2023 中華民國 112 年

財政統計年報

YEARBOOK OF PUBLIC FINANCE STATISTICS, REPUBLIC OF CHINA

財政部統計處編印

中華民國 113 年 6 月出版

Department of Statistics, Ministry of Finance, June 2024

中華民國 112 年
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REPUBLIC OF CHINA

2023

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編製說明

一、本部主管全國財政，涵蓋國庫、賦稅、關務、國有財產及促進民間參與公共建設等業務。本年報係就各業務之施政成果，以統計數字呈現，並輔以提要分析及專載。另為衡量國內實際財政收支狀況，乃利用政府預決算報告編製「歲入歲出淨額統計」一併列入，藉以瞭解長期財政收支趨勢及結構變動。

二、本年報內容已包括重要之賦稅統計，因此原編「賦稅統計年報」自 98 年起停刊，其中各稅目別之稅率表因限於篇幅，僅提供網路查詢，
網址為：https://www.mof.gov.tw/singlehtml/285?cntId=64525。

三、為利多元應用，本年報同步提供網路電子書，並就重要之財政統計提供網路動態簡易查詢，敬請多加利用，網址為：https://www.mof.gov.tw/htmlList/100。

四、本年報所稱「年度」係指會計年度，88 年度(含)以前係指「上年 7 月 1 日至當年 6 月 30 日止」；88 年下半年及 89 年度(簡稱 89 年度)係指「88 年 7 月 1 日至 89 年 12 月 31 日」；自 90 年度起係指「當年 1 月 1 日至 12 月 31 日止」，以「90 年」表示。

五、自 99 年 12 月 25 日起，配合部分縣市改制直轄市，原臺北縣升格為新北市，原臺中縣與臺中市合併升格為臺中市，原臺南縣與臺南市合併升格為臺南市，原高雄縣與高雄市合併升格為高雄市。另自 102 年 1 月 1 日起，配合行政院組織調整，相關機關(單位)名稱同步修正；103 年 12 月 25 日桃園縣升格為桃園市，改制直轄市及增加 6 個直轄市原住民自治區。

六、因尾數四捨五入關係，統計表細項合計與總數略有差異。

七、本年報所載數字，如與以前各期不同者，以本期修正數字為準。

八、本年報所用符號代表意義如下：

—	表示無數值或數值無統計
…	表示數值尚未發布
--	表示數值無意義
0	表示數值不及半單位
p	表示初步統計數
r	表示修正數

Introductory Notes

1. The Ministry of Finance is charged with the administration of national finances. Its areas of work are related to the administration of national treasury, taxation, customs, national property and promotion of private participation in infrastructure. In this yearbook, the administrative achievements in these major fields appear with statistics and prefatory notes. In order to reveal the long-term trends and the structural changes in government revenues and expenditures, net revenues and expenditures are compiled using the reports of the government budgets.
2. As of 2009, the compilation of the "Yearbook of Tax Statistics 2008" ceased and the content was combined with the "Yearbook of Financial Statistics 2008". Certain Tax Rates tables are only available on the website, https://www.mof.gov.tw/Eng/multiplehtml/260.
3. The e-book version of this yearbook and public finance database are also provided on the website, https://www.mof.gov.tw/Eng/htmlList/6688.
4. The commencement, conclusion, and description of the fiscal year are as follows: Prior to 2000, the fiscal year commences on July 1 of the previous year and concludes on June 30 of the current year. The period from July 1, 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000 (i.e., FY2000). The years that follow fiscal 2001 are identical to the calendar year.
5. As of December 25, 2010, in accordance with the redefinition of the status of special municipalities, Taipei County was upgraded to the status of a special municipality, to be called New Taipei City; Taichung City and Taichung County were merged to become the special municipality of Taichung City; Tainan City and Tainan County were similarly merged to become Tainan City; and Kaohsiung City, already a special municipality, was merged with Kaohsiung County to form Kaohsiung City. Further, as of January 1, 2013, in accordance with the restructuring of the Executive Yuan, the names of certain related authorities (units), including those under the Ministry of Finance, have been changed. In December 25, 2014, Taoyuan County was upgraded to the status of a special municipality, to be called Taoyuan City, and six autonomous regions for indigenous peoples were established.
6. Certain details may not add up to the total due to rounding up of the figures.
7. In the case that the figures in this yearbook differ from those published earlier, the revised figures shall prevail.
8. The following symbols are used :

—	Zero or not available	0	Less than a half unit
…	Not yet published	p	Preliminary estimate
--	Meaningless	r	Revised figure

提要分析及專載

Summary of Public Finance Statistics and Special Article

■ 財政、關務、國產與促參概況分析

一、財政收支

(一)各級政府歲入歲出淨額概況

112 年各級政府歲入淨額 3 兆 8,891 億元，較 111 年增加 1,984 億元(+5.4%)，其中稅課收入增加 1,968 億元最多，主因 110 年上市櫃公司獲利新高之遞延效果，股利及薪資所得成長，升息帶動利息所得扣繳增加，加上疫後消費動能強勁、臺股重拾量能，所得稅、營業稅及證交稅隨之增長所致；歲入淨額占 GDP 比率為 16.5%，較 111 年增加 0.2 個百分點。

112 年各級政府歲出淨額 4 兆 347 億元，較 111 年增加 3,823 億元(+10.5%)，以經濟發展支出增加 2,752 億元最多，主因執行「全民共享普發現金」及推動前瞻基礎計畫所列多項重大建設所致，其次為國防支出增加 479 億元，主因採購新式戰機、軍事武器裝備及維持主戰裝備等；再次為教育科學文化支出增加 194 億元，主因推動少子女化對策計畫、科學研究計畫及國家語言整體發展方案等相關經費增加所致。

歲出淨額占 GDP 比率為 17.1%，較 111 年增加 1.0 個百分點。收支相抵後，112 年各級政府歲入歲出淨額差短 1,456 億元，占 GDP 比率為-0.6%。

各級政府歲入歲出淨額及餘絀

各級政府歲入歲出淨額及餘絀占 GDP 比率

單位：%

	108 年	109 年	110 年	111 年	112 年
歲入淨額/GDP	15.5	15.2	15.3	16.3	16.5
歲出淨額/GDP	15.4	16.3	15.5	16.1	17.1
餘(+)絀(-)/GDP	0.1	-1.0	-0.2	0.2	-0.6

(6) 112 年財政統計

112 年各級政府經常門收入淨額 3 兆 8,563 億元，經常門支出淨額 3 兆 2,754 億元，收支相抵後賸餘 5,809 億元為政府之儲蓄，政府通常以此移充資本支出之財源，以減低對融資之倚賴。政府儲蓄對經常門收入之比率即政府儲蓄率，112 年為 15.1%，較 111 年降 0.5 個百分點。

各級政府經常門收支淨額

單位：億元；%

	經常門收入淨額 (1)	經常門支出淨額 (2)	經常門餘絀 (3)=(1)-(2)	政府儲蓄率 (3)/(1)×100%
108 年	28,880	23,319	5,562	19.3
109 年	29,800	26,164	3,636	12.2
110 年	32,718	27,563	5,154	15.8
111 年	36,473	30,770	5,702	15.6
112 年	38,563	32,754	5,809	15.1

(二)各級政府融資概況

112 年各級政府歲入歲出淨額收支相抵，差短 1,456 億元，惟基於契約義務，各級政府應償還債務 4,472 億元，分別以債務之舉借 5,320 億元及移用以前年度歲計賸餘 326 億元因應。

各級政府融資需求及因應方式

單位：億元

	融資需求			因應方式(財務調度)		
	合　計	歲入歲出淨額差短	債務之償還	合　計	債務之舉借	移　用歲計賸餘
108 年	4,081	-	4,081	4,147	4,129	18
109 年	6,331	2,059	4,272	6,183	6,140	43
110 年	5,405	391	5,014	7,072	6,977	95
111 年	4,847	-	4,847	4,617	4,577	40
112 年	5,928	1,456	4,472	5,646	5,320	326

(三)各級政府歲入歲出淨額結構

112 年各級政府歲入來源以稅課收入為最大宗，計 3 兆 2,908 億元，占 84.6%，其餘依次為營業盈餘及事業收入 2,871 億元，占 7.4%，規費、罰款及賠償收入 1,676 億元，占 4.3%，財產收入 667 億元及其他收入 769 億元，各占 1.7%及 2.0%；與 111 年比較，變動較大為：稅課收入因徵起情形良好，所占比重增加 0.8 個百分點，規費、罰款及賠償收入亦增 0.2 個百分點，另營業盈餘及事業收入、財產收入分別減 1.1 個百分點及 0.1 個百分點。

各級政府歲入淨額結構

112 年各級政府歲出以經濟發展支出 9,563 億元，占 23.7%為最高，社會福利支出 8,897 億元，占 22.1%居次，教育科學文化支出 8,120 億元，占 20.1%居第 3，國防支出 4,874 億元，占 12.1%居第 4，一般政務支出 4,715 億元，占 11.7%居第 5，其餘支出合計 4,178 億元，占 10.4%；與 111 年相較，以經濟發展支出占比變動幅度最大，增 5.1 個百分點，社會福利支出及教育科學文化支出則分別減 1.8 及 1.6 個百分點。

112 年各級政府歲出淨額結構

二、公庫收支及政府債務

(一)公庫收支

公庫收支係各級政府所屬公庫為經管政府現金、票據、證券及其他財物等收納支撥之運作；其統計基礎採用「收付實現基礎」，收入以經各級公庫代理機關收納者為準，支出以經各級公庫代理機關兌付或集中支付機關簽開支票者為準，以顯示政府財力盈虛、功能活動及資源分配狀況，供為資金調度運用。公庫收支與一般習稱之政府收支有異，後者係基於年度預算編列、控制、審計及管理需要，於年度決算時將各項政府收支歸入其權責發生之預算年度，尚包括應收付數及保留數，即政府收支統計採用「權責發生基礎」。

1.各級公庫收支淨額概況

112 年各級公庫收支初步統計收入毛額為 5 兆 4,689 億元，支出毛額為 5 兆 3,752 億元，經扣除各級公庫間互相移轉及公庫內部調撥等重複列計部分後，收入淨額為 4 兆 9,514 億元，支出淨額 4 兆 8,577 億元，收支相抵結餘 936 億元。截至 112 年底，各級公庫結存為賸餘 2,954 億元，其中國庫結存賸餘 2,244 億元。

各級公庫收支淨額

單位：億元；%

項目別	各級公庫收入淨額			項目別	各級公庫支出淨額		
	112 年(p)	與上年比較			112 年(p)	與上年比較	
	金額	增減數	增減率		金額	增減數	增減率
合計	49,514	9,448	23.6	合計	48,577	10,021	26.0
稅課收入	33,143	2,627	8.6	一般政務支出	8,531	535	6.7
營業盈餘及事業收入	2,848	-265	-8.5	教育科學文化支出	8,396	-165	-1.9
規費、罰款及賠償收入	1,647	171	11.6	社會福利支出	11,608	3,959	51.8
財產收入	716	7	1.0	經濟發展支出	11,051	5,923	115.5
其他	489	-550	-52.9	其他	4,592	217	5.0
融資性庫款收入(註)	10,671	7,457	232.1	融資性庫款支出(註)	4,399	-447	-9.2

說明：p 為初步統計數。

附註：融資性庫款收入係指公債及賒借收入，融資性庫款支出係指債務還本支出。

2.各級公庫收入淨額結構

112 年各級公庫收入淨額較 111 年增加 9,448 億元(+23.6%)，其中以融資性庫款收入(賒借收入)1 兆 671 億元，增加 7,457 億元最多，占 21.6%，增加 13.5 個百分點；稅課收入 3 兆 3,143 億元，增加 2,627 億元居次，占比 66.9%，減少 9.2 個百分點；營業盈餘及事業收入 2,848 億元，占 5.8%，減少 2.0 個百分點；規費、罰款及賠償收入 1,647 億元，占 3.3%，減少 0.4 個百分點；財產收入 716 億元，占 1.4%，減少 0.3 個百分點；其他 489 億元(含其他收入 390 億元、捐贈及贈與收入 99 億元、工程受益費收入 4.9 百萬元等)，占 1.0%。

3.各級公庫支出淨額結構

112 年各級公庫支出淨額較 111 年增加 1 兆 21 億元(+26.0%)，其中以經濟發展支出 1 兆 1,051 億元，增加 5,923 億元最多，占 22.7%，增加 9.4 個百分點；社會福利支出 1 兆 1,608 億元，增加 3,959 億元居次，占 23.9%，增加 4.1 個百分點；一般政務支出(含國防支出及警政支出)支出 8,531 億元，占比 17.6%，減少 3.1 個百分點；教育科學文化支出 8,396 億元，占 17.3%，減少 4.9 個百分點；融資性庫款支出(債務還本支出)4,399 億元，減少 447 億元，占 9.1%，減少 3.5 個百分點；其他 4,592 億元(含退休撫卹支出 2,085 億元、社區發展及環境保護支出 1,119 億元、債務支出 915 億元等)，占 9.4%。

各級公庫收入淨額結構(%)

各級公庫支出淨額結構(%)

(二)政府債務

政府為推動各項政務所需財源，在歲入無法全數支應時，須以融資方式補足，惟為維護國家財政健全，管控公共債務之積累，乃自民國 85 年訂頒「公共債務法」，現行條文第 5 條規定，各級政府在其總預算、特別預算及在營業基金、信託基金以外之特種基金預算內，所舉借之 1 年以上公共債務未償餘額預算數，不得超過前 3 年名目國內生產毛額(GDP)平均數 50.0%，其中中央政府為 40.6%，地方政府為 9.4%。除了對債務比率設限外，每年舉借額度亦有所規範。

1.中央政府債務

中央政府債務舉借，均用於籌集資金支應國家重大建設，以加速推行經濟及社會發展計畫，112 年舉借(預算數)3,858 億元，其中列入債限 1,732 億元，占歲出 5.8%；不列入債限(特別預算部分)2,126 億元，該特別預算舉借數雖不受公共債務法第 5 條第 7 項中央政府當年度舉借額度不得超過其總預算及特別預算歲出總額 15%之限制，惟仍需計入 1 年以上公共債務未償餘額。

截至 112 年底止，中央政府 1 年以上公共債務(非自償)未償餘額計 6 兆 585 億元，較 111 年 5 兆 9,211 億元，增加 1,374 億元，占前 3 年名目 GDP 平均數比率為 28.3%，距離法定上限尚有 12.3 個百分點。

中央政府 1 年以上公共債務(非自償)之舉借、還本及餘額

單位：億元；%

	當年舉借數				還本數	未償餘額(年底)		歲出(註)
	合計	列入債限	占歲出比率(註)	不列入債限			占前3年GDP平均數比率	
108年	1,937	889	4.5	1,047	885	53,274	29.6	19,980
109年	4,653	555	2.7	4,097	850	55,361	30.1	20,776
110年	6,025	1,674	7.8	4,351	1,200	57,091	29.9	21,359
111年	4,635	439	2.0	4,196	1,500	59,211	29.4	22,511
112年	3,858	1,732	5.8	2,126	1,260	60,585	28.3	29,659

說明：1.舉借數為預算數；還本數、未償餘額，111 年(含)以前為決算審定數，112 年為決算數。
2.還本數不含中央政府債務基金編列之償還數。
3.本表當年舉借債務數「列入債限」係指依公共債務法第 5 條第 7 項規定計入之舉借數，「不列入債限」係指不受公共債務法第 5 條第 7 項規範之舉借數。

附註：歲出係指總預算歲出。

2.地方政府債務

直轄市舉借之 1 年以上公共債務(非自償)，其法定債限由財政部按年公告，112 年度占前 3 年名目 GDP 平均數比率，分別為臺北市 2.380%、高雄市 1.660%、新北市 1.073%、臺中市 0.943%、臺南市 0.752%、桃園市 0.843%；而縣(市)債務占各該政府總預算及特別預算歲出總額之比率，則不得超過 50%。

112 年底地方政府 1 年以上公共債務(非自償)未償餘額 7,950 億元，較上年底減少 119 億元，占前 3 年度名目 GDP 平均數 3.7%，低於法定比率，其中高雄市 2,387 億元、臺北市 1,451 億元、臺中市 1,091 億元、新北市 1,009 億元、臺南市 494 億元及桃園市 326 億元，分別占前 3 年度 GDP 平均數 1.1%、0.7%、0.5%、0.5%、0.2%及 0.2%，均未超過法定債限；縣(市)債務以占歲出總額 50%為限，除苗栗縣達 50.9%及宜蘭縣 33.6%外，其餘縣(市)皆低於 30%。

112 年底直轄市 1 年以上公共債務(非自償)未償餘額

112 年底縣市 1 年以上公共債務(非自償)未償餘額

說明：1.地方政府112年為決算數。

2.嘉義市、澎湖縣、金門縣及連江縣無債務。

3.各級政府債務餘額

併計中央與地方政府，112 年底各級政府 1 年以上公共債務(非自償)未償餘額 6 兆 8,535 億元，占前 3 年度名目國內生產毛額(GDP)平均數比率為 32.0%，低於法定比率 50.0%。

此外，各級政府 1 年以上自償性債務未償餘額 6,584 億元；未滿 1 年公共債務未償餘額 919 億元。

各級政府 1 年以上公共債務(非自償)未償餘額

說明：111 年(含)以前為決算審定數，112 年為決算數。

三、賦稅

(一)賦稅收入

112 年全國賦稅收入實徵淨額 3 兆 4,562 億元，較 111 年增加 2,083 億元(+6.4%)，其中所得稅因上市(櫃)公司 110 年度獲利新高之遞延效果，以及企業增發股利與薪資調漲致相關扣繳稅款增加，加以房地合一課徵所得稅挹注，全年增加 1,522 億元；營業稅因疫後消費動能強勁，及升息拉抬金融業營業稅，年增 280 億元；證交稅因 AI 議題延燒，市場預期美國聯準會升息循環接近終點，股市交易量明顯放大，增加 217 億元；貨物稅因車用晶片短缺緩解，車商大量交車推升車輛類稅額，年增 107 億元；關稅受惠於小客車及動物產品等進口稅額成長，增加 100 億元；遺贈稅因適用高稅率之大額申報案件成長，增加 42 億元；土地稅減少 188 億元，減幅集中於土增稅，主因央行升息，資金成本提高，房地產市場隨之降溫，加上 111 年有大額稅款案件所致。

全國賦稅收入

單位：億元；%

		合　計	所得稅	營業稅[1]	貨物稅	證券交易稅	關稅	土地稅	遺贈稅	其他
108年		24,705	11,488	4,209	1,769	912	1,230	1,930	349	2,817
109年		23,987	9,817	4,372	1,702	1,506	1,214	2,047	423	2,905
110年		28,742	12,320	4,994	1,801	2,754	1,333	2,003	531	3,007
111年		32,479	16,824	5,444	1,535	1,756	1,425	1,874	576	3,045
112年		34,562	18,346	5,723	1,643	1,973	1,525	1,686	619	3,047
較上年	增減數	2,083	1,522	280	107	217	100	-188	42	3
	增減率	6.4	9.0	5.1	7.0	12.4	7.0	-10.0	7.4	0.1

(二)賦稅結構

就各稅目結構別觀察，所得稅占比達 53.1%，居各稅目之首；營業稅 16.6% 居次；其餘依序為證交稅 5.7%、土地稅 4.9%、貨物稅 4.8%、關稅 4.4%。按直、間接稅目別，112 年因所得稅金額增加，致直接稅占比較 111 年增加 0.6 個百分點至 68.7%，間接稅則降為 31.3%。

112 年全國稅收結構

單位：%

[1] 營業稅包含未指定用途營業稅與金融業營業稅。

(三)適用促進產業升級與產業創新條例之稅捐減免

為獎勵民間投資促進產業升級，自 80 年實施促進產業升級條例，以稅捐減免方式促進經濟發展，本條例已於 98 年底屆滿，惟因後續審核作業，致 112 年仍有核定減免稅額 803 億元；另自 99 年 1 月起，為促進產業創新，提升產業競爭力，訂定產業創新條例，企業得以投資於研究發展支出金額在規定限度內抵減應納稅額，112 年產業創新條例核定抵減稅額 214 億元，兩者稅捐減免合計達 1,017 億元，占全國賦稅收入比率 2.9%，較 111 年增 0.5 個百分點。

適用促進產業升級與產業創新條例之稅捐減免

說明：圖載年別為稅捐機關核定年度，非稅額減免所適用之所得年度。

四、關務

關稅徵收兼具財政及經濟雙重功能，一方面為促進國內產業之正常發展，對於進口貨物課徵適度關稅，以充裕政府財政；另一方面則運用關稅政策，制定各項免稅、減稅及退稅等獎勵措施，並落實課徵反傾銷稅，維護公平貿易與經濟發展。為創造有利企業營運空間，近年政府推動洽簽關務協定，深化參與雙邊及多邊關務合作，建構便捷安全貿易環境；在查緝走私方面，持續與各查緝機關密切合作，並積極協助邊境防疫，運用科技查緝設備，強化邊境查緝效能。

(一)進出口貿易

112 年終端需求受到通膨壓力、主要國家央行大幅升息等抑制，全球經濟成長步調放緩，加上疫後景氣復甦所產生之高基期效應，以及產業鏈持續消化大量累積之庫存，致使我國全年出口 4,324 億美元，年減 9.8%，為 8 年來最大降幅，進口 3,514 億美元，年減 17.9%，出超 810 億美元，增加 297 億美元或增 57.8%。

主要出口貨品普遍下滑，以礦產品出口減 25.9%最多，塑橡膠及其製品、基本金屬及其製品、化學品各減 23.3%、22.0%、21.5%，機械、電子零組件分別減 15.2%、10.7%，僅資通與視聽產品受惠於人工智慧等新興應用商機與雲端服務需求挹注，出口逆勢成長 28.9%。主要出口市場方面，對中國大陸與香港出口減 18.1%，對日本、東協分別減 6.5%、5.4%，而對歐洲、美國各增 2.9%、1.6%。

進出口貿易規模及年增率

(二)海關業務

近年來海關積極推動各項關務改革，除適時鬆綁法規外，並加強國際關務交流，精進關港貿單一窗口，大幅提升關務效能。112 年因全球貿易動能明顯放緩，加以海關持續實施多項防範報單化整為零申報措施，進、出口報單份數分別年減 0.4%、6.9%，進、出口貨櫃數量亦各減 7.8%、7.3%；惟隨疫後國內外旅遊人潮快速成長，入、出境輪船艘數分別年增 1.1%及 3.9%，入、出境飛機架次均各年增 1.5 倍，入、出境旅客人次激增 6.9 倍及 7.2 倍。

海關業務概況

		108 年	109 年	110 年	111 年	112 年	年增率(%)
報單份數(千份)	進　口	67,089	68,177	65,575	58,593	58,358	-0.4
	出　口	13,221	14,008	14,054	12,427	11,570	-6.9
貨櫃數量(千個)	進　口	4,498	4,231	4,350	4,093	3,773	-7.8
	出　口	4,309	4,143	4,148	3,903	3,616	-7.3
輪船艘數(艘數)	入　境	21,102	20,306	20,003	19,318	19,521	1.1
	出　境	24,486	22,350	21,228	20,263	21,062	3.9
飛機架次(架次)	入　境	154,363	51,343	38,642	42,637	105,602	147.7
	出　境	154,306	51,335	38,698	42,582	105,616	148.0
旅客人次(千人次)	入　境	28,748	3,984	504	2,284	18,061	690.7
	出　境	28,826	4,006	558	2,218	18,077	715.0

(三)關稅負擔率

關稅負擔率係指關稅收入對進口金額之比率。由於貿易自由化效應，與各國間協定關稅減讓，而增訂減免項目及降低關稅稅率，關稅負擔率由民國 70 年代平均 7.0%、80 年代 3.9%，降至 90 年代 1.5%，100 年以來關稅負擔率多介於 1.1%至 1.6%之間，平均 1.3%。112 年因車用晶片短缺大幅改善，以及各家車廠推出重量級新車，致小客車進口熱絡，關稅負擔率上升至 1.39%，較上年增加 0.27 個百分點。

關稅負擔率

(四)外銷品沖退稅

為促進外銷事業之發展，政府制定外銷品沖退稅辦法。實施之初，沖退稅件數曾不斷大幅增加，後因陸續調降進口稅率及逐步取消沖退稅貨品項目，沖退稅申辦案件呈減緩趨勢。98 年 3 月起為因應金融海嘯衝擊，政府陸續恢復出口沖退稅機制以減輕出口商負擔，沖退稅辦結件數大致上呈現逐年增加態勢，惟近 2 年全球經濟大環境不佳，申辦案件略有趨緩。

112 年沖退稅辦結件數為 17 萬 2,663 件(-9.4%)，沖退稅金額為 43 億元(-12.4%)；按貨品類別分，以第十六類「機械及機械用具；電機設備及其零件」沖退稅金額 9.3 億元，占 21.9%最多，其次為第七類「塑膠、橡膠及其製品」7.1 億元，占 16.6%，第十五類「卑金屬及卑金屬製品」6.3 億元，占 14.7%再次之。

外銷品沖退稅件數及金額

單位：件；億元

	108 年	109 年	110 年	111 年	112 年
沖退稅辦結件數	189,014	206,696	206,923	190,602	172,663
年增率(%)	14.0	9.4	0.1	-7.9	-9.4
沖退稅金額	41	45	45	49	43
年增率(%)	17.2	10.2	0.3	7.6	-12.4

(五)緝私案件及私貨價值

海關為嚴防走私漏稅，防止危害社會之物品流入國內，除陸續修訂法條以符合社會現況需求外，並賡續推動查驗技術現代化、落實執行「新世代反毒策略」、加強情資交流合作、提升關員查緝技能、加強智慧財產權保護、精進緝毒犬隊業務，以強化查緝效能，維持國家稅課及社會安全；近年來緝獲走私貨物價值，以毒品類、菸類等金額較大。112 年緝私案件計 2 萬 7,147 件，較 111 年增加 32.5%，其中 97.2%為海關自行緝獲，2.8%為治安機關移交海關處理；緝獲私貨價值 16.2 億元，較 111 年增加 58.8%。

緝私案件及私貨價值

五、國有財產

國有財產是國家重要資源，為因應社會制度變遷及經濟結構迭動，近年來政府陸續制訂及研修相關法規，積極清查、處理被占用之土地、房屋。在國有公用不動產方面，除收回各機關經管閒置、低度利用、不經濟使用之國有公用建築用地外，並加強輔導各機關在不影響其公用目的使用下，活化運用資產空間；國有非公用不動產方面，除配合政府重要政策，優先篩選適宜國有土地提供運用，並對尚無處分利用之土地進行綠化，提升環境品質，亦以出租(含標租)、招標設定地上權、參與都市更新及結合目的事業主管機關共同改良利用等多元方式予以活化。

(一)國有財產總值

為接軌國際政府會計之作法，自 105 年起國有財產開始提列折舊，112 年全年提列數為 1,452 億元，另因增購、永久性改良、重估或受贈等增值 6 兆 8,059 億元，出售或報廢等減少 6 兆 109 億元，併計增減數及折舊後，112 年底國有財產總值為 11 兆 2,814 億元，較 111 年底增加 6,498 億元(+6.1%)。

1.按使用性質別分

(1)公用財產部分：112 年底國有公用財產總值共計 10 兆 3,910 億元，占國有財產總值 92.1%，較 111 年底增加 6,583 億元(+6.8%)，其中公務用財產 5 兆 7,579 億元，占 51.0%居首，公共用財產 2 兆 2,206 億元，占 19.7%，事業用財產 2 兆 4,125 億元，占 21.4%。

(2)非公用財產部分：112 年底國有非公用財產總值 8,904 億元，占國有財產總值 7.9%，較 111 年底減少 85 億元(-0.9%)。

國有財產總值

單位：億元；%

	總　計	公　用　財　產				非公用財產
		合　計	公務用	公共用	事業用	
108 年底	100,301	91,204	48,448	20,895	21,861	9,096
109 年底	104,132	95,256	52,498	20,825	21,933	8,876
110 年底	110,683	101,879	58,459	21,066	22,354	8,803
111 年底	106,316	97,327	54,609	21,454	21,264	8,989
112 年底	112,814	103,910	57,579	22,206	24,125	8,904
結構比	100.0	92.1	51.0	19.7	21.4	7.9

說明：國有財產自 105 年起提列折舊。

2.按財產種類別分

(1)土地：國有財產種類以土地居大宗，112 年底為 5 兆 5,072 億元，占國有財產總值 48.8%，較 111 年底增加 290 億元(+0.5%)。

(2)有價證券：112 年底為 3 兆 1,218 億元，占國有財產總值 27.7%，較 111 年底增加 4,960 億元(+18.9%)，因資產評價調整及增資事業機構所致。

(3)土地改良物：112 年底為 1 兆 3,031 億元，占國有財產總值 11.6%，較 111 年底增加 582 億元(+4.7%)。

(4)房屋建築及設備：112 年底為 8,383 億元，占國有財產總值 7.4%，較 111 年底增加 466 億元(+5.9%)。

(5)其他部分：112 年底交通及運輸設備 1,900 億元(占 1.7%)，較 111 年底增加 117 億元(+6.5%)，另機械及設備 1,666 億元、雜項設備及權利 1,544 億元各占 1.5%、1.4%。

國有財產價值－按財產種類別分

單位：億元；%

	合　計	土地	土地改良物	房屋建築及設備	機械及設備	交通及運輸設備	有價證券	雜項設備及權利
108 年底	100,301	52,764	11,724	7,387	1,421	1,987	23,594	1,425
109 年底	104,132	52,142	12,338	7,426	1,474	1,982	27,323	1,447
110 年底	110,683	54,897	13,027	7,786	1,544	2,053	29,911	1,465
111 年底	106,316	54,782	12,449	7,917	1,622	1,783	26,258	1,506
112 年底	112,814	55,072	13,031	8,383	1,666	1,900	31,218	1,544
結構比	100.0	48.8	11.6	7.4	1.5	1.7	27.7	1.4

說明：112 年土地改良物、房屋建築及設備、機械及設備、交通及運輸設備、雜項設備及權利提列折舊共計 1,452 億元。

(二)國有非公用土地處理及管理概況

為促進土地利用、減輕管理負擔並增裕國庫收入，112 年持續進行國有非公用不動產處理作業，包括針對無保留公用或自行開發利用之國有非公用土地，分別以讓售、專案讓售、標售或現狀標售等方式辦理，並依國有財產法規定，實施國有非公用土地之交換，作更有效之規劃利用，以及繼續推動國有非公用不動產改良利用作業。

以下茲就國有非公用財產中，價值占比最高之土地(占 98.2%)，觀察其處理及管理情形：

1.處理：

112 年國有非公用土地處理總值為 226 億元，較 111 年減少 18 億元(-7.3%)；其中以無償撥用 141 億元為最多，占 62.3%，其次為註銷產籍 58 億元，占 25.6%，再次為出售 25 億元，占 11.0%，有償撥用 3 億元，占 1.2%。

112 年國有非公用土地處理概況

2.管理：

112 年底國有非公用土地管理總值為 8,742 億元，較 111 年底減少 86 億元。其中以保留 4,394 億元最多，占 50.3%，其次為出租 1,591 億元，占 18.2%，再次為閒置 860 億元，占 9.8%，其餘依序為占用 641 億元，占 7.3%、待勘查 433 億元，占 5.0%、委託管理 214 億元，占 2.5%；其他部分 608 億元，占 7.0%，包括改良利用 292 億元、設定地上權 256 億元、借用 24 億元、委託經營 21 億元及待處理 15 億元。

國有非公用土地管理概況

單位：億元；%

	合計	保留	出租	閒置	占用	待勘查	委託管理	其他
108 年底	8,920	4,397	1,573	881	741	584	238	506
109 年底	8,706	4,255	1,510	871	709	529	251	583
110 年底	8,637	4,305	1,542	827	685	474	177	627
111 年底	8,828	4,405	1,579	890	668	438	207	642
112 年底	8,742	4,394	1,591	860	641	433	214	608
結構比	100.0	50.3	18.2	9.8	7.3	5.0	2.5	7.0

六、民間參與公共建設

為引進民間資金，結合民間力量投入公共建設，「促進民間參與公共建設法」自 89 年公布施行，其後經歷 4 次修正，最近 1 次（111 年 12 月 21 日）修正重點包含擴大公共建設類別、新增政府有償取得公共服務及履約爭議調解機制。近年協助主辦機關推動促參案件，獲致相當成效，未來將積極引導機關採促參模式辦理公共建設、持續輔導及推動前置作業協審機制、提高招商成功率、完善激勵措施等策略，以持續提升推動量能。

執行成效

1.簽約案件數、民間投資金額及參與公共建設類別

促進民間參與公共建設為全球趨勢，其涉及領域複雜且辦理期程長，深受經濟、租稅及法律等因素影響。112 年民間資金參與公共建設共 100 件，較上年減少 39 件，簽約金額 1,876 億元，減幅達 33.7%，主因去年有大額案件挹注造成基期偏高。就公共建設類別觀察，以交通建設類 26 件最高，占 26.0%，其次為文教設施類 19 件及運動設施類 15 件；民間投資金額亦以交通建設類 881 億元最高，占 47.0%，其次為工業設施類 321 億元及文教設施類 193 億元。112 年前 3 大簽約案件為新北市林口區新頭湖段 181 地號等 4 筆國有非公用土地設定地上權案 268 億元、高速鐵路新竹車站特定區事業發展用地開發經營案 265 億元，以及捷運萬大線金城機廠暨莒光站/加蚋站（捷九）土地開發案 263 億元。

累計 91-112 年已簽約民間投資金額 2 兆 3 千億元；契約期間合計約減少人事、營運費用等政府支出 2 兆 9 百億元，增加稅收、權利金等財政收入 1 兆 4 千億元，共提供 42.8 萬個就業機會。

民間參與公共建設簽約案件統計

單位：件；億元；%

年 別	總 計		112 年參與公共建設主要類別				
	件 數	民間投資金 額	類 別	件 數	占 比	民間投資金 額	占 比
91-112 年	2,247	23,073	交通建設	26	26.0	881	47.0
108 年	95	1,260	文教設施	19	19.0	193	10.3
109 年	94	1,449	運動設施	15	15.0	5	0.3
110 年	172	1,888	工業設施	5	5.0	321	17.1
111 年	139	2,828	商業設施	7	7.0	167	8.9
112 年	100	1,876	污水下水道	3	3.0	88	4.7

說明：民間投資金額排除營運期間土地租金及權利金。

2.辦理機關類別

90 年代促進民間參與公共建設由中央主導居多，100 年以來重心轉移至地方，112 年因財政部辦理民間投資增加，而部分直轄市則自高峰滑落，致中央金額又高於地方。

112 年中央部會簽約金額 1,023 億元，其中以交通部簽約 478 億元最高，次為財政部 268 億元及經濟部 150 億元；地方政府向以臺北市、高雄市排名較佳，112 年臺北市以 270 億元居冠，次為高雄市 203 億元及臺南市 132 億元。

累計 91-112 年已簽約投資金額中央政府 1 兆 16 億元，占 4 成 3；地方政府 1 兆 3,057 億元，占 5 成 7，高度集中於臺北市、高雄市及新北市。

民間參與公共建設概況-按辦理機關

單位：億元

年別	中央部會	地方政府	臺北市	新北市	臺中市	臺南市	高雄市	桃園市	新竹縣
91-112 年	10,016	13,057	4,682	2,024	571	1,022	2,251	857	456
107 年	332	1,044	528(1)	3	0.3	9(5)	368(2)	83(3)	46(4)
108 年	391	869	682(1)	28(4)	57(3)	7	67(2)	1	10(5)
109 年	926	523	41(4)	224(1)	38	114(2)	5	14	65(3)
110 年	698	1,190	338(1)	250(3)	51	270(2)	75(5)	2	153(4)
111 年	644	2,184	549(2)	261(3)	167(4)	152	708(1)	163(5)	44
112 年	1,023	854	270(1)	106(5)	107(4)	132(3)	203(2)	3	0

說明：( )表示在各年排名進入前 5 者。

■ 專載：112 年稅收徵起情形分析

一、前言

112 年雖全球終端需求不振，侷限國內外銷動能，房地市場景氣亦處於修正，惟 110 年上市櫃公司獲利新高之遞延效果，股利及薪資所得成長，升息帶動利息所得扣繳增加，加上疫後消費動能強勁、臺股重拾量能，相關稅收隨之增長，112 年全國賦稅收入再創歷史新高，年增 2 千餘億元，並高出預算數 3 千 9 百億元，連續第 3 年優於預期。以下茲就稅收變動內涵與達成率、稅收結構、賦稅負擔與比重等面向資料作進一步分析。

二、稅收變動

112 年全國賦稅收入達 3 兆 4,562 億元新高，較 111 年增加 2,083 億元(+6.4%)，連續 3 年呈現正成長，主要來自綜所稅、營所稅、證交稅及營業稅成長之貢獻。

112 年賦稅收入變動

單位：億元；%

稅　目　別	賦稅收入	較 111 年		結構比	較 111 年
		增減數	增減率		增減百分點
總　計	34,562	2,083	6.4	100.0	-
關　稅	1,525	100	7.0	4.4	0.0
營利事業所得稅	10,795	522	5.1	31.2	-0.4
綜合所得稅	7,551	1,000	15.3	21.8	1.7
遺產稅	368	-8	-2.2	1.1	-0.1
贈與稅	250	51	25.4	0.7	0.1
貨物稅	1,643	107	7.0	4.8	0.0
證券交易稅	1,973	217	12.4	5.7	0.3
菸酒稅	696	-37	-5.0	2.0	-0.2
特種貨物及勞務稅	55	16	41.5	0.2	0.0
營業稅	5,723	280	5.1	16.6	-0.2
地價稅	941	-2	-0.3	2.7	-0.2
土地增值稅	745	-185	-19.9	2.2	-0.7
房屋稅	893	39	4.6	2.6	-0.0
使用牌照稅	686	6	0.9	2.0	-0.1
契稅	158	3	2.1	0.5	-0.0
印花稅	170	13	8.3	0.5	0.0

正成長稅目中，綜所稅增 1,000 億元(+15.3%)最多，係因結算申報自繳稅額、利息與薪資等扣繳稅款，及房地合一課徵所得稅增加所致。其次，營所稅雖結算申報自繳稅額增加，但暫繳稅款縮減抵銷部分增幅，年增 522 億元(+5.1%)。營業稅因升息挹注金融營業稅、國內需求穩定，惟進口礦產品及電子零組件等稅額減少，互抵後，年增 280 億元(+5.1%)。證交稅因 AI 議題延燒，市場預期美國聯準會升息循環接近尾聲等，臺股交易量能自 6 月起明顯走升，增加 217 億元(+12.4%)。

