

表3-28. 查(核)定開徵數、未徵數情形 (1/4)

(1)按稅目別分

單位：千件；千元

年 別 稅 目 別	查(核)定開徵數		實 徵 數		減 免 註 銷 數	
	Opening Collection for Assessed (Verified) (1)		Tax Collected (2)		Cancelled (3)	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
108年	34,435	682,082,202	31,017	450,080,167	321	33,419,735
109年	35,273	748,164,329	31,814	471,579,089	324	42,171,017
本 年 度 合 計	31,957	547,390,216	30,682	451,348,544	354	35,858,474
國 稅	1,735	133,605,316	1,598	72,138,277	46	13,960,332
營利事業所得稅	128	54,399,052	106	20,157,478	2	7,678,464
綜 合 所 得 稅	420	13,917,291	356	7,305,068	39	3,685,812
遺 產 及 贈 與 稅	32	46,812,413	30	36,198,704	1	1,162,024
營 業 稅	1,152	12,591,738	1,104	8,472,097	4	311,162
貨 物 稅	2	5,817,486	2	-34,526	0	1,119,068
菸 酒 稅	0	44,970	0	35,140	0	3,801
證 券 交 易 稅	0	2	0	2	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	0	22,365	0	4,315	-	-
直 轄 市 及 縣 (市) 稅	30,020	408,296,576	28,968	377,367,031	303	21,628,558
地 價 稅	8,704	94,158,745	8,289	89,949,255	26	1,716,193
土 地 增 值 稅	706	129,712,678	639	111,179,670	51	15,831,709
房 屋 稅	9,345	81,563,812	9,230	78,847,012	33	413,124
使 用 牌 照 稅	9,339	68,761,765	9,071	65,290,577	71	2,301,041
契 稅	426	16,816,698	403	15,958,232	16	607,784
印 花 稅	1,236	13,150,980	1,088	12,307,932	102	642,461
娛 樂 稅	262	1,772,204	246	1,679,208	3	50,474
特 別 及 臨 時 稅 課	3	2,359,694	2	2,155,146	0	65,772
罰 鍰	202	5,488,325	115	1,843,236	4	269,584
以 前 年 度 合 計	3,316	200,774,112	1,132	20,230,545	-30	6,312,543
國 稅	608	116,472,083	212	11,834,155	1	4,637,146
營利事業所得稅	135	56,749,099	45	3,305,622	0	4,370,599
綜 合 所 得 稅	230	17,976,201	97	1,266,327	1	307,458
遺 產 及 贈 與 稅	6	19,601,875	5	6,375,385	0	403,178
營 業 稅	235	19,868,414	65	853,844	0	-455,376
貨 物 稅	0	428,969	0	12,645	-	2,497
菸 酒 稅	1	1,127,705	0	4,036	-0	-242
證 券 交 易 稅	0	1	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	1	719,818	1	16,296	0	9,033
直 轄 市 及 縣 (市) 稅	2,177	17,050,884	837	7,103,745	-32	107,961
地 價 稅	838	4,528,470	407	2,263,084	-2	-25,816
土 地 增 值 稅	16	5,137,100	12	2,603,660	2	378,019
房 屋 稅	190	1,278,010	105	523,900	-7	-61,850
使 用 牌 照 稅	1,017	5,079,884	246	1,033,310	-15	-16,942
契 稅	6	251,917	5	213,149	1	27,284
印 花 稅	40	186,344	50	376,897	-11	-194,480
娛 樂 稅	70	257,084	12	28,465	-0	947
特 別 及 臨 時 稅 課	0	332,075	0	61,279	0	800
罰 鍰	531	67,251,145	83	1,292,645	1	1,567,435

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。

附 註：*本表自106年起，配合本部104年9月25日台財稅字第10400634010號令發布，調整部分表格內容。

Table 3-28. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (1/4)
(1) by Tax Item

