,601	8.4	112,923	8.2	131,043	9.5
115,679	8.3	110,974	8.0	108,149	7.8	133,028	9.6	112,282	8.1	124,236	8.9	124,336	8.9
113,756	5.1	124,538	5.5	127,263	5.7	139,707	6.2	121,934	5.4	125,735	5.6	126,254	5.6
118,084	5.2												
		114,826	7.5	126,394	8.2	128,331	8.4	124,690	8.1	129,651	8.5	120,474	7.9
142,956	9.3	135,231	8.2	115,768	7.0	151,331	9.2	134,940	8.2	137,981	8.4	138,639	8.4
138,808	8.4	133,882	7.6	126,535	7.2	146,117	8.3	133,768	7.6	137,881	7.9	133,097	7.6
146,426	8.4	139,300	7.5	150,655	8.1	149,217	8.0	138,659	7.4	140,778	7.6	160,239	8.6
165,168	8.9	166,333	8.4	136,410	6.9	192,020	9.7	152,899	7.7	163,854	8.3	161,370	8.2
163,216	8.2												
		166,815	8.4	162,351	8.2	177,515	8.9	148,924	7.5	158,557	8.0	167,471	8.4
157,211	7.9	157,118	8.7	131,221	7.3	168,024	9.3	131,866	7.3	152,569	8.4	156,748	8.7
143,722	7.9	157,453	9.0	131,584	7.5	148,278	8.5	147,104	8.4	139,863	8.0	134,381	7.7
134,188	7.7	148,117	8.9	144,086	8.6	151,443	9.1	133,523	8.0	124,020	7.4	144,294	8.7
131,274	7.9	132,557	8.1	135,651	8.2	145,065	8.8	132,583	8.1	136,789	8.3	134,432	8.2
139,426	8.5												

Source：Tax Collection units of each county/city government.
Explanation： Education Surtax is excluded.

表A-31. 各月筵席稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
51年度 (50.7 ～ 51.6)	43,535	100.0	2,916	6.7	3,237	7.4	3,288	7.6	3,754	8.6	4,052	9.3
52年度 (51.7 ～ 52.6)	41,376	100.0	2,442	5.9	2,914	7.0	2,964	7.2	3,452	8.3	3,804	9.2
53年度 (52.7 ～ 53.6)	50,891	100.0	3,315	6.5	3,678	7.2	3,667	7.2	4,010	7.9	4,441	8.7
54年度 (53.7 ～ 54.6)	62,357	100.0	4,167	6.7	4,767	7.6	4,765	7.6	5,087	8.2	5,414	8.7
55年度 (54.7 ～ 55.6)	75,336	100.0	5,193	6.9	5,563	7.4	5,660	7.5	6,039	8.0	6,578	8.7
56年度 (55.7 ～ 56.6)	89,046	100.0	6,682	7.5	6,595	7.4	6,892	7.7	7,174	8.1	7,754	8.7
57年度 (56.7 ～ 57.6)	113,950	100.0	7,764	6.8	8,623	7.6	8,763	7.7	9,109	8.0	9,679	8.5
58年度 (57.7 ～ 58.6)	169,194	100.0	11,003	6.5	13,354	7.9	12,481	7.4	13,395	7.9	15,259	9.0
59年度 (58.7 ～ 59.6)	201,538	100.0	13,881	6.9	15,324	7.6	15,413	7.6	14,993	7.4	17,194	8.5
60年度 (59.7 ～ 60.6)	228,068	100.0	17,580	7.7	18,609	8.2	18,293	8.0	18,147	8.0	19,625	8.6
61年度 (60.7 ～ 61.6)	276,397	100.0	18,734	6.8	20,312	7.3	22,221	8.0	22,477	8.1	24,279	8.8
62年度 (61.7 ～ 62.6)	290,447	100.0	23,414	8.1	23,256	8.0	22,881	7.9	23,351	8.0	24,172	8.3
63年度 (62.7 ～ 63.6)	—	—	26,209	—	27,642	—	27,892	—	30,190	—	31,722	—
64年度 (63.7 ～ 64.6)	432,724	100.0	34,013	7.9	36,147	8.4	34,191	7.9	36,640	8.5	37,354	8.6
65年度 (64.7 ～ 65.6)	521,076	100.0	37,911	7.3	40,542	7.8	40,527	7.8	42,281	8.1	43,349	8.3
66年度 (65.7 ～ 66.6)	605,875	100.0	46,683	7.7	48,838	8.1	48,810	8.1	50,742	8.4	52,064	8.6
67年度 (66.7 ～ 67.6)	704,572	100.0	50,800	7.2	53,591	7.6	53,166	7.5	56,250	8.0	59,781	8.5
68年度 (67.7 ～ 68.6)	870,628	100.0	61,703	7.1	66,941	7.7	65,883	7.6	69,040	7.9	74,212	8.5
69年度 (68.7 ～ 69.6)	1,057,210	100.0	78,418	7.4	81,377	7.7	81,737	7.7	71,793	6.8	83,912	7.9
70年度 (69.7 ～ 70.6)	16,102	100.0	15,645	97.2	81	0.5	36	0.2	76	0.5	22	0.1
71年度 (70.7 ～ 71.6)	-7	100.0	—	—	—	—	—	—	-3	42.9	—	—

資料來源： 各縣市稽徵單位。
說　　明： 本稅自69年7月1日起停徵。

Table A-31. Net Revenues of Feast Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
4,134	9.5	3,944	9.1	3,457	7.9	3,943	9.1	3,102	7.1	3,674	8.4	4,034	9.3
3,821	9.2	3,599	8.7	3,270	7.9	3,477	8.4	3,815	9.2	3,875	9.4	3,943	9.5
4,615	9.1	4,405	8.7	4,070	8.0	4,274	8.4	4,558	9.0	4,576	9.0	5,282	10.4
5,565	8.9	5,519	8.9	4,921	7.9	5,437	8.7	5,593	9.0	5,759	9.2	5,363	8.6
6,678	8.9	6,302	8.4	6,175	8.2	6,669	8.9	6,941	9.2	6,850	9.1	6,688	8.9
7,537	8.5	7,509	8.4	7,316	8.2	7,884	8.9	7,837	8.8	8,183	9.2	7,683	8.6
9,578	8.4	9,971	8.8	8,902	7.8	10,088	8.9	10,353	9.1	10,549	9.3	10,571	9.3
14,568	8.6	14,013	8.3	14,277	8.4	12,837	7.6	14,536	8.6	14,889	8.8	18,582	11.0
17,805	8.8	16,589	8.2	15,617	7.7	17,157	8.5	17,742	8.8	18,704	9.3	21,119	10.5
19,446	8.5	19,137	8.4	17,836	7.8	19,000	8.3	19,620	8.6	20,290	8.9	20,485	9.0
23,740	8.6	24,333	8.8	24,304	8.8	22,237	8.0	24,754	9.0	24,742	9.0	24,264	8.8
23,607	8.1	25,707	8.9	21,452	7.4	24,660	8.5	25,761	8.9	26,107	9.0	26,079	9.0
31,699	—	32,510	—	30,156	—	33,010	—	34,877	—	34,770	—	35,103	—
36,543	8.4	36,608	8.5	34,959	8.1	36,412	8.4	35,217	8.1	36,226	8.4	38,414	8.9
43,820	8.4	44,717	8.6	40,309	7.7	45,295	8.7	48,234	9.3	47,408	9.1	46,683	9.0
51,925	8.6	52,896	8.7	52,607	8.7	45,795	7.6	52,907	8.7	52,418	8.7	50,190	8.3
57,625	8.2	61,732	8.8	58,217	8.3	60,157	8.5	64,190	9.1	63,171	9.0	65,892	9.4
73,764	8.5	76,376	8.8	70,860	8.1	75,874	8.7	79,242	9.1	79,533	9.1	77,200	8.9
86,923	8.2	87,251	8.3	89,762	8.5	80,576	7.6	90,632	8.6	89,474	8.5	135,355	12.8
1	0.0	—	—	—	—	235	1.5	8	0.0	—	—	-2	-0.0
—	—	—	—	—	—	2	-28.6	—	—	—	—	-6	85.7

Source：Tax Collection units of each county/city government.
Explanation：Following July 1, 1980 the Feast Tax was abolished.

表A-32. 各月契稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	5,477,972	100.0	452,264	8.3	465,581	8.5	372,772	6.8	398,393	7.3	431,621	7.9
76年度 (75.7 ～ 76.6)	6,767,257	100.0	538,586	8.0	474,015	7.0	443,219	6.5	483,665	7.1	507,682	7.5
77年度 (76.7 ～ 77.6)	7,938,218	100.0	789,606	9.9	584,173	7.4	562,478	7.1	530,699	6.7	635,290	8.0
78年度 (77.7 ～ 78.6)	8,436,647	100.0	874,890	10.4	768,010	9.1	624,154	7.4	702,007	8.3	669,926	7.9
79年度 (78.7 ～ 79.6)	8,394,069	100.0	769,787	9.2	751,691	9.0	599,136	7.1	636,415	7.6	715,467	8.5
80年度 (79.7 ～ 80.6)	8,066,914	100.0	632,892	7.8	600,279	7.4	467,454	5.8	477,709	5.9	614,146	7.6
81年度 (80.7 ～ 81.6)	10,182,057	100.0	1,005,695	9.9	953,584	9.4	727,358	7.1	712,487	7.0	762,348	7.5
82年度 (81.7 ～ 82.6)	10,949,349	100.0	1,038,479	9.5	944,256	8.6	704,797	6.4	739,060	6.7	747,441	6.8
83年度 (82.7 ～ 83.6)	14,151,581	100.0	1,196,836	8.5	1,085,663	7.7	943,697	6.7	1,067,177	7.5	1,006,165	7.1
84年度 (83.7 ～ 84.6)	17,615,701	100.0	1,502,921	8.5	1,572,658	8.9	1,405,613	8.0	1,370,670	7.8	1,572,608	8.9
85年度 (84.7 ～ 85.6)	17,153,317	100.0	1,448,716	8.4	1,603,329	9.3	1,323,863	7.7	1,421,848	8.3	1,501,291	8.8
86年度 (85.7 ～ 86.6)	15,506,076	100.0	1,356,819	8.8	1,299,170	8.4	1,096,769	7.1	1,216,510	7.8	1,216,273	7.8
87年度 (86.7 ～ 87.6)	14,347,022	100.0	1,394,702	9.7	1,386,392	9.7	1,229,047	8.6	1,218,365	8.5	1,142,283	8.0
88年度 (87.7 ～ 88.6)	13,096,702	100.0	1,139,651	8.7	1,001,084	7.6	1,120,701	8.6	1,097,749	8.4	986,779	7.5
89年度 (88.7 ～ 89.12)	15,267,197	100.0	898,716 870,319	5.9 5.7	868,361 784,761	5.7 5.1	741,365 974,492	4.9 6.4	829,285 884,717	5.4 5.8	744,341 842,294	4.9 5.5
90年 (90.1 ～ 90.12)	8,492,646	100.0	657,842	7.7	714,064	8.4	521,412	6.1	628,831	7.4	694,553	8.2
91年 (91.1 ～ 91.12)	10,261,814	100.0	948,994	9.2	801,549	7.8	751,087	7.3	854,662	8.3	757,222	7.4
92年 (92.1 ～ 92.12)	11,600,349	100.0	1,015,529	8.8	922,603	8.0	946,725	8.2	1,071,606	9.2	1,028,170	8.9
93年 (93.1 ～ 93.12)	12,936,962	100.0	1,089,629	8.4	969,841	7.5	941,721	7.3	1,024,644	7.9	1,031,919	8.0
94年 (94.1 ～ 94.12)	13,178,008	100.0	1,053,427	8.0	1,102,936	8.4	1,088,751	8.3	1,127,236	8.6	1,111,033	8.4
95年 (95.1 ～ 95.12)	14,013,856	100.0	1,127,585	8.0	1,072,295	7.7	1,194,625	8.5	1,097,893	7.8	1,236,928	8.8
96年 (96.1 ～ 96.12)	13,636,896	100.0	1,199,550	8.8	1,110,719	8.1	933,623	6.8	1,088,399	8.0	1,152,421	8.5
97年 (97.1 ～ 97.12)	12,696,095	100.0	1,178,878	9.3	939,591	7.4	867,873	6.8	886,994	7.0	775,592	6.1
98年 (98.1 ～ 98.12)	13,065,855	100.0	1,333,745	10.2	1,262,706	9.7	1,134,561	8.7	1,242,290	9.5	1,141,364	8.7
99年 (99.1 ～ 99.12)	13,815,457	100.0	1,097,548	7.9	1,018,162	7.4	992,659	7.2	1,068,073	7.7	1,217,746	8.8

資料來源： 各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table A-32. Net Revenues of Deed Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
447,504	8.2	488,403	8.9	368,663	6.7	477,822	8.7	570,518	10.4	520,051	9.5	484,380	8.8
621,368	9.2	523,405	7.7	552,948	8.2	621,685	9.2	683,434	10.1	647,012	9.6	670,238	9.9
673,295	8.5	583,702	7.4	507,099	6.4	691,775	8.7	763,857	9.6	758,375	9.6	857,869	10.8
753,115	8.9	699,876	8.3	490,947	5.8	674,132	8.0	702,704	8.3	763,056	9.0	713,830	8.5
731,933	8.7	591,772	7.0	753,392	9.0	811,040	9.7	726,629	8.7	671,483	8.0	635,324	7.6
572,999	7.1	766,251	9.5	507,616	6.3	644,251	8.0	738,770	9.2	987,272	12.2	1,057,275	13.1
801,863	7.9	860,479	8.5	606,838	6.0	824,937	8.1	956,592	9.4	991,834	9.7	978,042	9.6
984,146	9.0	754,799	6.9	904,042	8.3	986,893	9.0	983,608	9.0	1,050,194	9.6	1,111,634	10.2
1,430,582	10.1	1,284,451	9.1	886,707	6.3	1,273,974	9.0	1,057,469	7.5	1,278,551	9.0	1,640,309	11.6
1,550,723	8.8	1,280,626	7.3	1,097,687	6.2	1,626,031	9.2	1,316,532	7.5	1,557,520	8.8	1,762,112	10.0
1,499,685	8.7	1,570,999	9.2	1,170,158	6.8	1,251,588	7.3	1,401,776	8.2	1,511,987	8.8	1,448,077	8.4
1,438,559	9.3	1,468,292	9.5	850,632	5.5	1,201,066	7.7	1,448,181	9.3	1,418,617	9.1	1,495,188	9.6
1,397,012	9.7	1,012,137	7.1	981,632	6.8	1,205,070	8.4	1,075,084	7.5	1,014,622	7.1	1,290,676	9.0
1,264,465	9.7	1,303,483	10.0	957,681	7.3	1,129,484	8.6	999,100	7.6	1,037,649	7.9	1,058,876	8.1
938,288	6.1	938,889	6.1	642,279	4.2	833,477	5.5	758,419	5.0	866,460	5.7	875,678	5.7
975,056	6.4												
		660,468	7.8	656,255	7.7	846,821	10.0	752,348	8.9	820,322	9.7	746,402	8.8
793,328	9.3												
		812,370	7.9	542,361	5.3	925,761	9.0	1,070,241	10.4	1,050,745	10.2	842,907	8.2
903,915	8.8												
		887,886	7.7	749,813	6.5	877,678	7.6	960,771	8.3	936,238	8.1	897,860	7.7
1,305,470	11.3												
		942,795	7.3	1,008,746	7.8	1,241,485	9.6	1,195,145	9.2	1,115,124	8.6	1,056,206	8.2
1,319,707	10.2												
		1,232,625	9.4	786,390	6.0	1,223,627	9.3	986,406	7.5	1,109,258	8.4	1,106,653	8.4
1,249,666	9.5												
		1,263,191	9.0	863,590	6.2	1,262,630	9.0	1,050,313	7.5	1,139,953	8.1	1,326,229	9.5
1,378,624	9.8												
		1,364,485	10.0	803,893	5.9	1,286,628	9.4	1,119,447	8.2	1,289,754	9.5	1,080,163	7.9
1,207,814	8.9												
		1,217,000	9.6	706,108	5.6	1,135,947	8.9	1,325,306	10.4	1,418,742	11.2	1,281,784	10.1
962,280	7.6												
		587,571	4.5	750,425	5.7	899,783	6.9	999,622	7.7	1,083,575	8.3	1,267,375	9.7
1,362,838	10.4												
		1,234,590	8.9	785,088	5.7	1,177,358	8.5	1,190,946	8.6	1,229,070	8.9	1,328,537	9.6
1,475,680	10.7												

Source：Tax Collection units of each county/city government.
Explanation： Education Surtax is excluded.

表A-33. 各月教育捐及其他實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total 金額 Amount	結構比%	7 July 金額 Amount	結構比%	8 Aug. 金額 Amount	結構比%	9 Sept. 金額 Amount	結構比%	10 Oct. 金額 Amount	結構比%	11 Nov. 金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	10,917,073	100.0	878,148	8.0	766,666	7.0	738,903	6.8	851,043	7.8	785,691	7.2
76年度 (75.7 ～ 76.6)	4,205,501	100.0	164,780	3.9	193,826	4.6	160,880	3.8	169,369	4.0	180,742	4.3
77年度 (76.7 ～ 77.6)	4,274,193	100.0	272,089	6.4	130,000	3.0	117,493	2.7	124,641	2.9	139,557	3.3
78年度 (77.7 ～ 78.6)	4,419,467	100.0	203,648	4.6	184,462	4.2	144,501	3.3	154,480	3.5	159,999	3.6
79年度 (78.7 ～ 79.6)	4,577,376	100.0	272,521	6.0	200,314	4.4	139,337	3.0	140,175	3.1	161,467	3.5
80年度 (79.7 ～ 80.6)	4,827,696	100.0	168,196	3.5	148,445	3.1	123,988	2.6	120,521	2.5	136,223	2.8
81年度 (80.7 ～ 81.6)	5,740,163	100.0	261,840	4.6	238,635	4.2	166,497	2.9	172,399	3.0	191,535	3.3
82年度 (81.7 ～ 82.6)	6,243,109	100.0	287,881	4.6	246,830	4.0	190,103	3.0	199,486	3.2	197,319	3.2
83年度 (82.7 ～ 83.6)	7,717,420	100.0	493,701	6.4	273,369	3.5	250,950	3.3	265,174	3.4	242,793	3.1
84年度 (83.7 ～ 84.6)	8,907,261	100.0	504,053	5.7	448,841	5.0	389,267	4.4	368,079	4.1	404,978	4.5
85年度 (84.7 ～ 85.6)	4,733,287	100.0	273,547	5.8	107,447	2.3	68,063	1.4	50,738	1.1	51,589	1.1
86年度 (85.7 ～ 86.6)	4,623,576	100.0	74,949	1.6	54,060	1.2	52,473	1.1	53,546	1.2	50,420	1.1
87年度 (86.7 ～ 87.6)	4,888,519	100.0	80,316	1.6	59,376	1.2	48,305	1.0	50,935	1.0	40,659	0.8
88年度 (87.7 ～ 88.6)	489,262	100.0	74,643	15.3	60,121	12.3	58,751	12.0	47,130	9.6	39,606	8.1
89年度	87,704	100.0	6,540	7.5	6,576	7.5	4,118	4.7	6,847	7.8	6,099	7.0
(88.7 ～ 89.12)			3,918	4.5	2,703	3.1	4,379	5.0	4,592	5.2	3,862	4.4
90年	25,149	100.0										
(90.1 ～ 90.12)			1,703	6.8	1,745	6.9	1,345	5.3	1,671	6.6	1,788	7.1
91年	23,839	100.0										
(91.1 ～ 91.12)			1,761	7.4	1,336	5.6	1,064	4.5	1,366	5.7	1,196	5.0
92年	17,887	100.0										
(92.1 ～ 92.12)			1,161	6.5	940	5.3	869	4.9	862	4.8	747	4.2
93年	8,626	100.0										
(93.1 ～ 93.12)			502	5.8	635	7.4	660	7.7	598	6.9	474	5.5
94年	9,531	100.0										
(94.1 ～ 94.12)			767	8.0	611	6.4	554	5.8	1,596	16.7	1,086	11.4
95年	7,899	100.0										
(95.1 ～ 95.12)			702	8.9	2,476	31.3	568	7.2	418	5.3	422	5.3
96年	5,034	100.0										
(96.1 ～ 96.12)			271	5.4	1,407	27.9	197	3.9	201	4.0	544	10.8
97年	5,400	100.0										
(97.1 ～ 97.12)			251	4.6	1,492	27.6	302	5.6	54	1.0	726	13.4
98年	150	100.0										
(98.1 ～ 98.12)			-308	-205.3	174	116.0	15	10.0	777	518.0	742	494.7
99年	-8,851	100.0										
(99.1 ～ 99.12)			625	-7.1	172	-1.9	84	-0.9	18	-0.2	48	-0.5

資料來源： 各縣市稽徵單位。
說　　明： 其他收入包括戶稅、防衛捐及臨時稅。

Table A-33. Net Revenues of Education Surtax and Others

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
782,343	7.2	975,368	8.9	770,597	7.1	733,634	6.7	1,197,722	11.0	1,705,755	15.6	731,203	6.7
186,226	4.4	170,056	4.0	170,611	4.1	183,819	4.4	196,548	4.7	1,501,852	35.7	926,792	22.0
149,130	3.5	154,932	3.6	110,709	2.6	141,804	3.3	161,914	3.8	1,903,043	44.5	868,881	20.3
166,110	3.8	155,508	3.5	116,237	2.6	143,692	3.3	148,611	3.4	1,976,318	44.7	865,901	19.6
154,938	3.4	126,421	2.8	157,560	3.4	166,207	3.6	140,793	3.1	1,911,591	41.8	1,006,052	22.0
128,100	2.7	165,676	3.4	117,910	2.4	137,275	2.8	166,774	3.5	2,279,668	47.2	1,134,920	23.5
185,241	3.2	195,453	3.4	144,022	2.5	190,019	3.3	218,885	3.8	2,137,803	37.2	1,637,834	28.5
237,338	3.8	201,542	3.2	234,275	3.8	256,702	4.1	264,090	4.2	2,575,877	41.3	1,351,666	21.7
327,795	4.2	287,436	3.7	208,506	2.7	302,749	3.9	244,061	3.2	2,128,544	27.6	2,692,342	34.9
403,959	4.5	350,842	3.9	295,782	3.3	439,835	4.9	364,093	4.1	3,054,924	34.3	1,882,608	21.1
48,073	1.0	50,306	1.1	43,044	0.9	43,616	0.9	59,583	1.3	2,636,233	55.7	1,301,048	27.5
42,052	0.9	41,645	0.9	33,869	0.7	39,293	0.8	58,108	1.3	2,662,438	57.6	1,460,723	31.6
45,928	0.9	44,237	0.9	41,603	0.9	42,867	0.9	62,114	1.3	2,296,717	47.0	2,075,462	42.5
46,067	9.4	41,927	8.6	37,618	7.7	44,512	9.1	19,225	3.9	12,726	2.6	6,936	1.4
5,550	6.3	5,252	6.0	4,203	4.8	3,972	4.5	3,473	4.0	3,935	4.5	4,114	4.7
7,571	8.6												
		2,622	10.4	1,681	6.7	3,033	12.1	4,182	16.6	2,240	8.9	1,285	5.1
1,854	7.4	1,569	6.6	1,182	5.0	3,117	13.1	4,971	20.9	3,183	13.4	2,439	10.2
655	2.7	883	4.9	1,066	6.0	1,211	6.8	1,009	5.6	5,773	32.3	2,193	12.3
1,173	6.6	1,157	13.4	115	1.3	1,261	14.6	1,444	16.7	457	5.3	647	7.5
676	7.8	453	4.8	453	4.8	597	6.3	443	4.6	719	7.5	1,043	10.9
1,209	12.7												
		648	8.2	177	2.2	334	4.2	209	2.6	375	4.7	1,080	13.7
490	6.2	143	2.8	364	7.2	84	1.7	145	2.9	534	10.6	286	5.7
858	17.0	440	8.1	407	7.5	128	2.4	164	3.0	120	2.2	106	2.0
1,210	22.4	194	129.3	-64	-42.7	-233	-155.3	-341	-227.3	-384	-256.0	-1,135	-756.7
713	475.3	-10,219	115.5	48	-0.5	151	-1.7	49	-0.6	-53	0.6	73	-0.8
153	-1.7												

Source：Tax Collection units of each county/city government.
Explanation：Other Revenues includes Household Tax, Defense Surtax and Temporary Tax.

表A-34. 各月公賣利益(應繳庫數)

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
72年度 (71.7 ～ 72.6)	39,900,809	100.0	2,888,273	7.2	3,182,141	8.0	3,411,114	8.5	3,153,115	7.9	3,006,544	7.5
73年度 (72.7 ～ 73.6)	40,152,182	100.0	1,651,166	4.1	3,702,479	9.2	3,384,037	8.4	3,383,417	8.4	3,377,405	8.4
74年度 (73.7 ～ 74.6)	41,737,600	100.0	2,238,884	5.4	3,977,743	9.5	3,294,095	7.9	3,437,665	8.2	3,364,269	8.1
75年度 (74.7 ～ 75.6)	44,824,480	100.0	2,214,345	4.9	3,752,513	8.4	3,414,712	7.6	3,815,807	8.5	3,150,267	7.0
76年度 (75.7 ～ 76.6)	46,137,040	100.0	2,068,964	4.5	4,240,427	9.2	4,159,385	9.0	3,892,423	8.4	3,636,749	7.9
77年度 (76.7 ～ 77.6)	46,409,086	100.0	3,498,631	7.5	3,846,326	8.3	3,967,339	8.5	3,876,703	8.4	3,698,057	8.0
78年度 (77.7 ～ 78.6)	47,665,652	100.0	4,096,472	8.6	4,136,465	8.7	4,211,832	8.8	4,092,378	8.6	3,841,122	8.1
79年度 (78.7 ～ 79.6)	52,921,212	100.0	4,182,211	7.9	4,404,229	8.3	4,354,497	8.2	4,239,073	8.0	4,164,483	7.9
80年度 (79.7 ～ 80.6)	60,112,553	100.0	4,557,337	7.6	4,703,318	7.8	4,543,684	7.6	4,367,248	7.3	4,544,852	7.6
81年度 (80.7 ～ 81.6)	58,513,425	100.0	4,641,900	7.9	4,991,970	8.5	4,711,950	8.1	4,776,280	8.2	4,367,110	7.5
82年度 (81.7 ～ 82.6)	62,109,464	100.0	5,483,229	8.8	5,584,358	9.0	5,334,314	8.6	5,288,222	8.5	5,040,797	8.1
83年度 (82.7 ～ 83.6)	64,703,174	100.0	5,333,263	8.2	5,555,260	8.6	5,273,647	8.2	5,116,266	7.9	5,032,014	7.8
84年度 (83.7 ～ 84.6)	61,408,387	100.0	4,991,785	8.1	5,734,755	9.3	5,529,389	9.0	4,640,901	7.6	4,874,378	7.9
85年度 (84.7 ～ 85.6)	55,958,566	100.0	4,163,891	7.4	5,166,026	9.2	4,633,904	8.3	3,999,500	7.1	4,707,191	8.4
86年度 (85.7 ～ 86.6)	58,178,758	100.0	4,833,619	8.3	6,046,026	10.4	5,027,150	8.6	3,489,147	6.0	4,964,799	8.5
87年度 (86.7 ～ 87.6)	57,447,798	100.0	5,315,453	9.3	5,315,453	9.3	4,657,252	8.1	5,217,199	9.1	5,273,217	9.2
88年度 (87.7 ～ 88.6)	55,321,872	100.0	5,059,494	9.1	-2,362,174	-4.3	3,811,717	6.9	4,874,444	8.8	12,979,953	23.5
89年度 (88.7 ～ 89.12)	77,315,841	100.0	4,274,685 5,178,222	5.5 6.7	4,642,476 5,075,147	6.0 6.6	4,950,218 4,810,714	6.4 6.2	1,086,624 4,963,545	1.4 6.4	4,689,609 4,431,137	6.1 5.7
90年 (90.1 ～ 90.12)	57,563,011	100.0	4,671,322	8.1	4,831,152	8.4	3,886,871	6.8	4,761,462	8.3	5,426,080	9.4
91年 (91.1 ～ 91.12)	346,450	100.0	—	—	—	—	—	—	—	—	—	—

資料來源： 財政部臺灣省菸酒公賣局。
說　　明： 公賣利益自91年1月1日起停徵。

Table A-34. Monopoly Revenues

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
2,660,138	6.7	3,120,778	7.8	2,932,945	7.4	3,079,901	7.7	3,863,458	9.7	4,197,315	10.5	4,405,087	11.0
2,566,235	6.4	4,293,277	10.7	2,462,924	6.1	3,234,344	8.1	3,820,404	9.5	4,337,467	10.8	3,939,027	9.8
2,964,178	7.1	3,223,419	7.7	3,305,070	7.9	3,806,000	9.1	3,915,296	9.4	4,104,134	9.8	4,106,847	9.8
3,328,727	7.4	3,236,720	7.2	3,186,502	7.1	3,092,081	6.9	4,229,621	9.4	3,752,277	8.4	7,650,908	17.1
2,989,383	6.5	4,155,763	9.0	3,244,396	7.0	4,074,783	8.8	4,315,215	9.4	4,395,508	9.5	4,964,044	10.8
3,777,466	8.1	3,779,322	8.1	3,796,254	8.2	3,478,530	7.5	3,740,025	8.1	3,802,954	8.2	5,147,479	11.1
3,979,189	8.3	4,229,186	8.9	3,541,911	7.4	3,702,393	7.8	3,870,112	8.1	3,890,540	8.2	4,074,052	8.5
4,237,589	8.0	4,530,531	8.6	3,648,173	6.9	3,833,913	7.2	3,978,480	7.5	4,163,290	7.9	7,184,743	13.6
4,255,329	7.1	4,490,870	7.5	4,060,704	6.8	4,062,998	6.8	4,135,773	6.9	4,499,156	7.5	11,891,284	19.8
4,598,670	7.9	5,317,310	9.1	3,819,650	6.5	4,448,760	7.6	4,484,860	7.7	4,845,890	8.3	7,509,075	12.8
4,861,700	7.8	4,934,912	7.9	4,545,528	7.3	4,600,243	7.4	5,042,203	8.1	5,378,042	8.7	6,015,916	9.7
4,182,488	6.5	5,779,327	8.9	4,051,399	6.3	5,280,604	8.2	5,255,417	8.1	5,586,974	8.6	8,256,515	12.8
4,689,682	7.6	5,989,022	9.8	3,712,304	6.0	5,228,888	8.5	5,017,917	8.2	5,491,673	8.9	5,507,693	9.0
3,012,556	5.4	4,741,300	8.5	4,159,897	7.4	3,864,840	6.9	4,288,859	7.7	4,414,766	7.9	8,805,836	15.7
4,193,082	7.2	5,706,277	9.8	4,009,386	6.9	4,116,652	7.1	4,950,563	8.5	5,369,155	9.2	5,472,902	9.4
2,208,084	3.8	5,497,372	9.6	3,881,838	6.8	4,947,271	8.6	5,663,667	9.9	5,769,924	10.0	3,701,068	6.4
4,799,077	8.7	4,996,400	9.0	3,306,420	6.0	2,483,071	4.5	2,953,713	5.3	5,414,335	9.8	7,005,422	12.7
5,131,053	6.6	5,234,708	6.8	3,929,688	5.1	4,836,128	6.3	7,019,148	9.1	4,893,967	6.3	4,948,714	6.4
-2,779,942	-3.6												
		500,000	0.9	7,526,455	13.1	4,653,822	8.1	4,549,237	7.9	4,631,746	8.0	4,661,782	8.1
7,463,082	13.0												
—	—	—	—	—	—	—	—	—	—	—	—	—	—
346,450	100.0												

Source：Bureau of Taiwan Province Tabacco & Wine Monopoly, Ministry of Finance.
Explanation：Since Jan. 1, 2002, the Monopoly Revenues was abolished.

