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		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%
總計	**Grand Total**	**1,387,300,291**	**100.0**	**1,567,396,363**	**100.0**	**1,600,803,894**	**100.0**
新北市	New Taipei City	107,334,425	7.7	118,654,527	7.6	125,359,296	7.8
臺北市	Taipei City	381,093,275	27.5	466,313,989	29.8	470,334,842	29.4
臺中市	Taichung City	112,875,536	8.1	128,134,597	8.2	139,758,362	8.7
臺南市	Tainan City	42,111,558	3.0	48,618,937	3.1	47,660,352	3.0
高雄市	Kaohsiung City	195,337,216	14.1	222,598,789	14.2	223,943,144	14.0
宜蘭縣	Yilan County	10,464,678	0.8	10,789,528	0.7	11,736,177	0.7
桃園縣	Taoyuan County	187,849,934	13.5	196,790,459	12.6	197,440,401	12.3
新竹縣	Hsinchu County	16,599,913	1.2	22,378,384	1.4	21,360,821	1.3
苗栗縣	Miaoli County	18,866,001	1.4	22,055,824	1.4	19,817,366	1.2
彰化縣	Changhua County	22,656,016	1.6	25,277,846	1.6	22,699,954	1.4
南投縣	Nantou County	7,534,749	0.5	7,739,234	0.5	7,627,816	0.5
雲林縣	Yunlin County	35,298,291	2.5	28,003,837	1.8	33,342,854	2.1
嘉義縣	Chiayi County	6,502,489	0.5	7,356,358	0.5	6,993,216	0.4
屏東縣	Pingtung County	17,646,164	1.3	18,601,114	1.2	18,669,775	1.2
臺東縣	Taitung County	2,460,556	0.2	2,624,497	0.2	2,552,436	0.2
花蓮縣	Hualien County	9,228,220	0.7	8,858,205	0.6	9,229,592	0.6
澎湖縣	Penghu County	672,552	0.0	692,906	0.0	760,528	0.0
基隆市	Keelung City	101,669,390	7.3	107,151,179	6.8	114,235,146	7.1
新竹市	Hsinchu City	19,793,789	1.4	30,310,249	1.9	34,922,974	2.2
嘉義市	Chiayi City	7,921,023	0.6	7,458,928	0.5	7,611,321	0.5
金門縣	Kinmen County	4,040,119	0.3	4,259,095	0.3	4,818,230	0.3
連江縣	Lienchiang County	456,009	0.0	353,575	0.0	362,208	0.0
其他	**Others**	**78,888,388**	**5.7**	**82,374,306**	**5.3**	**79,567,083**	**5.0**

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1. 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。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-3. Total Net Tax Revenues—by Region

Unit : NT$ 1,000

96年 CY 2007		97年 CY 2008		98年 CY 2009		99年 CY 2010		100年 CY 2011	
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%
1,733,894,782	**100.0**	**1,760,438,282**	**100.0**	**1,530,282,190**	**100.0**	**1,622,244,070**	**100.0**	**1,764,610,616**	**100.0**
161,433,559	9.3	163,620,877	9.3	149,560,500	9.8	154,303,664	9.5	168,759,548	9.6
652,319,898	37.6	676,193,539	38.4	594,795,211	38.9	613,280,790	37.8	658,228,999	37.3
112,907,081	6.5	109,618,085	6.2	101,937,886	6.7	108,866,397	6.7	113,801,335	6.4
65,589,498	3.8	64,540,689	3.7	55,656,572	3.6	52,894,601	3.3	56,722,585	3.2
179,319,419	10.3	186,347,726	10.6	144,763,518	9.5	142,702,790	8.8	159,106,413	9.0
10,703,956	0.6	9,774,966	0.6	9,660,095	0.6	9,931,572	0.6	10,312,850	0.6
149,604,685	8.6	138,315,507	7.9	136,139,329	8.9	142,103,913	8.8	168,299,299	9.5
34,909,688	2.0	36,977,868	2.1	26,742,619	1.7	29,203,767	1.8	36,984,733	2.1
22,567,716	1.3	21,939,934	1.2	22,233,653	1.5	27,528,934	1.7	29,656,949	1.7
31,617,855	1.8	31,276,253	1.8	25,785,465	1.7	25,270,886	1.6	34,184,086	1.9
8,447,899	0.5	8,136,849	0.5	7,902,093	0.5	8,245,949	0.5	7,814,075	0.4
59,134,526	3.4	68,713,577	3.9	46,794,926	3.1	61,475,715	3.8	64,161,400	3.6
7,945,242	0.5	7,279,202	0.4	6,906,440	0.5	6,645,590	0.4	6,823,526	0.4
20,242,665	1.2	19,406,997	1.1	18,608,359	1.2	21,261,929	1.3	22,498,966	1.3
2,520,464	0.1	2,393,368	0.1	2,197,033	0.1	2,403,019	0.1	2,566,813	0.1
8,922,520	0.5	8,514,621	0.5	7,926,183	0.5	8,877,302	0.5	9,164,671	0.5
741,380	0.0	876,971	0.0	654,979	0.0	627,925	0.0	603,688	0.0
46,226,568	2.7	44,729,021	2.5	41,761,318	2.7	50,382,824	3.1	50,327,543	2.9
63,219,397	3.6	68,586,880	3.9	49,316,364	3.2	55,329,368	3.4	57,142,730	3.2
8,026,228	0.5	7,346,984	0.4	7,573,514	0.5	7,228,843	0.4	6,869,697	0.4
5,374,085	0.3	5,156,307	0.3	4,350,054	0.3	4,034,732	0.2	4,087,369	0.2
261,104	0.0	266,335	0.0	188,609	0.0	159,321	0.0	170,512	0.0
81,859,349	**4.7**	**80,425,726**	**4.6**	**68,827,470**	**4.5**	**89,484,239**	**5.5**	**96,322,829**	**5.5**

