表3-26. 查(核)定開徵數、未徵數情形

(1)按稅目別分

件數單位:千件
金額單位:千元

年別 稅目別	查(核)定開徵數 Opening Collection for Assessed (Verified) (1)		實徵數 Tax Collected (2)		減免註銷數 Cancelled (3)		逾越徵收期限數 Overdue (4)	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
97年	31,619	898,035,639	25,713	398,631,179	206	54,370,409	478	7,674,414
98年	31,887	896,972,213	26,217	387,652,202	252	35,295,905	507	22,724,747
99年	31,754	870,815,498	26,491	376,068,240	302	44,376,973	564	47,826,043
本年度合計	**26,442**	**424,805,821**	**24,969**	**330,797,346**	**264**	**20,039,285**	**0**	**2**
國稅	**1,782**	**127,389,003**	**1,577**	**66,375,636**	**52**	**11,172,674**	**—**	**—**
營利事業所得稅	88	50,041,420	62	19,726,380	4	5,714,054	—	—
綜合所得稅	750	17,669,523	630	11,697,031	46	2,313,499	—	—
遺產及贈與稅	19	47,838,642	18	27,606,527	0	2,571,595	—	—
貨物稅	0	110,526	0	54,135	0	13,108	—	—
菸酒稅	0	149,363	0	3,104	0	157	—	—
證券交易稅	0	51	0	42	0	-0	—	—
期貨交易稅	0	0	—	—	0	0	—	—
營業稅	924	11,579,479	865	7,288,417	2	560,261	—	—
直轄市及縣(市)稅	**24,380**	**277,540,071**	**23,264**	**261,015,260**	**207**	**6,640,288**	**0**	**2**
地價稅	7,527	63,662,503	7,068	58,993,337	13	1,424,832	—	—
土地增值稅	561	76,667,456	538	70,327,803	10	2,458,443	—	—
房屋稅	8,036	58,410,053	7,827	56,745,187	78	685,928	0	2
使用牌照稅	7,115	56,071,760	6,743	52,791,208	92	1,882,289	—	—
契稅	497	13,979,309	484	13,607,478	5	142,994	—	—
印花稅	438	7,045,691	421	6,943,460	7	30,950	—	—
娛樂稅	206	1,703,298	183	1,606,787	3	14,851	—	—
罰鍰	**279**	**19,876,747**	**129**	**3,406,451**	**4**	**2,226,323**	**—**	**—**
以前年度合計	**5,312**	**446,009,678**	**1,521**	**45,270,893**	**38**	**24,337,688**	**564**	**47,826,041**
國稅	**1,176**	**254,414,561**	**324**	**29,267,102**	**-2**	**11,803,232**	**171**	**25,858,149**
營利事業所得稅	256	137,433,984	82	11,960,478	-1	6,774,906	40	15,160,941
綜合所得稅	593	34,138,091	170	2,886,517	1	1,150,705	85	4,235,388
遺產及贈與稅	9	45,543,514	6	12,958,515	-0	3,072,959	0	646,487
貨物稅	1	1,153,266	0	53,175	-0	-23,256	0	254,486
菸酒稅	1	1,627,094	0	17,306	-0	89,428	0	301,421
證券交易稅	0	518	0	3	—	—	0	88
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	316	34,518,095	66	1,391,108	-1	738,491	46	5,259,338
直轄市及縣(市)稅	**3,469**	**36,774,584**	**1,060**	**11,386,918**	**12**	**2,435,489**	**324**	**2,766,141**
地價稅	1,265	11,567,316	479	4,450,650	-1	217,474	73	474,936
土地增值稅	23	7,912,499	18	3,723,334	2	469,017	0	221,308
房屋稅	711	7,375,909	222	1,628,101	1	-4,002	97	1,006,973
使用牌照稅	1,351	7,346,689	316	1,271,778	8	35,337	139	970,051
契稅	10	299,119	7	235,338	1	26,759	0	6,525
印花稅	6	1,740,600	5	38,587	1	1,688,302	0	1,164
娛樂稅	104	532,452	12	39,130	1	2,603	15	85,183
罰鍰	**667**	**154,820,533**	**137**	**4,616,873**	**27**	**10,098,967**	**69**	**19,201,751**

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1. 本表以開徵始日為統計基礎。
2. 第（1）欄之以前年度資料，係指原開徵始日在上年12月31日（含）前之查（核）定開徵稅款，未逾徵收期間而仍未徵起者。