表A-35. 各月金融保險業營業稅實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7 ～ 76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7 ～ 77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7 ～ 78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7 ～ 79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7 ～ 80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7 ～ 81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7 ～ 82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7 ～ 83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7 ～ 84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7 ～ 85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7 ～ 86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ～ 87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7 ～ 88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7 ～ 89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1 ～ 90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1 ～ 91.12)	26,082,669	100.0	4,079,982	15.6	418,804	1.6	4,192,789	16.1	278,244	1.1	2,685,977	10.3
92年 (92.1 ～ 92.12)	22,433,266	100.0	3,680,501	16.4	86,436	0.4	3,576,823	15.9	176,382	0.8	3,644,406	16.2
93年 (93.1 ～ 93.12)	24,229,514	100.0	3,765,114	15.5	236,521	1.0	3,745,706	15.5	223,319	0.9	3,724,098	15.4
94年 (94.1 ～ 94.12)	25,712,124	100.0	4,054,900	15.8	278,506	1.1	4,072,512	15.8	242,191	0.9	4,286,705	16.7
95年 (95.1 ～ 95.12)	26,643,871	100.0	4,200,493	15.8	269,210	1.0	3,989,077	15.0	245,166	0.9	3,989,756	15.0
96年 (96.1 ～ 96.12)	28,130,888	100.0	4,207,345	15.0	270,281	1.0	4,613,999	16.4	393,156	1.4	4,574,716	16.3
97年 (97.1 ～ 97.12)	29,706,001	100.0	4,693,005	15.8	224,569	0.8	4,631,949	15.6	193,795	0.7	4,404,328	14.8
98年 (98.1 ～ 98.12)	21,853,430	100.0	3,259,192	14.9	210,824	1.0	3,080,152	14.1	287,935	1.3	3,218,755	14.7
99年 (99.1 ～ 99.12)	21,602,057	100.0	2,358,849	10.9	139,637	0.6	2,268,165	10.5	32,434	0.2	6,068,185	28.1

資料來源： 財政部所屬各區國稅局。
說　　明： 金融保險業營業稅自91年1月起分離單獨列示。

Table A-35. Net Revenues of Financial Enterprises Business Tax

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
–	–	–	–	–	–	–	–	–	–	–	–	–	–

表A-36. 各月健康福利捐實徵淨額

單位:新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	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%	金額 Amount	結構比%
75年度 (74.7 ～ 75.6)	—	—	—	—	—	—	—	—	—	—	—	—
76年度 (75.7 ～ 76.6)	—	—	—	—	—	—	—	—	—	—	—	—
77年度 (76.7 ～ 77.6)	—	—	—	—	—	—	—	—	—	—	—	—
78年度 (77.7 ～ 78.6)	—	—	—	—	—	—	—	—	—	—	—	—
79年度 (78.7 ～ 79.6)	—	—	—	—	—	—	—	—	—	—	—	—
80年度 (79.7 ～ 80.6)	—	—	—	—	—	—	—	—	—	—	—	—
81年度 (80.7 ～ 81.6)	—	—	—	—	—	—	—	—	—	—	—	—
82年度 (81.7 ～ 82.6)	—	—	—	—	—	—	—	—	—	—	—	—
83年度 (82.7 ～ 83.6)	—	—	—	—	—	—	—	—	—	—	—	—
84年度 (83.7 ～ 84.6)	—	—	—	—	—	—	—	—	—	—	—	—
85年度 (84.7 ～ 85.6)	—	—	—	—	—	—	—	—	—	—	—	—
86年度 (85.7 ～ 86.6)	—	—	—	—	—	—	—	—	—	—	—	—
87年度 (86.7 ～ 87.6)	—	—	—	—	—	—	—	—	—	—	—	—
88年度 (87.7 ～ 88.6)	—	—	—	—	—	—	—	—	—	—	—	—
89年度 (88.7 ～ 89.12)	—	—	—	—	—	—	—	—	—	—	—	—
90年 (90.1 ～ 90.12)	—	—	—	—	—	—	—	—	—	—	—	—
91年 (91.1 ～ 91.12)	8,297,784	100.0	1,372,237	16.5	585,780	7.1	809,848	9.8	897,286	10.8	759,789	9.2
92年 (92.1 ～ 92.12)	10,216,791	100.0	701,364	6.9	596,370	5.8	873,182	8.5	1,146,744	11.2	1,144,420	11.2
93年 (93.1 ～ 93.12)	9,661,267	100.0	739,337	7.7	676,352	7.0	1,032,314	10.7	585,656	6.1	1,079,304	11.2
94年 (94.1 ～ 94.12)	10,387,013	100.0	623,532	6.0	736,453	7.1	749,790	7.2	903,067	8.7	877,652	8.4
95年 (95.1 ～ 95.12)	17,508,231	100.0	1,583,164	9.0	1,497,789	8.6	2,282,224	13.0	1,409,137	8.0	1,628,045	9.3
96年 (96.1 ～ 96.12)	19,888,488	100.0	1,872,715	9.4	1,530,154	7.7	1,828,960	9.2	1,453,037	7.3	1,851,238	9.3
97年 (97.1 ～ 97.12)	20,114,982	100.0	1,556,323	7.7	1,588,402	7.9	1,852,289	9.2	1,412,070	7.0	1,764,297	8.8
98年 (98.1 ～ 98.12)	24,910,724	100.0	1,443,567	5.8	1,742,292	7.0	2,365,492	9.5	2,422,860	9.7	2,547,140	10.2
99年 (99.1 ～ 99.12)	34,794,958	100.0	2,804,779	8.1	2,318,102	6.7	3,327,651	9.6	3,578,792	10.3	2,408,606	6.9

資料來源： 財政部所屬各區國稅局。
說　　明： 健康福利捐自91年1月起隨菸品開徵。

Table A-36. Net Revenues of Health and Welfare Surcharge on Tobacco

Unit : NT$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
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%	金額 Amount	結構比%	金額 Amount	結構比%
–	–	–	–	–	–	–	–	–	–	–	–	–	–

表A-37. 各月外銷品沖退稅金額

單位:新台幣千元

年（月）別	總計 Grand Total	關稅 Customs Duties	貨物稅 Commodity Tax	商港建設費 Harbor Construction Dues	Period
94年	1,786,117	1,683,484	102,633	—	2005
1月	199,636	193,899	5,737	—	Jan.
2月	105,105	96,081	9,024	—	Feb.
3月	186,335	178,366	7,969	—	Mar.
4月	146,940	139,515	7,425	—	Apr.
5月	146,060	135,753	10,307	—	May
6月	141,186	131,886	9,300	—	June
7月	146,533	139,300	7,233	—	July
8月	156,458	147,499	8,959	—	Aug.
9月	141,019	132,539	8,480	—	Sept.
10月	98,430	89,596	8,834	—	Oct.
11月	171,167	159,385	11,782	—	Nov.
12月	147,248	139,665	7,583	—	Dec.
95年	1,730,743	1,634,859	95,884	—	2006
1月	127,146	119,500	7,646	—	Jan.
2月	107,662	101,277	6,385	—	Feb.
3月	145,423	133,186	12,237	—	Mar.
4月	152,702	143,892	8,810	—	Apr.
5月	144,609	135,596	9,013	—	May
6月	140,795	134,242	6,553	—	June
7月	120,165	113,438	6,727	—	July
8月	131,269	122,826	8,443	—	Aug.
9月	165,944	154,987	10,957	—	Sept.
10月	129,178	124,518	4,660	—	Oct.
11月	153,751	145,806	7,945	—	Nov.
12月	212,099	205,591	6,508	—	Dec.
96年	1,924,479	1,816,882	107,597	—	2007
1月	140,154	132,611	7,543	—	Jan.
2月	118,122	114,295	3,827	—	Feb.
3月	196,740	187,588	9,152	—	Mar.
4月	142,235	132,769	9,466	—	Apr.
5月	177,290	165,547	11,743	—	May
6月	167,002	159,438	7,564	—	June
7月	190,034	179,912	10,122	—	July
8月	152,354	144,799	7,555	—	Aug.
9月	158,931	150,382	8,549	—	Sept.
10月	156,880	146,015	10,865	—	Oct.
11月	169,356	159,743	9,613	—	Nov.
12月	155,381	143,783	11,598	—	Dec.

資料來源： 財政部關稅總局。

Table A-37. Tax Refund for Exportation Accomplished

Unit : N.T.$1,000

年（月）別	總計 Grand Total	關稅 Customs Duties	貨物稅 Commodity Tax	商港建設費 Harbor Construction Dues	Period
97年	2,176,767	2,062,401	114,366	—	2008
1月	196,126	186,231	9,895	—	Jan.
2月	111,433	103,829	7,604	—	Feb.
3月	125,915	117,359	8,556	—	Mar.
4月	232,056	222,380	9,676	—	Apr.
5月	200,369	190,556	9,813	—	May
6月	148,339	137,828	10,511	—	June
7月	191,894	183,850	8,044	—	July
8月	222,495	210,668	11,827	—	Aug.
9月	148,748	136,872	11,876	—	Sept.
10月	280,222	270,356	9,866	—	Oct.
11月	166,144	155,799	10,345	—	Nov.
12月	153,026	146,673	6,353	—	Dec.
98年	1,602,201	1,500,048	102,153	—	2009
1月	153,015	142,656	10,359	—	Jan.
2月	155,036	141,637	13,399	—	Feb.
3月	141,591	130,070	11,521	—	Mar.
4月	123,607	116,172	7,435	—	Apr.
5月	102,937	98,062	4,875	—	May
6月	145,190	135,616	9,574	—	June
7月	109,569	100,691	8,878	—	July
8月	113,717	106,614	7,103	—	Aug.
9月	157,861	150,745	7,116	—	Sept.
10月	153,690	144,829	8,861	—	Oct.
11月	147,832	140,269	7,563	—	Nov.
12月	98,156	92,687	5,469	—	Dec.
99年	2,054,808	1,911,454	143,354	—	2010
1月	146,287	137,821	8,466	—	Jan.
2月	77,144	72,023	5,121	—	Feb.
3月	89,496	81,039	8,457	—	Mar.
4月	105,457	96,079	9,378	—	Apr.
5月	123,050	111,589	11,461	—	May
6月	245,356	233,768	11,588	—	June
7月	173,184	162,073	11,111	—	July
8月	366,255	354,589	11,666	—	Aug.
9月	207,000	197,058	9,942	—	Sept.
10月	249,919	216,507	33,412	—	Oct.
11月	136,307	124,277	12,030	—	Nov.
12月	135,353	124,631	10,722	—	Dec.

Source：Directorate General of Customs, Ministry of Finance.

表B-1. 全國賦稅實徵淨額－按地區別分

單位:新台幣千元

地區別 Region		92年 CY 2003 金額 Amount	92年 CY 2003 結構比%	93年 CY 2004 金額 Amount	93年 CY 2004 結構比%	94年 CY 2005 金額 Amount	94年 CY 2005 結構比%
總計	**Grand Total**	**1,252,766,218**	**100.0**	**1,387,300,291**	**100.0**	**1,567,396,363**	**100.0**
臺北市	**Taipei City**	**347,658,455**	**27.8**	**381,093,275**	**27.5**	**466,313,989**	**29.8**
高雄市	**Kaohsiung City**	**142,758,125**	**11.4**	**171,792,981**	**12.4**	**195,377,909**	**12.5**
臺灣省	**Taiwan Province**	**674,946,810**	**53.9**	**751,029,519**	**54.1**	**818,717,489**	**52.2**
臺北縣	Taipei County	99,271,493	7.9	107,334,425	7.7	118,654,527	7.6
宜蘭縣	Yilan County	9,511,464	0.8	10,464,678	0.8	10,789,528	0.7
桃園縣	Taoyuan County	160,663,523	12.8	187,849,934	13.5	196,790,459	12.6
新竹縣	Hsinchu County	13,818,583	1.1	16,599,913	1.2	22,378,384	1.4
苗栗縣	Miaoli County	17,892,223	1.4	18,866,001	1.4	22,055,824	1.4
臺中縣	Taichung County	65,700,859	5.2	74,682,271	5.4	86,353,203	5.5
彰化縣	Changhua County	20,350,572	1.6	22,656,016	1.6	25,277,846	1.6
南投縣	Nantou County	6,982,909	0.6	7,534,749	0.5	7,739,234	0.5
雲林縣	Yunlin County	35,279,301	2.8	35,298,291	2.5	28,003,837	1.8
嘉義縣	Chiayi County	6,139,167	0.5	6,502,489	0.5	7,356,358	0.5
臺南縣	Tainan County	22,058,012	1.8	21,545,621	1.6	25,818,438	1.6
高雄縣	Kaohsiung County	21,279,319	1.7	23,544,235	1.7	27,220,880	1.7
屏東縣	Pingtung County	15,815,134	1.3	17,646,164	1.3	18,601,114	1.2
臺東縣	Taitung County	2,377,914	0.2	2,460,556	0.2	2,624,497	0.2
花蓮縣	Hualien County	8,874,033	0.7	9,228,220	0.7	8,858,205	0.6
澎湖縣	Penghu County	648,273	0.1	672,552	0.0	692,906	0.0
基隆市	Keelung City	90,385,116	7.2	101,669,390	7.3	107,151,179	6.8
新竹市	Hsinchu City	15,987,775	1.3	19,793,789	1.4	30,310,249	1.9
臺中市	Taichung City	35,027,189	2.8	38,193,265	2.8	41,781,394	2.7
嘉義市	Chiayi City	7,230,020	0.6	7,921,023	0.6	7,458,928	0.5
臺南市	Tainan City	19,653,931	1.6	20,565,937	1.5	22,800,499	1.5
福建省	**Fuchien Province**	**4,609,877**	**0.4**	**4,496,128**	**0.3**	**4,612,670**	**0.3**
金門縣	Kinmen County	4,280,663	0.3	4,040,119	0.3	4,259,095	0.3
連江縣	Lienchiang County	329,214	0.0	456,009	0.0	353,575	0.0
其他	**Others**	**82,792,951**	**6.6**	**78,888,388**	**5.7**	**82,374,306**	**5.3**

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 B-1. Total Net Tax Revenues—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
1,600,803,894	**100.0**	**1,733,894,782**	**100.0**	**1,760,438,282**	**100.0**	**1,530,282,190**	**100.0**	**1,622,244,070**	**100.0**
470,334,842	**29.4**	**652,319,898**	**37.6**	**676,193,539**	**38.4**	**594,795,211**	**38.9**	**613,280,790**	**37.8**
200,061,366	**12.5**	**140,230,983**	**8.1**	**151,238,103**	**8.6**	**116,952,570**	**7.6**	**114,137,123**	**7.0**
845,660,165	**52.8**	**853,849,363**	**49.2**	**847,158,272**	**48.1**	**745,168,276**	**48.7**	**801,147,865**	**49.4**
125,359,296	7.8	161,433,559	9.3	163,620,877	9.3	149,560,500	9.8	154,303,664	9.5
11,736,177	0.7	10,703,956	0.6	9,774,966	0.6	9,660,095	0.6	9,931,572	0.6
197,440,401	12.3	149,604,685	8.6	138,315,507	7.9	136,139,329	8.9	142,103,913	8.8
21,360,821	1.3	34,909,688	2.0	36,977,868	2.1	26,742,619	1.7	29,203,767	1.8
19,817,366	1.2	22,567,716	1.3	21,939,934	1.2	22,233,653	1.5	27,528,934	1.7
92,247,352	5.8	57,042,749	3.3	54,870,630	3.1	48,618,542	3.2	54,463,908	3.4
22,699,954	1.4	31,617,855	1.8	31,276,253	1.8	25,785,465	1.7	25,270,886	1.6
7,627,816	0.5	8,447,899	0.5	8,136,849	0.5	7,902,093	0.5	8,245,949	0.5
33,342,854	2.1	59,134,526	3.4	68,713,577	3.9	46,794,926	3.1	61,475,715	3.8
6,993,216	0.4	7,945,242	0.5	7,279,202	0.4	6,906,440	0.5	6,645,590	0.4
24,693,316	1.5	39,038,269	2.3	39,156,162	2.2	31,512,728	2.1	31,637,566	2.0
23,881,778	1.5	39,088,436	2.3	35,109,623	2.0	27,810,948	1.8	28,565,667	1.8
18,669,775	1.2	20,242,665	1.2	19,406,997	1.1	18,608,359	1.2	21,261,929	1.3
2,552,436	0.2	2,520,464	0.1	2,393,368	0.1	2,197,033	0.1	2,403,019	0.1
9,229,592	0.6	8,922,520	0.5	8,514,621	0.5	7,926,183	0.5	8,877,302	0.5
760,528	0.0	741,380	0.0	876,971	0.0	654,979	0.0	627,925	0.0
114,235,146	7.1	46,226,568	2.7	44,729,021	2.5	41,761,318	2.7	50,382,824	3.1
34,922,974	2.2	63,219,397	3.6	68,586,880	3.9	49,316,364	3.2	55,329,368	3.4
47,511,010	3.0	55,864,332	3.2	54,747,455	3.1	53,319,344	3.5	54,402,489	3.4
7,611,321	0.5	8,026,228	0.5	7,346,984	0.4	7,573,514	0.5	7,228,843	0.4
22,967,036	1.4	26,551,229	1.5	25,384,527	1.4	24,143,844	1.6	21,257,035	1.3
5,180,438	**0.3**	**5,635,189**	**0.3**	**5,422,642**	**0.3**	**4,538,663**	**0.3**	**4,194,053**	**0.3**
4,818,230	0.3	5,374,085	0.3	5,156,307	0.3	4,350,054	0.3	4,034,732	0.2
362,208	0.0	261,104	0.0	266,335	0.0	188,609	0.0	159,321	0.0
79,567,083	**5.0**	**81,859,349**	**4.7**	**80,425,726**	**4.6**	**68,827,470**	**4.5**	**89,484,239**	**5.5**

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B-2. 所得稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**411,086,972**	**100.0**	**455,913,822**	**100.0**	**625,807,052**	**100.0**
臺北市	**Taipei City**	**219,033,780**	**53.3**	**229,889,388**	**50.4**	**312,935,786**	**50.0**
高雄市	**Kaohsiung City**	**26,341,900**	**6.4**	**34,518,206**	**7.6**	**51,134,337**	**8.2**
臺灣省	**Taiwan Province**	**164,733,929**	**40.1**	**191,162,783**	**41.9**	**261,268,359**	**41.7**
臺北縣	Taipei County	43,009,143	10.5	48,315,752	10.6	61,681,888	9.9
宜蘭縣	Yilan County	1,624,164	0.4	1,721,890	0.4	1,972,935	0.3
桃園縣	Taoyuan County	27,675,192	6.7	32,078,136	7.0	41,316,880	6.6
新竹縣	Hsinchu County	7,988,664	1.9	9,998,275	2.2	14,061,898	2.2
苗栗縣	Miaoli County	3,335,783	0.8	4,593,392	1.0	6,112,730	1.0
臺中縣	Taichung County	9,207,760	2.2	10,502,354	2.3	15,422,791	2.5
彰化縣	Changhua County	7,092,539	1.7	8,317,800	1.8	12,552,029	2.0
南投縣	Nantou County	1,679,585	0.4	2,090,589	0.5	2,344,539	0.4
雲林縣	Yunlin County	2,022,996	0.5	3,145,142	0.7	3,139,566	0.5
嘉義縣	Chiayi County	1,502,189	0.4	1,555,315	0.3	2,591,848	0.4
臺南縣	Tainan County	8,815,971	2.1	9,527,857	2.1	14,388,518	2.3
高雄縣	Kaohsiung County	9,165,141	2.2	11,247,674	2.5	16,745,013	2.7
屏東縣	Pingtung County	2,586,069	0.6	2,726,571	0.6	3,481,304	0.6
臺東縣	Taitung County	661,996	0.2	610,824	0.1	749,507	0.1
花蓮縣	Hualien County	1,599,615	0.4	1,713,386	0.4	1,883,295	0.3
澎湖縣	Penghu County	309,327	0.1	323,318	0.1	331,240	0.1
基隆市	Keelung City	2,181,387	0.5	3,550,900	0.8	4,138,073	0.7
新竹市	Hsinchu City	13,071,545	3.2	17,063,914	3.7	29,134,178	4.7
臺中市	Taichung City	13,015,210	3.2	14,100,765	3.1	18,773,381	3.0
嘉義市	Chiayi City	1,805,682	0.4	1,793,473	0.4	2,129,388	0.3
臺南市	Tainan City	6,383,971	1.6	6,185,456	1.4	8,317,358	1.3
福建省	**Fuchien Province**	**977,363**	**0.2**	**343,445**	**0.1**	**468,570**	**0.1**
金門縣	Kinmen County	913,037	0.2	257,362	0.1	379,332	0.1
連江縣	Lienchiang County	64,326	0.0	86,083	0.0	89,238	0.0

資料來源： 財政部所屬各區國稅局。

Table B-2. Net Revenues of Income Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
646,217,799	**100.0**	**730,159,866**	**100.0**	**834,988,400**	**100.0**	**640,966,779**	**100.0**	**590,387,476**	**100.0**
313,045,008	**48.4**	**342,168,340**	**46.9**	**376,341,450**	**45.1**	**324,434,342**	**50.6**	**294,470,428**	**49.9**
46,559,335	**7.2**	**51,570,235**	**7.1**	**64,860,690**	**7.8**	**36,816,569**	**5.7**	**25,601,521**	**4.3**
286,101,224	**44.3**	**335,954,204**	**46.0**	**393,372,721**	**47.1**	**279,351,618**	**43.6**	**269,916,744**	**45.7**
65,996,112	10.2	74,525,641	10.2	86,155,195	10.3	67,480,896	10.5	64,186,388	10.9
1,834,054	0.3	1,838,047	0.3	1,950,798	0.2	1,504,182	0.2	1,347,762	0.2
46,664,676	7.2	50,428,386	6.9	56,172,037	6.7	49,502,555	7.7	43,763,973	7.4
16,441,551	2.5	19,697,184	2.7	23,653,410	2.8	14,751,736	2.3	13,739,125	2.3
6,538,200	1.0	6,451,051	0.9	7,590,924	0.9	5,118,741	0.8	4,882,602	0.8
17,007,474	2.6	19,004,040	2.6	21,491,850	2.6	14,795,169	2.3	12,764,135	2.2
12,694,465	2.0	15,454,739	2.1	18,807,197	2.3	10,332,726	1.6	10,042,933	1.7
2,741,782	0.4	2,815,099	0.4	3,028,828	0.4	2,461,362	0.4	2,563,655	0.4
9,522,309	1.5	10,355,040	1.4	24,910,432	3.0	5,872,916	0.9	10,340,480	1.8
2,116,650	0.3	2,659,457	0.4	2,446,780	0.3	1,844,306	0.3	1,526,238	0.3
13,810,335	2.1	18,014,923	2.5	20,372,016	2.4	12,494,579	1.9	11,231,743	1.9
12,832,199	2.0	16,218,570	2.2	14,496,110	1.7	9,824,214	1.5	8,864,923	1.5
3,485,200	0.5	3,500,256	0.5	3,392,883	0.4	2,702,051	0.4	2,345,651	0.4
742,623	0.1	675,913	0.1	614,933	0.1	494,549	0.1	518,490	0.1
2,066,993	0.3	2,037,196	0.3	1,987,901	0.2	1,517,605	0.2	2,009,152	0.3
367,197	0.1	329,170	0.0	332,655	0.0	257,991	0.0	251,525	0.0
3,024,895	0.5	2,996,425	0.4	4,276,043	0.5	2,366,102	0.4	2,562,699	0.4
34,619,805	5.4	54,061,487	7.4	63,250,052	7.6	41,578,392	6.5	47,865,610	8.1
22,360,534	3.5	23,051,927	3.2	25,518,026	3.1	23,618,676	3.7	21,553,208	3.7
2,181,920	0.3	2,163,209	0.3	2,237,703	0.3	1,760,385	0.3	1,529,058	0.3
9,052,250	1.4	9,676,444	1.3	10,686,948	1.3	9,072,485	1.4	6,027,394	1.0
512,232	**0.1**	**467,087**	**0.1**	**413,539**	**0.0**	**364,250**	**0.1**	**398,783**	**0.1**
433,373	0.1	392,179	0.1	324,715	0.0	295,847	0.0	323,786	0.1
78,859	0.0	74,908	0.0	88,824	0.0	68,403	0.0	74,997	0.0

Source：Various District National Tax Administrations of Ministry of Finance.

表B-3. 營利事業所得稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**213,682,897**	**100.0**	**241,088,853**	**100.0**	**329,357,079**	**100.0**
臺北市	**Taipei City**	**105,672,098**	**49.5**	**112,061,091**	**46.5**	**153,857,397**	**46.7**
高雄市	**Kaohsiung City**	**15,085,092**	**7.1**	**21,939,600**	**9.1**	**33,345,584**	**10.1**
臺灣省	**Taiwan Province**	**92,182,833**	**43.1**	**106,986,814**	**44.4**	**141,945,974**	**43.1**
臺北縣	Taipei County	24,982,198	11.7	29,068,888	12.1	35,524,064	10.8
宜蘭縣	Yilan County	846,575	0.4	887,950	0.4	1,084,388	0.3
桃園縣	Taoyuan County	15,105,348	7.1	16,305,647	6.8	22,802,392	6.9
新竹縣	Hsinchu County	4,114,555	1.9	4,985,051	2.1	6,742,324	2.0
苗栗縣	Miaoli County	1,923,599	0.9	2,929,012	1.2	3,589,113	1.1
臺中縣	Taichung County	7,833,862	3.7	8,249,329	3.4	11,902,383	3.6
彰化縣	Changhua County	5,292,240	2.5	6,014,892	2.5	7,530,778	2.3
南投縣	Nantou County	924,469	0.4	1,189,071	0.5	1,277,237	0.4
雲林縣	Yunlin County	1,032,272	0.5	1,827,164	0.8	1,377,075	0.4
嘉義縣	Chiayi County	965,315	0.5	882,943	0.4	1,633,216	0.5
臺南縣	Tainan County	5,831,291	2.7	6,317,778	2.6	10,064,599	3.1
高雄縣	Kaohsiung County	6,313,772	3.0	8,217,549	3.4	12,452,336	3.8
屏東縣	Pingtung County	1,136,187	0.5	1,250,220	0.5	1,735,520	0.5
臺東縣	Taitung County	196,085	0.1	155,494	0.1	264,006	0.1
花蓮縣	Hualien County	599,023	0.3	737,761	0.3	792,835	0.2
澎湖縣	Penghu County	94,251	0.0	106,047	0.0	96,512	0.0
基隆市	Keelung City	823,639	0.4	1,938,392	0.8	2,101,980	0.6
新竹市	Hsinchu City	4,105,532	1.9	4,415,407	1.8	6,696,965	2.0
臺中市	Taichung City	6,591,944	3.1	7,662,687	3.2	9,584,019	2.9
嘉義市	Chiayi City	572,856	0.3	618,298	0.3	748,177	0.2
臺南市	Tainan City	2,897,820	1.4	3,227,234	1.3	3,946,055	1.2
福建省	**Fuchien Province**	**742,874**	**0.3**	**101,348**	**0.0**	**208,124**	**0.1**
金門縣	Kinmen County	725,046	0.3	64,032	0.0	169,239	0.1
連江縣	Lienchiang County	17,828	0.0	37,316	0.0	38,885	0.0

資料來源： 財政部所屬各區國稅局。

Table B-3. Net Revenues of Profit-seeking Enterprise Income Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
311,887,576	**100.0**	**382,633,510**	**100.0**	**445,244,861**	**100.0**	**334,162,587**	**100.0**	**285,701,268**	**100.0**
129,760,447	**41.6**	**156,964,924**	**41.0**	**169,608,212**	**38.1**	**144,117,449**	**43.1**	**129,303,274**	**45.3**
26,928,421	**8.6**	**30,620,507**	**8.0**	**41,179,576**	**9.2**	**23,088,673**	**6.9**	**11,926,771**	**4.2**
154,970,590	**49.7**	**194,842,675**	**50.9**	**234,333,673**	**52.6**	**166,781,148**	**49.9**	**144,298,755**	**50.5**
38,264,126	12.3	44,619,347	11.7	52,312,527	11.7	42,965,417	12.9	39,975,071	14.0
952,476	0.3	997,774	0.3	1,139,155	0.3	1,032,460	0.3	734,785	0.3
25,032,035	8.0	27,780,440	7.3	31,444,542	7.1	30,026,923	9.0	23,635,180	8.3
8,187,365	2.6	11,409,622	3.0	13,923,806	3.1	7,898,803	2.4	7,171,636	2.5
3,453,813	1.1	3,928,588	1.0	4,628,065	1.0	3,009,714	0.9	1,971,265	0.7
12,461,013	4.0	13,870,204	3.6	15,781,472	3.5	11,881,215	3.6	8,905,674	3.1
7,523,472	2.4	10,376,549	2.7	12,939,517	2.9	7,744,581	2.3	5,745,371	2.0
1,643,517	0.5	1,811,029	0.5	1,883,682	0.4	1,404,411	0.4	1,470,385	0.5
7,658,682	2.5	8,298,216	2.2	22,095,899	5.0	4,600,240	1.4	6,291,634	2.2
1,185,734	0.4	1,718,713	0.4	1,544,101	0.3	1,188,701	0.4	985,908	0.3
9,258,255	3.0	12,890,200	3.4	14,375,778	3.2	8,798,658	2.6	7,279,181	2.5
8,342,992	2.7	12,250,102	3.2	10,093,026	2.3	6,966,072	2.1	5,926,900	2.1
1,670,670	0.5	1,815,456	0.5	1,692,505	0.4	1,573,670	0.5	1,046,750	0.4
215,538	0.1	199,792	0.1	194,252	0.0	193,523	0.1	143,897	0.1
933,468	0.3	994,817	0.3	920,334	0.2	710,098	0.2	771,674	0.3
108,240	0.0	112,041	0.0	109,953	0.0	91,128	0.0	45,204	0.0
1,063,201	0.3	1,200,003	0.3	2,268,662	0.5	949,372	0.3	1,003,393	0.4
10,353,237	3.3	22,474,706	5.9	26,508,981	6.0	17,411,443	5.2	17,251,728	6.0
11,783,570	3.8	12,457,969	3.3	13,991,154	3.1	13,199,448	4.0	10,340,216	3.6
700,416	0.2	722,453	0.2	872,838	0.2	742,238	0.2	570,635	0.2
4,178,770	1.3	4,914,654	1.3	5,613,424	1.3	4,393,033	1.3	3,032,268	1.1
228,118	**0.1**	**205,404**	**0.1**	**123,400**	**0.0**	**175,317**	**0.1**	**172,468**	**0.1**
205,726	0.1	180,330	0.0	96,251	0.0	153,859	0.0	148,462	0.1
22,392	0.0	25,074	0.0	27,149	0.0	21,458	0.0	24,006	0.0

Source：Various District National Tax Administrations of Ministry of Finance.

