

表3-3. 全國賦稅實徵淨額—按地區別分

單位：新臺幣千元

地 區 別 Region		97年 CY 2008		98年 CY 2009		99年 CY 2010	
		金 額 Amount	結 構 比%	金 額 Amount	結 構 比%	金 額 Amount	結 構 比%
總 計	Grand Total	1,760,438,282	100.0	1,530,282,190	100.0	1,622,244,070	100.0
新北市	New Taipei City	163,620,877	9.3	149,560,500	9.8	154,303,664	9.5
臺北市	Taipei City	676,193,539	38.4	594,795,211	38.9	613,280,790	37.8
桃園市	Taoyuan City	138,315,507	7.9	136,139,329	8.9	142,103,913	8.8
臺中市	Taichung City	109,618,085	6.2	101,937,886	6.7	108,866,397	6.7
臺南市	Tainan City	64,540,689	3.7	55,656,572	3.6	52,894,601	3.3
高雄市	Kaohsiung City	186,347,726	10.6	144,763,518	9.5	142,702,790	8.8
宜蘭縣	Yilan County	9,774,966	0.6	9,660,095	0.6	9,931,572	0.6
新竹縣	Hsinchu County	36,977,868	2.1	26,742,619	1.7	29,203,767	1.8
苗栗縣	Miaoli County	21,939,934	1.2	22,233,653	1.5	27,528,934	1.7
彰化縣	Changhua County	31,276,253	1.8	25,785,465	1.7	25,270,886	1.6
南投縣	Nantou County	8,136,849	0.5	7,902,093	0.5	8,245,949	0.5
雲林縣	Yunlin County	68,713,577	3.9	46,794,926	3.1	61,475,715	3.8
嘉義縣	Chiayi County	7,279,202	0.4	6,906,440	0.5	6,645,590	0.4
屏東縣	Pingtung County	19,406,997	1.1	18,608,359	1.2	21,261,929	1.3
臺東縣	Taitung County	2,393,368	0.1	2,197,033	0.1	2,403,019	0.1
花蓮縣	Hualien County	8,514,621	0.5	7,926,183	0.5	8,877,302	0.5
澎湖縣	Penghu County	876,971	0.0	654,979	0.0	627,925	0.0
基隆市	Keelung City	44,729,021	2.5	41,761,318	2.7	50,382,824	3.1
新竹市	Hsinchu City	68,586,880	3.9	49,316,364	3.2	55,329,368	3.4
嘉義市	Chiayi City	7,346,984	0.4	7,573,514	0.5	7,228,843	0.4
金門縣	Kinmen County	5,156,307	0.3	4,350,054	0.3	4,034,732	0.2
連江縣	Lienchiang County	266,335	0.0	188,609	0.0	159,321	0.0
其 他	Others	80,425,726	4.6	68,827,470	4.5	89,484,239	5.5

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：1. 其他項係指無法依地區別劃分之稅目合計，包括關稅及礦區稅。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-3. Total Net Tax Revenues – by Region

Unit : NT\$ 1,000

100年 CY 2011		101年 CY 2012		102年 CY 2013		103年 CY 2014		104年 CY 2015	
金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
1,764,610,616	100.0	1,796,697,193	100.0	1,834,124,153	100.0	1,976,106,922	100.0	2,134,857,093	100.0
168,759,548	9.6	186,386,348	10.4	204,029,784	11.1	221,096,918	11.2	246,632,933	11.6
658,228,999	37.3	664,846,830	37.0	660,951,381	36.0	698,438,888	35.3	761,829,461	35.7
168,299,299	9.5	173,833,183	9.7	170,937,371	9.3	184,767,874	9.4	196,023,500	9.2
113,801,335	6.4	127,431,611	7.1	143,787,200	7.8	153,439,000	7.8	159,953,093	7.5
56,722,585	3.2	61,449,096	3.4	62,814,165	3.4	67,205,602	3.4	74,201,516	3.5
159,106,413	9.0	152,429,752	8.5	147,273,972	8.0	164,117,018	8.3	171,494,896	8.0
10,312,850	0.6	10,990,164	0.6	12,237,396	0.7	13,052,927	0.7	14,560,434	0.7
36,984,733	2.1	39,399,430	2.2	40,475,792	2.2	46,224,132	2.3	50,983,103	2.4
29,656,949	1.7	30,231,385	1.7	30,785,273	1.7	34,745,090	1.8	34,927,999	1.6
34,184,086	1.9	31,839,237	1.8	32,252,176	1.8	36,393,767	1.8	40,441,223	1.9
7,814,075	0.4	8,339,909	0.5	8,482,874	0.5	9,085,091	0.5	9,523,727	0.4
64,161,400	3.6	58,865,427	3.3	55,147,761	3.0	61,088,138	3.1	48,803,828	2.3
6,823,526	0.4	7,521,335	0.4	7,892,554	0.4	8,248,219	0.4	8,830,916	0.4
22,498,966	1.3	24,047,228	1.3	24,073,970	1.3	22,830,981	1.2	25,928,005	1.2
2,566,813	0.1	2,823,849	0.2	2,975,000	0.2	3,292,674	0.2	3,696,067	0.2
9,164,671	0.5	10,080,609	0.6	11,256,040	0.6	11,846,907	0.6	11,908,163	0.6
603,688	0.0	803,698	0.0	1,024,347	0.1	1,085,455	0.1	1,186,668	0.1
50,327,543	2.9	48,912,825	2.7	53,864,516	2.9	44,683,900	2.3	49,339,336	2.3
57,142,730	3.2	49,591,719	2.8	54,373,954	3.0	74,886,852	3.8	101,170,117	4.7
6,869,697	0.4	7,099,120	0.4	7,369,576	0.4	7,457,571	0.4	7,688,062	0.4
4,087,369	0.2	4,604,143	0.3	4,857,567	0.3	4,739,354	0.2	4,510,193	0.2
170,512	0.0	252,145	0.0	252,789	0.0	238,685	0.0	245,897	0.0
96,322,829	5.5	94,918,150	5.3	97,008,695	5.3	107,141,879	5.4	110,977,956	5.2