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected

(1) by Tax Item

Unit: 1,000Pcs
NT$1,000

逾核課期限數 Excess Assessment (5)		合計 Total (6)=(1)-(2)-(3)-(4)-(5)		未徵數餘額 Balance of Tax Not Collected				CY Tax Item
				繳款書未送達未徵數 Have Not Been Served the Payment Notice		未逾限繳日未徵數 Have Not Exceeded the Deadline of Payment		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
93	919,424	5,129	436,440,212	923	9,001,923	181	21,581,691	2008
65	691,899	4,845	450,607,460	813	7,791,390	160	28,673,445	2009
63	724,185	4,334	401,820,058	688	5,883,146	157	25,921,158	2010
1	**31,416**	**1,209**	**73,937,772**	**490**	**4,510,371**	**145**	**21,256,874**	**Current Year**
0	**19,688**	**154**	**49,821,005**	**7**	**549,206**	**16**	**15,908,945**	**National Taxes**
0	1,368	23	24,599,618	1	124,801	2	2,748,052	Profit-seeking Enterprise Income Tax
0	60	74	3,658,932	2	89,086	5	596,092	Individual Income Tax
0	18,214	1	17,642,307	0	52,916	1	12,120,392	Estate and Gift Tax
—	—	0	43,283	0	25,971	—	—	Commodity Tax
—	—	0	146,102	0	1,745	0	1,369	Tobacco and Alcohol Tax
—	—	0	9	0	9	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	46	56	3,730,754	5	254,679	8	443,039	Business Tax
1	**2,256**	**909**	**9,882,265**	**475**	**3,710,149**	**113**	**3,155,832**	**Municipality & County (City) Taxes**
0	920	445	3,243,415	394	1,342,201	25	945,208	Land Value Tax
—	—	14	3,881,210	6	2,015,935	8	1,598,575	Land Value Increment Tax
0	553	132	978,383	21	111,167	17	164,559	House Tax
0	784	280	1,397,479	49	198,635	44	170,845	Vehicle License Tax
—	—	8	228,837	1	20,768	8	206,298	Deed Tax
—	—	11	71,281	1	6,267	10	64,838	Stamp Tax
—	—	19	81,660	5	15,175	1	5,509	Amusement Tax
0	**9,471**	**146**	**14,234,502**	**8**	**251,016**	**16**	**2,192,097**	**Fine**
63	**692,769**	**3,126**	**327,882,286**	**197**	**1,372,775**	**12**	**4,664,284**	**Previous Year**
1	**166,442**	**681**	**187,319,636**	**1**	**84,129**	**0**	**3,551,665**	**National Taxes**
0	69,782	134	103,467,877	0	49,204	0	1,428,065	Profit-seeking Enterprise Income Tax
0	11,221	338	25,854,261	0	5,238	0	179,291	Individual Income Tax
0	46	2	28,865,507	0	186	0	1,923,661	Estate and Gift Tax
0	0	0	868,862	—	—	0	1,613	Commodity Tax
—	—	1	1,218,939	0	5,906	—	—	Tobacco and Alcohol Tax
—	—	0	426	0	0	0	323	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	85,393	205	27,043,765	0	23,594	0	18,713	Business Tax
61	**232,986**	**2,012**	**19,953,050**	**191**	**1,165,502**	**10**	**107,833**	**Municipality & County (City) Taxes**
48	158,061	666	6,266,196	144	407,862	2	27,180	Land Value Tax
0	560	2	3,498,280	1	527,145	0	31,876	Land Value Increment Tax
3	13,904	388	4,730,934	9	37,212	1	16,685	House Tax
9	53,273	879	5,016,250	35	179,832	6	30,202	Vehicle License Tax
0	4,849	1	25,648	0	8,925	0	187	Deed Tax
0	6	0	12,540	0	197	—	—	Stamp Tax
1	2,333	76	403,202	2	4,328	1	1,702	Amusement Tax
1	**293,342**	**432**	**120,609,600**	**6**	**123,145**	**2**	**1,004,787**	**Fine**

Source：Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation：1.The Statistics in this table are based on those available at the date of collection.
2.The previous year data under column (1) refer to the assessed tax amount which is supposed to start collecting before December 31 in the previous year, is not yet over due and not yet levy.

