

表3-7. 全國賦稅實徵淨額(累計)－按地區別分  
101年 1 - 5月

單位：新台幣百萬元

| 地區別       | 總計<br>Grand Total | 國稅             |                      |   |                                |                   |
|-----------|-------------------|----------------|----------------------|---|--------------------------------|-------------------|
|           |                   | 合計<br>Total    | 關稅<br>Customs Duties | 營利事業所得稅<br>Profit-seeking Enterprise Income Tax | 綜合所得稅<br>Individual Income Tax | 遺產稅<br>Estate Tax |
| <b>總計</b> | <b>703,185</b>    | <b>538,805</b> | <b>37,398</b>        | <b>102,610</b>                                  | <b>128,415</b>                 | <b>7,669</b>      |
| 新北市       | 73,169            | 47,287         | —                    | 9,028   | 17,225                         | 786               |
| 臺北市       | 239,816           | 208,412        | —                    | 43,383  | 64,410                         | 4,599             |
| 臺中市       | 57,638            | 36,522         | —                    | 11,385  | 6,976                          | 675               |
| 臺南市       | 27,182            | 17,027         | —                    | 4,051   | 4,328                          | 280               |
| 高雄市       | 60,599            | 43,915         | —                    | 3,258   | 7,389                          | 359               |
| 宜蘭縣       | 5,292             | 2,732          | —                    | 269   | 613                            | 19                |
| 桃園縣       | 64,359            | 48,442         | —                    | 7,684   | 11,022                         | 350               |
| 新竹縣       | 15,884            | 12,070         | —                    | 4,408   | 3,056                          | 206               |
| 苗栗縣       | 13,751            | 9,211          | —                    | 1,252   | 1,455                          | 36                |
| 彰化縣       | 13,101            | 6,857          | —                    | 2,385   | 1,775                          | 145               |
| 南投縣       | 4,349             | 2,031          | —                    | 484   | 632                            | 14                |
| 雲林縣       | 23,929            | 20,561         | —                    | 398   | 1,122                          | 20                |
| 嘉義縣       | 4,010             | 2,067          | —                    | 277   | 634                            | 11                |
| 屏東縣       | 10,710            | 5,134          | —                    | 435   | 940                            | 43                |
| 臺東縣       | 1,473             | 714            | —                    | 54  | 264                            | 8                 |
| 花蓮縣       | 4,664             | 3,361          | —                    | 581   | 644                            | 8                 |
| 澎湖縣       | 368               | 211            | —                    | 34  | 140                            | —                 |
| 基隆市       | 19,772            | 13,951         | —                    | 170   | 732                            | 26                |
| 新竹市       | 20,241            | 17,012         | —                    | 12,842  | 4,344                          | 51                |
| 嘉義市       | 3,306             | 1,903          | —                    | 193   | 536                            | 33                |
| 金門縣       | 2,057             | 1,881          | —                    | 34  | 136                            | 0                 |
| 連江縣       | 117               | 106            | —                    | 3   | 42                             | —                 |
| <b>其他</b> | <b>37,398</b>     | <b>37,398</b>  | <b>37,398</b>        | <b>—</b>  | <b>—</b>                       | <b>—</b>          |

說明：1. 其他項係指無法依地區劃分之稅目；礦區稅因不足百萬元，故不予以列示。  
2. 本表自100年1月起，配合縣市改制直轄市(請參閱編製說明第七點)修正。  
3. 同表3-1說明。