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

逾徵收期間數		*逾執行期間數		逾核課期間數		未徵數餘額		CY
Overdue (4)		*Exceeded Compulsory Execution Period (5)		Excess Assessment (6)		Balance of Tax Not Collected (7)= (1)-(2)-(3)-(4)-(5)-(6)		
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
7	58,063	0	10,404	37	82,433	3,054	198,431,400	2019
5	35,728	0	50,109	34	72,350	3,095	234,256,036	2020
-	-	-	-	0	923	922	60,182,274	Current Year
-	-	-	-	0	32	90	47,506,675	National Taxes
-	-	-	-	-	-	20	26,563,110	Profit-seeking Enterprise Income Tax
-	-	-	-	0	32	25	2,926,379	Individual Income Tax
-	-	-	-	-	-	1	9,451,685	Estate and Gift Tax
-	-	-	-	-	-	45	3,808,479	Business Tax
-	-	-	-	-	-	0	4,732,944	Commodity Tax
-	-	-	-	-	-	0	6,029	Tobacco and Alcohol Tax
-	-	-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	0	18,050	Specifically Selected Goods and Services Tax
-	-	-	-	0	890	749	9,300,096	Municipality & County (City) Taxes
-	-	-	-	0	697	388	2,492,600	Land Value Tax
-	-	-	-	-	-	16	2,701,299	Land Value Increment Tax
-	-	-	-	0	128	82	2,303,548	House Tax
-	-	-	-	0	65	197	1,170,082	Vehicle License Tax
-	-	-	-	-	-	7	250,682	Deed Tax
-	-	-	-	-	-	47	200,586	Stamp Tax
-	-	-	-	-	-	13	42,522	Amusement Tax
-	-	-	-	-	-	0	138,777	Special and Provisional Tax Levies
-	-	-	-	0	1	82	3,375,503	Fine
5	35,728	0	50,109	34	71,427	2,174	174,073,761	Previous Year
0	7,979	0	28,072	0	689	395	99,964,042	National Taxes
0	6,826	0	6,705	0	24	90	49,059,323	Profit-seeking Enterprise Income Tax
0	922	0	3	0	641	133	16,400,850	Individual Income Tax
0	0	0	19,979	-	-	1	12,803,333	Estate and Gift Tax
0	231	0	1,384	0	24	170	19,468,308	Business Tax
-	-	0	-	-	-	0	413,828	Commodity Tax
-	-	-	-	-	-	1	1,123,911	Tobacco and Alcohol Tax
-	-	-	-	-	-	0	1	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	1	694,489	Specifically Selected Goods and Services Tax
5	25,819	0	19,939	34	70,423	1,333	9,722,997	Municipality & County (City) Taxes
4	1,080	0	840	32	64,750	397	2,224,532	Land Value Tax
0	22,928	0	18,089	-	-	2	2,114,403	Land Value Increment Tax
1	395	0	1,010	1	1,214	91	813,342	House Tax
1	1,062	-	-	1	4,409	785	4,058,045	Vehicle License Tax
-	-	-	-	0	6	0	11,478	Deed Tax
0	0	-	-	0	14	0	3,913	Stamp Tax
0	355	-	-	0	29	58	227,287	Amusement Tax
-	-	-	-	-	-	0	269,996	Special and Provisional Tax Levies
0	1,930	0	2,098	0	315	446	64,386,723	Fine

Source : Various agencies of the Ministry of Finance and tax collection units 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's 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 overdue and not yet levied.

Note : *Since 2017, the content of this table have been revised in accord with the enactment of administrative rule No.10400634010 on Sept. 25, 2015.

表3-28. 查(核)定開徵數、未徵數情形 (2/4)