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：1.Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.
2.Since 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.

表3-3. 全國賦稅實徵淨額－按地區別分(續1)

民國100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	**1,764,610,616**	**1,703,988,545**	**96,322,743**	**86**	**367,186,074**
新北市 New Taipei City	168,759,548	161,383,679	—	—	44,622,411
臺北市 Taipei City	658,228,999	641,360,884	—	—	160,109,129
臺中市 Taichung City	113,801,335	107,718,346	—	—	23,378,394
臺南市 Tainan City	56,722,585	56,024,934	—	—	13,943,088
高雄市 Kaohsiung City	159,106,413	153,617,444	—	—	31,081,549
宜蘭縣 Yilan County	10,312,850	10,177,176	—	—	815,442
桃園縣 Taoyuan County	168,299,299	166,819,979	—	—	32,764,296
新竹縣 Hsinchu County	36,984,733	36,819,226	—	—	10,920,613
苗栗縣 Miaoli County	29,656,949	25,846,634	—	—	2,971,296
彰化縣 Changhua County	34,184,086	33,928,795	—	—	10,600,782
南投縣 Nantou County	7,814,075	7,721,291	—	—	1,596,901
雲林縣 Yunlin County	64,161,400	64,037,696	—	—	9,964,021
嘉義縣 Chiayi County	6,823,526	6,779,434	—	—	1,039,482
屏東縣 Pingtung County	22,498,966	16,910,259	—	—	1,194,780
臺東縣 Taitung County	2,566,813	2,535,860	—	—	168,228
花蓮縣 Hualien County	9,164,671	9,102,855	—	—	836,711
澎湖縣 Penghu County	603,688	601,918	—	—	47,060
基隆市 Keelung City	50,327,543	38,640,234	—	—	837,504
新竹市 Hsinchu City	57,142,730	56,649,323	—	—	19,565,640
嘉義市 Chiayi City	6,869,697	6,736,734	—	—	557,862
金門縣 Kinmen County	4,087,369	4,082,625	—	—	150,575
連江縣 Lienchiang County	170,512	170,390	—	—	20,310
其他 Others	**96,322,829**	**96,322,829**	**96,322,743**	**86**	**—**

說　明： 遺產及贈與稅實物抵繳金額100年計4,373,033千元。

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

CY 2011

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
343,004,982	**23,658,842**	**164,876,634**	**44,660,361**	**93,990,479**	**5,859,643**
29,611,503	3,516,984	1,292,687	3,404,935	8,634,506	109,020
181,901,189	9,451,088	3,674	98,117	54,314,126	5,249,372
12,887,416	1,885,781	12,586,006	5,814,461	6,211,529	209,008
7,808,885	861,785	775,976	4,168,001	3,444,734	42,720
19,974,299	2,773,663	36,875,641	3,530,927	6,208,959	182,015
528,228	226,708	1,353,861	381,076	694,561	—
31,410,986	1,503,043	55,947,003	1,014,314	3,798,412	12,851
8,239,143	223,173	5,150,372	40,852	933,557	17,521
2,940,519	136,008	4,738,473	6,169,874	666,456	1,626
6,651,043	2,038,018	1,350,792	15,668	1,818,374	1,611
841,598	130,901	56,965	327,357	397,674	381
1,895,983	140,256	20,876,351	41,516	1,256,653	—
471,979	42,201	346,276	372,263	152,275	—
1,061,493	102,125	2,374,338	3,781,272	792,244	460
275,567	15,371	154	1,816	187,506	402
882,072	44,468	1,802,091	337,278	326,686	—
142,465	2,758	12	923	55,522	473
1,304,534	123,983	19,271,227	11,952,224	500,962	1,149
33,271,265	144,152	2,240	361	2,039,122	29,063
740,091	290,926	72,403	—	1,517,039	1,971
129,445	5,449	—	3,128,826	39,523	—
35,279	1	92	78,300	59	—
—	—	—	—	—	—

Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 4,373,033 thousand in 2011.