附註：遺產及贈與稅實物抵繳金額累計至5月份共為 2,802,381,225 元，截至本月尚未變現之實物抵繳金額為 2,688,260,403 元。

Table 3-7. Total Net Tax Revenues (Cumulative) — by Region

Jan. - May 2012

Unit : NT\$ Million

| National Taxes |               |                         |                             |                          |                | Region             |
|----------------|---------------|-------------------------|-----------------------------|--------------------------|----------------|--------------------|
| 贈與稅            | 貨物稅           | 菸酒稅                     | 證券交易稅                       | 期貨交易稅                    | 營業稅            |                    |
| Gift Tax       | Commodity Tax | Tobacco and Alcohol Tax | Securities Transactions Tax | Futures Transactions Tax | Business Tax   |                    |
| <b>3,344</b>   | <b>66,469</b> | <b>17,602</b>           | <b>33,184</b>               | <b>1,888</b>             | <b>140,226</b> | <b>Grand Total</b> |
| 460            | 574           | 1,496                   | 3,098                       | 39                       | 14,581         | New Taipei City    |
| 1,227          | 2             | 40                      | 18,597                      | 1,693                    | 74,463         | Taipei City        |
| 304            | 4,354         | 2,330                   | 2,272                       | 57                       | 8,168          | Taichung City      |
| 213            | 277           | 1,602                   | 1,237                       | 12                       | 5,026          | Tainan City        |
| 623            | 18,693        | 1,221                   | 2,270                       | 63                       | 10,039         | Kaohsiung City     |
| 20             | 541           | 190                     | 255                         | —                        | 825            | Yilan County       |
| 255            | 19,769        | 361                     | 1,433                       | 4                        | 7,562          | Taoyuan County     |
| 25             | 1,970         | 18                      | 389                         | 11                       | 1,987          | Hsinchu County     |
| 22             | 2,269         | 2,266                   | 254                         | 1                        | 1,658          | Miaoli County      |
| 63             | 557           | 9                       | 664                         | 2                        | 1,259          | Changhua County    |
| 22             | 20            | 159                     | 145                         | 0                        | 555            | Nantou County      |
| 12             | 8,181         | 20                      | 468                         | —                        | 10,340         | Yunlin County      |
| 5              | 136           | 205                     | 55                          | —                        | 743            | Chiayi County      |
| 14             | 491           | 1,686                   | 291                         | 0                        | 1,235          | Pingtung County    |
| 17             | 0             | 1                       | 69                          | 0                        | 300            | Taitung County     |
| 7              | 767           | 185                     | 122                         | —                        | 1,046          | Hualien County     |
| 1              | —             | 0                       | 23                          | 0                        | 13             | Penghu County      |
| 7              | 7,839         | 4,276                   | 187                         | 0                        | 712            | Keelung City       |
| 29             | 1             | 0                       | 765                         | 4                        | -1,023         | Hsinchu City       |
| 15             | 27            | —                       | 576                         | 1                        | 520            | Chiayi City        |
| 4              | —             | 1,484                   | 14                          | —                        | 208            | Kinmen County      |
| 0              | —             | 51                      | 0                           | —                        | 9              | Lienchiang County  |
| —              | —             | —                       | —                           | —                        | —              | <b>Others</b>      |

Explanation : 1.Others refer to the taxes which are unable to classify by region. No figure is given for the Mining Concession Tax due to a revenue of less than one million NT\$.

2.Since January 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

3.See explanation of table 3-1.

Note : The accumulated total amount of using physical objects for payment of estate and gift taxes was NT\$ 2,802,381,225 , the unrealized amount of using physical objects for payment was NT\$ 2,688,260,403 till the end of May 2012.

表3-7. 全國賦稅實徵淨額(累計)－按地區別分(續1完)

101年 1 - 5月

單位：新台幣百萬元

| 地區別   | 直轄市及縣(市)稅   |                       |                                   |                  |                              |                |
|-------|-------------|-----------------------|-----------------------------------|------------------|------------------------------|----------------|
|       | 合計<br>Total | 地價稅<br>Land Value Tax | 土地增值稅<br>Land Value Increment Tax | 房屋稅<br>House Tax | 使用牌照稅<br>Vehicle License Tax | 契稅<br>Deed Tax |
| 總計    | 136,632     | 1,924                 | 31,586                            | 41,082           | 52,680                       | 4,466          |
| 新 北 市 | 22,491      | 459                   | 6,336                             | 6,825            | 7,504                        | 851            |
| 臺 北 市 | 22,724      | 563                   | 5,902                             | 7,326            | 6,150                        | 638            |
| 臺 中 市 | 18,040      | 112                   | 4,421                             | 5,241            | 7,255                        | 634            |
| 臺 南 市 | 9,807       | 99                    | 1,899                             | 3,084            | 4,247                        | 276            |
| 高 雄 市 | 14,572      | 175                   | 2,221                             | 5,099            | 6,008                        | 612            |
| 宜 蘭 縣 | 2,493       | 10                    | 826                               | 597              | 940                          | 67             |
| 桃 園 縣 | 15,110      | 185                   | 4,432                             | 4,307            | 5,199                        | 597            |
| 新 竹 縣 | 3,723       | 24                    | 1,136                             | 841              | 1,435                        | 161            |
| 苗 栗 縣 | 2,916       | 36                    | 569                               | 780              | 1,421                        | 57             |
| 彰 化 縣 | 6,105       | 43                    | 838                               | 1,769            | 3,254                        | 93             |
| 南 投 縣 | 2,255       | 28                    | 318                               | 536              | 1,283                        | 38             |
| 雲 林 縣 | 3,306       | 74                    | 390                               | 1,142            | 1,581                        | 48             |
| 嘉 義 縣 | 1,918       | 13                    | 236                               | 466              | 1,142                        | 37             |
| 屏 東 縣 | 2,997       | 27                    | 385                               | 785              | 1,670                        | 68             |
| 臺 東 縣 | 744         | 5                     | 138                               | 149              | 421                          | 15             |
| 花 蓮 縣 | 1,269       | 7                     | 230                               | 267              | 693                          | 35             |
| 澎 湖 縣 | 157         | 1                     | 48                                | 60               | 38                           | 5              |
| 基 隆 市 | 1,511       | 25                    | 234                               | 514              | 650                          | 58             |
| 新 竹 市 | 2,977       | 19                    | 724                               | 866              | 1,115                        | 129            |
| 嘉 義 市 | 1,332       | 16                    | 229                               | 382              | 618                          | 45             |
| 金 門 縣 | 173         | 1                     | 72                                | 42               | 51                           | 2              |
| 連 江 縣 | 11          | 1                     | 1                                 | 5                | 4                            | 0              |
| 其 他   | —           | —                     | —                                 | —                | —                            | —              |