(1)按稅目別分

單位：千件；千元

年 別	未 徵 數 餘 額					
	繳款書未送達未徵數		未逾限繳日未徵數		行政救濟未徵數	
	Have Not Been Served the Payment Notice		Have Not Exceeded the Deadline of Payment		Administrative Remedies	
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
108年	367	2,564,360	235	10,681,764	3	18,896,538
109年	325	1,829,351	284	20,166,263	2	14,947,525
本 年 度 合 計	245	1,214,221	274	19,156,246	1	3,336,551
國 稅	1	120,546	9	13,515,811	0	2,222,481
營利事業所得稅	0	85,259	1	830,451	0	715,354
綜 合 所 得 稅	0	9,214	2	489,021	0	910,927
遺 產 及 贈 與 稅	0	562	1	7,615,974	0	271,903
營 業 稅	1	25,507	6	1,241,519	0	317,953
貨 物 稅	0	4	0	3,335,362	-	-
菸 酒 稅	-	-	0	2,501	0	1,120
證 券 交 易 稅	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	0	983	0	5,223
直轄市及縣(市)稅	244	1,080,608	253	5,425,823	0	247,529
地 價 稅	214	601,838	139	1,289,496	0	57,572
土 地 增 值 稅	4	383,801	12	2,286,248	0	9,705
房 屋 稅	6	24,059	20	1,332,363	0	59,138
使 用 牌 照 稅	12	22,692	31	89,952	0	384
契 稅	0	14,777	6	235,575	-	-
印 花 稅	4	23,803	42	176,657	-	-
娛 樂 稅	3	9,637	2	7,648	-	-
特別及臨時稅課	-	-	0	7,885	0	120,730
罰 鍰	1	13,067	11	214,613	0	866,541
以 前 年 度 合 計	80	615,130	10	1,010,017	1	11,610,975
國 稅	0	4,268	0	459,375	1	6,934,629
營利事業所得稅	0	1,492	0	135,459	0	3,293,629
綜 合 所 得 稅	0	2,549	0	22,523	0	2,736,412
遺 產 及 贈 與 稅	0	36	0	292,065	0	349,483
營 業 稅	0	191	0	9,329	0	537,237
貨 物 稅	-	-	-	-	-	-
菸 酒 稅	-	-	-	-	0	17,662
證 券 交 易 稅	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	-	-	0	206
直轄市及縣(市)稅	80	610,391	10	506,662	0	474,196
地 價 稅	76	152,460	7	20,307	0	86,752
土 地 增 值 稅	1	443,413	1	400,146	0	102,345
房 屋 稅	2	7,066	2	82,527	0	30,917
使 用 牌 照 稅	1	5,221	1	3,057	0	5
契 稅	0	78	0	256	0	803
印 花 稅	0	1,790	-	-	-	-
娛 樂 稅	0	363	0	369	-	-
特別及臨時稅課	-	-	-	-	0	253,375
罰 鍰	0	472	0	43,979	0	4,202,150

Table 3-28. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected (2/4)
(1) by Tax Item

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

Balance of Tax Not Collected								CY	
分期繳納未徵數		特殊原因未徵數		欠稅數		送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period			Tax Item
Pay by Stages		Special Reason		Tax in Arrears					
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount		
2	2,810,206	157	277,489	2,289	163,201,043	32	1,928,475	2019	
15	31,548,752	154	268,103	2,314	165,496,041	26	2,106,025	2020	
15	27,092,915	19	23,254	367	9,359,088	25	1,302,105	Current Year	
12	26,062,190	0	3,896	67	5,581,752	9	1,010,782	National Taxes	
9	22,238,102	0	318	10	2,693,626	1	624,110	Profit-seeking Enterprise Income Tax	
1	584,950	0	3,471	21	928,797	2	144,511	Individual Income Tax	
0	801,852	-	-	0	761,393	0	138,512	Estate and Gift Tax	
2	1,044,289	0	108	36	1,179,103	6	101,805	Business Tax	
0	1,389,186	-	-	0	8,393	0	1,788	Commodity Tax	
0	2,212	-	-	0	196	0	56	Tobacco and Alcohol Tax	
-	-	-	-	-	-	-	-	Securities Transaction Tax	
-	-	-	-	-	-	-	-	Futures Transaction Tax	
0	1,600	-	-	0	10,243	-	-	Specifically Selected Goods and Services Tax	
2	864,277	19	18,984	231	1,662,875	10	87,034	Municipality & County (City) Taxes	
0	295,954	16	15,659	19	232,081	1	23,575	Land Value Tax	
0	216	-	-	0	21,330	0	11,500	Land Value Increment Tax	
1	555,519	2	769	52	331,701	2	11,283	House Tax	
0	2,123	1	2,537	152	1,052,394	6	36,863	Vehicle License Tax	
-	-	-	-	0	330	0	19	Deed Tax	
-	-	-	-	0	126	-	-	Stamp Tax	
0	2,965	0	19	8	22,252	1	2,582	Amusement Tax	
0	7,500	0	0	0	2,662	0	1,213	Special and Provisional Tax Levies	
0	166,448	0	374	69	2,114,461	7	204,288	Fine	
1	4,455,838	135	244,849	1,947	156,136,953	1	803,920	Previous Year	
0	4,376,812	1	19,096	393	88,169,863	0	688,082	National Taxes	
0	177,043	0	10,057	90	45,441,643	0	1,678	Profit-seeking Enterprise Income Tax	
0	109,867	0	7,921	132	13,521,578	0	3,547	Individual Income Tax	
0	3,347,440	-	-	1	8,814,308	0	682,689	Estate and Gift Tax	
0	742,462	0	654	170	18,178,435	0	167	Business Tax	
-	-	-	-	0	413,828	-	-	Commodity Tax	
-	-	-	-	1	1,106,249	-	-	Tobacco and Alcohol Tax	
-	-	-	-	0	1	-	-	Securities Transaction Tax	
-	-	-	-	-	-	-	-	Futures Transaction Tax	
-	-	0	463	1	693,820	-	-	Specifically Selected Goods and Services Tax	
0	13,050	130	222,326	1,113	7,896,372	1	11,821	Municipality & County (City) Taxes	
0	8,629	118	207,998	195	1,748,386	1	6,587	Land Value Tax	
-	-	0	0	0	1,168,499	0	4,170	Land Value Increment Tax	
0	4,235	5	2,605	82	685,992	0	344	House Tax	
0	17	6	11,593	778	4,038,152	0	705	Vehicle License Tax	
0	169	0	0	0	10,172	-	-	Deed Tax	
-	-	0	1	0	2,122	-	-	Stamp Tax	
-	-	0	129	57	226,427	0	15	Amusement Tax	
-	-	-	-	0	16,621	-	-	Special and Provisional Tax Levies	
0	65,976	5	3,427	441	60,070,718	0	104,017	Fine	