表B-4. 綜合所得稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**197,404,075**	**100.0**	**214,824,969**	**100.0**	**296,449,973**	**100.0**
臺北市	**Taipei City**	**113,361,682**	**57.4**	**117,828,297**	**54.8**	**159,078,389**	**53.7**
高雄市	**Kaohsiung City**	**11,256,808**	**5.7**	**12,578,606**	**5.9**	**17,788,753**	**6.0**
臺灣省	**Taiwan Province**	**72,551,096**	**36.8**	**84,175,969**	**39.2**	**119,322,385**	**40.3**
臺北縣	Taipei County	18,026,945	9.1	19,246,864	9.0	26,157,824	8.8
宜蘭縣	Yilan County	777,589	0.4	833,940	0.4	888,547	0.3
桃園縣	Taoyuan County	12,569,844	6.4	15,772,489	7.3	18,514,488	6.2
新竹縣	Hsinchu County	3,874,109	2.0	5,013,224	2.3	7,319,574	2.5
苗栗縣	Miaoli County	1,412,184	0.7	1,664,380	0.8	2,523,617	0.9
臺中縣	Taichung County	1,373,898	0.7	2,253,025	1.0	3,520,408	1.2
彰化縣	Changhua County	1,800,299	0.9	2,302,908	1.1	5,021,251	1.7
南投縣	Nantou County	755,116	0.4	901,518	0.4	1,067,302	0.4
雲林縣	Yunlin County	990,724	0.5	1,317,978	0.6	1,762,491	0.6
嘉義縣	Chiayi County	536,874	0.3	672,372	0.3	958,632	0.3
臺南縣	Tainan County	2,984,680	1.5	3,210,079	1.5	4,323,919	1.5
高雄縣	Kaohsiung County	2,851,369	1.4	3,030,125	1.4	4,292,677	1.4
屏東縣	Pingtung County	1,449,882	0.7	1,476,351	0.7	1,745,784	0.6
臺東縣	Taitung County	465,911	0.2	455,330	0.2	485,501	0.2
花蓮縣	Hualien County	1,000,592	0.5	975,625	0.5	1,090,460	0.4
澎湖縣	Penghu County	215,076	0.1	217,271	0.1	234,728	0.1
基隆市	Keelung City	1,357,748	0.7	1,612,508	0.8	2,036,093	0.7
新竹市	Hsinchu City	8,966,013	4.5	12,648,507	5.9	22,437,213	7.6
臺中市	Taichung City	6,423,266	3.3	6,438,078	3.0	9,189,362	3.1
嘉義市	Chiayi City	1,232,826	0.6	1,175,175	0.5	1,381,211	0.5
臺南市	Tainan City	3,486,151	1.8	2,958,222	1.4	4,371,303	1.5
福建省	**Fuchien Province**	**234,489**	**0.1**	**242,097**	**0.1**	**260,446**	**0.1**
金門縣	Kinmen County	187,991	0.1	193,330	0.1	210,093	0.1
連江縣	Lienchiang County	46,498	0.0	48,767	0.0	50,353	0.0

資料來源： 財政部所屬各區國稅局。

Table B-4. Net Revenues of Individual Income Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
334,330,223	**100.0**	**347,526,356**	**100.0**	**389,743,539**	**100.0**	**306,804,192**	**100.0**	**304,686,208**	**100.0**
183,284,561	**54.8**	**185,203,416**	**53.3**	**206,733,238**	**53.0**	**180,316,893**	**58.8**	**165,167,154**	**54.2**
19,630,914	**5.9**	**20,949,728**	**6.0**	**23,681,114**	**6.1**	**13,727,896**	**4.5**	**13,674,750**	**4.5**
131,130,634	**39.2**	**141,111,529**	**40.6**	**159,039,048**	**40.8**	**112,570,470**	**36.7**	**125,617,989**	**41.2**
27,731,986	8.3	29,906,294	8.6	33,842,668	8.7	24,515,479	8.0	24,211,317	7.9
881,578	0.3	840,273	0.2	811,643	0.2	471,722	0.2	612,977	0.2
21,632,641	6.5	22,647,946	6.5	24,727,495	6.3	19,475,632	6.3	20,128,793	6.6
8,254,186	2.5	8,287,562	2.4	9,729,604	2.5	6,852,933	2.2	6,567,489	2.2
3,084,387	0.9	2,522,463	0.7	2,962,859	0.8	2,109,027	0.7	2,911,337	1.0
4,546,461	1.4	5,133,836	1.5	5,710,378	1.5	2,913,954	0.9	3,858,461	1.3
5,170,993	1.5	5,078,190	1.5	5,867,680	1.5	2,588,145	0.8	4,297,562	1.4
1,098,265	0.3	1,004,070	0.3	1,145,146	0.3	1,056,951	0.3	1,093,270	0.4
1,863,627	0.6	2,056,824	0.6	2,814,533	0.7	1,272,676	0.4	4,048,846	1.3
930,916	0.3	940,744	0.3	902,679	0.2	655,605	0.2	540,330	0.2
4,552,080	1.4	5,124,723	1.5	5,996,238	1.5	3,695,921	1.2	3,952,562	1.3
4,489,207	1.3	3,968,468	1.1	4,403,084	1.1	2,858,142	0.9	2,938,023	1.0
1,814,530	0.5	1,684,800	0.5	1,700,378	0.4	1,128,381	0.4	1,298,901	0.4
527,085	0.2	476,121	0.1	420,681	0.1	301,026	0.1	374,593	0.1
1,133,525	0.3	1,042,379	0.3	1,067,567	0.3	807,507	0.3	1,237,478	0.4
258,957	0.1	217,129	0.1	222,702	0.1	166,863	0.1	206,321	0.1
1,961,694	0.6	1,796,422	0.5	2,007,381	0.5	1,416,730	0.5	1,559,306	0.5
24,266,568	7.3	31,586,781	9.1	36,741,071	9.4	24,166,949	7.9	30,613,882	10.0
10,576,964	3.2	10,593,958	3.0	11,526,872	3.0	10,419,228	3.4	11,212,992	3.7
1,481,504	0.4	1,440,756	0.4	1,364,865	0.4	1,018,147	0.3	958,423	0.3
4,873,480	1.5	4,761,790	1.4	5,073,524	1.3	4,679,452	1.5	2,995,126	1.0
284,114	**0.1**	**261,683**	**0.1**	**290,139**	**0.1**	**188,933**	**0.1**	**226,315**	**0.1**
227,647	0.1	211,849	0.1	228,464	0.1	141,988	0.0	175,324	0.1
56,467	0.0	49,834	0.0	61,675	0.0	46,945	0.0	50,991	0.0

Source：Various District National Tax Administrations of Ministry of Finance.

表B-5. 遺產及贈與稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**30,106,227**	**100.0**	**29,047,708**	**100.0**	**30,450,904**	**100.0**
臺北市	**Taipei City**	**9,554,559**	**31.7**	**11,103,767**	**38.2**	**11,448,271**	**37.6**
高雄市	**Kaohsiung City**	**2,253,560**	**7.5**	**2,065,819**	**7.1**	**2,293,120**	**7.5**
臺灣省	**Taiwan Province**	**18,293,294**	**60.8**	**15,876,072**	**54.7**	**16,707,712**	**54.9**
臺北縣	Taipei County	6,797,631	22.6	4,611,521	15.9	4,796,430	15.8
宜蘭縣	Yilan County	183,183	0.6	168,427	0.6	338,789	1.1
桃園縣	Taoyuan County	1,950,080	6.5	2,427,799	8.4	2,014,183	6.6
新竹縣	Hsinchu County	243,696	0.8	291,101	1.0	366,316	1.2
苗栗縣	Miaoli County	510,142	1.7	388,654	1.3	223,062	0.7
臺中縣	Taichung County	1,325,792	4.4	1,022,021	3.5	1,180,574	3.9
彰化縣	Changhua County	861,936	2.9	917,988	3.2	750,037	2.5
南投縣	Nantou County	171,822	0.6	214,344	0.7	191,578	0.6
雲林縣	Yunlin County	273,776	0.9	228,212	0.8	150,325	0.5
嘉義縣	Chiayi County	104,805	0.3	51,825	0.2	92,792	0.3
臺南縣	Tainan County	806,554	2.7	871,016	3.0	697,953	2.3
高雄縣	Kaohsiung County	1,102,770	3.7	908,279	3.1	1,036,560	3.4
屏東縣	Pingtung County	312,440	1.0	221,952	0.8	323,585	1.1
臺東縣	Taitung County	52,623	0.2	23,898	0.1	40,179	0.1
花蓮縣	Hualien County	456,520	1.5	147,227	0.5	81,955	0.3
澎湖縣	Penghu County	10,979	0.0	6,461	0.0	16,722	0.1
基隆市	Keelung City	221,922	0.7	211,721	0.7	142,320	0.5
新竹市	Hsinchu City	436,317	1.4	391,510	1.3	299,636	1.0
臺中市	Taichung City	1,291,036	4.3	1,723,756	5.9	2,559,867	8.4
嘉義市	Chiayi City	243,487	0.8	328,617	1.1	318,972	1.0
臺南市	Tainan City	935,783	3.1	719,743	2.5	1,085,877	3.6
福建省	**Fuchien Province**	**4,814**	**0.0**	**2,050**	**0.0**	**1,801**	**0.0**
金門縣	Kinmen County	691	0.0	1,848	0.0	1,698	0.0
連江縣	Lienchiang County	4,123	0.0	202	0.0	103	0.0

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table B-5. Net Revenues of Estate And Gift Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
28,693,738	**100.0**	**28,481,129**	**100.0**	**28,977,696**	**100.0**	**22,327,164**	**100.0**	**40,329,876**	**100.0**
12,543,177	**43.7**	**12,771,151**	**44.8**	**14,921,934**	**51.5**	**10,473,606**	**46.9**	**28,249,195**	**70.0**
1,457,179	**5.1**	**1,451,218**	**5.1**	**1,752,749**	**6.0**	**1,330,771**	**6.0**	**1,383,307**	**3.4**
14,692,656	**51.2**	**14,252,766**	**50.0**	**12,298,003**	**42.4**	**10,514,762**	**47.1**	**10,694,995**	**26.5**
4,469,213	15.6	4,180,033	14.7	2,997,905	10.3	2,601,906	11.7	3,487,180	8.6
346,480	1.2	257,141	0.9	210,176	0.7	145,885	0.7	127,639	0.3
2,057,517	7.2	1,914,129	6.7	1,559,870	5.4	1,346,281	6.0	1,354,629	3.4
353,701	1.2	220,313	0.8	187,586	0.6	191,999	0.9	185,949	0.5
299,318	1.0	240,650	0.8	254,712	0.9	182,656	0.8	162,871	0.4
1,039,800	3.6	940,511	3.3	1,224,003	4.2	921,965	4.1	717,950	1.8
721,657	2.5	615,772	2.2	713,510	2.5	512,891	2.3	432,884	1.1
113,937	0.4	145,910	0.5	114,307	0.4	171,837	0.8	199,347	0.5
227,841	0.8	254,953	0.9	250,729	0.9	225,149	1.0	160,403	0.4
62,879	0.2	97,422	0.3	70,305	0.2	63,304	0.3	42,331	0.1
614,978	2.1	778,171	2.7	509,243	1.8	580,022	2.6	262,515	0.7
510,186	1.8	807,918	2.8	534,367	1.8	669,989	3.0	596,879	1.5
272,328	0.9	125,484	0.4	195,372	0.7	180,287	0.8	135,439	0.3
26,242	0.1	10,956	0.0	47,514	0.2	11,770	0.1	30,106	0.1
71,144	0.2	57,842	0.2	72,753	0.3	99,373	0.4	65,775	0.2
3,168	0.0	3,274	0.0	160,071	0.6	11,559	0.1	784	0.0
462,580	1.6	454,287	1.6	150,046	0.5	67,037	0.3	135,956	0.3
383,515	1.3	348,488	1.2	315,839	1.1	136,038	0.6	245,589	0.6
1,386,447	4.8	1,605,163	5.6	1,064,908	3.7	1,207,319	5.4	1,489,199	3.7
310,113	1.1	91,720	0.3	168,804	0.6	260,800	1.2	194,481	0.5
959,612	3.3	1,102,629	3.9	1,495,983	5.2	926,695	4.2	667,089	1.7
726	**0.0**	**5,994**	**0.0**	**5,010**	**0.0**	**8,025**	**0.0**	**2,379**	**0.0**
627	0.0	5,835	0.0	4,986	0.0	8,014	0.0	2,379	0.0
99	0.0	159	0.0	24	0.0	11	0.0	—	—

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation： The total amount of using physical objects for payment of estate and gift taxes was NT$ 8,591,484 thousand in 2010.

表B-6. 遺產稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**24,671,271**	**100.0**	**23,162,455**	**100.0**	**24,109,673**	**100.0**
臺北市	**Taipei City**	**7,949,001**	**32.2**	**9,485,954**	**41.0**	**9,322,736**	**38.7**
高雄市	**Kaohsiung City**	**1,798,426**	**7.3**	**1,496,826**	**6.5**	**1,542,727**	**6.4**
臺灣省	**Taiwan Province**	**14,919,995**	**60.5**	**12,179,450**	**52.6**	**13,243,889**	**54.9**
臺北縣	Taipei County	5,914,102	24.0	3,633,945	15.7	3,889,318	16.1
宜蘭縣	Yilan County	140,843	0.6	108,269	0.5	253,172	1.1
桃園縣	Taoyuan County	1,606,858	6.5	1,966,591	8.5	1,554,750	6.4
新竹縣	Hsinchu County	162,900	0.7	100,033	0.4	211,537	0.9
苗栗縣	Miaoli County	439,766	1.8	293,178	1.3	145,548	0.6
臺中縣	Taichung County	1,051,770	4.3	786,841	3.4	906,512	3.8
彰化縣	Changhua County	730,595	3.0	654,861	2.8	541,133	2.2
南投縣	Nantou County	127,199	0.5	140,866	0.6	143,594	0.6
雲林縣	Yunlin County	199,841	0.8	152,985	0.7	79,746	0.3
嘉義縣	Chiayi County	53,547	0.2	41,398	0.2	65,321	0.3
臺南縣	Tainan County	678,352	2.7	659,395	2.8	570,688	2.4
高雄縣	Kaohsiung County	1,005,680	4.1	694,169	3.0	875,319	3.6
屏東縣	Pingtung County	219,084	0.9	180,574	0.8	224,316	0.9
臺東縣	Taitung County	44,853	0.2	9,879	0.0	30,607	0.1
花蓮縣	Hualien County	72,968	0.3	125,983	0.5	62,822	0.3
澎湖縣	Penghu County	7,426	0.0	1,800	0.0	12,639	0.1
基隆市	Keelung City	203,002	0.8	195,460	0.8	127,177	0.5
新竹市	Hsinchu City	376,956	1.5	284,994	1.2	226,352	0.9
臺中市	Taichung City	959,230	3.9	1,400,164	6.0	2,171,982	9.0
嘉義市	Chiayi City	162,643	0.7	239,111	1.0	227,629	0.9
臺南市	Tainan City	762,380	3.1	508,954	2.2	923,727	3.8
福建省	**Fuchien Province**	**3,849**	**0.0**	**225**	**0.0**	**321**	**0.0**
金門縣	Kinmen County	12	0.0	122	0.0	321	0.0
連江縣	Lienchiang County	3,837	0.0	103	0.0	—	—

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table B-6. Net Revenues of Estate Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
23,516,468	**100.0**	**21,779,848**	**100.0**	**23,871,158**	**100.0**	**17,224,637**	**100.0**	**31,264,086**	**100.0**
10,589,823	**45.0**	**9,861,506**	**45.3**	**13,313,998**	**55.8**	**8,085,230**	**46.9**	**22,903,707**	**73.3**
1,068,757	**4.5**	**1,116,816**	**5.1**	**1,398,283**	**5.9**	**1,076,753**	**6.3**	**1,050,305**	**3.4**
11,857,871	**50.4**	**10,798,169**	**49.6**	**9,154,831**	**38.4**	**8,055,575**	**46.8**	**7,309,698**	**23.4**
3,691,548	15.7	3,216,095	14.8	2,050,180	8.6	1,957,825	11.4	2,456,450	7.9
285,230	1.2	181,779	0.8	144,999	0.6	96,091	0.6	72,753	0.2
1,678,282	7.1	1,559,050	7.2	1,252,521	5.2	1,048,395	6.1	863,012	2.8
257,869	1.1	117,293	0.5	135,639	0.6	136,553	0.8	95,108	0.3
250,112	1.1	179,578	0.8	208,368	0.9	132,211	0.8	116,460	0.4
818,863	3.5	712,512	3.3	960,745	4.0	693,878	4.0	480,942	1.5
572,869	2.4	480,572	2.2	551,892	2.3	384,431	2.2	228,323	0.7
83,452	0.4	96,954	0.4	77,499	0.3	119,879	0.7	166,836	0.5
166,623	0.7	146,595	0.7	205,614	0.9	156,708	0.9	89,992	0.3
41,190	0.2	77,606	0.4	51,394	0.2	34,645	0.2	26,419	0.1
445,998	1.9	520,152	2.4	402,130	1.7	506,236	2.9	197,012	0.6
368,289	1.6	617,642	2.8	366,997	1.5	524,263	3.0	462,640	1.5
234,989	1.0	87,007	0.4	115,023	0.5	133,433	0.8	81,378	0.3
14,676	0.1	1,547	0.0	38,148	0.2	7,231	0.0	17,741	0.1
52,689	0.2	39,677	0.2	41,754	0.2	80,422	0.5	18,276	0.1
1,905	0.0	1,958	0.0	157,581	0.7	689	0.0	101	0.0
447,528	1.9	440,683	2.0	122,035	0.5	53,511	0.3	119,627	0.4
297,603	1.3	274,901	1.3	241,056	1.0	89,199	0.5	118,607	0.4
1,086,249	4.6	1,092,423	5.0	658,915	2.8	851,293	4.9	1,030,602	3.3
259,708	1.1	54,779	0.3	103,496	0.4	232,275	1.3	124,019	0.4
802,199	3.4	899,366	4.1	1,268,845	5.3	816,407	4.7	543,400	1.7
17	**0.0**	**3,357**	**0.0**	**4,046**	**0.0**	**7,079**	**0.0**	**376**	**0.0**
1	0.0	3,357	0.0	4,046	0.0	7,079	0.0	376	0.0
16	0.0	—	—	—	—	—	—	—	—

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation： The total amount of using physical objects for payment of estate and gift taxes was NT$ 8,591,484 thousand in 2010.

表B-7. 贈與稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**5,434,956**	**100.0**	**5,885,253**	**100.0**	**6,341,231**	**100.0**
臺北市	**Taipei City**	**1,605,558**	**29.5**	**1,617,813**	**27.5**	**2,125,535**	**33.5**
高雄市	**Kaohsiung City**	**455,134**	**8.4**	**568,993**	**9.7**	**750,393**	**11.8**
臺灣省	**Taiwan Province**	**3,373,299**	**62.1**	**3,696,622**	**62.8**	**3,463,823**	**54.6**
臺北縣	Taipei County	883,529	16.3	977,576	16.6	907,112	14.3
宜蘭縣	Yilan County	42,340	0.8	60,158	1.0	85,617	1.4
桃園縣	Taoyuan County	343,222	6.3	461,208	7.8	459,433	7.2
新竹縣	Hsinchu County	80,796	1.5	191,068	3.2	154,779	2.4
苗栗縣	Miaoli County	70,376	1.3	95,476	1.6	77,514	1.2
臺中縣	Taichung County	274,022	5.0	235,180	4.0	274,062	4.3
彰化縣	Changhua County	131,341	2.4	263,127	4.5	208,904	3.3
南投縣	Nantou County	44,623	0.8	73,478	1.2	47,984	0.8
雲林縣	Yunlin County	73,935	1.4	75,227	1.3	70,579	1.1
嘉義縣	Chiayi County	51,258	0.9	10,427	0.2	27,471	0.4
臺南縣	Tainan County	128,202	2.4	211,621	3.6	127,265	2.0
高雄縣	Kaohsiung County	97,090	1.8	214,110	3.6	161,241	2.5
屏東縣	Pingtung County	93,356	1.7	41,378	0.7	99,269	1.6
臺東縣	Taitung County	7,770	0.1	14,019	0.2	9,572	0.2
花蓮縣	Hualien County	383,552	7.1	21,244	0.4	19,133	0.3
澎湖縣	Penghu County	3,553	0.1	4,661	0.1	4,083	0.1
基隆市	Keelung City	18,920	0.3	16,261	0.3	15,143	0.2
新竹市	Hsinchu City	59,361	1.1	106,516	1.8	73,284	1.2
臺中市	Taichung City	331,806	6.1	323,592	5.5	387,885	6.1
嘉義市	Chiayi City	80,844	1.5	89,506	1.5	91,343	1.4
臺南市	Tainan City	173,403	3.2	210,789	3.6	162,150	2.6
福建省	**Fuchien Province**	**965**	**0.0**	**1,825**	**0.0**	**1,480**	**0.0**
金門縣	Kinmen County	679	0.0	1,726	0.0	1,377	0.0
連江縣	Lienchiang County	286	0.0	99	0.0	103	0.0

資料來源： 財政部所屬各區國稅局。
說　　明： 遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table B-7. Net Revenues of Gift Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
5,177,270	**100.0**	**6,701,281**	**100.0**	**5,106,538**	**100.0**	**5,102,527**	**100.0**	**9,065,790**	**100.0**
1,953,354	**37.7**	**2,909,645**	**43.4**	**1,607,936**	**31.5**	**2,388,376**	**46.8**	**5,345,488**	**59.0**
388,422	**7.5**	**334,402**	**5.0**	**354,466**	**6.9**	**254,018**	**5.0**	**333,002**	**3.7**
2,834,785	**54.8**	**3,454,597**	**51.6**	**3,143,172**	**61.6**	**2,459,187**	**48.2**	**3,385,297**	**37.3**
777,665	15.0	963,938	14.4	947,725	18.6	644,081	12.6	1,030,730	11.4
61,250	1.2	75,362	1.1	65,177	1.3	49,794	1.0	54,886	0.6
379,235	7.3	355,079	5.3	307,349	6.0	297,886	5.8	491,617	5.4
95,832	1.9	103,020	1.5	51,947	1.0	55,446	1.1	90,841	1.0
49,206	1.0	61,072	0.9	46,344	0.9	50,445	1.0	46,411	0.5
220,937	4.3	227,999	3.4	263,258	5.2	228,087	4.5	237,008	2.6
148,788	2.9	135,200	2.0	161,618	3.2	128,460	2.5	204,561	2.3
30,485	0.6	48,956	0.7	36,808	0.7	51,958	1.0	32,511	0.4
61,218	1.2	108,358	1.6	45,115	0.9	68,441	1.3	70,411	0.8
21,689	0.4	19,816	0.3	18,911	0.4	28,659	0.6	15,912	0.2
168,980	3.3	258,019	3.9	107,113	2.1	73,786	1.4	65,503	0.7
141,897	2.7	190,276	2.8	167,370	3.3	145,726	2.9	134,239	1.5
37,339	0.7	38,477	0.6	80,349	1.6	46,854	0.9	54,061	0.6
11,566	0.2	9,409	0.1	9,366	0.2	4,539	0.1	12,365	0.1
18,455	0.4	18,165	0.3	30,999	0.6	18,951	0.4	47,499	0.5
1,263	0.0	1,316	0.0	2,490	0.0	10,870	0.2	683	0.0
15,052	0.3	13,604	0.2	28,011	0.5	13,526	0.3	16,329	0.2
85,912	1.7	73,587	1.1	74,783	1.5	46,839	0.9	126,982	1.4
300,198	5.8	512,740	7.7	405,993	8.0	356,026	7.0	458,597	5.1
50,405	1.0	36,941	0.6	65,308	1.3	28,525	0.6	70,462	0.8
157,413	3.0	203,263	3.0	227,138	4.4	110,288	2.2	123,689	1.4
709	**0.0**	**2,637**	**0.0**	**964**	**0.0**	**946**	**0.0**	**2,003**	**0.0**
626	0.0	2,478	0.0	940	0.0	935	0.0	2,003	0.0
83	0.0	159	0.0	24	0.0	11	0.0	—	—

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation： The total amount of using physical objects for payment of estate and gift taxes was NT$ 8,591,484 thousand in 2010.

表B-8. 貨物稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		92年 CY 2003 金額 Amount	92年 CY 2003 結構比%	93年 CY 2004 金額 Amount	93年 CY 2004 結構比%	94年 CY 2005 金額 Amount	94年 CY 2005 結構比%
總計	**Grand Total**	**146,011,511**	**100.0**	**159,643,630**	**100.0**	**168,410,908**	**100.0**
臺北市	**Taipei City**	**79,258**	**0.1**	**52,850**	**0.0**	**130,891**	**0.1**
高雄市	**Kaohsiung City**	**37,698,093**	**25.8**	**38,473,855**	**24.1**	**39,485,779**	**23.4**
臺灣省	**Taiwan Province**	**108,233,623**	**74.1**	**121,116,326**	**75.9**	**128,791,167**	**76.5**
臺北縣	Taipei County	2,642,755	1.8	3,454,512	2.2	3,277,462	1.9
宜蘭縣	Yilan County	1,524,179	1.0	1,459,236	0.9	1,737,204	1.0
桃園縣	Taoyuan County	43,091,411	29.5	51,511,113	32.3	57,044,790	33.9
新竹縣	Hsinchu County	3,923,841	2.7	4,774,629	3.0	6,332,088	3.8
苗栗縣	Miaoli County	4,494,475	3.1	5,102,196	3.2	6,319,164	3.8
臺中縣	Taichung County	8,652,231	5.9	7,009,280	4.4	8,370,091	5.0
彰化縣	Changhua County	653,985	0.4	811,803	0.5	767,626	0.5
南投縣	Nantou County	49,807	0.0	52,942	0.0	44,608	0.0
雲林縣	Yunlin County	26,652,963	18.3	26,135,575	16.4	23,032,226	13.7
嘉義縣	Chiayi County	378,875	0.3	353,826	0.2	347,241	0.2
臺南縣	Tainan County	594,963	0.4	614,880	0.4	702,816	0.4
高雄縣	Kaohsiung County	570,167	0.4	599,151	0.4	529,238	0.3
屏東縣	Pingtung County	1,225,030	0.8	2,492,732	1.6	3,177,674	1.9
臺東縣	Taitung County	506	0.0	526	0.0	6,647	0.0
花蓮縣	Hualien County	1,887,374	1.3	2,130,726	1.3	1,935,221	1.1
澎湖縣	Penghu County	352	0.0	52	0.0	513	0.0
基隆市	Keelung City	11,480,438	7.9	14,212,048	8.9	14,819,639	8.8
新竹市	Hsinchu City	17,396	0.0	19,422	0.0	19,511	0.0
臺中市	Taichung City	251,234	0.2	248,074	0.2	230,481	0.1
嘉義市	Chiayi City	115,999	0.1	104,725	0.1	73,195	0.0
臺南市	Tainan City	25,699	0.0	28,878	0.0	23,732	0.0
福建省	**Fuchien Province**	**537**	**0.0**	**599**	**0.0**	**3,071**	**0.0**
金門縣	Kinmen County	2	0.0	—	—	3,067	0.0
連江縣	Lienchiang County	536	0.0	599	0.0	4	0.0

資料來源： 財政部所屬各區國稅局。

Table B-8. Net Revenues of Commodity Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
159,201,482	**100.0**	**149,036,726**	**100.0**	**126,659,613**	**100.0**	**127,878,770**	**100.0**	**150,777,174**	**100.0**
72,624	**0.0**	**45,637**	**0.0**	**4,701**	**0.0**	**27,989**	**0.0**	**581**	**0.0**
40,834,799	**25.6**	**38,432,578**	**25.8**	**38,341,891**	**30.3**	**36,247,391**	**28.3**	**36,841,787**	**24.4**
118,293,999	**74.3**	**110,558,483**	**74.2**	**88,313,016**	**69.7**	**91,603,372**	**71.6**	**113,934,777**	**75.6**
2,879,309	1.8	2,233,675	1.5	1,660,466	1.3	1,265,180	1.0	1,150,391	0.8
1,772,411	1.1	1,559,021	1.0	1,305,783	1.0	1,041,017	0.8	1,276,129	0.8
50,170,162	31.5	50,075,352	33.6	38,972,455	30.8	43,573,857	34.1	48,976,506	32.5
5,064,073	3.2	4,509,542	3.0	4,646,466	3.7	2,562,797	2.0	4,053,682	2.7
3,655,992	2.3	3,332,894	2.2	2,816,234	2.2	1,865,730	1.5	4,176,889	2.8
7,190,474	4.5	7,723,191	5.2	5,930,757	4.7	5,374,497	4.2	9,521,103	6.3
830,652	0.5	960,047	0.6	1,052,090	0.8	986,786	0.8	1,277,701	0.8
51,392	0.0	49,494	0.0	52,648	0.0	44,642	0.0	51,272	0.0
25,402,590	16.0	20,708,808	13.9	15,455,947	12.2	18,334,242	14.3	20,815,518	13.8
356,133	0.2	289,924	0.2	247,135	0.2	271,597	0.2	355,324	0.2
688,212	0.4	624,111	0.4	522,481	0.4	612,705	0.5	630,472	0.4
594,130	0.4	545,037	0.4	538,572	0.4	577,139	0.5	578,668	0.4
2,937,787	1.8	2,904,201	1.9	2,300,589	1.8	1,939,017	1.5	2,751,862	1.8
525	0.0	299	0.0	141	0.0	134	0.0	682	0.0
1,920,003	1.2	1,572,148	1.1	1,452,750	1.1	1,170,538	0.9	1,358,897	0.9
3,014	0.0	31	0.0	384	0.0	2	0.0	—	—
14,424,902	9.1	13,092,528	8.8	10,991,160	8.7	11,609,907	9.1	16,592,122	11.0
18,224	0.0	57,320	0.0	40,738	0.0	15,804	0.0	5,601	0.0
225,536	0.1	220,128	0.1	236,161	0.2	277,456	0.2	272,029	0.2
86,752	0.1	83,120	0.1	70,869	0.1	61,946	0.0	70,939	0.0
21,726	0.0	17,612	0.0	19,190	0.0	18,379	0.0	18,990	0.0
60	**0.0**	**28**	**0.0**	**5**	**0.0**	**18**	**0.0**	**29**	**0.0**
48	0.0	16	0.0	—	—	7	0.0	16	0.0
12	0.0	12	0.0	5	0.0	11	0.0	13	0.0

Source：Various District National Tax Administrations of Ministry of Finance.

