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 Revenues from Monopolies	營業盈餘及事業收入 Revenues from Surplus of Public Enterprises	融資性庫款收入（公債及賒借收入） Treasury Financing Receipt (Government Bonds & Borrowing)
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
100年	1,916,490,281	1,202,118,784	—	273,469,945	226,670,119
101年	2,062,445,664	1,218,959,118	—	209,412,446	453,630,181
102年	2,014,768,392	1,217,537,286	—	257,423,849	259,719,417
103年	1,952,052,785	1,344,838,106	—	241,053,724	193,407,240

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 Public Properties	規費收入 Revenues from Fees	罰款及賠償收入 Revenues from Fines & Indemnities	捐獻及贈與收入 Revenues from Donations & Gifts	特別預算收入 Special Budget	其他 Others	FY
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
66,982,954	56,803,600	23,907,779	1	—	66,537,100	CY 2011
53,074,084	58,938,220	49,123,246	33,388	—	19,274,982	CY 2012
64,233,981	175,738,031	21,296,785	376	—	18,818,666	CY 2013
69,796,857	60,112,125	23,436,347	8,103	—	19,400,282	CY 2014

Source：National Treasury Administration, 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：新臺幣千元

項目	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 %
總計	**1,769,234,821**	**100.0**	**1,960,183,053**	**100.0**	**1,960,614,785**	**100.0**	**1,916,490,281**	**100.0**
經常收入	1,606,842,569	90.8	1,474,644,530	75.2	1,466,727,039	74.8	1,632,510,323	85.2
賦稅收入	1,239,488,883	70.1	1,049,688,545	53.6	1,079,462,912	55.1	1,202,118,784	62.7
所得稅	751,489,538	42.5	576,870,053	29.4	531,348,681	27.1	639,034,434	33.3
營利事業所得稅	400,720,356	22.6	300,746,311	15.3	257,131,125	13.1	330,397,935	17.2
綜合所得稅	350,769,182	19.8	276,123,742	14.1	274,217,556	14.0	308,636,499	16.1
財產稅	104,670,934	5.9	115,837,018	5.9	123,170,892	6.3	108,925,012	5.7
遺產及贈與稅	7,349,129	0.4	6,131,114	0.3	14,040,644	0.7	9,074,888	0.5
財產移轉稅(1)	97,321,805	5.5	109,705,904	5.6	109,130,248	5.6	99,850,123	5.2
貨物及勞務稅	302,902,685	17.1	288,154,004	14.7	335,459,100	17.1	357,836,509	18.7
一般營業稅	149,303,994	8.4	136,783,840	7.0	164,146,754	8.4	173,719,253	9.1
選擇性貨物稅(2)	153,598,691	8.7	151,370,163	7.7	171,312,346	8.7	184,117,256	9.6
國際貿易稅(3)	80,425,705	4.5	68,827,432	3.5	89,484,228	4.6	96,322,743	5.0
其他稅課收入	21	0.0	38	0.0	11	0.0	86	0.0
非賦稅收入	367,353,686	20.8	424,955,986	21.7	387,264,127	19.8	430,391,539	22.5
財產收益	253,990,332	14.4	321,824,355	16.4	278,445,132	14.2	283,143,060	14.8
公營事業收入(4)	247,146,798	14.0	315,099,379	16.1	271,659,634	13.9	273,469,945	14.3
其他(5)	6,843,534	0.4	6,724,975	0.3	6,785,498	0.3	9,673,115	0.5
管理費、規費收入	55,325,573	3.1	54,711,679	2.8	56,009,376	2.9	56,803,600	3.0
罰款及賠償收入	26,867,298	1.5	22,969,411	1.2	24,892,529	1.3	23,907,779	1.2
其他非稅課收入(含預算外收入)	31,170,482	1.8	25,450,541	1.3	27,917,090	1.4	66,537,101	3.5
資本收入(6)	41,954,011	2.4	59,003,207	3.0	42,893,856	2.2	57,309,839	3.0
融資收入(公債及賒借收入)	120,438,241	6.8	426,535,316	21.8	450,993,890	23.0	226,670,119	11.8

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)包括關稅、關稅帶徵防衛捐及臨時稅。
(4)係指營業盈餘及事業收入。
(5)係指財產孳息及廢舊物資售價。
(6)係指財產售價、財產作價及投資收回，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

101年 CY 2012 金額 Amount	101年 CY 2012 結構比 %	102年 CY 2013 金額 Amount	102年 CY 2013 結構比 %	103年 CY 2014 金額 Amount	103年 CY 2014 結構比 %	Item
2,062,445,664	**100.0**	**2,014,768,392**	**100.0**	**1,952,052,785**	**100.0**	**Grand Total**
1,564,728,513	75.9	1,703,768,982	84.6	1,698,006,720	87.0	Current Revenues
1,218,959,118	59.1	1,217,537,286	60.4	1,344,838,106	68.9	Tax Revenues
684,601,214	33.2	668,889,873	33.2	732,066,985	37.5	Taxes on Net Income & Profits
330,885,173	16.0	315,957,835	15.7	362,330,233	18.6	Company,Corporate of Enterprise
353,716,042	17.2	352,932,038	17.5	369,736,753	18.9	Individuals
86,230,042	4.2	84,117,628	4.2	104,507,940	5.4	Taxes on Property
9,991,795	0.5	10,065,011	0.5	12,935,591	0.7	Estate & Gift Tax
76,238,247	3.7	74,052,617	3.7	91,572,348	4.7	Property Transfers(1)
353,210,285	17.1	367,521,091	18.2	395,720,326	20.3	Taxes on Goods & Services
172,451,954	8.4	185,452,545	9.2	210,465,918	10.8	General Sales, Turnover, or Value-added Taxes
180,758,330	8.8	182,068,545	9.0	190,655,384	9.8	Selective Excises on Goods(2)
94,917,577	4.6	97,008,695	4.8	107,141,879	5.5	Taxes on International Trade & Transactions(3)
—	—	—	—	5,400,976	0.3	Other Taxes
345,769,395	16.8	486,231,696	24.1	353,168,614	18.1	Nontax Revenues
218,399,559	10.6	270,377,837	13.4	250,211,756	12.8	Property Income
209,412,446	10.2	257,423,849	12.8	241,053,724	12.3	Form Nonfinancial Public Enterprises & Public Financial Institutions(4)
8,987,113	0.4	12,953,988	0.6	9,158,032	0.5	Others(5)
58,938,220	2.9	175,738,031	8.7	60,112,125	3.1	Administrative Fees & Charge & Nonindustrial Sales
49,123,246	2.4	21,296,785	1.1	23,436,347	1.2	Fines & Forfeits
19,308,370	0.9	18,819,042	0.9	19,408,385	1.0	Other Nontax Revenues
44,086,971	2.1	51,279,993	2.5	60,638,825	3.1	Capital Revenues(6)
453,630,181	22.0	259,719,417	12.9	193,407,240	9.9	Financing (Government Bonds & Borrowing)

Note：(1)Is Securities & Furtures Transaction Tax.
(2)Is Commodity & Tabacco and wine Tax.
(3)Includes Customs Duties. Defence Surtax & Temporary Tax on Customs Duties..
(4)Is Revenues from Surplus of Public Enterprises.
(5)Is Interest Earnings & Sales Waste Material.
(6)Includes Sales Properties, Assessing Value of Properties & Recalled Capital, and neither government bonds nor financial gains are included as they are treated as lending receipts.