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

Explanation : 1.Others refer to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

2.Since 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.

表3-3. 全國賦稅實徵淨額—按地區別分(續1)

		104年				
		單位：新臺幣千元				
地 區 別	總 計	關 稅	營利事業 所得稅	綜合所得稅	遺 產 稅	
Region	Grand Total	Customs Duties	Profit-seeking Enterprise Income Tax	Individual Income Tax	Estate Tax	
總 計	Grand Total	2,134,857,093	110,977,956	462,784,445	473,946,434	18,354,890
新北市	New Taipei City	246,632,933	—	66,771,435	61,619,224	2,421,212
臺北市	Taipei City	761,829,461	—	162,877,078	238,185,618	9,534,092
桃園市	Taoyuan City	196,023,500	—	34,519,567	29,239,234	1,116,992
臺中市	Taichung City	159,953,093	—	37,818,892	21,142,075	1,451,330
臺南市	Tainan City	74,201,516	—	19,243,082	13,532,462	673,471
高雄市	Kaohsiung City	171,494,896	—	32,604,699	26,837,767	1,451,264
宜蘭縣	Yilan County	14,560,434	—	1,238,277	1,407,847	205,504
新竹縣	Hsinchu County	50,983,103	—	18,210,581	12,446,796	88,506
苗栗縣	Miaoli County	34,927,999	—	4,538,655	5,372,920	126,579
彰化縣	Changhua County	40,441,223	—	13,219,643	8,278,166	362,448
南投縣	Nantou County	9,523,727	—	2,265,216	1,538,831	133,056
雲林縣	Yunlin County	48,803,828	—	3,366,400	3,507,237	83,075
嘉義縣	Chiayi County	8,830,916	—	1,444,171	1,097,665	74,007
屏東縣	Pingtung County	25,928,005	—	2,070,299	2,186,604	100,950
臺東縣	Taitung County	3,696,067	—	347,408	625,799	37,864
花蓮縣	Hualien County	11,908,163	—	1,953,579	1,431,205	74,286
澎湖縣	Penghu County	1,186,668	—	72,907	413,256	7,878
基隆市	Keelung City	49,339,336	—	934,549	1,630,947	70,720
新竹市	Hsinchu City	101,170,117	—	58,373,688	41,592,681	238,345
嘉義市	Chiayi City	7,688,062	—	682,281	1,268,208	87,813
金門縣	Kinmen County	4,510,193	—	211,817	460,523	15,498
連江縣	Lienchiang County	245,897	—	20,221	131,369	—
其 他	Others	110,977,956	110,977,956	—	—	—

說 明：1. 特種貨物及勞務稅自100年6月起開徵。
2. 遺產及贈與稅實物抵繳金額104年計1,367,377千元。

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

CY 2015						Unit : NT\$ 1,000
贈與稅	貨物稅	證券交易稅	期貨交易稅	菸酒稅	特種貨物及勞務稅	
Gift Tax	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	
14,380,685	183,130,790	82,032,932	3,783,497	44,160,168	4,191,738	
2,538,619	1,513,581	6,773,193	107,156	3,294,706	271,379	
6,466,253	620	49,943,488	3,347,728	139,057	273,599	
635,227	52,504,444	3,148,364	9,050	7,335,561	346,368	
1,640,747	18,348,209	5,156,667	110,772	6,025,627	1,895,804	
665,569	608,770	2,826,794	26,068	3,783,282	81,212	
950,862	43,933,869	5,341,315	114,121	1,488,774	190,962	
95,502	1,468,879	482,808	—	429,442	21,865	
102,701	5,695,567	825,641	41,879	54,829	47,840	
134,381	4,817,800	529,828	1,588	5,979,557	41,105	
454,359	1,906,853	1,430,686	7,374	15,380	58,893	
109,683	57,842	327,168	308	287,338	15,281	
147,176	18,746,821	861,694	—	55,152	30,081	
32,776	333,858	148,071	—	275,661	13,159	
88,034	2,513,583	571,307	147	3,534,818	36,496	
22,165	160	139,075	105	2,338	12,003	
35,262	1,525,652	241,462	—	495,123	13,829	
3,648	4	37,909	315	1,493	330	
38,242	29,080,915	394,550	360	8,137,567	788,358	
170,410	2,569	1,712,079	14,424	884	22,795	
37,058	70,616	1,095,651	2,102	—	13,356	
11,914	134	45,064	—	2,770,193	16,959	
97	44	118	—	53,386	64	
—	—	—	—	—	—	

Explanation : 1.The specifically selected goods and services tax was imposed from June 2011.