表B-9. 菸酒稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**49,772,631**	**100.0**	**48,336,188**	**100.0**	**50,443,151**	**100.0**
臺北市	**Taipei City**	**292,846**	**0.6**	**354,818**	**0.7**	**144,319**	**0.3**
高雄市	**Kaohsiung City**	**2,690,798**	**5.4**	**3,036,292**	**6.3**	**3,644,965**	**7.2**
臺灣省	**Taiwan Province**	**43,677,114**	**87.8**	**41,364,217**	**85.6**	**43,001,697**	**85.2**
臺北縣	Taipei County	4,334,578	8.7	4,229,132	8.7	3,571,739	7.1
宜蘭縣	Yilan County	282,556	0.6	246,361	0.5	209,141	0.4
桃園縣	Taoyuan County	2,505,374	5.0	2,267,602	4.7	2,815,448	5.6
新竹縣	Hsinchu County	49,377	0.1	60,748	0.1	48,003	0.1
苗栗縣	Miaoli County	3,907,114	7.8	3,563,940	7.4	3,991,652	7.9
臺中縣	Taichung County	6,302,693	12.7	5,352,630	11.1	5,722,433	11.3
彰化縣	Changhua County	1,673	0.0	10,024	0.0	13,775	0.0
南投縣	Nantou County	681,323	1.4	630,734	1.3	575,193	1.1
雲林縣	Yunlin County	39,684	0.1	96,779	0.2	83,106	0.2
嘉義縣	Chiayi County	946,448	1.9	882,648	1.8	692,937	1.4
臺南縣	Tainan County	4,964,557	10.0	4,838,440	10.0	4,666,195	9.3
高雄縣	Kaohsiung County	31,143	0.1	41,689	0.1	47,659	0.1
屏東縣	Pingtung County	3,347,655	6.7	2,991,924	6.2	3,165,894	6.3
臺東縣	Taitung County	4,513	0.0	5,979	0.0	5,117	0.0
花蓮縣	Hualien County	398,594	0.8	271,403	0.6	238,584	0.5
澎湖縣	Penghu County	—	—	—	—	—	—
基隆市	Keelung City	15,266,481	30.7	15,328,171	31.7	16,670,425	33.0
新竹市	Hsinchu City	—	—	—	—	44	0.0
臺中市	Taichung City	613,286	1.2	545,830	1.1	483,865	1.0
嘉義市	Chiayi City	—	—	—	—	—	—
臺南市	Tainan City	65	0.0	183	0.0	487	0.0
福建省	**Fuchien Province**	**3,111,873**	**6.3**	**3,580,861**	**7.4**	**3,652,170**	**7.2**
金門縣	Kinmen County	2,886,801	5.8	3,263,813	6.8	3,436,801	6.8
連江縣	Lienchiang County	225,072	0.5	317,048	0.7	215,369	0.4

資料來源： 各縣市稽徵單位。

Table B-9. Net Revenues of Tobacco and Alcohol Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
51,041,996	**100.0**	**50,415,193**	**100.0**	**49,506,301**	**100.0**	**45,349,092**	**100.0**	**44,516,115**	**100.0**
16,329	**0.0**	**22,802**	**0.0**	**24,224**	**0.0**	**14,712**	**0.0**	**23,554**	**0.1**
3,529,250	**6.9**	**3,468,740**	**6.9**	**3,588,933**	**7.2**	**3,000,061**	**6.6**	**3,559,597**	**8.0**
43,414,208	**85.1**	**42,408,249**	**84.1**	**41,513,292**	**83.9**	**38,859,068**	**85.7**	**37,816,654**	**85.0**
3,584,618	7.0	3,222,727	6.4	3,352,378	6.8	3,363,221	7.4	3,095,702	7.0
255,742	0.5	276,139	0.5	253,820	0.5	279,311	0.6	388,526	0.9
2,932,979	5.7	3,272,058	6.5	2,868,494	5.8	1,491,594	3.3	955,259	2.1
58,018	0.1	62,399	0.1	56,410	0.1	47,779	0.1	45,232	0.1
3,891,410	7.6	3,886,773	7.7	4,054,061	8.2	5,718,275	12.6	5,649,736	12.7
5,731,124	11.2	5,543,755	11.0	5,145,341	10.4	5,020,988	11.1	5,413,264	12.2
9,269	0.0	19,733	0.0	22,335	0.0	9,986	0.0	11,134	0.0
505,507	1.0	506,110	1.0	456,330	0.9	367,352	0.8	325,126	0.7
72,460	0.1	76,346	0.2	69,159	0.1	56,186	0.1	44,351	0.1
758,368	1.5	628,420	1.2	568,511	1.1	466,917	1.0	359,658	0.8
4,978,977	9.8	4,864,371	9.6	4,548,407	9.2	4,538,863	10.0	4,190,809	9.4
27,241	0.1	31,310	0.1	17,988	0.0	24,103	0.1	25,059	0.1
2,895,020	5.7	3,064,138	6.1	3,191,624	6.4	3,172,001	7.0	3,495,391	7.9
4,912	0.0	3,480	0.0	3,711	0.0	2,487	0.0	2,071	0.0
325,570	0.6	425,952	0.8	355,500	0.7	363,700	0.8	320,859	0.7
—	—	191	0.0	486	0.0	355	0.0	567	0.0
16,868,096	33.0	15,982,376	31.7	16,008,549	32.3	12,979,924	28.6	12,509,819	28.1
6	0.0	—	—	—	—	324	0.0	410	0.0
514,439	1.0	541,278	1.1	539,692	1.1	955,523	2.1	983,396	2.2
—	—	—	—	—	—	—	—	—	—
452	0.0	693	0.0	496	0.0	179	0.0	285	0.0
4,082,209	**8.0**	**4,515,402**	**9.0**	**4,379,852**	**8.8**	**3,475,251**	**7.7**	**3,116,310**	**7.0**
3,844,688	7.5	4,365,576	8.7	4,243,078	8.6	3,391,215	7.5	3,068,771	6.9
237,521	0.5	149,826	0.3	136,774	0.3	84,036	0.2	47,539	0.1

Source：Tax Collection units of each county/city government.

表B-10. 證券交易稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**69,283,205**	**100.0**	**84,148,343**	**100.0**	**68,203,675**	**100.0**
臺北市	**Taipei City**	**35,573,560**	**51.3**	**43,823,560**	**52.1**	**38,796,288**	**56.9**
高雄市	**Kaohsiung City**	**4,416,569**	**6.4**	**5,352,839**	**6.4**	**3,885,695**	**5.7**
臺灣省	**Taiwan Province**	**29,260,937**	**42.2**	**34,935,301**	**41.5**	**25,494,600**	**37.4**
臺北縣	Taipei County	7,153,649	10.3	8,477,002	10.1	6,324,804	9.3
宜蘭縣	Yilan County	602,394	0.9	723,680	0.9	524,011	0.8
桃園縣	Taoyuan County	3,152,782	4.6	3,715,224	4.4	2,733,970	4.0
新竹縣	Hsinchu County	662,094	1.0	790,817	0.9	574,473	0.8
苗栗縣	Miaoli County	698,441	1.0	810,497	1.0	563,867	0.8
臺中縣	Taichung County	1,592,043	2.3	1,910,955	2.3	1,374,360	2.0
彰化縣	Changhua County	1,691,336	2.4	2,008,204	2.4	1,386,781	2.0
南投縣	Nantou County	378,505	0.5	428,836	0.5	292,337	0.4
雲林縣	Yunlin County	870,228	1.3	1,118,842	1.3	819,376	1.2
嘉義縣	Chiayi County	156,553	0.2	197,467	0.2	143,437	0.2
臺南縣	Tainan County	977,763	1.4	1,153,419	1.4	824,102	1.2
高雄縣	Kaohsiung County	981,353	1.4	1,183,194	1.4	825,979	1.2
屏東縣	Pingtung County	708,034	1.0	887,959	1.1	627,893	0.9
臺東縣	Taitung County	174,096	0.3	206,344	0.2	147,120	0.2
花蓮縣	Hualien County	287,264	0.4	331,401	0.4	219,547	0.3
澎湖縣	Penghu County	38,522	0.1	51,497	0.1	42,794	0.1
基隆市	Keelung City	476,495	0.7	529,461	0.6	392,607	0.6
新竹市	Hsinchu City	1,667,974	2.4	2,036,609	2.4	1,651,453	2.4
臺中市	Taichung City	3,656,610	5.3	4,298,774	5.1	3,120,134	4.6
嘉義市	Chiayi City	1,172,330	1.7	1,389,607	1.7	1,005,769	1.5
臺南市	Tainan City	2,162,471	3.1	2,685,512	3.2	1,899,786	2.8
福建省	**Fuchien Province**	**32,139**	**0.0**	**36,643**	**0.0**	**27,092**	**0.0**
金門縣	Kinmen County	31,931	0.0	36,581	0.0	26,745	0.0
連江縣	Lienchiang County	208	0.0	62	0.0	347	0.0

資料來源： 財政部所屬各區國稅局。

Table B-10. Net Revenues of Securities Transactions Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
89,954,385	**100.0**	**128,894,627**	**100.0**	**90,630,291**	**100.0**	**105,956,213**	**100.0**	**104,574,112**	**100.0**
50,236,306	**55.8**	**71,530,722**	**55.5**	**53,171,594**	**58.7**	**54,074,954**	**51.0**	**56,701,249**	**54.2**
5,116,299	**5.7**	**7,115,957**	**5.5**	**4,873,228**	**5.4**	**6,651,632**	**6.3**	**6,139,128**	**5.9**
34,566,866	**38.4**	**50,193,679**	**38.9**	**32,546,900**	**35.9**	**45,168,169**	**42.6**	**41,682,734**	**39.9**
8,594,077	9.6	12,445,924	9.7	8,040,124	8.9	11,074,234	10.5	10,457,043	10.0
840,333	0.9	1,153,250	0.9	741,104	0.8	1,043,454	1.0	833,580	0.8
3,782,829	4.2	5,425,664	4.2	3,510,387	3.9	5,097,096	4.8	4,708,557	4.5
833,663	0.9	1,224,847	1.0	772,507	0.9	1,089,710	1.0	1,036,833	1.0
776,690	0.9	1,083,584	0.8	672,725	0.7	955,374	0.9	835,349	0.8
1,809,076	2.0	2,719,219	2.1	1,765,891	1.9	2,425,940	2.3	2,147,223	2.1
1,898,921	2.1	2,751,348	2.1	1,803,891	2.0	2,458,695	2.3	2,215,711	2.1
400,264	0.4	587,199	0.5	397,293	0.4	568,781	0.5	514,324	0.5
1,133,567	1.3	1,824,805	1.4	1,151,176	1.3	1,696,980	1.6	1,545,349	1.5
206,787	0.2	253,348	0.2	169,812	0.2	219,953	0.2	190,255	0.2
1,059,291	1.2	1,528,064	1.2	1,071,527	1.2	1,385,061	1.3	1,252,122	1.2
1,112,806	1.2	1,529,341	1.2	1,073,955	1.2	1,474,912	1.4	1,311,283	1.3
845,519	0.9	1,182,665	0.9	774,939	0.9	1,085,951	1.0	987,120	0.9
190,068	0.2	273,068	0.2	153,660	0.2	208,619	0.2	208,884	0.2
319,974	0.4	462,240	0.4	330,107	0.4	463,373	0.4	414,910	0.4
52,975	0.1	80,045	0.1	54,422	0.1	72,572	0.1	64,553	0.1
516,668	0.6	725,741	0.6	470,303	0.5	679,972	0.6	647,533	0.6
2,193,897	2.4	3,291,486	2.6	1,951,044	2.2	2,598,710	2.5	2,446,333	2.3
4,039,483	4.5	5,942,671	4.6	3,961,180	4.4	5,530,536	5.2	5,226,368	5.0
1,376,380	1.5	2,128,289	1.7	1,340,575	1.5	1,887,203	1.8	1,742,239	1.7
2,583,598	2.9	3,580,881	2.8	2,340,278	2.6	3,151,043	3.0	2,897,165	2.8
34,914	**0.0**	**54,269**	**0.0**	**38,569**	**0.0**	**61,458**	**0.1**	**51,001**	**0.0**
34,886	0.0	54,222	0.0	38,363	0.0	61,426	0.1	50,971	0.0
28	0.0	47	0.0	206	0.0	32	0.0	30	0.0

Source：Various District National Tax Administrations of Ministry of Finance.

表B-11. 期貨交易稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**4,805,704**	**100.0**	**8,272,379**	**100.0**	**6,341,673**	**100.0**
臺北市	**Taipei City**	**4,196,108**	**87.3**	**7,395,655**	**89.4**	**5,818,929**	**91.8**
高雄市	**Kaohsiung City**	**309,230**	**6.4**	**433,199**	**5.2**	**267,881**	**4.2**
臺灣省	**Taiwan Province**	**300,366**	**6.3**	**443,525**	**5.4**	**254,863**	**4.0**
臺北縣	Taipei County	25,170	0.5	29,855	0.4	21,614	0.3
宜蘭縣	Yilan County	3,017	0.1	2,997	0.0	1	0.0
桃園縣	Taoyuan County	22,553	0.5	27,950	0.3	21,317	0.3
新竹縣	Hsinchu County	—	—	—	—	—	—
苗栗縣	Miaoli County	1,714	0.0	3,515	0.0	2,713	0.0
臺中縣	Taichung County	—	—	—	—	—	—
彰化縣	Changhua County	1,372	0.0	—	—	—	—
南投縣	Nantou County	991	0.0	1,368	0.0	539	0.0
雲林縣	Yunlin County	1,272	0.0	1,003	0.0	—	—
嘉義縣	Chiayi County	—	—	—	—	—	—
臺南縣	Tainan County	10,151	0.2	13,034	0.2	6,711	0.1
高雄縣	Kaohsiung County	2,206	0.0	3,555	0.0	1,795	0.0
屏東縣	Pingtung County	—	—	—	—	—	—
臺東縣	Taitung County	—	—	—	—	—	—
花蓮縣	Hualien County	—	—	—	—	—	—
澎湖縣	Penghu County	363	0.0	—	—	—	—
基隆市	Keelung City	569	0.0	1,717	0.0	1,795	0.0
新竹市	Hsinchu City	12,886	0.3	19,997	0.2	33,882	0.5
臺中市	Taichung City	146,303	3.0	176,612	2.1	116,031	1.8
嘉義市	Chiayi City	12,945	0.3	38,331	0.5	12,288	0.2
臺南市	Tainan City	58,854	1.2	123,591	1.5	36,177	0.6
福建省	**Fuchien Province**	**—**	**—**	**—**	**—**	**—**	**—**
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	—	—	—	—

資料來源： 財政部所屬各區國稅局。

Table B-11. Net Revenues of Futures Transactions Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
4,072,486	**100.0**	**5,757,834**	**100.0**	**6,691,514**	**100.0**	**3,749,691**	**100.0**	**4,556,136**	**100.0**
3,765,877	**92.5**	**5,245,457**	**91.1**	**6,020,801**	**90.0**	**3,409,884**	**90.9**	**4,133,416**	**90.7**
119,431	**2.9**	**151,844**	**2.6**	**232,755**	**3.5**	**115,220**	**3.1**	**126,018**	**2.8**
187,178	**4.6**	**360,533**	**6.3**	**437,958**	**6.5**	**224,587**	**6.0**	**296,702**	**6.5**
14,819	0.4	25,161	0.4	29,925	0.4	15,978	0.4	55,788	1.2
—	—	—	—	—	—	—	—	—	—
10,673	0.3	31,744	0.6	24,846	0.4	9,492	0.3	8,404	0.2
—	—	—	—	—	—	—	—	257	0.0
1,704	0.0	934	0.0	1,336	0.0	790	0.0	843	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
189	0.0	126	0.0	314	0.0	424	0.0	392	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
4,169	0.1	4,880	0.1	5,333	0.1	2,479	0.1	2,079	0.0
1,078	0.0	926	0.0	2,144	0.0	1,075	0.0	1,582	0.0
351	0.0	313	0.0	2,826	0.0	1,445	0.0	422	0.0
—	—	—	—	—	—	—	—	380	0.0
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
710	0.0	298	0.0	345	0.0	425	0.0	566	0.0
33,702	0.8	52,528	0.9	55,077	0.8	36,626	1.0	40,790	0.9
104,812	2.6	220,639	3.8	277,648	4.1	129,545	3.5	151,127	3.3
982	0.0	801	0.0	788	0.0	278	0.0	675	0.0
13,989	0.3	22,183	0.4	37,376	0.6	26,030	0.7	33,397	0.7
—	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

Source：Various District National Tax Administrations of Ministry of Finance.

表B-12. 營業稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**197,521,003**	**100.0**	**233,459,833**	**100.0**	**237,531,217**	**100.0**
臺北市	**Taipei City**	**12,578,477**	**6.4**	**14,675,519**	**6.3**	**19,543,950**	**8.2**
高雄市	**Kaohsiung City**	**49,679,861**	**25.2**	**66,057,341**	**28.3**	**71,395,802**	**30.1**
臺灣省	**Taiwan Province**	**134,936,256**	**68.3**	**152,350,846**	**65.3**	**146,287,099**	**61.6**
臺北縣	Taipei County	-4,662,404	-2.4	-5,462,942	-2.3	-4,537,903	-1.9
宜蘭縣	Yilan County	1,809,287	0.9	2,244,109	1.0	2,131,941	0.9
桃園縣	Taoyuan County	59,360,049	30.1	69,212,654	29.6	63,771,091	26.8
新竹縣	Hsinchu County	-3,311,831	-1.7	-4,234,379	-1.8	-4,323,446	-1.8
苗栗縣	Miaoli County	839,198	0.4	-159,253	-0.1	137,555	0.1
臺中縣	Taichung County	24,721,412	12.5	33,614,028	14.4	39,454,191	16.6
彰化縣	Changhua County	958,047	0.5	478,980	0.2	-1,079,353	-0.5
南投縣	Nantou County	504,547	0.3	303,453	0.1	349,917	0.1
雲林縣	Yunlin County	863,954	0.4	-384,314	-0.2	-4,158,593	-1.8
嘉義縣	Chiayi County	153,948	0.1	502,030	0.2	476,171	0.2
臺南縣	Tainan County	-2,886,787	-1.5	-5,274,962	-2.3	-6,280,208	-2.6
高雄縣	Kaohsiung County	-1,105,607	-0.6	-2,039,093	-0.9	-3,537,017	-1.5
屏東縣	Pingtung County	1,216,286	0.6	1,427,611	0.6	1,216,905	0.5
臺東縣	Taitung County	340,368	0.2	375,042	0.2	356,522	0.2
花蓮縣	Hualien County	1,884,448	1.0	2,105,840	0.9	2,095,409	0.9
澎湖縣	Penghu County	13,002	0.0	15,166	0.0	19,066	0.0
基隆市	Keelung City	53,825,851	27.3	60,937,762	26.1	63,508,585	26.7
新竹市	Hsinchu City	-3,874,626	-2.0	-5,562,456	-2.4	-6,309,290	-2.7
臺中市	Taichung City	2,226,719	1.1	2,345,323	1.0	1,477,351	0.6
嘉義市	Chiayi City	906,293	0.5	874,976	0.4	613,341	0.3
臺南市	Tainan City	1,154,102	0.6	1,031,271	0.4	904,864	0.4
福建省	**Fuchien Province**	**326,409**	**0.2**	**376,127**	**0.2**	**304,366**	**0.1**
金門縣	Kinmen County	306,855	0.2	342,961	0.1	273,622	0.1
連江縣	Lienchiang County	19,554	0.0	33,166	0.0	30,744	0.0

資料來源： 財政部所屬各區國稅局。

說　　明： 1. 本表不包括教育捐在內。
2. 自91年1月起金融保險業營業稅分離單獨列示。
3. 自96年1月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 B-12. Net Revenues of Business Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
236,931,350	**100.0**	**246,136,725**	**100.0**	**243,960,817**	**100.0**	**223,503,049**	**100.0**	**268,213,690**	**100.0**
13,742,892	**5.8**	**140,365,491**	**57.0**	**148,976,041**	**61.1**	**130,158,348**	**58.2**	**153,991,087**	**57.4**
78,627,006	**33.2**	**14,138,834**	**5.7**	**14,900,143**	**6.1**	**10,205,386**	**4.6**	**15,256,448**	**5.7**
144,177,709	**60.9**	**91,236,250**	**37.1**	**79,681,058**	**32.7**	**82,719,166**	**37.0**	**98,585,129**	**36.8**
-5,134,369	-2.2	17,330,818	7.0	16,850,174	6.9	20,083,960	9.0	21,799,172	8.1
2,439,319	1.0	1,551,516	0.6	1,653,707	0.7	1,711,528	0.8	1,453,026	0.5
64,502,947	27.2	10,774,920	4.4	8,301,756	3.4	10,261,078	4.6	11,967,898	4.5
-6,096,745	-2.6	3,801,765	1.5	2,516,641	1.0	3,071,188	1.4	4,079,455	1.5
-192,359	-0.1	2,424,058	1.0	1,305,996	0.5	1,911,078	0.9	3,318,812	1.2
43,420,940	18.3	4,394,025	1.8	2,889,637	1.2	3,632,631	1.6	4,023,541	1.5
-3,605,231	-1.5	1,651,208	0.7	-936,394	-0.4	1,930,112	0.9	1,118,467	0.4
121,406	0.1	753,562	0.3	670,346	0.3	998,562	0.4	1,030,654	0.4
-7,931,378	-3.3	20,260,347	8.2	21,713,917	8.9	15,689,709	7.0	22,804,774	8.5
533,098	0.2	929,658	0.4	823,351	0.3	1,063,418	0.5	1,120,807	0.4
-7,453,279	-3.1	3,060,602	1.2	2,780,748	1.1	2,715,123	1.2	4,104,346	1.5
-2,859,642	-1.2	8,958,465	3.6	8,301,282	3.4	4,914,541	2.2	6,436,701	2.4
1,136,731	0.5	2,169,550	0.9	2,164,648	0.9	2,070,088	0.9	2,475,743	0.9
343,621	0.1	351,161	0.1	359,275	0.1	373,679	0.2	446,085	0.2
1,977,551	0.8	2,081,196	0.8	2,079,647	0.9	2,119,787	0.9	2,388,641	0.9
18,137	0.0	22,768	0.0	23,338	0.0	21,613	0.0	13,507	0.0
68,388,008	28.9	1,481,471	0.6	1,616,586	0.7	1,463,334	0.7	1,601,384	0.6
-8,225,332	-3.5	-1,065,390	-0.4	-2,673,389	-1.1	-996,178	-0.4	-1,870,007	-0.7
1,355,718	0.6	6,132,167	2.5	5,879,664	2.4	5,949,349	2.7	6,246,246	2.3
602,924	0.3	783,732	0.3	737,485	0.3	854,797	0.4	835,622	0.3
835,644	0.4	3,388,651	1.4	2,622,643	1.1	2,879,769	1.3	3,190,255	1.2
383,743	**0.2**	**396,150**	**0.2**	**403,575**	**0.2**	**420,149**	**0.2**	**381,026**	**0.1**
354,389	0.1	377,265	0.2	380,364	0.2	401,086	0.2	363,450	0.1
29,354	0.0	18,885	0.0	23,211	0.0	19,063	0.0	17,576	0.0

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：1.Education Surtax is excluded.
2.Since Jan. 2002, The Financial Enterprises Business Tax is divided.
3.Since Jan. 2007, according with place of business of importer business entity, the Business Tax on imported goods is distributed to each region.

表B-13. 印花稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**7,785,901**	**100.0**	**7,770,687**	**100.0**	**8,458,054**	**100.0**
臺北市	**Taipei City**	**3,318,022**	**42.6**	**3,329,220**	**42.8**	**3,584,655**	**42.4**
高雄市	**Kaohsiung City**	**632,801**	**8.1**	**565,526**	**7.3**	**608,769**	**7.2**
臺灣省	**Taiwan Province**	**3,831,205**	**49.2**	**3,870,396**	**49.8**	**4,260,397**	**50.4**
臺北縣	Taipei County	825,433	10.6	795,442	10.2	884,866	10.5
宜蘭縣	Yilan County	81,612	1.0	78,876	1.0	91,608	1.1
桃園縣	Taoyuan County	494,348	6.3	538,461	6.9	598,954	7.1
新竹縣	Hsinchu County	106,599	1.4	143,357	1.8	156,879	1.9
苗栗縣	Miaoli County	89,260	1.1	93,273	1.2	86,623	1.0
臺中縣	Taichung County	215,733	2.8	221,914	2.9	227,213	2.7
彰化縣	Changhua County	182,704	2.3	182,250	2.3	183,532	2.2
南投縣	Nantou County	70,745	0.9	65,949	0.8	67,706	0.8
雲林縣	Yunlin County	99,261	1.3	104,564	1.3	96,456	1.1
嘉義縣	Chiayi County	41,237	0.5	42,781	0.6	47,719	0.6
臺南縣	Tainan County	193,640	2.5	192,509	2.5	214,257	2.5
高雄縣	Kaohsiung County	186,827	2.4	196,374	2.5	219,789	2.6
屏東縣	Pingtung County	100,508	1.3	99,989	1.3	106,815	1.3
臺東縣	Taitung County	34,138	0.4	31,921	0.4	31,208	0.4
花蓮縣	Hualien County	61,258	0.8	63,875	0.8	63,703	0.8
澎湖縣	Penghu County	9,709	0.1	6,796	0.1	6,332	0.1
基隆市	Keelung City	59,662	0.8	49,532	0.6	51,149	0.6
新竹市	Hsinchu City	223,540	2.9	222,763	2.9	283,042	3.3
臺中市	Taichung City	383,000	4.9	407,038	5.2	496,794	5.9
嘉義市	Chiayi City	92,870	1.2	78,475	1.0	77,457	0.9
臺南市	Tainan City	279,121	3.6	254,257	3.3	268,295	3.2
福建省	**Fuchien Province**	**3,873**	**0.0**	**5,545**	**0.1**	**4,233**	**0.1**
金門縣	Kinmen County	2,955	0.0	4,595	0.1	3,188	0.0
連江縣	Lienchiang County	918	0.0	950	0.0	1,045	0.0

資料來源： 各縣市稽徵單位。

Table B-13. Net Revenues of Stamp Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
8,713,667	**100.0**	**8,837,312**	**100.0**	**9,649,862**	**100.0**	**8,463,872**	**100.0**	**8,944,538**	**100.0**
3,749,305	**43.0**	**3,868,318**	**43.8**	**4,573,341**	**47.4**	**3,905,531**	**46.1**	**4,082,316**	**45.6**
579,429	**6.6**	**572,163**	**6.5**	**592,997**	**6.1**	**554,561**	**6.6**	**606,757**	**6.8**
4,380,654	**50.3**	**4,391,538**	**49.7**	**4,477,054**	**46.4**	**3,997,959**	**47.2**	**4,245,631**	**47.5**
929,402	10.7	949,765	10.7	965,182	10.0	912,645	10.8	915,643	10.2
89,733	1.0	95,811	1.1	92,544	1.0	93,287	1.1	102,989	1.2
642,273	7.4	591,084	6.7	578,910	6.0	533,252	6.3	611,110	6.8
167,908	1.9	179,942	2.0	195,441	2.0	162,200	1.9	214,744	2.4
88,166	1.0	87,962	1.0	102,721	1.1	95,830	1.1	89,591	1.0
255,307	2.9	259,160	2.9	258,769	2.7	225,997	2.7	276,936	3.1
182,194	2.1	180,319	2.0	181,309	1.9	172,229	2.0	172,695	1.9
70,062	0.8	69,083	0.8	69,474	0.7	66,766	0.8	57,781	0.6
108,413	1.2	112,737	1.3	119,092	1.2	98,756	1.2	98,964	1.1
44,451	0.5	45,894	0.5	48,254	0.5	48,697	0.6	45,462	0.5
208,033	2.4	184,642	2.1	194,120	2.0	153,830	1.8	164,939	1.8
205,982	2.4	205,275	2.3	190,532	2.0	188,471	2.2	208,829	2.3
100,657	1.2	97,764	1.1	97,570	1.0	95,245	1.1	102,960	1.2
34,242	0.4	30,177	0.3	31,476	0.3	31,471	0.4	31,328	0.4
66,529	0.8	57,943	0.7	60,076	0.6	66,885	0.8	63,910	0.7
7,302	0.1	6,597	0.1	8,160	0.1	6,374	0.1	7,688	0.1
55,899	0.6	53,545	0.6	55,964	0.6	50,347	0.6	53,568	0.6
297,702	3.4	342,349	3.9	380,249	3.9	247,332	2.9	265,643	3.0
494,048	5.7	515,655	5.8	532,765	5.5	472,346	5.6	485,117	5.4
74,660	0.9	71,141	0.8	69,525	0.7	63,186	0.7	64,952	0.7
257,691	3.0	254,693	2.9	244,921	2.5	212,813	2.5	210,782	2.4
4,279	**0.0**	**5,293**	**0.1**	**6,470**	**0.1**	**5,821**	**0.1**	**9,834**	**0.1**
3,799	0.0	4,675	0.1	5,424	0.1	4,928	0.1	9,160	0.1
480	0.0	618	0.0	1,046	0.0	893	0.0	674	0.0

Source：Tax Collection units of each county/city government.