表3-26. 查(核)定開徵數、未徵數情形(續1)

(1)按稅目別分

件數單位:千件
金額單位:千元

年別 稅目別	未徵數餘額							
	行政救濟未徵數 Administrative Remedies		分期繳納未徵數 Pay by Stages		特殊原因未徵數 Special Reason		小計 Subtotal	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
97年	17	97,395,809	0	963,921	140	220,610	3,868	307,276,257
98年	15	101,139,392	1	1,801,180	141	182,139	3,715	311,019,913
99年	13	91,324,396	1	3,118,790	168	199,411	3,307	275,373,157
本年度合計	**6**	**24,024,271**	**1**	**446,813**	**15**	**7,342**	**552**	**23,692,102**
國稅	**2**	**19,220,905**	**1**	**422,541**	**1**	**937**	**127**	**13,718,470**
營利事業所得稅	1	14,413,209	1	223,617	0	31	18	7,089,908
綜合所得稅	1	1,207,775	0	31,991	0	888	66	1,733,100
遺產及贈與稅	0	3,014,220	0	166,934	—	—	0	2,287,845
貨物稅	0	2,095	—	—	—	—	0	15,217
菸酒稅	0	97,488	—	—	—	—	0	45,499
證券交易稅	0	0	—	—	0	—	0	—
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	0	486,117	—	—	0	18	42	2,546,901
直轄市及縣(市)稅	**1**	**398,780**	**—**	**—**	**15**	**6,266**	**305**	**2,611,238**
地價稅	1	298,646	—	—	8	4,502	17	652,858
土地增值稅	0	14,408	—	—	0	0	0	252,292
房屋稅	1	67,713	—	—	2	446	92	634,497
使用牌照稅	0	1,238	—	—	5	1,308	182	1,025,452
契稅	0	231	—	—	—	—	0	1,540
印花稅	0	30	—	—	0	1	0	146
娛樂稅	0	16,515	—	—	0	8	13	44,453
罰鍰	**2**	**4,404,586**	**0**	**24,272**	**0**	**139**	**120**	**7,362,393**
以前年度合計	**7**	**67,300,125**	**0**	**2,671,977**	**153**	**192,070**	**2,755**	**251,681,055**
國稅	**3**	**45,704,904**	**0**	**2,377,230**	**4**	**10,434**	**673**	**135,591,274**
營利事業所得稅	1	31,547,501	0	107,063	1	2,739	131	70,333,306
綜合所得稅	1	4,168,499	0	156,501	1	6,481	335	21,338,251
遺產及贈與稅	0	8,034,477	0	2,113,666	—	—	2	16,793,516
貨物稅	0	19,940	—	—	0	0	0	847,309
菸酒稅	0	4,608	—	—	0	0	1	1,208,425
證券交易稅	—	—	—	—	0	0	0	103
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	0	1,929,881	—	—	1	1,213	204	25,070,364
直轄市及縣(市)稅	**2**	**949,862**	**—**	**—**	**146**	**178,372**	**1,663**	**17,551,482**
地價稅	1	581,801	—	—	117	169,265	402	5,080,087
土地增值稅	0	57,243	—	—	0	282	1	2,881,734
房屋稅	1	307,931	—	—	9	2,849	368	4,366,258
使用牌照稅	0	1,129	—	—	20	5,852	819	4,799,234
契稅	0	747	—	—	0	1	0	15,788
印花稅	0	64	—	—	0	2	0	12,277
娛樂稅	0	946	—	—	1	121	73	396,104
罰鍰	**2**	**20,645,359**	**0**	**294,747**	**3**	**3,263**	**419**	**98,538,300**

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.1)

