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 Monopoly Revenue	營業盈餘及事業收入 Surplus of Public Enterprise & Public Utilities	融資性庫款收入（公債及賒借收入） Treasury Financing Receipt (Government Bonds & Borrowing)
80年度	727,364,034	469,970,802	37,176,202	75,119,751	76,303,596
81年度	993,815,331	502,815,636	37,112,882	105,322,567	208,158,011
82年度	1,074,592,901	554,566,035	41,601,827	128,694,176	218,182,297
83年度	1,062,449,444	615,013,963	40,710,238	153,990,269	108,175,298
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

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 Properties	規費收入 Fees	罰款及賠償收入 Revenues from Fines & Indemnities	捐獻及贈與收入 Revenues from Donations & Contributions	特別預算收入 Revenues froms Special Budget	其他收入 Others	FY
34,069,858	8,083,005	5,222,414	10,001	2,781,555	18,626,851	1991
34,329,485	8,788,826	7,880,190	72,882	67,443,631	21,891,218	1992
25,778,691	11,991,948	9,071,784	11,567	57,316,350	27,378,226	1993
40,780,007	10,061,939	11,173,551	753	50,635,066	31,908,360	1994
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

Source：National Treasury Agency, 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：新台幣千元

項目	93年 CY 2004		94年 CY 2005		95年 CY 2006		96年 CY 2007	
	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	1,695,225,323	100.0	1,983,403,033	100.0	1,705,586,952	100.0	1,709,813,614	100.0
經常收入	1,325,508,695	78.2	1,557,961,982	78.5	1,508,832,638	88.5	1,595,196,665	93.3
賦稅收入	912,533,166	53.8	1,062,757,537	53.6	1,091,250,375	64.0	1,206,229,556	70.5
所得稅	410,322,393	24.2	563,226,303	28.4	581,595,974	34.1	657,143,834	38.4
營利事業所得稅	216,979,951	12.8	296,421,354	14.9	280,698,802	16.5	344,370,142	20.1
綜合所得稅	193,342,443	11.4	266,804,948	13.5	300,897,172	17.6	312,773,692	18.3
財產稅	98,096,779	5.8	79,863,516	4.0	100,970,430	5.9	142,125,507	8.3
遺產及贈與稅	5,676,057	0.3	5,318,167	0.3	6,943,559	0.4	7,473,046	0.4
財產移轉稅(1)	92,420,722	5.5	74,545,349	3.8	94,026,872	5.5	134,652,461	7.9
貨物及勞務稅	325,225,607	19.2	337,293,413	17.0	329,116,888	19.3	325,100,866	19.0
一般營業稅	142,877,393	8.4	145,369,079	7.3	145,001,962	8.5	150,635,664	8.8
選擇性貨物稅(2)	182,348,213	10.8	191,924,334	9.7	184,114,926	10.8	174,465,201	10.2
獨占事業利益(3)	—	—	—	—	—	—	—	—
國際貿易稅(4)	78,884,589	4.7	82,373,668	4.2	79,566,925	4.7	81,859,070	4.8
其他稅課收入	3,799	0.0	638	0.0	158	0.0	279	0.0
非賦稅收入	412,975,529	24.4	495,204,444	25.0	417,582,263	24.5	388,967,110	22.7
財產收益	310,800,579	18.3	393,487,328	19.8	311,746,960	18.3	284,025,985	16.6
公營事業收入(5)	303,913,875	17.9	386,471,470	19.5	303,866,650	17.8	276,420,172	16.2
其他(6)	6,886,705	0.4	7,015,857	0.4	7,880,309	0.5	7,605,813	0.4
管理費、規費收入	55,284,084	3.3	56,342,788	2.8	57,321,278	3.4	57,276,863	3.3
罰款及賠償收入	19,787,677	1.2	20,615,027	1.0	21,454,494	1.3	22,984,770	1.3
其他非稅課收入(含預算外收入)	27,103,189	1.6	24,759,302	1.2	27,059,531	1.6	24,679,491	1.4
資本收入(7)	44,907,790	2.6	176,863,189	8.9	71,908,633	4.2	49,616,949	2.9
融資收入(公債及賒借收入)	324,808,838	19.2	248,577,861	12.5	124,845,681	7.3	65,000,000	3.8

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)係指公賣利益收入。
(4)包括關稅、關稅帶徵防衛捐及臨時稅。
(5)係指營業盈餘及事業收入。
(6)係指財產孳息收入。
(7)係指財產收回及售價收入，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

97年 CY 2008 金額 Amount	97年 CY 2008 結構比 %	98年 CY 2009 金額 Amount	98年 CY 2009 結構比 %	99年 CY 2010 金額 Amount	99年 CY 2010 結構比 %	Item
1,769,234,821	100.0	1,960,183,053	100.0	1,960,614,785	100.0	Grand Total
1,606,320,812	90.8	1,474,242,008	75.2	1,466,159,406	74.8	Current Revenues
1,239,488,883	70.1	1,049,688,545	53.6	1,079,462,912	55.1	Tax Revenues
751,489,538	42.5	576,870,053	29.4	531,348,681	27.1	Taxes on Net Income & Profits
400,720,356	22.6	300,746,311	15.3	257,131,125	13.1	Company,Corporate of Enterprise
350,769,182	19.8	276,123,742	14.1	274,217,556	14.0	Individuals
104,670,934	5.9	115,837,018	5.9	123,170,892	6.3	Taxes on Property
7,349,129	0.4	6,131,114	0.3	14,040,644	0.7	Estate & Gift Tax
97,321,805	5.5	109,705,904	5.6	109,130,248	5.6	Property Transfers(1)
302,902,685	17.1	288,154,004	14.7	335,459,100	17.1	Taxes on Goods & Services
149,303,994	8.4	136,783,840	7.0	164,146,754	8.4	General Sales, Turnover, or Value-added Taxes
153,598,691	8.7	151,370,163	7.7	171,312,346	8.7	Selective Excises on Goods
—	—	—	—	—	—	Profits of Fiscal Monopoly(3)
80,425,705	4.5	68,827,432	3.5	89,484,228	4.6	Taxes on International Trade & Transactions(4)
21	0.0	38	0.0	11	0.0	Other Taxes
366,831,929	20.7	424,553,463	21.7	386,696,494	19.7	Nontax Revenues
253,468,575	14.3	321,421,832	16.4	277,877,500	14.2	Property Income
247,146,798	14.0	315,099,379	16.1	271,659,634	13.9	Form Nonfinancial Public Enterprises & Public Financial Institutions(5)
6,321,777	0.4	6,322,453	0.3	6,217,866	0.3	Others(6)
55,325,573	3.1	54,711,679	2.8	56,009,376	2.9	Administrative Fees & Charge & Nonindustrial Sales
26,867,298	1.5	22,969,411	1.2	24,892,529	1.3	Fines & Forfeits
31,170,482	1.8	25,450,541	1.3	27,917,090	1.4	Other Nontax Revenues
42,475,768	2.4	59,405,730	3.0	43,461,489	2.2	Capital Revenues(7)
120,438,241	6.8	426,535,316	21.8	450,993,890	23.0	Financing (Government Bonds & Borrowing)

Note：(1)Is Securities & Furtures Transactions Tax.
(2)Is Commodity & Tabacco and wine Tax.
(3)Is Revenues from Monopoly.
(4)Includes Customs Duties. Defence Surtax & Temporary Tax on Customs Duties..
(5)Is Surplus of Public Enterprises & Public utilities.
(6)Is Revenues from profits of public property.
(7)Includes proceeds from Sales of properties & Recalled Capital.