表3-28. 查(核)定開徵數、未徵數情形 (3/4)

(1)按稅目別分

單位：千件；千元

年 別	未 徵 數 餘 額					
	欠 稅 數					
	待移送執行		移送執行未結		*取得執行憑證數	
	Pending for Compulsory Execution		Pending Case Under Compulsory Execution		未逾徵收期間 Not Yet Exceeded Collection Period	
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
108年	44	2,732,987	637	85,092,316	920	14,434,933
109年	29	1,748,862	509	78,126,460	1,008	13,720,291
本 年 度 合 計	25	1,135,859	278	6,532,914	38	388,096
國 稅	4	846,632	48	3,565,694	6	158,643
營利事業所得稅	2	187,336	6	1,781,115	1	101,066
綜 合 所 得 稅	1	29,358	18	741,972	1	12,956
遺 產 及 贈 與 稅	0	523,343	0	99,474	0	64
營 業 稅	2	106,571	24	926,170	4	44,557
貨 物 稅	0	24	0	6,580	-	-
菸 酒 稅	0	-	0	140	-	-
證 券 交 易 稅	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	0	10,243	-	-
直 轄 市 及 縣 (市) 稅	18	210,150	183	1,246,187	20	119,390
地 價 稅	12	168,729	6	39,692	0	86
土 地 增 值 稅	0	8,329	0	1,500	-	-
房 屋 稅	2	12,647	47	303,193	1	4,466
使 用 牌 照 稅	3	18,366	126	886,619	17	110,544
契 稅	0	181	0	129	0	0
印 花 稅	0	14	0	111	0	1
娛 樂 稅	1	1,884	5	13,515	1	4,271
特 別 及 臨 時 稅 課	-	-	0	1,427	0	22
罰 鍰	3	79,077	47	1,721,033	13	110,063
以 前 年 度 合 計	4	613,003	230	71,593,546	969	13,332,195
國 稅	0	554,984	67	42,525,441	122	5,675,418
營利事業所得稅	0	57,097	25	20,647,582	22	3,112,287
綜 合 所 得 稅	0	3,510	16	7,927,336	42	969,203
遺 產 及 贈 與 稅	0	477,094	0	4,791,813	0	17,685
營 業 稅	0	17,283	26	7,571,314	58	1,473,998
貨 物 稅	-	-	0	213,836	0	29,140
菸 酒 稅	-	-	0	924,034	0	7,535
證 券 交 易 稅	-	-	-	-	0	1
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	0	449,526	0	65,569
直 轄 市 及 縣 (市) 稅	3	10,245	125	2,292,835	528	2,584,702
地 價 稅	3	5,570	47	1,090,972	94	330,198
土 地 增 值 稅	-	-	0	524,969	0	42,894
房 屋 稅	0	3,573	21	308,466	36	153,047
使 用 牌 照 稅	0	1,056	53	341,127	372	1,967,486
契 稅	0	5	0	527	0	614
印 花 稅	-	-	0	1,228	0	463
娛 樂 稅	0	41	4	18,866	26	87,448
特 別 及 臨 時 稅 課	-	-	0	6,679	0	2,553
罰 鍰	0	47,774	39	26,775,271	320	5,072,075