表B-14. 使用牌照稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**47,764,976**	**100.0**	**49,904,368**	**100.0**	**51,863,060**	**100.0**
臺北市	**Taipei City**	**6,087,113**	**12.7**	**6,344,755**	**12.7**	**6,471,516**	**12.5**
高雄市	**Kaohsiung City**	**3,192,130**	**6.7**	**3,298,798**	**6.6**	**3,435,084**	**6.6**
臺灣省	**Taiwan Province**	**38,449,354**	**80.5**	**40,225,284**	**80.6**	**41,920,471**	**80.8**
臺北縣	Taipei County	6,765,975	14.2	7,096,399	14.2	7,417,719	14.3
宜蘭縣	Yilan County	845,731	1.8	880,670	1.8	909,482	1.8
桃園縣	Taoyuan County	4,416,101	9.2	4,656,294	9.3	4,896,873	9.4
新竹縣	Hsinchu County	1,133,482	2.4	1,197,296	2.4	1,264,780	2.4
苗栗縣	Miaoli County	1,275,190	2.7	1,329,317	2.7	1,383,474	2.7
臺中縣	Taichung County	3,611,976	7.6	3,768,851	7.6	3,933,504	7.6
彰化縣	Changhua County	2,857,475	6.0	2,983,287	6.0	3,078,299	5.9
南投縣	Nantou County	1,192,330	2.5	1,239,341	2.5	1,274,117	2.5
雲林縣	Yunlin County	1,417,026	3.0	1,474,824	3.0	1,526,625	2.9
嘉義縣	Chiayi County	1,037,960	2.2	1,078,146	2.2	1,119,072	2.2
臺南縣	Tainan County	2,301,962	4.8	2,405,259	4.8	2,495,027	4.8
高雄縣	Kaohsiung County	2,497,243	5.2	2,611,154	5.2	2,734,857	5.3
屏東縣	Pingtung County	1,594,974	3.3	1,655,166	3.3	1,721,925	3.3
臺東縣	Taitung County	404,838	0.8	425,222	0.9	435,951	0.8
花蓮縣	Hualien County	690,564	1.4	720,131	1.4	733,288	1.4
澎湖縣	Penghu County	43,319	0.1	49,989	0.1	49,216	0.1
基隆市	Keelung City	640,406	1.3	666,062	1.3	692,481	1.3
新竹市	Hsinchu City	958,364	2.0	1,004,438	2.0	1,052,400	2.0
臺中市	Taichung City	2,643,692	5.5	2,762,429	5.5	2,882,364	5.6
嘉義市	Chiayi City	580,417	1.2	601,450	1.2	625,206	1.2
臺南市	Tainan City	1,540,329	3.2	1,619,559	3.2	1,693,811	3.3
福建省	**Fuchien Province**	**36,379**	**0.1**	**35,531**	**0.1**	**35,989**	**0.1**
金門縣	Kinmen County	31,769	0.1	30,396	0.1	30,455	0.1
連江縣	Lienchiang County	4,610	0.0	5,135	0.0	5,534	0.0

資料來源： 各縣市稽徵單位。

Table B-14. Net Revenues of Vehicle License Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
52,548,499	**100.0**	**53,271,422**	**100.0**	**53,254,944**	**100.0**	**53,049,587**	**100.0**	**54,051,738**	**100.0**
6,442,749	**12.3**	**6,562,146**	**12.3**	**6,536,438**	**12.3**	**6,462,009**	**12.2**	**6,542,070**	**12.1**
3,447,209	**6.6**	**3,462,263**	**6.5**	**3,462,219**	**6.5**	**3,424,153**	**6.5**	**3,455,151**	**6.4**
42,621,004	**81.1**	**43,210,449**	**81.1**	**43,216,802**	**81.2**	**43,122,216**	**81.3**	**44,004,250**	**81.4**
7,447,231	14.2	7,534,185	14.1	7,500,511	14.1	7,494,722	14.1	7,654,313	14.2
928,470	1.8	953,476	1.8	949,099	1.8	954,282	1.8	972,993	1.8
4,999,048	9.5	5,099,088	9.6	5,142,590	9.7	5,125,259	9.7	5,253,100	9.7
1,305,440	2.5	1,354,651	2.5	1,376,532	2.6	1,384,775	2.6	1,426,834	2.6
1,406,289	2.7	1,421,213	2.7	1,425,479	2.7	1,418,039	2.7	1,435,781	2.7
4,023,717	7.7	4,085,347	7.7	4,125,827	7.7	4,103,239	7.7	4,203,691	7.8
3,162,175	6.0	3,203,655	6.0	3,213,334	6.0	3,208,544	6.0	3,270,480	6.1
1,288,648	2.5	1,306,725	2.5	1,310,400	2.5	1,305,409	2.5	1,326,416	2.5
1,564,026	3.0	1,594,706	3.0	1,581,193	3.0	1,587,331	3.0	1,616,701	3.0
1,137,988	2.2	1,148,797	2.2	1,149,045	2.2	1,143,213	2.2	1,167,944	2.2
2,541,329	4.8	2,559,968	4.8	2,549,567	4.8	2,526,622	4.8	2,558,456	4.7
2,768,936	5.3	2,786,185	5.2	2,772,252	5.2	2,755,134	5.2	2,807,476	5.2
1,741,216	3.3	1,741,646	3.3	1,732,721	3.3	1,720,790	3.2	1,745,067	3.2
438,618	0.8	437,863	0.8	432,260	0.8	428,960	0.8	440,241	0.8
736,367	1.4	739,429	1.4	724,551	1.4	725,523	1.4	739,739	1.4
49,183	0.1	43,340	0.1	34,227	0.1	34,968	0.1	36,913	0.1
694,344	1.3	696,929	1.3	684,969	1.3	684,861	1.3	691,122	1.3
1,074,663	2.0	1,095,211	2.1	1,099,332	2.1	1,092,553	2.1	1,118,064	2.1
2,960,204	5.6	3,031,350	5.7	3,056,107	5.7	3,072,818	5.8	3,158,924	5.8
635,899	1.2	644,944	1.2	637,095	1.2	631,411	1.2	639,904	1.2
1,717,213	3.3	1,731,741	3.3	1,719,711	3.2	1,723,763	3.2	1,740,091	3.2
37,537	**0.1**	**36,564**	**0.1**	**39,485**	**0.1**	**41,209**	**0.1**	**50,267**	**0.1**
31,868	0.1	30,753	0.1	34,840	0.1	36,686	0.1	45,224	0.1
5,669	0.0	5,811	0.0	4,645	0.0	4,523	0.0	5,043	0.0

Source：Tax Collection units of each county/city government.

表B-15. 土地稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		92年 CY 2003 金額 Amount	92年 CY 2003 結構比%	93年 CY 2004 金額 Amount	93年 CY 2004 結構比%	94年 CY 2005 金額 Amount	94年 CY 2005 結構比%
總計	**Grand Total**	**111,802,984**	**100.0**	**133,893,333**	**100.0**	**135,370,017**	**100.0**
臺北市	**Taipei City**	**31,172,533**	**27.9**	**36,355,355**	**27.2**	**37,812,734**	**27.9**
高雄市	**Kaohsiung City**	**7,963,912**	**7.1**	**9,775,558**	**7.3**	**10,487,711**	**7.7**
臺灣省	**Taiwan Province**	**72,605,468**	**64.9**	**87,701,502**	**65.5**	**87,011,142**	**64.3**
臺北縣	Taipei County	19,223,770	17.2	22,307,075	16.7	21,735,989	16.1
宜蘭縣	Yilan County	1,582,351	1.4	1,932,639	1.4	1,835,004	1.4
桃園縣	Taoyuan County	10,201,381	9.1	13,282,305	9.9	12,929,535	9.6
新竹縣	Hsinchu County	1,864,121	1.7	2,299,284	1.7	2,529,449	1.9
苗栗縣	Miaoli County	1,589,413	1.4	1,971,884	1.5	2,048,532	1.5
臺中縣	Taichung County	5,096,470	4.6	6,573,381	4.9	5,851,771	4.3
彰化縣	Changhua County	3,410,225	3.1	4,182,133	3.1	4,789,809	3.5
南投縣	Nantou County	1,190,460	1.1	1,485,892	1.1	1,669,503	1.2
雲林縣	Yunlin County	1,578,305	1.4	1,809,952	1.4	1,788,468	1.3
嘉義縣	Chiayi County	1,004,833	0.9	1,038,318	0.8	1,035,110	0.8
臺南縣	Tainan County	3,690,696	3.3	4,496,630	3.4	5,295,789	3.9
高雄縣	Kaohsiung County	4,948,447	4.4	5,831,227	4.4	5,566,914	4.1
屏東縣	Pingtung County	1,983,291	1.8	2,513,493	1.9	2,076,427	1.5
臺東縣	Taitung County	412,472	0.4	462,717	0.3	524,409	0.4
花蓮縣	Hualien County	967,997	0.9	1,102,438	0.8	956,293	0.7
澎湖縣	Penghu County	135,998	0.1	126,532	0.1	133,227	0.1
基隆市	Keelung City	1,091,788	1.0	1,180,961	0.9	1,446,496	1.1
新竹市	Hsinchu City	1,768,248	1.6	2,787,779	2.1	2,300,572	1.7
臺中市	Taichung City	5,068,778	4.5	5,553,386	4.1	5,511,402	4.1
嘉義市	Chiayi City	1,482,039	1.3	1,860,359	1.4	1,719,262	1.3
臺南市	Tainan City	4,314,385	3.9	4,903,117	3.7	5,267,181	3.9
福建省	**Fuchien Province**	**61,071**	**0.1**	**60,918**	**0.0**	**58,430**	**0.0**
金門縣	Kinmen County	55,969	0.1	53,206	0.0	52,431	0.0
連江縣	Lienchiang County	5,102	0.0	7,712	0.0	5,999	0.0

資料來源： 各縣市稽徵單位。

Table B-15. Net Revenues of Land Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
131,207,704	**100.0**	**133,691,191**	**100.0**	**116,082,367**	**100.0**	**112,366,946**	**100.0**	**136,356,984**	**100.0**
36,508,902	**27.8**	**38,506,480**	**28.8**	**32,737,803**	**28.2**	**34,116,310**	**30.4**	**37,175,932**	**27.3**
9,903,304	**7.5**	**9,674,147**	**7.2**	**8,237,635**	**7.1**	**7,997,178**	**7.1**	**8,967,411**	**6.6**
84,725,253	**64.6**	**85,415,595**	**63.9**	**75,031,323**	**64.6**	**70,151,140**	**62.4**	**90,093,470**	**66.1**
21,498,927	16.4	23,311,048	17.4	20,186,800	17.4	18,279,638	16.3	22,957,894	16.8
2,143,502	1.6	1,923,378	1.4	1,486,897	1.3	1,767,941	1.6	2,283,345	1.7
11,972,955	9.1	11,777,140	8.8	11,194,199	9.6	10,210,524	9.1	15,466,738	11.3
1,821,269	1.4	2,362,132	1.8	1,942,116	1.7	1,941,531	1.7	2,775,041	2.0
2,113,880	1.6	2,357,183	1.8	2,430,927	2.1	1,547,701	1.4	2,362,356	1.7
5,921,809	4.5	6,113,977	4.6	5,804,939	5.0	5,483,068	4.9	7,524,615	5.5
3,945,478	3.0	3,799,026	2.8	3,432,633	3.0	3,293,461	2.9	3,811,952	2.8
1,391,946	1.1	1,234,062	0.9	1,059,449	0.9	973,228	0.9	1,202,153	0.9
1,697,709	1.3	2,301,125	1.7	1,739,856	1.5	1,703,433	1.5	2,126,697	1.6
965,465	0.7	1,023,926	0.8	910,630	0.8	937,862	0.8	933,549	0.7
5,211,862	4.0	4,368,458	3.3	3,491,364	3.0	3,488,632	3.1	4,202,946	3.1
5,608,583	4.3	4,973,296	3.7	4,046,044	3.5	4,266,671	3.8	4,543,681	3.3
1,959,289	1.5	1,706,731	1.3	1,699,499	1.5	1,431,086	1.3	1,591,779	1.2
422,254	0.3	399,734	0.3	420,986	0.4	327,606	0.3	412,594	0.3
1,081,737	0.8	816,263	0.6	787,299	0.7	780,763	0.7	877,065	0.6
164,016	0.1	164,633	0.1	161,978	0.1	149,475	0.1	146,425	0.1
1,322,035	1.0	1,494,507	1.1	1,019,060	0.9	1,103,120	1.0	1,188,335	0.9
2,525,878	1.9	2,894,169	2.2	1,983,791	1.7	2,483,450	2.2	2,830,924	2.1
7,174,735	5.5	7,649,081	5.7	7,014,765	6.0	5,700,619	5.1	8,046,040	5.9
1,472,813	1.1	1,160,832	0.9	1,167,823	1.0	1,178,779	1.0	1,330,343	1.0
4,309,111	3.3	3,584,894	2.7	3,050,268	2.6	3,102,552	2.8	3,478,998	2.6
70,245	**0.1**	**94,969**	**0.1**	**75,606**	**0.1**	**102,318**	**0.1**	**120,171**	**0.1**
65,331	0.0	89,533	0.1	69,560	0.1	96,499	0.1	114,436	0.1
4,914	0.0	5,436	0.0	6,046	0.0	5,819	0.0	5,735	0.0

Source：Tax Collection units of each county/city government.

表B-16. 地價稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		92年 CY 2003 金額 Amount	92年 CY 2003 結構比%	93年 CY 2004 金額 Amount	93年 CY 2004 結構比%	94年 CY 2005 金額 Amount	94年 CY 2005 結構比%
總計	**Grand Total**	**50,762,035**	**100.0**	**52,617,195**	**100.0**	**53,705,856**	**100.0**
臺北市	**Taipei City**	**16,858,390**	**33.2**	**17,105,907**	**32.5**	**17,557,773**	**32.7**
高雄市	**Kaohsiung City**	**4,795,129**	**9.4**	**5,505,941**	**10.5**	**5,488,490**	**10.2**
臺灣省	**Taiwan Province**	**29,081,555**	**57.3**	**29,976,795**	**57.0**	**30,632,761**	**57.0**
臺北縣	Taipei County	7,306,434	14.4	7,809,982	14.8	7,821,626	14.6
宜蘭縣	Yilan County	456,549	0.9	482,371	0.9	485,769	0.9
桃園縣	Taoyuan County	3,870,448	7.6	3,995,847	7.6	4,084,209	7.6
新竹縣	Hsinchu County	813,307	1.6	798,030	1.5	935,079	1.7
苗栗縣	Miaoli County	653,889	1.3	714,336	1.4	691,173	1.3
臺中縣	Taichung County	1,847,424	3.6	1,888,034	3.6	1,893,429	3.5
彰化縣	Changhua County	1,375,569	2.7	1,407,765	2.7	1,432,171	2.7
南投縣	Nantou County	483,557	1.0	497,699	0.9	495,807	0.9
雲林縣	Yunlin County	850,915	1.7	813,917	1.5	900,824	1.7
嘉義縣	Chiayi County	448,344	0.9	462,195	0.9	463,487	0.9
臺南縣	Tainan County	1,206,172	2.4	1,344,648	2.6	1,370,781	2.6
高雄縣	Kaohsiung County	1,933,122	3.8	1,993,817	3.8	2,045,616	3.8
屏東縣	Pingtung County	827,904	1.6	847,503	1.6	858,456	1.6
臺東縣	Taitung County	158,948	0.3	156,590	0.3	179,546	0.3
花蓮縣	Hualien County	371,096	0.7	349,458	0.7	360,464	0.7
澎湖縣	Penghu County	74,227	0.1	71,158	0.1	73,475	0.1
基隆市	Keelung City	663,644	1.3	675,112	1.3	708,151	1.3
新竹市	Hsinchu City	1,296,789	2.6	1,263,851	2.4	1,257,537	2.3
臺中市	Taichung City	1,880,420	3.7	1,846,389	3.5	1,896,091	3.5
嘉義市	Chiayi City	662,054	1.3	673,333	1.3	740,131	1.4
臺南市	Tainan City	1,900,743	3.7	1,884,760	3.6	1,938,939	3.6
福建省	**Fuchien Province**	**26,961**	**0.1**	**28,552**	**0.1**	**26,832**	**0.0**
金門縣	Kinmen County	23,337	0.0	24,249	0.0	23,065	0.0
連江縣	Lienchiang County	3,624	0.0	4,303	0.0	3,767	0.0

資料來源： 各縣市稽徵單位。

Table B-16. Net Revenues of Land Value Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
54,660,359	**100.0**	**59,008,809**	**100.0**	**59,126,928**	**100.0**	**59,053,891**	**100.0**	**63,044,266**	**100.0**
17,900,813	**32.7**	**19,468,697**	**33.0**	**19,188,394**	**32.5**	**18,702,394**	**31.7**	**20,291,042**	**32.2**
5,453,791	**10.0**	**5,688,616**	**9.6**	**5,670,597**	**9.6**	**5,735,375**	**9.7**	**6,042,740**	**9.6**
31,278,728	**57.2**	**33,823,992**	**57.3**	**34,240,458**	**57.9**	**34,586,976**	**58.6**	**36,677,706**	**58.2**
8,135,459	14.9	8,829,165	15.0	8,706,180	14.7	8,627,365	14.6	9,394,950	14.9
602,832	1.1	607,073	1.0	545,586	0.9	548,353	0.9	651,720	1.0
4,042,396	7.4	4,527,370	7.7	4,584,977	7.8	4,604,040	7.8	5,233,904	8.3
885,570	1.6	987,275	1.7	927,813	1.6	1,035,830	1.8	1,197,966	1.9
734,847	1.3	770,602	1.3	1,157,999	2.0	760,436	1.3	835,325	1.3
1,913,063	3.5	2,094,209	3.5	2,457,599	4.2	2,778,273	4.7	3,032,214	4.8
1,454,847	2.7	1,635,123	2.8	1,668,803	2.8	1,644,209	2.8	1,681,628	2.7
504,886	0.9	523,717	0.9	525,188	0.9	533,493	0.9	537,213	0.9
876,268	1.6	1,045,919	1.8	1,030,322	1.7	1,063,805	1.8	1,125,853	1.8
459,181	0.8	495,142	0.8	509,471	0.9	522,468	0.9	484,910	0.8
1,466,108	2.7	1,616,995	2.7	1,542,157	2.6	1,787,633	3.0	1,793,645	2.8
2,143,478	3.9	2,079,973	3.5	2,154,201	3.6	2,188,644	3.7	2,190,988	3.5
844,207	1.5	868,849	1.5	847,611	1.4	827,029	1.4	873,079	1.4
167,411	0.3	174,786	0.3	175,968	0.3	181,211	0.3	181,443	0.3
396,003	0.7	361,515	0.6	361,199	0.6	379,816	0.6	388,429	0.6
79,936	0.1	78,433	0.1	77,942	0.1	77,869	0.1	78,098	0.1
725,315	1.3	802,336	1.4	719,694	1.2	723,832	1.2	747,596	1.2
1,254,152	2.3	1,319,247	2.2	1,299,016	2.2	1,353,169	2.3	1,398,743	2.2
2,057,291	3.8	2,442,592	4.1	2,373,206	4.0	2,357,436	4.0	2,311,968	3.7
653,056	1.2	655,391	1.1	674,643	1.1	700,354	1.2	681,481	1.1
1,882,422	3.4	1,908,280	3.2	1,900,883	3.2	1,891,711	3.2	1,856,553	2.9
27,027	**0.0**	**27,504**	**0.0**	**27,479**	**0.0**	**29,146**	**0.0**	**32,778**	**0.1**
22,875	0.0	23,776	0.0	23,344	0.0	24,796	0.0	28,456	0.0
4,152	0.0	3,728	0.0	4,135	0.0	4,350	0.0	4,322	0.0

Source：Tax Collection units of each county/city government.

表B-17. 土地增值稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**61,040,949**	**100.0**	**81,276,138**	**100.0**	**81,664,161**	**100.0**
臺北市	**Taipei City**	**14,314,143**	**23.5**	**19,249,448**	**23.7**	**20,254,961**	**24.8**
高雄市	**Kaohsiung City**	**3,168,783**	**5.2**	**4,269,617**	**5.3**	**4,999,221**	**6.1**
臺灣省	**Taiwan Province**	**43,523,913**	**71.3**	**57,724,707**	**71.0**	**56,378,381**	**69.0**
臺北縣	Taipei County	11,917,336	19.5	14,497,093	17.8	13,914,363	17.0
宜蘭縣	Yilan County	1,125,802	1.8	1,450,268	1.8	1,349,235	1.7
桃園縣	Taoyuan County	6,330,933	10.4	9,286,458	11.4	8,845,326	10.8
新竹縣	Hsinchu County	1,050,814	1.7	1,501,254	1.8	1,594,370	2.0
苗栗縣	Miaoli County	935,524	1.5	1,257,548	1.5	1,357,359	1.7
臺中縣	Taichung County	3,249,046	5.3	4,685,347	5.8	3,958,342	4.8
彰化縣	Changhua County	2,034,656	3.3	2,774,368	3.4	3,357,638	4.1
南投縣	Nantou County	706,903	1.2	988,193	1.2	1,173,696	1.4
雲林縣	Yunlin County	727,390	1.2	996,035	1.2	887,644	1.1
嘉義縣	Chiayi County	556,489	0.9	576,123	0.7	571,623	0.7
臺南縣	Tainan County	2,484,524	4.1	3,151,982	3.9	3,925,008	4.8
高雄縣	Kaohsiung County	3,015,325	4.9	3,837,410	4.7	3,521,298	4.3
屏東縣	Pingtung County	1,155,387	1.9	1,665,990	2.0	1,217,971	1.5
臺東縣	Taitung County	253,524	0.4	306,127	0.4	344,863	0.4
花蓮縣	Hualien County	596,901	1.0	752,980	0.9	595,829	0.7
澎湖縣	Penghu County	61,771	0.1	55,374	0.1	59,752	0.1
基隆市	Keelung City	428,144	0.7	505,849	0.6	738,345	0.9
新竹市	Hsinchu City	471,459	0.8	1,523,928	1.9	1,043,035	1.3
臺中市	Taichung City	3,188,358	5.2	3,706,997	4.6	3,615,311	4.4
嘉義市	Chiayi City	819,985	1.3	1,187,026	1.5	979,131	1.2
臺南市	Tainan City	2,413,642	4.0	3,018,357	3.7	3,328,242	4.1
福建省	**Fuchien Province**	**34,110**	**0.1**	**32,366**	**0.0**	**31,598**	**0.0**
金門縣	Kinmen County	32,632	0.1	28,957	0.0	29,366	0.0
連江縣	Lienchiang County	1,478	0.0	3,409	0.0	2,232	0.0

資料來源： 各縣市稽徵單位。

Table B-17. Net Revenues of Land Value Increment Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
76,547,345	**100.0**	**74,682,382**	**100.0**	**56,955,439**	**100.0**	**53,313,055**	**100.0**	**73,312,718**	**100.0**
18,608,089	**24.3**	**19,037,783**	**25.5**	**13,549,409**	**23.8**	**15,413,916**	**28.9**	**16,884,890**	**23.0**
4,449,513	**5.8**	**3,985,531**	**5.3**	**2,567,038**	**4.5**	**2,261,803**	**4.2**	**2,924,671**	**4.0**
53,446,525	**69.8**	**51,591,603**	**69.1**	**40,790,865**	**71.6**	**35,564,164**	**66.7**	**53,415,764**	**72.9**
13,363,468	17.5	14,481,883	19.4	11,480,620	20.2	9,652,273	18.1	13,562,944	18.5
1,540,670	2.0	1,316,305	1.8	941,311	1.7	1,219,588	2.3	1,631,625	2.2
7,930,559	10.4	7,249,770	9.7	6,609,222	11.6	5,606,484	10.5	10,232,834	14.0
935,699	1.2	1,374,857	1.8	1,014,303	1.8	905,701	1.7	1,577,075	2.2
1,379,033	1.8	1,586,581	2.1	1,272,928	2.2	787,265	1.5	1,527,031	2.1
4,008,746	5.2	4,019,768	5.4	3,347,340	5.9	2,704,795	5.1	4,492,401	6.1
2,490,631	3.3	2,163,903	2.9	1,763,830	3.1	1,649,252	3.1	2,130,324	2.9
887,060	1.2	710,345	1.0	534,261	0.9	439,735	0.8	664,940	0.9
821,441	1.1	1,255,206	1.7	709,534	1.2	639,628	1.2	1,000,844	1.4
506,284	0.7	528,784	0.7	401,159	0.7	415,394	0.8	448,639	0.6
3,745,754	4.9	2,751,463	3.7	1,949,207	3.4	1,700,999	3.2	2,409,301	3.3
3,465,105	4.5	2,893,323	3.9	1,891,843	3.3	2,078,027	3.9	2,352,693	3.2
1,115,082	1.5	837,882	1.1	851,888	1.5	604,057	1.1	718,700	1.0
254,843	0.3	224,948	0.3	245,018	0.4	146,395	0.3	231,151	0.3
685,734	0.9	454,748	0.6	426,100	0.7	400,947	0.8	488,636	0.7
84,080	0.1	86,200	0.1	84,036	0.1	71,606	0.1	68,327	0.1
596,720	0.8	692,171	0.9	299,366	0.5	379,288	0.7	440,739	0.6
1,271,726	1.7	1,574,922	2.1	684,775	1.2	1,130,281	2.1	1,432,181	2.0
5,117,444	6.7	5,206,489	7.0	4,641,559	8.1	3,343,183	6.3	5,734,072	7.8
819,757	1.1	505,441	0.7	493,180	0.9	478,425	0.9	648,862	0.9
2,426,689	3.2	1,676,614	2.2	1,149,385	2.0	1,210,841	2.3	1,622,445	2.2
43,218	**0.1**	**67,465**	**0.1**	**48,127**	**0.1**	**73,172**	**0.1**	**87,393**	**0.1**
42,456	0.1	65,757	0.1	46,216	0.1	71,703	0.1	85,980	0.1
762	0.0	1,708	0.0	1,911	0.0	1,469	0.0	1,413	0.0

Source：Tax Collection units of each county/city government.

表B-18. 房屋稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**48,012,750**	**100.0**	**49,323,149**	**100.0**	**50,876,888**	**100.0**
臺北市	**Taipei City**	**9,190,336**	**19.1**	**9,393,066**	**19.0**	**9,890,207**	**19.4**
高雄市	**Kaohsiung City**	**4,494,509**	**9.4**	**4,563,929**	**9.3**	**4,703,422**	**9.2**
臺灣省	**Taiwan Province**	**34,280,708**	**71.4**	**35,319,841**	**71.6**	**36,235,085**	**71.2**
臺北縣	Taipei County	7,347,675	15.3	7,465,317	15.1	7,676,318	15.1
宜蘭縣	Yilan County	696,028	1.4	701,227	1.4	723,709	1.4
桃園縣	Taoyuan County	4,692,942	9.8	4,935,230	10.0	5,029,758	9.9
新竹縣	Hsinchu County	813,706	1.7	835,744	1.7	862,018	1.7
苗栗縣	Miaoli County	846,770	1.8	858,693	1.7	873,958	1.7
臺中縣	Taichung County	2,480,560	5.2	2,529,368	5.1	2,588,886	5.1
彰化縣	Changhua County	1,994,962	4.2	2,067,992	4.2	2,137,570	4.2
南投縣	Nantou County	605,452	1.3	629,016	1.3	645,127	1.3
雲林縣	Yunlin County	1,137,712	2.4	1,228,704	2.5	1,183,752	2.3
嘉義縣	Chiayi County	620,109	1.3	628,744	1.3	646,651	1.3
臺南縣	Tainan County	1,907,692	4.0	1,961,258	4.0	2,073,095	4.1
高雄縣	Kaohsiung County	2,147,223	4.5	2,145,506	4.3	2,226,771	4.4
屏東縣	Pingtung County	987,836	2.1	1,014,203	2.1	1,027,236	2.0
臺東縣	Taitung County	209,163	0.4	209,628	0.4	222,019	0.4
花蓮縣	Hualien County	402,825	0.8	413,011	0.8	420,548	0.8
澎湖縣	Penghu County	71,380	0.1	74,723	0.2	74,230	0.1
基隆市	Keelung City	682,626	1.4	679,810	1.4	683,552	1.3
新竹市	Hsinchu City	1,050,587	2.2	1,104,582	2.2	1,085,060	2.1
臺中市	Taichung City	3,342,801	7.0	3,538,460	7.2	3,509,779	6.9
嘉義市	Chiayi City	484,737	1.0	493,598	1.0	513,614	1.0
臺南市	Tainan City	1,757,922	3.7	1,805,027	3.7	2,031,434	4.0
福建省	**Fuchien Province**	**47,197**	**0.1**	**46,313**	**0.1**	**48,174**	**0.1**
金門縣	Kinmen County	43,004	0.1	41,887	0.1	43,526	0.1
連江縣	Lienchiang County	4,193	0.0	4,426	0.0	4,648	0.0

資料來源： 各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table B-18. Net Revenues of House Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
52,493,513	**100.0**	**53,882,845**	**100.0**	**55,343,250**	**100.0**	**56,346,975**	**100.0**	**58,202,695**	**100.0**
9,997,706	**19.0**	**10,091,271**	**18.7**	**10,140,620**	**18.3**	**10,295,486**	**18.3**	**10,500,537**	**18.0**
4,887,513	**9.3**	**4,905,106**	**9.1**	**5,112,780**	**9.2**	**5,278,783**	**9.4**	**5,339,573**	**9.2**
37,559,694	**71.6**	**38,834,759**	**72.1**	**40,037,343**	**72.3**	**40,720,570**	**72.3**	**42,308,474**	**72.7**
7,829,550	14.9	8,014,312	14.9	8,238,462	14.9	8,454,578	15.0	8,686,427	14.9
748,931	1.4	775,094	1.4	796,077	1.4	830,918	1.5	852,143	1.5
5,300,960	10.1	5,662,339	10.5	5,794,449	10.5	5,975,695	10.6	6,147,920	10.6
910,265	1.7	943,806	1.8	1,013,625	1.8	1,058,151	1.9	1,116,558	1.9
900,073	1.7	943,643	1.8	959,087	1.7	997,685	1.8	1,054,241	1.8
2,665,817	5.1	2,771,338	5.1	2,878,259	5.2	2,990,553	5.3	3,055,514	5.2
2,164,854	4.1	2,264,398	4.2	2,314,430	4.2	2,337,745	4.1	2,363,754	4.1
662,992	1.3	691,486	1.3	712,941	1.3	723,109	1.3	734,891	1.3
1,210,270	2.3	1,280,783	2.4	1,399,545	2.5	1,248,635	2.2	1,656,221	2.8
648,281	1.2	680,466	1.3	698,624	1.3	715,517	1.3	775,857	1.3
2,294,878	4.4	2,304,132	4.3	2,434,079	4.4	2,454,837	4.4	2,504,595	4.3
2,283,774	4.4	2,354,128	4.4	2,460,369	4.4	2,504,341	4.4	2,546,881	4.4
1,041,225	2.0	1,061,431	2.0	1,087,963	2.0	1,086,295	1.9	1,074,756	1.8
224,684	0.4	234,601	0.4	239,530	0.4	239,244	0.4	239,303	0.4
431,029	0.8	457,088	0.8	460,600	0.8	453,122	0.8	470,429	0.8
75,534	0.1	76,924	0.1	82,469	0.1	85,798	0.2	88,126	0.2
696,472	1.3	693,865	1.3	705,918	1.3	713,359	1.3	735,598	1.3
1,147,241	2.2	1,174,539	2.2	1,198,803	2.2	1,242,052	2.2	1,428,622	2.5
3,897,763	7.4	3,937,053	7.3	3,968,096	7.2	4,034,796	7.2	4,140,842	7.1
509,450	1.0	549,497	1.0	592,779	1.1	551,523	1.0	569,310	1.0
1,915,651	3.6	1,963,836	3.6	2,001,238	3.6	2,022,617	3.6	2,066,486	3.6
48,600	**0.1**	**51,709**	**0.1**	**52,507**	**0.1**	**52,136**	**0.1**	**54,111**	**0.1**
43,739	0.1	46,749	0.1	47,385	0.1	46,752	0.1	48,520	0.1
4,861	0.0	4,960	0.0	5,122	0.0	5,384	0.0	5,591	0.0

Source：Tax Collection units of each county/city government.
Explanation： Education Surtax is excluded.

