表3-2. 全國賦稅實徵淨額－按機關別分

單位:新台幣千元

機關別	92年 CY 2003		93年 CY 2004		94年 CY 2005		95年 CY 2006	
	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	**1,252,766,218**	**100.0**	**1,387,300,291**	**100.0**	**1,567,396,363**	**100.0**	**1,600,803,894**	**100.0**
一、財政部所屬機關	**1,024,020,074**	**81.7**	**1,131,597,273**	**81.6**	**1,305,661,385**	**83.3**	**1,339,832,263**	**83.7**
臺北市國稅局	295,650,694	23.6	323,232,397	23.3	405,981,749	25.9	411,001,055	25.7
臺灣省北區國稅局	327,956,726	26.2	372,447,667	26.8	414,314,021	26.4	434,115,442	27.1
臺灣省中區國稅局	136,253,490	10.9	147,267,121	10.6	160,416,333	10.2	170,668,319	10.7
臺灣省南區國稅局	55,974,733	4.5	57,549,210	4.1	67,858,097	4.3	64,721,771	4.0
高雄市國稅局	125,401,667	10.0	152,216,289	11.0	174,717,517	11.1	179,758,751	11.2
關稅總局	82,782,764	6.6	78,884,589	5.7	82,373,668	5.3	79,566,925	5.0
臺灣省菸酒公賣局	—	—	—	—	—	—	—	—
二、經濟部礦務局	**10,187**	**0.0**	**3,799**	**0.0**	**638**	**0.0**	**158**	**0.0**
三、臺北市稅捐稽徵處	**52,007,761**	**4.2**	**57,860,878**	**4.2**	**60,332,240**	**3.8**	**59,333,787**	**3.7**
四、高雄市稅捐稽徵處	**17,356,458**	**1.4**	**19,576,692**	**1.4**	**20,660,392**	**1.3**	**20,302,615**	**1.3**
五、臺灣省各稽徵機關	**159,214,996**	**12.7**	**178,105,473**	**12.8**	**180,586,302**	**11.5**	**181,168,699**	**11.3**
臺北縣	36,844,469	2.9	40,395,981	2.9	40,376,142	2.6	40,759,058	2.5
宜蘭縣	3,363,166	0.3	3,784,325	0.3	3,757,540	0.2	4,121,463	0.3
桃園縣	21,445,121	1.7	25,191,974	1.8	25,277,208	1.6	24,861,064	1.6
新竹縣	4,181,758	0.3	4,831,547	0.3	5,231,222	0.3	4,601,068	0.3
苗栗縣	3,976,442	0.3	4,438,250	0.3	4,588,729	0.3	4,721,705	0.3
臺中縣	11,980,689	1.0	13,744,150	1.0	13,222,679	0.8	13,467,210	0.8
彰化縣	8,782,411	0.7	9,808,736	0.7	10,595,198	0.7	9,848,060	0.6
南投縣	3,211,655	0.3	3,585,705	0.3	3,820,756	0.2	3,583,572	0.2
雲林縣	4,402,128	0.4	4,819,651	0.3	4,800,617	0.3	4,774,749	0.3
嘉義縣	2,861,731	0.2	2,921,620	0.2	2,974,786	0.2	2,919,610	0.2
臺南縣	8,504,399	0.7	9,538,187	0.7	10,549,708	0.7	10,714,726	0.7
高雄縣	10,288,129	0.8	11,354,509	0.8	11,328,289	0.7	11,418,780	0.7
屏東縣	4,944,585	0.4	5,583,432	0.4	5,235,469	0.3	5,102,326	0.3
臺東縣	1,118,458	0.1	1,187,622	0.1	1,275,128	0.1	1,199,113	0.1
花蓮縣	2,280,357	0.2	2,453,932	0.2	2,332,471	0.1	2,474,415	0.2
澎湖縣	275,666	0.0	275,715	0.0	282,495	0.0	315,956	0.0
基隆市	2,671,321	0.2	2,788,095	0.2	3,105,550	0.2	3,011,344	0.2
新竹市	4,222,204	0.3	5,386,780	0.4	4,995,641	0.3	5,354,619	0.3
臺中市	12,626,238	1.0	13,566,980	1.0	13,767,026	0.9	16,182,737	1.0
嘉義市	2,815,385	0.2	3,224,443	0.2	3,129,794	0.2	2,874,758	0.2
臺南市	8,418,684	0.7	9,223,839	0.7	9,939,854	0.6	8,862,366	0.6
六、福建省各稽徵機關	**156,742**	**0.0**	**156,176**	**0.0**	**155,406**	**0.0**	**166,372**	**0.0**
金門縣	141,347	0.0	137,405	0.0	137,666	0.0	150,076	0.0
連江縣	15,395	0.0	18,771	0.0	17,740	0.0	16,296	0.0