2.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 1,367,377 thousand in 2015.

表3-3. 全國賦稅實徵淨額—按地區別分(續2完)

		104年				
		單位：新臺幣千元				
地區別		營業稅*	地價稅	土地增值稅	房屋稅	使用牌照稅
Region		Business Tax	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax
總計	Grand Total	335,761,368	71,141,328	113,457,069	69,421,961	61,679,154
新北市	New Taipei City	36,259,742	10,612,211	24,170,570	10,740,903	8,675,561
臺北市	Taipei City	196,531,733	22,040,150	25,767,865	14,195,110	7,399,701
桃園市	Taoyuan City	19,535,512	6,526,581	13,144,985	7,198,939	6,121,852
臺中市	Taichung City	18,904,403	6,087,615	15,562,000	8,428,366	8,524,622
臺南市	Tainan City	10,106,777	4,164,357	6,468,955	5,170,657	4,905,079
高雄市	Kaohsiung City	21,083,313	9,463,622	7,836,009	8,963,241	6,946,781
宜蘭縣	Yilan County	2,616,486	715,715	3,068,656	1,039,920	1,116,849
新竹縣	Hsinchu County	5,439,854	1,183,764	2,582,151	1,479,149	1,705,992
苗栗縣	Miaoli County	3,314,512	1,073,084	1,692,418	1,168,331	1,640,960
彰化縣	Changhua County	2,729,879	1,894,162	2,881,756	2,700,418	3,690,956
南投縣	Nantou County	386,425	590,633	979,204	826,288	1,511,328
雲林縣	Yunlin County	15,777,080	1,271,377	1,122,258	1,576,805	1,869,235
嘉義縣	Chiayi County	1,696,238	631,133	704,441	847,397	1,329,849
屏東縣	Pingtung County	3,246,809	1,063,414	1,401,807	1,222,749	1,960,296
臺東縣	Taitung County	942,212	214,910	450,454	266,203	520,351
花蓮縣	Hualien County	2,735,700	476,131	1,093,592	491,307	852,890
澎湖縣	Penghu County	18,313	80,777	357,218	103,591	56,550
基隆市	Keelung City	1,518,095	884,309	617,363	741,263	750,750
新竹市	Hsinchu City	-8,762,849	1,415,993	2,439,110	1,539,348	1,272,760
嘉義市	Chiayi City	1,398,633	719,422	634,209	643,667	716,368
金門縣	Kinmen County	273,035	27,153	473,222	71,613	100,674
連江縣	Lienchiang County	9,466	4,815	8,826	6,696	9,750
其他	Others	—	—	—	—	—

說明：特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

附註：*自96年1月(含)起海關代徵營業稅改依進口營業人所屬地區國稅局劃歸至各縣市。

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

CY 2015							Unit : NT\$ 1,000
契稅	印花稅	娛樂稅	特別及 臨時稅課	教育捐	金融業 營業稅	健康福利捐	
Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Surtax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	
13,826,660	11,285,336	1,632,574	666,530	7,393	25,137,156	33,097,029	
2,456,001	1,169,252	238,775	33	-13	1,476,443	5,522,950	
2,613,121	4,529,341	278,078	—	-2	17,706,831	—	
1,623,286	910,932	244,198	40,234	7,441	1,011,115	10,803,618	
1,849,514	1,124,103	118,863	—	-1	1,512,830	4,250,655	
786,376	455,451	104,228	—	—	598,926	—	
1,827,748	976,707	209,039	—	—	1,215,306	59,497	
337,734	139,782	22,889	34,949	—	117,330	—	
517,133	313,311	92,438	—	—	154,971	—	
249,453	400,740	33,448	2,838	—	97,857	3,711,945	
288,409	237,783	47,824	—	-32	236,266	—	
100,280	80,095	45,720	183,488	—	85,543	—	
142,269	120,248	25,926	—	—	100,994	—	
96,352	62,041	8,882	—	—	35,215	—	
183,983	128,419	41,895	178,430	—	129,933	5,268,032	
40,567	37,162	10,711	—	—	26,580	—	
96,529	91,085	20,130	226,558	—	53,843	—	
14,020	16,489	1,907	—	—	63	—	
115,477	62,491	21,414	—	—	71,634	3,480,332	
371,805	334,167	38,536	—	—	393,372	—	
104,500	76,766	25,825	—	—	111,587	—	
11,815	18,353	1,728	—	—	498	—	
288	618	120	—	—	19	—	
—	—	—	—	—	—	—	

Explanation : The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

Note : *Since Jan. 2007, based on the place of business of the importer, the Business Tax on the imported goods has been distributed to each region.