表B-19. 娛樂稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**1,751,110**	**100.0**	**1,862,094**	**100.0**	**1,978,782**	**100.0**
臺北市	**Taipei City**	**239,023**	**13.6**	**226,865**	**12.2**	**242,088**	**12.2**
高雄市	**Kaohsiung City**	**76,446**	**4.4**	**163,144**	**8.8**	**210,254**	**10.6**
臺灣省	**Taiwan Province**	**1,433,231**	**81.8**	**1,469,803**	**78.9**	**1,524,135**	**77.0**
臺北縣	Taipei County	250,529	14.3	255,985	13.7	267,045	13.5
宜蘭縣	Yilan County	19,715	1.1	19,455	1.0	20,720	1.0
桃園縣	Taoyuan County	280,960	16.0	277,123	14.9	294,912	14.9
新竹縣	Hsinchu County	90,024	5.1	81,772	4.4	86,320	4.4
苗栗縣	Miaoli County	29,476	1.7	33,428	1.8	34,287	1.7
臺中縣	Taichung County	60,403	3.4	64,189	3.4	63,087	3.2
彰化縣	Changhua County	69,848	4.0	75,501	4.1	77,047	3.9
南投縣	Nantou County	34,757	2.0	31,914	1.7	34,566	1.7
雲林縣	Yunlin County	44,620	2.5	48,239	2.6	51,706	2.6
嘉義縣	Chiayi County	14,079	0.8	13,452	0.7	17,258	0.9
臺南縣	Tainan County	67,987	3.9	77,033	4.1	83,150	4.2
高雄縣	Kaohsiung County	52,124	3.0	53,152	2.9	54,343	2.7
屏東縣	Pingtung County	36,270	2.1	41,281	2.2	43,266	2.2
臺東縣	Taitung County	12,445	0.7	12,151	0.7	11,954	0.6
花蓮縣	Hualien County	41,116	2.3	39,323	2.1	38,789	2.0
澎湖縣	Penghu County	4,229	0.2	4,260	0.2	3,922	0.2
基隆市	Keelung City	25,570	1.5	29,000	1.6	28,369	1.4
新竹市	Hsinchu City	41,119	2.3	42,563	2.3	42,958	2.2
臺中市	Taichung City	149,309	8.5	154,335	8.3	152,852	7.7
嘉義市	Chiayi City	43,515	2.5	46,491	2.5	47,069	2.4
臺南市	Tainan City	65,136	3.7	69,156	3.7	70,515	3.6
福建省	**Fuchien Province**	**2,410**	**0.1**	**2,282**	**0.1**	**2,305**	**0.1**
金門縣	Kinmen County	1,926	0.1	1,893	0.1	1,987	0.1
連江縣	Lienchiang County	484	0.0	389	0.0	318	0.0

資料來源： 各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table B-19. Net Revenues of Amusement Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
1,986,335	**100.0**	**1,809,257**	**100.0**	**1,745,023**	**100.0**	**1,666,423**	**100.0**	**1,645,676**	**100.0**
244,000	**12.3**	**197,243**	**10.9**	**212,489**	**12.2**	**210,023**	**12.6**	**226,873**	**13.8**
184,650	**9.3**	**165,147**	**9.1**	**147,489**	**8.5**	**143,512**	**8.6**	**140,033**	**8.5**
1,555,755	**78.3**	**1,444,645**	**79.8**	**1,383,539**	**79.3**	**1,311,387**	**78.7**	**1,277,428**	**77.6**
279,864	14.1	269,180	14.9	245,239	14.1	243,786	14.6	228,735	13.9
20,378	1.0	20,763	1.1	22,642	1.3	19,532	1.2	19,776	1.2
327,976	16.5	282,139	15.6	282,083	16.2	270,074	16.2	246,781	15.0
87,260	4.4	81,648	4.5	84,029	4.8	79,818	4.8	77,865	4.7
39,826	2.0	39,856	2.2	39,360	2.3	37,136	2.2	37,052	2.3
61,759	3.1	60,450	3.3	55,520	3.2	51,936	3.1	54,211	3.3
80,626	4.1	71,692	4.0	63,836	3.7	58,886	3.5	53,027	3.2
37,862	1.9	39,468	2.2	36,600	2.1	38,028	2.3	61,680	3.7
47,820	2.4	42,431	2.3	39,258	2.2	34,520	2.1	34,123	2.1
12,131	0.6	10,517	0.6	10,020	0.6	9,718	0.6	8,927	0.5
82,624	4.2	74,925	4.1	70,068	4.0	64,915	3.9	58,924	3.6
55,303	2.8	55,898	3.1	54,712	3.1	50,792	3.0	57,352	3.5
45,239	2.3	43,323	2.4	42,805	2.5	42,311	2.5	41,251	2.5
11,633	0.6	11,833	0.7	11,109	0.6	10,970	0.7	10,962	0.7
36,251	1.8	32,963	1.8	31,282	1.8	28,118	1.7	26,644	1.6
3,355	0.2	2,881	0.2	2,582	0.1	2,369	0.1	2,161	0.1
27,857	1.4	25,694	1.4	24,150	1.4	23,090	1.4	21,242	1.3
37,817	1.9	35,203	1.9	31,748	1.8	28,035	1.7	29,296	1.8
148,984	7.5	141,669	7.8	135,106	7.7	120,764	7.2	114,856	7.0
45,790	2.3	39,901	2.2	37,140	2.1	33,517	2.0	30,505	1.9
65,400	3.3	62,211	3.4	64,250	3.7	63,072	3.8	62,058	3.8
1,930	**0.1**	**2,222**	**0.1**	**1,506**	**0.1**	**1,501**	**0.1**	**1,342**	**0.1**
1,653	0.1	1,967	0.1	1,286	0.1	1,302	0.1	1,161	0.1
277	0.0	255	0.0	220	0.0	199	0.0	181	0.0

Source：Tax Collection units of each county/city government.
Explanation： Education Surtax is excluded.

表B-20. 契稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		92年 CY 2003 金額 Amount	92年 CY 2003 結構比%	93年 CY 2004 金額 Amount	93年 CY 2004 結構比%	94年 CY 2005 金額 Amount	94年 CY 2005 結構比%
總計	**Grand Total**	**11,600,349**	**100.0**	**12,936,962**	**100.0**	**13,178,008**	**100.0**
臺北市	**Taipei City**	**1,997,758**	**17.2**	**2,209,697**	**17.1**	**2,328,136**	**17.7**
高雄市	**Kaohsiung City**	**996,657**	**8.6**	**1,209,736**	**9.4**	**1,215,152**	**9.2**
臺灣省	**Taiwan Province**	**8,600,122**	**74.1**	**9,511,942**	**73.5**	**9,628,445**	**73.1**
臺北縣	Taipei County	2,429,372	20.9	2,474,633	19.1	2,393,373	18.2
宜蘭縣	Yilan County	137,676	1.2	171,389	1.3	176,832	1.3
桃園縣	Taoyuan County	1,358,575	11.7	1,501,770	11.6	1,526,625	11.6
新竹縣	Hsinchu County	173,577	1.5	274,055	2.1	331,715	2.5
苗栗縣	Miaoli County	146,233	1.3	151,497	1.2	161,821	1.2
臺中縣	Taichung County	514,452	4.4	585,895	4.5	557,930	4.2
彰化縣	Changhua County	266,466	2.3	316,997	2.5	326,280	2.5
南投縣	Nantou County	117,793	1.0	133,600	1.0	129,709	1.0
雲林縣	Yunlin County	124,803	1.1	153,158	1.2	153,548	1.2
嘉義縣	Chiayi County	143,234	1.2	120,167	0.9	108,974	0.8
臺南縣	Tainan County	342,174	2.9	405,258	3.1	388,348	2.9
高雄縣	Kaohsiung County	450,338	3.9	516,411	4.0	525,221	4.0
屏東縣	Pingtung County	241,025	2.1	258,905	2.0	259,292	2.0
臺東縣	Taitung County	45,320	0.4	45,944	0.4	49,468	0.4
花蓮縣	Hualien County	116,442	1.0	114,946	0.9	119,760	0.9
澎湖縣	Penghu County	11,028	0.1	13,415	0.1	15,568	0.1
基隆市	Keelung City	171,187	1.5	182,707	1.4	203,509	1.5
新竹市	Hsinchu City	180,136	1.6	224,427	1.7	231,507	1.8
臺中市	Taichung City	1,037,087	8.9	1,150,551	8.9	1,213,331	9.2
嘉義市	Chiayi City	131,734	1.1	143,904	1.1	147,163	1.1
臺南市	Tainan City	461,470	4.0	572,313	4.4	608,471	4.6
福建省	**Fuchien Province**	**5,812**	**0.1**	**5,587**	**0.0**	**6,275**	**0.0**
金門縣	Kinmen County	5,724	0.0	5,428	0.0	6,079	0.0
連江縣	Lienchiang County	88	0.0	159	0.0	196	0.0

資料來源： 各縣市稽徵單位。
說　　明： 本表不包括教育捐在內。

Table B-20. Net Revenues of Deed Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
14,013,856	**100.0**	**13,636,896**	**100.0**	**12,696,095**	**100.0**	**13,065,855**	**100.0**	**13,815,457**	**100.0**
2,389,860	**17.1**	**2,468,967**	**18.1**	**2,369,087**	**18.7**	**2,357,002**	**18.0**	**2,327,147**	**16.8**
1,300,510	**9.3**	**1,340,555**	**9.8**	**1,264,769**	**10.0**	**1,133,264**	**8.7**	**1,229,415**	**8.9**
10,319,705	**73.6**	**9,822,057**	**72.0**	**9,056,070**	**71.3**	**9,569,200**	**73.2**	**10,252,030**	**74.2**
2,773,904	19.8	2,840,185	20.8	2,703,978	21.3	3,151,861	24.1	3,142,685	22.7
190,268	1.4	161,217	1.2	168,263	1.3	161,459	1.2	172,182	1.2
1,617,370	11.5	1,403,337	10.3	1,302,587	10.3	1,388,445	10.6	1,644,747	11.9
308,913	2.2	329,424	2.4	370,680	2.9	281,232	2.2	325,659	2.4
173,369	1.2	159,915	1.2	158,605	1.2	160,156	1.2	150,305	1.1
538,423	3.8	527,660	3.9	486,015	3.8	434,793	3.3	477,290	3.5
312,278	2.2	318,642	2.3	297,751	2.3	258,835	2.0	278,126	2.0
132,058	0.9	117,966	0.9	105,391	0.8	97,070	0.7	95,936	0.7
146,506	1.0	163,497	1.2	134,137	1.1	138,000	1.1	128,194	0.9
111,294	0.8	131,868	1.0	88,104	0.7	87,641	0.7	87,582	0.6
375,252	2.7	382,853	2.8	329,323	2.6	300,888	2.3	298,995	2.2
493,621	3.5	368,815	2.7	375,413	3.0	376,368	2.9	411,934	3.0
214,959	1.5	198,626	1.5	170,910	1.3	191,747	1.5	165,128	1.2
67,660	0.5	47,296	0.3	38,881	0.3	40,272	0.3	36,658	0.3
122,228	0.9	105,592	0.8	97,684	0.8	83,755	0.6	90,490	0.7
16,566	0.1	11,458	0.1	16,096	0.1	11,829	0.1	15,594	0.1
214,697	1.5	166,104	1.2	158,447	1.2	172,843	1.3	186,494	1.3
271,245	1.9	313,586	2.3	309,744	2.4	386,434	3.0	471,188	3.4
1,506,444	10.7	1,467,378	10.8	1,197,035	9.4	1,245,914	9.5	1,550,011	11.2
135,673	1.0	125,792	0.9	121,045	1.0	166,157	1.3	104,743	0.8
596,977	4.3	480,846	3.5	425,981	3.4	433,501	3.3	418,089	3.0
3,781	**0.0**	**5,317**	**0.0**	**6,169**	**0.0**	**6,389**	**0.0**	**6,865**	**0.0**
3,686	0.0	5,178	0.0	6,014	0.0	6,186	0.0	6,755	0.0
95	0.0	139	0.0	155	0.0	203	0.0	110	0.0

Source：Tax Collection units of each county/city government.
Explanation： Education Surtax is excluded.

表B-21. 教育捐實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**17,887**	**100.0**	**8,626**	**100.0**	**9,531**	**100.0**
臺北市	**Taipei City**	**2,976**	**16.6**	**1,920**	**22.3**	**2,904**	**30.5**
高雄市	**Kaohsiung City**	**3**	**0.0**	**1**	**0.0**	**—**	**—**
臺灣省	**Taiwan Province**	**14,908**	**83.3**	**6,705**	**77.7**	**6,627**	**69.5**
臺北縣	Taipei County	1,715	9.6	1,130	13.1	832	8.7
宜蘭縣	Yilan County	53	0.3	69	0.8	185	1.9
桃園縣	Taoyuan County	814	4.6	791	9.2	551	5.8
新竹縣	Hsinchu County	249	1.4	39	0.5	61	0.6
苗栗縣	Miaoli County	100	0.6	158	1.8	34	0.4
臺中縣	Taichung County	1,095	6.1	552	6.4	288	3.0
彰化縣	Changhua County	731	4.1	576	6.7	2,661	27.9
南投縣	Nantou County	118	0.7	-7	-0.1	28	0.3
雲林縣	Yunlin County	401	2.2	210	2.4	62	0.7
嘉義縣	Chiayi County	279	1.6	12	0.1	2	0.0
臺南縣	Tainan County	248	1.4	240	2.8	42	0.4
高雄縣	Kaohsiung County	5,927	33.1	685	7.9	394	4.1
屏東縣	Pingtung County	681	3.8	395	4.6	508	5.3
臺東縣	Taitung County	82	0.5	39	0.5	119	1.2
花蓮縣	Hualien County	155	0.9	208	2.4	90	0.9
澎湖縣	Penghu County	3	0.0	—	—	—	—
基隆市	Keelung City	82	0.5	23	0.3	-6	-0.1
新竹市	Hsinchu City	210	1.2	228	2.6	102	1.1
臺中市	Taichung City	1,571	8.8	781	9.1	504	5.3
嘉義市	Chiayi City	73	0.4	166	1.9	23	0.2
臺南市	Tainan City	321	1.8	410	4.8	147	1.5
福建省	**Fuchien Province**	**—**	**—**	**—**	**—**	**—**	**—**
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	—	—	—	—

資料來源： 各縣市稽徵單位。

Table B-21. Net Revenues of Education Surtax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
7,899	**100.0**	**5,034**	**100.0**	**5,400**	**100.0**	**150**	**100.0**	**-8,851**	**100.0**
1,265	**16.0**	**1,374**	**27.3**	**756**	**14.0**	**-877**	**-584.7**	**-9,960**	**112.5**
—	—	—	—	—	—	—	—	—	—
6,634	**84.0**	**3,660**	**72.7**	**4,644**	**86.0**	**1,027**	**684.7**	**1,109**	**-12.5**
180	2.3	551	10.9	261	4.8	383	255.3	130	-1.5
181	2.3	22	0.4	4	0.1	-12	-8.0	-27	0.3
482	6.1	167	3.3	190	3.5	104	69.3	34	-0.4
13	0.2	15	0.3	16	0.3	-669	-446.0	—	—
102	1.3	61	1.2	1,108	20.5	-782	-521.3	67	-0.8
378	4.8	246	4.9	203	3.8	-376	-250.7	278	-3.1
455	5.8	314	6.2	212	3.9	381	254.0	71	-0.8
4	0.1	931	18.5	—	—	479	319.3	1	-0.0
5	0.1	-1	-0.0	-20	-0.4	-31	-20.7	27	-0.3
—	—	—	—	—	—	-147	-98.0	—	—
748	9.5	257	5.1	3	0.1	—	—	—	—
2,581	32.7	8	0.2	1,482	27.4	596	397.3	185	-2.1
-259	-3.3	21	0.4	99	1.8	219	146.0	-3	0.0
22	0.3	5	0.1	12	0.2	10	6.7	—	—
274	3.5	6	0.1	—	—	-6	-4.0	6	-0.1
—	—	—	—	—	—	—	—	—	—
40	0.5	32	0.6	10	0.2	81	54.0	-6	0.1
73	0.9	93	1.8	65	1.2	-3	-2.0	—	—
559	7.1	834	16.6	853	15.8	794	529.3	95	-1.1
473	6.0	3	0.1	20	0.4	—	—	—	—
323	4.1	95	1.9	126	2.3	6	4.0	251	-2.8
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—

Source：Tax Collection units of each county/city government.

表B-22. 金融保險業營業稅實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**22,433,266**	**100.0**	**24,229,514**	**100.0**	**25,712,124**	**100.0**
臺北市	**Taipei City**	**14,342,106**	**63.9**	**15,936,840**	**65.8**	**17,163,315**	**66.8**
高雄市	**Kaohsiung City**	**1,316,335**	**5.9**	**1,301,556**	**5.4**	**1,367,816**	**5.3**
臺灣省	**Taiwan Province**	**6,774,825**	**30.2**	**6,990,891**	**28.9**	**7,180,799**	**27.9**
臺北縣	Taipei County	1,291,159	5.8	1,493,976	6.2	1,632,869	6.4
宜蘭縣	Yilan County	119,518	0.5	113,653	0.5	117,966	0.5
桃園縣	Taoyuan County	793,449	3.5	831,703	3.4	883,392	3.4
新竹縣	Hsinchu County	80,984	0.4	87,175	0.4	87,830	0.3
苗栗縣	Miaoli County	128,914	0.6	124,810	0.5	116,352	0.5
臺中縣	Taichung County	362,185	1.6	346,051	1.4	337,859	1.3
彰化縣	Changhua County	307,273	1.4	302,481	1.2	291,753	1.1
南投縣	Nantou County	304,674	1.4	226,778	0.9	119,767	0.5
雲林縣	Yunlin County	152,300	0.7	137,401	0.6	137,214	0.5
嘉義縣	Chiayi County	34,618	0.2	37,758	0.2	37,146	0.1
臺南縣	Tainan County	270,441	1.2	263,750	1.1	262,643	1.0
高雄縣	Kaohsiung County	244,017	1.1	245,277	1.0	243,364	0.9
屏東縣	Pingtung County	172,826	0.8	184,708	0.8	187,593	0.7
臺東縣	Taitung County	25,354	0.1	50,321	0.2	44,277	0.2
花蓮縣	Hualien County	79,861	0.4	74,305	0.3	71,723	0.3
澎湖縣	Penghu County	119	0.0	343	0.0	76	0.0
基隆市	Keelung City	100,300	0.4	110,927	0.5	101,978	0.4
新竹市	Hsinchu City	434,079	1.9	438,013	1.8	485,194	1.9
臺中市	Taichung City	1,200,553	5.4	1,187,151	4.9	1,253,258	4.9
嘉義市	Chiayi City	157,899	0.7	166,851	0.7	176,181	0.7
臺南市	Tainan City	514,302	2.3	567,459	2.3	592,364	2.3
福建省	**Fuchien Province**	**—**	**—**	**227**	**0.0**	**194**	**0.0**
金門縣	Kinmen County	—	—	149	0.0	164	0.0
連江縣	Lienchiang County	—	—	78	0.0	30	0.0

資料來源： 財政部所屬各區國稅局。

Table B-22. Net Revenues of Financial Enterprises Business Tax—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
26,643,871	**100.0**	**28,130,888**	**100.0**	**29,706,001**	**100.0**	**21,853,430**	**100.0**	**21,602,057**	**100.0**
17,578,842	**66.0**	**18,474,499**	**65.7**	**20,162,260**	**67.9**	**14,855,892**	**68.0**	**14,866,365**	**68.8**
1,422,191	**5.3**	**1,487,452**	**5.3**	**1,414,676**	**4.8**	**1,075,335**	**4.9**	**1,009,062**	**4.7**
7,642,656	**28.7**	**8,168,752**	**29.0**	**8,128,716**	**27.4**	**5,922,065**	**27.1**	**5,726,495**	**26.5**
1,721,363	6.5	1,828,257	6.5	1,859,881	6.3	1,304,926	6.0	1,262,001	5.8
126,375	0.5	139,081	0.5	144,052	0.5	107,311	0.5	101,509	0.5
975,402	3.7	1,010,842	3.6	1,008,343	3.4	764,891	3.5	787,407	3.6
105,492	0.4	142,020	0.5	162,409	0.5	120,372	0.6	126,533	0.6
124,706	0.5	137,939	0.5	124,734	0.4	92,650	0.4	90,129	0.4
366,451	1.4	404,838	1.4	414,539	1.4	296,202	1.4	287,531	1.3
302,161	1.1	326,962	1.2	310,119	1.0	224,188	1.0	221,951	1.0
109,767	0.4	130,678	0.5	122,528	0.4	85,044	0.4	82,321	0.4
140,716	0.5	158,949	0.6	149,156	0.5	109,100	0.5	103,913	0.5
39,691	0.1	45,545	0.2	48,631	0.2	34,444	0.2	31,656	0.1
275,907	1.0	287,912	1.0	277,883	0.9	194,172	0.9	174,625	0.8
245,000	0.9	253,264	0.9	244,401	0.8	182,602	0.8	174,234	0.8
190,763	0.7	184,850	0.7	179,086	0.6	132,654	0.6	127,449	0.6
45,332	0.2	44,078	0.2	39,880	0.1	27,262	0.1	25,235	0.1
73,942	0.3	76,662	0.3	74,471	0.3	53,647	0.2	50,785	0.2
81	0.0	68	0.0	103	0.0	74	0.0	82	0.0
98,774	0.4	104,073	0.4	118,813	0.4	88,370	0.4	81,021	0.4
544,538	2.0	618,328	2.2	643,787	2.2	466,795	2.1	451,305	2.1
1,341,304	5.0	1,407,339	5.0	1,365,449	4.6	1,002,889	4.6	985,031	4.6
177,492	0.7	183,247	0.7	165,333	0.6	123,532	0.6	116,072	0.5
637,399	2.4	683,820	2.4	675,118	2.3	510,940	2.3	445,705	2.1
182	**0.0**	**185**	**0.0**	**349**	**0.0**	**138**	**0.0**	**135**	**0.0**
143	0.0	137	0.0	292	0.0	106	0.0	103	0.0
39	0.0	48	0.0	57	0.0	32	0.0	32	0.0

Source：Various District National Tax Administrations of Ministry of Finance.

表B-23. 健康福利捐實徵淨額—按地區別分

單位:新台幣千元

地區別 Region		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%
總計	**Grand Total**	**10,216,791**	**100.0**	**9,661,267**	**100.0**	**10,387,013**	**100.0**
臺北市	**Taipei City**	**—**	**—**	**—**	**—**	**—**	**—**
高雄市	**Kaohsiung City**	**695,321**	**6.8**	**977,182**	**10.1**	**1,242,122**	**12.0**
臺灣省	**Taiwan Province**	**9,521,470**	**93.2**	**8,684,085**	**89.9**	**9,144,891**	**88.0**
臺北縣	Taipei County	1,835,343	18.0	1,789,636	18.5	1,509,482	14.5
宜蘭縣	Yilan County	—	—	—	—	—	—
桃園縣	Taoyuan County	667,512	6.5	585,779	6.1	912,180	8.8
新竹縣	Hsinchu County	—	—	—	—	—	—
苗栗縣	Miaoli County	—	—	—	—	—	—
臺中縣	Taichung County	1,556,054	15.2	1,180,802	12.2	1,268,225	12.2
彰化縣	Changhua County	—	—	—	—	—	—
南投縣	Nantou County	—	—	—	—	—	—
雲林縣	Yunlin County	—	—	—	—	—	—
嘉義縣	Chiayi County	—	—	—	—	—	—
臺南縣	Tainan County	—	—	—	—	—	—
高雄縣	Kaohsiung County	—	—	—	—	—	—
屏東縣	Pingtung County	1,302,209	12.7	1,129,275	11.7	1,184,797	11.4
臺東縣	Taitung County	—	—	—	—	—	—
花蓮縣	Hualien County	—	—	—	—	—	—
澎湖縣	Penghu County	—	—	—	—	—	—
基隆市	Keelung City	4,160,352	40.7	3,998,588	41.4	4,270,207	41.1
新竹市	Hsinchu City	—	—	—	—	—	—
臺中市	Taichung City	—	—	—	—	—	—
嘉義市	Chiayi City	—	—	—	—	—	—
臺南市	Tainan City	—	—	5	0.0	—	—
福建省	**Fuchien Province**	**—**	**—**	**—**	**—**	**—**	**—**
金門縣	Kinmen County	—	—	—	—	—	—
連江縣	Lienchiang County	—	—	—	—	—	—

資料來源： 財政部所屬各區國稅局。

Table B-23. Net Revenues of Health and Welfare Surcharge on Tobacco—by Region

Unit : NT$ 1,000

95年 CY 2006		96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010	
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%
17,508,231	**100.0**	**19,888,488**	**100.0**	**20,114,982**	**100.0**	**24,910,724**	**100.0**	**34,794,958**	**100.0**
—	—	—	—	—	—	—	—	—	—
2,093,261	**12.0**	**2,294,744**	**11.5**	**2,455,149**	**12.2**	**2,978,754**	**12.0**	**4,481,915**	**12.9**
15,414,970	**88.0**	**17,593,744**	**88.5**	**17,659,833**	**87.8**	**21,931,970**	**88.0**	**30,311,243**	**87.1**
2,475,096	14.1	2,722,097	13.7	2,834,396	14.1	3,832,586	15.4	5,224,172	15.0
—	—	—	—	—	—	—	—	—	—
1,482,152	8.5	1,856,296	9.3	1,602,311	8.0	589,132	2.4	210,850	0.6
—	—	—	—	—	—	—	—	—	—
—	—	—	—	1,925	0.0	2,132,594	8.6	3,282,310	9.4
2,214,803	12.7	2,494,992	12.5	2,399,080	11.9	2,861,940	11.5	3,996,626	11.5
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
1,803,750	10.3	2,261,666	11.4	2,373,463	11.8	2,757,172	11.1	4,221,914	12.1
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
7,439,169	42.5	8,258,693	41.5	8,448,658	42.0	9,758,546	39.2	13,375,371	38.4
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**1,800**	**0.0**
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	1,800	0.0

Source：Various District National Tax Administrations of Ministry of Finance.

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
稅課收入	**Taxes**		
1. 國稅：	**National Taxes**		
關稅	Customs Duties	100	—
礦區稅	Mining Concession Tax	100	—
營利事業所得稅	Profit-seeking Enterprise Income Tax	90	10
綜合所得稅	Individual Income Tax	90	10
遺產及贈與稅	Estate and Gift Tax	20	—
貨物稅	Commodity Tax	90	10
菸酒稅	Tobacco and Alcohol Tax	80	—
證券交易稅	Securities Transactions Tax	100	—
期貨交易稅	Futures Transactions Tax	100	—
營業稅	Business Tax	100－A	A
2. 直轄市及縣(市)稅：	**Municipality & County (City) Taxes**		
田賦	Agricultural Land Tax	—	—
地價稅	Land Value Tax	—	—
土地增值稅 ◎	Land Value Increment Tax	—	20
房屋稅	House Tax	—	—
使用牌照稅	Vehicle License Tax	—	—
契稅	Deed Tax	—	—
印花稅	Stamp Tax	—	—
娛樂稅	Amusement Tax	—	—

資料來源： 財政部國庫署。

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100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臺灣省各縣(市）。
（2）2%按人口比例分配福建省金門及連江二縣。
3. ◎桃園縣徵起之土地增值稅自100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：National Treasury 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, 2011.

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 2011, The Land Value Increment Tax collected by Taoyuan County applied stipulations governing municipality, i.e. 100% belong to this county.