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-2. Total Net Tax Revenues—by Agency

Unit : NT$ 1,000

96年 CY 2007 金額 Amount	96年 CY 2007 結構比%	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%	Agency
1,733,894,782	**100.0**	**1,760,438,282**	**100.0**	**1,530,282,190**	**100.0**	**1,622,244,070**	**100.0**	**Grand Total**
1,468,760,546	**84.7**	**1,511,661,320**	**85.9**	**1,285,322,344**	**84.0**	**1,349,235,822**	**83.2**	**Ministry of Finance**
590,624,099	34.1	619,623,005	35.2	537,449,727	35.1	552,435,875	34.1	Taipei National Tax Administration
392,348,479	22.6	393,313,491	22.3	344,294,572	22.5	359,499,141	22.2	National Tax Administration of Northern Taiwan Province
180,311,001	10.4	187,242,331	10.6	155,116,183	10.1	174,080,178	10.7	National Tax Administration of Central Taiwan Province
103,506,295	6.0	98,636,574	5.6	81,213,311	5.3	79,337,617	4.9	National Tax Administration of Southern Taiwan Province
120,111,602	6.9	132,420,214	7.5	98,421,119	6.4	94,398,783	5.8	Kaohsiung National Tax Administration
81,859,070	4.7	80,425,705	4.6	68,827,432	4.5	89,484,228	5.5	Directorate General of Customs
—	—	—	—	—	—	—	—	Bureau of Taiwan Province Tabacco & Wine Monoply
279	**0.0**	**21**	**0.0**	**38**	**0.0**	**11**	**0.0**	**Bureau of Mines, Ministry of Economic Affairs**
61,695,799	**3.6**	**56,570,534**	**3.2**	**57,345,484**	**3.7**	**60,844,915**	**3.8**	**Revenue Service Office, Taipei City**
20,119,381	**1.2**	**18,817,889**	**1.1**	**18,531,451**	**1.2**	**19,738,340**	**1.2**	**Revenue Service Office, Kaohsiung City**
183,122,703	**10.6**	**173,206,775**	**9.8**	**168,873,499**	**11.0**	**192,182,392**	**11.8**	**Revenue Service Office, Taiwan Province**
42,919,226	2.5	39,840,433	2.3	38,537,613	2.5	43,585,827	2.7	Taipei County
3,929,761	0.2	3,515,526	0.2	3,827,407	0.3	4,403,401	0.3	Yilan County
24,815,294	1.4	24,295,008	1.4	23,503,353	1.5	29,370,430	1.8	Taoyuan County
5,251,618	0.3	4,982,439	0.3	4,907,038	0.3	5,936,701	0.4	Hsinchu County
5,009,833	0.3	5,117,287	0.3	4,255,765	0.3	5,129,393	0.3	Miaoli County
13,818,178	0.8	13,609,532	0.8	13,289,210	0.9	15,592,535	1.0	Taichung County
9,838,046	0.6	9,503,505	0.5	9,330,081	0.6	9,950,105	0.6	Changhua County
3,459,721	0.2	3,294,255	0.2	3,204,089	0.2	3,478,858	0.2	Nantou County
5,495,278	0.3	5,013,061	0.3	4,810,644	0.3	5,660,927	0.3	Yunlin County
3,041,468	0.2	2,904,677	0.2	2,942,501	0.2	3,019,321	0.2	Chiayi County
9,875,235	0.6	9,068,524	0.5	8,989,724	0.6	9,788,855	0.6	Tainan County
10,743,605	0.6	9,900,804	0.6	10,142,373	0.7	10,576,338	0.7	Kaohsiung County
4,849,542	0.3	4,831,567	0.3	4,567,693	0.3	4,720,938	0.3	Pingtung County
1,161,509	0.1	1,174,254	0.1	1,078,533	0.1	1,171,086	0.1	Taitung County
2,209,284	0.1	2,161,492	0.1	2,138,160	0.1	2,268,283	0.1	Hualin County
305,833	0.0	305,512	0.0	290,813	0.0	296,907	0.0	Penghu County
3,130,676	0.2	2,648,518	0.2	2,747,701	0.2	2,876,353	0.2	Keelung City
5,855,150	0.3	5,003,732	0.3	5,479,853	0.4	6,143,737	0.4	Hsinchu City
16,743,020	1.0	15,904,727	0.9	14,648,051	1.0	17,495,885	1.1	Taichung City
2,592,110	0.1	2,625,427	0.1	2,624,573	0.2	2,739,757	0.2	Chiayi City
8,078,316	0.5	7,506,495	0.4	7,558,324	0.5	7,976,755	0.5	Tainan City
196,074	**0.0**	**181,743**	**0.0**	**209,374**	**0.0**	**242,590**	**0.0**	**Revenue Service Office, Fukien Province**
178,855	0.0	164,509	0.0	192,353	0.0	225,256	0.0	Kinmen County
17,219	0.0	17,234	0.0	17,021	0.0	17,334	0.0	Lienchiang County

