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
證券交易稅	Securities Transaction Tax	100	-
期貨交易稅	Futures Transaction Tax	100	-
菸酒稅	Tobacco and Alcohol Tax	80	-
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106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。

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	-
-	-	-	-	100	-	-
-	-	-	-	100	-	-
※	※	-	-	80	-	※
-	-	-	-	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 Administration, 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, 2017.

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.