貨物稅增加 107 億元(+7.0%)，主因車用晶片短缺緩解，進口車輛類貨物稅增加，惟政府調降汽、柴油貨物稅抵銷部分增幅。關稅增加 100 億元(+7.0%)，主因小客車及動物產品等進口稅額增加。贈與稅增加 51 億(+25.4%)，因適用稅率 20%之大額申報案件增多。房屋稅因開徵件數上升，以及部分縣市實施非自住住家用房屋差別稅率，年增 39 億元(+4.6%)。

負成長稅目中，土增稅減少 185 億元(-19.9%)最多，與大額稅款案件下滑及房地產市場降溫有關；菸酒稅減 37 億元(-5.0%)次之，主因菸品減產及業者因應疫後出遊潮，增加供應機場免稅商店所致。

就各稅目規模值觀察，112 年營所稅、綜所稅、營業稅及房屋稅等 8 稅目實徵淨額創歷史新高，其中綜所稅首度跨越 7 千億元門檻，營所稅連續 2 年高達 1 兆元，證交稅、遺產稅及贈與稅皆為歷年次高。

三、稅收走勢與經濟成長率

就稅收變化與經濟成長率走勢來看，近年兩者常有背離現象，且長期而言也非保持對應波動關係。

歸納原因主要有三：

(一)物價因素：經濟成長率指實質國內生產毛額(GDP)的變動率，以表示經濟成長速度，亦即反映剔除物價影響後、量的變動，稅收增減則包括價、量因素在內。

(二)計算內涵：GDP 係由各行業產出的商品或勞務總價值扣除中間投入後之附加價值加總而得，而稅收為各稅目依各自稅源徵課後之稅額加總。

(三)制度面因素：指稅制(包括所得稅落後徵繳)或稅率變動，及稽徵機關加強專案查核等措施。如 103 年營業稅、104 年土增稅，分別受銀行保險業營業稅由 2%調增至 5%、及 105 年即將實施房地合一稅等稅制影響而劇增，致稅收增幅明顯高於同期間經濟成長率。109 年稅收因稅務紓困及延分期繳稅措施而減少，110 年則因免辦暫繳稅款遞延入帳，大增 19.8%，與經濟成長率之差距均明顯拉大。

112 年國際間為控制通膨而連續升息之影響逐漸發酵，拖累國內經濟成長，但在所得稅持續受惠於落後徵繳紅利，加上升息對所得扣繳之正面效益，112 年我國稅收年增率仍有 6.4%，且高於經濟成長率。

稅收變動與經濟成長走勢差距之現象同樣存在於主要國家，以 2023 年而言，美、日、南韓呈現經濟成長、稅收衰減現象，其中南韓經濟成長 1.4%，稅收減幅則高達 13.1%，新加坡、中國大陸、英國兩項指標同為正成長，但落差不小，例如新加坡之稅收增速高出經濟成長率將近 13 個百分點。

稅收變動率與經濟成長率

我國(103 年~112 年)

說明：經濟成長率為行政院主計總處 113 年 5 月發布。

主要國家(2023 年)

資料來源：各國官方網站。

四、稅收達成率

稅收預算籌編作業之初，主要參酌經濟景氣(如經濟成長率、上市櫃公司獲利成長情形等)、各稅目特性、稅制調整及近年稅收實徵情形等因素，作為編列稅課收入之依據，期間經過審議及執行，約有 2 年時間落差，當中易受國內、外經濟情勢變化或其他無法事先預知的重大事件干擾，導致年度實徵結果常有高(低)於全年預算數的情形。

回顧近 15 年預算達成情形，差距較大者有：98 年因全球金融海嘯肆虐，稅收遠低於預算數，相差高達 2,538 億元；103 年、104 年景氣回溫，企業獲利增加，且此兩年分別因納入銀行保險本業調增稅額及因應房地合一課徵所得稅將於 105 年上路，加速房地產交易，105 年尚有股利可扣抵稅額減半及公告地價調漲等因素，致 103 至 105 年間連續 3 年稅收超乎預期，高出數額均大於千億元。109 年因應 COVID 疫情，政府提供延分期繳稅及免辦該年營所稅暫繳等租稅協助措施，致稅收較預算數短少 223 億元，中止連續 6 年達標。110 年、111 年隨上市櫃公司獲利成長，加以 109 年度營所稅暫繳稅款於 110 年回補，實徵數分別高出預算數 4,327 億元、5,237 億元，為歷史次高及最高。

112 年除獲益於前一年上市櫃公司獲利高成長外，股利、薪資及利息所得同步推升綜所稅，加以營業稅、證交稅 2 稅目之挹注，全國實徵稅收超出預算 3,860 億元，為史上第 3 高，達成率 113%，其中中央政府高出 2,934 億元，地方政府高出 496 億元。

民國 98 年以來稅收與預算數之比較

112 年多數稅目之實徵狀況均優於預算目標，超出最多者為綜所稅達 1,689 億元之多，達成率 129%，係因 111 年編製預算期間，適逢俄烏戰事爆發，推高通膨壓力，增添全球經濟之不確定性，使綜所稅預算編列難度提高；其次，在疫後消費復甦情況優於預期下，營業稅高出預算 1,055 億元，

達成率 123%；再次為證交稅高出 422 億元，達成率 127%；營所稅 321 億元，達成率 103%；贈與稅、遺產稅、關稅高出預算數額介於 107 億~163 億元，達成率分別為 175%、172%及 112%，貨物稅高出 85 億元，達成率 105%。

短徵者僅土增稅及菸酒稅等 2 稅目，尤以土增稅因 111 年有大額稅款案件，短少達 306 億元，達成率僅 71%。

112 年主要稅目預算達成狀況

五、稅收結構

觀察 112 年各稅比重，營所稅、綜所稅占總稅收比重分別為 31.2%、21.8%，2 者合占比重達 53.1%，較 111 年續升 1.3 個百分點；營業稅占 16.6%居次，較 111 年下降 0.2 個百分點，再次為證稅 5.7%，上升 0.3 個百分點，貨物稅 4.8%，與 111 年相當，其餘各稅在所得稅比重大幅上升之排擠效應下，占比多呈下降。

(一)依 OECD 三大稅系

OECD(經濟合作暨發展組織)將租稅依稅源歸類為 6 大類，依序為所得稅(Taxes on income, profits and capital gains)、社會安全捐(Social security contributions)、薪工稅(Taxes on payroll and workforce)、財產稅(Taxes on property)、消費稅(Taxes on goods and services)及其他稅(Other taxes)。我國如按照上述分類加以歸併為三大稅系[1]，與經濟走勢關聯密切的所得稅系(包含營所稅、綜所稅、土增稅)，112 年為 55.2%，創歷年最高占比，受營所稅、綜所稅增加而土增稅減少之交互影響，較 111 年增 0.6 個百分點，連帶造成由營業稅、貨物稅、關稅等稅目構成的消費稅系比重降為 31.3%，財產稅系(包含房屋稅、地價稅及遺贈稅等)為 13.5%，則與 111 年相當。

[1]係指所得稅系、消費稅系及財產稅系(包含財產稅、薪工稅及其他稅)，但不含社會安全捐。

稅收結構-依三大稅系別

若與 2022 年主要國家稅收結構比較，所得稅系為各國支應公共支出的最重要收入來源，在我國(2023 年)比重達 5 成 5，僅低於加拿大(占 59.4%)、丹麥(占 64.6%)、美國(占 66.3%)。消費稅系比重各國差異甚大，以德國占 42.5%最高，美國占 20.1%最低，我國占比 3 成 1，與南韓、日本、丹麥等國接近。財產稅兼具增裕稅收及促進社會公平之功能，2022 年財產稅系比重，以德國 4.6%、丹麥 4.7%較低，其餘各國占比介於 13%至 19%間，我國占 13.5%，與日本、美國相近。

2022 年稅收結構國際比較-依三大稅系別

資料來源：OECD “Revenue Statistics 2023”。

說明：1.上圖稅收結構之計算均不含社會安全捐。

2.財產稅系除對財產徵收的稅收，尚包含對工資與勞動力的徵收及其他稅收。

(二)依直、間接稅[2]

根據租稅理論，直接稅無法轉嫁，有利政府調節收入分配，較易達成租稅公平，但納稅人痛苦感較大，且稽徵手續較複雜；間接稅則可轉嫁，具有稽徵手續簡便、易於徵收之優點，缺點則為缺乏中立性。兩種租稅在不同經濟發展階段，對民間之消費、投資、儲蓄行為，均有不同影響。目前國際賦稅徵收趨勢普遍以直接稅為主流。

我國近年直接稅比重均高於 6 成，2023 年占 68.7%，與南韓、日本、丹麥較接近，法國、英國同約為 6 成，美國直接稅占比近 8 成最高，而德國消費稅系占比最高，故直接稅最低，僅占 5 成 8。

2022 年稅收結構國際比較-依直間接稅別

單位: %

資料來源：OECD “Revenue Statistics 2023”。

六、賦稅負擔與占歲入、歲出比重

(一)賦稅負擔

賦稅負擔率為國際上比較各國租稅水準時，最具一般性且廣泛被採用的工具，係指賦稅收入占國內生產毛額(GDP)之比重，代表一國國民賦稅負擔的程度。我國因採簡政輕稅政策，賦稅收入占 GDP 比率自 2000 年以來多維持於 11%至 15%之間，2023 年為 14.7%(近 3 年平均約 14%)；如加計社會安全捐在內，2022 年最新賦稅負擔率為 20.3%(其中社會安全捐占 GDP 比率為 6.0%)，相較鄰近之南韓 32.0%、日本 34.1%及多數歐美國家，我國賦稅負擔率仍居偏低水準，尤其歐洲各國大多具有完善社會保障制度及公共福利政策，需龐大稅收維持，因此賦稅負擔率一向相對較高。

[2]直接稅係指向投資所得、商業或職業行為所得課徵者，通常按納稅人名冊來課徵，包含所得稅、遺贈稅、證(期)交稅、土地稅、房屋稅、契稅等。間接稅指向私人消費及財產移轉所得課徵者，係於某特定行為發生時予以課徵，包含關稅、營業稅、貨物稅、菸酒稅、娛樂稅、健康福利捐、特種貨物及勞務稅等。

2022 年主要國家賦稅負擔率(含社會安全捐)

資料來源：OECD "Revenue Statistics 2023"。
說明：我國計算賦稅負擔率所採國內生產毛額(GDP)為行政院主計總處113年5月發布數。

(二)賦稅占歲入、歲出比重[3]

稅收為支應政務推動及經濟發展最主要且穩定的財源，由賦稅收入占各級政府歲入或歲出比率可觀測財政體質的健全程度，此比率雖然短期間可能因經濟景氣上下波動，但長期而言比率越高，代表財政越穩健。長期觀察，我國 2 項比率均維持上升趨勢，112 年因稅收徵起情形良好，稅課收入再創新高，其占各級政府歲入淨額(含特別預算)比率為 84.6%，較 111 年上升 0.8 個百分點，稅課收入占各級政府歲出淨額(含特別預算)比率則下降至 81.6%，較 111 年減少 3.1 個百分點。112 年賦稅占歲出與歲入比重之差距較大，主因疫後強化經濟與社會韌性及全民共享經濟成果、前瞻基礎建設、新式戰機採購、海空戰力提升計畫採購等大幅推升歲出規模，而整體歲入增速相對較緩所致。

[3]由於編算各級政府歲入歲出淨額之資料範圍不包括特種基金，爰本段稅課收入不含金融業營業稅、健康福利捐及撥入長照基金之稅款。

說明：各級政府歲入(出)淨額包含特別預(決)算，102年至112年為決算數。

七、結語

受到 110 年上市櫃公司獲利高成長，股利與薪資所得上升，加上升息效應拉抬利息所得扣繳，帶動 112 年綜所稅、營所稅增加，且證交稅、營業稅表現俱佳，致全國賦稅收入成長 6.4%至 3.5 兆元新高，超出預算 3,860 億元，其中中央政府高出 2,934 億元，地方政府高出 496 億，稅目別方面，多數稅目均呈成長，包含營所稅、綜所稅、營業稅在內之 7 稅目規模創新高，除土增稅、菸酒稅外，均達成年度預算目標。

我國因採簡政輕稅政策，賦稅負擔率向不及 1 成 5，相較其他國家為低，112 年為 14.7% (近 3 年平均約 14%)，111 年含社會安全捐在內之賦稅負擔率為 2 成，遠低於日、韓及歐美國家。近年為兼顧經濟發展及財政健全，政府持續優化稅制，所得稅比重亦隨之提升，直接稅占比大致維持在 6 成以上，112 年更達 68.7%，較 111 年增加 0.5 個百分點，在賦稅收入中的主流地位益見凸顯。

統計表

Statistical Tables

一、財政收支

Part I. Government Revenues and Expenditures

表1-1. 各級政府歲入歲出及融資淨額 (1/2)

(1)按經常門及資本門別分

單位：新臺幣百萬元；%

年別	歲入淨額 Net Revenues 總計 Grand Total 金額 Amount	結構比 %	經常門 Current 金額 Amount	結構比 %	資本門 Capital 金額 Amount	結構比 %	歲出淨額 總計 Grand Total 金額 Amount	結構比 %	經常門 Current 金額 Amount	結構比 %
89年度	2,784,863	100.0	2,679,563	96.2	105,299	3.8	3,140,936	100.0	2,529,683	80.5
90年	1,896,841	100.0	1,809,035	95.4	87,805	4.6	2,271,755	100.0	1,771,630	78.0
91年	1,787,919	100.0	1,706,602	95.5	81,317	4.5	2,144,994	100.0	1,649,952	76.9
92年	1,948,847	100.0	1,834,654	94.1	114,193	5.9	2,216,514	100.0	1,683,569	76.0
93年	1,927,400	100.0	1,845,279	95.7	82,121	4.3	2,245,047	100.0	1,703,657	75.9
94年	2,218,039	100.0	2,108,064	95.0	109,976	5.0	2,291,999	100.0	1,729,489	75.5
95年	2,177,018	100.0	2,094,023	96.2	82,995	3.8	2,214,226	100.0	1,754,091	79.2
96年	2,244,758	100.0	2,189,035	97.5	55,724	2.5	2,290,169	100.0	1,801,511	78.7
97年	2,231,614	100.0	2,181,188	97.7	50,425	2.3	2,343,585	100.0	1,811,308	77.3
98年	2,113,644	100.0	2,041,412	96.6	72,232	3.4	2,670,898	100.0	2,008,372	75.2
99年	2,115,554	100.0	2,062,022	97.5	53,532	2.5	2,566,804	100.0	1,911,511	74.5
100年	2,306,173	100.0	2,238,905	97.1	67,268	2.9	2,612,947	100.0	2,020,023	77.3
101年	2,321,205	100.0	2,259,104	97.3	62,102	2.7	2,677,984	100.0	2,179,796	81.4
102年	2,457,632	100.0	2,370,392	96.5	87,241	3.5	2,665,241	100.0	2,166,627	81.3
103年	2,508,815	100.0	2,416,204	96.3	92,611	3.7	2,645,712	100.0	2,191,528	82.8
104年	2,662,328	100.0	2,592,406	97.4	69,922	2.6	2,645,189	100.0	2,216,782	83.8
105年	2,690,918	100.0	2,642,536	98.2	48,382	1.8	2,745,305	100.0	2,292,303	83.5
106年	2,753,329	100.0	2,718,248	98.7	35,081	1.3	2,778,361	100.0	2,283,605	82.2
107年	2,848,611	100.0	2,809,641	98.6	38,970	1.4	2,845,491	100.0	2,295,549	80.7
108年	2,931,855	100.0	2,888,011	98.5	43,843	1.5	2,911,648	100.0	2,331,856	80.1
109年	3,036,132	100.0	2,979,973	98.2	56,159	1.8	3,241,989	100.0	2,616,376	80.7
110年	3,321,122	100.0	3,271,771	98.5	49,351	1.5	3,360,265	100.0	2,756,340	82.0
111年	3,690,710	100.0	3,647,275	98.8	43,436	1.2	3,652,373	100.0	3,077,044	84.2
112年	3,889,124	100.0	3,856,291	99.2	32,832	0.8	4,034,708	100.0	3,275,399	81.2
113年 *	3,641,080	100.0	...	...	...	...	4,079,447	100.0	...	...

資料來源： 審計部暨各級政府。

說　　明： 1.91年(含)以前為決算審定數；92至112年為決算數。
2.歲入淨額不包括債務之舉借、移用以前年度歲計賸餘。
3.歲出淨額不包括債務之償還。
4.自60年度起，除總預算收支外，並將特別預算收支一併計入。

附　　註： * 係預算數。

Table 1-1. Net Government Revenues, Expenditures and Financing of All Levels (1/2)

(1) by Current & Capital

Unit：NT$ Million；%

Net Expenditures		歲入歲出餘絀 Surplus / Deficit						
資本門 Capital		總計 Grand Total		經常門 Current		資本門 Capital		
金額 Amount	結構比 %	金額 Amount	占歲入淨額百分比 % of Net Revenues	金額 Amount	占經常門歲入百分比 % of Net Current Revenues	金額 Amount	占資本門歲出百分比 % of Net Capital Expenditures	CY
611,253	19.5	-356,074	-12.8	149,880	5.6	-505,954	-82.8	FY 2000
500,125	22.0	-374,915	-19.8	37,405	2.1	-412,320	-82.4	2001
495,042	23.1	-357,075	-20.0	56,651	3.3	-413,726	-83.6	2002
532,946	24.0	-267,667	-13.7	151,085	8.2	-418,752	-78.6	2003
541,390	24.1	-317,647	-16.5	141,622	7.7	-459,269	-84.8	2004
562,510	24.5	-73,960	-3.3	378,575	18.0	-452,534	-80.4	2005
460,134	20.8	-37,208	-1.7	339,932	16.2	-377,140	-82.0	2006
488,658	21.3	-45,411	-2.0	387,523	17.7	-432,934	-88.6	2007
532,278	22.7	-111,972	-5.0	369,881	17.0	-481,852	-90.5	2008
662,526	24.8	-557,254	-26.4	33,040	1.6	-590,294	-89.1	2009
655,293	25.5	-451,251	-21.3	150,511	7.3	-601,761	-91.8	2010
592,924	22.7	-306,774	-13.3	218,883	9.8	-525,657	-88.7	2011
498,188	18.6	-356,779	-15.4	79,307	3.5	-436,087	-87.5	2012
498,614	18.7	-207,609	-8.4	203,765	8.6	-411,373	-82.5	2013
454,184	17.2	-136,897	-5.5	224,676	9.3	-361,573	-79.6	2014
428,406	16.2	17,139	0.6	375,624	14.5	-358,485	-83.7	2015
453,002	16.5	-54,388	-2.0	350,233	13.3	-404,620	-89.3	2016
494,755	17.8	-25,032	-0.9	434,642	16.0	-459,674	-92.9	2017
549,943	19.3	3,120	0.1	514,092	18.3	-510,973	-92.9	2018
579,792	19.9	20,207	0.7	556,156	19.3	-535,949	-92.4	2019
625,613	19.3	-205,857	-6.8	363,598	12.2	-569,454	-91.0	2020
603,925	18.0	-39,143	-1.2	515,431	15.8	-554,574	-91.8	2021
575,329	15.8	38,337	1.0	570,231	15.6	-531,894	-92.5	2022
759,309	18.8	-145,584	-3.7	580,893	15.1	-726,477	-95.7	2023
...	...	-438,367	-12.0	...	...	...	...	2024 *

Source：Ministry of Audit, All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2023 are final accounts.
2.Net Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.
3.Net Expenditures exclude the debt repayment.
4.Since FY 1971,the amounts of revenues & expenditures cover not only total budget, but special budgets are consolidated.

Note：* The figures are budget accounts.

表1-1. 各級政府歲入歲出及融資淨額 (2/2)

(2)按政府融資別分

單位：新臺幣百萬元；%

年　別	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	歲入歲出餘絀 Surplus / Deficit	政府 融資淨收入 Financing Net Borrowing 金額 Amount	政府 融資淨收入 Financing Net Borrowing 結構比 %
89年度	2,784,863	3,140,936	-356,074	376,319	100.0
90年	1,896,841	2,271,755	-374,915	293,575	100.0
91年	1,787,919	2,144,994	-357,075	308,550	100.0
92年	1,948,847	2,216,514	-267,667	368,621	100.0
93年	1,927,400	2,245,047	-317,647	340,909	100.0
94年	2,218,039	2,291,999	-73,960	191,731	100.0
95年	2,177,018	2,214,226	-37,208	75,463	100.0
96年	2,244,758	2,290,169	-45,411	67,569	100.0
97年	2,231,614	2,343,585	-111,972	123,946	100.0
98年	2,113,644	2,670,898	-557,254	534,400	100.0
99年	2,115,554	2,566,804	-451,251	468,315	100.0
100年	2,306,173	2,612,947	-306,774	169,685	100.0
101年	2,321,205	2,677,984	-356,779	373,523	100.0
102年	2,457,632	2,665,241	-207,609	202,641	100.0
103年	2,508,815	2,645,712	-136,897	203,348	100.0
104年	2,662,328	2,645,189	17,139	35,474	100.0
105年	2,690,918	2,745,305	-54,388	63,662	100.0
106年	2,753,329	2,778,361	-25,032	-1,840	100.0
107年	2,848,611	2,845,491	3,120	-15,263	100.0
108年	2,931,855	2,911,648	20,207	6,624	100.0
109年	3,036,132	3,241,989	-205,857	191,105	100.0
110年	3,321,122	3,360,265	-39,143	205,859	100.0
111年	3,690,710	3,652,373	38,337	-22,948	100.0
112年	3,889,124	4,034,708	-145,584	117,371	100.0
113年 *	3,641,080	4,079,447	-438,367	...	...

Table 1-1. Net Government Revenues, Expenditures and Financing of All Levels (2/2)

(2) by Financing

Unit：NT$ Million；%

融資 Financing						CY
債務之舉借 Bond Issuance and Borrowing		移用以前年度歲計賸餘 Appropriation from Previous Year's Surplus		債務之償還 Debt Repayment		
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
569,451	151.3	37,634	10.0	230,766	61.3	FY 2000
432,128	147.2	15,862	5.4	154,415	52.6	2001
329,809	106.9	64,852	21.0	86,111	27.9	2002
405,686	110.1	47,668	12.9	84,733	23.0	2003
454,885	133.4	2,626	0.8	116,602	34.2	2004
311,511	162.5	5,278	2.8	125,058	65.2	2005
220,810	292.6	2,227	3.0	147,574	195.6	2006
183,288	271.3	4,732	7.0	120,450	178.3	2007
258,629	208.7	52,179	42.1	186,862	150.8	2008
647,164	121.1	87,951	16.5	200,714	37.6	2009
668,515	142.7	6,502	1.4	206,702	44.1	2010
397,839	234.5	842	0.5	228,996	135.0	2011
602,610	161.3	22,796	6.1	251,882	67.4	2012
464,674	229.3	13,105	6.5	275,138	135.8	2013
480,776	236.4	4,779	2.4	282,208	138.8	2014
337,898	952.5	869	2.4	303,294	855.0	2015
409,899	643.9	341	0.5	346,578	544.4	2016
375,236	--	2,420	--	379,496	--	2017
366,007	--	14,585	--	395,855	--	2018
412,871	6,232.8	1,812	27.3	408,058	6,160.1	2019
613,969	321.3	4,332	2.3	427,196	223.5	2020
697,733	338.9	9,500	4.6	501,374	243.6	2021
457,679	--	4,023	--	484,650	--	2022
532,032	453.3	32,562	27.7	447,223	381.0	2023
...	...	...	...	...	...	2024 *

表1-2. 各級政府歲入淨額 - 按來源別分 (1/2)

(1)金額

單位：新臺幣千元

年　別	總　　計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣收　　入 Revenues from Monopolies	罰款及賠償收　　入 Revenues from Fines & Indemnities	規費收入 Revenues from Fees
89年度	2,784,862,529	1,852,451,498	77,315,841	59,703,956	112,252,324
90年	1,896,840,574	1,200,277,598	57,563,011	41,995,671	76,931,520
91年	1,787,918,681	1,190,873,947	346,450	44,835,295	125,261,286
92年	1,948,847,371	1,220,116,161	-	42,054,650	76,451,783
93年	1,927,399,732	1,353,409,510	-	42,328,314	85,329,611
94年	2,218,039,419	1,531,296,588	-	43,253,520	88,815,546
95年	2,177,017,797	1,556,651,634	-	42,488,416	91,135,343
96年	2,244,758,463	1,685,875,406	-	44,646,395	96,578,928
97年	2,231,613,847	1,710,617,299	-	46,689,872	94,302,379
98年	2,113,644,128	1,483,518,036	-	41,401,821	92,007,685
99年	2,115,553,880	1,565,847,055	-	43,021,247	96,457,874
100年	2,306,173,039	1,703,988,545	-	41,675,131	96,250,666
101年	2,321,205,197	1,733,349,863	-	66,652,110	96,017,885
102年	2,457,632,464	1,768,816,736	-	43,931,226	215,028,316
103年	2,508,815,115	1,917,608,795	-	43,293,055	99,804,798
104年	2,662,327,565	2,076,622,908	-	48,855,691	128,160,921
105年	2,690,917,507	2,165,966,911	-	45,763,288	96,613,315
106年	2,753,328,933	2,187,690,370	-	53,740,989	126,489,625
107年	2,848,610,924	2,299,208,174	-	56,736,943	100,224,517
108年	2,931,854,938	2,374,928,792	-	47,211,052	100,650,700
109年	3,036,131,881	2,289,895,100	-	51,177,965	239,265,286
110年	3,321,121,713	2,743,779,827	-	51,892,669	96,372,349
111年	3,690,710,457	3,093,937,858	-	48,378,872	101,903,783
112年	3,889,123,714	3,290,784,720	-	57,849,664	109,750,585
113年 *	3,641,080,000	3,041,174,000	-	144,919,000	

資料來源：審計部暨各級政府。

說　　明：1.91年(含)以前為決算審定數；92至112年為決算數。
2.歲入淨額不包括債務之舉借、移用以前年度歲計賸餘。

附　　註：* 係預算數。

Table 1-2. Net Government Revenues of All Levels - by Source (1/2)

(1) Amount

Unit：NT$ 1,000

營業盈餘及事業收入 Revenues and Surplus from Public Enterprises	財產孳息及廢舊物資售價 Property Earnings, Sale of Waste Materials	財產售價、作價及投資收回 Sale of Properties, Property Value Assessment & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Gifts	其他 Others	CY
458,419,867	26,554,737	105,299,186	2,749,100	90,116,020	FY 2000
346,581,447	20,319,289	87,762,224	3,748,203	61,661,611	2001
260,869,289	12,943,006	81,316,541	2,053,167	69,419,700	2002
417,620,743	12,610,572	114,192,218	4,943,581	60,857,663	2003
289,973,788	11,833,445	82,120,671	5,329,402	57,074,991	2004
375,663,228	12,828,697	109,975,329	5,716,327	50,490,184	2005
325,938,642	14,413,915	82,994,309	6,946,880	56,448,658	2006
291,798,866	15,102,519	55,723,935	7,844,517	47,187,897	2007
264,918,185	14,248,934	50,425,451	8,862,119	41,549,608	2008
330,928,068	14,110,343	72,231,857	8,657,379	70,788,939	2009
286,479,300	16,084,676	53,531,971	12,203,771	41,927,986	2010
293,953,904	14,220,259	67,267,556	9,332,655	79,484,323	2011
298,006,811	16,388,038	62,101,566	11,982,131	36,706,793	2012
275,039,967	20,821,134	87,240,515	11,945,329	34,809,241	2013
271,916,195	33,371,796	92,611,046	11,602,173	38,607,257	2014
262,084,638	28,278,792	69,921,622	10,113,390	38,289,603	2015
254,952,857	19,197,305	48,381,858	9,591,678	50,450,295	2016
271,421,072	20,291,903	35,081,412	9,194,477	49,419,085	2017
273,127,475	22,952,012	38,969,779	8,679,203	48,712,821	2018
288,644,448	21,284,562	43,843,472	8,895,400	46,396,512	2019
291,018,066	53,606,523	56,158,655	7,631,790	47,378,496	2020
284,472,420	24,424,751	49,350,905	9,399,912	61,428,880	2021
313,720,685	22,358,031	43,435,713	8,804,721	58,170,794	2022
287,111,909	33,886,497	32,832,249	9,865,922	67,042,168	2023
336,762,000	54,005,000		64,220,000		2024 *

Source：Ministry of Audit, All levels of government.

Explanation：1.Prior to 2003, the figures are final aduit accounts; the figures for 2003 to 2023 are final accounts.
2.Net Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.

Note：* The figures are budget accounts.

表1-2. 各級政府歲入淨額 - 按來源別分 (2/2)

(2)結構比

單位：%

年　別	總　　計 Grand Total	稅課收入 Revenues from Taxes	獨占及專賣收　　入 Revenues from Monopolies	罰款及賠償收　　入 Revenues from Fines & Indemnities	規費收入 Revenues from Fees
89年度	100.0	66.5	2.8	2.1	4.0
90年	100.0	63.3	3.0	2.2	4.1
91年	100.0	66.6	0.0	2.5	7.0
92年	100.0	62.6	-	2.2	3.9
93年	100.0	70.2	-	2.2	4.4
94年	100.0	69.0	-	2.0	4.0
95年	100.0	71.5	-	2.0	4.2
96年	100.0	75.1	-	2.0	4.3
97年	100.0	76.7	-	2.1	4.2
98年	100.0	70.2	-	2.0	4.4
99年	100.0	74.0	-	2.0	4.6
100年	100.0	73.9	-	1.8	4.2
101年	100.0	74.7	-	2.9	4.1
102年	100.0	72.0	-	1.8	8.7
103年	100.0	76.4	-	1.7	4.0
104年	100.0	78.0	-	1.8	4.8
105年	100.0	80.5	-	1.7	3.6
106年	100.0	79.5	-	2.0	4.6
107年	100.0	80.7	-	2.0	3.5
108年	100.0	81.0	-	1.6	3.4
109年	100.0	75.4	-	1.7	7.9
110年	100.0	82.6	-	1.6	2.9
111年	100.0	83.8	-	1.3	2.8
112年	100.0	84.6	-	1.5	2.8
113年 *	100.0	83.5	-	4.0	

Table 1-2. Net Government Revenues of All Levels - by Source (2/2)

(2) Percentage

Unit：%

營業盈餘及事業收入 Revenues and Surplus from Public Enterprises	財產孳息及廢舊物資售價 Property Earnings, Sale of Waste Materials	財產售價、作價及投資收回 Sale of Properties, Property Value Assessment & Recalled Capital	捐獻及贈與收入 Revenues from Donations & Gifts	其他 Others	CY
16.5	1.0	3.8	0.1	3.2	FY 2000
18.3	1.1	4.6	0.2	3.3	2001
14.6	0.7	4.5	0.1	3.9	2002
21.4	0.6	5.9	0.3	3.1	2003
15.0	0.6	4.3	0.3	3.0	2004
16.9	0.6	5.0	0.3	2.3	2005
15.0	0.7	3.8	0.3	2.6	2006
13.0	0.7	2.5	0.3	2.1	2007
11.9	0.6	2.3	0.4	1.9	2008
15.7	0.7	3.4	0.4	3.3	2009
13.5	0.8	2.5	0.6	2.0	2010
12.7	0.6	2.9	0.4	3.4	2011
12.8	0.7	2.7	0.5	1.6	2012
11.2	0.8	3.5	0.5	1.4	2013
10.8	1.3	3.7	0.5	1.5	2014
9.8	1.1	2.6	0.4	1.4	2015
9.5	0.7	1.8	0.4	1.9	2016
9.9	0.7	1.3	0.3	1.8	2017
9.6	0.8	1.4	0.3	1.7	2018
9.8	0.7	1.5	0.3	1.6	2019
9.6	1.8	1.8	0.3	1.6	2020
8.6	0.7	1.5	0.3	1.8	2021
8.5	0.6	1.2	0.2	1.6	2022
7.4	0.9	0.8	0.3	1.7	2023
9.2	1.5		1.8		2024 *

表1-3. 各級政府歲出淨額 - 按政事別分 (1/4)

(1)金額

單位：新臺幣千元

年　別	總　計 Grand Total	一般政務支出 Expenditures for General Administration	國防支出 Expenditures for National Defense	教育科學文化 Expenditures for Education, Science &		
				合　計 Total	教育支出 Education	科學支出 Science
89年度	3,140,936,188	468,033,171	357,757,242	655,109,375	517,069,882	93,190,557
90年	2,271,755,089	328,736,317	247,596,630	430,077,788	326,657,881	67,846,600
91年	2,144,993,677	325,814,942	225,243,316	437,755,693	339,731,333	69,838,992
92年	2,216,514,388	331,884,833	237,945,728	464,185,814	329,976,803	95,097,142
93年	2,245,046,575	334,797,223	253,018,886	469,544,210	341,396,488	92,022,729
94年	2,291,999,146	341,873,740	247,472,367	473,242,782	347,705,858	93,907,549
95年	2,214,225,610	345,237,340	234,698,581	484,827,465	358,296,679	91,591,938
96年	2,290,169,058	343,950,300	255,853,615	492,624,765	362,618,086	96,214,492
97年	2,343,585,358	350,499,656	262,150,486	495,515,006	362,963,912	95,126,209
98年	2,670,898,052	357,411,638	297,746,330	581,535,127	426,445,488	99,762,352
99年	2,566,804,424	368,420,184	286,928,926	554,254,019	407,821,720	103,567,862
100年	2,612,946,994	376,014,586	288,888,993	588,554,695	441,637,008	100,816,901
101年	2,677,984,291	388,759,130	303,902,964	595,622,173	449,151,108	100,061,169
102年	2,665,241,259	381,640,916	292,646,019	599,057,822	452,115,258	101,322,471
103年	2,645,712,036	380,634,233	291,417,812	618,139,430	470,593,993	95,182,039
104年	2,645,188,879	382,543,444	304,635,599	634,780,738	477,634,359	105,626,522
105年	2,745,305,130	385,292,713	314,847,144	664,723,102	499,744,377	111,703,208
106年	2,778,360,526	382,968,444	304,631,570	691,268,268	510,581,100	113,814,047
107年	2,845,491,403	401,547,052	308,571,062	675,758,966	504,871,713	109,068,362
108年	2,911,648,111	414,937,526	321,506,440	702,539,041	511,626,387	116,263,013
109年	3,241,988,602	423,442,089	341,048,627	704,234,468	519,477,229	114,217,630
110年	3,360,265,147	434,575,915	371,154,408	783,485,957	587,999,881	123,860,246
111年	3,652,373,012	452,372,414	439,538,447	792,655,701	586,411,113	132,780,336
112年	4,034,707,545	471,474,910	487,400,844	812,044,797	594,013,493	140,368,411
113年 *	4,079,447,000	502,541,000	520,585,000	885,200,000	...	...

資料來源：審計部暨各級政府。

說　　明：1.91年(含)以前為決算審定數；92至112年為決算數。
2.歲出淨額不包括債務之償還。

附　　註：1.* 係預算數。
2.** 不包括債務還本支出。

Table 1-3. Net Government Expenditures of All Levels - by Administrative Affair (1/4)

(1) Amount

Unit：NT$ 1,000

支出 Culture	經濟發展支出 Expenditures for Economic Development					CY
文化支出 Culture	合計 Total	農業支出 Agriculture	工業支出 Industry	交通支出 Communication	其他經濟服務支出 Other Economic Service	
44,848,936	474,894,665	140,334,855	49,436,535	218,688,201	66,435,074	FY 2000
35,573,307	398,792,298	128,098,837	23,180,271	201,420,962	46,092,228	2001
28,185,368	405,256,604	110,932,362	17,695,018	192,982,966	83,646,258	2002
39,111,869	400,910,367	121,044,268	25,972,403	194,449,568	59,444,128	2003
36,124,993	412,869,722	138,459,513	22,070,959	202,347,968	49,991,282	2004
31,629,375	430,475,604	144,983,653	23,357,582	214,577,721	47,556,648	2005
34,938,848	341,944,135	95,926,332	19,172,090	185,087,342	41,758,371	2006
33,792,187	383,297,576	106,788,333	16,004,160	218,338,059	42,167,024	2007
37,424,885	432,334,774	112,827,383	34,001,049	234,604,149	50,902,193	2008
55,327,287	601,895,782	162,784,285	38,154,666	250,679,051	150,277,780	2009
42,864,437	517,038,782	191,954,604	36,690,962	228,048,666	60,344,550	2010
46,100,786	473,800,957	171,021,327	27,865,223	232,558,360	42,356,047	2011
46,409,896	403,945,424	132,245,899	20,896,979	199,392,513	51,410,033	2012
45,620,093	393,669,169	141,938,304	24,259,852	190,141,776	37,329,237	2013
52,363,398	399,260,835	129,856,148	23,677,853	199,186,882	46,539,952	2014
51,519,857	352,780,017	134,448,562	21,268,132	158,936,510	38,126,813	2015
53,275,517	394,635,476	133,901,053	26,521,379	187,979,277	46,233,767	2016
66,873,121	389,523,362	144,217,277	22,376,052	177,758,661	45,171,372	2017
61,818,891	452,829,829	163,524,873	34,720,147	214,917,282	39,667,527	2018
74,649,641	465,519,344	175,981,861	36,948,827	211,684,192	40,904,464	2019
70,539,609	649,265,843	215,911,289	37,041,017	202,104,460	194,209,077	2020
71,625,830	566,571,216	163,367,596	34,748,297	195,418,778	173,036,545	2021
73,464,252	681,120,053	197,941,963	32,917,799	219,909,192	230,351,099	2022
77,662,893	956,319,062	198,544,509	82,371,357	247,801,940	427,601,256	2023
...	671,087,000	...	...	...	...	2024 *

Source：Ministry of Audit, All levels of government.

Explanation： 1.Prior to 2003, the figures are final audit accounts; the figures for 2003 to 2023 are final accounts.
2.Net Expenditures exclude the debt repayment.

Note：1.* The figures are budget accounts.
2.** Principal repayment are excluded.

