

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
六、民間參與公共建設	22

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 G D P 及 G N P 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
表 1-10. 各國一般政府賦稅收入占歲入比重	34
表 1-11. 各國一般政府賦稅收入占歲出比重	36

二、公庫收支及債務

表 2-1. 各級公庫收入淨額	40
-----------------	----

表 2-2. 各級公庫支出淨額.....	44
表 2-3. 國庫收入毛額.....	48
表 2-4. 國庫支出毛額.....	52
表 2-5. 國庫收支毛額—按國際貨幣基金分類分.....	57
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.....	58
表 2-7. 實施集中支付簽發支票張數及金額.....	60
表 2-8. 各級政府債務負擔.....	62
表 2-9. 各級政府債務未償餘額.....	64
表 2-10. 中央政府債務未償餘額占 G D P 及 G N P 之比率.....	66
表 2-11. 中央政府債務舉借.....	67
表 2-12. 中央政府債務償還.....	68
表 2-13. 中央政府公債發行及償還.....	70
表 2-14. 中央政府公債實況彙總.....	72

三、賦稅

(一)賦稅收入

表 3-1. 全國賦稅實徵淨額—按稅目別分.....	80
表 3-2. 全國賦稅實徵淨額—按機關別分.....	86
表 3-3. 全國賦稅實徵淨額—按地區別分.....	92
表 3-4. 全國賦稅實徵淨額—按直接稅與間接稅別分.....	98
表 3-5. 全國賦稅實徵淨額—按 O E C D 稅收分類分.....	100
表 3-6. 全國賦稅實徵淨額與預算數之比較.....	104
表 3-7. 貨物稅實徵淨額—按貨品別分.....	106
表 3-8. 賦稅收入指標.....	108
表 3-9. 各國賦稅負擔率.....	112
表 3-10. 各國賦稅收入—按 O E C D 稅收分類分.....	116

(二)稅 源

表 3-11. 關稅實徵毛額.....	124
---------------------	-----

表 3-12. 綜合所得稅結算申報—按淨所得級距別分.....	134
表 3-13. 營利事業所得稅結算申報.....	136
表 3-14. 遺產稅稅源.....	140
表 3-15. 贈與稅稅源.....	144
表 3-16. 貨物稅稅源.....	148
表 3-17. 營業稅稅源.....	154
表 3-18. 使用牌照稅稅源.....	162
表 3-19. 地價稅稅源.....	164
表 3-20. 土地增值稅稅源.....	168
表 3-21. 房屋稅稅源.....	174
表 3-22. 娛樂稅稅源.....	204
表 3-23. 契稅稅源.....	206

(三)稅捐減免及稽徵

表 3-24. 獎勵投資條例減免稅額.....	208
表 3-25. 促進產業升級條例減免稅額.....	209
表 3-26. 產業創新條例減免稅額.....	214
表 3-27. 外銷品沖退稅金額.....	218
表 3-28. 查(核)定開徵數、未徵數情形.....	220
表 3-29. 違章漏稅案件處理及財務罰緩執行情形.....	226
表 3-30. 各稅實徵淨額及其徵課費用.....	234

四、關務

表 4-1. 進出口貿易值—按新臺幣計算.....	250
表 4-2. 進出口貿易值—按美元計算.....	251
表 4-3. 海關業務統計.....	252
表 4-4. 外銷品沖退稅金額—按稅則分類分.....	254
表 4-5. 海關緝私案件及私貨價值.....	256
表 4-6. 關稅進口稅率修正及調整.....	258

五、國有財產

表 5-1. 國有財產總值—按使用性質別分.....	260
表 5-2. 國有財產總值—按財產種類別分.....	264
表 5-3. 國有非公用財產處理概況.....	272
表 5-4. 國有非公用土地管理概況.....	274

六、民間參與公共建設

表 6-1. 民間參與公共建設簽約案件及效益.....	280
表 6-2. 民間參與公共建設案件—按民間參與方式別分.....	282
表 6-3. 民間參與公共建設案件—按公共建設類別分.....	284
表 6-4. 民間參與公共交通建設案件.....	286
表 6-5. 民間參與公共建設案件—按辦理機關別分.....	288

參 、 財政統計名詞解釋..... 291

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
	6. Privatae Participation in Infrastructure.....	22

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
Table 1-10.	Total Tax Revenues as a percentage of General Government Revenues of Key Countries.....	34
Table 1-11.	Total Tax Revenues as a percentage of General Government Expenditures of Key Countries.....	36

Part II . Revenues and Expenditures of Treasury and Debts

Table 2-1.	Net Revenues of Treasury.....	40
------------	--------------------------------------	-----------

