表100. 國營事業繳納各項稅捐

單位:新台幣千元

項目	85年度 FY 1996	86年度 FY 1997	87年度 FY 1998	88年度 FY 1999	89年度 FY 2000	90年度 FY 2001
總計	**105,258,282**	**120,791,092**	**131,715,028**	**134,476,569**	**214,504,204**	**121,673,240**
所得稅	13,338,069	26,212,639	34,774,498	34,838,287	43,715,515	22,095,933
土地增值稅與契稅	79	4,604	6,384	12,242	30,055	5,639
土地稅	4,412,226	4,513,853	4,653,268	4,320,765	10,170,848	7,267,814
房屋稅	704,238	963,221	1,132,255	950,621	1,602,663	1,241,921
消費與行為稅	85,328,772	86,820,952	88,717,707	89,339,088	147,742,964	80,208,454
特別稅課	26,418	68,784	7,110	12,445	28,531	18,845
規費	1,448,480	2,207,039	2,423,806	5,003,121	11,213,628	10,834,634
營業總支出及盈餘分配部份	**103,541,757**	**119,863,122**	**130,409,898**	**133,156,821**	**212,845,674**	**120,600,367**
所得稅	13,338,069	26,212,639	34,774,498	34,838,287	43,715,515	22,095,933
土地增值稅與契稅	—	4,604	4,746	12,040	28,557	3,967
土地稅	4,293,022	4,489,594	4,560,196	4,127,812	9,854,977	7,111,294
房屋稅	692,977	951,192	1,118,449	932,843	1,585,091	1,228,196
消費與行為稅	83,853,797	86,077,857	87,966,784	88,683,125	146,917,793	79,737,201
特別稅課	25,838	65,472	5,410	12,129	27,790	18,805
規費	1,338,054	2,061,764	1,979,815	4,550,585	10,715,951	10,404,971
資本支出部份	**1,716,525**	**927,970**	**1,305,130**	**1,319,748**	**1,658,530**	**1,072,873**
所得稅	—	—	—	—	—	—
土地增值稅與契稅	79	—	1,638	202	1,498	1,672
土地稅	119,204	24,259	93,072	192,953	315,871	156,520
房屋稅	11,261	12,029	13,806	17,778	17,572	13,725
消費與行為稅	1,474,975	743,095	750,923	655,963	825,171	471,253
特別稅課	580	3,312	1,700	316	741	40
規費	110,426	145,275	443,991	452,536	497,677	429,663

資料來源：行政院。
說　明：1. 本表未包括代徵營業稅19,694,043千元。
2. 本表不包括交通銀行歐洲股份有限公司。
3. 自80年起「土地改良物稅」改為「房屋稅」。
4. 自81年起「土地增值稅與契稅」欄僅為「契稅」。

Table 100. Taxes Paid by National Enterprises

Unit : NT$ 1,000

91年度 FY 2002	92年度 FY 2003	93年度 FY 2004	94年度 FY 2005	95年度 FY 2006	Item
140,030,510	**146,707,864**	**145,147,135**	**121,293,632**	**117,960,211**	**Grand Total**
26,419,900	23,865,846	23,023,626	5,204,734	3,669,425	Income Tax
11,982	250,001	7,052	4,757	6,124	Land Value Increment Tax & Deeds Tax
7,269,070	7,096,181	7,367,791	5,896,343	5,651,778	Land Tax
1,310,693	1,420,660	1,420,647	1,065,743	1,070,660	House Tax
86,239,983	93,500,118	93,383,556	92,632,911	96,625,823	Consumption & Behavior Tax
3,387,027	4,900,507	4,423,184	4,442,162	395,091	Special Tax
15,391,855	15,674,551	15,521,279	12,046,982	10,541,310	Fees
139,380,874	**146,082,522**	**144,608,847**	**120,785,143**	**117,596,181**	**Total Operation Expenditures & Dirisions of Surplus**
26,419,900	23,865,846	23,023,626	5,204,734	3,669,425	Income Tax
10,517	250,001	7,052	4,284	6,124	Land Value Increment Tax & Deeds Tax
7,120,898	6,938,161	7,204,896	5,743,882	5,525,088	Land Tax
1,298,158	1,410,768	1,408,894	1,055,753	1,055,044	House Tax
85,865,382	93,150,361	93,157,094	92,430,874	96,508,328	Consumption & Behavior Tax
3,386,903	4,897,532	4,417,969	4,440,116	394,755	Special Tax
15,279,116	15,569,853	15,389,316	11,905,500	10,437,417	Fees
649,636	**625,342**	**538,288**	**508,489**	**364,030**	**Capital Expenditures**
—	—	—	—	—	Income Tax
1,465	—	—	473	—	Land Value Increment Tax & Deeds Tax
148,172	158,020	162,895	152,461	126,690	Land Tax
12,535	9,892	11,753	9,990	15,616	House Tax
374,601	349,757	226,462	202,037	117,495	Consumption & Behavior Tax
124	2,975	5,215	2,046	336	Special Tax
112,739	104,698	131,963	141,482	103,893	Fees

Source：Executive Yuan.
Explanation：1.The table does not include consigned VAT collection totaling $19,694,043,000.
2.The table does not include information on the Chiao Tung Bank.
3.As of 1991, the "Land Improvement Surtax" has been reclassified under "Property Tax".
4.As of 1992, the field reserved for the "Land Increment Tax and Deed Tax" is shown as "Deed Tax" only.