表1-3. 各級政府歲出淨額 - 按政事別分 (2/4)

(1)金額

單位：新臺幣千元

年　別	社　會　福　利　支　出 Expenditures for Social Welfare					
	合　計 Total	社會保險支出 Social Insurance	社會救助支出 Social Relief	福利服務支出 Welfare Service	國民就業支出 Employment Service	醫療保健支出 Public Health
89年度	531,808,684	214,917,147	94,368,148	179,132,616	3,271,125	40,119,648
90年	396,980,708	201,574,123	39,016,143	126,861,977	2,899,722	26,628,743
91年	323,614,630	153,353,051	19,649,324	120,266,451	2,613,172	27,732,632
92年	346,911,365	169,893,108	18,179,791	120,560,600	4,084,280	34,193,586
93年	347,557,298	153,324,069	19,572,230	138,847,875	2,673,369	33,139,755
94年	357,762,268	162,221,618	20,658,490	144,470,532	2,505,544	27,906,084
95年	370,302,873	163,151,663	20,295,051	153,396,153	2,615,018	30,844,988
96年	372,202,180	162,548,204	23,245,160	151,322,244	2,479,923	32,606,649
97年	368,136,275	147,650,876	25,558,545	158,274,828	2,252,153	34,399,873
98年	388,561,948	189,263,236	24,142,594	136,715,713	2,741,980	35,698,425
99年	415,356,194	203,081,916	30,835,106	138,618,928	4,783,718	38,036,526
100年	446,921,628	225,292,952	31,161,163	147,751,355	5,317,036	37,399,122
101年	540,440,045	303,471,755	36,627,757	162,095,606	3,387,609	34,857,318
102年	536,911,718	321,010,987	36,177,655	140,920,087	2,981,731	35,821,258
103年	517,142,825	294,119,857	22,018,031	161,606,551	2,672,719	36,725,667
104年	532,095,640	310,802,728	21,060,639	160,343,862	2,876,776	37,011,635
105年	548,538,121	327,253,815	20,990,292	160,176,950	2,842,204	37,274,860
106年	563,844,224	340,900,812	20,083,106	160,965,344	2,877,384	39,017,578
107年	588,093,209	366,352,453	19,801,747	158,815,212	2,972,441	40,151,356
108年	591,121,056	356,459,630	19,231,301	165,653,906	3,039,365	46,736,854
109年	695,689,191	377,949,891	27,377,357	208,016,126	2,914,129	79,431,688
110年	795,992,685	408,622,268	36,747,087	223,103,674	3,002,899	124,516,757
111年	873,356,895	414,556,566	33,239,197	200,218,865	3,184,943	222,157,324
112年	889,677,625	460,529,356	37,300,126	192,455,124	5,855,602	193,537,417
113年 *	987,196,000	...	...	...	...	...

Table 1-3. Net Government Expenditures of All Levels - by Administrative Affair (2/4)

(1) Amount

Unit：NT$ 1,000

社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection			退休撫卹支出	債務支出**	其他	
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Protection	Expenditures for Retirement and Condolence	Expenditures for Obligations**	Others	CY
106,102,196	36,884,909	69,217,287	265,079,307	270,251,762	11,899,786	FY 2000
109,597,063	63,359,501	46,237,562	175,722,182	171,565,232	12,686,871	2001
71,702,031	20,541,578	51,160,453	170,988,093	170,966,391	13,651,977	2002
90,060,978	31,534,747	58,526,231	173,222,747	159,666,642	11,725,914	2003
95,008,485	38,711,995	56,296,490	179,665,178	139,331,407	13,254,166	2004
100,703,928	38,428,927	62,275,001	191,530,723	132,639,396	16,298,338	2005
88,849,473	25,653,026	63,196,447	196,962,845	138,330,878	13,072,020	2006
87,282,092	24,520,014	62,762,078	200,677,374	139,379,732	14,901,425	2007
82,157,115	13,513,887	68,643,228	202,228,244	134,696,605	15,867,197	2008
91,638,725	18,952,943	72,685,782	205,291,378	129,484,210	17,332,914	2009
89,388,160	12,046,812	77,341,348	201,002,052	119,615,240	14,800,867	2010
88,872,217	8,859,138	80,013,079	213,038,722	121,120,096	15,735,100	2011
85,379,929	11,398,575	73,981,354	218,354,757	124,936,926	16,642,943	2012
104,932,302	39,973,055	64,959,247	209,680,028	128,453,149	18,250,136	2013
84,292,792	17,555,285	66,737,507	213,707,647	125,171,131	15,945,330	2014
82,497,751	15,758,473	66,739,278	218,503,986	120,639,802	16,711,902	2015
91,967,396	22,005,764	69,961,632	208,056,501	121,035,815	16,208,862	2016
124,648,450	51,513,728	73,134,722	198,494,607	107,339,467	15,642,134	2017
106,762,726	29,983,158	76,779,568	189,228,842	106,238,954	16,460,763	2018
104,652,470	24,435,752	80,216,718	191,558,965	104,462,176	15,351,093	2019
110,504,303	21,732,896	88,771,407	200,123,595	101,006,926	16,673,560	2020
91,860,837	14,550,464	77,310,373	204,612,411	93,384,151	18,627,567	2021
96,549,101	12,732,684	83,816,417	204,850,027	88,844,910	23,085,464	2022
97,092,978	11,196,408	85,896,570	208,341,743	91,481,088	20,874,498	2023
104,302,000	...	...	241,225,000	117,025,000	50,286,000	2024 *

表1-3. 各級政府歲出淨額 - 按政事別分 (3/4)

(2)結構比

單位：%

年　別	總　　計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for National Defense	教 育 科 學 文 化 Expenditures for Education, Science &		
				合　計 Total	教育支出 Education	科學支出 Science
89年度	100.0	14.9	11.4	20.9	16.5	3.0
90年	100.0	14.5	10.9	18.9	14.4	3.0
91年	100.0	15.2	10.5	20.4	15.8	3.3
92年	100.0	15.0	10.7	20.9	14.9	4.3
93年	100.0	14.9	11.3	20.9	15.2	4.1
94年	100.0	14.9	10.8	20.6	15.2	4.1
95年	100.0	15.6	10.6	21.9	16.2	4.1
96年	100.0	15.0	11.2	21.5	15.8	4.2
97年	100.0	15.0	11.2	21.1	15.5	4.1
98年	100.0	13.4	11.1	21.8	16.0	3.7
99年	100.0	14.4	11.2	21.6	15.9	4.0
100年	100.0	14.4	11.1	22.5	16.9	3.9
101年	100.0	14.5	11.3	22.2	16.8	3.7
102年	100.0	14.3	11.0	22.5	17.0	3.8
103年	100.0	14.4	11.0	23.4	17.8	3.6
104年	100.0	14.5	11.5	24.0	18.1	4.0
105年	100.0	14.0	11.5	24.2	18.2	4.1
106年	100.0	13.8	11.0	24.9	18.4	4.1
107年	100.0	14.1	10.8	23.7	17.7	3.8
108年	100.0	14.3	11.0	24.1	17.6	4.0
109年	100.0	13.1	10.5	21.7	16.0	3.5
110年	100.0	12.9	11.0	23.3	17.5	3.7
111年	100.0	12.4	12.0	21.7	16.1	3.6
112年	100.0	11.7	12.1	20.1	14.7	3.5
113年 *	100.0	12.3	12.8	21.7	...	...

Table 1-3. Net Government Expenditures of All Levels - by Administrative Affair (3/4)

(2) Percentage

Unit：%

支出 Culture	經濟發展支出 Expenditures for Economic Development					CY
文化支出 Culture	合計 Total	農業支出 Agriculture	工業支出 Industry	交通支出 Communication	其他經濟服務支出 Other Economic Service	
1.4	15.1	4.5	1.6	7.0	2.1	FY 2000
1.6	17.6	5.6	1.0	8.9	2.0	2001
1.3	18.9	5.2	0.8	9.0	3.9	2002
1.8	18.1	5.5	1.2	8.8	2.7	2003
1.6	18.4	6.2	1.0	9.0	2.2	2004
1.4	18.8	6.3	1.0	9.4	2.1	2005
1.6	15.4	4.3	0.9	8.4	1.9	2006
1.5	16.7	4.7	0.7	9.5	1.8	2007
1.6	18.4	4.8	1.5	10.0	2.2	2008
2.1	22.5	6.1	1.4	9.4	5.6	2009
1.7	20.1	7.5	1.4	8.9	2.4	2010
1.8	18.1	6.5	1.1	8.9	1.6	2011
1.7	15.1	4.9	0.8	7.4	1.9	2012
1.7	14.8	5.3	0.9	7.1	1.4	2013
2.0	15.1	4.9	0.9	7.5	1.8	2014
1.9	13.3	5.1	0.8	6.0	1.4	2015
1.9	14.4	4.9	1.0	6.8	1.7	2016
2.4	14.0	5.2	0.8	6.4	1.6	2017
2.2	15.9	5.7	1.2	7.6	1.4	2018
2.6	16.0	6.0	1.3	7.3	1.4	2019
2.2	20.0	6.7	1.1	6.2	6.0	2020
2.1	16.9	4.9	1.0	5.8	5.1	2021
2.0	18.6	5.4	0.9	6.0	6.3	2022
1.9	23.7	4.9	2.0	6.1	10.6	2023
...	16.5	...	...	...	...	2024 *

表1-3. 各級政府歲出淨額 - 按政事別分 (4/4)

(2)結構比

單位：%

年　別	社　會　福　利　支　出 Expenditures for Social Welfare					
	合　計 Total	社會保險支出 Social Insurance	社會救助支出 Social Relief	福利服務支出 Welfare Service	國民就業支出 Employment Service	醫療保健支出 Public Health
89年度	16.9	6.8	3.0	5.7	0.1	1.3
90年	17.5	8.9	1.7	5.6	0.1	1.2
91年	15.1	7.1	0.9	5.6	0.1	1.3
92年	15.7	7.7	0.8	5.4	0.2	1.5
93年	15.5	6.8	0.9	6.2	0.1	1.5
94年	15.6	7.1	0.9	6.3	0.1	1.2
95年	16.7	7.4	0.9	6.9	0.1	1.4
96年	16.3	7.1	1.0	6.6	0.1	1.4
97年	15.7	6.3	1.1	6.8	0.1	1.5
98年	14.5	7.1	0.9	5.1	0.1	1.3
99年	16.2	7.9	1.2	5.4	0.2	1.5
100年	17.1	8.6	1.2	5.7	0.2	1.4
101年	20.2	11.3	1.4	6.1	0.1	1.3
102年	20.1	12.0	1.4	5.3	0.1	1.3
103年	19.5	11.1	0.8	6.1	0.1	1.4
104年	20.1	11.7	0.8	6.1	0.1	1.4
105年	20.0	11.9	0.8	5.8	0.1	1.4
106年	20.3	12.3	0.7	5.8	0.1	1.4
107年	20.7	12.9	0.7	5.6	0.1	1.4
108年	20.3	12.2	0.7	5.7	0.1	1.6
109年	21.5	11.7	0.8	6.4	0.1	2.5
110年	23.7	12.2	1.1	6.6	0.1	3.7
111年	23.9	11.4	0.9	5.5	0.1	6.1
112年	22.1	11.4	0.9	4.8	0.1	4.8
113年 *	24.2	...	...	...	...	...

Table 1-3. Net Government Expenditures of All Levels - by Administrative Affair (4/4)

(2) Percentage

Unit：%

社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection			退休撫卹支出 Expenditures for Retirement and Condolence	債務支出** Expenditures for Obligations**	其他 Others	CY
合計 Total	社區發展支出 Community Development	環境保護支出 Environmental Protection				
3.4	1.2	2.2	8.4	8.6	0.4	FY 2000
4.8	2.8	2.0	7.7	7.6	0.6	2001
3.3	1.0	2.4	8.0	8.0	0.6	2002
4.1	1.4	2.6	7.8	7.2	0.5	2003
4.2	1.7	2.5	8.0	6.2	0.6	2004
4.4	1.7	2.7	8.4	5.8	0.7	2005
4.0	1.2	2.9	8.9	6.2	0.6	2006
3.8	1.1	2.7	8.8	6.1	0.7	2007
3.5	0.6	2.9	8.6	5.7	0.7	2008
3.4	0.7	2.7	7.7	4.8	0.6	2009
3.5	0.5	3.0	7.8	4.7	0.6	2010
3.4	0.3	3.1	8.2	4.6	0.6	2011
3.2	0.4	2.8	8.2	4.7	0.6	2012
3.9	1.5	2.4	7.9	4.8	0.7	2013
3.2	0.7	2.5	8.1	4.7	0.6	2014
3.1	0.6	2.5	8.3	4.6	0.6	2015
3.3	0.8	2.5	7.6	4.4	0.6	2016
4.5	1.9	2.6	7.1	3.9	0.6	2017
3.8	1.1	2.7	6.7	3.7	0.6	2018
3.6	0.8	2.8	6.6	3.6	0.5	2019
3.4	0.7	2.7	6.2	3.1	0.5	2020
2.7	0.4	2.3	6.1	2.8	0.6	2021
2.6	0.3	2.3	5.6	2.4	0.6	2022
2.4	0.3	2.1	5.2	2.3	0.5	2023
2.6	...	...	5.9	2.9	1.2	2024 *

表1-4. 各級政府歲入淨額 - 按政府別分

單位：新臺幣千元；%

年　別	總　計 Grand Total		中央政府 Central Government		直轄市政府 Municipal Government	
	金　額 Amount	結構比 %	金　額 Amount	結構比 %	金　額 Amount	結構比 %
89年度	2,784,862,529	100.0	2,046,435,773	73.5	292,598,887	10.5
90年	1,896,840,574	100.0	1,417,731,845	74.7	170,256,224	9.0
91年	1,787,918,681	100.0	1,310,436,322	73.3	172,084,347	9.6
92年	1,948,847,371	100.0	1,435,284,645	73.6	185,850,449	9.5
93年	1,927,399,732	100.0	1,365,269,785	70.8	194,966,595	10.1
94年	2,218,039,419	100.0	1,616,369,320	72.9	210,659,915	9.5
95年	2,177,017,797	100.0	1,590,934,296	73.1	205,390,616	9.4
96年	2,244,758,463	100.0	1,636,049,742	72.9	217,417,818	9.7
97年	2,231,613,847	100.0	1,648,767,679	73.9	169,721,280	7.6
98年	2,113,644,128	100.0	1,566,644,095	74.1	162,491,810	7.7
99年	2,115,553,880	100.0	1,500,534,074	70.9	188,019,075	8.9
100年	2,306,173,039	100.0	1,672,870,756	72.5	407,262,696	17.7
101年	2,321,205,197	100.0	1,661,695,391	71.6	423,819,177	18.3
102年	2,457,632,464	100.0	1,745,109,020	71.0	462,206,110	18.8
103年	2,508,815,115	100.0	1,756,853,217	70.0	494,985,606	19.7
104年	2,662,327,565	100.0	1,899,078,013	71.3	563,617,710	21.2
105年	2,690,917,507	100.0	1,912,351,662	71.1	575,310,221	21.4
106年	2,753,328,933	100.0	1,947,849,907	70.7	593,566,136	21.6
107年	2,848,610,924	100.0	2,031,916,780	71.3	599,948,844	21.1
108年	2,931,854,938	100.0	2,098,369,962	71.6	609,760,791	20.8
109年	3,036,131,881	100.0	2,175,066,191	71.6	638,824,059	21.0
110年	3,321,121,713	100.0	2,391,660,393	72.0	680,346,751	20.5
111年	3,690,710,457	100.0	2,711,572,851	73.5	716,133,658	19.4
112年	3,889,123,714	100.0	2,908,286,533	74.8	705,501,813	18.1
113年 *	3,641,080,000	100.0	2,725,183,000	74.8	671,417,000	18.4

資料來源：審計部暨各級政府。

說　　明：1.91年(含)以前為決算審定數；92至112年為決算數。
2.歲入淨額不包括債務之舉借、移用以前年度歲計賸餘。
3.中央政府含省府；直轄市政府99年(含)以前僅含北、高二市，100年(含)以後含新北市、臺北市、臺中市、臺南市及高雄市等五都，104年(含)以後增加桃園市。

附　　註：* 係預算數。

Table 1-4. Net Government Revenues of All Levels - by Government

Unit：NT$ 1,000；%

縣市政府 County and City Government		鄉鎮市區公所 Township Offices		CY
金額 Amount	結構比 %	金額 Amount	結構比 %	
335,658,658	12.1	110,169,211	4.0	FY 2000
218,460,691	11.5	90,391,814	4.8	2001
229,966,476	12.9	75,431,536	4.2	2002
244,530,250	12.5	83,182,027	4.3	2003
270,811,375	14.1	96,351,977	5.0	2004
292,654,981	13.2	98,355,203	4.4	2005
282,593,207	13.0	98,099,678	4.5	2006
299,197,563	13.3	92,093,340	4.1	2007
312,887,745	14.0	100,237,143	4.5	2008
288,578,906	13.7	95,929,317	4.5	2009
313,690,751	14.8	113,309,980	5.4	2010
172,053,560	7.5	53,986,027	2.3	2011
183,986,176	7.9	51,704,453	2.2	2012
196,211,504	8.0	54,105,830	2.2	2013
200,485,953	8.0	56,490,339	2.3	2014
153,569,088	5.8	46,062,754	1.7	2015
154,536,041	5.7	48,719,583	1.8	2016
161,219,928	5.9	50,692,962	1.8	2017
165,066,334	5.8	51,678,966	1.8	2018
170,047,302	5.8	53,676,883	1.8	2019
168,839,925	5.6	53,401,706	1.8	2020
189,088,002	5.7	60,026,567	1.8	2021
197,458,005	5.4	65,545,943	1.8	2022
210,423,904	5.4	64,911,464	1.7	2023
244,480,000		6.7		2024 *

Source：Ministry of Audit, All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2023, the figures are final accounts.
2.Net Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.
3.The net revenues of Central Government include the Taiwan Provincial; prior to 2010, the net revenues of Municipal Government only include Taipei City and Kaohsiung City, since 2011, the figures include New Taipei City、Taipei City、Taichung City、Tainan City and Kaohsiung City, 2015, the figures include Taoyuan City.

Note：* The figures are budget accounts.

表1-5. 各級政府歲出淨額 - 按政府別分

單位：新臺幣千元；%

年別	總計 Grand Total		中央政府 Central Government		直轄市政府 Municipal Government	
	金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %
89年度	3,140,936,188	100.0	2,077,018,084	66.1	336,928,897	10.7
90年	2,271,755,089	100.0	1,481,185,969	65.2	237,059,823	10.4
91年	2,144,993,677	100.0	1,379,934,453	64.3	234,674,841	10.9
92年	2,216,514,388	100.0	1,440,336,797	65.0	231,539,015	10.4
93年	2,245,046,575	100.0	1,432,113,815	63.8	218,612,324	9.7
94年	2,291,999,146	100.0	1,454,235,695	63.4	219,065,727	9.6
95年	2,214,225,610	100.0	1,392,978,009	62.9	223,720,841	10.1
96年	2,290,169,058	100.0	1,442,511,786	63.0	240,455,247	10.5
97年	2,343,585,358	100.0	1,436,804,900	61.3	235,549,263	10.1
98年	2,670,898,052	100.0	1,691,134,538	63.3	246,947,820	9.2
99年	2,566,804,424	100.0	1,579,948,769	61.6	248,464,400	9.7
100年	2,612,946,994	100.0	1,557,474,782	59.6	640,554,988	24.5
101年	2,677,984,291	100.0	1,622,840,654	60.6	645,912,141	24.1
102年	2,665,241,259	100.0	1,624,636,294	61.0	628,603,620	23.6
103年	2,645,712,036	100.0	1,576,836,328	59.6	643,377,790	24.3
104年	2,645,188,879	100.0	1,616,949,402	61.1	689,156,282	26.1
105年	2,745,305,130	100.0	1,667,332,986	60.7	738,682,196	26.9
106年	2,778,360,526	100.0	1,692,105,734	60.9	734,980,907	26.5
107年	2,845,491,403	100.0	1,695,264,096	59.6	774,321,964	27.2
108年	2,911,648,111	100.0	1,731,538,125	59.5	782,905,136	26.9
109年	3,241,988,602	100.0	1,991,794,333	61.4	826,760,768	25.5
110年	3,360,265,147	100.0	2,040,830,282	60.7	869,551,658	25.9
111年	3,652,373,012	100.0	2,294,770,996	62.8	886,026,222	24.3
112年	4,034,707,545	100.0	2,603,476,041	64.5	940,932,046	23.3
113年 *	4,079,447,000	100.0	2,610,656,000	64.0	950,593,000	23.3

資料來源： 審計部暨各級政府。

說　　明： 1.91年(含)以前為決算審定數；92至112年為決算數。
2.歲出淨額不包括債務之償還。
3.中央政府含省府；直轄市政府99年(含)以前僅含北、高二市，100年(含)以後含新北市、臺北市、臺中市、臺南市及高雄市等五都，104年(含)以後增加桃園市。

附　　註： * 係預算數。

Table 1-5. Net Government Expenditures of All Levels - by Government

Unit：NT$ 1,000；%

縣市政府 County and City Government		鄉鎮市區公所 Township Offices		CY
金額 Amount	結構比 %	金額 Amount	結構比 %	
548,665,068	17.5	178,324,139	5.7	FY 2000
430,932,624	19.0	122,576,673	5.4	2001
414,426,443	19.3	115,957,940	5.4	2002
430,817,146	19.4	113,821,430	5.1	2003
475,109,989	21.2	119,210,447	5.3	2004
502,918,631	21.9	115,779,093	5.1	2005
492,800,155	22.3	104,726,605	4.7	2006
502,971,305	22.0	104,230,720	4.6	2007
553,235,613	23.6	117,995,582	5.0	2008
597,383,850	22.4	135,431,844	5.1	2009
604,864,867	23.6	133,526,388	5.2	2010
346,723,603	13.3	68,193,621	2.6	2011
339,674,205	12.7	69,557,291	2.6	2012
340,502,938	12.8	71,498,407	2.7	2013
349,699,351	13.2	75,798,567	2.9	2014
287,862,217	10.9	51,220,978	1.9	2015
284,465,393	10.4	54,824,555	2.0	2016
291,776,041	10.5	59,497,844	2.1	2017
304,709,726	10.7	71,195,617	2.5	2018
328,279,884	11.3	68,924,966	2.4	2019
353,059,453	10.9	70,374,048	2.2	2020
374,566,277	11.1	75,316,930	2.2	2021
391,222,259	10.7	80,353,535	2.2	2022
413,127,587	10.2	77,171,871	1.9	2023
518,198,000		12.7		2024 *

Source：Ministry of Audit, All levels of government.

Explanation：1.Prior to 2003, the figures are final audit accounts; 2003 to 2023, the figures are final accounts.
2.Net Expenditures exclude the debt repayment.
3.The net revenues of Central Government include the Taiwan Provincial; prior to 2010, the net revenues of Municipal Government only include Taipei City and Kaohsiung City, since 2011, the figures include New Taipei City、Taipei City、Taichung City、Tainan City and Kaohsiung City, 2015, the figures include Taoyuan City.

Note：* The figures are budget accounts.

表1-6. 各級政府歲入歲出淨額占ＧＤＰ及ＧＮＩ之比率

單位：新臺幣百萬元；%

年　別	各級政府歲入淨額 (1) Net Revenues of All Levels of Gov't	各級政府歲出淨額 (2) Net Expenditures of All Levels of Gov't	歲入歲出餘(+) 絀(-) (3)=(1)-(2) Surplus (+) / Deficit (-)	國民所得毛額 GNI	國內生產毛額 GDP
89年度	2,784,863	3,140,936	-356,074	15,503,468	15,317,264
90年	1,896,841	2,271,755	-374,915	10,308,613	10,119,429
91年	1,787,919	2,144,994	-357,075	10,867,017	10,630,911
92年	1,948,847	2,216,514	-267,667	11,246,157	10,924,029
93年	1,927,400	2,245,047	-317,647	11,959,648	11,596,241
94年	2,218,039	2,291,999	-73,960	12,321,781	12,036,675
95年	2,177,018	2,214,226	-37,208	12,878,527	12,572,587
96年	2,244,758	2,290,169	-45,411	13,689,358	13,363,917
97年	2,231,614	2,343,585	-111,972	13,420,912	13,115,096
98年	2,113,644	2,670,898	-557,254	13,321,803	12,919,445
99年	2,115,554	2,566,804	-451,251	14,476,060	14,060,345
100年	2,306,173	2,612,947	-306,774	14,634,307	14,262,201
101年	2,321,205	2,677,984	-356,779	15,109,951	14,677,765
102年	2,457,632	2,665,241	-207,609	15,673,232	15,270,728
103年	2,508,815	2,645,712	-136,897	16,697,152	16,258,047
104年	2,662,328	2,645,189	17,139	17,494,741	17,055,080
105年	2,690,918	2,745,305	-54,388	18,006,409	17,555,268
106年	2,753,329	2,778,361	-25,032	18,430,708	17,983,347
107年	2,848,611	2,845,491	3,120	18,789,823	18,375,022
108年	2,931,855	2,911,648	20,207	19,384,783	18,908,632
109年	3,036,132	3,241,989	-205,857	20,486,586	19,914,806
110年	3,321,122	3,360,265	-39,143	22,231,360	21,663,231
111年	3,690,710	3,652,373	38,337	23,374,561	22,679,843
112年	3,889,124	4,034,708	-145,584	24,302,552	23,544,961
113年 *	3,641,080	4,079,447	-438,367	26,037,701	25,233,386

資料來源：1.審計部暨各級政府。
2.國民所得毛額、國內生產毛額為行政院主計總處113年5月發布之資料。

說　　明：1.91年(含)以前為決算審定數；92至112年為決算數。
2.歲入淨額不包括債務之舉借、移用以前年度歲計賸餘。
3.歲出淨額不包括債務之償還。

附　　註：* 係預算數。

Table 1-6. Net Government Revenues and Expenditures of All Levels as a Percentage of GDP and GNI

Unit：NT$ Million；%

各級政府歲入淨額 Net Revenues of All Levels of Gov't		各級政府歲出淨額 Net Expenditures of All Levels of Gov't		歲入歲出餘(+) 絀(-) Surplus (+) / Deficit (-)		CY
對國民所得毛額比率 % to GNI	對國內生產毛額比率 % to GDP	對國民所得毛額比率 % to GNI	對國內生產毛額比率 % to GDP	對國民所得毛額比率 % to GNI	對國內生產毛額比率 % to GDP	
18.0	18.2	20.3	20.5	-2.3	-2.3	FY 2000
18.4	18.7	22.0	22.4	-3.6	-3.7	2001
16.5	16.8	19.7	20.2	-3.3	-3.4	2002
17.3	17.8	19.7	20.3	-2.4	-2.5	2003
16.1	16.6	18.8	19.4	-2.7	-2.7	2004
18.0	18.4	18.6	19.0	-0.6	-0.6	2005
16.9	17.3	17.2	17.6	-0.3	-0.3	2006
16.4	16.8	16.7	17.1	-0.3	-0.3	2007
16.6	17.0	17.5	17.9	-0.8	-0.9	2008
15.9	16.4	20.0	20.7	-4.2	-4.3	2009
14.6	15.0	17.7	18.3	-3.1	-3.2	2010
15.8	16.2	17.9	18.3	-2.1	-2.2	2011
15.4	15.8	17.7	18.2	-2.4	-2.4	2012
15.7	16.1	17.0	17.5	-1.3	-1.4	2013
15.0	15.4	15.8	16.3	-0.8	-0.8	2014
15.2	15.6	15.1	15.5	0.1	0.1	2015
14.9	15.3	15.2	15.6	-0.3	-0.3	2016
14.9	15.3	15.1	15.4	-0.1	-0.1	2017
15.2	15.5	15.1	15.5	0.0	0.0	2018
15.1	15.5	15.0	15.4	0.1	0.1	2019
14.8	15.2	15.8	16.3	-1.0	-1.0	2020
14.9	15.3	15.1	15.5	-0.2	-0.2	2021
15.8	16.3	15.6	16.1	0.2	0.2	2022
16.0	16.5	16.6	17.1	-0.6	-0.6	2023
14.0	14.4	15.7	16.2	-1.7	-1.7	2024 *

Source：1.Ministry of Audit, All levels of government.
2.GNI and GDP data are from DGBAS May, 2024.

Explanation：1.Prior to 2003, the figures are final aduit accounts; the figures for 2003 to 2023 are final accounts.
2.Net Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.
3.Net Expenditures exclude the debt repayment.

Note：* The figures are budget accounts.

表1-7. 中央政府歲入歲出及融資毛額

(不含特別預/決算)

單位：新臺幣千元

年 別	歲入 Revenues			歲出 Expenditures		
	合 計 Total	經常門 Current	資本門 Capital	合 計 Total	經常門 Current	資本門 Capital
89年度	2,030,845,213	1,958,110,160	72,735,053	2,230,145,252	1,795,483,589	434,661,663
90年	1,417,169,004	1,347,303,153	69,865,851	1,559,700,282	1,236,729,851	322,970,431
91年	1,304,667,028	1,237,968,289	66,698,739	1,551,942,823	1,183,361,970	368,580,853
92年	1,320,923,875	1,262,156,558	58,767,317	1,618,129,557	1,230,497,162	387,632,395
93年	1,368,162,403	1,303,371,417	64,790,986	1,564,799,228	1,235,664,956	329,134,272
94年	1,464,506,162	1,419,510,930	44,995,232	1,566,968,198	1,232,275,458	334,692,740
95年	1,546,372,421	1,495,832,769	50,539,652	1,529,815,124	1,251,539,041	278,276,083
96年	1,635,461,617	1,592,283,976	43,177,641	1,552,030,777	1,279,434,559	272,596,218
97年	1,640,883,738	1,607,867,744	33,015,994	1,617,673,831	1,350,007,821	267,666,010
98年	1,553,710,373	1,507,045,738	46,664,635	1,714,819,860	1,407,815,827	307,004,033
99年	1,497,369,980	1,458,838,575	38,531,405	1,654,428,466	1,409,431,190	244,997,276
100年	1,671,309,223	1,615,578,904	55,730,319	1,734,434,203	1,469,553,841	264,880,362
101年	1,668,334,399	1,617,297,863	51,036,536	1,882,402,305	1,563,712,122	318,690,183
102年	1,730,496,721	1,691,245,094	39,251,627	1,855,852,577	1,548,107,595	307,744,982
103年	1,726,442,715	1,691,850,476	34,592,239	1,853,585,861	1,552,737,464	300,848,397
104年	1,885,671,520	1,846,253,483	39,418,037	1,895,731,715	1,580,673,932	315,057,783
105年	1,895,742,556	1,878,914,751	16,827,805	1,939,947,363	1,635,676,593	304,270,770
106年	1,929,818,773	1,916,633,654	13,185,119	1,927,300,863	1,623,631,652	303,669,211
107年	2,020,338,924	2,003,111,379	17,227,545	1,909,411,908	1,624,259,601	285,152,307
108年	2,076,530,034	2,057,472,401	19,057,633	1,955,807,152	1,661,759,028	294,048,124
109年	2,169,606,832	2,130,003,420	39,603,412	2,039,353,356	1,751,788,706	287,564,650
110年	2,386,951,474	2,361,677,001	25,274,473	2,089,066,088	1,811,456,601	277,609,487
111年	2,713,248,575	2,682,522,880	30,725,695	2,213,956,436	1,933,021,874	280,934,562
112年	2,907,354,178	2,885,112,849	22,241,329	2,628,360,583	2,154,389,603	473,970,980
113年 *	2,725,183,254	2,708,210,195	16,973,059	2,851,855,874	2,389,092,479	462,763,395

資料來源： 審計部暨行政院主計總處。

說　　明： 1.111年(含)以前為決算審定數，112年為決算數。
2.歲入及歲出均不包括融資調度。

附　　註： * 係預算數。

Table 1-7. Central Government Gross Revenues, Expenditures and Financing

(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

歲入歲出餘絀 Surplus /Deficit			債務之償還	融資調度 Financing			
合計 Total	經常門 Current	資本門 Capital	Debt Repayment	合計 Total	債務之舉借 Bond Issuance and Borrowing	移用以前年度歲計賸餘 Appropriation from Previous Year's Surplus	CY
-199,300,039	162,626,571	-361,926,610	193,381,995	466,118,685	466,118,685	-	FY 2000
-142,531,278	110,573,302	-253,104,580	122,236,921	275,842,114	275,842,114	-	2001
-247,275,795	54,606,319	-301,882,114	55,454,743	302,730,538	244,454,173	58,276,365	2002
-297,205,682	31,659,396	-328,865,078	46,500,000	343,705,682	300,802,997	42,902,685	2003
-196,636,825	67,706,461	-264,343,286	56,100,000	253,518,284	253,518,284	-	2004
-102,462,036	187,235,472	-289,697,508	64,073,194	167,300,696	167,300,696	-	2005
16,557,297	244,293,728	-227,736,431	65,000,000	63,935,524	63,935,524	-	2006
83,430,840	312,849,417	-229,418,577	6,000,000	-	-	-	2007
23,209,907	257,859,923	-234,650,016	65,000,000	41,790,093	-	41,790,093	2008
-161,109,487	99,229,911	-260,339,398	65,000,000	226,109,486	164,521,291	61,588,195	2009
-157,058,486	49,407,385	-206,465,871	66,000,000	224,237,063	224,237,063	-	2010
-63,124,980	146,025,063	-209,150,043	66,000,000	129,124,980	129,124,980	-	2011
-214,067,906	53,585,741	-267,653,647	94,000,000	308,067,907	288,088,480	19,979,427	2012
-125,355,856	143,137,499	-268,493,355	77,000,000	202,355,856	202,355,856	-	2013
-127,143,146	139,113,012	-266,256,158	64,000,000	191,143,145	191,143,145	-	2014
-10,060,195	265,579,551	-275,639,746	66,000,000	76,060,195	76,060,195	-	2015
-44,204,807	243,238,158	-287,442,965	73,000,000	117,204,806	117,204,806	-	2016
2,517,910	293,002,002	-290,484,092	74,300,000	83,006,556	83,006,556	-	2017
110,927,016	378,851,778	-267,924,762	79,200,000	-	-	-	2018
120,722,882	395,713,373	-274,990,491	88,500,000	-	-	-	2019
130,253,476	378,214,714	-247,961,238	85,000,000	-	-	-	2020
297,885,386	550,220,400	-252,335,014	120,000,000	-	-	-	2021
499,292,139	749,501,006	-250,208,867	150,000,000	-	-	-	2022
278,993,595	730,723,246	-451,729,651	126,000,000	-	-	-	2023
-126,672,620	319,117,716	-445,790,336	115,000,000	241,672,620	157,095,967	84,576,653	2024 *

Source：Ministry of Audit, DGBAS.

Explanation： 1.Prior to 2022, the figures are final audit accounts; the figures for 2023 are final accounts.
2.Revenues and Expenditures exclude the financing.

Note：* The figures are budget accounts.

表1-8. 中央政府歲入毛額 - 按來源別分
(不含特別預/決算)

單位：新臺幣千元

年別	總計 Grand Total	稅課收入 Revenues from Taxes					
		合計 Total	關稅 Customs Duties	所得稅 Income Tax	貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	營業稅 Business Tax
89年度	2,030,845,213	1,280,657,269	156,815,025	549,533,864	197,482,279	160,292,244	198,538,481
90年	1,417,169,004	841,480,131	92,557,766	430,772,693	120,494,886	63,899,313	124,668,740
91年	1,304,667,028	820,051,115	85,900,543	353,645,119	129,277,332	76,794,435	131,417,788
92年	1,320,923,875	828,550,686	82,782,764	369,978,231	131,410,358	69,283,205	120,882,873
93年	1,368,162,403	916,620,956	78,884,589	410,322,393	143,679,264	84,148,343	142,877,393
94年	1,464,506,162	1,067,719,854	82,373,668	563,226,303	151,569,813	68,203,677	145,369,079
95年	1,546,372,421	1,094,282,130	79,566,925	581,595,974	143,281,330	89,954,386	145,001,962
96年	1,635,461,617	1,208,698,505	81,859,070	657,143,834	134,133,050	128,894,627	150,635,664
97年	1,640,883,738	1,242,941,809	80,425,705	751,489,538	113,993,650	90,630,291	149,303,994
98年	1,553,710,373	1,051,564,740	68,827,432	576,870,053	115,090,891	105,956,213	136,783,840
99年	1,497,369,980	1,082,412,257	89,484,228	531,348,681	135,699,454	104,574,112	164,146,754
100年	1,671,309,223	1,203,398,430	96,322,743	639,171,904	148,388,968	93,990,479	173,737,156
101年	1,668,334,399	1,222,125,909	94,918,150	684,728,627	144,807,565	71,940,360	172,472,124
102年	1,730,496,721	1,218,049,938	97,008,695	668,960,570	146,253,341	71,383,426	185,460,074
103年	1,726,442,715	1,343,377,442	107,141,879	732,135,527	155,607,683	88,710,599	205,074,060
104年	1,885,671,520	1,465,119,470	110,977,956	843,057,751	164,817,711	82,032,932	205,522,516
105年	1,895,742,556	1,533,842,020	114,971,077	901,595,313	163,716,269	70,854,816	217,087,530
106年	1,929,818,773	1,522,876,570	114,956,843	869,735,802	160,620,661	89,967,010	221,516,787
107年	2,020,338,924	1,639,216,918	120,056,787	961,790,995	162,100,284	101,170,665	239,317,168
108年	2,076,530,034	1,686,139,001	123,042,335	1,017,843,496	159,190,365	91,204,702	241,586,540
109年	2,169,606,832	1,605,392,290	121,390,157	869,920,763	153,201,383	150,631,875	251,280,480
110年	2,386,951,474	2,003,781,919	133,270,051	1,079,811,737	162,084,090	275,392,541	288,351,227
111年	2,713,248,575	2,304,002,321	142,547,274	1,464,306,302	138,171,078	175,604,472	314,584,850
112年	2,907,354,178	2,488,277,928	152,507,357	1,595,534,952	147,829,433	197,335,905	326,506,175
113年 *	2,725,183,254	2,314,020,000	149,502,000	1,419,432,000	150,127,000	208,663,000	327,514,000

資料來源： 審計部暨行政院主計總處。
說　　明： 1.111年(含)以前為決算審定數，112年為決算數。
2.歲入不包括債務之舉借、移用以前年度歲計賸餘。
附　　註： 1.* 係預算數。
2.**不含賒借收入

Table 1-8. Central Government Gross Revenues - by Source
(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

其　他 Others	獨占及專賣收入 Revenues from Monopolies	罰款及賠償收入 Revenues from Fines & Indemnities	規費收入 Revenues from Fees	財產收入 Revenues from Public Properties	營業盈餘及事業收入 Revenues and Surplus from Public Enterprises	其　他** Others**	CY
17,995,376	77,315,841	35,356,212	67,633,227	88,471,883	442,412,201	38,998,580	FY 2000
9,086,733	57,563,011	23,573,950	48,918,921	80,880,003	335,787,991	28,964,997	2001
43,015,898	346,450	24,179,687	99,133,948	73,895,648	250,637,702	36,422,478	2002
54,213,255	-	23,186,612	50,063,025	65,762,238	326,485,075	26,876,239	2003
56,708,974	-	20,620,137	55,313,577	70,408,377	282,133,229	23,066,127	2004
56,977,314	-	22,654,467	56,384,601	52,587,575	243,420,594	21,739,072	2005
54,881,553	-	21,665,693	57,298,603	58,538,286	289,075,508	25,512,202	2006
56,032,260	-	23,562,296	57,534,493	51,294,341	271,467,217	22,904,765	2007
57,098,631	-	27,364,602	55,755,992	40,037,847	253,352,869	21,430,619	2008
48,036,311	-	23,223,029	54,838,321	53,702,838	318,750,340	51,631,105	2009
57,159,028	-	25,682,079	55,895,255	46,723,843	264,775,629	21,880,917	2010
51,787,180	-	24,355,549	56,678,676	63,996,331	264,744,709	58,135,528	2011
53,259,083	-	49,233,588	58,925,063	60,125,744	262,536,803	15,387,292	2012
48,983,832	-	21,540,915	175,785,275	52,246,389	250,961,577	11,912,627	2013
54,707,694	-	23,836,294	59,889,744	43,733,766	241,046,282	14,559,187	2014
58,710,604	-	28,601,391	91,653,720	49,347,088	237,969,999	12,979,852	2015
65,617,015	-	25,479,766	59,696,686	26,634,268	232,076,345	18,013,471	2016
66,079,467	-	39,834,626	88,907,730	22,649,237	233,522,860	22,027,750	2017
54,781,019	-	35,398,046	61,829,861	29,737,629	239,466,477	14,689,993	2018
53,271,563	-	25,037,969	61,258,340	30,692,030	257,157,226	16,245,468	2019
58,967,632	-	26,568,221	199,025,092	80,936,208	242,978,459	14,706,562	2020
64,872,273	-	27,913,464	55,596,581	39,292,638	235,319,175	25,047,697	2021
68,788,345	-	22,039,559	59,389,826	43,174,134	263,627,274	21,015,461	2022
68,564,106	-	29,118,240	65,714,957	42,314,978	257,507,134	24,420,941	2023
58,782,000	-	20,544,176	59,775,225	31,492,603	286,910,423	12,440,827	2024 *

Source：Ministry of Audit, DGBAS.