表3-3. 全國賦稅實徵淨額－按地區別分(續2完)

民國100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	**283,884,285**	**63,374,107**	**78,607,815**	**59,466,872**	**55,380,372**
新北市 New Taipei City	23,847,376	9,812,917	15,777,255	9,009,537	7,860,255
臺北市 Taipei City	168,234,921	20,505,209	17,407,266	10,865,123	6,726,767
臺中市 Taichung City	13,188,350	4,651,545	9,170,203	7,411,549	7,559,552
臺南市 Tainan City	6,960,391	3,616,380	4,127,006	4,656,615	4,400,849
高雄市 Kaohsiung City	22,179,208	8,236,489	5,687,189	8,015,901	6,362,450
宜蘭縣 Yilan County	1,677,012	588,244	1,761,319	861,884	990,728
桃園縣 Taoyuan County	10,855,364	5,355,791	9,943,980	6,211,200	5,409,898
新竹縣 Hsinchu County	3,370,275	1,084,735	3,405,238	1,191,961	1,479,494
苗栗縣 Miaoli County	2,689,326	825,335	1,905,619	1,041,638	1,475,706
彰化縣 Changhua County	798,834	1,758,684	2,522,981	2,490,938	3,346,990
南投縣 Nantou County	771,039	547,764	716,167	747,525	1,355,172
雲林縣 Yunlin County	24,458,446	1,147,385	772,578	1,558,255	1,652,875
嘉義縣 Chiayi County	1,096,679	571,057	584,132	776,431	1,189,362
屏東縣 Pingtung County	2,701,497	903,150	797,922	1,118,008	1,773,230
臺東縣 Taitung County	578,899	189,136	338,236	240,968	454,731
花蓮縣 Hualien County	2,379,088	391,398	696,503	471,127	755,556
澎湖縣 Penghu County	11,455	79,780	104,175	90,449	39,879
基隆市 Keelung City	1,418,600	1,033,122	559,966	717,872	692,147
新竹市 Hsinchu City	-4,594,078	1,358,758	1,665,500	1,349,767	1,150,395
嘉義市 Chiayi City	890,403	686,497	531,692	583,864	649,160
金門縣 Kinmen County	354,806	25,851	130,352	50,747	50,080
連江縣 Lienchiang County	16,394	4,880	2,536	5,513	5,096
其他 Others	—	—	—	—	—

說　　明： 特種貨物及勞務稅自100年6月起開徵。

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 2011

Unit : NT$ 1,000

Revenues from Tax				金融保險業營業稅 Financial Enterprises Business Tax	健康福利捐 Health and Welfare Surcharge on Tobacco	特種貨物及勞務稅 Specifically Selected Goods and Services Tax
契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育臨時捐 Temporary Surtax for Education			
12,640,465	**9,397,243**	**1,676,424**	**1,118**	**23,806,475**	**34,609,126**	**2,206,470**
2,659,266	989,560	235,414	53	1,390,169	5,744,794	240,906
2,004,331	4,246,762	243,807	3	16,343,996	—	524,119
1,825,528	792,689	145,512	823	1,435,457	3,882,584	764,948
716,168	382,349	119,878	109	634,053	—	63,598
1,512,496	770,717	225,880	61	1,305,279	4,083,388	100,302
167,678	111,003	19,423	9	113,811	—	21,863
1,651,992	693,371	247,364	114	963,844	294,143	221,333
414,182	260,347	87,762	1	141,652	—	23,855
149,058	100,823	34,877	—	98,478	3,697,580	14,257
284,086	195,382	54,648	-36	239,233	—	16,058
103,288	70,234	58,324	1	87,841	—	4,943
125,123	115,078	33,177	-1	113,902	—	9,802
80,047	46,792	10,458	—	34,895	—	9,197
161,015	109,136	39,598	-9	141,694	5,439,531	7,482
40,394	33,026	11,426	—	27,096	—	3,857
89,463	69,687	20,727	—	56,679	—	5,137
13,383	11,370	2,214	—	244	—	1,526
153,219	52,466	21,265	-6	78,639	11,467,106	141,564
361,874	272,009	33,259	-4	479,218	—	14,189
120,398	64,442	29,986	—	119,932	—	13,031
7,303	8,416	1,252	—	241	—	4,503
173	1,584	173	—	122	—	—
—	—	—	—	—	—	—

Explanation： The specifically selected goods and services tax was imposed from June 2011.

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.