(1) by Tax Item

Unit: 1,000Pcs, NT$1,000

Balance of Tax Not Collected								CY
欠稅數 Pending Tax Arrears								
送達未逾滯納期 Service of Notice Has Not Exceeded Delinquency Period		移送執行未結 Transferred to Law Court Not Yet Closed		執行憑證數 Executive Evidence		其他 Others		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
90	6,161,972	1,341	235,266,853	2,093	48,858,155	344	16,989,277	2008
55	7,594,939	1,108	234,540,399	2,277	55,159,174	275	13,725,401	2009
43	3,851,577	860	200,735,221	2,179	59,941,901	225	10,844,458	2010
38	**3,234,338**	**342**	**14,981,945**	**41**	**719,744**	**131**	**4,756,075**	**Current Year**
11	**2,071,745**	**87**	**8,559,802**	**10**	**280,780**	**19**	**2,806,143**	**National Taxes**
2	769,175	11	5,085,224	1	145,363	4	1,090,146	Profit-seeking Enterprise Income Tax
4	276,155	50	1,208,523	3	50,843	9	197,579	Individual Income Tax
0	663,294	0	385,957	—	—	0	1,238,594	Estate and Gift Tax
—	—	0	12,257	0	837	0	2,123	Commodity Tax
0	4,669	0	33,174	0	102	0	7,554	Tobacco and Alcohol Tax
0	—	—	—	—	—	—	—	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
5	358,452	26	1,834,667	6	83,635	6	270,147	Business Tax
20	**314,068**	**189**	**1,221,110**	**15**	**65,644**	**81**	**1,010,416**	**Municipality & County (City) Taxes**
1	206,189	5	23,510	0	291	11	422,867	Land Value Tax
0	16,721	0	6,562	—	—	0	229,009	Land Value Increment Tax
3	20,311	65	480,588	3	14,386	22	119,212	House Tax
15	66,405	112	681,000	10	45,646	44	232,401	Vehicle License Tax
0	22	0	1,065	0	46	0	407	Deed Tax
0	2	0	89	0	53	0	2	Stamp Tax
2	4,418	7	28,296	2	5,221	2	6,518	Amusement Tax
7	**848,525**	**66**	**5,201,033**	**16**	**373,320**	**31**	**939,515**	**Fine**
5	**617,239**	**518**	**185,753,276**	**2,138**	**59,222,157**	**94**	**6,088,383**	**Previous Year**
0	**252,618**	**143**	**101,693,175**	**524**	**29,308,898**	**6**	**4,336,583**	**National Taxes**
0	68,534	55	55,119,161	75	14,485,003	2	660,607	Profit-seeking Enterprise Income Tax
0	29,839	46	13,964,909	285	6,743,407	3	600,096	Individual Income Tax
0	114,599	1	12,594,185	0	1,163,250	0	2,921,482	Estate and Gift Tax
—	—	0	632,154	0	214,966	0	188	Commodity Tax
—	—	0	966,984	0	239,155	0	2,286	Tobacco and Alcohol Tax
—	—	0	11	0	92	0	0	Securities Transactions Tax
—	—	—	—	—	—	—	—	Futures Transactions Tax
0	39,647	40	18,415,771	163	6,463,024	1	151,923	Business Tax
4	**26,278**	**296**	**9,149,958**	**1,284**	**7,958,593**	**79**	**416,653**	**Municipality & County (City) Taxes**
1	13,554	90	3,621,513	280	1,305,109	31	139,911	Land Value Tax
—	—	1	2,543,637	0	278,802	0	59,294	Land Value Increment Tax
0	1,456	65	2,110,851	295	2,206,379	8	47,572	House Tax
2	11,052	132	734,472	647	3,894,602	37	159,108	Vehicle License Tax
—	—	0	6,119	0	9,132	0	536	Deed Tax
—	—	0	8,329	0	816	0	3,132	Stamp Tax
0	216	8	125,037	61	263,753	4	7,099	Amusement Tax
1	**338,343**	**80**	**74,910,143**	**330**	**21,954,666**	**8**	**1,335,147**	**Fine**

表3-26. 查(核)定開徵數、未徵數情形(續2完)

(2)按機關別分

件數單位:千件
金額單位:千元

年別 機關別	欠稅數(含罰鍰) Pending Tax Arrears (Including Fine)					
	總計 Grand Total		本年度 Current Year		以前年度 Previous Year	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
97年	3,868	307,276,257	691	31,129,478	3,177	276,146,779
98年	3,715	311,019,913	658	33,301,893	3,057	277,718,020
99年	3,307	275,373,157	552	23,692,102	2,755	251,681,055
財政部所屬機關	**946**	**248,138,625**	**147**	**19,660,928**	**799**	**228,477,697**
臺北市國稅局	147	92,760,379	21	8,043,704	126	84,716,675
臺灣省北區國稅局	380	67,361,339	58	5,910,466	322	61,450,873
臺灣省中區國稅局	179	39,651,791	28	2,557,229	150	37,094,562
臺灣省南區國稅局	176	27,878,682	28	2,110,707	148	25,767,975
高雄市國稅局	65	20,486,434	12	1,038,823	53	19,447,611
臺北市稅捐處	**134**	**3,050,753**	**24**	**368,986**	**109**	**2,681,767**
高雄市稅捐處	**165**	**1,896,460**	**33**	**402,137**	**132**	**1,494,323**
臺灣省各稽徵機關	**2,060**	**22,269,603**	**347**	**3,256,734**	**1,713**	**19,012,869**
臺北縣	338	4,881,324	60	706,477	278	4,174,847
宜蘭縣	33	222,790	6	34,973	27	187,817
桃園縣	252	3,104,942	50	443,066	203	2,661,876
新竹縣	47	621,275	8	82,732	39	538,543
苗栗縣	60	744,225	11	99,879	49	644,346
臺中縣	149	1,529,935	22	393,109	127	1,136,826
彰化縣	126	1,313,607	24	217,572	102	1,096,035
南投縣	71	644,659	14	106,695	58	537,963
雲林縣	94	735,457	17	126,452	77	609,004
嘉義縣	55	443,987	9	69,615	45	374,372
臺南縣	119	1,222,517	17	144,444	102	1,078,073
高雄縣	176	1,653,329	21	157,996	155	1,495,333
屏東縣	130	909,286	22	147,989	108	761,297
臺東縣	37	331,485	8	49,096	28	282,389
花蓮縣	50	331,437	8	56,606	42	274,831
澎湖縣	4	16,348	1	3,284	4	13,064
基隆市	41	278,589	8	53,425	33	225,164
新竹市	36	564,502	7	54,068	29	510,435
臺中市	126	1,487,293	17	183,331	109	1,303,961
嘉義市	30	294,547	4	28,085	26	266,462
臺南市	86	938,070	13	97,840	73	840,229
福建省各稽徵機關	**3**	**17,716**	**1**	**3,316**	**2**	**14,400**
金門縣	3	17,576	1	3,176	2	14,400
連江縣	0	140	0	140	—	—