Explanation：1.Prior to 2022, the figures are final audit accounts; the figures for 2023 are final accounts.
2.Revenues exclude the bond issuance and borrowing and appropriation from previous year's surplus.

Note：1.* The figures are budget accounts.
2.**Others, in this table, exclude the borrowing.

表1-9. 中央政府歲出毛額 - 按政事別分
(不含特別預/決算)

單位：新臺幣千元

年 別	總 計 Grand Total	一般政務支出 Expenditures for General Administration	國 防 支 出 Expenditures for National Defense	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development
89年度	2,230,145,252	234,928,513	343,281,758	367,635,144	356,417,879
90年	1,559,700,282	166,960,188	237,741,947	257,151,597	277,074,613
91年	1,551,942,823	162,254,986	225,243,316	267,008,039	291,166,264
92年	1,618,129,557	167,334,620	227,740,317	300,177,957	295,524,197
93年	1,564,799,228	164,131,318	248,909,814	302,056,966	248,877,651
94年	1,566,968,199	165,484,946	248,547,122	301,465,703	246,996,415
95年	1,529,815,121	167,341,987	237,093,395	303,110,466	196,961,426
96年	1,552,030,777	168,172,532	256,690,060	308,682,712	193,285,117
97年	1,617,673,831	170,815,143	282,409,016	310,350,727	203,575,405
98年	1,714,819,860	168,828,293	291,242,366	326,387,392	244,404,217
99年	1,654,428,466	170,232,619	276,783,162	342,600,827	194,544,514
100年	1,734,434,203	176,427,546	284,185,302	356,217,505	217,072,981
101年	1,882,402,305	176,153,563	303,395,243	358,915,346	263,917,390
102年	1,855,852,577	172,705,261	289,003,350	355,704,985	258,306,956
103年	1,853,585,861	174,157,358	291,362,325	364,589,287	269,025,577
104年	1,895,731,715	177,119,595	305,376,642	379,445,653	258,622,283
105年	1,939,947,363	179,699,908	309,296,564	382,376,776	266,721,358
106年	1,927,300,863	176,005,902	305,698,355	401,289,843	256,726,729
107年	1,909,411,908	185,065,504	313,740,042	386,652,862	233,090,257
108年	1,955,807,152	185,367,926	324,121,038	406,951,596	241,661,168
109年	2,039,353,356	190,774,548	335,526,716	412,058,908	250,087,307
110年	2,089,066,088	195,755,157	346,219,614	411,939,623	250,575,110
111年	2,213,956,436	204,601,162	354,647,888	441,461,814	255,272,751
112年	2,628,360,583	225,545,941	386,965,660	482,182,801	475,948,483
113年 *	2,851,855,874	248,627,160	426,373,146	548,921,128	427,704,619

資料來源： 審計部暨行政院主計總處。
說　　明： 1.111年(含)以前為決算審定數，112年為決算數。
2.歲出不包括債務之償還。
附　　註： * 係預算數。

Table 1-9. Central Government Gross Expenditures - by Administrative Affair
(Special Budget /Final Accounts are excluded)

Unit：NT$ 1,000

社會福利支出 Expenditures for Social Welfare	社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Retirement and Condolence	債務支出 Expenditures for Obligations	補助支出 Expenditures for Subsidy	其他 Others	CY
411,022,531	39,627,295	195,395,108	249,584,169	25,979,841	6,273,014	FY 2000
293,348,938	22,308,984	121,966,985	151,241,783	27,671,677	4,233,570	2001
262,241,197	23,432,740	124,288,056	152,239,748	37,909,129	6,159,348	2002
284,364,678	28,679,627	125,413,847	144,633,773	39,957,102	4,303,439	2003
279,849,374	24,780,700	123,116,640	127,055,046	40,677,115	5,344,604	2004
285,690,811	25,217,184	130,537,418	117,869,748	39,461,202	5,697,650	2005
303,325,489	20,406,321	134,662,524	125,200,177	37,597,947	4,115,389	2006
305,129,196	19,400,776	134,590,094	123,996,768	37,022,567	5,060,955	2007
298,420,201	13,469,115	133,726,645	117,434,882	82,338,871	5,133,826	2008
320,161,128	21,367,156	133,444,716	116,752,240	89,059,353	3,172,999	2009
327,430,028	8,974,967	134,538,073	109,805,363	85,804,538	3,714,375	2010
348,517,218	6,601,283	138,450,963	111,753,010	90,033,732	5,174,663	2011
420,088,478	15,866,239	138,268,783	114,520,125	86,724,085	4,553,053	2012
438,886,933	15,881,778	132,791,542	117,435,662	70,843,043	4,293,067	2013
411,770,377	16,145,194	134,614,283	115,116,917	73,112,070	3,692,473	2014
439,479,273	15,911,029	138,395,253	111,721,531	64,610,928	5,049,528	2015
460,067,625	17,455,773	146,829,004	113,204,028	59,369,992	4,926,335	2016
472,194,668	16,437,220	137,882,119	101,811,346	55,815,191	3,439,490	2017
487,343,198	18,003,496	127,649,751	100,724,972	52,308,130	4,833,696	2018
490,250,191	18,542,998	133,835,772	98,207,721	52,109,921	4,758,821	2019
523,398,734	22,939,686	143,394,259	95,373,185	61,127,584	4,672,429	2020
556,749,697	20,793,608	145,844,071	88,207,826	68,153,593	4,827,789	2021
615,099,781	26,233,562	147,194,777	82,895,254	78,850,087	7,699,360	2022
707,092,983	28,196,078	148,662,457	83,266,943	83,008,182	7,491,055	2023
789,721,971	28,640,137	173,502,099	107,313,876	88,447,561	12,604,177	2024 *

Source：Ministry of Audit, DGBAS.

Explanation：1.Prior to 2022, the figures are final audit accounts; the figures for 2023 are final accounts.
2.Expenditures exclude the debt repayment.

Note：* The figures are budget accounts.

表1-10. 各國一般政府賦稅收入占歲入比重

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	加拿大 Canada	中國大陸** Mainland China	香港 Hong Kong	丹麥 Denmark	法國 France	德國 Germany	希臘 Greece	義大利 Italy
2000	69.3	80.9	81.4	...	...	87.6	86.0	88.7	78.3	91.0
2001	66.3	83.8	81.4	...	...	86.7	85.8	87.8	78.2	91.0
2002	66.6	83.0	82.0	...	61.0	87.0	85.5	87.8	82.7	91.0
2003	62.6	83.4	81.3	...	64.1	86.9	85.9	87.3	80.5	91.3
2004	70.2	83.0	81.8	...	63.1	85.8	86.0	87.5	77.6	91.0
2005	69.0	83.1	81.4	71.4	63.2	86.8	86.0	87.6	80.2	91.2
2006	71.5	82.1	80.9	81.3	61.5	86.1	85.8	87.8	78.5	91.5
2007	75.1	82.3	81.2	58.8	62.5	86.2	85.7	87.9	78.1	91.8
2008	76.7	82.9	80.5	82.8	65.8	84.8	85.4	87.8	77.6	91.8
2009	70.2	81.0	81.8	81.7	61.8	85.0	84.6	86.9	78.2	91.4
2010	74.0	79.4	81.0	83.3	60.8	84.7	84.9	86.4	76.9	91.3
2011	73.9	80.1	80.7	86.8	59.8	84.1	85.3	86.1	76.1	91.2
2012	74.7	80.5	81.4	86.1	58.2	85.1	85.7	86.6	76.3	91.5
2013	72.0	80.3	81.1	85.6	62.4	85.7	85.9	86.7	72.8	90.8
2014	76.4	80.5	81.3	85.1	65.6	87.7	86.0	86.4	77.4	90.5
2015	78.0	80.1	82.4	84.1	66.3	88.1	86.1	87.0	76.0	90.3
2016	80.5	80.5	82.7	84.4	55.2	88.2	86.3	87.2	77.5	91.1
2017	79.5	80.1	82.1	86.2	55.5	88.2	86.7	87.6	81.0	90.9
2018	80.7	80.7	81.8	88.1	58.0	87.3	86.8	87.3	81.8	90.9
2019	81.0	80.7	81.7	85.6	56.9	88.3	86.7	87.3	81.4	90.6
2020	75.4	80.9	83.1	85.9	60.2	88.9	86.8	87.1	79.2	90.7
2021	82.6	81.5	82.0	87.3	55.6	89.1	86.0	87.5	79.9	90.2
2022	83.8	82.2	82.1	85.1	...	87.4	86.3	87.8	82.3	89.5
2023	84.6	...	...	...	...	...	...	...	...	...
2024 *	83.5	...	...	...	...	...	...	...	...	...

資料來源： 依IMF‘Government Finance Statistics Yearbook’資料編算。

說　　明： 我國資料為稅課收入占各級政府歲入淨額之比重；各國資料則為稅課收入及社會安全捐占各級政府歲入金額比重。

附　　註： 1.* 我國係預算數。
2.** 中國大陸及新加坡為現金制基礎統計，其他國家為權責制。

Table 1-10. Total Tax Revenues as a Percentage of General Government Revenues of Key Countries

Unit：%

冰島 Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzer-land	英國 United Kingdom	美國 United States
85.9	86.3	...	85.2	59.4	57.8	87.0	87.5	83.1	92.6	79.7
84.3	86.3	...	84.0	59.3	59.9	86.4	87.4	82.8	92.2	85.2
84.5	86.7	...	85.1	60.1	59.9	86.8	87.3	83.3	92.2	84.5
85.7	85.1	...	84.7	59.3	64.1	87.4	87.5	82.4	92.8	84.5
85.9	84.9	...	84.0	60.4	61.8	88.2	87.8	82.2	92.2	84.9
78.6	85.7	...	84.1	60.7	63.7	89.1	87.3	81.8	90.5	85.6
77.2	87.1	...	84.0	59.4	66.1	89.2	87.6	81.9	91.2	85.7
76.2	87.5	78.6	84.5	58.3	66.6	89.0	86.6	82.3	90.9	85.6
66.8	87.2	80.1	83.1	56.8	67.4	87.9	86.0	81.3	90.9	85.2
69.4	87.3	79.0	83.3	57.5	76.0	86.0	86.2	81.5	89.9	82.6
76.3	88.1	79.6	83.8	59.5	76.2	86.7	86.7	81.3	77.8	82.7
75.2	88.4	79.5	83.9	58.6	77.0	86.5	86.5	81.5	91.4	83.1
75.1	88.7	70.8	83.4	58.0	77.7	86.2	86.1	81.8	91.3	83.5
76.5	88.8	71.5	83.1	57.0	77.0	86.3	86.2	81.7	88.7	82.7
80.3	88.9	71.9	85.3	54.6	75.2	87.1	87.3	82.0	89.9	83.7
81.4	87.4	72.9	86.7	52.9	73.0	87.9	87.8	81.7	90.2	84.1
85.1	87.8	75.0	88.3	53.1	72.1	88.5	88.3	82.5	90.5	84.4
81.7	89.1	75.4	88.9	53.7	69.3	89.2	88.5	82.5	90.4	85.0
81.3	89.5	79.1	89.3	54.0	71.5	88.9	88.1	82.3	90.5	84.5
83.2	89.8	78.7	90.0	53.1	62.9	89.0	87.7	83.0	90.9	85.2
86.2	90.5	80.2	91.0	52.6	70.5	89.0	87.7	82.2	90.3	85.5
84.7	90.8	80.4	90.3	57.7	74.4	88.0	88.2	81.9	91.4	86.3
82.8	90.4	81.5	88.9	57.4	74.2	88.7	87.2	81.6	90.7	86.4
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source：Through the compilation of the data from IMF ‘Government Finance Statistics Yearbook’.

Explanation：The data of R.O.C is total net tax revenues as a percentage of net government revenues of all levels, while other countries are taxes and social contributions as a percentage of general government revenues.

Note：1.* The figures are budget for R.O.C.
2.** The data of Mainland China and Singapore are cash basis, while other countries are accrual basis.

表1-11. 各國一般政府賦稅收入占歲出比重

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	加拿大 Canada	中國大陸** Mainland China	香港 Hong Kong	丹麥 Denmark	法國 France	德國 Germany	希臘 Greece	義大利 Italy
2000	61.4	86.6	86.8	...	...	90.7	82.8	85.1	70.8	85.2
2001	55.4	85.4	82.5	...	...	88.5	82.5	81.5	68.2	83.8
2002	55.5	81.7	81.6	...	41.9	87.0	79.4	79.9	71.1	84.3
2003	55.0	85.5	81.1	...	47.3	86.7	78.4	79.9	66.2	83.9
2004	60.3	86.0	83.5	...	60.0	89.1	79.2	80.5	62.6	83.1
2005	66.8	86.8	84.8	72.8	67.9	95.2	79.6	80.6	68.5	82.1
2006	70.3	86.7	84.9	83.6	75.6	94.7	80.9	83.8	67.5	83.4
2007	73.6	85.8	85.2	63.3	88.3	95.0	80.4	87.6	66.2	88.0
2008	73.0	86.7	89.9	85.7	68.0	90.1	79.2	86.7	61.3	85.6
2009	55.5	73.4	83.4	79.6	65.3	80.8	73.0	80.4	55.6	81.1
2010	61.0	67.9	81.6	81.7	74.6	80.6	73.6	77.7	59.7	82.4
2011	65.2	69.6	83.3	88.5	71.1	81.0	76.4	83.5	60.9	83.4
2012	64.7	71.1	85.7	86.0	68.4	80.0	77.3	85.6	63.8	85.1
2013	66.4	74.5	87.3	84.3	64.4	83.8	78.8	85.9	57.0	84.6
2014	72.5	74.1	89.9	83.5	80.1	89.5	79.2	86.6	71.4	84.2
2015	78.5	73.8	91.1	78.0	70.8	85.9	79.6	87.9	67.4	84.7
2016	78.9	74.9	90.6	76.9	68.2	88.1	79.7	88.4	77.5	85.6
2017	78.7	75.4	90.7	79.4	73.4	91.3	81.2	89.2	81.5	85.3
2018	80.8	78.0	91.2	80.2	68.1	88.7	82.2	90.1	82.8	85.7
2019	81.6	78.1	88.6	74.0	62.0	95.6	80.9	89.2	82.2	86.7
2020	70.6	66.4	68.5	62.1	43.6	89.5	73.1	78.6	65.7	74.7
2021	81.7	64.6	81.9	73.4	57.8	96.3	75.6	80.3	69.3	78.2
2022	84.7	74.7	89.1	67.5	...	93.9	79.1	82.4	78.5	76.6
2023	81.6	...	...	...	...	...	...	...	...	...
2024 *	74.5	...	...	...	...	...	...	...	...	...

資料來源： 依IMF‘Government Finance Statistics Yearbook’資料編算。
說　　明： 我國資料為稅課收入占各級政府歲出淨額之比重；各國資料則為稅課收入及社會安全捐占各級政府歲出金額比重。
附　　註： 1.* 我國係預算數。
2.** 中國大陸及新加坡為現金制基礎統計，其他國家為權責制。

Table 1-11. Total Tax Revenues as a Percentage of General Government Expenditures of Key Countries

Unit：%

冰島 Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡** Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzer-land	英國 United Kingdom	美國 United States
90.8	71.0	...	86.2	79.0	81.7	84.4	91.4	83.9	92.9	82.4
82.9	71.4	...	81.7	75.8	69.4	85.3	88.4	83.3	89.5	77.2
79.6	68.2	...	79.6	70.4	70.7	86.1	83.5	79.0	83.8	68.8
80.4	68.3	...	77.3	67.4	70.6	86.5	83.9	79.1	81.3	66.4
85.9	72.4	...	79.0	74.2	72.5	87.9	86.5	78.7	81.2	67.9
87.4	75.6	...	81.5	81.1	80.0	92.0	88.7	80.1	79.8	71.5
88.3	79.3	...	82.4	84.4	81.9	94.2	89.6	84.2	81.4	73.9
85.8	80.0	110.4	82.5	81.4	94.7	93.4	90.7	86.7	81.3	72.5
54.0	74.3	85.9	81.9	82.1	84.2	78.0	87.6	86.6	76.8	65.6
58.3	65.0	74.3	72.8	69.3	76.6	64.7	83.1	82.8	67.2	54.0
65.9	68.0	83.6	73.1	73.0	89.4	68.5	84.7	82.2	69.4	55.3
65.5	68.7	85.6	74.5	75.5	90.7	68.0	84.0	83.3	73.1	57.7
71.0	70.6	73.3	75.0	75.6	104.7	65.8	82.4	82.4	71.7	60.6
74.5	72.6	74.8	76.4	69.8	96.6	72.1	82.0	80.6	74.2	66.6
80.8	77.3	75.0	79.6	63.9	92.5	75.2	82.9	81.4	74.6	68.6
80.6	79.3	75.7	81.4	58.5	75.2	77.1	86.1	83.0	76.5	70.1
108.1	79.8	81.1	87.0	56.5	81.8	79.4	88.4	83.1	79.4	68.7
83.5	82.1	81.7	90.1	58.1	87.6	82.4	89.3	85.4	80.9	71.2
83.0	83.9	87.1	90.7	61.7	79.9	83.3	87.6	85.6	81.4	67.2
80.3	82.5	80.7	92.2	58.9	83.4	82.5	86.9	86.5	80.8	67.2
71.0	71.1	74.3	82.4	49.4	46.4	71.4	81.3	75.4	63.3	55.8
70.3	78.6	79.8	84.4	69.5	72.1	76.0	86.4	81.2	72.5	63.2
75.6	82.7	81.6	87.3	94.6	60.3	79.7	89.3	84.7	78.2	77.0
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

Source：Through the compilation of the data from IMF ‘Government Finance Statistics Yearbook’.

Explanation：The data of R.O.C is total net tax revenues as a percentage of net government expenditures of all levels, while other countries are taxes and social contributions as a percentage of general government outlays.

Note：1.* The figures are budget for R.O.C.
2.** The data of Mainland China and Singapore are cash basis, while other countries are accrual basis.

二、公庫收支及政府債務

PartⅡ. Revenues and Expenditures of Treasury and Debts

表2-1. 各級公庫收入淨額 (1/2)

單位：新臺幣千元

年別及庫別	總計 Grand Total	經 合計 Total	稅課收入 Revenues from Taxes	獨占及專賣收入 Revenues from Monopolies	工程受益費收入 Project Beneficiary Surtax Revenues	罰款及賠償收入 Revenues from Fines & Indemnities
98年	2,689,797,877	2,016,857,167	1,476,296,254	-	58,799	39,016,032
99年	2,816,116,869	2,060,853,426	1,542,256,856	-	29,871	40,684,759
100年	2,752,602,676	2,284,242,906	1,691,221,988	-	11,053	38,458,161
101年	2,957,186,909	2,207,838,729	1,732,433,367	-	37,118	65,272,494
102年	2,974,125,169	2,402,184,309	1,766,937,044	-	12,340	38,930,679
103年	2,957,217,303	2,405,945,411	1,900,866,045	-	6,270	40,702,194
104年	3,005,198,150	2,611,993,223	2,071,514,931	-	18,971	43,787,090
105年	3,085,498,009	2,640,913,702	2,161,287,528	-	9,259	41,898,455
106年	3,153,481,594	2,723,790,777	2,193,177,903	-	5,431	51,577,993
107年	3,235,335,476	2,824,584,510	2,294,614,449	-	3,239	53,197,221
108年	3,326,786,017	2,901,254,198	2,379,434,429	-	3,374	44,047,714
109年	3,564,189,196	2,989,967,037	2,285,856,181	-	13,507	49,603,002
110年	3,721,823,026	3,261,670,322	2,705,313,718	-	6,171	48,651,543
111年	4,006,574,278	3,637,536,572	3,051,547,984	-	13,609	45,697,733
112年 r	4,952,289,022	3,848,504,863	3,315,022,588	-	4,854	55,477,505
國庫	3,701,956,857	2,889,443,592	2,488,319,267	-	-	28,793,388
直轄市庫*	911,750,739	687,098,716	589,586,154	-	4,811	20,621,258
臺灣及福建省各縣(市)庫*	272,811,166	206,520,341	180,633,831	-	4	5,926,242
臺灣及福建省各鄉(鎮、市)庫*	65,770,260	65,442,214	56,483,336	-	39	136,617

資料來源： 財政部國庫署及各級政府財政單位。

說　　明： 1.各級公庫收入淨額，指公庫依各級政府當年度總預算、以前年度總預算、特別預算以及預算外各類收入，經扣除個別公庫互相移轉及公庫內部調撥等重複列計部分後之淨額。
2.公庫收入淨額之統計採收付實現基礎，以經公庫代理機關收納者為準。
3.預算外收入均併入其他列計。

附　　註： 1.*自104年(含)起，直轄市庫含桃園市庫，臺灣省各鄉(鎮、市)庫含直轄市山地原住民區庫；自106年(含)起，各縣(市)庫及各鄉(鎮、市)庫含福建省資料。
2.r為修正數，於113年11月修正。

Table 2-1. Net Revenues of Treasury (1/2)

Unit：NT$ 1,000

常門 Current						
規費收入	財產收入 Revenues from Public Properties			營業盈餘及事業收入		
	小 計	財產孳息	廢舊物資售價	小 計	營業基金盈餘繳庫 Profits of the Enterprise Fund to be Paid to the National Treasury	CY & Treasury
Revenues from Fees	Subtotal	Property Earnings	Sale of Waste Materials	Subtotal		
91,835,044	13,456,582	11,911,408	1,545,174	326,182,529	280,334,552	2009
96,232,703	14,965,884	13,109,775	1,856,109	292,755,585	232,872,807	2010
95,904,687	15,924,940	13,857,184	2,067,756	301,268,262	223,712,345	2011
95,359,323	16,178,420	13,883,456	2,294,964	244,328,728	163,337,503	2012
214,078,800	20,577,952	18,326,980	2,250,972	280,104,773	212,109,941	2013
99,375,590	33,470,059	32,196,409	1,273,650	269,543,720	209,046,836	2014
127,572,212	28,235,330	26,192,218	2,043,112	310,740,275	260,044,789	2015
96,059,895	17,629,148	16,364,648	1,264,500	248,725,470	198,884,921	2016
126,316,895	20,001,836	17,753,666	2,248,170	257,243,022	201,136,945	2017
99,884,828	23,705,648	21,272,140	2,433,508	281,903,374	221,983,292	2018
100,130,586	22,301,500	20,940,018	1,361,482	276,342,363	208,917,813	2019
239,438,392	54,965,666	53,171,665	1,794,001	312,959,603	229,114,021	2020
96,230,661	24,348,595	22,937,148	1,411,447	287,129,666	193,269,076	2021
101,873,200	23,205,068	20,397,844	2,807,224	311,313,729	201,117,050	2022
109,191,062	34,875,167	32,043,546	2,831,621	284,822,998	208,967,173	2023 r
65,211,002	19,661,342	19,111,850	549,492	259,829,069	207,542,942	National Treasury
35,466,647	11,446,239	9,685,733	1,760,506	21,698,383	1,194,646	Municipalities City Treasuries *
5,636,088	2,638,842	2,263,407	375,435	2,998,727	227,339	County & City Treasuries *
2,877,325	1,128,744	982,556	146,188	296,819	2,246	Township Treasuries *

Source： National Treasury Administration, Ministry of Finance and Finance departments at all levels of government.

Explanation： 1.Net Revenues of Treasury represent the sum of all receipts by the treasuries from the current fiscal year's general budgets, previous fiscal year's general budgets, special budgets & extra-budgets of all levels of government, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.
2.Net revenues of Treasury has been compiled on cash basis, as the amount received by treasury agencies.
3.Extra-budget revenues are included in Others.

Note： 1.* Since 2015, the Municipalities City Treasuries include Taoyuan City, and the Township Treasuries include the Township & Municipality of Aboriginal District Treasuries. And since 2017, the County & City Treasuries and Township Treasuries include Fuchien Province.
2.The "r" indicates revised figures, which have been revised in November 2024.

表2-1. 各級公庫收入淨額 (2/2)

單位：新臺幣千元

年別及庫別	經常門 Current				
	Revenues and Surplus from Public Enterprises		捐獻及贈與收入 Revenues from Donations & Gifts	其他 Others	合計 Total
	非營業特種基金賸餘繳庫 The Amount of Other Special Fund to be Paid to the National Treasury	投資收益 Investment Revenue			
98年	24,607,611	21,240,366	4,403,820	65,608,107	71,414,451
99年	37,604,300	22,278,478	6,999,786	66,927,982	54,742,339
100年	49,349,080	28,206,837	4,218,547	137,235,268	68,260,330
101年	57,121,775	23,869,450	5,215,945	49,013,334	59,595,676
102年	45,927,695	22,067,137	4,934,022	76,608,699	81,652,216
103年	34,399,282	26,097,602	5,815,794	56,165,739	88,643,979
104年	24,355,143	26,340,343	5,096,583	25,027,831	70,051,985
105年	24,462,484	25,378,065	5,868,799	69,435,148	51,250,567
106年	28,958,343	27,147,734	9,518,323	65,949,374	33,012,424
107年	32,672,488	27,247,594	8,502,334	62,773,417	43,074,430
108年	40,551,186	26,873,364	8,613,880	70,380,352	44,276,545
109年	59,293,069	24,552,513	7,021,321	40,109,365	38,667,651
110年	67,628,959	26,231,631	8,914,836	91,075,132	53,178,988
111年	63,014,469	47,182,210	8,582,620	95,302,629	47,690,313
112年 r	41,082,979	34,772,846	9,932,348	39,178,341	36,705,123
國庫	20,098,324	32,187,803	2,380	27,627,144	28,331,646
直轄市庫*	17,925,493	2,578,244	4,767,481	3,507,743	3,852,356
臺灣及福建省各縣(市)庫*	2,766,632	4,756	3,108,038	5,578,569	4,207,075
臺灣及福建省各鄉(鎮、市)庫*	292,530	2,043	2,054,449	2,464,885	314,046

Table 2-1. Net Revenues of Treasury (2/2)

Unit：NT$ 1,000

資本門 Capital			融資性庫款收入(公債及賒借收入)	
財產收入 Revenues from Public Properties				
財產售價 Sale of Properties	投資收回 Recalled Capital	財產作價 Property Value Assessment	Treasury Financing Receipt (Government Bonds & Borrowing)	CY & Treasury
62,408,452	8,606,301	399,698	601,526,259	2009
36,852,641	11,792,690	6,097,008	700,521,104	2010
29,815,293	31,838,225	6,606,812	400,099,440	2011
34,170,952	15,392,636	10,032,088	689,752,504	2012
37,695,214	26,768,513	17,188,489	490,288,644	2013
57,953,320	6,052,782	24,637,877	462,627,913	2014
34,512,321	14,892,510	20,647,154	323,152,942	2015
30,155,917	12,995,626	8,099,024	393,333,740	2016
29,425,920	2,043,296	1,543,208	396,678,393	2017
32,738,296	874,932	9,461,202	367,676,536	2018
35,740,644	2,447,555	6,088,346	381,255,274	2019
23,761,721	6,804,376	8,101,554	535,554,508	2020
35,534,099	3,698,074	13,946,815	406,973,716	2021
37,751,853	1,414,128	8,524,332	321,347,393	2022
27,412,026	3,879,560	5,413,537	1,067,079,036	2023 r
21,868,544	3,149,324	3,313,778	784,181,619	National Treasury
1,752,711	-	2,099,645	220,799,667	Municipalities City Treasuries *
3,492,711	714,364	-	62,083,750	County & City Treasuries *
298,060	15,872	114	14,000	Township Treasuries *

表2-2. 各級公庫支出淨額 (1/2)

單位：新臺幣千元

年別及庫別	總計 Grand Total	經 合計 Total	一般政務支出** Expenditures for General Administration	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development
98年	2,822,444,597	2,003,257,696	599,113,392	478,412,535	235,070,962
99年	2,755,956,345	1,980,504,359	597,182,810	473,048,017	201,454,186
100年	2,798,437,102	2,077,958,430	619,714,894	511,717,419	227,232,347
101年	3,014,192,322	2,278,800,639	639,387,697	542,853,161	240,830,684
102年	2,920,815,309	2,248,591,306	628,705,183	524,561,971	241,678,714
103年	2,970,866,219	2,317,428,661	639,760,124	590,403,286	250,310,598
104年	2,957,992,656	2,303,123,421	641,790,071	567,314,210	242,639,008
105年	3,092,752,112	2,403,686,353	666,676,583	625,937,924	249,446,402
106年	3,121,912,428	2,381,073,447	655,331,129	608,068,125	252,552,061
107年	3,257,985,992	2,433,624,465	669,894,740	614,717,193	254,281,736
108年	3,229,395,471	2,439,690,407	693,532,678	614,387,763	256,797,411
109年	3,525,404,559	2,551,337,370	713,606,406	651,482,429	264,540,730
110年	3,464,531,354	2,363,950,196	700,733,508	594,157,185	137,291,309
111年	3,855,599,004	2,816,909,192	755,661,711	711,867,763	300,259,304
112年 r	4,856,689,108	3,593,464,403	778,479,747	707,267,017	661,967,728
國庫	3,368,796,384	2,631,714,138	560,070,507	341,796,480	589,797,869
直轄市庫*	1,025,207,542	650,618,775	138,565,268	274,285,750	46,882,615
臺灣及福建省各縣(市)庫*	405,585,103	266,811,571	65,464,017	86,519,761	18,401,037
臺灣及福建省各鄉(鎮、市)庫*	57,100,079	44,319,919	14,379,955	4,665,026	6,886,207

資料來源： 財政部國庫署及各級政府財政單位。

說　　明： 1.各級公庫支出淨額，指公庫依各級政府當年度總預算、以前年度總預算、特別預算以及預算外各類支出，經扣除個別公庫互相移轉及公庫內部調撥等重複列計部分後之淨額。
2.公庫支出淨額之統計採收付實現基礎，以經公庫代理機關兌付或集中支付機關簽開支票者為準。
3.預算外支出均併入其他列計。

附　　註： 1.*自104年(含)起，直轄市庫含桃園市庫，臺灣省各鄉(鎮、市)庫含直轄市山地原住民區庫；自106年(含)起，各縣(市)庫及各鄉(鎮、市)庫含福建省資料。
2.**一般政務支出含國防支出及警政支出。
3.r為修正數，於113年11月修正。

Table 2-2. Net Expenditures of Treasury (1/2)

Unit：NT$ 1,000

常門 Current					
社會福利支出 Expenditures for Social Welfare	社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Retirement & Condolence	債務支出 Expenditures for Obligations	其他 Others	CY & Treasury
383,928,321	54,106,561	105,977,328	129,417,386	17,231,211	2009
400,662,925	47,203,629	101,164,315	119,531,701	40,256,776	2010
428,457,891	41,745,680	112,205,637	121,049,242	15,835,320	2011
540,366,432	54,353,287	120,605,498	124,312,381	16,091,499	2012
538,824,709	55,148,849	115,794,361	128,345,644	15,531,875	2013
520,490,875	56,236,893	120,184,493	125,037,715	15,004,677	2014
535,541,485	57,048,224	124,408,236	120,629,076	13,753,111	2015
550,520,901	60,697,730	110,326,895	121,106,000	18,973,918	2016
566,592,049	64,689,587	110,078,662	107,424,426	16,337,408	2017
590,010,765	68,665,535	112,809,732	106,239,461	17,005,303	2018
582,367,675	69,459,585	100,268,467	104,462,177	18,414,651	2019
629,573,309	73,192,157	99,134,645	101,006,925	18,800,769	2020
654,990,694	57,636,524	105,284,015	93,384,152	20,472,809	2021
742,678,539	82,213,622	102,540,773	88,844,909	32,842,571	2022
1,145,169,486	68,537,195	106,065,382	91,481,088	34,496,760	2023 r
993,372,580	9,287,533	46,139,013	83,266,942	7,983,214	National Treasury
101,758,052	42,679,660	22,605,473	6,286,849	17,555,108	Municipalities City Treasuries *
45,057,312	6,947,559	34,324,663	1,923,614	8,173,608	County & City Treasuries *
4,981,542	9,622,443	2,996,233	3,683	784,830	Township Treasuries *

Source：National Treasury Administration, Ministry of Finance and Finance departments at all levels of government.

Explanation：1.Net Expenditures of Treasury represent sum of all outlays by Treasuries for all level governments current-fiscal-year's general budgets, previous-fiscal-year's general budgets, special budgets & extra-budgets, with all the duplicate parts of inter-treasury transfers & intra-treasury appropriations eliminated.

2.Net Expenditures of Treasury has been compiled on cash basis, as the amount disbursed by Treasury Agencies or the checks drawn by Payment Bureaus.

3.Extra-budget expenditures are included in Others.

Note：1.* Since 2015, the Municipalities City Treasuries include Taoyuan City, and the Township Treasuries include the Township & Municipality of Aboriginal District Treasuries. And since 2017, the County & City Treasuries and Township Treasuries include Fuchien Province.

2.** Expenditures for General Administration include Expenditures for National Defense and Police Service.

3.The "r" indicates revised figures, which have been revised in November 2024.