Table 3-28. The Management of Opening Collection for Assessed (Verified)
and of Tax Not Collected (3/4)
(1) by Tax Item

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

Balance of Tax Not Collected						CY	Tax Item
Tax in Arrears							
*Execution Certificate 已逾徵收期間惟未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period		移送執行結(銷)案 Case Closed Under Compulsory Execution		無法執行欠稅數 Unable to Carry out Compulsory Execution			
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount		
655	58,837,102	0	1,703	0	173,526		2019
742	69,630,554	0	1,463	0	162,387		2020
-	-	0	29	0	85		Current Year
-	-	0	0	-	-		National Taxes
-	-	-	-	-	-		Profit-seeking Enterprise Income Tax
-	-	0	0	-	-		Individual Income Tax
-	-	-	-	-	-		Estate and Gift Tax
-	-	0	-	-	-		Business Tax
-	-	-	-	-	-		Commodity Tax
-	-	-	-	-	-		Tobacco and Alcohol Tax
-	-	-	-	-	-		Securities Transaction Tax
-	-	-	-	-	-		Futures Transaction Tax
-	-	-	-	-	-		Specifically Selected Goods and Services Tax
-	-	0	29	0	85		Municipality & County (City) Taxes
-	-	-	-	-	-		Land Value Tax
-	-	-	-	-	-		Land Value Increment Tax
-	-	0	26	0	85		House Tax
-	-	0	2	0	0		Vehicle License Tax
-	-	-	-	-	-		Deed Tax
-	-	-	-	-	-		Stamp Tax
-	-	-	-	-	-		Amusement Tax
-	-	-	-	-	-		Special and Provisional Tax Levies
-	-	0	0	-	-		Fine
742	69,630,554	0	1,434	0	162,302		Previous Year
204	38,722,979	0	855	0	2,105		National Taxes
43	21,622,147	0	852	-	-		Profit-seeking Enterprise Income Tax
75	4,617,980	0	3	0	0		Individual Income Tax
0	2,843,984	-	-	0	1,043		Estate and Gift Tax
86	9,114,611	0	1	0	1,062		Business Tax
0	170,853	-	-	-	-		Commodity Tax
0	174,679	-	-	-	-		Tobacco and Alcohol Tax
0	-	-	-	-	-		Securities Transaction Tax
-	-	-	-	-	-		Futures Transaction Tax
0	178,725	-	-	-	-		Specifically Selected Goods and Services Tax
456	2,995,398	0	96	0	1,275		Municipality & County (City) Taxes
51	313,832	0	25	0	1,203		Land Value Tax
0	596,467	-	-	-	-		Land Value Increment Tax
24	220,547	0	6	0	9		House Tax
353	1,727,649	0	65	0	64		Vehicle License Tax
0	9,026	-	-	-	-		Deed Tax
0	432	-	-	-	-		Stamp Tax
28	120,056	0	0	-	-		Amusement Tax
0	7,389	-	-	-	-		Special and Provisional Tax Levies
82	27,912,178	0	482	0	158,921		Fine

表3-28. 查(核)定開徵數、未徵數情形 (4/4)