Table 3-26. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (Cont.2 End)

(2) by Agency

Unit: 1,000Pcs, NT$1,000

欠稅數（不含罰鍰） Pending Tax Arrears (Excluding Fine)						CY / Agency
總計 Grand Total		本年度 Current Year		以前年度 Previous Year		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
3,356	190,957,079	572	21,682,302	2,784	169,274,776	2008
3,163	190,605,659	525	22,272,883	2,638	168,332,776	2009
2,768	169,472,464	431	16,329,708	2,336	153,142,756	2010
800	**149,309,744**	**127**	**13,718,470**	**673**	**135,591,274**	**MOF Subordinative National Tax Admin.**
116	60,028,939	17	5,755,816	99	54,273,123	Taipei National Tax Admin.
319	38,539,760	50	3,928,377	269	34,611,383	National Tax Admin. of Northern Taiwan Prov.
157	22,592,280	25	1,927,331	132	20,664,949	National Tax Admin. of Central Taiwan Prov.
153	16,402,515	25	1,416,392	129	14,986,123	National Tax Admin. of Southern Taiwan Prov.
55	11,746,250	10	690,555	45	11,055,694	Kaohsiung National Tax Admin.
122	**2,719,484**	**20**	**261,384**	**102**	**2,458,099**	**Revenue Service Office, Taipei City**
153	**1,611,741**	**28**	**262,445**	**125**	**1,349,297**	**Revenue Service Office, Kaohsiung City**
1,691	**15,816,107**	**256**	**2,084,100**	**1,435**	**13,732,007**	**Revenue Service Office, Taiwan Prov.**
279	3,677,386	36	470,025	243	3,207,362	Taipei County
28	152,943	5	21,770	23	131,174	Yilan County
199	2,129,421	38	292,588	161	1,836,833	Taoyuan County
37	400,767	6	53,717	31	347,050	Hsinchu County
49	509,964	8	55,440	40	454,524	Miaoli County
117	1,029,702	17	319,568	100	710,134	Taichung County
105	937,501	19	115,728	87	821,773	Changhua County
60	426,385	11	65,821	49	360,564	Nantou County
80	495,016	13	67,108	67	427,907	Yunlin County
44	302,598	6	38,793	38	263,805	Chiayi County
100	898,698	13	87,392	87	811,306	Tainan County
154	1,280,210	18	96,994	136	1,183,216	Kaohsiung County
106	546,915	17	77,826	89	469,089	Pingtung County
30	250,964	7	31,055	23	219,909	Taitung County
41	199,423	6	31,901	34	167,522	Hualin County
4	12,365	1	1,758	4	10,607	Penghu County
34	187,043	6	25,662	29	161,381	Keelung City
27	465,689	5	35,858	22	429,831	Hsinchu City
100	987,989	12	113,497	87	874,492	Taichung City
25	238,518	3	18,211	22	220,306	Chiayi City
72	686,610	11	63,388	61	623,222	Tainan City
2	**15,388**	**1**	**3,309**	**2**	**12,079**	**Revenue Service Office, Fukien Prov.**
2	15,248	1	3,169	2	12,079	Kinmen County
0	140	0	140	—	—	Lienchiang County