表2-2. 各級公庫支出淨額 (2/2)

單位：新臺幣千元

年別及庫別	資本 Capital				
	合計 Total	一般政務支出** Expenditures for General Administration	教育科學文化支出 Expenditures for Education, Science & Culture	經濟發展支出 Expenditures for Economic Development	社會福利支出 Expenditures for Social Welfare
98年	619,704,059	45,978,364	128,059,428	279,377,897	9,960,562
99年	568,631,296	39,021,833	103,008,000	262,351,788	9,007,014
100年	491,555,956	36,386,739	82,246,500	214,813,105	4,984,694
101年	482,801,594	49,254,146	69,246,481	193,862,448	23,852,846
102年	387,288,257	39,478,116	64,065,839	146,071,388	4,698,097
103年	371,793,236	26,716,290	63,660,162	134,631,107	4,426,106
104年	350,063,208	38,620,216	64,896,041	106,396,704	3,579,668
105年	342,515,212	26,892,398	60,805,782	115,812,786	3,820,533
106年	361,343,024	26,697,623	73,548,752	129,971,696	4,376,944
107年	428,506,488	37,366,471	77,298,754	176,428,227	7,527,974
108年	385,664,697	32,893,835	67,013,005	150,959,580	7,958,522
109年	546,870,956	43,663,370	96,788,183	248,772,456	11,871,850
110年	599,265,885	64,696,917	117,618,314	263,759,219	14,461,070
111年	554,039,821	43,903,825	144,295,782	212,501,450	22,262,135
112年 r	823,301,615	74,518,355	132,423,549	443,296,898	17,021,086
國庫	611,082,246	47,833,239	84,888,677	346,041,727	8,460,246
直轄市庫*	147,276,334	17,151,466	32,253,021	69,650,073	6,131,855
臺灣及福建省各縣(市)庫*	52,251,080	8,414,441	14,669,760	17,858,127	2,362,786
臺灣及福建省各鄉(鎮、市)庫*	12,691,955	1,119,209	612,091	9,746,971	66,199

Table 2-2. Net Expenditures of Treasury (2/2)

Unit：NT$ 1,000

門			融資性庫款支出（債務還本） Treasury Financing Payment of General Budget (Debt Repayment)	CY & Treasury
社區發展及環境保護支出 Expenditures for Community Development & Environmental Protection	退休撫卹支出 Expenditures for Retirement & Condolence	其　他 Others		
43,240,331	99,857,430	13,230,047	199,482,842	2009
47,605,783	99,234,672	8,402,206	206,820,690	2010
50,812,510	99,612,985	2,699,423	228,922,716	2011
43,016,191	99,492,780	4,076,702	252,590,089	2012
32,952,799	93,491,756	6,530,262	284,935,746	2013
42,220,071	93,445,592	6,693,908	281,644,322	2014
36,978,124	94,369,483	5,222,972	304,806,027	2015
33,572,575	96,164,281	5,446,857	346,550,547	2016
32,086,048	88,492,422	6,169,539	379,495,957	2017
44,312,445	77,986,328	7,586,289	395,855,039	2018
27,132,017	91,571,063	8,136,675	404,040,367	2019
35,662,423	100,732,908	9,379,766	427,196,233	2020
28,523,489	100,146,966	10,059,910	501,315,273	2021
18,025,715	101,357,794	11,693,120	484,649,991	2022
43,492,413	102,521,838	10,027,476	439,923,090	2023 r
19,807,130	102,521,838	1,529,389	126,000,000	National Treasury
17,241,136	-	4,848,783	227,312,433	Municipalities City Treasuries *
5,657,642	-	3,288,324	86,522,452	County & City Treasuries *
786,505	-	360,980	88,205	Township Treasuries *

表2-3. 各級政府公共債務概況

單位：新臺幣億元；%

項　目　別	105年 CY 2016	106年 CY 2017	107年 CY 2018	108年 CY 2019
總　計	71,902	70,667	70,629	70,058
占GDP之比率	40.96	39.30	38.44	37.05
一、普通基金債務餘額	65,389	64,290	64,430	64,158
(一)中央政府	54,823	53,960	54,246	53,924
1年以上債務	53,393	53,530	53,736	53,274
自償性	-	-	-	-
非自償性	53,393	53,530	53,736	53,274
未滿1年債務	1,430	430	510	650
(二)地方政府	10,567	10,330	10,183	10,234
1年以上債務	8,917	8,780	8,804	8,831
自償性	390	404	383	388
非自償性	8,527	8,376	8,421	8,443
未滿1年債務	1,649	1,550	1,380	1,402
二、非營業基金債務餘額	6,513	6,378	6,199	5,900
(一)中央政府	4,887	4,644	4,332	3,894
1年以上債務	2,655	2,641	2,557	2,178
自償性	2,655	2,641	2,557	2,178
非自償性	-	-	-	-
未滿1年債務	2,232	2,003	1,774	1,716
(二)地方政府	1,626	1,733	1,868	2,006
1年以上債務	1,509	1,605	1,725	1,924
自償性	1,347	1,444	1,564	1,763
非自償性	162	161	161	161
未滿1年債務	117	128	143	82

資料來源：財政部國庫署、行政院主計總處。
說　　明：1.111年（含）以前為決算審定數，112年為決算數。
2.1年以上自償性債務，係有特定財源用以償債，依公共債務法規定不計入債限。
3.未滿1年之債務，係為調節庫款收支所舉債之債務，其中普通基金受公共債務法之債限管制。
4.國內生產毛額為行政院主計總處113年5月發布之資料。

Table 2-3. Public Debt of All Levels of Government

Unit：NT$ 100 Million；%

109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023	Item
72,725	74,555	76,141	77,703	Total (=A+B)
36.52	34.42	33.57	33.00	% of GDP
66,664	67,796	68,614	69,626	A. General Fund
56,611	58,241	59,511	60,885	Central Government
55,361	57,091	59,211	60,585	Extending more than 1 year
-	-	-	-	Self-redeeming
55,361	57,091	59,211	60,585	Non Self-redeeming
1,250	1,150	300	300	Maturing within 1 year
10,053	9,555	9,102	8,741	Local Government
8,847	8,600	8,255	8,122	Extending more than 1 year
376	344	356	343	Self-redeeming
8,471	8,256	7,899	7,780	Non Self-redeeming
1,207	955	847	619	Maturing within 1 year
6,061	6,758	7,527	8,077	B. Non-profit Special Fund
3,757	3,851	4,096	4,249	Central Government
1,849	2,105	2,378	2,604	Extending more than 1 year
1,849	2,105	2,378	2,604	Self-redeeming
-	-	-	-	Non Self-redeeming
1,907	1,746	1,718	1,645	Maturing within 1 year
2,304	2,908	3,431	3,828	Local Government
2,269	2,875	3,391	3,808	Extending more than 1 year
2,108	2,716	3,221	3,637	Self-redeeming
161	159	171	171	Non Self-redeeming
35	33	40	20	Maturing within 1 year

Source：National Treasury Administration, Ministry of Finance and DGBAS.

Explanation：
1.The figures for 2022 and the previous years are final audit accounts; figures for 2023 are final accounts.
2.The self-redeeming public debt with maturity of more than one year has specific sources for debt service. It is excluded from debt cap calculation by the provision of the Public Debt Act.
3.Debts with maturity of less than one year are used for counterbalancing regular treasury income and expenditure, within which the General Fund is subject to the debt cap by the Public Debt Act.
4.GDP data are from DGBAS May, 2024.

表2-4. 各級政府債務未償餘額
(一年以上非自償性債務)

單位：新臺幣百萬元；%

年底別	總計 Grand Total	占前3年度GDP平均數之比率** % of Average GDP of the Last Three CYs	占當年度GDP之比率 % of GDP	中央政府 Central Government	地方政府 小計 Subtotal	地方政府 新北市政府 New Taipei City Government	地方政府 臺北市政府 Taipei City Government
94年	4,100,632	36.1	34.1	3,549,617	551,015	-	189,948
95年	4,186,291	35.3	33.3	3,622,642	563,649	-	184,218
96年	4,297,374	34.7	32.2	3,718,196	579,178	-	170,468
97年	4,374,301	33.7	33.4	3,778,059	596,242	-	167,164
98年	4,742,831	35.6	36.7	4,126,259	616,572	-	160,436
99年	5,186,842	38.5	36.9	4,536,455	650,387	-	153,664
100年	5,468,503	39.8	38.3	4,750,631	717,873	42,596	202,809
101年	5,754,408	40.7	39.2	4,996,331	758,077	43,064	221,048
102年	5,939,511	40.3	38.9	5,146,287	793,224	48,586	235,943
103年	6,094,887	41.4	37.5	5,275,644	819,243	68,050	216,999
104年	6,129,840	39.8	35.9	5,296,410	833,430	85,800	199,861
105年	6,208,231	38.3	35.4	5,339,313	868,918	103,499	204,592
106年	6,206,697	36.6	34.5	5,353,029	853,667	102,231	191,620
107年	6,231,753	35.5	33.9	5,373,603	858,150	101,731	180,431
108年	6,187,839	34.4	32.7	5,327,443	860,396	102,400	173,778
109年	6,399,240	34.7	32.1	5,536,095	863,145	106,000	166,354
110年	6,550,630	34.4	30.2	5,709,095	841,535	104,000	159,697
111年	6,728,060	33.4	29.7	5,921,111	806,949	103,200	154,355
112年	6,853,497	32.0	29.1	6,058,469	795,028	100,896	145,141
113年 *	7,562,061	33.4	30.0	6,720,020	842,041	114,496	137,740

資料來源： 財政部國庫署，行政院主計總處。

說　　明： 1.中央政府111年(含)以前為決算審定數，112年為決算數。
2.地方政府92年(含)以前為實際數，93年(含)至111年為決算審定數，112年為決算數。
3.本表自100年1月起，配合縣市改制直轄市(請參閱編製說明第五點)修正。
4.國內生產毛額、國民所得毛額為行政院主計總處113年5月發布之資料。

附　　註： 1.* 係預算數。
2.**配合「公共債務法」修正，自103年1月起為對GDP之比率，102年(含)以前為對GNI之比率。

Table 2-4. Outstanding Debt of All Levels of Government
(Non Self-redeeming Debt with Maturity of One Year and Above)

Unit：NT$ Million；%

Local Government						End of CY
桃園市政府 Taoyuan City Government	臺中市政府 Taichung City Government	臺南市政府 Tainan City Government	高雄市政府 Kaohsiung City Government	各縣市政府 County & City Governments	各鄉鎮市公所 Township Offices	
-	-	-	121,047	231,608	8,412	2005
-	-	-	119,779	251,869	7,783	2006
-	-	-	134,064	267,838	6,808	2007
-	-	-	142,992	279,831	6,255	2008
-	-	-	152,447	297,503	6,186	2009
-	-	-	161,737	330,624	4,362	2010
-	45,232	44,095	194,231	187,059	1,851	2011
-	50,013	45,195	210,294	186,911	1,552	2012
-	57,057	43,839	221,644	184,746	1,411	2013
22,200	62,010	48,798	232,157	167,918	1,111	2014
17,600	70,526	54,573	240,610	163,586	874	2015
20,000	82,814	55,473	242,607	159,295	637	2016
18,500	88,086	55,473	241,607	155,789	362	2017
24,000	102,361	52,973	244,737	151,673	244	2018
29,000	107,212	52,825	245,774	149,246	161	2019
36,000	107,212	52,800	248,881	145,790	108	2020
30,500	107,212	52,800	248,751	138,505	70	2021
19,500	109,068	50,400	238,728	131,654	44	2022
32,600	109,068	49,400	238,728	119,181	14	2023
46,200	118,518	53,764	244,418	126,751	154	2024 *

Source：National Treasury Administration, Ministry of Finance and DGBAS.

Explanation：1.Central Government: The figures for 2022 and previous years are final audit accounts; figures for 2023 are final accounts.
2.Local Government: The figures for 2003 and previous years are actual figures; figures for 2004 to 2022 are final audit accounts; figures for 2023 are final accounts.
3.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.
4.GDP and GNI data are from DGBAS May, 2024.

Note：1.* The figures are budget accounts.
2.**The figures for 2013 and previous years are % of average GNI of the last three CYs.

表2-5. 中央政府債務未償餘額占ＧＤＰ之比率
(一年以上非自償性債務)
Table 2-5. Outstanding Central Government Debt as a Percentage of GDP
(Non Self-redeeming Debt with Maturity of One Year and Above)

單位：新臺幣百萬元；%　　Unit：NT$ Million；%

年底別	債務未償餘額（內債） Outstanding Debt (Domestic Debt)	占當年度ＧＤＰ之比率 % of to GDP	債務未償餘額（內債+外債） Outstanding Debt (Domestic Debt & External Debt)	占前３年度ＧＤＰ平均數之比率 ** % of Average GDP of the Last Three CYs	End of CY
94年	3,549,617	29.5	3,549,617	31.3	2005
95年	3,622,642	28.8	3,622,642	30.6	2006
96年	3,718,196	27.8	3,718,196	30.0	2007
97年	3,778,059	28.8	3,778,059	29.1	2008
98年	4,126,259	31.9	4,126,259	31.0	2009
99年	4,536,455	32.3	4,536,455	33.7	2010
100年	4,750,631	33.3	4,750,631	34.6	2011
101年	4,996,331	34.0	4,996,331	35.3	2012
102年	5,146,287	33.7	5,146,287	34.9	2013
103年	5,275,644	32.4	5,275,644	35.8	2014
104年	5,296,410	31.1	5,296,410	34.4	2015
105年	5,339,313	30.4	5,339,313	33.0	2016
106年	5,353,029	29.8	5,353,029	31.6	2017
107年	5,373,603	29.2	5,373,603	30.7	2018
108年	5,327,443	28.2	5,327,443	29.6	2019
109年	5,536,095	27.8	5,536,095	30.1	2020
110年	5,709,095	26.4	5,709,095	29.9	2021
111年	5,921,111	26.1	5,921,111	29.4	2022
112年	6,058,469	25.7	6,058,469	28.3	2023
113年 *	6,720,020	26.6	6,720,020	29.7	2024 *

資料來源： 財政部國庫署，行政院主計總處。
Source：National Treasury Administration, Ministry of Finance and DGBAS.
說　　明： 1.111年(含)以前為決算審定數，112年為決算數。
2.國內生產毛額、國民所得毛額為行政院主計總處113年5月發布資料。
Explanation： 1.The figures for 2022 and previous years are final audit accounts; 2023 are final accounts.
2.GDP and GNI data are from DGBAS May, 2024.
附　　註： 1.* 係預算數。
2.**配合「公共債務法」修正，自103年起為對GDP之比率，102年(含)以前為對GNI之比率。
Note：1.* The figures are budget accounts.
2.**The figures for 2013 and previous years are % of average GNI of the last three CYs.

表2-6. 中央政府債務舉借預算概況
Table 2-6. Issuance of Central Government Debt

單位：新臺幣百萬元；%
Unit：NT$ Million；%

年別	債務舉借（總預算及特別預算）Amount of Central Government Debt (Total Budget and Special Budget)			歲出預算數（列入債限部份）(2) Total Expenditures Budget (Included in Debt Cap)	列入債限之債務舉借占歲出比率 (3)= (1) /(2) % of Central Gov. Debt (Included in Debt Cap) to Total Expenditures	CY
	總計 Grand Total	列入債限 (1) Included in Debt Cap	不列入債限 Excluded from Debt Cap			
99年	493,386	228,765	264,621	1,714,937	13.3	2010
100年	408,557	205,301	203,256	1,788,412	11.5	2011
101年	310,333	288,500	21,833	1,938,637	14.9	2012
102年	259,849	251,308	8,541	1,907,567	13.2	2013
103年	276,394	273,071	3,323	1,916,228	14.3	2014
104年	233,259	223,933	9,326	1,934,636	11.6	2015
105年	236,459	226,489	9,970	1,975,866	11.5	2016
106年	222,624	206,545	16,079	1,973,996	10.5	2017
107年	228,059	126,686	101,373	1,966,862	6.4	2018
108年	193,658	88,915	104,743	1,997,978	4.5	2019
109年	465,286	55,541	409,745	2,077,569	2.7	2020
110年	602,479	167,379	435,100	2,135,897	7.8	2021
111年	463,542	43,904	419,638	2,251,065	2.0	2022
112年	385,772	173,177	212,595	2,965,867	5.8	2023
113年	456,853	257,096	199,757	3,015,845	8.5	2024

資料來源： 財政部國庫署。
Source：National Treasury Administration, Ministry of Finance.
說　　明： 1.依公共債務法規定，每年度舉債額度上限係以預算數計算，爰本表除呈現債務舉借預算數外，並計算其占歲出預算數比率。
2.各年度總預算或特別預算如於年度中提出追加減預算時，債務舉借預算數將配合增減變動。
Explanation： 1.According to the provisions of the Public Debt Law, the upper limit of the annual debt limit is calculated based on the budget amount. In addition to showing the debt issuance budget amount, this table also calculates its ratio to the annual budget amount.
2.If the general budget or special budget of each year proposes additional or reduced budgets in the middle of the year, the amount of the debt issuance budget will be adjusted according to the increase or decrease.

表2-7. 中央政府債務償還

單位：新臺幣百萬元；%

年別	債務償還（總預算）			
	總計 Grand Total		還本 Principal Repayment	
	金額 Amount	占歲出之比率 % of Total Expenditures	金額 Amount	占歲出之比率 % of Total Expenditures
94年	181,531	10.9	64,073	3.8
95年	189,835	11.6	65,000	4.0
96年	129,624	7.9	6,000	0.4
97年	182,022	10.4	65,000	3.7
98年	181,244	9.1	65,000	3.3
99年	175,354	9.2	66,000	3.5
100年	177,264	9.3	66,000	3.5
101年	208,032	11.0	94,000	5.0
102年	193,941	10.4	77,000	4.1
103年	178,628	9.6	64,000	3.4
104年	177,278	9.3	66,000	3.5
105年	185,826	9.5	73,000	3.7
106年	175,791	9.0	74,300	3.8
107年	179,640	8.9	79,200	3.9
108年	186,341	9.0	88,500	4.3
109年	179,991	7.4	85,000	3.5
110年	207,824	8.2	120,000	4.7
111年	232,559	8.8	150,000	5.7
112年	208,947	6.7	126,000	4.0
113年 *	221,887	7.1	115,000	3.7

資料來源： 財政部國庫署、行政院主計總處。
說　　明： 1.111年(含)以前為決算審定數，112年為決算數。
2.債務還本數不含中央政府債務基金編列之償還數。
3.歲出不含債務還本。
附　　註： * 係預算數。

Table 2-7. Amortization of Central Government Debt

Unit：NT$ Million；%

Debt Amortization（Total Budget）		歲　出 (總預算及特別預算) Total Expenditures (Total Budget and Special Budget)	CY
付　息　支　出 Interest Payment			
金　額 Amount	占歲出之比率 % of Total Expenditures		
117,458	7.0	1,666,681	2005
124,835	7.6	1,636,866	2006
123,624	7.5	1,645,117	2007
117,022	6.7	1,748,121	2008
116,244	5.8	1,992,965	2009
109,354	5.7	1,903,378	2010
111,264	5.8	1,907,031	2011
114,032	6.0	1,897,014	2012
116,941	6.3	1,860,936	2013
114,628	6.2	1,856,909	2014
111,278	5.8	1,904,376	2015
112,826	5.8	1,951,599	2016
101,491	5.2	1,957,979	2017
100,440	5.0	2,008,700	2018
97,841	4.7	2,068,840	2019
94,991	3.9	2,445,816	2020
87,824	3.5	2,529,166	2021
82,559	3.1	2,644,364	2022
82,947	2.6	3,132,744	2023
106,887	3.4	3,115,653	2024 *

Source：National Treasury Administration, Ministry of Finance and DGBAS.
Explanation： 1.The figures for 2022 and previous years are final audit accounts; figures for 2023 are final accounts.
2.The figures for principal repayment exclude the repayment amount listed in the Central Government Debt Service Fund.
3.Total expenditures exclude principal repayment of government debt.
Note：* The figures are budget accounts.

表2-8. 中央政府公債發行及償還

單位：新臺幣千元

年　別	實　銷　數 Issues	實　負　利　息 Interest
88年度　*	86,900,000	76,920,000
89年度　*	542,920,000	392,387,500
90年　*	400,000,000	294,887,500
91年	426,200,000	119,437,500
92年	454,750,000	81,268,125
93年	465,000,000	146,962,750
94年	445,000,000	91,475,000
95年	440,000,000	82,125,000
96年	364,900,300	77,085,120
97年	410,000,000	111,218,750
98年	470,000,000	83,700,000
99年	610,000,000	149,325,000
100年	590,000,000	153,100,000
101年	595,000,000	138,887,500
102年	601,857,500	149,499,063
103年	675,311,500	171,809,598
104年	605,302,600	135,127,345
105年	563,503,300	81,232,525
106年	400,000,000	63,043,750
107年	347,301,400	45,148,014
108年	410,000,000	45,356,250
109年	535,000,000	32,231,250
110年	555,000,000	40,800,000
111年	485,650,100	87,262,500
112年	460,000,000	66,781,250

資料來源：中央銀行、財政部國庫署。
說　　明：1.本表數字係實際數，自91年起不含乙類公債。
　　2.償還本金含債務基金還本數。
附　　註：* 88年度、89年度、90年不包含代發行非營業基金交通部所屬之交通建設基金公債分別為360億元、235億元及370億元。

Table 2-8. Issues and Redemptions of Public Bonds of Central Government

Unit：NT$ 1,000

償還數 Redemption		公債餘額 Outstanding Amount	CY
本金 Principal Repayment	利息 Interest Payment		
110,000,000	74,779,150	964,900,000	FY 1999 *
160,000,000	117,462,250	1,347,820,000	FY 2000 *
73,000,000	86,012,250	1,674,820,000	2001 *
75,000,000	96,779,125	1,931,020,000	2002
75,000,000	105,159,125	2,310,770,000	2003
240,000,000	102,026,313	2,535,770,000	2004
159,750,000	101,511,000	2,821,020,000	2005
215,000,000	117,698,500	3,046,020,000	2006
221,200,000	105,492,250	3,189,720,300	2007
210,000,000	105,066,506	3,389,720,300	2008
249,920,000	109,997,756	3,609,800,300	2009
242,000,000	106,746,112	3,977,800,300	2010
283,000,000	107,392,756	4,284,800,300	2011
340,000,000	108,312,756	4,539,800,300	2012
320,000,000	106,009,006	4,821,657,800	2013
405,000,000	107,936,659	5,091,969,300	2014
465,000,000	107,822,126	5,232,271,900	2015
500,000,000	106,122,552	5,295,775,200	2016
347,500,100	99,504,440	5,348,275,100	2017
383,503,300	98,351,314	5,312,073,200	2018
449,309,700	94,880,934	5,272,763,500	2019
460,301,400	91,929,757	5,347,462,100	2020
430,000,000	84,388,251	5,472,462,100	2021
365,000,000	77,725,751	5,593,112,200	2022
365,000,000	77,856,690	5,688,112,200	2023

Source：Central Bank of the Republic of China (Taiwan) and National Treasury Administration, Ministry of Finance.
Explanation： 1.The figures are based on actual transactions; since 2002 the Second Category Public Bonds have been excluded.
2.The figures of Principals Repayment include Debt Service Funds.
Note：* Figures of NT$36 billion in FY 1999, NT$23.5 billion in FY 2000, NT$37 billion in 2001 Construction Bonds Category B, and Communication Construction Fund are excluded.

表2-9. 中央政府公債實況彙總 (1/3)

（截至112年12月底 止）

單位：新臺幣千元

項目	實銷數 Issues	利息 Interest	償還數 Amounts Paid	
			本金 Principal	利息 Interest
中華民國48年短期公債	400,000	108,280	399,947	108,253
中華民國49年短期公債	400,000	105,557	399,952	105,534
中華民國50年短期公債	500,000	168,000	499,977	167,988
中華民國51年短期公債	600,000	189,000	599,973	188,981
中華民國53年公債	800,000	216,000	799,967	215,992
中華民國54年公債	1,200,000	374,400	1,199,956	374,381
中華民國55年公債	1,600,000	499,200	1,599,941	499,181
中華民國55年度愛國公債	500,000	148,237	497,994	147,187
中華民國56年度公債	2,300,000	712,800	2,299,916	712,747
中華民國56年度愛國公債	500,000	145,980	498,752	145,306
中華民國57年度公債	2,400,000	840,000	2,399,613	839,869
中華民國57年度愛國公債	600,000	176,669	597,549	175,443
中華民國58年度公債	2,100,000	735,371	2,099,768	735,156
中華民國59年度公債	2,500,000	890,470	2,499,300	889,934
中華民國60年度公債	2,800,000	1,334,056	2,799,222	1,333,227
中華民國61年度公債	1,400,000	681,583	1,399,703	681,025
中華民國62年度公債	2,000,000	1,007,970	1,999,356	1,007,182
中央政府興建臺灣區高速公路第1期建設公債(甲種)	1,500,000	843,990	1,499,771	843,592
中央政府建設公債甲種第1-11期債票	17,100,000	6,828,000	17,098,336	6,827,440
中央政府建設公債70年度甲種第1期債票	3,000,000	1,087,500	2,999,250	1,087,404
中央政府建設公債71年度甲種第1-3期債票	12,000,000	4,800,000	11,999,500	4,799,745
中央政府建設公債72年度甲種第1-4期債票	20,000,000	7,218,750	19,999,875	7,218,697
中央政府建設公債73年度甲種第1-2期債票	5,000,000	1,963,750	4,999,625	1,963,645
中央政府建設公債74年度甲種第1-9期債票	18,000,000	5,589,632	17,998,925	5,589,364
中央政府建設公債75年度甲種第1-4期債票	25,000,000	6,133,833	24,998,950	6,133,608
中央政府建設公債76年度甲種第1-2期債票	40,000,000	8,050,099	39,989,013	8,048,782
中央政府建設公債77年度甲種第1-3期債票	59,500,000	11,974,572	59,493,625	11,973,019
中央政府興建臺灣北部區域第二高速公路建設公債乙種第1-4期債票	88,000,000	58,680,158	87,992,669	58,677,039
中央政府建設公債78年度甲種第1-2期債票	50,000,000	10,718,862	49,998,387	10,718,619
中央政府建設公債80年度甲種第1-2期債票	75,000,000	25,200,137	74,994,362	25,198,426
中央政府建設公債81年度甲種第1-6期債票	204,500,000	93,300,000	204,496,000	93,293,649
中央政府建設公債82年度甲種第1-6期債票	215,000,000	111,775,000	214,981,600	111,768,332
中央政府重大交通建設公債乙種第1-10期債票	75,000,000	79,725,000	74,999,800	79,724,842

資料來源： 財政部國庫署。

Table 2-9. Summary of Central Government Bonds (1/3)

(At the end of Dec. 31, 2023)

Unit：NT$ 1,000

剩餘基金收回數 Amounts Not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principal	利息 Interest	本金 Principal	利息 Interest	
53	27	-	-	FY 1959 Short-term Bonds
48	23	-	-	FY 1960 Short-term Bonds
23	12	-	-	FY 1961 Short-term Bonds
27	19	-	-	FY 1962 Short-term Bonds
33	8	-	-	FY 1964 Bonds
44	19	-	-	FY 1965 Bonds
59	19	-	-	FY 1966 Bonds
2,006	1,050	-	-	FY 1966 Patriotic Bonds
84	53	-	-	FY 1967 Bonds
1,248	674	-	-	FY 1967 Patriotic Bonds
387	131	-	-	FY 1968 Bonds
2,451	1,226	-	-	FY 1968 Patriotic Bonds
232	215	-	-	FY 1969 Bonds
700	536	-	-	FY 1970 Bonds
778	829	-	-	FY 1971 Bonds
297	558	-	-	FY 1972 Bonds
644	788	-	-	FY 1973 Bonds
229	398	-	-	Construction Bonds Category A, Freeway 1st stage
1,664	560	-	-	Central Gov't Construction Bonds Category A, 1st~11th issues
750	96	-	-	Construction Bonds Category A, 1st issues FY 1981 Central Gov't
500	255	-	-	Construction Bonds Category A, 1st-3rd issues FY 1982 Central Gov't
125	53	-	-	Construction Bonds Category A, 1st-4th issues FY 1983 Central Gov't
375	105	-	-	Construction Bonds Category A, 1st-2nd issues FY 1984 Central Gov't
1,075	268	-	-	Construction Bonds Category A, 1st-9th issues FY 1985 Central Gov't
1,050	225	-	-	Construction Bonds Category A, 1st-4th issues FY 1986 Central Gov't
10,987	1,317	-	-	Construction Bonds Category A, 1st-2nd issues FY 1987 Central Gov't
6,375	1,553	-	-	Construction Bonds Category A, 1st-3rd issues FY 1988 Central Gov't
7,331	3,119	-	-	Construction Bonds North Second Freeway B, 1st-4th issues
1,613	243	-	-	Construction Bonds Category A, 1st-2nd issues FY 1989 Central Gov't
5,638	1,711	-	-	Construction Bonds Category A, 1st-2nd issues FY 1991 Central Gov't
4,000	6,351	-	-	Construction Bonds Category A, 1st-6th issues FY 1992 Central Gov't
18,400	6,668	-	-	Construction Bonds Category A, 1st-6th issues FY 1993 Central Gov't
200	158	-	-	Communication Construction Bonds Category B, 1st-10th issues Central Gov't

Source：National Treasury Administration, Ministry of Finance.

表2-9. 中央政府公債實況彙總 (2/3)

（截至112年12月底 止）

單位：新臺幣千元

項目	實銷數 Issues	利息 Interest	償還數 Amounts Paid	
			本金 Principal	利息 Interest
中央政府建設公債83年度甲種第1-3期債票	100,000,000	74,100,000	99,998,400	74,098,935
中央政府建設公債84年度甲種第1-2期債票	75,000,000	50,835,000	74,999,200	50,833,864
中央政府建設公債85年度甲種第1-4期債票	55,063,350	19,986,650	55,062,010	19,986,331
中央政府建設公債86年度甲種第1-4期債票	145,000,000	91,270,000	144,998,900	91,268,062
中央政府重大交通建設公債(甲種)	355,000,000	296,075,000	354,996,700	296,074,337
中央政府建設公債87年度甲種第2及4期債票	50,000,000	17,937,500	50,000,000	17,937,500
中央政府建設公債88年度甲種第1-3期債票	56,900,000	43,620,000	56,900,000	43,620,000
交通建設基金建設公債乙種債票	236,500,000	140,762,500	126,500,000	123,712,500
中央政府建設公債89年度甲種第1-14期債票	467,920,000	329,700,000	467,920,000	329,700,000
債務基金	8,913,573,300	1,778,274,586	4,366,661,400	1,098,711,050
921震災特別預算	70,000,000	49,250,000	70,000,000	49,250,000
SARS防疫特別預算	10,000,000	750,000	10,000,000	750,000
中央政府建設公債90年度甲種第1-8期債票	215,000,000	166,187,500	195,000,000	160,387,500
中央政府建設公債91年度甲種第1-11期債票	175,000,000	60,000,000	175,000,000	60,000,000
中央政府建設公債92年度甲種第1-10期債票	127,500,000	25,443,750	127,500,000	25,443,750
中央政府建設公債92年度甲種(追加預算)	5,000,000	1,750,000	-	1,137,500
中央政府建設公債93年度甲種第1-9期債票	170,000,000	48,625,000	110,000,000	46,825,000
中央政府建設公債94年度甲種第1-8期債票	108,000,000	22,875,000	78,000,000	21,450,000
中央政府建設公債95年度甲種第1-7期債票	30,000,000	11,250,000	-	9,562,500
中央政府建設公債98年度甲種第1-6期債票	45,000,000	6,718,750	35,000,000	5,443,750
中央政府建設公債99年度甲種第1-9期債票	110,000,000	17,700,000	80,000,000	9,993,750
中央政府建設公債100年度甲種第1-9期債票	75,000,000	15,475,000	40,000,000	9,525,000
中央政府建設公債101年度甲種第1-9期債票	93,500,000	14,787,500	70,000,000	6,973,750
中央政府建設公債102年度甲種第1-11期債票	90,000,000	20,687,500	10,000,000	11,937,500
中央政府建設公債103年度甲種第1-16期債票	95,000,000	21,062,500	65,000,000	7,675,000
中央政府建設公債104年度甲種第1-14期債票	31,000,300	22,087,714	-	5,890,057
中央政府建設公債105年度甲種第1-14期債票	20,903,100	156,773	20,903,100	156,773
中央政府建設公債106年度甲種第1-11期債票	61,500,000	11,206,250	22,000,000	4,428,750

Table 2-9. Summary of Central Government Bonds (2/3)

(At the end of Dec. 31, 2023)

Unit：NT$ 1,000

剩餘基金收回數 Amounts Not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principal	利息 Interest	本金 Principal	利息 Interest	
1,600	1,065	-	-	Construction Bonds Category A, 1st-3rd issues FY 1994 Central Gov't
800	1,136	-	-	Construction Bonds Category A, 1st-2nd issues FY 1995 Central Gov't
1,340	319	-	-	Construction Bonds Category A, 1st-4th issues FY 1996 Central Gov't
1,100	1,938	-	-	Construction Bonds Category A, 1st-4th issues FY 1997 Central Gov't
3,300	663	-	-	Communication Construction Bonds Category A
-	-	-	-	Construction Bonds Category A, 2nd & 4th issues FY 1998 Central Gov't
-	-	-	-	Construction Bonds Category A, lst-3rd issues FY 1999 Central Gov't
-	-	110,000,000	17,050,000	Construction Bonds Category B, Communication Construction Fund
-	-	-	-	Construction Bonds Category A, lst-14th issues FY 2000 Central Gov't
-	-	4,546,911,900	679,563,536	Debt Funds
-	-	-	-	Special Budget for 921 Quake Disaster Rebuilding
-	-	-	-	Special Budget for SARS Immunizing
-	-	20,000,000	5,800,000	Construction Bonds Category A, lst-8th issues CY 2001 Central Gov't
-	-	-	-	Construction Bonds Category A, lst-11th issues CY 2002 Central Gov't
-	-	-	-	Construction Bonds Category A, lst-10th issues CY 2003 Central Gov't
-	-	5,000,000	612,500	Construction Bonds Category A, CY 2003 Central Gov't (increased budget)
-	-	60,000,000	1,800,000	Construction Bonds Category A, lst-9th issues CY 2004 Central Gov't
-	-	30,000,000	1,425,000	Construction Bonds Category A, lst-8th issues CY 2005 Central Gov't
-	-	30,000,000	1,687,500	Construction Bonds Category A, lst-7th issues CY 2006 Central Gov't
-	-	10,000,000	1,275,000	Construction Bonds Category A, lst-6th issues CY 2009 Central Gov't
-	-	30,000,000	7,706,250	Construction Bonds Category A, lst-9th issues CY 2010 Central Gov't
-	-	35,000,000	5,950,000	Construction Bonds Category A, lst-9th issues CY 2011 Central Gov't
-	-	23,500,000	7,813,750	Construction Bonds Category A, lst-9th issues CY 2012 Central Gov't
-	-	80,000,000	8,750,000	Construction Bonds Category A, lst-11th issues CY 2013 Central Gov't
-	-	30,000,000	13,387,500	Construction Bonds Category A, lst-16th issues CY 2014 Central Gov't
-	-	31,000,300	16,197,657	Construction Bonds Category A, lst-14th issues CY 2015 Central Gov't
-	-	-	-	Construction Bonds Category A, lst-14th issues CY 2016 Central Gov't
-	-	39,500,000	6,777,500	Construction Bonds Category A, lst-11th issues CY 2017 Central Gov't

表2-9. 中央政府公債實況彙總 (3/3)

（截至112年12月底 止）

單位：新臺幣千元

項目	實銷數 Issues	利息 Interest	償還數 Amounts Paid	
			本金 Principal	利息 Interest
擴大公共建設投資計畫(甲種)	56,000,000	21,625,000	21,000,000	18,256,250
民航事業作業基金	66,000,000	4,725,000	-	360,000
國道公路建設管理基金	32,000,000	560,000	-	160,000
鐵道發展基金	16,401,300	246,020	-	123,010
非營業特種基金(乙種)	28,250,700	3,707,904	28,250,700	3,707,904
中央政府振興經濟消費券發放特別預算	10,000,000	437,500	10,000,000	437,500
石門水庫及其集水區整治計畫第1期特別預算	700,000	87,500	700,000	87,500
振興經濟擴大公共建設特別預算(98年度)	85,800,000	26,037,500	45,300,000	14,999,375
易淹水地區水患治理計劃第2期特別預算	7,500,000	4,312,500	-	2,071,875
石門水庫及其集水區整治計畫第2期特別預算	507,000	57,038	-	34,223
莫拉克颱風災後重建特別預算(98年度)	20,000,000	10,275,000	3,000,000	5,028,750
振興經濟擴大公共建設特別預算(99年度)	119,600,000	47,680,000	21,600,000	26,538,750
振興經濟擴大公共建設特別預算(100年度)	31,500,000	5,093,750	22,500,000	3,743,750
易淹水地區水患治理計畫第3期特別預算(100年度)	8,500,000	4,462,500	-	1,636,250
流域綜合治理計畫第2期特別預算(106年度)	2,000,000	125,000	-	50,000
前瞻基礎建設計畫第1期特別預算(106年度)	1,500,000	131,250	500,000	86,250
102年度總預算(106年度保留)	1,934,000	217,575	-	130,545
103年度總預算(106年度保留)	2,835,000	318,938	-	191,363
104年度總預算(106年度保留)	4,224,000	475,200	-	285,120
前瞻基礎建設計畫第1期特別預算(107年度)	37,500,000	7,113,750	2,000,000	1,507,500
前瞻基礎建設計畫第2期特別預算(108年度)	6,700,000	418,750	-	167,500
前瞻基礎建設計畫第2期特別預算(109年度)	127,000,000	3,268,750	-	1,065,000
前瞻基礎建設計畫第2期特別預算(111年度)	-	-	-	-
嚴重特殊傳染性肺炎及紓困振興特別預算(109年度)	20,000,000	1,500,000	-	225,000
嚴重特殊傳染性肺炎及紓困振興特別預算(110年度)	170,000,000	20,800,000	35,000,000	1,812,500
嚴重特殊傳染性肺炎及紓困振興特別預算(111年度)	65,000,000	7,750,000	-	500,000
總計	13,940,012,050	3,976,173,754	8,027,420,984	3,108,172,663

Table 2-9. Summary of Central Government Bonds (3/3)

(At the end of Dec. 31, 2023)

Unit：NT$ 1,000

剩餘基金收回數 Amounts Not Cashed by Bond Bearers		結欠數 Amounts Owed		Item
本金 Principal	利息 Interest	本金 Principal	利息 Interest	
-	-	35,000,000	3,368,750	Construction Bonds Category A, Expansion Plan of Infrastructure Investment
-	-	66,000,000	4,365,000	Civil Aviation Operation Fund
-	-	32,000,000	400,000	National Highway Construction Management Fund
-	-	16,401,300	123,010	Railway Development Fund
-	-	-	-	Construction Bonds Category B, Nonprofit Special Funds
-	-	-	-	Special Budget for the Distribution of Economy-boosting Shopping Vouchers Issued by the Central Government
-	-	-	-	Special Budget for 1st Phase of Shihmen Reservoir and Its Catchment Area Remediation Plan
-	-	40,500,000	11,038,125	Special Budget for Economic Stimulus and Expansion (CY 2009)
-	-	7,500,000	2,240,625	Special Budget for 2nd Phase of Flood Management Plan
-	-	507,000	22,815	Special Budget for 2nd Phase of Shihmen Reservoir and Its Catchment Area Remediation Plan
-	-	17,000,000	5,246,250	Special Budget for Morakot Reconstruction (CY 2009)
-	-	98,000,000	21,141,250	Special Budget for Economic Stimulus and Expansion (CY 2010)
-	-	9,000,000	1,350,000	Special Budget for Economic Stimulus and Expansion (CY 2011)
-	-	8,500,000	2,826,250	Special Budget for 3rd Phase of Flood Management Plan (CY 2011)
-	-	2,000,000	75,000	Special Budget for 2nd Phase of Comprehensive Watershed Management Plan (CY 2017)
-	-	1,000,000	45,000	Special Budget for 1st Phase of Forward-Looking Infrastructure Construction (CY 2017)
-	-	1,934,000	87,030	CY 2013 Total Budget (Number of Financial Accounts Pending CY 2017)
-	-	2,835,000	127,575	CY 2014 Total Budget (Number of Financial Accounts Pending CY 2017)
-	-	4,224,000	190,080	CY 2015 Total Budget (Number of Financial Accounts Pending CY 2017)
-	-	35,500,000	5,606,250	Special Budget for 1st Phase of Forward-Looking Infrastructure Construction (CY 2018)
-	-	6,700,000	251,250	Special Budget for 2nd Phase oC Forward-Looking Infrastructure Construction (CY 2019)
-	-	127,000,000	2,203,750	Special Budget for 2nd Phase of Forward-Looking Infrastructure Construction (CY 2020)
-	-	-	-	Special Budget for 2nd Phase of Forward-Looking Infrastructure Construction (CY 2022)
-	-	20,000,000	1,275,000	Special Budget for COVID-19 and Economic Relief (CY 2020)
-	-	135,000,000	18,987,500	Special Budget for COVID-19 and Ec1nomic Relief (CY 2021)
-	-	65,000,000	7,250,000	Special Budget for COVID-19 and Ec1nomic Relief (CY 2022)
77,566	34,388	5,912,513,500	867,966,703	Grand Total

三、賦税

PartⅢ. Taxes

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (1/3)

(各稅不含教育捐在內)

(1)金額

單位：新臺幣千元

稅　目　別	105年 CY 2016	106年 CY 2017	107年 CY 2018	108年 CY 2019
總　計	2,224,075,454	2,251,246,001	2,386,944,903	2,470,519,242
關　稅	114,971,077	114,956,843	120,056,787	123,042,335
所 得 稅	1,006,360,404	986,412,046	1,077,079,297	1,148,814,059
營利事業所得稅	510,388,471	503,312,206	567,944,689	647,910,948
綜合所得稅	495,971,933	483,099,840	509,134,609	500,903,111
遺產及贈與稅*	47,515,086	51,085,366	31,824,830	34,925,726
遺產稅*	25,485,845	21,186,102	21,378,098	24,299,533
贈與稅*	22,029,241	29,899,264	10,446,732	10,626,193
貨 物 稅	181,906,968	178,467,404	180,111,430	176,878,186
證券交易稅	70,854,816	89,967,010	101,170,666	91,204,700
期貨交易稅	3,705,866	4,190,423	6,099,829	4,694,563
菸 酒 稅*	45,626,761	50,234,984	69,602,514	68,649,317
特種貨物及勞務稅	2,825,530	2,316,766	2,473,693	2,734,703
營 業 稅**	378,354,422	384,978,061	415,408,541	420,908,352
金融業營業稅	23,745,524	23,124,126	24,473,563	26,159,164
土 地 稅	177,273,904	188,638,208	182,436,812	193,033,959
地價稅	93,888,422	94,776,475	91,885,304	91,897,189
土地增值稅	83,385,482	93,861,733	90,551,508	101,136,770
房 屋 稅	72,962,850	76,723,547	78,588,425	80,972,489
使用牌照稅	63,016,185	64,076,999	64,830,354	65,597,591
契　稅	11,375,814	12,789,424	13,365,520	14,773,001
印 花 稅	10,644,443	11,099,530	12,146,755	12,856,984
娛 樂 稅	1,524,589	1,595,772	1,777,643	1,877,780
特別及臨時稅課	795,174	1,535,207	1,785,347	1,834,214
教 育 捐	-1,454	175	-12	-7
健康福利捐	34,363,019	32,178,236	28,186,471	27,721,290
房地合一課徵所得稅*	-	2,567,732	3,630,374	8,105,822
營利事業	-	1,377,127	839,263	2,056,788
個人	-	1,190,605	2,791,112	6,049,034

資料來源：財政部所屬各機關及各縣市稽徵單位。

說　明：1.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。
2.遺產及贈與稅實物抵繳金額112年計2,330,451千元。

附　註：1.*房地合一課徵所得稅、遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。
2.**營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-1. Total Net Tax Revenues - by Item of Tax (1/3)

(Education Surtax are excluded)

(1) Amount

Unit：NT$ 1,000

109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023	Item of Tax
2,398,667,080	2,874,212,555	3,247,877,156	3,456,157,917	Grand Total
121,390,157	133,270,051	142,547,274	152,507,357	Customs Duties
981,707,165	1,232,033,593	1,682,398,749	1,834,559,105	Income Tax
477,052,060	701,845,090	1,027,278,985	1,079,455,217	Profit-seeking Enterprise
504,655,105	530,188,503	655,119,764	755,103,888	Individual
42,296,348	53,061,964	57,613,334	61,852,720	Estate and Gift Tax*
29,640,370	33,463,271	37,678,824	36,847,012	Estate Tax*
12,655,978	19,598,693	19,934,510	25,005,708	Gift Tax*
170,223,762	180,093,438	153,523,425	164,254,930	Commodity Tax
150,631,874	275,392,541	175,604,475	197,335,904	Securities Transaction Tax
7,535,931	10,459,907	9,986,117	8,067,959	Futures Transaction Tax
71,472,435	70,859,143	73,322,979	69,629,190	Tobacco and Alcohol Tax*
2,653,534	3,616,250	3,895,538	5,513,277	Specifically Selected Goods and Services Tax
437,212,013	499,357,607	544,366,239	572,341,653	Business Tax**
26,623,186	28,196,403	30,338,957	38,836,044	Financial Enterprises Business Tax
204,742,200	200,257,068	187,366,636	168,571,774	Land Tax
91,752,605	90,242,554	94,320,142	94,070,262	Land Value Tax
112,989,595	110,014,514	93,046,494	74,501,512	Land Value Increment Tax
79,315,449	83,308,470	85,419,223	89,307,650	House Tax
66,258,963	66,984,023	68,016,771	68,648,422	Vehicle License Tax
16,147,441	17,778,698	15,481,118	15,801,473	Deed Tax
13,725,428	14,427,386	15,722,375	17,034,515	Stamp Tax
1,707,158	1,156,032	1,627,903	1,890,286	Amusement Tax
2,209,711	1,991,925	1,296,839	1,324,884	Special and Provisional Tax Levies
-26	-2	-8	187	Education Surtax
29,437,537	30,164,461	29,688,169	27,516,631	Health and Welfare Surcharge on Tobacco
15,128,488	32,236,668	55,384,906	61,730,500	Consolidated Housing and Land Income Tax*
3,219,343	7,669,021	17,188,513	19,795,000	Profit-seeking Enterprise
11,909,145	24,567,647	38,196,393	41,935,500	Individual

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

Explanation：1.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.