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.

表3-2. 全國賦稅實徵淨額－按機關別分(續1)

民國 99年

單位:新台幣千元

機關別	總計 Grand Total	稅課收入 合計 Total	關稅 Customs Duties	礦區稅 Mining Concession Tax	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax
總計	**1,622,244,070**	**1,565,847,055**	**89,484,228**	**11**	**285,701,268**	**304,686,208**
一、財政部所屬機關	**1,349,235,822**	**1,292,838,807**	**89,484,228**	**—**	**285,701,268**	**304,686,208**
臺北市國稅局	552,435,875	537,569,510	—	—	129,303,274	165,167,154
臺灣省北區國稅局	359,499,141	337,826,252	—	—	90,715,935	85,157,557
臺灣省中區國稅局	174,080,178	165,030,366	—	—	34,724,545	27,422,468
臺灣省南區國稅局	79,337,617	74,020,645	—	—	19,030,743	13,264,279
高雄市國稅局	94,398,783	88,907,806	—	—	11,926,771	13,674,750
關稅總局	89,484,228	89,484,228	89,484,228	—	—	—
臺灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	**11**	**11**	**—**	**11**	**—**	**—**
三、臺北市稅捐稽徵處	**60,844,915**	**60,844,915**	**—**	**—**	**—**	**—**
四、高雄市稅捐稽徵處	**19,738,340**	**19,738,340**	**—**	**—**	**—**	**—**
五、臺灣省各稽徵機關	**192,182,392**	**192,182,392**	**—**	**—**	**—**	**—**
臺北縣	43,585,827	43,585,827	—	—	—	—
宜蘭縣	4,403,401	4,403,401	—	—	—	—
桃園縣	29,370,430	29,370,430	—	—	—	—
新竹縣	5,936,701	5,936,701	—	—	—	—
苗栗縣	5,129,393	5,129,393	—	—	—	—
臺中縣	15,592,535	15,592,535	—	—	—	—
彰化縣	9,950,105	9,950,105	—	—	—	—
南投縣	3,478,858	3,478,858	—	—	—	—
雲林縣	5,660,927	5,660,927	—	—	—	—
嘉義縣	3,019,321	3,019,321	—	—	—	—
臺南縣	9,788,855	9,788,855	—	—	—	—
高雄縣	10,576,338	10,576,338	—	—	—	—
屏東縣	4,720,938	4,720,938	—	—	—	—
臺東縣	1,171,086	1,171,086	—	—	—	—
花蓮縣	2,268,283	2,268,283	—	—	—	—
澎湖縣	296,907	296,907	—	—	—	—
基隆市	2,876,353	2,876,353	—	—	—	—
新竹市	6,143,737	6,143,737	—	—	—	—
臺中市	17,495,885	17,495,885	—	—	—	—
嘉義市	2,739,757	2,739,757	—	—	—	—
臺南市	7,976,755	7,976,755	—	—	—	—
六、福建省各稽徵機關	**242,590**	**242,590**	**—**	**—**	**—**	**—**
金門縣	225,256	225,256	—	—	—	—
連江縣	17,334	17,334	—	—	—	—

說　明： 遺產及贈與稅實物抵繳金額99年計8,591,484千元。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.1)