表C-2. 綜合所得稅課稅級距及累進稅率

單位：新台幣元

49年 1960		50年～53年 1961～1964		54年～57年 1965～1968		58年～65年 1969～1976		66年 1977		67年～71年 1978～1982	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
50,000以下 50,000 or under	3%	50,000以下 50,000 or under	3%	30,000以下 30,000 or under	3%	30,000以下 30,000 or under	6%	40,000以下 40,000 or under	6%	45,000以下 45,000 or under	6%
				30,001 ～60,000	5%	30,001 ～60,000	8%	40,001 ～80,000	8%	45,001 ～90,000	8%
50,001 ～100,000	5%	50,001 ～100,000	5%	60,001 ～100,000	7%	60,001 ～100,000	10%				
								80,001 ～120,000	10%	90,001 ～150,000	10%
100,001 ～150,000	7%	100,001 ～150,000	7%	100,001 ～150,000	9%	100,001 ～150,000	12%				
								120,001 ～170,000	12%		
150,001 ～200,000	9%	150,001 ～200,000	9%	150,001 ～200,000	12%	150,001 ～200,000	15%	170,001 ～220,000	15%	150,001 ～210,000	12%
200,001 ～250,000	12%	200,001 ～250,000	12%	200,001 ～250,000	15%	200,001 ～250,000	18%	220,001 ～280,000	18%	210,001 ～320,000	15%
250,001 ～300,000	15%	250,001 ～300,000	15%	250,001 ～300,000	18%	250,001 ～300,000	22%	280,001 ～340,000	22%		
300,001 ～400,000	18%	300,001 ～400,000	18%	300,001 ～400,000	21%	300,001 ～400,000	26%	340,001 ～400,000	26%	320,001 ～430,000	18%
400,001 ～500,000	22%	400,001 ～500,000	22%	400,001 ～500,000	25%	400,001 ～500,000	30%	400,001 ～500,099	30%	430,001 ～600,000	22%
500,001 ～650,000	26%	500,001 ～650,000	26%	500,001 ～650,000	29%	500,001 ～650,000	34%	500,001 ～650,000	34%		
650,001 ～800,000	30%	650,001 ～800,000	30%	650,001 ～800,000	33%	650,001 ～800,000	39%	650,001 ～800,000	39%	600,001 ～800,000	26%
800,001 ～1,000,000	35%	800,001 ～1,000,000	35%	800,001 ～1,000,000	37%	800,001 ～1,000,000	44%	800,001 ～1,000,000	44%	800,001 ～1,000,000	30%
1,000,001 ～1,250,000	40%	超過1,000,000 over 1,000,001	40%	1,000,001 ～1,500,000	42%	1,000,001 ～1,500,000	49%	1,000,001 ～1,500,000	49%	1,000,001 ～1,200,000	34%
1,250,001 ～1,600,000	46%									1,200,001 ～1,500,000	39%
1,600,001 ～2,000,000	52%			1,500,001 ～2,000,000	47%	1,500,001 ～2,000,000	54%	1,500,001 ～2,000,000	54%	1,500,001 ～2,000,000	44%
超過2,000,000 over 2,000,001	60%			超過2,000,000 over 2,000,001	52%	超過2,000,000 over 2,000,001	60%	超過2,000,000 over 2,000,001	60%	2,000,001 ～2,500,000	49%
										2,500,001 ～3,000,000	54%
										超過3,000,000 over 3,000,001	60%

資料來源： 財政部賦稅署。
說　　明： 本表資料更新截止日為100年5月31日。

Table C-2. Tax Brackets and Progressive Rates of Individual Income Tax

Unit : NT$

72年～74年 1983～1985		75年～78年 1986～1989		79年～82年 1990～1993		83年～85年 1994～1996		86年～96年 1997～2007		97年～98年 2008～2009		99年～100年 2010～ 2011	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
75,000以下 75,000 or under	6%	80,000以下 80,000 or under	6%	300,000以下 300,000 or under	6%	330,000以下 330,000 or under	6%	370,000以下 370,000 or under	6%	410,000以下 410,000 or under	6%	500,000以下 500,000 or under	5%
75,001 ～150,000	8%	80,001 ～160,000	8%										
150,001 ～240,000	10%	160,001 ～260,000	10%										
240,001 ～330,000	12%	260,001 ～380,000	12%	300,001 ～800,000	13%	330,001 ～890,000	13%	370,001 ～990,000	13%	410,001 ～1,090,000	13%	500,001 ～1,130,000	12%
330,001 ～500,000	15%	380,001 ～550,000	15%										
500,001 ～670,000	18%	550,001 ～730,000	18%										
670,001 ～920,000	22%	730,001 ～1,000,000	22%	800,001 ～1,600,000	21%	890,001 ～1,780,000	21%	990,001 ～1,980,000	21%	1,090,001 ～2,180,000	21%	1,130,001 ～2,260,000	20%
920,001 ～1,220,000	26%	1,000,001 ～1,400,000	26%										
1,220,001 ～1,520,000	30%	1,400,001 ～1,800,000	30%	1,600,001 ～3,000,000	30%	1,780,001 ～3,340,000	30%	1,980,001 ～3,720,000	30%	2,180,001 ～4,090,000	30%	2,260,001 ～4,230,000	30%
1,520,001 ～1,820,000	34%												
1,820,001 ～2,250,000	39%	1,800,001 ～2,300,000	34%										
2,250,001 ～2,800,000	44%	2,300,001 ～2,800,000	39%										
2,800,001 ～3,400,000	49%	2,800,001 ～3,500,000	44%										
3,400,001 ～4,000,000	54%	超過3,500,000 over 3,500,001	50%	超過3,000,000 over 3,000,001	40%	超過3,340,000 over 3,340,001	40%	超過3,720,000 over 3,720,001	40%	超過4,090,000 over 4,090,001	40%	超過4,230,000 over 4,230,001	40%
超過4,000,000 over 4,000,001	60%												

Source：Taxation Agency, Ministry of Finance.
Explanation： The data in this table is current as of May 31, 2011.

表C-3. 綜合所得稅免稅額、寬減額及扣除額

單位：新台幣元

年別 CY	免稅額 Exemptions		寬減額（每人）	扣					
				標準扣除額 Standard Deductions			列舉		
								捐贈扣除率(%) Deduction of Donation	
	個人 Single	有配偶者 Married	Personal Exemption	扣除率(%) Rates	高限 Max.	低限 Min.	稅捐 Tax	國防、勞軍及政府 Defense, Troop Cheering & Gov't	教育、文化、公益、慈善機關 Educational, Cultural, Public Welfare & Chariable Organizations
63	12,000	24,000	8,000	10	15,000	9,000	田賦、地價稅及房屋稅	100	20
64	15,000	30,000	11,000	10	21,000	15,000	同上	100	20
65	16,000	32,000	12,000	10	21,000	15,000	同上	100	20
66	18,000	36,000	14,000	10	21,000	15,000	同上	100	30
67	19,000	38,000	14,000	10	21,000	15,000	同上	100	30
68	20,000	40,000	15,000	10	21,000	15,000	同上	100	30
69	22,000	44,000	16,000	10	24,000	18,000	同上	100	30
70	26,000	52,000	19,000	10	24,000	18,000	同上	100	30
71	28,000	56,000	22,000	10	27,000	21,000	同上	100	20
72	29,000	58,000	22,000	10	27,000	21,000	同上	100	20
73	30,000	60,000	22,000	10	27,000	21,000	自用土地房屋之地價稅房屋稅及其附加捐	100	20
74	30,000	60,000	24,000	10	27,000	21,000	同上	100	20
75	30,000	60,000	26,000	10	27,000	21,000	同上	100	20
76	30,000	60,000	30,000	10	27,000	21,000	同上	100	20
77	32,000	64,000	32,000	10	27,000	21,000	同上	100	20
78	37,000	74,000	37,000	10	27,000	21,000	同上	100	20
79	42,000（每人）		—	33,000（個人）	49,500（有配偶者）		—	100	20
80	50,000（每人）		—	同上	同上		—	100	20
81	每人60,000元為基準，每遇消費者物價指數上漲累計達百分之三時，按上漲程度調整之。		—	同上	同上		—	100	20
82	每人63,000，滿70歲之直系尊親屬增加50%(94,500)。		—	38,000（個人）	57,000（有配偶者）		—	100	20

資料來源： 財政部賦稅署。
說　　明： 本表資料更新截止日為100年5月31日。

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax

Unit : NT$

免扣額 Deductions									
扣除額 Itemized Deductions					薪資特別扣除額 Special Deductions of Salary		儲蓄投資特別扣除額 Special Deduction for Savings (每單位限額)	殘障特別扣除額 Special Deduction for Disability	教育學費特別扣除額 Special Deduction for Tuition
保險費 (每人限額) Insurance Premiums	醫藥及生育費 Medicine & Maternity Expenses	災害損失 Loss from Disaster	房屋租金支出 House Rental	購屋借款利息 House Loan Interest	扣除率 % Rates	扣除限額 Limitation			
6,000	超過綜合所得總額10%部分	超出綜合所得總額20%部分							
6,000	同上	同上			10%	12,000 (每單位)			
6,000	同上	同上			10%	12,000 (每單位)			
6,000	同上	取消扣除比率超出20%			10%	12,000 (每人)			
6,000	同上	同上			10%	12,000 (每人)			
6,000	同上	同上			20%	15,000 (每人)			
6,000	限付與公立醫院會計紀錄完備正確者	同上			20%	15,000 (每人)			
6,000	同上	同上			20%	21,000 (每人)	360,000		
6,000	同上	同上			20%	21,000 (每人)	360,000		
12,000	增加公保、勞保特約醫院	同上			20%	27,000 (每人)	360,000		
12,000	增訂保險給付不得扣除部分	同上			20%每人申報27,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以33,000為限。		360,000		
12,000	同上	同上			同上		360,000		
12,000	同上	同上			同上		360,000		
12,000	同上	同上			同上		360,000		
12,000	同上	同上		60,000	20%每人申報36,000為限，惟夫妻均有薪資所得且夫非屬第4條第1、2款免稅所得者，妻一方扣除率為30%，以72,000為限。		360,000		
12,000	同上	同上		60,000	同上		360,000		
24,000	同上	同上		80,000	45,000 (每人)		270,000	45,000	
24,000	同上	同上		80,000	同上		270,000	45,000	
24,000	同上	同上		80,000	同上		270,000	45,000	
24,000	同上	同上		100,000	52,000 (每人)		270,000	63,000	20,000 (每戶)

Source：Taxation Agency, Ministry of Finance.
Explanation：The data in this table is current as of May 31, 2011.

表C-3. 綜合所得稅免稅額、寬減額及扣除額(續1完)

單位：新台幣元

年別 CY	免稅額 Exemptions		寬減額(每人)	扣					
				標準扣除額 Standard Deductions			列舉		
								捐贈扣除率(%) Deduction of Donation	
	個人 Single	有配偶者 Married	Personal Exemption	扣除率(%) Rates	高限 Max.	低限 Min.	稅捐 Tax	國防、勞軍及政府 Defense, Troop Cheering & Gov't	教育、文化、公益、慈善機關 Educational, Cultural, Public Welfare & Chariable Organizations
83	同上		—	同上	同上		—	100	20
84	每人68,000，滿70歲之直系尊親屬增加50%(102,000)。		—	41,000 (個人)	61,000 (有配偶者)		—	100	20
85	每人70,000，滿70歲之直系尊親屬增加50%(105,000)。		—	42,000 (個人)	63,000 (有配偶者)		—	100	20
86	每人72,000，滿70歲之直系尊親屬增加50%(108,000)。		—	43,000 (個人)	65,000 (有配偶者)		—	100	20
87	同上		—	同上	同上		—	100	20
88	同上		—	同上	同上		—	100	20
89	每人74,000，年滿70歲納稅義務人本人、配偶及受扶養之直系尊親屬增加50%(111,000)。		—	44,000 (個人)	67,000 (有配偶者)		—	100 (增列古蹟)	20
90	同上		—	同上	同上		—	100	20
91	同上		—	同上	同上		—	100	20
92	同上		—	同上	同上		—	100	20
93	同上		—	同上	同上		—	100	20
94	同上		—	44,000 (個人)	88,000 (有配偶者)		—	100	20
95	每人77,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(115,500)。		—	46,000 (個人)	92,000 (有配偶者)		—	100	20
96	同上		—	同上	同上		—	100	20
97	同上		—	73,000 (個人)	146,000 (有配偶者)		—	100	20
98	每人82,000，年滿70歲之納稅義務人、配偶及受扶養之直系尊親屬增加50%(123,000)。		—	76,000 (個人)	152,000 (有配偶者)		—	100	20
99	同上		—	同上	同上		—	100	20
100	同上		—	同上	同上		—	100	20

Table C-3. Exemptions, Reductions and Deductions of Individual Income Tax (Cont.1 End)

Unit : NT$

扣除額 Itemized Deductions					薪資特別扣除額 Special Deductions of Salary		儲蓄投資特別扣除額 Special Deduction for Savings (每單位限額)	身心障礙特別扣除額 Special Deduction for Disability	教育學費特別扣除額 Special Deduction for Tuition
保險費 (每人限額) Insurance Premiums	醫藥及生育費 Medicine & Maternity Expenses	災害損失 Loss from Disaster	房屋租金支出 House Rental	購屋借款利息 House Loan Interest	扣除率 % Rates	扣除限額 Limitation			
24,000	同上	同上		100,000	同上		270,000	63,000	20,000 (每戶)
24,000	同上	同上		100,000	56,000 (每人)		270,000	68,000	25,000 (每戶)
24,000	同上	同上		100,000	58,000 (每人)		270,000	70,000	25,000 (每戶)
24,000	同上	同上		100,000	60,000 (每人)		270,000	72,000	25,000 (每戶)
24,000	同上	同上		100,000	同上		270,000	72,000	25,000 (每戶)
24,000	同上	同上		300,000	同上		270,000	72,000	25,000 (每戶)
24,000	同上	同上	120,000	300,000	75,000 (每人)		270,000	74,000	25,000 (每戶)
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)
24,000	同上	同上	120,000	300,000	同上		270,000	74,000	25,000 (每戶)
24,000 (健保費不受金額限制)	同上	同上	120,000	300,000	78,000 (每人)		270,000	77,000	25,000 (每戶)
同上	同上	同上	120,000	300,000	同上		270,000	77,000	25,000 (每戶)
同上	同上	同上	120,000	300,000	100,000 (每人)		270,000	100,000 (殘障特別扣除額更名為身心障礙特別扣除額)	25,000 (限子女每人)
同上	同上	同上	120,000	300,000	104,000 (每人)		270,000	104,000	同上
同上	同上	同上	120,000	300,000	同上		270,000	104,000	同上
同上	同上	同上	120,000	300,000	同上		270,000	104,000	同上

表C-4. 營利事業所得稅課稅級距及累進稅率

單位：新台幣元

45年～47年 1956～1958		48年～49年 1959～1960		50年～53年 1961～1964		54年～55年 1965～1966		56年～57年 1967～1968
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets
5,000以下 5,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under	免 none	10,000以下 10,000 or under
5,001～50,000	5%	10,001～50,000	5%	10,001～50,000	6%	10,001～50,000	8%	10,001～50,000
50,001～100,000	10%	50,001～100,000	10%	50,001～100,000	12%	50,001～100,000	14%	50,001～100,000
超過100,000 over 100,001	25%	超過100,000 over 100,001	25%	超過100,000 over 100,001	18%	超過100,000 over 100,001	18%	100,001～250,000 超過250,000 over 250,001

資料來源： 財政部賦稅署。

說　　明： 本表資料更新截止日為100年5月31日。

附　　註： (1)其應納稅額不得超過營利事業所得額超過2萬元以上部分之半數。
(2)其應納稅額不得超過營利事業所得額超過5萬元以上部分之半數。
(3)其應納稅額不得超過營利事業所得額超過12萬元以上部分之半數。

Table C-4. Tax Brackets and Progressive Rates of Profit-seeking Enterprise Income Tax

Unit : NT$

	58年～62年 1969～1973		63年～73年 1974～1984		74年 1985		75年～98年 1986～2009		99年～100年 2010～ 2011	
稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
免 none	20,000以下 20,000 or under	免 none	50,000以下 50,000 or under	免 none	50,000以下 50,000 or under	免 none	50,000以下 50,000 or under	免 none	120,000以下 120,000 or under	免 none
	20,001～50,000	(1) 8%								
8%	50,001～100,000	14%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%	50,001～100,000	(2) 15%		
	100,001～250,000	18%								
14%	超過250,000 over 250,001	25%	100,001～500,000	25%	100,001～500,000	25%	超過100,000 over 100,001	25%	超過120,000 over 120,001	(3) 17%
18%										
25%			超過500,000 over 500,001	35%	超過500,000 over 500,001	30%				

Source：Taxation Agency, Ministry of Finance.
Explanation： The data in this table is current as of May 31, 2011.

Note：(1)Tax payable should not be more than the half amount of taxable income which exceed NT$ 20,000.
(2)Tax payable should not be more than the half amount of taxable income which exceed NT$ 50,000.
(3)Tax payable should not be more than the half amount of taxable income which exceed NT$ 120,000.

表C-5. 遺產及贈與稅課稅級距及稅率

單位：新台幣元

39.6.21 June 21,1950		41.9.26 Sept.26, 1952		62.2.6 Feb.6,1973			
遺產稅 Estate Tax		遺產稅 Estate Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
30,001～45,000	1%	60,001～120,000	4%	150,000以下 150,000 or under	3%	150,000以下 150,000 or under	4%
		120,001～180,000	5%				
45,001～60,000	3%	180,001～240,000	6%	150,001～300,000	4%	150,001～300,000	5%
		240,001～300,000	7%	300,001～600,000	5%	300,001～600,000	6%
60,001～105,000	5%	300,001～360,000	9%	600,001～900,000	7%	600,001～900,000	8%
		360,001～420,000	11%	900,001～1,200,000	9%	900,001～1,200,000	11%
105,001～180,000	8%	420,001～480,000	13%	1,200,001～1,500,000	11%	1,200,001～1,500,000	14%
		480,001～540,000	15%	1,500,001～1,950,000	14%	1,500,001～1,950,000	17%
180,001～270,000	12%	540,001～600,000	17%	1,950,001～2,400,000	17%	1,950,001～2,400,000	20%
		600,001～750,000	20%	2,400,001～3,000,000	20%	2,400,001～3,000,000	23%
270,001～420,000	17%	750,001～900,000	23%	3,000,001～4,500,000	23%	3,000,001～4,500,000	26%
		900,001～1,050,000	26%	4,500,001～6,000,000	26%	4,500,001～6,000,000	30%
420,001～600,000	23%	1,050,001～1,200,000	29%	6,000,001～9,000,000	30%	6,000,001～9,000,000	35%
		1,200,001～1,350,000	32%	9,000,001～15,000,000	34%	9,000,001～18,000,000	40%
600,001～900,000	30%	1,350,001～1,500,000	35%	15,000,001～21,000,000	38%	18,000,001～30,000,000	45%
		1,500,001～1,800,000	39%	21,000,001～30,000,000	42%	超過30,000,000 over 30,000,001	50%
900,001～1,200,000	40%	1,800,001～2,100,000	43%	30,000,001～60,000,000	46%		
		2,100,001～2,400,000	47%	超過60,000,000 over 60,000,001	50%		
1,200,001～1,500,000	50%	2,400,001～2,700,000	51%				
		2,700,001～3,000,000	55%				
超過1,500,000 over 1,500,001	60%	3,000,001～4,500,000	60%				
		4,500,001～6,000,000	65%				
		超過6,000,000 over 6,000,001	70%				

資料來源： 財政部賦稅署。

說　　明： 1. 自98年1月23日起，遺產稅及贈與稅皆適用單一稅率10%。
2. 本表資料更新截止日為100年5月31日。

Table C-5. Tax Brackets and Rates of Estate and Gift Tax

Unit : NT$

70.6.19 June 19, 1981				84.1.13 Jan. 13, 1995			
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產稅 Estate Tax		贈與稅 Gift Tax	
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate
300,000以下 300,000 or under	2%	300,000以下 300,000 or under	4%	600,000以下 600,000 or under	2%	600,000以下 600,000 or under	4%
300,001～600,000	3%	300,001～570,000	5%	600,001～1,500,000	4%	600,001～1,700,000	6%
600,001～1,140,000	5%	570,001～1,140,000	6%				
1,140,001～1,620,000	7%	1,140,001～1,620,000	8%	1,500,001～3,000,000	7%	1,700,001～2,800,000	9%
1,620,001～2,160,000	9%	1,620,001～2,160,000	11%				
2,160,001～2,700,000	11%	2,160,001～2,700,000	14%	3,000,001～4,500,000	11%	2,800,001～3,900,000	12%
2,700,001～3,510,000	14%	2,700,001～3,315,000	17%				
3,510,001～4,080,000	17%	3,315,001～4,080,000	20%	4,500,001～6,000,000	15%	3,900,001～5,000,000	16%
4,080,001～5,100,000	20%	4,080,001～5,100,000	23%				
5,100,001～7,650,000	23%	5,100,001～7,200,000	26%	6,000,001～10,000,000	20%	5,000,001～7,200,000	21%
7,650,001～10,200,000	26%	7,200,001～9,600,000	30%				
10,200,001～14,400,000	30%	9,600,001～14,400,000	35%	10,000,001 ～15,000,000	26%	7,200,001 ～14,000,000	27%
14,400,001～24,000,000	34%	14,400,001～28,800,000	40%				
24,000,001～33,600,000	38%	28,800,001～45,000,000	45%	15,000,001 ～40,000,000	33%	14,000,001 ～29,000,000	34%
33,600,001～48,000,000	42%	45,000,001～90,000,000	50%				
48,000,001～90,000,000	46%	90,000,001～150,000,000	55%	40,000,001 ～100,000,000	41%	29,000,001 ～45,000,000	42%
90,000,001～160,000,000	52%	超過150,000,000 over 150,000,001	60%				
超過160,000,000 over 160,000,001	60%			超過100,000,000 over 100,000,001	50%	超過45,000,000 over 45,000,001	50%

Source：Taxation Agency, Ministry of Finance.
Explanation：1.A single tax rate of 10% has been applied under the Estate and Gift Tax as of Jan. 23, 2009.
2.The data in this table is current as of May 31, 2011.

表C-5. 遺產及贈與稅課稅級距及稅率(續1完)

Table C-5. Tax Brackets and Rates of Estate and Gift Tax (Cont.1 End)

單位：新台幣元
Unit : NT$

95.1.1 Jan. 1, 2006				98.1.23 Jan. 23, 2009
遺產稅 Estate Tax		贈與稅 Gift Tax		遺產及贈與稅 Estate & Gift Tax
課稅級距 Tax Brackets	稅率 Rate	課稅級距 Tax Brackets	稅率 Rate	稅率 Rate
670,000以下 670,000 or under	2%	670,000以下 670,000 or under	4%	10%
670,001～1,670,000	4%	670,001～1,890,000	6%	
1,670,001～3,340,000	7%	1,890,001～3,120,000	9%	
3,340,001～5,010,000	11%	3,120,001～4,340,000	12%	
5,010,001～6,680,000	15%	4,340,001～5,570,000	16%	
6,680,001～11,130,000	20%	5,570,001～8,020,000	21%	
11,130,001～16,700,000	26%	8,020,001～15,580,000	27%	
16,700,001～44,530,000	33%	15,580,001～32,280,000	34%	
44,530,001～111,320,000	41%	32,280,001～50,090,000	42%	
超過111,320,000 over 111,320,001	50%	超過50,090,000 over 50,090,001	50%	

（空　　白　　頁）

表C-6. 貨物稅稅率及稅額

項目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
1.捲菸	100	120	120	120	120	120	120	120	120	120
2.薰菸葉	30	30	30	30	30	30	30	30	30	30
3.洋酒、啤酒	100	100	100	200	120	120	120	120	120	120
4.火柴	20	20	20	20	10	20	20	20	20	20
5.糖	25	25	35	35	35	60	60	60	60	60
(赤糖)	25	25	35	35	35	48	48	48	48	48
6.糖精	—	—	—	—	—	—	—	60	60	60
7.棉紗	7	10	15	15	5	15	15	15	15	15
8.麻紗	—	—	—	—	—	—	—	10	10	10
9.毛紗、毛線	—	15	15	15	15	30	20	30	30	30
10.人造絲合成絲	—	—	—	—	—	20	20	20	20	20
11.人造與合成纖維紗	—	—	—	—	—	—	—	20	20	20
12.混紡紗	—	—	—	—	—	—	—	25	25	25
13.皮統、皮革	15	15	15	15	15	15	15	15	15	15
14.塑膠	—	—	—	—	—	—	—	17	17	23
15.橡膠輪胎	—	—	—	—	—	—	—	17	17	20
大客車及大貨車使用之橡膠輪胎	—	—	—	—	—	—	—	17	17	20
16.水泥	15	15	15	15	15	20	20	24	24	30
(1)白水泥或有色水泥	—	—	—	—	—	—	—	—	—	—
(2)卜特蘭一水泥	—	—	—	—	—	—	—	—	—	—
(3)卜特蘭高爐水泥	—	—	—	—	—	—	—	—	—	—
(4)代水泥及其他水泥	—	—	—	—	—	—	—	—	—	—
17.飲料品、汽水	20	30	35	30	30	30	30	36	36	36
果汁	20	30	30	30	30	30	30	30	30	30
稀釋天然果蔬汁	—	—	—	—	—	—	—	—	—	—
18.化粧品	45	45	45	100	150	—	—	—	—	—
(1)甲類	—	—	—	—	—	100	100	100	100	100
(2)乙類	—	—	—	—	—	80	80	80	80	80
(3)丙類	—	—	—	—	—	20	20	20	20	20
19.木材	—	—	—	—	—	15	15	15	15	15
20.電燈泡管	—	—	—	—	—	20	20	20	20	20
21.紙類	—	—	—	—	—	5	5	5	5	5
22.調味粉	—	—	—	—	—	—	25	29	29	29
23.平板玻璃	—	—	—	—	—	—	15	23	23	23
24.油氣類										
(1)汽油	—	—	—	—	—	—	—	48	48	55
(2)柴油	—	—	—	—	—	—	—	28	28	32
(3)煤油	—	—	—	—	—	—	—	20	20	20
(4)航空燃油	—	—	—	—	—	—	—	—	—	—
(5)燃料油	—	—	—	—	—	—	—	10	10	10

資料來源： 財政部賦稅署。

說　明： 1.※自75年4月1日起施行。
2.波斯灣戰爭期間，為因應國際油價上漲，緩和國內物價波動壓力，配合經濟部調整油價之措施，自79年8月24日起至80年3月31日止，汽油、柴油及煤油之貨物稅稅率減半徵收；汽油由60%降為30%，柴油及煤油由50%降為25%。
3.80年4月1日起，汽油、柴油及煤油3項油品貨物稅稅率恢復全額徵收。
4.81年2月14日起，汽油、柴油及煤油3項油品貨物稅稅率分別由60%及50%調升為75%及60%。
5.83年1月21日起，汽油、柴油及煤油3項油品貨物稅稅率分別由75%及60%調升為82%及65%。
6.83年2月25日起，汽油、柴油及煤油3項油品貨物稅稅率分別由82%及65%調升為90%及75%。
7.89年1月1日起，卜特蘭高爐水泥貨物稅應徵稅額每公噸由新台幣280元調降為196元。
8.94年10月1日起，減徵汽油、柴油及燃料油等3種油品貨物稅應徵稅額25%，為期3個月。
9.96年1月1日起，汽缸排氣量在2,001立方公分以上之小客車，其貨物稅稅率由35%調降為30%。
10.97年5月28日起為期半年，汽油每公秉6,830元降為5,530元，柴油每公秉3,990元降為2,590元。97年11月29日起按油價調降金額之1/3逐步回復，至恢復全額課徵為止。

Table C-6. Commodity Tax Rates

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
120	120	120	120	120	—	—	—	—	—	Cigarettes
30	30	30	30	30	—	—	—	—	—	Tobacco,Smoked
120	120	120	120	120	—	—	—	—	—	Foreign Wine,Beer
20	—	—	—	—	—	—	—	—	—	Matches
60	60	30	15	8	—	—	—	—	—	Sugar
48	48	24	7.5	4	—	—	—	—	—	(Brown Sugar)
60	60	50	50	50	—	—	—	—	—	Saccharin
15	20	—	—	—	—	—	—	—	—	Cotton Yarn
10	20	—	—	—	—	—	—	—	—	Hemp Yarn
30	20	—	—	—	—	—	—	—	—	Woolen and Worsted Yarn
20	20	—	—	—	—	—	—	—	—	Synthetic Silk
20	20	—	—	—	—	—	—	—	—	Rayon & Synthetic Fibre Yarn
25	20	—	—	—	—	—	—	—	—	Mixed Yarn
15	15	15	15	—※	—	—	—	—	—	Soft and Hard Leather
23	23	15	15	—※	—	—	—	—	—	Plastics
20	20	20	20	20	15	15	15	15	15	Rubber Tires
20	20	15	15	15	10	10	10	10	10	Truck and Bus Tires
30	30	30	30	30	20	每公噸	每公噸	每公噸	每公噸	Cement
—	—	—	—	—	—	600元	600元	600元	600元	White or colored cement
—	—	—	—	—	—	320元	320元	320元	320元	Portland 1 cement
—	—	—	—	—	—	280元	280元	280元	280元	Portland blast-furnace slag cement
—	—	—	—	—	—	440元	440元	440元	440元	Others
36	40	30	25	25	15	15	15	15	15	Liquor Carbonated Water and Fruit Juice
30	—	—	—	—	—	—	—	—	—	Fruit Juice
—	—	20	15	15	8	8	8	8	8	Diluted Fruit Juice
—	—	—	—	—	—	—	—	—	—	Cosmetics
100	100	100	100	80	—	—	—	—	—	Section 1
80	80	60	60	55	—	—	—	—	—	Section 2
20	20	15	15	12	—	—	—	—	—	Section 3
—	—	—	—	—	—	—	—	—	—	Timber
20	20	—	—	—	—	—	—	—	—	Electric Bulbs
5	5	5	5	—※	—	—	—	—	—	Paper
29	29	15	15	15	—	—	—	—	—	Flavouring Essence
23	23	20	20	20	10	10	10	10	10	Flat-glass
						每公秉	每公秉	每公秉	每公秉	Oil/Gas
55	55	17.5	14	12※	60	6, 500元	6, 830元	6, 830元	6, 830元	Gasoline
32	32	17.5	14	10※	50	3, 800元	3, 990元	3, 990元	3, 990元	Diesel Oil
20	20	10	8	8	50	4, 050元	4, 250元	4, 250元	4, 250元	Kerosene
—	—	—	—	—	8	580元	610元	610元	610元	Aviation Oil
10	10	3.5	3	3	3	100元	110元	110元	110元	Fuel Oil

Source： Taxation Agency, Ministry of Finance.

Explanation：1.※Effective since April 1, 1986.
2.Due to the war of Persian Gulf, the commodity tax of Gasoline, Diesel Oil and Kerosene had been reduced from 60% to 30% for Gasoline and 50% to 25% for Diesel Oil & Kerosene during the period of Aug. 24, 1990 to Mar. 31, 1991 to match the oil measure of MOEA.
3.Following April 1, 1991, the commodity tax of Gasoilne, Diesel Oil and Kerosene were again collected totally.
4.Following Feb. 14, 1992, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 60% & 50% to 75% & 60%.
5.Following Jan. 21, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 75% & 60% to 82% & 65%.
6.Following Feb. 25, 1994, the commodity tax rate of Gasoline, Diesel Oil and Kerosene were adjusted from 82% & 65% to 90% & 75%.
7.Following Jan. 1, 2000, the commodity tax amount of Portland blast-furnace slag cement was reduced from NT$280 to 196 per Metric Ton.
8.Following Oct. 1, 2005, there was a reduction in the amount of the commodity tax of the Gasoline, Diesel Oil and Fuel Oil of 25% for a period of 3 Months.
9.Following Jan. 1, 2007, the commodity tax rate applying to sedans with a cylinder volume of 2,001c.c. or above was reduced from 35% to 30%.
10.Following May 28, 2008, there was a reduction in the amount of the commodity tax of the Gasoline and Diesel oil from NT$6,830 & 3,990 to 5,530 & 2,590 per kiloliter for a period of 6 months.