2.The total amount of using physical objects for payment of estate and gift taxes was NT$ 2,330,451 thousand in 2023.

Note：1.*Since 2017, consolidated housing and land income tax, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

2.**Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (2/3)

(各稅不含教育捐在內)

(2)年增率

單位：%

稅　目　別	105年 CY 2016	106年 CY 2017	107年 CY 2018	108年 CY 2019
總　計	4.2	1.2	6.0	3.5
關　稅	3.6	-0.0	4.4	2.5
所 得 稅	7.4	-2.0	9.2	6.7
營利事業所得稅	10.3	-1.4	12.8	14.1
綜合所得稅	4.6	-2.6	5.4	-1.6
遺產及贈與稅*	45.1	7.5	-37.7	9.7
遺產稅*	38.9	-16.9	0.9	13.7
贈與稅*	53.2	35.7	-65.1	1.7
貨 物 稅	-0.7	-1.9	0.9	-1.8
證券交易稅	-13.6	27.0	12.5	-9.9
期貨交易稅	-2.1	13.1	45.6	-23.0
菸 酒 稅*	3.3	10.1	38.6	-1.4
特種貨物及勞務稅	-32.6	-18.0	6.8	10.6
營 業 稅**	4.8	1.8	7.9	1.3
金融業營業稅	-5.5	-2.6	5.8	6.9
土 地 稅	-4.0	6.4	-3.3	5.8
地價稅	32.0	0.9	-3.1	0.0
土地增值稅	-26.5	12.6	-3.5	11.7
房 屋 稅	5.1	5.2	2.4	3.0
使用牌照稅	2.2	1.7	1.2	1.2
契　稅	-17.7	12.4	4.5	10.5
印 花 稅	-5.7	4.3	9.4	5.8
娛 樂 稅	-6.6	4.7	11.4	5.6
特別及臨時稅課	19.3	93.1	16.3	2.7
教 育 捐	--	--	--	--
健康福利捐	3.8	-6.4	-12.4	-1.7
房地合一課徵所得稅*	--	--	41.4	123.3
營利事業	--	--	-39.1	145.1
個人	--	--	134.4	116.7

Table 3-1. Total Net Tax Revenues - by Item of Tax (2/3)

(Education Surtax are excluded)

(2) Annual Growth Rate

Unit：%

109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023	Item of Tax
-2.9	19.8	13.0	6.4	Grand Total
-1.3	9.8	7.0	7.0	Customs Duties
-14.5	25.5	36.6	9.0	Income Tax
-26.4	47.1	46.4	5.1	Profit-seeking Enterprise
0.7	5.1	23.6	15.3	Individual
21.1	25.5	8.6	7.4	Estate and Gift Tax*
22.0	12.9	12.6	-2.2	Estate Tax*
19.1	54.9	1.7	25.4	Gift Tax*
-3.8	5.8	-14.8	7.0	Commodity Tax
65.2	82.8	-36.2	12.4	Securities Transaction Tax
60.5	38.8	-4.5	-19.2	Futures Transaction Tax
4.1	-0.9	3.5	-5.0	Tobacco and Alcohol Tax*
-3.0	36.3	7.7	41.5	Specifically Selected Goods and Services Tax
3.9	14.2	9.0	5.1	Business Tax**
1.8	5.9	7.6	28.0	Financial Enterprises Business Tax
6.1	-2.2	-6.4	-10.0	Land Tax
-0.2	-1.6	4.5	-0.3	Land Value Tax
11.7	-2.6	-15.4	-19.9	Land Value Increment Tax
-2.0	5.0	2.5	4.6	House Tax
1.0	1.1	1.5	0.9	Vehicle License Tax
9.3	10.1	-12.9	2.1	Deed Tax
6.8	5.1	9.0	8.3	Stamp Tax
-9.1	-32.3	40.8	16.1	Amusement Tax
20.5	-9.9	-34.9	2.2	Special and Provisional Tax Levies
--	--	--	--	Education Surtax
6.2	2.5	-1.6	-7.3	Health and Welfare Surcharge on Tobacco
86.6	113.1	71.8	11.5	Consolidated Housing and Land Income Tax*
56.5	138.2	124.1	15.2	Profit-seeking Enterprise
96.9	106.3	55.5	9.8	Individual

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (3/3)

(各稅不含教育捐在內)

(3)結構比

單位：%

稅　目　別	105年 CY 2016	106年 CY 2017	107年 CY 2018	108年 CY 2019
總　計	100.0	100.0	100.0	100.0
關　稅	5.2	5.1	5.0	5.0
所 得 稅	45.2	43.8	45.1	46.5
營利事業所得稅	22.9	22.4	23.8	26.2
綜合所得稅	22.3	21.5	21.3	20.3
遺產及贈與稅*	2.1	2.3	1.3	1.4
遺產稅*	1.1	0.9	0.9	1.0
贈與稅*	1.0	1.3	0.4	0.4
貨 物 稅	8.2	7.9	7.5	7.2
證券交易稅	3.2	4.0	4.2	3.7
期貨交易稅	0.2	0.2	0.3	0.2
菸 酒 稅*	2.1	2.2	2.9	2.8
特種貨物及勞務稅	0.1	0.1	0.1	0.1
營 業 稅**	17.0	17.1	17.4	17.0
金融業營業稅	1.1	1.0	1.0	1.1
土 地 稅	8.0	8.4	7.6	7.8
地價稅	4.2	4.2	3.8	3.7
土地增值稅	3.7	4.2	3.8	4.1
房 屋 稅	3.3	3.4	3.3	3.3
使用牌照稅	2.8	2.8	2.7	2.7
契　稅	0.5	0.6	0.6	0.6
印 花 稅	0.5	0.5	0.5	0.5
娛 樂 稅	0.1	0.1	0.1	0.1
特別及臨時稅課	0.0	0.1	0.1	0.1
教 育 捐	-0.0	0.0	-0.0	-0.0
健康福利捐	1.5	1.4	1.2	1.1
房地合一課徵所得稅*	-	0.1	0.2	0.3
營利事業	-	0.1	0.0	0.1
個人	-	0.1	0.1	0.2

Table 3-1. Total Net Tax Revenues - by Item of Tax (3/3)

(Education Surtax are excluded)

(3) Percentage

Unit：%

109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
5.1	4.6	4.4	4.4	Customs Duties
40.9	42.9	51.8	53.1	Income Tax
19.9	24.4	31.6	31.2	Profit-seeking Enterprise
21.0	18.4	20.2	21.8	Individual
1.8	1.8	1.8	1.8	Estate and Gift Tax*
1.2	1.2	1.2	1.1	Estate Tax*
0.5	0.7	0.6	0.7	Gift Tax*
7.1	6.3	4.7	4.8	Commodity Tax
6.3	9.6	5.4	5.7	Securities Transaction Tax
0.3	0.4	0.3	0.2	Futures Transaction Tax
3.0	2.5	2.3	2.0	Tobacco and Alcohol Tax*
0.1	0.1	0.1	0.2	Specifically Selected Goods and Services Tax
18.2	17.4	16.8	16.6	Business Tax**
1.1	1.0	0.9	1.1	Financial Enterprises Business Tax
8.5	7.0	5.8	4.9	Land Tax
3.8	3.1	2.9	2.7	Land Value Tax
4.7	3.8	2.9	2.2	Land Value Increment Tax
3.3	2.9	2.6	2.6	House Tax
2.8	2.3	2.1	2.0	Vehicle License Tax
0.7	0.6	0.5	0.5	Deed Tax
0.6	0.5	0.5	0.5	Stamp Tax
0.1	0.0	0.1	0.1	Amusement Tax
0.1	0.1	0.0	0.0	Special and Provisional Tax Levies
-0.0	-0.0	-0.0	0.0	Education Surtax
1.2	1.0	0.9	0.8	Health and Welfare Surcharge on Tobacco
0.6	1.1	1.7	1.8	Consolidated Housing and Land Income Tax*
0.1	0.3	0.5	0.6	Profit-seeking Enterprise
0.5	0.9	1.2	1.2	Individual

表3-2. 全國賦稅實徵淨額 - 按政府別分

單位：新臺幣千元

政府別	105年 CY 2016		106年 CY 2017		107年 CY 2018		108年 CY 2019	
	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	2,224,075,454	100.0	2,251,246,001	100.0	2,386,944,903	100.0	2,470,519,242	100.0
中央政府	1,533,842,020	69.0	1,522,876,570	67.6	1,639,216,918	68.7	1,686,139,001	68.3
地方政府(含中央統籌)	627,995,891	28.2	649,089,800	28.8	655,678,257	27.5	680,005,791	27.5
中央特種基金	58,108,543	2.6	63,555,631	2.8	87,736,728	3.7	95,590,450	3.9
金融業營業稅(撥入金融業特別準備金)	23,745,524	1.1	23,124,126	1.0	24,473,563	1.0	26,159,164	1.1
健康福利捐	34,363,019	1.5	32,178,236	1.4	28,186,471	1.2	27,721,290	1.1
長照基金	-	-	8,253,269	0.4	35,076,694	1.5	41,709,996	1.7
遺產稅	-	-	48,948	0.0	2,211,476	0.1	5,030,541	0.2
贈與稅	-	-	168,897	0.0	1,345,396	0.1	1,595,212	0.1
菸稅	-	-	5,724,465	0.3	28,252,485	1.2	27,789,003	1.1
房地合一課徵所得稅	-	-	2,310,959	0.1	3,267,337	0.1	7,295,240	0.3
營利事業	-	-	1,239,414	0.1	755,336	0.0	1,851,109	0.1
個人	-	-	1,071,545	0.0	2,512,000	0.1	5,444,131	0.2
中央政府特別預算	4,129,000	0.2	15,724,000	0.7	4,313,000	0.2	8,784,000	0.4

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 1.房地合一課徵所得稅用於住宅政策與長照用途。
2.長照基金自106年起設置。

Table 3-2. Total Net Tax Revenues - by Government Sector

Unit：NT$ 1,000

109年 CY 2020		110年 CY 2021		111年 CY 2022		112年 CY 2023		Government Sectors
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
2,398,667,080	100.0	2,874,212,555	100.0	3,247,877,156	100.0	3,456,157,917	100.0	Grand Total
1,605,392,290	66.9	2,003,781,919	69.7	2,304,002,321	70.9	2,488,277,928	72.0	Central Government
684,502,810	28.5	739,997,908	25.7	789,935,540	24.3	802,506,792	23.2	Local Government (Incl. Allocation of Centrally-Funded Tax Revenues)
108,771,980	4.5	130,432,728	4.5	153,939,295	4.7	165,373,197	4.8	Central Government's Special Fund
26,623,186	1.1	28,196,403	1.0	30,338,957	0.9	38,836,044	1.1	Financial Enterprises Business Tax (Financial Special Reserves)
29,437,537	1.2	30,164,461	1.0	29,688,169	0.9	27,516,631	0.8	Health and Welfare Surcharge on Tobacco
52,711,257	2.2	72,071,864	2.5	93,912,169	2.9	99,020,522	2.9	Long-term Care Services Development Fund
7,536,638	0.3	8,342,794	0.3	10,237,692	0.3	9,181,900	0.3	Estate Tax
2,069,219	0.1	4,526,509	0.2	4,124,302	0.1	6,759,060	0.2	Gift Tax
29,489,761	1.2	30,189,560	1.1	29,703,760	0.9	27,522,112	0.8	Tobacco Tax
13,615,639	0.6	29,013,001	1.0	49,846,415	1.5	55,557,450	1.6	Consolidated Housing and Land Income Tax
2,897,409	0.1	6,902,119	0.2	15,469,662	0.5	17,815,500	0.5	Profit-seeking Enterprise
10,718,231	0.4	22,110,882	0.8	34,376,754	1.1	37,741,950	1.1	Individual
-	-	-	-	-	-	-	-	Central Government's Special Budget

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

Explanation：1.Consolidated housing and land income tax shall be used for expenditures of housing policy and long-term social care services.
2.The long-term care services development fund was established in 2017.

表3-3. 全國賦稅實徵淨額 - 按機關別分 (1/3)

單位：新臺幣千元

機　關　別	105年 CY 2016		106年 CY 2017		107年 CY 2018		108年 CY 2019	
	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	2,224,075,454	100.0	2,251,246,001	100.0	2,386,944,903	100.0	2,470,519,242	100.0
一、財政部所屬機關	1,886,483,949	84.8	1,894,787,139	84.2	2,032,014,059	85.1	2,099,573,231	85.0
臺北國稅局	685,396,457	30.8	653,753,605	29.0	733,054,145	30.7	730,563,950	29.6
北區國稅局	569,782,279	25.6	560,700,717	24.9	562,761,023	23.6	620,961,031	25.1
中區國稅局	261,684,239	11.8	278,623,804	12.4	290,789,905	12.2	291,696,572	11.8
南區國稅局	95,940,182	4.3	112,813,481	5.0	126,870,384	5.3	134,501,639	5.4
高雄國稅局	158,709,715	7.1	173,938,689	7.7	198,481,814	8.3	198,807,704	8.0
關務署	114,971,077	5.2	114,956,843	5.1	120,056,787	5.0	123,042,335	5.0
二、經濟部礦務局	-	-	-	-	-	-	-	-
三、直轄市及縣(市)稽徵機關	337,591,505	15.2	356,458,862	15.8	354,930,844	14.9	370,946,011	15.0
新　北　市	53,908,345	2.4	58,162,544	2.6	59,733,948	2.5	61,153,674	2.5
臺　北　市	75,321,811	3.4	74,888,859	3.3	71,814,732	3.0	74,641,091	3.0
桃　園　市	34,796,218	1.6	36,753,541	1.6	35,909,254	1.5	38,722,489	1.6
臺　中　市	39,852,162	1.8	43,009,146	1.9	43,609,362	1.8	47,714,282	1.9
臺　南　市	21,953,444	1.0	25,629,327	1.1	26,178,965	1.1	26,922,417	1.1
高　雄　市	41,359,105	1.9	42,419,059	1.9	40,442,580	1.7	42,448,233	1.7
宜　蘭　縣	5,809,098	0.3	5,902,559	0.3	5,851,924	0.2	5,765,338	0.2
新　竹　縣	7,207,544	0.3	8,495,840	0.4	9,650,803	0.4	10,093,303	0.4
苗　栗　縣	5,852,771	0.3	6,293,139	0.3	6,354,295	0.3	6,754,772	0.3
彰　化　縣	11,374,522	0.5	11,839,994	0.5	12,570,753	0.5	12,451,780	0.5
南　投　縣	4,157,676	0.2	4,411,186	0.2	4,421,717	0.2	4,600,480	0.2
雲　林　縣	6,298,659	0.3	6,846,922	0.3	6,738,258	0.3	7,019,422	0.3
嘉　義　縣	3,647,556	0.2	3,984,094	0.2	3,952,320	0.2	4,105,158	0.2
屏　東　縣	6,688,775	0.3	7,037,205	0.3	6,825,316	0.3	7,344,006	0.3
臺　東　縣	1,452,342	0.1	1,467,373	0.1	1,626,369	0.1	1,602,415	0.1
花　蓮　縣	3,246,248	0.1	4,114,400	0.2	4,034,294	0.2	4,084,321	0.2
澎　湖　縣	491,371	0.0	530,386	0.0	552,969	0.0	535,522	0.0
基　隆　市	3,560,928	0.2	3,422,404	0.2	3,298,929	0.1	3,552,048	0.1
新　竹　市	7,335,555	0.3	7,200,409	0.3	7,683,134	0.3	7,657,096	0.3
嘉　義　市	2,768,479	0.1	3,246,359	0.1	3,111,210	0.1	3,222,387	0.1
金　門　縣	474,399	0.0	765,648	0.0	530,140	0.0	511,898	0.0
連　江　縣	34,497	0.0	38,468	0.0	39,572	0.0	43,879	0.0

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-3. Total Net Tax Revenues - by Agency (1/3)

Unit：NT$ 1,000

109年 CY 2020		110年 CY 2021		111年 CY 2022		112年 CY 2023		Agency
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
2,398,667,080	100.0	2,874,212,555	100.0	3,247,877,156	100.0	3,456,157,917	100.0	Grand Total
2,014,560,756	84.0	2,488,308,955	86.6	2,872,946,299	88.5	3,093,578,726	89.5	Ministry of Finance
745,490,465	31.1	949,556,798	33.0	1,047,269,785	32.2	1,136,174,239	32.9	National Taxation Bureau of Taipei
580,746,002	24.2	731,402,852	25.4	894,867,877	27.6	1,019,843,916	29.5	National Taxation Bureau of the Northern Area
256,088,214	10.7	312,699,374	10.9	348,634,825	10.7	355,842,761	10.3	National Taxation Bureau of the Central Area
131,876,000	5.5	152,903,859	5.3	161,989,065	5.0	174,944,804	5.1	National Taxation Bureau of the Southern Area
178,969,918	7.5	208,476,021	7.3	277,637,473	8.5	254,265,649	7.4	National Taxation Bureau of Kaohsiung
121,390,157	5.1	133,270,051	4.6	142,547,274	4.4	152,507,357	4.4	Customs Administration
-	-	-	-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
384,106,324	16.0	385,903,600	13.4	374,930,857	11.5	362,579,191	10.5	Revenue Service Office
65,226,617	2.7	67,200,436	2.3	64,630,787	2.0	61,277,411	1.8	New Taipei City
75,751,446	3.2	76,686,228	2.7	76,821,678	2.4	76,320,207	2.2	Taipei City
43,357,639	1.8	42,257,485	1.5	40,045,927	1.2	38,178,961	1.1	Taoyuan City
47,798,183	2.0	46,580,057	1.6	43,894,705	1.4	40,344,201	1.2	Taichung City
26,698,818	1.1	26,143,627	0.9	25,786,149	0.8	24,978,151	0.7	Tainan City
42,458,964	1.8	43,652,970	1.5	42,566,458	1.3	41,904,847	1.2	Kaohsiung City
6,215,222	0.3	7,003,104	0.2	6,638,128	0.2	6,244,491	0.2	Yilan County
11,132,174	0.5	11,646,842	0.4	10,330,552	0.3	10,432,794	0.3	Hsinchu County
6,557,644	0.3	6,829,517	0.2	6,877,421	0.2	6,621,908	0.2	Miaoli County
12,695,549	0.5	12,176,920	0.4	12,193,139	0.4	12,065,406	0.3	Changhua County
4,796,984	0.2	4,533,565	0.2	4,794,053	0.1	4,575,664	0.1	Nantou County
7,183,623	0.3	7,118,317	0.2	6,841,501	0.2	7,066,574	0.2	Yunlin County
4,190,890	0.2	4,402,927	0.2	4,342,048	0.1	4,278,796	0.1	Chiayi County
7,305,499	0.3	7,380,305	0.3	7,819,280	0.2	7,156,838	0.2	Pingtung County
1,650,436	0.1	1,617,697	0.1	1,639,096	0.1	1,601,624	0.0	Taitung County
4,500,938	0.2	4,494,575	0.2	3,286,101	0.1	3,497,921	0.1	Hualien County
583,024	0.0	591,150	0.0	616,887	0.0	622,828	0.0	Penghu County
3,341,804	0.1	3,321,099	0.1	3,955,172	0.1	3,770,332	0.1	Keelung City
9,041,042	0.4	8,606,210	0.3	8,152,949	0.3	7,998,528	0.2	Hsinchu City
3,095,524	0.1	3,065,301	0.1	3,066,084	0.1	2,972,601	0.1	Chiayi City
472,648	0.0	548,906	0.0	581,871	0.0	617,187	0.0	Kinmen County
51,656	0.0	46,362	0.0	50,871	0.0	51,921	0.0	Lienchiang County

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

表3-3. 全國賦稅實徵淨額 - 按機關別分 (2/3)

112年

單位：新臺幣千元

機關別	總計 Grand Total	關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	遺產稅* Estate Tax*	贈與稅* Gift Tax*
總計	3,456,157,917	152,507,357	1,079,455,217	755,103,888	36,847,012	25,005,708
一、財政部所屬機關	3,093,578,726	152,507,357	1,079,455,217	755,103,888	36,847,012	25,005,708
臺北國稅局	1,136,174,239	-	370,418,257	327,586,743	14,822,496	13,881,065
北區國稅局	1,019,843,916	-	466,685,153	264,621,292	10,491,201	4,303,958
中區國稅局	355,842,761	-	117,594,776	79,239,196	6,017,894	3,933,721
南區國稅局	174,944,804	-	44,514,996	36,500,101	2,875,644	1,218,600
高雄國稅局	254,265,649	-	80,242,035	47,156,556	2,639,777	1,668,364
關務署	152,507,357	152,507,357	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市)稽徵機關	362,579,191	-	-	-	-	-
新北市	61,277,411	-	-	-	-	-
臺北市	76,320,207	-	-	-	-	-
桃園市	38,178,961	-	-	-	-	-
臺中市	40,344,201	-	-	-	-	-
臺南市	24,978,151	-	-	-	-	-
高雄市	41,904,847	-	-	-	-	-
宜蘭縣	6,244,491	-	-	-	-	-
新竹縣	10,432,794	-	-	-	-	-
苗栗縣	6,621,908	-	-	-	-	-
彰化縣	12,065,406	-	-	-	-	-
南投縣	4,575,664	-	-	-	-	-
雲林縣	7,066,574	-	-	-	-	-
嘉義縣	4,278,796	-	-	-	-	-
屏東縣	7,156,838	-	-	-	-	-
臺東縣	1,601,624	-	-	-	-	-
花蓮縣	3,497,921	-	-	-	-	-
澎湖縣	622,828	-	-	-	-	-
基隆市	3,770,332	-	-	-	-	-
新竹市	7,998,528	-	-	-	-	-
嘉義市	2,972,601	-	-	-	-	-
金門縣	617,187	-	-	-	-	-
連江縣	51,921	-	-	-	-	-

說　　明：遺產及贈與稅實物抵繳金額112年計2,330,451千元。
附　　註：*遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 3-3. Total Net Tax Revenues - by Agency (2/3)

CY 2023

Unit：NT$ 1,000

貨 物 稅 Commodity Tax	證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸 酒 稅* Tobacco and Alcohol Tax*	特種貨物及勞務稅 Specifically Selected Goods and Services Tax	Agency
164,254,930	197,335,904	8,067,959	69,629,190	5,513,277	Grand Total
164,254,930	197,335,904	8,067,959	69,629,190	5,513,277	Ministry of Finance
-374,817	122,126,322	7,195,562	24,620	5,310	National Taxation Bureau of Taipei
99,047,828	31,675,407	205,529	26,306,655	2,805,956	National Taxation Bureau of the Northern Area
33,471,097	20,549,605	323,503	14,162,796	2,536,442	National Taxation Bureau of the Central Area
2,637,271	11,324,038	80,554	26,786,898	27,077	National Taxation Bureau of the Southern Area
29,473,551	11,660,532	262,811	2,348,221	138,492	National Taxation Bureau of Kaohsiung
-	-	-	-	-	Customs Administration
-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
-	-	-	-	-	Revenue Service Office
-	-	-	-	-	New Taipei City
-	-	-	-	-	Taipei City
-	-	-	-	-	Taoyuan City
-	-	-	-	-	Taichung City
-	-	-	-	-	Tainan City
-	-	-	-	-	Kaohsiung City
-	-	-	-	-	Yilan County
-	-	-	-	-	Hsinchu County
-	-	-	-	-	Miaoli County
-	-	-	-	-	Changhua County
-	-	-	-	-	Nantou County
-	-	-	-	-	Yunlin County
-	-	-	-	-	Chiayi County
-	-	-	-	-	Pingtung County
-	-	-	-	-	Taitung County
-	-	-	-	-	Hualien County
-	-	-	-	-	Penghu County
-	-	-	-	-	Keelung City
-	-	-	-	-	Hsinchu City
-	-	-	-	-	Chiayi City
-	-	-	-	-	Kinmen County
-	-	-	-	-	Lienchiang County

Explanation： The total amount of using physical objects for payment of estate and gift taxes was NT$ 2,330,451 thousand in 2023.
Note：*Since 2017, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

表3-3. 全國賦稅實徵淨額 - 按機關別分(3/3)

112年

單位：新臺幣千元

機關別	營業稅** Business Tax**	金融業營業稅 Financial Enterprises 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
總計	572,341,653	38,836,044	94,070,262	74,501,512	89,307,650	68,648,422
一、財政部所屬機關	572,341,653	38,836,044	-	-	-	-
臺北國稅局	280,488,681	26,547,273	-	-	-	-
北區國稅局	106,072,431	5,125,985	-	-	-	-
中區國稅局	73,123,513	3,598,134	-	-	-	-
南區國稅局	33,987,104	1,488,876	-	-	-	-
高雄國稅局	78,669,924	2,075,776	-	-	-	-
關務署	-	-	-	-	-	-
二、經濟部礦務局	-	-	-	-	-	-
三、直轄市及縣(市)稽徵機關	-	-	94,070,262	74,501,512	89,307,650	68,648,422
新北市	-	-	15,267,678	16,942,216	14,286,533	9,483,401
臺北市	-	-	28,091,669	15,582,220	16,848,093	7,320,789
桃園市	-	-	8,847,891	8,461,446	9,755,099	7,332,697
臺中市	-	-	6,635,244	8,747,213	10,951,928	9,618,264
臺南市	-	-	6,338,594	4,504,224	6,506,661	5,630,233
高雄市	-	-	12,965,951	5,393,935	11,916,389	7,634,401
宜蘭縣	-	-	1,029,828	1,700,469	1,597,026	1,289,420
新竹縣	-	-	1,670,332	2,839,126	2,551,020	2,070,863
苗栗縣	-	-	1,472,838	1,248,801	1,612,322	1,809,951
彰化縣	-	-	2,315,071	1,729,309	3,066,949	4,032,956
南投縣	-	-	759,721	632,097	1,017,768	1,623,136
雲林縣	-	-	1,557,934	923,276	1,906,804	2,155,874
嘉義縣	-	-	823,131	606,474	1,071,731	1,539,046
屏東縣	-	-	1,579,812	1,109,644	1,516,715	2,218,614
臺東縣	-	-	289,244	253,630	326,530	599,340
花蓮縣	-	-	635,849	519,857	648,956	940,051
澎湖縣	-	-	83,023	255,305	150,069	87,611
基隆市	-	-	1,039,678	849,290	764,962	817,379
新竹市	-	-	1,770,108	1,560,183	2,007,642	1,452,343
嘉義市	-	-	857,068	361,536	701,411	791,174
金門縣	-	-	31,418	270,109	92,565	185,237
連江縣	-	-	8,180	11,152	10,477	15,642

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：**營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-3. Total Net Tax Revenues - by Agency (3/3)

CY 2023

Unit：NT$ 1,000

契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	特別及臨時稅課 Special and Provisional Tax Levies	教育捐 Education Surtax	健康福利捐 Health and Welfare Surcharge on Tobacco	Agency
15,801,473	17,034,515	1,890,286	1,324,884	187	27,516,631	Grand Total
-	-	-	-	-	27,516,631	Ministry of Finance
-	-	-	-	-	-	National Taxation Bureau of Taipei
-	-	-	-	-	7,628,506	National Taxation Bureau of the Northern Area
-	-	-	-	-	4,890,218	National Taxation Bureau of the Central Area
-	-	-	-	-	14,992,521	National Taxation Bureau of the Southern Area
-	-	-	-	-	5,386	National Taxation Bureau of Kaohsiung
-	-	-	-	-	-	Customs Administration
-	-	-	-	-	-	Bureau of Mines, Ministry of Economic Affairs
15,801,473	17,034,515	1,890,286	1,324,884	187	-	Revenue Service Office
3,250,729	1,691,518	355,336	-	-	-	New Taipei City
1,631,349	6,662,086	184,001	-	-	-	Taipei City
1,997,809	1,420,715	282,390	80,914	-	-	Taoyuan City
2,474,397	1,723,066	194,089	-	-	-	Taichung City
1,138,282	731,177	128,780	-	200	-	Tainan City
2,137,454	1,585,966	218,019	52,732	-	-	Kaohsiung City
309,026	200,303	34,361	84,058	-	-	Yilan County
664,683	513,026	123,744	-	-	-	Hsinchu County
246,279	196,266	32,722	2,729	-	-	Miaoli County
309,460	550,546	61,115	-	-	-	Changhua County
142,068	119,850	54,889	226,135	-	-	Nantou County
216,546	223,798	29,896	52,446	-	-	Yunlin County
114,210	103,049	16,196	4,959	-	-	Chiayi County
232,642	184,026	40,199	275,186	-	-	Pingtung County
61,117	44,009	11,001	16,753	-	-	Taitung County
84,952	118,182	21,115	528,972	-13	-	Hualien County
23,462	20,455	2,903	-	-	-	Penghu County
186,399	85,995	26,629	-	-	-	Keelung City
465,963	702,225	40,064	-	-	-	Hsinchu City
101,697	128,000	31,715	-	-	-	Chiayi City
12,495	24,327	1,036	-	-	-	Kinmen County
454	5,930	86	-	-	-	Lienchiang County

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：**Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-4. 全國賦稅實徵淨額 - 按地區別分 (1/3)

單位：新臺幣千元

地區別 Region		105年 CY 2016		106年 CY 2017		107年 CY 2018	
		金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
總計	Grand Total	2,224,075,454	100.0	2,251,246,001	100.0	2,386,944,903	100.0
新北市	New Taipei City	246,765,909	11.1	236,821,701	10.5	246,870,045	10.3
臺北市	Taipei City	760,718,268	34.2	728,642,464	32.4	804,868,877	33.7
桃園市	Taoyuan City	192,971,027	8.7	180,703,259	8.0	175,667,751	7.4
臺中市	Taichung City	173,005,087	7.8	182,706,700	8.1	188,512,162	7.9
臺南市	Tainan City	84,293,954	3.8	104,903,087	4.7	118,744,663	5.0
高雄市	Kaohsiung City	200,068,820	9.0	216,357,748	9.6	238,924,394	10.0
宜蘭縣	Yilan County	14,667,053	0.7	14,079,666	0.6	13,862,902	0.6
新竹縣	Hsinchu County	51,154,242	2.3	52,665,262	2.3	55,143,274	2.3
苗栗縣	Miaoli County	34,984,282	1.6	35,676,457	1.6	36,418,473	1.5
彰化縣	Changhua County	49,189,513	2.2	50,505,838	2.2	51,915,579	2.2
南投縣	Nantou County	10,287,094	0.5	10,820,444	0.5	11,021,978	0.5
雲林縣	Yunlin County	61,754,053	2.8	71,314,752	3.2	76,616,098	3.2
嘉義縣	Chiayi County	9,510,507	0.4	9,755,161	0.4	10,058,878	0.4
屏東縣	Pingtung County	26,361,329	1.2	26,438,965	1.2	26,430,044	1.1
臺東縣	Taitung County	3,485,401	0.2	3,277,580	0.1	3,405,567	0.1
花蓮縣	Hualien County	11,614,331	0.5	12,239,491	0.5	12,025,492	0.5
澎湖縣	Penghu County	1,208,457	0.1	1,271,004	0.1	1,301,606	0.1
基隆市	Keelung City	53,885,481	2.4	57,342,896	2.5	66,422,966	2.8
新竹市	Hsinchu City	110,006,018	4.9	126,185,223	5.6	114,438,513	4.8
嘉義市	Chiayi City	8,082,501	0.4	9,062,428	0.4	9,176,775	0.4
金門縣	Kinmen County	4,788,106	0.2	5,172,599	0.2	4,723,899	0.2
連江縣	Lienchiang County	302,944	0.0	346,433	0.0	338,179	0.0
其他	Others	114,971,077	5.2	114,956,843	5.1	120,056,787	5.0

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 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。

Table 3-4. Total Net Tax Revenues - by Region (1/3)