Table 2-2. Net Expenditures of Treasury.....	44
Table 2-3. Gross Revenues of National Treasury.....	48
Table 2-4. Gross Expenditures of National Treasury.....	52
Table 2-5. Gross Revenues and Expenditures of National Treasury—by International Monetary Fund.....	57
Table 2-6. Number of Spending Agencies, Net Disbursements and Disposable Funds in Treasury.....	58
Table 2-7. Number and Amount of Drawn Check by Disbursement.....	60
Table 2-8. Debt of All Levels of Government.....	62
Table 2-9. Outstanding Debt of All Levels of Government.....	64
Table 2-10. Outstanding Central Government Debt as a percentage of GDP and GNP.....	66
Table 2-11. Issuance of Central Government Debt	67
Table 2-12. Amortization of Central Government Debt.....	68
Table 2-13. Issues and Redemptions of Public Bonds of Central Government.....	70
Table 2-14. Summary of Central Government Government Bonds.....	72

Part III. Taxes

A. Tax Revenue

Table 3-1. Total Net Tax Revenues—by Item of Tax.....	80
Table 3-2. Total Net Tax Revenues—by Agency.....	86
Table 3-3. Total Net Tax Revenues—by Region.....	92
Table 3-4. Total Net Tax Revenues—by Direct and Indirect Taxes.....	98
Table 3-5. Total Net Tax Revenues—by OECD classification of Taxes.....	100
Table 3-6. Total Net Tax Revenues and Budget Amount.....	104
Table 3-7. Net Revenues of Commodity Tax — by Commodity.....	106
Table 3-8. Tax Revenues Index.....	108
Table 3-9. Total Tax Revenues as a percentage of GDP of Key Countries.....	112
Table 3-10. Total Tax Revenues of Key Countries—by OECD classification of Taxes.....	116

B. Tax Source

Table 3-11. Gross Amount of Customs Duties.....	124
---	-----

Table 3-12. Filing Case of Individual Income Tax—by classification of Net Income.....	134
Table 3-13. Sources of Profit-seeking Enterprise Income Tax.....	136
Table 3-14. Sources of Estate Tax.....	140
Table 3-15. Sources of Gift Tax.....	144
Table 3-16. Sources of Commodity Tax.....	148
Table 3-17. Sources of Business Tax.....	154
Table 3-18. Sources of Vehicle License Tax.....	162
Table 3-19. Sources of Land Value Tax.....	164
Table 3-20. Sources of Land Value Increment Tax.....	168
Table 3-21. Sources of House Tax.....	174
Table 3-22. Sources of Amusement Tax.....	204
Table 3-23. Sources of Deed Tax.....	206

C. Tax Reductions

Table 3-24. Tax Reductions Due to Implementation of Statute for Investment Encouragement	208
Table 3-25. Tax Reductions Due to Implementation of Statute for Upgrading Industries.....	209
Table 3-26. Tax Reductions Due to Implementation of Statute for Industrial Innovation.....	214
Table 3-27. Amount of Tax Offset and Refund for Export Products.....	218
Table 3-28. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected.....	220
Table 3-29. Tax Execution of Cases of Tax Omission and Punitive Fines.....	226
Table 3-30. Cost of Tax Collections—All Taxes.....	234

Part IV. Customs

Table 4-1. Value of Foreign Trade—Counted in N.T Dollars.....	250
Table 4-2. Value of Foreign Trade—Counted in U.S. Dollars.....	251
Table 4-3. Statistics for Customs.....	252
Table 4-4. Amount of Tax Offsetting and Refund for Export Products — by Tariff Classification.....	254
Table 4-5. Cases of Seized Smuggled Goods and Values.....	256
Table 4-6. Amendments and Adjustment of Import Tariff Rates.....	258

Part V. National Property

Table 5-1. National Property—by Usage.....	260
Table 5-2. National Property—by Category.....	264
Table 5-3. The General Situation of Dealing with National Property in Non-public Use	272
Table 5-4. The General Situation of Land Supervision with National Property in Non-public Use.....	274

Part VI. Private Participation in Infrastructure

Table 6-1. Private Participation in Infrastructure Contract Cases and Benefit.....	280
Table 6-2. Private Participation in Infrastructure Cases—by Private Participation.....	282
Table 6-3. Private Participation in Infrastructure Cases—by Project Sector.....	284
Table 6-4. Private Participation in Infrastructure Cases—Transportation Construction.....	286
Table 6-5. Private Participation in Infrastructure Cases—by Agency in Charge.....	288

III • Explanation of Key Terms in Financial Statistics..... 291