CY 2010

Unit : NT$ 1,000

Revenues from Tax					Agency
遺產及贈與稅 Estate and Gift Tax	貨 物 稅 Commodity Tax	菸 酒 稅 Tobacco and Alcohol Tax	證券交易稅 Securities Transactions Tax	期貨交易稅 Futures Transactions Tax	
40,329,876	**150,777,174**	**44,516,115**	**104,574,112**	**4,556,136**	**Grand Total**
40,329,876	**150,777,174**	**44,516,115**	**104,574,112**	**4,556,136**	**Ministry of Finance**
28,249,195	581	23,554	56,701,249	4,133,416	Taipei National Tax Administration
5,605,096	73,413,357	20,432,117	20,595,790	105,805	National Tax Administration of Northern Taiwan Province
3,162,654	36,114,512	12,427,007	12,484,324	152,362	National Tax Administration of Central Taiwan Province
1,929,624	4,406,937	8,073,840	8,653,621	38,535	National Tax Administration of Southern Taiwan Province
1,383,307	36,841,787	3,559,597	6,139,128	126,018	Kaohsiung National Tax Administration
—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	Bureau of Taiwan Province Tabacco & Wine Monoply
—	**—**	**—**	**—**	**—**	**Bureau of Mines, Ministry of Economic Affairs**
—	**—**	**—**	**—**	**—**	**Revenue Service Office, Taipei City**
—	**—**	**—**	**—**	**—**	**Revenue Service Office, Kaohsiung City**
—	**—**	**—**	**—**	**—**	**Revenue Service Office, Taiwan Province**
—	—	—	—	—	Taipei County
—	—	—	—	—	Yilan County
—	—	—	—	—	Taoyuan County
—	—	—	—	—	Hsinchu County
—	—	—	—	—	Miaoli County
—	—	—	—	—	Taichung County
—	—	—	—	—	Changhua County
—	—	—	—	—	Nantou County
—	—	—	—	—	Yunlin County
—	—	—	—	—	Chiayi County
—	—	—	—	—	Tainan County
—	—	—	—	—	Kaohsiung County
—	—	—	—	—	Pingtung County
—	—	—	—	—	Taitung County
—	—	—	—	—	Hualin County
—	—	—	—	—	Penghu County
—	—	—	—	—	Keelung City
—	—	—	—	—	Hsinchu City
—	—	—	—	—	Taichung City
—	—	—	—	—	Chiayi City
—	—	—	—	—	Tainan City
—	**—**	**—**	**—**	**—**	**Revenue Service Office, Fukien Province**
—	—	—	—	—	Kinmen County
—	—	—	—	—	Lienchiang County

Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 8,591,484 thousand in 2010.

表3-2. 全國賦稅實徵淨額－按機關別分(續2完)

民國 99年

單位:新台幣千元

機關別	稅課收入					
	營業稅* Business Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax	使用牌照稅 Vehicle License Tax	契稅 Deed Tax
總計	**268,213,690**	**63,044,266**	**73,312,718**	**58,202,695**	**54,051,738**	**13,815,457**
一、財政部所屬機關	**268,213,690**	**—**	**—**	**—**	**—**	**—**
臺北市國稅局	153,991,087	—	—	—	—	—
臺灣省北區國稅局	41,800,595	—	—	—	—	—
臺灣省中區國稅局	38,542,494	—	—	—	—	—
臺灣省南區國稅局	18,623,066	—	—	—	—	—
高雄市國稅局	15,256,448	—	—	—	—	—
關稅總局	—	—	—	—	—	—
臺灣省菸酒公賣局	—	—	—	—	—	—
二、經濟部礦務局	**—**	**—**	**—**	**—**	**—**	**—**
三、臺北市稅捐稽徵處	**—**	**20,291,042**	**16,884,890**	**10,500,537**	**6,542,070**	**2,327,147**
四、高雄市稅捐稽徵處	**—**	**6,042,740**	**2,924,671**	**5,339,573**	**3,455,151**	**1,229,415**
五、臺灣省各稽徵機關	**—**	**36,677,706**	**53,415,764**	**42,308,474**	**44,004,250**	**10,252,030**
臺北縣	—	9,394,950	13,562,944	8,686,427	7,654,313	3,142,685
宜蘭縣	—	651,720	1,631,625	852,143	972,993	172,182
桃園縣	—	5,233,904	10,232,834	6,147,920	5,253,100	1,644,747
新竹縣	—	1,197,966	1,577,075	1,116,558	1,426,834	325,659
苗栗縣	—	835,325	1,527,031	1,054,241	1,435,781	150,305
臺中縣	—	3,032,214	4,492,401	3,055,514	4,203,691	477,290
彰化縣	—	1,681,628	2,130,324	2,363,754	3,270,480	278,126
南投縣	—	537,213	664,940	734,891	1,326,416	95,936
雲林縣	—	1,125,853	1,000,844	1,656,221	1,616,701	128,194
嘉義縣	—	484,910	448,639	775,857	1,167,944	87,582
臺南縣	—	1,793,645	2,409,301	2,504,595	2,558,456	298,995
高雄縣	—	2,190,988	2,352,693	2,546,881	2,807,476	411,934
屏東縣	—	873,079	718,700	1,074,756	1,745,067	165,128
臺東縣	—	181,443	231,151	239,303	440,241	36,658
花蓮縣	—	388,429	488,636	470,429	739,739	90,490
澎湖縣	—	78,098	68,327	88,126	36,913	15,594
基隆市	—	747,596	440,739	735,598	691,122	186,494
新竹市	—	1,398,743	1,432,181	1,428,622	1,118,064	471,188
臺中市	—	2,311,968	5,734,072	4,140,842	3,158,924	1,550,011
嘉義市	—	681,481	648,862	569,310	639,904	104,743
臺南市	—	1,856,553	1,622,445	2,066,486	1,740,091	418,089
六、福建省各稽徵機關	**—**	**32,778**	**87,393**	**54,111**	**50,267**	**6,865**
金門縣	—	28,456	85,980	48,520	45,224	6,755
連江縣	—	4,322	1,413	5,591	5,043	110