Unit：NT$ 1,000

108年 CY 2019		109年 CY 2020		110年 CY 2021		111年 CY 2022		112年 CY 2023	
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%
2,470,519,242	100.0	2,398,667,080	100.0	2,874,212,555	100.0	3,247,877,156	100.0	3,456,157,917	100.0
270,861,940	11.0	248,143,772	10.3	288,088,399	10.0	318,368,980	9.8	349,027,536	10.1
805,205,041	32.6	821,241,911	34.2	1,026,243,026	35.7	1,124,091,463	34.6	1,212,494,446	35.1
189,918,582	7.7	182,665,790	7.6	221,237,682	7.7	233,737,673	7.2	249,498,921	7.2
201,786,672	8.2	194,388,064	8.1	224,460,872	7.8	243,544,178	7.5	259,661,878	7.5
128,463,038	5.2	124,494,552	5.2	140,355,669	4.9	148,403,477	4.6	155,282,684	4.5
241,255,937	9.8	221,428,882	9.2	252,128,991	8.8	320,203,931	9.9	296,170,496	8.6
13,899,000	0.6	15,318,860	0.6	17,167,215	0.6	16,737,050	0.5	18,119,374	0.5
61,098,809	2.5	61,366,867	2.6	79,103,268	2.8	107,754,015	3.3	103,292,064	3.0
37,911,862	1.5	31,290,904	1.3	37,401,986	1.3	39,124,957	1.2	39,159,692	1.1
51,408,627	2.1	43,571,222	1.8	50,798,587	1.8	55,623,901	1.7	54,274,602	1.6
11,597,125	0.5	10,869,396	0.5	11,748,509	0.4	12,827,638	0.4	14,261,875	0.4
67,533,022	2.7	55,000,611	2.3	65,527,796	2.3	72,114,970	2.2	59,158,467	1.7
10,764,723	0.4	10,565,662	0.4	10,835,586	0.4	11,622,344	0.4	13,082,478	0.4
24,939,639	1.0	25,609,122	1.1	26,906,254	0.9	28,408,594	0.9	29,762,116	0.9
3,507,179	0.1	3,468,665	0.1	3,782,572	0.1	3,774,647	0.1	4,099,689	0.1
11,888,435	0.5	13,921,937	0.6	14,927,084	0.5	11,090,145	0.3	11,626,674	0.3
1,185,070	0.0	1,246,111	0.1	1,371,121	0.0	1,456,928	0.0	1,854,796	0.1
70,609,715	2.9	67,480,095	2.8	71,689,028	2.5	120,255,976	3.7	117,613,488	3.4
129,497,880	5.2	130,745,729	5.5	181,161,609	6.3	218,384,132	6.7	296,863,209	8.6
9,373,895	0.4	10,016,079	0.4	12,853,664	0.4	11,592,619	0.4	12,473,879	0.4
4,462,314	0.2	4,112,186	0.2	2,794,036	0.1	5,792,863	0.2	5,453,264	0.2
308,402	0.0	330,506	0.0	359,550	0.0	419,401	0.0	418,932	0.0
123,042,335	5.0	121,390,157	5.1	133,270,051	4.6	142,547,274	4.4	152,507,357	4.4

Source：Various agencies of the Ministry of Finance and tax collection units of each county/city government.
Explanation：Other refers to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

表3-4. 全國賦稅實徵淨額 - 按地區別分 (2/3)

112年

單位：新臺幣千元

地區別 Region		總計 Grand Total	關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	遺產稅* Estate Tax*
總計	Grand Total	3,456,157,917	152,507,357	1,079,455,217	755,103,888	36,847,012
新北市	New Taipei City	349,027,536	-	110,040,958	77,237,163	6,591,562
臺北市	Taipei City	1,212,494,446	-	370,418,257	327,586,743	14,822,496
桃園市	Taoyuan City	249,498,921	-	74,972,147	45,778,008	2,243,567
臺中市	Taichung City	259,661,878	-	71,921,281	54,581,729	4,152,528
臺南市	Tainan City	155,282,684	-	34,772,797	27,247,183	2,304,442
高雄市	Kaohsiung City	296,170,496	-	80,242,035	47,156,556	2,639,777
宜蘭縣	Yilan County	18,119,374	-	2,373,260	2,538,849	433,219
新竹縣	Hsinchu County	103,292,064	-	37,663,394	34,347,227	354,474
苗栗縣	Miaoli County	39,159,692	-	7,455,405	6,567,993	272,293
彰化縣	Changhua County	54,274,602	-	23,374,150	11,077,269	1,162,910
南投縣	Nantou County	14,261,875	-	3,442,723	2,429,747	258,860
雲林縣	Yunlin County	59,158,467	-	11,401,217	4,582,458	171,303
嘉義縣	Chiayi County	13,082,478	-	2,982,743	1,831,550	79,682
屏東縣	Pingtung County	29,762,116	-	4,623,654	3,250,179	220,514
臺東縣	Taitung County	4,099,689	-	370,628	810,709	41,281
花蓮縣	Hualien County	11,626,674	-	1,096,159	1,491,668	105,104
澎湖縣	Penghu County	1,854,796	-	242,782	804,633	22,280
基隆市	Keelung City	117,613,488	-	31,637,724	4,002,413	242,295
新竹市	Hsinchu City	296,863,209	-	208,463,827	98,224,639	465,244
嘉義市	Chiayi City	12,473,879	-	1,522,392	2,555,847	207,445
金門縣	Kinmen County	5,453,264	-	381,231	807,809	55,531
連江縣	Lienchiang County	418,932	-	56,453	193,516	205
其他	Others	152,507,357	152,507,357	-	-	-

說　　明： 遺產及贈與稅實物抵繳金額112年計2,330,451千元。
附　　註：*遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

Table 3-4. Total Net Tax Revenues - by Region (2/3)

CY 2023

Unit：NT$ 1,000

贈 與 稅* Gift Tax*	貨 物 稅 Commodity Tax	證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸 酒 稅* Tobacco and Alcohol Tax*	特種貨物及勞務稅 Specifically Selected Goods and Services Tax
25,005,708	164,254,930	197,335,904	8,067,959	69,629,190	5,513,277
2,136,258	1,840,241	15,217,898	99,735	4,004,721	478
13,881,065	-374,817	122,126,322	7,195,562	24,620	5,310
1,424,747	37,628,188	8,009,675	24,332	2,089,637	135,847
2,406,737	17,092,229	13,358,186	319,874	7,228,383	2,528,300
841,554	252,457	6,959,397	70,443	23,568,507	26,501
1,668,364	29,473,551	11,660,532	262,811	2,348,221	138,492
132,055	710,129	1,072,572	-	338,634	-
237,669	6,725,031	1,865,935	30,738	21,531	4,814
145,512	2,428,326	1,196,419	1,100	6,676,962	110
418,324	925,786	3,303,908	2,529	20,853	5,932
146,030	-37,907	907,789	-	198,641	1,851
817,118	13,062,663	1,783,303	-	37,957	249
140,353	144,212	241,397	-	133,539	135
125,763	2,303,628	1,353,288	1,853	3,081,572	121
50,066	-32,635	287,297	-	2,234	155
40,395	774,057	570,239	48	404,146	-
4,624	-20,320	95,469	464	1,046	-
36,385	51,528,706	881,223	648	16,207,563	2,659,225
279,063	-141,343	3,942,200	50,028	1,036	4,926
56,240	-10,071	2,387,190	7,794	-	165
17,064	-15,856	115,634	-	3,150,323	666
322	-1,325	31	-	89,064	-
-	-	-	-	-	-

Explanation：The total amount of using physical objects for payment of estate and gift taxes was NT$ 2,330,451 thousand in 2023.
Note：*Since 2017, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

表3-4. 全國賦稅實徵淨額 - 按地區別分 (3/3)

112年

單位：新臺幣千元

地區別 Region		營業稅** Business Tax**	金融保險業營業稅 Financial Enterprises Business Tax	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax
總計	Grand Total	572,341,653	38,836,044	94,070,262	74,501,512	89,307,650
新北市	New Taipei City	68,156,028	2,285,949	15,267,678	16,942,216	14,286,533
臺北市	Taipei City	280,488,681	26,547,273	28,091,669	15,582,220	16,848,093
桃園市	Taoyuan City	38,031,101	1,722,459	8,847,891	8,461,446	9,755,099
臺中市	Taichung City	43,254,442	2,694,915	6,635,244	8,747,213	10,951,928
臺南市	Tainan City	20,986,832	998,312	6,338,594	4,504,224	6,506,661
高雄市	Kaohsiung City	78,669,924	2,075,776	12,965,951	5,393,935	11,916,389
宜蘭縣	Yilan County	4,276,165	171,439	1,029,828	1,700,469	1,597,026
新竹縣	Hsinchu County	11,608,457	288,449	1,670,332	2,839,126	2,551,020
苗栗縣	Miaoli County	5,377,434	162,696	1,472,838	1,248,801	1,612,322
彰化縣	Changhua County	1,917,535	421,058	2,315,071	1,729,309	3,066,949
南投縣	Nantou County	2,338,477	142,508	759,721	632,097	1,017,768
雲林縣	Yunlin County	20,235,625	176,957	1,557,934	923,276	1,906,804
嘉義縣	Chiayi County	3,250,071	56,201	823,131	606,474	1,071,731
屏東縣	Pingtung County	5,926,605	189,814	1,579,812	1,109,644	1,516,715
臺東縣	Taitung County	968,330	41,151	289,244	253,630	326,530
花蓮縣	Hualien County	3,646,937	77,714	635,849	519,857	648,956
澎湖縣	Penghu County	80,990	85	83,023	255,305	150,069
基隆市	Keelung City	2,426,262	86,908	1,039,678	849,290	764,962
新竹市	Hsinchu City	-22,424,939	490,915	1,770,108	1,560,183	2,007,642
嘉義市	Chiayi City	2,774,276	203,313	857,068	361,536	701,411
金門縣	Kinmen County	323,675	2,136	31,418	270,109	92,565
連江縣	Lienchiang County	28,745	16	8,180	11,152	10,477
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：**營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-4. Total Net Tax Revenues - by Region (3/3)

CY 2023

Unit：NT$ 1,000

使用牌照稅 Vehicle License Tax	契稅 Deed Tax	印花稅 Stamp Tax	娛樂稅 Amusement Tax	特別及臨時稅課 Special and Provisional Tax Levies	教育捐 Education Surtax	健康福利捐 Health and Welfare Surcharge on Tobacco
68,648,422	15,801,473	17,034,515	1,890,286	1,324,884	187	27,516,631
9,483,401	3,250,729	1,691,518	355,336	-	-	2,425,083
7,320,789	1,631,349	6,662,086	184,001	-	-	-
7,332,697	1,997,809	1,420,715	282,390	80,914	-	982,711
9,618,264	2,474,397	1,723,066	194,089	-	-	2,473,988
5,630,233	1,138,282	731,177	128,780	-	200	13,274,420
7,634,401	2,137,454	1,585,966	218,019	52,732	-	5,386
1,289,420	309,026	200,303	34,361	84,058	-	-
2,070,863	664,683	513,026	123,744	-	-	-
1,809,951	246,279	196,266	32,722	2,729	-	2,416,230
4,032,956	309,460	550,546	61,115	-	-	-
1,623,136	142,068	119,850	54,889	226,135	-	-
2,155,874	216,546	223,798	29,896	52,446	-	-
1,539,046	114,210	103,049	16,196	4,959	-	-
2,218,614	232,642	184,026	40,199	275,186	-	1,718,101
599,340	61,117	44,009	11,001	16,753	-	-
940,051	84,952	118,182	21,115	528,972	-13	-
87,611	23,462	20,455	2,903	-	-	-
817,379	186,399	85,995	26,629	-	-	4,220,712
1,452,343	465,963	702,225	40,064	-	-	-
791,174	101,697	128,000	31,715	-	-	-
185,237	12,495	24,327	1,036	-	-	-
15,642	454	5,930	86	-	-	-
-	-	-	-	-	-	-

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： **Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-5. 全國賦稅實徵淨額 - 按直接稅與間接稅別分

單位：新臺幣千元

年別及地區別 CY & Region		總計 Grand Total 金額 Amount	結構比 %
105年	2016	2,224,075,454	100.0
106年	2017	2,251,246,001	100.0
107年	2018	2,386,944,903	100.0
108年	2019	2,470,519,242	100.0
109年	2020	2,398,667,080	100.0
110年	2021	2,874,212,555	100.0
111年	2022	3,247,877,156	100.0
112年	2023	3,456,157,917	100.0
新北市	New Taipei City	349,027,536	100.0
臺北市	Taipei City	1,212,494,446	100.0
桃園市	Taoyuan City	249,498,921	100.0
臺中市	Taichung City	259,661,878	100.0
臺南市	Tainan City	155,282,684	100.0
高雄市	Kaohsiung City	296,170,496	100.0
宜蘭縣	Yilan County	18,119,374	100.0
新竹縣	Hsinchu County	103,292,064	100.0
苗栗縣	Miaoli County	39,159,692	100.0
彰化縣	Changhua County	54,274,602	100.0
南投縣	Nantou County	14,261,875	100.0
雲林縣	Yunlin County	59,158,467	100.0
嘉義縣	Chiayi County	13,082,478	100.0
屏東縣	Pingtung County	29,762,116	100.0
臺東縣	Taitung County	4,099,689	100.0
花蓮縣	Hualien County	11,626,674	100.0
澎湖縣	Penghu County	1,854,796	100.0
基隆市	Keelung City	117,613,488	100.0
新竹市	Hsinchu City	296,863,209	100.0
嘉義市	Chiayi City	12,473,879	100.0
金門縣	Kinmen County	5,453,264	100.0
連江縣	Lienchiang County	418,932	100.0
其　他	Others	152,507,357	100.0

資料來源： 財政部所屬各機關及各縣市稽徵單位。
說　　明： 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。

Table 3-5. Total Net Tax Revenues - by Direct and Indirect Taxes

Unit：NT$ 1,000

直接稅 Direct Taxes		間接稅 Indirect Taxes	
金額 Amount	結構比 %	金額 Amount	結構比 %
1,390,047,286	62.5	834,028,168	37.5
1,409,806,199	62.6	841,439,802	37.4
1,490,565,368	62.4	896,379,535	37.6
1,568,418,490	63.5	902,100,752	36.5
1,482,376,382	61.8	916,290,698	38.2
1,872,292,239	65.1	1,001,920,316	34.9
2,213,869,644	68.2	1,034,007,512	31.8
2,375,496,772	68.7	1,080,661,145	31.3
261,070,730	74.8	87,956,806	25.2
918,183,776	75.7	294,310,670	24.3
161,514,721	64.7	87,984,200	35.3
175,549,117	67.6	84,112,761	32.4
90,683,777	58.4	64,598,907	41.6
176,043,804	59.4	120,126,692	40.6
11,186,304	61.7	6,933,070	38.3
82,224,598	79.6	21,067,466	20.4
20,218,962	51.6	18,940,730	48.4
46,759,879	86.2	7,514,723	13.8
9,736,803	68.3	4,525,072	31.7
23,359,959	39.5	35,798,508	60.5
7,891,271	60.3	5,191,207	39.7
14,014,064	47.1	15,748,052	52.9
2,490,502	60.7	1,609,187	39.3
5,193,214	44.7	6,433,460	55.3
1,682,111	90.7	172,685	9.3
39,641,017	33.7	77,972,471	66.3
317,228,897	106.9	-20,365,688	-6.9
8,758,620	70.2	3,715,259	29.8
1,783,856	32.7	3,669,408	67.3
280,790	67.0	138,142	33.0
-	-	152,507,357	100.0

Source：Various agencies of the Ministry of Finance and tax collection units of each county/city government.
Explanation：Other refers to the sum total of taxes including Customs duties and Mining concession tax which are unable to classify by region.

表3-6. 全國賦稅實徵淨額 - 按OECD稅收分類分 (1/2)

(1)金額

單位：新臺幣千元

OECD 稅 收 分 類	107年 CY 2018	108年 CY 2019	109年 CY 2020
總 計	2,386,944,903	2,470,519,242	2,398,667,080
1000 對所得、利潤與資本利得的稅收	1,167,630,805	1,249,950,829	1,094,696,760
1100 個人	599,686,117	602,039,881	617,644,700
1110 所得、利潤	509,134,609	500,903,111	504,655,105
1120 資本利得	90,551,508	101,136,770	112,989,595
1200 公司	567,944,689	647,910,948	477,052,060
1300 其他	-	-	-
2000 社會安全捐	-	-	-
3000 對工資與勞動力的徵收	-	-	-
4000 對財產徵收的稅收	322,934,563	318,467,661	387,679,622
4100 對不動產徵收的經常性稅收	170,473,719	172,869,671	171,068,028
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	31,824,830	34,925,726	42,296,348
4310 遺產與繼承稅	21,378,098	24,299,533	29,640,370
4320 贈與稅	10,446,732	10,626,193	12,655,978
4400 對金融與資本交易徵收的稅收	107,270,496	95,899,263	158,167,805
4500 對財產徵收的其他非經常性稅收	13,365,518	14,773,001	16,147,441
4600 對財產徵收的其他經常性稅收	-	-	-
5000 對貨品與勞務徵收的稅收	896,379,535	902,100,752	916,290,698
5100 對貨品生產、銷售及移轉等徵收的稅收	815,839,436	819,934,183	832,389,438
5110 一般銷售額	415,408,541	420,908,352	437,212,013
5120 對特種貨品與勞務徵收的稅收	400,430,895	399,025,831	395,177,425
5121 貨物稅	277,900,415	273,248,793	271,133,734
5122 財政專賣利潤	-	-	-
5123 進口稅	120,056,787	123,042,335	121,390,157
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	-	-
5127 對國際貿易與交易課徵的其他稅收	-	-	-
5128 對特種貨品與勞務徵收的其他稅收	2,473,693	2,734,703	2,653,534
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	68,393,344	69,309,585	70,175,832
5210 經常性稅收	64,830,354	65,597,591	66,258,963
5220 非經常性稅收	3,562,990	3,711,994	3,916,869
5300 其他	12,146,755	12,856,984	13,725,428
6000 其他稅收	-	-	-

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1.各稅含所附徵之教育捐。
2.根據OECD稅收分類定義，個人所得稅可退還稅額扣抵，若用於實際抵減稅額部分，可列為稅收減項，若用於退還納稅義務人部分則屬移轉支出，不列為稅收減項。考量現行資料蒐集限制，本表並未將屬移轉支出部分剔除。

Table 3-6. Total Net Tax Revenues - by OECD classification of Taxes (1/2)

(1) Amount

Unit：NT$ 1,000

110年 CY 2021	111年 CY 2022	112年 CY 2023	The OECD classification of Taxes
2,874,212,555	3,247,877,156	3,456,157,917	Total Tax Revenues
1,342,048,107	1,775,445,243	1,909,060,617	1000 Taxes on income, profits and capital gains
640,203,017	748,166,258	829,605,400	1100 Individuals
530,188,503	655,119,764	755,103,888	1110 On income and profits
110,014,514	93,046,494	74,501,512	1120 On capital gains
701,845,090	1,027,278,985	1,079,455,217	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
-	-	-	2000 Social security contributions
-	-	-	3000 Taxes on payroll and workforce
530,244,132	438,424,401	466,436,155	4000 Taxes on property
173,551,022	179,739,371	183,378,099	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
53,061,964	57,613,334	61,852,720	4300 Estate, inheritance and gift taxes
33,463,271	37,678,824	36,847,012	4310 Estate and inheritance taxes
19,598,693	19,934,510	25,005,708	4320 Gift taxes
285,852,448	185,590,592	205,403,863	4400 Taxes on financial and capital transactions
17,778,698	15,481,104	15,801,473	4500 Other non-recurrent taxes on property
-	-	-	4600 Other recurrent taxes on property
1,001,920,316	1,034,007,512	1,080,661,145	5000 Taxes on goods and services
917,360,950	947,343,624	991,763,038	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
499,357,607	544,366,239	572,341,653	5110 General taxes
418,003,343	402,977,385	419,421,385	5120 Taxes on specific goods and services
281,117,042	256,534,573	261,400,751	5121 Excises
-	-	-	5122 Profits of fiscal monopolies
133,270,051	142,547,274	152,507,357	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
-	-	-	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
3,616,250	3,895,538	5,513,277	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
70,131,980	70,941,513	71,863,592	5200 Taxes on use of goods , or on permission to use goods or perform activities
66,984,023	68,016,771	68,648,422	5210 Recurrent taxes
3,147,957	2,924,742	3,215,170	5220 Non-recurrent taxes
14,427,386	15,722,375	17,034,515	5300 Unallocable as between 5100 and 5200
-	-	-	6000 Other taxes

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

Explanation：1.Taxes include Education Surtax.

2.According to the OECD Revenue Statistics Interpretative Guide, only the part of a refundable tax credit of the Individual Income Tax that is used to reduce a taxpayer' s tax liability should be subtracted in the reporting of tax revenues. The part of tax credit that exceeds the taxpayer' s tax liability and is paid to that taxpayer is treated as an expenditure item and not subtracted in the reporting of tax revenues. That part is referred to as the "transfer component." The figures above were not subtracted as the "transfer component" part of the tax credit due to the limitation of data.

表3-6. 全國賦稅實徵淨額 - 按OECD稅收分類分 (2/2)

(2)對照表

OECD 稅 收 分 類	我 國 稅 目 對 照
總　　計	
1000 對所得、利潤與資本利得的稅收	
1100 個人	
1110 所得、利潤	綜合所得稅
1120 資本利得	土地增值稅
1200 公司	營利事業所得稅
1300 其他	
2000 社會安全捐	
3000 對工資與勞動力的徵收	
4000 對財產徵收的稅收	
4100 對不動產徵收的經常性稅收	地價稅、房屋稅
4200 對淨財富徵收的經常性稅收	
4300 遺產、繼承與贈與稅	
4310 遺產與繼承稅	遺產稅
4320 贈與稅	贈與稅
4400 對金融與資本交易徵收的稅收	證券交易稅、期貨交易稅
4500 對財產徵收的其他非經常性稅收	契稅
4600 對財產徵收的其他經常性稅收	
5000 對貨品與勞務徵收的稅收	
5100 對貨品生產、銷售及移轉等徵收的稅收	
5110 一般銷售額	營業稅、金融業營業稅
5120 對特種貨品與勞務徵收的稅收	
5121 貨物稅	貨物稅、菸酒稅、健康福利捐
5122 財政專賣利潤	
5123 進口稅	關稅
5124 出口稅	
5125 對投資財之課稅	
5126 對特別勞務之課稅	
5127 對國際貿易與交易課徵的其他稅收	
5128 對特種貨品與勞務徵收的其他稅收	特種貨物及勞務稅
5130 其他	
5200 對貨品使用及行為課徵的稅收	
5210 經常性稅收	使用牌照稅
5220 非經常性稅收	娛樂稅、特別及臨時稅課
5300 其他	印花稅
6000 其他稅收	

Table 3-6. Total Net Tax Revenues - by OECD classification of Taxes (2/2)

(2) Classification

The OECD classification of Taxes	The Republic of China item of Taxes
Total Tax Revenues	
1000 Taxes on income, profits and capital gains	
1100 Individuals	
1110 On income and profits	Individual Income Tax
1120 On capital gains	Land Value Increment Tax
1200 Corporations	Profit-seeking Enterprise Income Tax
1300 Unallocable as between 1100 and 1200	
2000 Social security contributions	
3000 Taxes on payroll and workforce	
4000 Taxes on property	
4100 Recurrent taxes on immovable property	Land Value Tax, House Tax
4200 Recurrent taxes on new wealth	
4300 Estate, inheritance and gift taxes	
4310 Estate and inheritance taxes	Estate Tax
4320 Gift taxes	Gift Tax
4400 Taxes on financial and capital transactions	Securities Transaction Tax, Futures Transaction Tax
4500 Other non-recurrent taxes on property	Deed Tax
4600 Other recurrent taxes on property	
5000 Taxes on goods and services	
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	
5110 General taxes	Business Tax, Financial Enterprises Business Tax
5120 Taxes on specific goods and services	
5121 Excises	Commodity Tax, Tobacco and Alcohol Tax, Health and Welfare Surcharge
5122 Profits of fiscal monopolies	
5123 Customs and import duties	Customs Duties
5124 Taxes on exports	
5125 Taxes on investment goods	
5126 Taxes on specific services	
5127 Other taxes on international trade and transactions	
5128 Other taxes on specific goods and services	Specifically Selected Goods and Services Tax
5130 Unallocable as between 5110 and 5120	
5200 Taxes on use of goods , or on permission to use goods or perform activities	
5210 Recurrent taxes	Vehicle License Tax
5220 Non-recurrent taxes	Amusement Tax, Special and Provisional Tax Levies
5300 Unallocable as between 5100 and 5200	Stamp Tax
6000 Other taxes	

表3-7. 全國賦稅實徵淨額與預算數之比較

單位：新臺幣千元；%

稅目別	109年 CY 2020			110年 CY 2021		
	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount
總計	2,398,667,080	2,420,935,926	99.1	2,874,212,555	2,441,509,945	117.7
關稅	121,390,157	119,741,000	101.4	133,270,051	120,764,000	110.4
所得稅	981,707,165	1,111,978,888	88.3	1,232,033,593	1,096,482,110	112.4
營利事業所得稅	477,052,060	639,743,333	74.6	701,845,090	609,993,000	115.1
綜合所得稅	504,655,105	472,235,555	106.9	530,188,503	486,489,110	109.0
遺產及贈與稅*	42,296,348	35,142,000	120.4	53,061,964	35,243,000	150.6
遺產稅*	29,640,370	20,411,000	145.2	33,463,271	21,091,000	158.7
贈與稅*	12,655,978	14,731,000	85.9	19,598,693	14,152,000	138.5
貨物稅	170,223,762	178,333,333	95.5	180,093,438	178,485,556	100.9
證券交易稅	150,631,874	106,475,000	141.5	275,392,541	119,995,000	229.5
期貨交易稅	7,535,931	5,145,000	146.5	10,459,907	5,145,000	203.3
菸酒稅*	71,472,435	64,650,000	110.6	70,859,143	64,650,000	109.6
特種貨物及勞務稅	2,653,534	2,174,000	122.1	3,616,250	2,508,000	144.2
營業稅**	437,212,013	419,018,092	104.3	499,357,607	429,573,646	116.2
金融業營業稅	26,623,186	24,456,000	108.9	28,196,403	24,456,000	115.3
土地稅	204,742,200	182,645,882	112.1	200,257,068	188,385,313	106.3
地價稅	91,752,605	91,352,597	100.4	90,242,554	89,819,920	100.5
土地增值稅	112,989,595	91,293,285	123.8	110,014,514	98,565,393	111.6
房屋稅	79,315,449	78,211,360	101.4	83,308,470	80,176,444	103.9
使用牌照稅	66,258,963	65,195,161	101.6	66,984,023	65,636,282	102.1
契稅	16,147,441	12,673,044	127.4	17,778,698	13,186,975	134.8
印花稅	13,725,428	11,725,868	117.1	14,427,386	11,977,231	120.5
娛樂稅	1,707,158	1,598,215	106.8	1,156,032	1,607,114	71.9
特別及臨時稅課	2,209,711	1,729,083	127.8	1,991,925	1,694,274	117.6
教育捐	-26	-	--	-2	-	--
健康福利捐	29,437,537	24,500,000	120.2	30,164,461	26,000,000	116.0
房地合一課徵所得稅*	15,128,488	3,630,000	416.8	32,236,668	13,210,999	244.0
營利事業	3,219,343	838,889	383.8	7,669,021	4,493,000	170.7
個人	11,909,145	2,791,111	426.7	24,567,647	8,717,999	281.8

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1.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。
2.遺產及贈與稅實物抵繳金額112年計2,330,451千元。

附　　註： 1.*房地合一課徵所得稅、遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。
2.**營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-7. Total Net Tax Revenues and Budget Amount

Unit：NT$ 1,000；%

111年 CY 2022			112年 CY 2023			Item of Tax
實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	
3,247,877,156	2,724,176,292	119.2	3,456,157,917	3,070,136,860	112.6	Grand Total
142,547,274	133,482,000	106.8	152,507,357	136,161,000	112.0	Customs Duties
1,682,398,749	1,259,050,221	133.6	1,834,559,105	1,633,537,778	112.3	Income Tax
1,027,278,985	730,002,221	140.7	1,079,455,217	1,047,338,889	103.1	Profit-seeking Enterprise
655,119,764	529,048,000	123.8	755,103,888	586,198,889	128.8	Individual
57,613,334	35,243,000	163.5	61,852,720	35,754,000	173.0	Estate and Gift Tax*
37,678,824	21,091,000	178.6	36,847,012	21,454,600	171.7	Estate Tax*
19,934,510	14,152,000	140.9	25,005,708	14,299,400	174.9	Gift Tax*
153,523,425	183,590,000	83.6	164,254,930	155,760,000	105.5	Commodity Tax
175,604,475	176,848,000	99.3	197,335,904	155,100,000	127.2	Securities Transaction Tax
9,986,117	7,808,000	127.9	8,067,959	7,298,000	110.6	Futures Transaction Tax
73,322,979	70,432,500	104.1	69,629,190	70,432,500	98.9	Tobacco and Alcohol Tax*
3,895,538	2,580,000	151.0	5,513,277	2,713,000	203.2	Specifically Selected Goods and Services Tax
544,366,239	453,196,522	120.1	572,341,653	466,834,967	122.6	Business Tax**
30,338,957	25,056,000	121.1	38,836,044	26,000,000	149.4	Financial Enterprises Business Tax
187,366,636	195,658,411	95.8	168,571,774	196,786,337	85.7	Land Tax
94,320,142	91,028,061	103.6	94,070,262	91,663,191	102.6	Land Value Tax
93,046,494	104,630,350	88.9	74,501,512	105,123,146	70.9	Land Value Increment Tax
85,419,223	81,992,162	104.2	89,307,650	84,481,157	105.7	House Tax
68,016,771	66,123,422	102.9	68,648,422	66,523,504	103.2	Vehicle License Tax
15,481,118	15,155,420	102.1	15,801,473	15,644,606	101.0	Deed Tax
15,722,375	12,694,424	123.9	17,034,515	13,232,029	128.7	Stamp Tax
1,627,903	1,590,692	102.3	1,890,286	1,513,372	124.9	Amusement Tax
1,296,839	831,518	156.0	1,324,884	764,610	173.3	Special and Provisional Tax Levies
-8	-	--	187	-	--	Education Surtax
29,688,169	27,900,000	106.4	27,516,631	27,600,000	99.7	Health and Welfare Surcharge on Tobacco
55,384,906	27,679,888	200.1	61,730,500	37,982,222	162.5	Consolidated Housing and Land Income Tax*
17,188,513	8,058,888	213.3	19,795,000	17,792,222	111.3	Profit-seeking Enterprise
38,196,393	19,621,000	194.7	41,935,500	20,190,000	207.7	Individual

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

Explanation：1.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.

2.The total amount of using physical objects for payment of estate and gift taxes was NT$ 2,330,451 thousand in 2023.

Note：1.*Since 2017, consolidated housing and land income tax, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

2.**Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-8. 貨物稅實徵淨額 - 按貨品別分

單位：新臺幣千元

貨品別 Commodity		105年 CY 2016	106年 CY 2017	107年 CY 2018
總計	Grand Total	181,906,968	178,467,404	180,111,430
油氣類	Oil / Gas	92,809,396	90,007,506	91,030,792
車輛類	Vehicles	70,932,229	70,587,634	70,757,547
汽車	Automobiles	65,578,859	65,515,118	66,293,636
機車	Motorcycles	5,353,370	5,072,516	4,463,910
橡膠輪胎	Rubber Tires	2,434,623	2,417,973	2,255,944
水泥	Cement	3,440,910	3,381,262	3,532,615
飲料品	Beverages	3,059,583	3,051,410	2,929,530
平板玻璃	Flat-glass	442,598	431,058	407,394
電器類	Electric Appliances	8,787,629	8,590,561	9,197,608
電冰箱	Refrigerators	1,281,332	1,138,610	1,279,555
電視機	Television Sets	578,528	554,966	550,962
冷暖氣機	Air Conditioners	5,835,012	5,896,881	6,295,607
除濕機	Dehumidifiers	321,492	267,853	365,933
錄影機	Video Recorders	149,065	137,394	99,984
電唱機	Record Players	3,500	2,507	1,674
錄音機	Audio Recorders	11,522	22,158	24,911
音響組合	Stereophonic Systems	332,832	281,415	275,894
電烤箱	Electric Ovens	274,346	288,777	303,087

資料來源： 財政部所屬各機關及各縣市稽徵單位。

Table 3-8. Net Revenues of Commodity Tax - by Commodity

Unit：NT$ 1,000

108年 CY 2019	109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023
176,878,186	170,223,762	180,093,438	153,523,425	164,254,929
87,868,506	90,348,551	85,371,181	62,490,132	61,079,573
71,579,242	63,244,844	76,959,293	73,899,421	87,299,096
66,804,390	59,269,717	71,903,136	68,902,423	82,116,469
4,774,852	3,975,127	5,056,157	4,996,998	5,182,627
2,316,716	2,068,721	2,223,041	2,529,164	2,401,482
3,708,525	3,955,697	4,155,133	2,488,977	2,466,494
2,948,828	3,163,394	3,154,326	3,312,528	3,570,495
404,586	378,139	441,888	431,787	433,102
8,051,783	7,064,414	7,788,577	8,371,416	7,004,681
1,052,793	767,771	797,636	1,032,623	702,975
521,299	539,513	448,384	417,229	245,027
5,306,595	4,826,022	5,521,487	5,666,584	4,813,718
339,604	171,143	210,919	260,009	298,293
114,683	69,258	62,213	71,654	43,491
2,240	977	1,193	2,328	2,746
27,339	30,328	27,813	38,560	33,207
276,368	265,351	305,413	395,894	494,594
410,862	394,051	413,519	486,535	370,630

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

表3-9. 賦稅收入指標 (1/2)

單位：新臺幣百萬元；%

年　別	國民所得毛額 GNI(at current prices)		國內生產毛額 GDP(at current prices)		各級政府歲出淨額 General Gov. Net Expenditures		人口數 (6月底) Population (Mid of Current Year) 千　人 Thousand Persons
	金　額 Amount	年增率 Annual Growth Rate	金　額 Amount	年增率 Annual Growth Rate	金　額 Amount	年增率 Annual Growth Rate	
93年	11,959,648	6.3	11,596,241	6.2	2,245,047	1.3	22,640
94年	12,321,781	3.0	12,036,675	3.8	2,291,999	2.1	22,723
95年	12,878,527	4.5	12,572,587	4.5	2,214,226	-3.4	22,815
96年	13,689,358	6.3	13,363,917	6.3	2,290,169	3.4	22,902
97年	13,420,912	-2.0	13,115,096	-1.9	2,343,585	2.3	22,994
98年	13,321,803	-0.7	12,919,445	-1.5	2,670,898	14.0	23,070
99年	14,476,060	8.7	14,060,345	8.8	2,566,804	-3.9	23,138
100年	14,634,307	1.1	14,262,201	1.4	2,612,947	1.8	23,180
101年	15,109,951	3.3	14,677,765	2.9	2,677,984	2.5	23,262
102年	15,673,232	3.7	15,270,728	4.0	2,665,241	-0.5	23,344
103年	16,697,152	6.5	16,258,047	6.5	2,645,712	-0.7	23,392
104年	17,494,741	4.8	17,055,080	4.9	2,645,189	-0.0	23,462
105年	18,006,409	2.9	17,555,268	2.9	2,745,305	3.8	23,508
106年	18,430,708	2.4	17,983,347	2.4	2,778,361	1.2	23,552
107年	18,789,823	1.9	18,375,022	2.2	2,845,491	2.4	23,574
108年	19,384,783	3.2	18,908,632	2.9	2,911,648	2.3	23,591
109年	20,486,586	5.7	19,914,806	5.3	3,241,989	11.3	23,584
110年	22,231,360	8.5	21,663,231	8.8	3,360,265	3.6	23,488
111年	23,374,561	5.1	22,679,843	4.7	3,652,373	8.7	23,186
112年	24,302,552	4.0	23,544,961	3.8	4,034,708	10.5	23,373

資料來源：1.財政部所屬各機關及各縣市稽徵單位。
2.國民所得毛額、國內生產毛額為行政院主計總處113年5月發布之資料。

附　　註：1.*此比率之賦稅收入不含金融業營業稅及健康福利捐；100年至102年不含特種貨物及勞務稅；106年起不含撥入長照基金之稅款。

Table 3-9. Tax Revenues Index (1/2)

Unit：NT$ Million；%

賦稅收入 Tax Revenues						CY
金額 Amount	年增率 Annual Growth Rate	占國民所得毛額比率 Tax Revenues / GNI	占國內生產毛額比率 Tax Revenues / GDP	占各級政府歲出淨額比率* Tax Revenues / General Gov. Net Exp.*	平均每人賦稅 Per Capita Tax Burden 新臺幣元/人 NT$ / person	
1,387,300	10.7	11.6	12.0	60.3	61,277	2004
1,567,396	13.0	12.7	13.0	66.8	68,978	2005
1,600,804	2.1	12.4	12.7	70.3	70,165	2006
1,733,895	8.3	12.7	13.0	73.6	75,709	2007
1,760,438	1.5	13.1	13.4	73.0	76,561	2008
1,530,282	-13.1	11.5	11.8	55.5	66,332	2009
1,622,244	6.0	11.2	11.5	61.0	70,112	2010
1,764,611	8.8	12.1	12.4	65.2	76,126	2011
1,796,697	1.8	11.9	12.2	64.7	77,237	2012
1,834,124	2.1	11.7	12.0	66.4	78,569	2013
1,976,107	7.7	11.8	12.2	72.5	84,478	2014
2,134,857	8.0	12.2	12.5	78.5	90,992	2015
2,224,075	4.2	12.4	12.7	78.9	94,609	2016
2,251,246	1.2	12.2	12.5	78.7	95,586	2017
2,386,945	6.0	12.7	13.0	80.8	101,253	2018
2,470,519	3.5	12.7	13.1	81.6	104,723	2019
2,398,667	-2.9	11.7	12.0	70.6	101,707	2020
2,874,213	19.8	12.9	13.3	81.7	122,369	2021
3,247,877	13.0	13.9	14.3	84.7	140,079	2022
3,456,158	6.4	14.2	14.7	81.6	147,870	2023

Source：1.Various agencies of the Ministry of Finance and tax collection units of each county/city government.
2.GNI and GDP data are from DGBAS May, 2024.

Note：1.*Tax revenues ratio excludes Financial Enterprises Business Tax & Health and Welfare Surcharge on Tobacco; from 2011 till 2013, tax revenues ratio excludes the Specifically Selected Goods and Services Tax, starting from 2017, tax revenues ratio excludes revenues for long-term care services development fund.