(2)按機關別分

單位：千件；千元

年 別 機 關 別	欠 稅 數 (含 罰 鍰) Tax in 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
108年	2,289	163,201,043	437	11,614,197	1,852	151,586,846
109年	2,314	165,496,041	367	9,359,088	1,947	156,136,953
財政部所屬機關	534	151,277,619	75	7,383,628	459	143,893,991
臺北國稅局	88	56,748,448	11	2,379,176	77	54,369,272
北區國稅局	217	43,943,962	30	2,708,039	187	41,235,922
中區國稅局	104	25,684,919	17	1,128,993	87	24,555,925
南區國稅局	63	10,098,443	9	632,715	54	9,465,728
高雄國稅局	62	14,801,848	8	534,704	54	14,267,144
直轄市及縣(市)稽徵機關	1,780	14,218,422	292	1,975,460	1,487	12,242,962
新北市	273	3,200,656	41	341,588	232	2,859,068
臺北市	122	1,727,303	24	208,136	99	1,519,167
桃園市	167	1,294,600	30	256,164	137	1,038,437
臺中市	184	1,139,250	34	209,517	150	929,733
臺南市	164	911,581	23	139,842	140	771,739
高雄市	201	1,536,899	29	207,628	172	1,329,271
宜蘭縣	25	131,947	6	38,751	19	93,196
新竹縣	45	352,277	7	41,293	38	310,983
苗栗縣	46	337,008	7	48,351	38	288,657
彰化縣	90	633,693	16	81,427	74	552,267
南投縣	62	371,710	11	53,795	51	317,915
雲林縣	90	437,535	13	62,959	77	374,576
嘉義縣	66	330,900	8	45,402	57	285,498
屏東縣	93	492,875	15	85,266	78	407,609
臺東縣	31	158,045	6	31,339	25	126,705
花蓮縣	35	206,753	7	39,267	27	167,486
澎湖縣	4	15,993	1	2,833	4	13,159
基隆市	31	145,918	5	26,760	26	119,157
新竹市	26	632,367	5	27,515	21	604,852
嘉義市	21	127,489	3	17,705	18	109,783
金門縣	5	30,214	1	8,815	3	21,399
連江縣	1	3,410	0	1,107	0	2,303

說明：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 3-28. The Management of Opening Collection for Assessed (Verified) and of Tax Not Collected (4/4)

(2) by Agency

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

欠 稅 數 (不 含 罰 鍰) Tax in 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	
1,808	101,772,955	355	9,211,645	1,453	92,561,310	2019
1,805	103,310,862	298	7,244,627	1,506	96,066,235	2020
460	93,751,614	67	5,581,752	393	88,169,863	MOF Subordinative National Tax Admin.
71	36,554,614	10	2,055,566	61	34,499,048	National Taxation Bureau of Taipei
188	27,701,775	26	1,821,368	162	25,880,408	National Taxation Bureau of the Northern Area
92	13,939,719	15	793,179	77	13,146,540	National Taxation Bureau of the Central Area
56	6,703,728	8	496,331	47	6,207,397	National Taxation Bureau of the Southern Area
54	8,851,778	7	415,308	46	8,436,470	National Taxation Bureau of Kaohsiung
1,344	9,559,248	231	1,662,875	1,113	7,896,372	Revenue Service Office
205	2,001,516	34	302,084	171	1,699,433	New Taipei City
95	1,405,222	20	181,788	75	1,223,434	Taipei City
123	908,111	23	218,531	100	689,580	Taoyuan City
129	739,999	24	162,173	105	577,826	Taichung City
117	590,490	17	111,615	100	478,875	Tainan City
164	1,074,222	26	188,226	138	885,996	Kaohsiung City
20	96,294	5	33,397	15	62,898	Yilan County
34	242,561	5	34,308	28	208,253	Hsinchu County
36	249,088	6	40,647	31	208,441	Miaoli County
71	470,599	13	66,920	58	403,679	Changhua County
48	256,878	8	43,080	39	213,798	Nantou County
71	273,883	10	50,552	61	223,331	Yunlin County
48	205,254	6	34,533	42	170,722	Chiayi County
69	301,839	12	68,230	57	233,609	Pingtung County
24	111,288	5	26,740	18	84,549	Taitung County
26	140,272	6	31,441	20	108,831	Hualin County
3	9,951	0	2,194	3	7,757	Penghu County
23	96,574	4	21,391	19	75,183	Keelung City
20	268,106	4	21,772	16	246,334	Hsinchu City
16	88,457	2	14,081	13	74,376	Chiayi City
4	25,253	1	8,066	3	17,186	Kinmen County
1	3,389	0	1,107	0	2,282	Lienchiang County

Explanation : 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.