附註：*自91年1月(含)起金融保險業營業稅分離單獨列示。

Table 3-2. Total Net Tax Revenues—by Agency (Cont.2 End)

CY 2010

Unit : NT$ 1,000

Revenues from Tax			金融保險業營業稅	健康福利捐	Agency
印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育臨時捐 Temporary Surtax for Education	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	
8,944,538	**1,645,676**	**-8,851**	**21,602,057**	**34,794,958**	**Grand Total**
—	**—**	**—**	**21,602,057**	**34,794,958**	**Ministry of Finance**
—	—	—	14,866,365	—	Taipei National Tax Administration
—	—	—	2,860,696	18,812,193	National Tax Administration of Northern Taiwan Province
—	—	—	1,770,876	7,278,936	National Tax Administration of Central Taiwan Province
—	—	—	1,095,058	4,221,914	National Tax Administration of Southern Taiwan Province
—	—	—	1,009,062	4,481,915	Kaohsiung National Tax Administration
—	—	—	—	—	Directorate General of Customs
—	—	—	—	—	Bureau of Taiwan Province Tabacco & Wine Monoply
—	**—**	**—**	**—**	**—**	**Bureau of Mines, Ministry of Economic Affairs**
4,082,316	**226,873**	**-9,960**	**—**	**—**	**Revenue Service Office, Taipei City**
606,757	**140,033**	**—**	**—**	**—**	**Revenue Service Office, Kaohsiung City**
4,245,631	**1,277,428**	**1,109**	**—**	**—**	**Revenue Service Office, Taiwan Province**
915,643	228,735	130	—	—	Taipei County
102,989	19,776	-27	—	—	Yilan County
611,110	246,781	34	—	—	Taoyuan County
214,744	77,865	—	—	—	Hsinchu County
89,591	37,052	67	—	—	Miaoli County
276,936	54,211	278	—	—	Taichung County
172,695	53,027	71	—	—	Changhua County
57,781	61,680	1	—	—	Nantou County
98,964	34,123	27	—	—	Yunlin County
45,462	8,927	—	—	—	Chiayi County
164,939	58,924	—	—	—	Tainan County
208,829	57,352	185	—	—	Kaohsiung County
102,960	41,251	-3	—	—	Pingtung County
31,328	10,962	—	—	—	Taitung County
63,910	26,644	6	—	—	Hualin County
7,688	2,161	—	—	—	Penghu County
53,568	21,242	-6	—	—	Keelung City
265,643	29,296	—	—	—	Hsinchu City
485,117	114,856	95	—	—	Taichung City
64,952	30,505	—	—	—	Chiayi City
210,782	62,058	251	—	—	Tainan City
9,834	**1,342**	**—**	**—**	**—**	**Revenue Service Office, Fukien Province**
9,160	1,161	—	—	—	Kinmen County
674	181	—	—	—	Lienchiang County

Note：*Since Jan. 2002, the Financial Enterprises Business Tax has been listed separately.