表C-6. 貨物稅稅率及稅額(續1完)

項　　目	36.3.20 Mar. 20, 1947	37.4.2 Apr. 2, 1948	38.8.1 Aug. 1, 1949	39.6.16 June 16, 1950	41.5.16 May 16, 1952	43.7.10 July 10, 1954	47.7.12 July 12, 1958	51.8.14 Aug. 14, 1962	54.5.21 May 21, 1965	57.6.14 June 14, 1968
(6)天　然　氣	—	—	—	—	—	—	—	10	10	10
(7)壓　縮　天　然　氣	—	—	—	—	—	—	—	48	48	48
(8)溶　劑　油	—	—	—	—	—	—	—	—	—	—
(9)液　化　石　油　氣	—	—	—	—	—	—	—	15	15	15
25.電　器　類										
(1)電　冰　箱	—	—	—	—	—	—	—	—	15	15
容量在250公升以下者	—	—	—	—	—	—	—	—	—	—
容量在251公升以上者	—	—	—	—	—	—	—	—	—	—
(2)電　視　機	—	—	—	—	—	—	—	—	10	10
黑　白　電　視　機	—	—	—	—	—	—	—	—	—	—
彩　色　電　視　機	—	—	—	—	—	—	—	—	—	—
(3)冷　暖　氣　機	—	—	—	—	—	—	—	—	15	15
工業用中央系統型	—	—	—	—	—	—	—	—	15	15
(4)收　音　機	—	—	—	—	—	—	—	—	—	10
(5)電　風　扇	—	—	—	—	—	—	—	—	—	10
(6)電　表	—	—	—	—	—	—	—	—	—	15
(7)除　濕　機	—	—	—	—	—	—	—	—	—	—
(8)錄　影　機	—	—	—	—	—	—	—	—	—	—
(9)電　唱　機	—	—	—	—	—	—	—	—	—	—
(10)錄　音　機	—	—	—	—	—	—	—	—	—	—
(11)音　響　組　合	—	—	—	—	—	—	—	—	—	—
(12)電　烤　箱	—	—	—	—	—	—	—	—	—	—
(13)吸　塵　器	—	—	—	—	—	—	—	—	—	—
26.鋼　琴　、電　子　琴	—	—	—	—	—	—	—	—	—	—
27.縫　衣　機	—	—	—	—	—	—	—	—	—	10
28.元　條　及　其　他　型　鋼	—	—	—	—	—	—	—	—	—	10
29.車　輛　類	—	—	—	—	—	—	—	—	—	15
(1)汽　車										
小　客　車	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在2,000立方公分以下	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在2,001~3,600立方公分	—	—	—	—	—	—	—	—	—	—
氣缸排氣量在3,601立方公分以上	—	—	—	—	—	—	—	—	—	—
貨車、大客車及其車輛	—	—	—	—	—	—	—	—	—	—
(2)機　車	—	—	—	—	—	—	—	—	—	20
(3)電　動　車　輛	—	—	—	—	—	—	—	—	—	—

說　明：11.汽缸排氣量在2,000立方公分以下之小客車、小貨車、小客貨兩用車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣3萬元。
12.汽缸排氣量在150立方公分以下之機車於98年1月19日至98年12月31日期間購買並完成登記者，應徵之貨物稅每輛定額減徵新台幣4,000元。
13.自98年6月5日起5年內購買低底盤公車、天然氣公共公車、油電混合動力公共汽車、電動公共汽車、身心障礙者康復巴士並完成登記者，免徵該等汽車應徵貨物稅。
14.自100年1月28日起，3年內購買完全以電能為動力之電動車輛免徵貨物稅。
15.本表資料更新截止日為100年5月31日。

Table C-6. Commodity Tax Rates (Cont.1 End)

60.1.9 Jan. 9, 1971	61.7.26 July 26, 1972	68.5.29 May 29, 1979	70.8.1 Aug. 1, 1981	75.1.27 Jan. 27, 1986	79.1.24 Jan. 24, 1990	84.6.29 June 29, 1995	90.10.11 Oct. 11, 2001	90.10.31 Oct. 31, 2001	96.1.1 Jan. 1, 2007	Item
						每千立方公尺				
10	10	3	2	2	2	110元	—	—	—	Natural Gas
48	48	—	—	—	—	—	—	—	—	Natural Gas,Pressed
						每公秉	每公秉	每公秉	每公秉	
—	—	15	12	10※	10	720元	720元	720元	720元	Solvent Oil
						每公噸	每公噸	每公噸	每公噸	
15	15	8.5	7.5	7.5	7.5	660元	690元	690元	690元	Petroleum Gas,Liquid
										Electric Appliances
15	15	—	—	—	13	13	13	13	13	Refrigerators
—	—	15	15	15	—	—	—	—	—	below 250 l.
—	—	25	20	20	—	—	—	—	—	over 251 l.
10	10	—	—	—	—	—	—	—	—	Television Sets
—	—	10	10	10	—	—	—	—	—	Black and White
—	—	20	20	20	13	13	13	13	13	Color
15	15	30	30	30	20	20	20	20	20	Airconditioners
15	15	15	15	15	15	15	15	15	15	For Industry Use Central System
—	—	—	—	—	—	—	—	—	—	Radios
10	—	—	—	—	—	—	—	—	—	Electric Fans
15	15	—	—	—	—	—	—	—	—	Electric Meters
—	—	25	25	25	15	15	15	15	15	Dehumidifiers
—	—	25	25	25	13	13	13	13	13	Video Recorders
—	—	15	10	10	10	10	10	10	10	Record-Players
—	—	15	10	10	10	10	10	10	10	Audio Recorders
—	—	15	15	15	10	10	10	10	10	Sterephonic Systems
—	—	25	25	25	15	15	15	15	15	Electric Ovens
—	—	15	15	15	—	—	—	—	—	Vacuum Cleaners
—	—	10	10	7	—	—	—	—	—	Piano and Electric Organs
10	10	—	—	—	—	—	—	—	—	Sewing Machines
10	10	10	10	—※	—	—	—	—	—	Structural Steel
15	15	—	—	—	—	—	—	—	—	Vehicles
										Automobiles
—	—	—	—	—	—	—	—	—	—	Passsenger Car
—	—	25	25	25	25	25	25	25	25	Displacement Below 2,000 cm^3
—	—	—	35	35	35	35	35	35	30	Displacement Below 2,001 - 3,600 cm^3
—	—	—	60	60	60	60	60	35	30	Displacement Below 3,601 cm^3
—	—	—	15	15	15	15	15	15	15	Truck,Bus and Others
20	20	20	20	20	20	17	17	17	17	Motorcycles
—	—	—	按車輛類減半	按車輛類減半	按車輛類減半	按車輛類減半	按車輛類減半	按車輛類減半	按車輛類減半	Electric-powered automobiles and motocycles

Explanation：11.The Commodity Tax for passenger sedans, trucks and dual-purpose vehicle with cylinder volume not exceeding 2,000c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT$30,000 each.

12.The Commodity Tax for motocycles with cylinder volume not exceeding 150c.c. which have been purchased and completed registration during the period of January 19 to December 31, 2009 could be cut NT$30,000 each.

13.Low chassis bus, hybrid oil and electric bus, electric bus and rehabilitation bus for disables which have been purchased and completed registration within 5 years starting from June 5, 2009 shall be exempted from the Commodity Tax.

14.The commodity Tax levied on fully electric-driven passenger vehicles which have been purchased and completely registered shall be exempted from levy for three years starting from January 28, 2011.

15.The data in this table is current as of May 31, 2011.

表C-7. 菸酒稅稅額
Table C-7. Tobacco and Alcohol Tax Rates

稅目別 Tax Items	單位 Units	91.1.1 Jan. 1, 2002	97.5.16 May 16,2008	98.6.1 June 1, 2009	99.9.16 Sept. 16,2010
菸類 Tobacco					
1. 紙菸 Cigarettes	每千支 Per 1000 sticks	590元(NT$)	590元(NT$)	590元(NT$)	590元(NT$)
2. 菸絲 Cut Tobacco	每公斤 Per kilo	590元(NT$)	590元(NT$)	590元(NT$)	590元(NT$)
3. 雪茄 Cigars	每公斤 Per kilo	590元(NT$)	590元(NT$)	590元(NT$)	590元(NT$)
4. 其他菸品 Other Tobacco Products	每公斤 Per kilo	590元(NT$)	590元(NT$)	590元(NT$)	590元(NT$)
酒類 Alcohol					
1. 釀造酒類 Brewed Alcoholic Beverages					
(1)啤酒 Beer	每公升 Per litre	26元 (NT$)	26元 (NT$)	26元 (NT$)	26元 (NT$)
(2)其他釀造酒 Other Brewed Alcoholic Beverages	每公升按酒精成分每度 Per litre per degree of alcohol content	7元 (NT$)	7元 (NT$)	7元 (NT$)	7元 (NT$)
2. 蒸餾酒類 Distilled Spirits	每公升 Per litre	185元(NT$)	185元(NT$)	—	—
	每公升按酒精成分每度 Per litre per degree of alcohol content	—	—	2.5元(NT$)	2.5元(NT$)
3. 再製酒類 Reprocessed Alcoholic Beverages	酒精成分超過20%者，每公升 Alcohol content exceeding 20% by volume per litre	185元(NT$)	185元(NT$)	185元(NT$)	185元(NT$)
	酒精成分20%以下者，每公升按酒精成分每度 Alcohol content less than 20% by volume at per litre per degree of alcohol content	7元 (NT$)	7元 (NT$)	7元 (NT$)	7元 (NT$)
4. 米酒※ Rice Spirits	89年起，每公升 From the year 2000, per litre	90元 (NT$)	—	—	—
	90年起，每公升 From the year 2001, per litre	120元(NT$)	—	—	—
	91年起，每公升 From the year 2002, per litre	150元(NT$)	—	—	—
	92年起，每公升 From the year 2003, per litre	185元(NT$)	—	—	—
5. 料理酒＊ Cooking Alcoholic Products	每公升 Per litre	22元 (NT$)	9元 (NT$)	9元 (NT$)	9元 (NT$)
(1)一般料理酒 General Cooking Alcoholic Products		—	—	—	
(2)料理米酒 Cooking Rice Wine		—	—	—	
6. 其他酒類 Other Alcoholic Beverages	每公升按酒精成分每度 Per litre per degree of alcohol content	7元 (NT$)	7元 (NT$)	7元 (NT$)	7元 (NT$)
7. 酒精 Ethyl Alcohol	每公升 Per litre	11元 (NT$)	15元 (NT$)	15元 (NT$)	15元 (NT$)

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.

說　　明： 本表資料更新截止日為100年5月31日。
Explanation：The data in this table is current as of May 31, 2011.

附　　註： ※97年5月16日米酒回歸蒸餾酒課稅。
＊99年9月16日將料理酒之定義增列料理米酒。
Note：※On May 16,2008, the tax for Rice Spirites resumed back to the tax rate for Distilled Spirits.
＊From September 16, 2010, to add a subsidiary category of Cooking Rice Wine to the Cooking Alcoholic Products category.

表C-8. 證券交易稅稅率
Table C-8. Securities Transactions Tax Rates

54.6.19 June 19, 1965	67.11.27 Nov. 27, 1978	78.12.30 Dec. 30, 1989		82.1.30 Jan. 30, 1993	
1.5 ‰	3 ‰	股票	公司債及其他有價證券	股票	公司債及其他有價證券
		6 ‰	1 ‰	3 ‰	1 ‰

資料來源： 財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說　　明： 1. 依促進產業升級條例第20條之1規定公司債及金融債券自91年2月1日起至98年12月31日止免徵證券交易稅。
2. 依證券交易稅條例第2條之1規定公司債及金融債券自99年1月1日起至105年12月31日止暫停課徵證券交易稅。
3. 本表資料更新截止日為100年5月31日。

Explanation：1.Corporate bonds and financial debentures are exempted from securities transactions tax from February 1, 2002 to December 31, 2009 in compliance with Article 20-1 of the " Regulations of Programs Associated with the Upgrading of Industry " .
2.Corporate bonds and financial debentures are suspended from securities transactions tax from January 1, 2010 to December 31, 2016 in compliance with Article 2-1 of the " Securities Transactions Tax Act " .
3.The data in this table is current as of May 31, 2011.

表C-9. 期貨交易稅稅率

類別 Category			87.6.22 June 22, 1998	87.7.10 June 10, 1998	89.5.1 May 1, 2000
股價指數期貨、股價類期貨 Stock index futures		稅率	0.25 ‰～1.5 ‰	0.25 ‰～1.5 ‰	0.25 ‰～1.5 ‰
		徵收率	—	0.5 ‰	0.25 ‰
股價指數期貨選擇權、股價選擇權、選擇權、期貨選擇權 Option, Option on futures		稅率	—	—	1.25 ‰～7.5 ‰
		徵收率	—	—	—
利率類期貨 Interest rate futures	30天期商業本票 30-day commercial paper interest rate futures	稅率	—	—	—
		徵收率	—	—	—
	10年期政府債券 10-year government bond futures	稅率	—	—	—
		徵收率	—	—	—
其他(黃金期貨) Other futures (gold futures)		稅率	—	—	—
		徵收率	—	—	—

資料來源： 財政部賦稅署。
說　　明： 本表資料更新截止日為100年5月31日。

Table C-9. Futures Transactions Tax Rates

90.8.20 Aug. 20, 2001	94.12.16 Dec. 16, 2005	95.1.1 Jan. 1, 2006	95.3.27 Mar. 27, 2006	97.8.8 Aug. 8, 2008	97.10.6 Oct. 6, 2008
0.25 ‰～1.5 ‰	0.1 ‰～0.6 ‰	0.1 ‰～0.6 ‰	0.1 ‰～0.6 ‰	百萬分之 0.125 ～0.6 ‰	百萬分之 0.125 ～0.6 ‰
0.25 ‰	0.25 ‰	0.1 ‰	0.1 ‰	0.1 ‰	十萬分之 4
1.25 ‰～7.5 ‰	1 ‰～6 ‰	1 ‰～6 ‰	1 ‰～6 ‰	1 ‰～6 ‰	1 ‰～6 ‰
1.25 ‰	1.25 ‰	1 ‰	1 ‰	1 ‰	1 ‰
—	百萬分之 0.125 ～百萬分之 2.5	百萬分之 0.125 ～百萬分之 2.5	百萬分之 0.125 ～百萬分之 2.5	百萬分之 0.125 ～百萬分之 2.5	百萬分之 0.125 ～百萬分之 2.5
—	—	百萬分之 0.125	百萬分之 0.125	百萬分之 0.125	百萬分之 0.125
—	百萬分之 0.125 ～百萬分之 2.5	百萬分之 0.125 ～百萬分之 2.5	百萬分之 0.125 ～百萬分之 2.5	百萬分之 0.125 ～百萬分之 2.5	百萬分之 0.125 ～百萬分之 2.5
—	—	百萬分之 1.25	百萬分之 1.25	百萬分之 1.25	百萬分之 1.25
—	百萬分之 0.125 ～0.6 ‰	百萬分之 0.125 ～0.6 ‰	百萬分之 0.125 ～0.6 ‰	百萬分之 0.125 ～0.6 ‰	百萬分之 0.125 ～0.6 ‰
—	—	—	百萬分之 2.5	百萬分之 2.5	百萬分之 2.5

Source：Taxation Agency, Ministry of Finance.
Explanation：The data in this table is current as of May 31, 2011.

表C-10. 營業稅稅率
Table C-10. Business Tax Rates

100.4.1
April 1, 2011

類別 Category	業別 Industries		稅率 Rate	類別 Category	業別 Industries	稅率 Rate
一般營業人	依照營業稅法第四章第一節一般稅額計算之營業人。 （營業人所取得合乎規定之進項憑證稅額得予扣抵銷項稅額） Business entities other than those listed below, namely VAT business entities, shall be no more than ten percent and no less than five percent, subject to the prescription of the Executive Yuan. The current applicable tax rate is five percent.		5 %	特種飲食業	夜總會、有娛樂節目之餐飲業（進項稅額不得扣抵） Enterprises engaging in special food and beverage services for night clubs or restaurants providing entertainment.	15 %
					酒家及有女性陪侍之茶室、咖啡廳、酒吧等（進項稅額不得扣抵） Enterprises engaging in special food and beverage services for saloons or tearooms, coffee shops and bars offering female companionship.	25 %
金融業	銀行業、保險業、信託投資業、證券業、期貨業、票券業及典當業(進項稅額不得扣抵) Enterprises engaged in banking, insurance, investment trust, securities, futures, commercial paper and pawnshops (Non-VAT business entities)	非專屬本業部分 Non-core business (i.e., business not exclusive to enterprises listed left)	5 %	小規模營業人	小規模營業人、依法取得從事按摩資格之視覺功能障礙者經營，且全部由視覺功能障礙者提供按摩勞務之按摩業，及其他經財政部規定免予申報銷售額之營業人（購買營業上使用之貨物或勞務，取得載有營業稅額之憑證，依規定申報者，得按其進項稅額百分之十，在查定稅額內扣減） Small businesses, business entities operated and supplying services solely by persons with visual impairments engaging in massage in accordance with the laws, and other business entities which are excluded by the Ministry of Finance from reporting their transactions	1 %
		專屬本業部分 Core business (i.e., business exclusive to enterprises listed left)	2 %			
		購買國外左列各業之非專屬本業勞務部分 Purchasing services sold by foreign enterprises listed left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the non-core business of those enterprises	5 %			
		購買國外左列各業之專屬本業勞務部分 Purchasing services sold by foreign enterprises listed left which have no fixed place of business within the territory of the R.O.C. and such services are categorized as the core business of those enterprises	3 %		農產品批發市場之承銷人及銷售農場品之小規模營業人（進項稅額扣抵同上） Traders in the wholesale agricultural market and small businesses supplying agricultural products.	0.1 %
		保險業之再保費收入 Reinsurance premiums of insurance enterprises	1 %			

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 本表資料更新截止日為100年5月31日。
Explanation：The data in this table is current as of May 31, 2011.

表C-11. 地價稅稅率
Table C-11. Land Value Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
私有土地		Private Land
一、一般土地：基本稅率為千分之十；超過累進起點地價者按下列規定累進課徵：	10 ‰	I 、Regular Land：The basic rate for land value tax shall be 1%. If the total value of land exceeds the starting cumulative value (SCV), the land value tax shall be levied progressively as follows：
1. 超過累進起點地價未達五倍者，就其超過部分課徵千分之十五。	15 ‰	1. For total value in excess of SCV by less than 5 times, 1.5% for amount in excess of SCV.
2. 超過累進起點地價五倍至十倍者，就其超過部分課徵千分之二十五。	25 ‰	2. For total value in excess of SCV by more than 5 times, but less than 10 times, 2.5% for amount in excess of 5 times of SCV.
3. 超過累進起點地價十倍至十五倍者，就其超過部分課徵千分之三十五。	35 ‰	3. For total value in excess of SCV by more than 10 times, but less than 15 times, 3.5% for amount in excess of 10 times of SCV.
4. 超過累進起點地價十五倍至二十倍者，就其超過部分課徵千分之四十五。	45 ‰	4. For total value in excess of SCV by more than 15 times, but less than 20 times, 4.5% for amount in excess of 15 times of SCV.
5. 超過累進起點地價二十倍以上者，就其超過部分課徵千分之五十五。	55 ‰	5. For total value in excess of SCV by more than 20 times, 5.5% for amount in excess of 20 times of SCV.
二、合於下列規定之自用住宅用地，其地價稅按千分之二計徵：	2 ‰	II 、The land value tax on self-use residential land in following conditions shall be subject to 0.2% tax rate:
1. 都市土地面積未超過三公畝部分。		1. The portion of urban land less than three acres in area.
2. 非都市土地面積未超過七公畝部分。		2. The portion of non-urban land less than seven acres in area.
國民住宅及企業或公營事業興建之勞工宿舍按申報地價額千分之二計徵。	2 ‰	Public housing or dormitories of private or publicly-owned enterprises. The basic rate shall be 0.2%.
三、工礦業等用地按申報地價額千分之十計徵。	10 ‰	III 、Land for industrial or mining use, shall be taxed at 1% for land value tax.
四、都市計畫公共設施保留地按其申報地價千分之六計徵；其未作任何使用並與使用中之土地隔離者免徵。	6 ‰	IV 、Land reserved for public facilities under urban planning, shall be subject to 0.6% land value tax. Notwithstanding the foregoing, if the aforesaid land is not in use for any purpose and segregated from other land in use, no land value tax will be imposed.
公有土地		Public Land
以公告地價為申報地價按千分之十計徵。	10 ‰	Land publicly owned but used for non-public purposes shall be taxed at 1%.

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 本表資料更新截止日為100年5月31日。
Explanation：The data in this table is current as of May 31, 2011.

表C-12. 土地增值稅稅率
Table C-12. Land Value Increment Tax Rates

課 徵 標 的	66.7.14 July 14, 1977	94.2.1 Feb. 1, 2005	Tax Base
自用住宅用地	10 %	10 %	Self-use Residence Land
一 般 用 地			Regular Land
1. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額未達百分之一百者，就其漲價總數額徵收增值稅百分之二十。	40 %	20 %	1. When the total increment approaches 100% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, the tax rate shall be 20% of the total increment arrived at.
2. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之一百以上未達百分之二百者，除按前款規定辦理外，其超過部分徵收增值稅百分之三十。	50 %	30 %	2. When the total increment exceeds 100% but approaches 200% of the original decreed value or the assessed present value at the last transfer of land in the calculation of the then applicable value increment tax payable, in addition to the tax rate made applicable under provision of Subparagraph above, the tax rate on the portion exceeding 100% shall be 30%.
3. 土地漲價總數額超過原規定地價或前次移轉時核計土地增值稅之現值數額在百分之二百以上者，除按前二款規定分別辦理外，其超過部分徵收增值稅百分之四十。	60 %	40 %	3. When the total increment exceeds 200% of the original decreed value or the assessed present value at the last transfer of the land in question in the calculation of the then applicable value increment tax payable, in addition to the rates provided under subparagraphs 1 and 2 above, the portion in excess of 200% shall be subject to a 40% tax rate.
4. 長期持有土地者之減徵：			4. The reduction for land ownership held in longterm is as follows:
(1)持有土地年限超過二十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之二十。	—	20 %	(1) For land that has been owned for a period of over 20 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 20%.
(2)持有土地年限超過三十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之三十。	—	30 %	(2) For land that has been owned for a period of over 30 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 30%.
(3)持有土地年限超過四十年以上者，就其土地增值稅超過第一項最低稅率部分減徵百分之四十。	—	40 %	(3) For land that has been owned for a period of over 40 years, the increment tax on the portion exceeding the lowest tax rate above shall be reduced by 40%.

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 1. 自91年2月1日起至94年1月31日止，土地增值稅減徵50%。
2. 本表資料更新截止日為100年5月31日。
Explanation：1.To promote economic development, a 50% reduction on the above tax rates and a privileged tax rate of 10% of the land value increment tax was effective from 1st February , 2002 to 31st January, 2005.
2.The data in this table is current as of May 31, 2011.

表C-13. 使用牌照稅稅額
Table C-13. Vehicle License Tax Rates

車輛種類及稅額 Mode & Collection (新台幣元) (NT$) / 汽缸總排氣量 Exhaust (立方公分) (CC)	小客車 (每車乘人座位九人以下者) Small Passenger Vehicles (Seating 9 or fewer)		大客車 Large Passenger Vehicles (每車乘人座位在十人以上者) (Seating 10 or more)	貨車 Trucks	機器腳踏車 Motorcycles
	自用 Private	營業 Commercial			
150（含150以下）	1,620	900	—	900	0
151 - 250	1,620	900	—	900	800
251 - 500	1,620	900	—	900	1,620
501 - 600	2,160	1,260	1,080	1,080	2,160
601 - 1200	4,320	2,160	1,800	1,800	4,320
1201 - 1800	7,120	3,060	2,700	2,700	7,120
1801 - 2400	11,230	6,480	3,600	3,600	11,230
2401 - 3000	15,210	9,900	4,500	4,500	11,230
3001 - 3600	28,220	16,380	5,400	5,400	11,230
3601 - 4200	28,220	16,380	6,300	6,300	11,230
4201 - 4800	46,170	24,300	7,200	7,200	11,230
4801 - 5400	46,170	24,300	8,100	8,100	11,230
5401 - 6000	69,690	33,660	9,000	9,000	11,230
6001 - 6600	69,690	33,660	9,900	9,900	11,230
6601 - 7200	117,000	44,460	10,800	10,800	11,230
7201 - 7800	117,000	44,460	11,700	11,700	11,230
7801 - 8400	151,200	56,700	12,600	12,600	11,230
8401 - 9000	151,200	56,700	13,500	13,500	11,230
9001 - 9600	151,200	56,700	14,400	14,400	11,230
9601 - 10200	151,200	56,700	15,300	15,300	11,230
10201以上	151,200	56,700	16,200	16,200	11,230

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 1. 小客貨兩用車之稅額按自用小客車之稅額課徵。
2. 曳引車之稅額按貨車稅額加徵30%。
3. 本表資料更新截止日為100年5月31日。
Explanation：1.The tax rate for small vehicles used both as passenger car and truck shall be the same as that for small passenger vehicle for private use.
2.The tractor portion of a tractor-trailer truck is taxed at a rate 30% higher than that for a comparably-sized truck.
3.The data in this table is current as of May 31, 2011.

表C-14. 房屋稅稅率
Table C-14. House Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按現值課徵		% of current value
1.住 家 用	1.2% ~ 2%	1. Residential Purposes
2.非 住 家 用		2. Non-Residential Purposes
(1)營 業 用	3% ~ 5%	(1) for Business Purposes
(2)非 營 業 用	1.5% ~ 2.5%	(2) for Non-Business Purposes
(3)同時作住家及非住家，按實際使用面積分別課稅；但非住家用者課說面積最低不得少於全部面積1/6。		(3) For both Residential and Non-Residential Purposes, the house tax thereon shall be levied at the applicable rates based on the area of house used for residential and non-residential purposes respectively, provided the taxable area for non-residential purposes is not less than one-sixth of the total area of the house.
3.私有房屋有下列情形房屋稅減半徵收：		3. House tax is reduced by half for private houses in any of the following situations:
(1)政府平價配售之平民住宅		(1) Dwelling Houses sold by the government to the people in need at reduced prices.
(2)合法登記之工廠供直接生產使用之自有房屋		(2) Buildings owned by a duly-registered factory and used directly for production.
(3)農會所有之自用倉庫及檢驗場，經主管機關證明者		(3) Warehouses and houses used for testing purposes which are owned and used by a farmers' association as attested by the competent authorities.
(4)受重大災害，毀損面積佔整棟面積三成以上不及五成之房屋		(4) Houses of which more than 30% buy less than 50% of floor area has been destroyed in a disaster.

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說 明： 1.稅率由各直轄市及縣市政府在上列稅率範圍內分別規定徵收率。
2.本表資料更新截止日為100年5月31日。
Explanation：1.The house tax rates shall be fixed by the municipal and county (city) governments in view of the local conditions within the range set forth in the foregoing article.
2.The data in this table is current as of May 31, 2011.

表C-15. 契稅稅率
Table C-15. Deed Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按 契 價 課 徵		% of the value of the deed
1. 買 賣 契	6%	1. Deed tax on a sale
2. 典 權 契	4%	2. Deed tax on a creation of dien
3. 交 換 契	2%	3. Deed tax on an exchange
4. 贈 與 契	6%	4. Deed tax on a bestowal or a donation
5. 分 割 契	2%	5. Deed tax on a partition
6. 占 有 契	6%	6. Deed tax on a possession

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說 明： 本表資料更新截止日為100年5月31日。
Explanation：The data in this table is current as of May 31, 2011.

表C-16. 印花稅稅率
Table C-16. Stamp Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
1. 銀錢收據，每件按金額課徵	4‰	1. Monetary receipts: Tax stamps at 0.4% of the amount received to be affixed by the person drawing up the receipt.
2. 招標人收受押標金收據，每件按金額課徵	1‰	2. Receipts for deposit of bid bonds: Tax stamps at 0.1% of the money deposited by the bidder to be affixed by the person drawing up the receipt.
3. 承攬契據，每件按金額課徵	1‰	3. Contracting agreements: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
4. 典賣、讓受及分割不動產契據，每件按金額課徵	1‰	4. Contracts for the sale, transfer, or partition of real estate: Tax stamps at 0.1% of the contract price, to be affixed by the person executing the contract or drawing up the receipt.
5. 買賣動產契據，每件稅額課徵	4元	5. Contracts for the sale of movables: Tax stamps at 4 yuan per piece, to be affixed by the person executing the contract or drawing up the receipt.

資料來源： 財政部賦稅署。
Source：Taxation Agency, Ministry of Finance.
說　　明： 本表資料更新截止日為100年5月31日。
Explanation：The data in this table is current as of March 31, 2011.

表C-17. 娛樂稅稅率
Table C-17. Amusement Tax Rates

課 徵 標 的	稅 率 Rate	Tax Base
按所收票價或收費額課徵	最高不得超過 No more than	Be levied on tickets sold or fees charged
1. 舞廳或舞場	100%	1. Dance halls
2. 電 影		2. Cinema
(1)外 國 片	60%	(1)Foreign language films
(2)本 國 片	30%	(2)Chinese language films
3. 撞 球 場	50%	3. Billiard halls
4. 保 齡 球 館	30%	4. Bowling alleys
5. 高爾夫球場	20%	5. Golf course
6. 職業性歌唱、說書、舞蹈、馬戲、魔術、技藝表演及夜總會之各種表演	30%	6. Professional singing, story-telling, dancing, circus, magic, show, acrobatics show, and night club performances
7. 各種競技比賽	10%	7. Skill competitions and contests
8. 戲劇、音樂演奏、及非職業性歌唱、舞蹈等表演	5%	8. Drama, music performances and amateur singing, dancing, etc.
9. 其他提供娛樂設施供人娛樂者	50%	9. Provide facilities for the recreation or entertainment of others

資料來源： 財政部賦稅署。

Source：Taxation Agency, Ministry of Finance.

說 明： 1. 直轄市及縣（市）政府得視地方實際情形，在規定稅率範圍內，分別規定娛樂稅徵收率，提經同級民意機關通過，報請或層轉財政部核備。
2. 自96年5月25日起撞球場、保齡球館免徵娛樂稅。
3. 本表資料更新截止日為100年5月31日。

Explanation：1.Municipal and county (city) governments may, in view of the local situations, respectively prescribe the amusement tax rates within the maximum rates provided in the foregoing paragraph, and report the prescribed rate schedule to the Ministry of Finance after the schedule has been approved by the local assembly of the same level.
2.Since May 25 2007, the billiard halls and bowling alleys were exempt from the Amusement Tax.
3.The data in this table is current as of May 31, 2011.