表3-9. 賦稅收入指標 (2/2)

單位：%

年　別	主要稅收占國民所得毛額之百分比　Major Tax Revenues/GNI					
	關　稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	營業稅* Business Tax*	貨物稅 Commodity Tax	土地稅 Land Tax
93年	0.7	2.0	1.8	2.2	1.3	1.1
94年	0.7	2.7	2.4	2.1	1.4	1.1
95年	0.6	2.4	2.6	2.0	1.2	1.0
96年	0.6	2.8	2.5	2.0	1.1	1.0
97年	0.6	3.3	2.9	2.0	0.9	0.9
98年	0.5	2.5	2.3	1.8	1.0	0.8
99年	0.6	2.0	2.1	2.0	1.0	0.9
100年	0.7	2.5	2.3	2.1	1.1	1.0
101年	0.6	2.4	2.6	2.0	1.1	1.0
102年	0.6	2.2	2.5	2.1	1.0	1.1
103年	0.6	2.4	2.5	2.2	1.0	1.0
104年	0.6	2.6	2.7	2.1	1.0	1.1
105年	0.6	2.8	2.8	2.1	1.0	1.0
106年	0.6	2.7	2.6	2.1	1.0	1.0
107年	0.6	3.0	2.7	2.2	1.0	1.0
108年	0.6	3.3	2.6	2.2	0.9	1.0
109年	0.6	2.3	2.5	2.1	0.8	1.0
110年	0.6	3.2	2.4	2.2	0.8	0.9
111年	0.6	4.4	2.8	2.3	0.7	0.8
112年	0.6	4.4	3.1	2.4	0.7	0.7

附　　註：*營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-9. Tax Revenues Index (2/2)

Unit：%

主要稅收占國內生產毛額之百分比 Major Tax Revenues/GDP						CY
關稅 Customs Duties	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	營業稅* Business Tax*	貨物稅 Commodity Tax	土地稅 Land Tax	
0.7	2.1	1.9	2.2	1.4	1.2	2004
0.7	2.7	2.5	2.2	1.4	1.1	2005
0.6	2.5	2.7	2.1	1.3	1.0	2006
0.6	2.9	2.6	2.1	1.1	1.0	2007
0.6	3.4	3.0	2.1	1.0	0.9	2008
0.5	2.6	2.4	1.9	1.0	0.9	2009
0.6	2.0	2.2	2.1	1.1	1.0	2010
0.7	2.6	2.4	2.2	1.2	1.0	2011
0.6	2.5	2.7	2.1	1.1	1.0	2012
0.6	2.3	2.6	2.1	1.1	1.1	2013
0.7	2.5	2.5	2.2	1.1	1.1	2014
0.7	2.7	2.8	2.1	1.1	1.1	2015
0.7	2.9	2.8	2.2	1.0	1.0	2016
0.6	2.8	2.7	2.1	1.0	1.0	2017
0.7	3.1	2.8	2.3	1.0	1.0	2018
0.7	3.4	2.6	2.2	0.9	1.0	2019
0.6	2.4	2.5	2.2	0.9	1.0	2020
0.6	3.2	2.4	2.3	0.8	0.9	2021
0.6	4.5	2.9	2.4	0.7	0.8	2022
0.6	4.6	3.2	2.4	0.7	0.7	2023

Note：*Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.

表3-10. 各國賦稅負擔率 (1/2)
(不含社會安全捐)

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	奧地利 Austria	比利時 Belgium	加拿大 Canada	丹麥 Denmark	法國 France	德國 Germany	希臘 Greece	義大利 Italy
2004	12.0	30.1	27.9	30.0	27.8	46.3	26.7	20.5	20.0	27.4
2005	13.0	29.8	27.1	30.1	27.8	47.9	27.1	20.8	21.2	27.0
2006	12.7	29.3	26.7	30.0	28.0	46.4	27.3	21.6	20.8	28.5
2007	13.0	29.4	27.0	29.6	27.8	46.4	26.8	22.5	21.1	29.1
2008	13.4	26.7	27.7	29.8	26.7	44.7	26.6	22.9	21.1	28.7
2009	11.8	25.4	26.9	28.4	27.5	44.9	25.3	22.6	20.6	28.8
2010	11.5	25.2	27.0	29.0	26.4	44.7	26.0	21.7	21.3	28.7
2011	12.4	25.8	27.1	29.4	26.3	44.7	27.1	22.3	23.4	28.8
2012	12.2	26.8	27.7	30.1	26.5	45.4	27.9	22.9	25.2	30.6
2013	12.0	27.0	28.2	30.7	26.4	45.8	28.6	23.0	25.1	30.8
2014	12.2	27.2	28.2	30.6	26.6	48.5	28.5	22.9	25.8	30.4
2015	12.5	27.8	28.6	30.0	28.0	46.0	28.6	23.3	25.9	30.0
2016	12.7	27.5	27.3	29.8	28.4	45.4	28.7	23.5	27.8	29.5
2017	12.5	28.5	27.3	30.4	28.4	45.4	29.3	23.4	27.6	29.2
2018	13.0	28.6	27.6	30.6	28.8	44.1	29.9	24.0	28.1	28.8
2019	13.1	27.7	27.7	29.2	28.4	46.9	30.1	24.0	27.3	29.1
2020	12.0	28.4	26.6	28.8	29.8	47.2	30.5	22.9	25.9	29.0
2021	13.3	29.5	28.0	29.5	29.2	47.4	30.4	24.5	26.5	29.2
2022 **	14.3	...	28.4	29.5	28.5	41.9	31.1	24.7	28.9	29.8
2023	14.7	...	...	...	...	...	...	...	...	...

資料來源：1.新加坡統計局及中央公積金局官方網站。
2.其他各國資料錄自 OECD "Revenue Statistics" (2023年版)，並經整理計算。

說　　明：1.我國資料為占GDP(行政院主計總處113年5月發布之資料)之比率。
2.我國社會安全捐資料自2019年起編布並追溯至2000年。
3.新加坡資料係利用其統計局發布之賦稅收入與GDP、中央公積金局發布之參與計畫者繳款數設算。

附　　註：1.*2016年冰島尚有一次性穩定捐收入3,850億冰島克朗(約占15.7%當年度GDP)，考量資料趨勢不予納入。
2.**除我國與新加坡外，其餘國家2022年為暫定數。

Table 3-10. Total Tax Revenues as a Percentage of GDP of Key Countries (1/2)
(Excluding Social Security Contributions)

Unit：%

冰島 * Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡 Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
33.4	15.4	16.7	21.9	33.0	11.7	22.3	33.5	19.7	26.1	18.3
36.2	16.3	17.1	22.9	33.7	11.8	23.5	34.9	19.8	26.4	19.7
36.5	16.9	17.8	23.1	34.1	12.2	24.2	34.2	19.7	26.7	20.5
35.6	17.3	18.8	23.2	33.2	13.2	24.6	33.2	19.6	26.9	20.5
31.6	16.5	18.4	22.6	32.5	13.7	20.2	33.0	19.9	26.0	19.3
28.5	15.2	17.4	22.3	31.4	12.5	17.7	33.0	19.9	25.0	16.7
28.4	15.5	17.2	22.7	32.3	12.4	19.4	32.1	19.7	26.0	17.3
29.4	15.9	17.6	21.8	32.5	13.1	19.4	32.3	19.7	26.8	18.3
30.4	16.3	17.8	21.1	31.9	13.2	20.7	32.1	19.6	26.1	18.5
30.8	16.9	17.0	21.4	30.1	13.3	21.7	32.6	19.7	26.1	19.4
33.6	18.1	17.1	22.4	28.6	13.4	22.2	32.4	19.7	25.9	19.7
31.7	18.3	17.4	23.0	27.8	13.0	22.4	33.1	20.4	25.9	20.0
32.6	18.1	18.3	23.7	28.0	13.1	22.2	34.2	20.4	26.3	19.7
33.7	18.6	18.8	24.9	28.2	12.7	22.3	34.5	21.1	26.5	20.5
33.0	18.9	19.9	24.8	29.1	13.7	22.9	34.2	20.7	26.5	18.9
31.9	18.6	19.9	25.8	29.2	13.1	22.4	33.7	21.1	26.1	19.0
33.3	19.7	20.0	26.4	27.7	11.9	23.1	33.4	20.9	26.0	19.4
32.1	20.7	22.0	26.2	32.9	12.9	24.4	33.7	21.6	27.6	20.4
31.9	...	23.8	25.4	36.6	11.8	24.7	32.6	20.5	28.2	21.6
...	...	...	...	...	13.7	...	...	...	...	...

Source：1.The data for Singapore is derived from website of Department of Statistics, Singapore and Central Provident Fund Board.
2.The data for other countries are derived and compiled from "Revenue Statistics of OECD" (2023 Edition)

Explanation：1.The data of R.O.C is Percentage of GDP (data from DGBAS May, 2024).
2.The social security contributions data of R.O.C were compiled and released since 2019, figures can be tracked back to 2000.
3.The figures of Singapore are compiled by using data, i.e., tax revenue, GDP, CPF contribution, from the Department of Statistics, Singapore and the Central Provident Fund Board.

Note：1.*In 2016, Iceland received revenues from one-off stability contributions, nearly ISK 385 000 million, equivalent to 15.7% of Iceland's GDP in 2016. Due to the representative of trends in tax revenues, it have been excluded.
2.**The data of the year 2022 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

表3-10. 各國賦稅負擔率 (2/2)
(含社會安全捐)

單位：%

年別 CY	中華民國 Republic of China	澳大利亞 Australia	奧地利 Austria	比利時 Belgium	加拿大 Canada	丹麥 Denmark	法國 France	德國 Germany	希臘 Greece	義大利 Italy
2004	16.4	30.1	42.0	43.5	32.7	46.4	42.4	34.3	30.5	39.2
2005	17.9	29.8	41.0	43.4	32.7	48.0	42.9	34.4	31.9	39.0
2006	17.8	29.3	40.4	43.2	32.7	46.5	43.3	34.9	31.1	40.5
2007	17.9	29.4	40.5	42.9	32.5	46.4	42.5	35.4	31.8	41.6
2008	18.6	26.7	41.4	43.6	31.2	44.8	42.3	35.8	31.8	41.6
2009	17.5	25.4	41.0	42.7	32.3	45.0	41.5	36.7	30.8	42.0
2010	17.1	25.2	41.0	42.9	31.0	44.8	42.1	35.5	32.3	41.7
2011	18.2	25.8	41.1	43.5	30.8	44.8	43.3	36.1	34.3	41.6
2012	18.2	26.8	41.8	44.3	31.2	45.5	44.4	36.8	36.3	43.6
2013	18.2	27.0	42.6	45.0	31.1	45.9	45.4	37.0	35.9	43.8
2014	18.2	27.2	42.7	44.8	31.3	48.5	45.4	36.8	36.3	43.3
2015	18.6	27.8	43.1	44.1	32.8	46.1	45.3	37.3	36.6	43.0
2016	19.5	27.5	41.8	43.3	33.3	45.5	45.4	37.8	38.9	42.2
2017	18.8	28.5	41.9	43.8	33.0	45.5	46.1	37.7	39.4	41.9
2018	19.3	28.6	42.3	43.8	33.5	44.2	45.9	38.5	40.0	41.7
2019	19.3	27.7	42.6	42.4	33.1	46.9	44.9	38.6	39.5	42.3
2020	18.0	28.4	42.1	42.3	34.7	47.3	45.4	37.9	38.8	42.6
2021	19.2	29.5	43.3	42.5	33.9	47.4	45.2	39.3	39.4	42.4
2022 **	20.3	...	43.1	42.4	33.2	41.9	46.1	39.3	41.0	43.0
2023	...	...	...	...	...	...	...	...	...	...

資料來源：1.新加坡統計局及中央公積金局官方網站。
2.其他各國資料錄自 OECD "Revenue Statistics" (2023年版)，並經整理計算。

說　　明：1.我國資料為占GDP(行政院主計總處113年5月發布之資料)之比率。
2.我國社會安全捐資料自2019年起編布並追溯至2000年。
3.新加坡資料係利用其統計局發布之賦稅收入與GDP、中央公積金局發布之參與計畫者繳款數設算。

附　　註：1.*2016年冰島尚有一次性穩定捐收入3,850億冰島克朗(約占15.7%當年度GDP)，考量資料趨勢不予納入。
2.**除我國與新加坡外，其餘國家2022年為暫定數。

Table 3-10. Total Tax Revenues as a Percentage of GDP of Key Countries (2/2)
(Including Social Security Contributions)

Unit：%

冰島 * Iceland	日本 Japan	南韓 Korea	荷蘭 Nether-lands	挪威 Norway	新加坡 Singapore	西班牙 Spain	瑞典 Sweden	瑞士 Switzerland	英國 United Kingdom	美國 United States
36.3	24.8	21.2	34.8	42.2	-	34.0	45.9	26.0	32.1	24.8
39.3	25.8	21.7	35.0	42.4	-	35.2	47.3	26.0	32.5	26.1
39.6	26.6	22.6	36.0	42.5	-	36.0	45.9	25.7	32.8	26.8
38.4	27.2	23.7	35.7	41.8	-	36.4	44.9	25.5	33.0	26.7
34.3	27.0	23.6	35.9	41.0	-	32.1	44.0	25.9	32.2	25.6
31.3	25.7	22.7	34.9	40.9	-	29.7	43.7	26.3	31.1	22.9
32.2	26.2	22.4	35.7	41.6	-	31.3	42.9	25.8	32.0	23.4
33.2	27.1	23.2	35.4	41.7	-	31.2	42.0	26.2	32.9	23.8
34.0	28.0	23.7	35.6	41.1	19.9	32.4	42.1	26.1	32.2	23.9
34.3	28.6	23.1	36.1	39.6	20.2	33.1	42.5	26.2	32.0	25.5
37.1	30.0	23.4	37.0	38.5	20.4	33.9	42.2	26.2	31.7	25.9
35.1	30.2	23.7	37.0	38.2	20.1	33.8	42.6	27.0	31.9	26.2
35.0	30.3	24.7	38.4	38.7	20.8	33.6	44.1	26.9	32.4	25.9
37.1	30.9	25.4	38.7	38.5	20.1	33.9	44.1	27.7	32.7	26.7
36.5	31.5	26.7	38.8	39.1	20.8	34.6	43.8	27.2	32.8	25.0
35.1	31.5	27.2	39.3	39.7	20.4	34.7	42.8	27.7	32.5	25.1
36.4	33.0	27.7	40.0	38.7	19.8	36.8	42.4	28.0	32.8	25.7
35.1	34.1	29.8	39.2	42.5	20.1	37.8	42.7	28.5	34.4	26.5
34.9	...	32.0	38.0	44.3	18.3	37.5	41.3	27.2	35.3	27.7
...	...	...	...	...	...	...	...	...	...	...

Source：1.The data for Singapore is derived from website of Department of Statistics, Singapore and Central Provident Fund Board.
2.The data for other countries are derived and compiled from "Revenue Statistics of OECD" (2023 Edition)

Explanation：1.The data of R.O.C is Percentage of GDP (data from DGBAS May, 2024).
2.The social security contributions data of R.O.C were compiled and released since 2019, figures can be tracked back to 2000.
3.The figures of Singapore are compiled by using data, i.e., tax revenue, GDP, CPF contribution, from the Department of Statistics, Singapore and the Central Provident Fund Board.

Note：1.*In 2016, Iceland received revenues from one-off stability contributions, nearly ISK 385 000 million, equivalent to 15.7% of Iceland's GDP in 2016. Due to the representative of trends in tax revenues, it have been excluded.
2.**The data of the year 2022 are provisional figures for all countries, with exception of those for R.O.C and Singapore.

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (1/4)

(1)金　額

CY 2021

OECD 稅 收 分 類	中華民國 Republic of China 新臺幣千元 NT$ 1,000	澳大利亞 Australia 百萬澳幣 Million AUD	加 拿 大 Canada 百萬加幣 Million CAD
總　計	4,163,329,555	680,448	851,227
1000 對所得、利潤與資本利得的稅收	1,342,048,107	418,554	433,880
1100 個人	640,203,017	265,397	309,157
1110 所得、利潤	530,188,503	265,397	309,157
1120 資本利得	110,014,514	-	-
1200 公司	701,845,090	153,157	114,759
1300 其他	-	-	9,964
2000 社會安全捐	1,289,117,000	-	118,880
3000 對工資與勞動力的徵收	-	29,399	18,821
4000 對財產徵收的稅收	530,244,132	74,104	96,198
4100 對不動產徵收的經常性稅收	173,551,022	36,473	74,103
4200 對淨財富徵收的經常性稅收	-	-	463
4300 遺產、繼承與贈與稅	53,061,964	-	443
4310 遺產與繼承稅	33,463,271	-	443
4320 贈與稅	19,598,693	-	-
4400 對金融與資本交易徵收的稅收	285,852,448	37,631	11,410
4500 對財產徵收的其他非經常性稅收	17,778,698	-	9,779
4600 對財產徵收的其他經常性稅收	-	-	-
5000 對貨品與勞務徵收的稅收	1,001,920,316	158,391	182,516
5100 對貨品生產、銷售及移轉等徵收的稅收	917,360,950	134,780	169,732
5110 一般銷售額	499,357,607	77,661	114,263
5120 對特種貨品與勞務徵收的稅收	418,003,343	57,119	55,469
5121 貨物稅	281,117,042	23,721	29,728
5122 財政專賣利潤	-	-	12,317
5123 進口稅	133,270,051	16,945	5,386
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	16,453	6,734
5127 對國際貿易與交易課徵的其他稅收	-	-	-
5128 對特種貨品與勞務徵收的其他稅收	3,616,250	-	1,304
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	70,131,980	23,611	12,784
5210 經常性稅收	66,984,023	21,629	6,300
5220 非經常性稅收	3,147,957	1,982	6,484
5300 其他	14,427,386	-	-
6000 其他稅收	-	-	932

資料來源： OECD "Revenue Statistics" (2023年版)。

說　　明： 我國賦稅收入總計資料尚包含財政部編布之社會安全捐統計。

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (1/4)

(1) Amount

CY 2021

法　國 France 百萬歐元 Million EUR	德　國 Germany 百萬歐元 Million EUR	義大利 Italy 百萬歐元 Million EUR	The OECD classification of Taxes
1,136,931	1,422,226	771,929	Total Tax Revenues
302,034	464,199	245,815	1000 Taxes on income, profits and capital gains
238,609	378,908	200,030	1100 Individuals
238,609	378,908	200,030	1110 On income and profits
-	-	-	1120 On capital gains
63,425	85,291	34,041	1200 Corporations
-	-	11,744	1300 Unallocable as between 1100 and 1200
374,574	534,373	240,691	2000 Social security contributions
46,362	-	-	3000 Taxes on payroll and workforce
95,743	44,831	45,063	4000 Taxes on property
51,085	14,985	22,389	4100 Recurrent taxes on immovable property
2,084	1,758	579	4200 Recurrent taxes on new wealth
18,624	9,775	855	4300 Estate, inheritance and gift taxes
14,772	8,602	-	4310 Estate and inheritance taxes
3,852	1,173	-	4320 Gift taxes
23,950	18,313	19,599	4400 Taxes on financial and capital transactions
-	-	164	4500 Other non-recurrent taxes on property
-	-	1,477	4600 Other recurrent taxes on property
307,375	378,567	217,722	5000 Taxes on goods and services
295,969	349,490	189,555	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
197,435	259,754	121,283	5110 General taxes
98,534	89,500	68,272	5120 Taxes on specific goods and services
65,361	62,823	42,395	5121 Excises
-	-	10,945	5122 Profits of fiscal monopolies
3,146	5,227	2,431	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
30,027	21,447	12,501	5126 Taxes on specific services
-	2	-	5127 Other taxes on international trade and transactions
-	1	-	5128 Other taxes on specific goods and services
-	236	-	5130 Unallocable as between 5110 and 5120
11,406	29,077	15,070	5200 Taxes on use of goods , or on permission to use goods or perform activities
5,802	18,142	15,070	5210 Recurrent taxes
5,604	10,935	-	5220 Non-recurrent taxes
-	-	13,097	5300 Unallocable as between 5100 and 5200
10,843	256	22,638	6000 Other taxes

Source："Revenue Statistics of OECD" (2023 Edition)

Explanation： The figures of Total Tax Revenues of R.O.C includes social security contributions compiled by the Ministry of Finance.

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (2/4)

(1)金　額

CY 2021

OECD 稅 收 分 類	日 本 Japan 十億日圓 Billion JPY	南 韓 Korea 十億韓元 Billion KRW	荷 蘭 Netherlands 百萬歐元 Million EUR
總　計	185,133	619,084	341,143
1000 對所得、利潤與資本利得的稅收	60,006	205,574	107,846
1100 個人	35,439	126,210	74,429
1110 所得、利潤	35,439	89,503	74,253
1120 資本利得	-	36,707	176
1200 公司	24,567	79,364	33,417
1300 其他	-	-	-
2000 社會安全捐	73,613	162,209	112,666
3000 對工資與勞動力的徵收	-	1,755	-
4000 對財產徵收的稅收	12,008	93,263	14,110
4100 對不動產徵收的經常性稅收	10,655	24,486	7,795
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	-	15,006	2,496
4310 遺產與繼承稅	-	6,945	2,496
4320 贈與稅	-	8,061	-
4400 對金融與資本交易徵收的稅收	1,353	53,771	3,819
4500 對財產徵收的其他非經常性稅收	-	-	-
4600 對財產徵收的其他經常性稅收	-	-	-
5000 對貨品與勞務徵收的稅收	39,010	143,100	105,511
5100 對貨品生產、銷售及移轉等徵收的稅收	36,409	134,745	95,730
5110 一般銷售額	28,059	89,022	65,472
5120 對特種貨品與勞務徵收的稅收	8,350	45,723	30,258
5121 貨物稅	7,398	35,792	21,058
5122 財政專賣利潤	-	-	-
5123 進口稅	893	8,629	3,005
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	59	1,302	5,964
5127 對國際貿易與交易課徵的其他稅收	-	-	-
5128 對特種貨品與勞務徵收的其他稅收	-	-	231
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	2,601	8,355	9,781
5210 經常性稅收	2,580	8,355	9,293
5220 非經常性稅收	21	-	488
5300 其他	-	-	-
6000 其他稅收	496	13,183	1,010

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (2/4)

(1) Amount

CY 2021

瑞典 Sweden 百萬瑞典幣 Million SEK	英國 United Kingdom 百萬英鎊 Million GBP	美國 United States 百萬美元 Million USD	The OECD classification of Taxes
2,340,869	780,677	6,143,317	Total Tax Revenues
862,758	293,821	3,025,041	1000 Taxes on income, profits and capital gains
680,488	227,625	2,650,647	1100 Individuals
571,572	215,513	2,263,562	1110 On income and profits
108,916	12,112	387,085	1120 On capital gains
182,270	66,196	374,394	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
489,876	155,267	1,413,183	2000 Social security contributions
280,766	3,148	3,219	3000 Taxes on payroll and workforce
52,204	89,599	679,081	4000 Taxes on property
36,098	64,609	645,467	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
-	5,972	-	4300 Estate, inheritance and gift taxes
-	5,972	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
16,106	18,654	22,150	4400 Taxes on financial and capital transactions
-	364	-	4500 Other non-recurrent taxes on property
-	-	11,464	4600 Other recurrent taxes on property
652,648	238,842	1,022,793	5000 Taxes on goods and services
630,099	228,959	898,038	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
499,497	158,624	499,540	5110 General taxes
130,602	70,335	398,498	5120 Taxes on specific goods and services
108,483	48,304	171,530	5121 Excises
3,276	-	-	5122 Profits of fiscal monopolies
7,339	4,678	89,101	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
10,579	12,895	39,487	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
925	4,458	98,380	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
22,549	9,883	124,755	5200 Taxes on use of goods , or on permission to use goods or perform activities
22,549	9,744	94,915	5210 Recurrent taxes
-	139	29,840	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
2,617	-	-	6000 Other taxes

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (3/4)

(2)結構比

CY 2021

單位：%

OECD 稅 收 分 類	中華民國 Republic of China	澳大利亞 Australia	加 拿 大 Canada
總 計	100.0	100.0	100.0
1000 對所得、利潤與資本利得的稅收	32.2	61.5	51.0
1100 個人	15.4	39.0	36.3
1110 所得、利潤	12.7	39.0	36.3
1120 資本利得	2.6	-	-
1200 公司	16.9	22.5	13.5
1300 其他	-	-	1.2
2000 社會安全捐	31.0	-	14.0
3000 對工資與勞動力的徵收	-	4.3	2.2
4000 對財產徵收的稅收	12.7	10.9	11.3
4100 對不動產徵收的經常性稅收	4.2	5.4	8.7
4200 對淨財富徵收的經常性稅收	-	-	0.1
4300 遺產、繼承與贈與稅	1.3	-	0.1
4310 遺產與繼承稅	0.8	-	0.1
4320 贈與稅	0.5	-	-
4400 對金融與資本交易徵收的稅收	6.9	5.5	1.3
4500 對財產徵收的其他非經常性稅收	0.4	-	1.1
4600 對財產徵收的其他經常性稅收	-	-	-
5000 對貨品與勞務徵收的稅收	24.1	23.3	21.4
5100 對貨品生產、銷售及移轉等徵收的稅收	22.0	19.8	19.9
5110 一般銷售額	12.0	11.4	13.4
5120 對特種貨品與勞務徵收的稅收	10.0	8.4	6.5
5121 貨物稅	6.8	3.5	3.5
5122 財政專賣利潤	-	-	1.4
5123 進口稅	3.2	2.5	0.6
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	-	2.4	0.8
5127 對國際貿易與交易課徵的其他稅收	-	-	-
5128 對特種貨品與勞務徵收的其他稅收	0.1	-	0.2
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	1.7	3.5	1.5
5210 經常性稅收	1.6	3.2	0.7
5220 非經常性稅收	0.1	0.3	0.8
5300 其他	0.3	-	-
6000 其他稅收	-	-	0.1

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (3/4)

(2) Percentage

CY 2021

Unit：%

法　國 France	德　國 Germany	義大利 Italy	The OECD classification of Taxes
100.0	100.0	100.0	Total Tax Revenues
26.6	32.6	31.8	1000 Taxes on income, profits and capital gains
21.0	26.6	25.9	1100 Individuals
21.0	26.6	25.9	1110 On income and profits
-	-	-	1120 On capital gains
5.6	6.0	4.4	1200 Corporations
-	-	1.5	1300 Unallocable as between 1100 and 1200
32.9	37.6	31.2	2000 Social security contributions
4.1	-	-	3000 Taxes on payroll and workforce
8.4	3.2	5.8	4000 Taxes on property
4.5	1.1	2.9	4100 Recurrent taxes on immovable property
0.2	0.1	0.1	4200 Recurrent taxes on new wealth
1.6	0.7	0.1	4300 Estate, inheritance and gift taxes
1.3	0.6	-	4310 Estate and inheritance taxes
0.3	0.1	-	4320 Gift taxes
2.1	1.3	2.5	4400 Taxes on financial and capital transactions
-	-	0.0	4500 Other non-recurrent taxes on property
-	-	0.2	4600 Other recurrent taxes on property
27.0	26.6	28.2	5000 Taxes on goods and services
26.0	24.6	24.6	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
17.4	18.3	15.7	5110 General taxes
8.7	6.3	8.8	5120 Taxes on specific goods and services
5.7	4.4	5.5	5121 Excises
-	-	1.4	5122 Profits of fiscal monopolies
0.3	0.4	0.3	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
2.6	1.5	1.6	5126 Taxes on specific services
-	0.0	-	5127 Other taxes on international trade and transactions
-	0.0	-	5128 Other taxes on specific goods and services
-	0.0	-	5130 Unallocable as between 5110 and 5120
1.0	2.0	2.0	5200 Taxes on use of goods , or on permission to use goods or perform activities
0.5	1.3	2.0	5210 Recurrent taxes
0.5	0.8	-	5220 Non-recurrent taxes
-	-	1.7	5300 Unallocable as between 5100 and 5200
1.0	0.0	2.9	6000 Other taxes

表3-11. 各國賦稅收入 - 按OECD稅收分類分 (4/4)

(2)結構比

CY 2021

單位：%

OECD 稅 收 分 類	日 本 Japan	南 韓 Korea	荷 蘭 Netherlands
總 計	100.0	100.0	100.0
1000 對所得、利潤與資本利得的稅收	32.4	33.2	31.6
1100 個人	19.1	20.4	21.8
1110 所得、利潤	19.1	14.5	21.8
1120 資本利得	-	5.9	0.1
1200 公司	13.3	12.8	9.8
1300 其他	-	-	-
2000 社會安全捐	39.8	26.2	33.0
3000 對工資與勞動力的徵收	-	0.3	-
4000 對財產徵收的稅收	6.5	15.1	4.1
4100 對不動產徵收的經常性稅收	5.8	4.0	2.3
4200 對淨財富徵收的經常性稅收	-	-	-
4300 遺產、繼承與贈與稅	-	2.4	0.7
4310 遺產與繼承稅	-	1.1	0.7
4320 贈與稅	-	1.3	-
4400 對金融與資本交易徵收的稅收	0.7	8.7	1.1
4500 對財產徵收的其他非經常性稅收	-	-	-
4600 對財產徵收的其他經常性稅收	-	-	-
5000 對貨品與勞務徵收的稅收	21.1	23.1	30.9
5100 對貨品生產、銷售及移轉等徵收的稅收	19.7	21.8	28.1
5110 一般銷售額	15.2	14.4	19.2
5120 對特種貨品與勞務徵收的稅收	4.5	7.4	8.9
5121 貨物稅	4.0	5.8	6.2
5122 財政專賣利潤	-	-	-
5123 進口稅	0.5	1.4	0.9
5124 出口稅	-	-	-
5125 對投資財之課稅	-	-	-
5126 對特別勞務之課稅	0.0	0.2	1.7
5127 對國際貿易與交易課徵的其他稅收	-	-	-
5128 對特種貨品與勞務徵收的其他稅收	-	-	0.1
5130 其他	-	-	-
5200 對貨品使用及行為課徵的稅收	1.4	1.3	2.9
5210 經常性稅收	1.4	1.3	2.7
5220 非經常性稅收	0.0	-	0.1
5300 其他	-	-	-
6000 其他稅收	0.3	2.1	0.3

Table 3-11. Total Tax Revenues of Key Countries - by OECD classification of Taxes (4/4)

(2) Percentage

CY 2021

Unit：%

瑞　典 Sweden	英　國 United Kingdom	美　國 United States	The OECD classification of Taxes
100.0	100.0	100.0	Total Tax Revenues
36.9	37.6	49.2	1000 Taxes on income, profits and capital gains
29.1	29.2	43.1	1100 Individuals
24.4	27.6	36.8	1110 On income and profits
4.7	1.6	6.3	1120 On capital gains
7.8	8.5	6.1	1200 Corporations
-	-	-	1300 Unallocable as between 1100 and 1200
20.9	19.9	23.0	2000 Social security contributions
12.0	0.4	0.1	3000 Taxes on payroll and workforce
2.2	11.5	11.1	4000 Taxes on property
1.5	8.3	10.5	4100 Recurrent taxes on immovable property
-	-	-	4200 Recurrent taxes on new wealth
-	0.8	-	4300 Estate, inheritance and gift taxes
-	0.8	-	4310 Estate and inheritance taxes
-	-	-	4320 Gift taxes
0.7	2.4	0.4	4400 Taxes on financial and capital transactions
-	0.0	-	4500 Other non-recurrent taxes on property
-	-	0.2	4600 Other recurrent taxes on property
27.9	30.6	16.6	5000 Taxes on goods and services
26.9	29.3	14.6	5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
21.3	20.3	8.1	5110 General taxes
5.6	9.0	6.5	5120 Taxes on specific goods and services
4.6	6.2	2.8	5121 Excises
0.1	-	-	5122 Profits of fiscal monopolies
0.3	0.6	1.5	5123 Customs and import duties
-	-	-	5124 Taxes on exports
-	-	-	5125 Taxes on investment goods
0.5	1.7	0.6	5126 Taxes on specific services
-	-	-	5127 Other taxes on international trade and transactions
0.0	0.6	1.6	5128 Other taxes on specific goods and services
-	-	-	5130 Unallocable as between 5110 and 5120
1.0	1.3	2.0	5200 Taxes on use of goods , or on permission to use goods or perform activities
1.0	1.2	1.5	5210 Recurrent taxes
-	0.0	0.5	5220 Non-recurrent taxes
-	-	-	5300 Unallocable as between 5100 and 5200
0.1	-	-	6000 Other taxes

表3-12. 關稅實徵毛額 (1/5)

單位：新臺幣千元

貨　物　類　別	105年 CY 2016	106年 CY 2017
總　計	117,845,887	118,342,598
01 活動物；動物產品	8,566,816	9,556,952
01 活動物	14,236	12,400
02 肉及食用雜碎	2,607,905	3,313,421
03 魚類、甲殼類、軟體類及其他水產無脊椎動物	4,720,202	4,752,502
04 乳製品；禽蛋；天然蜜；未列名食用動物產品	1,034,836	1,307,212
05 未列名動物產品	189,637	171,417
02 植物產品	7,996,465	8,622,893
06 活樹及其他植物；球莖、根及類似品；切花及裝飾用葉	51,517	46,849
07 食用蔬菜及部分根菜與塊莖菜類	1,898,162	2,131,618
08 食用果實及堅果；柑橘屬果實或甜瓜之外皮	3,447,150	3,661,085
09 咖啡、茶、馬黛茶及香料	482,932	530,165
10 穀類	716,709	801,897
11 製粉工業產品；麥芽；澱粉；菊糖；麵筋	678,505	644,695
12 油料種子及含油質果實；雜項穀粒、種子及果實；工業用或藥用植物；芻草及飼料	592,066	660,044
13 蟲漆；植物膠、樹脂、其他植物汁液及萃取物	74,733	76,513
14 編結用植物性材料；未列名植物產品	54,691	70,027
03 動植物或微生物油脂及其分解物；調製食用油脂；動植物蠟	218,704	240,457
15 動植物或微生物油脂及其分解物；調製食用油脂；動植物蠟	218,704	240,457
04 調製食品；飲料；酒類及醋；菸類及已製菸類代用品；以非燃燒方式吸入之產品，無論是否含尼古丁；其他供人攝入尼古丁之含尼古丁產品	16,833,073	13,333,442
16 肉、魚類、甲殼類、軟體類、其他水產無脊椎動物或昆蟲等之調製品	749,875	819,526
17 糖及糖果	1,084,420	1,049,179
18 可可及可可製品	362,300	339,441
19 穀類、粉、澱粉或奶之調製食品；糕餅類食品	2,267,494	2,173,427

資料來源： 財政部關務署。
說　　明： 本表數字未扣除退稅數。

Table 3-12. Gross Amount of Customs Duties (1/5)

Unit：NT$ 1,000

107年 CY 2018	108年 CY 2019	109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023
123,639,593	127,252,703	126,092,676	138,067,379	147,778,587	157,525,092
10,366,996	10,849,043	10,555,709	10,057,077	12,110,296	13,003,121
12,920	11,115	13,795	12,784	14,730	13,325
3,478,882	3,576,522	3,383,287	2,956,716	3,609,023	4,268,471
5,270,859	5,492,844	5,251,420	5,492,163	6,954,526	6,751,877
1,351,100	1,507,213	1,689,246	1,453,275	1,366,761	1,747,928
253,235	261,349	217,961	142,139	165,256	221,520
7,839,952	8,289,043	7,878,897	8,194,112	8,340,444	8,278,555
44,415	46,198	37,686	37,868	43,715	52,761
1,763,205	2,170,828	1,943,420	1,856,370	2,195,554	2,415,392
3,339,192	3,320,825	3,265,019	3,450,787	3,721,817	3,472,018
538,868	584,106	511,757	560,834	603,916	599,123
707,203	745,608	764,786	751,841	16,897	10,600
727,748	771,475	721,594	807,386	890,443	922,235
602,000	527,825	501,096	586,210	714,245	654,843
87,276	100,683	101,845	117,935	124,761	119,775
30,045	21,495	31,694	24,881	29,096	31,808
230,804	238,411	252,937	316,595	406,895	338,581
230,804	238,411	252,937	316,595	406,895	338,581
13,644,579	14,249,359	14,183,880	15,447,604	18,368,161	18,771,788
930,384	1,050,625	1,023,539	1,076,650	1,513,510	1,507,359
1,105,986	1,056,711	985,701	1,056,685	1,260,149	1,684,990
341,035	372,676	341,067	382,277	438,915	426,505
2,205,666	2,310,456	2,316,029	2,527,534	2,843,535	3,070,836

Source：Customs Administration, Ministry of Finance.
Explanation：Tax rebate amount is not yet deducted from the figures listed in the table.

表3-12. 關稅實徵毛額 (2/5)

單位：新臺幣千元

貨　物　類　別	105年 CY 2016	106年 CY 2017
20　蔬菜、果實、堅果或植物其他部份之調製品	1,974,933	1,912,003
21　雜項調製食品	4,654,788	4,439,947
22　飲料、酒類及醋	1,139,957	1,169,318
23　食品工業產製過程之殘渣及廢品；調製動物飼料	111,657	117,034
24　菸類及已製菸類代用品；以非燃燒方式吸入之產品，無論是否含尼古丁；其他供人攝入尼古丁之含尼古丁產品	4,487,649	1,313,567
05　礦產品	745,085	1,453,861
25　鹽；硫磺；泥土及石料；石膏料；石灰及水泥	29,908	24,858
26　礦石、熔渣及礦灰	-	31
27　礦物燃料、礦油及其蒸餾產品；含瀝青物質；礦蠟	715,177	1,428,972
06　化學或有關工業的產品	6,975,134	7,048,944
28　無機化學品；貴金屬、稀土金屬、放射性元素及其同位素之有機及無機化合物	744,460	791,236
29　有機化學產品	1,637,716	1,785,018
30　醫藥品	32,219	22,520
31　肥料	-	41
32　鞣革或染色用萃取物；鞣酸及其衍生物；染料、顏料及其他著色料；漆類及凡立水；油灰及其他灰泥；墨類	1,043,339	996,354
33　精油及樹脂狀物質；香水、化粧品或盥洗用品	200,782	207,698
34　肥皂，有機界面活性劑，洗滌劑，潤滑劑，人造蠟，配製蠟，擦光或除垢劑，蠟燭及類似品，塑型用軟膏，「牙科用蠟」以及石膏為基料之牙科用劑	581,845	592,048
35　蛋白狀物質；改質澱粉；膠；酵素	446,239	478,769
36　炸藥；煙火品；火柴；引火合金；可燃製品	15,810	9,614
37　感光或電影用品	84,075	61,198
38　雜項化學產品	2,188,649	2,104,448
07　塑膠及其製品；橡膠及其製品	6,652,677	7,111,418
39　塑膠及其製品	4,940,495	5,219,787

Table 3-12. Gross Amount of Customs Duties (2/5)

Unit：NT$ 1,000

107年 CY 2018	108年 CY 2019	109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023
1,964,994	2,095,835	2,064,727	2,224,214	2,706,066	2,910,626
4,630,932	4,977,567	4,885,578	5,279,350	6,582,311	6,211,695
1,208,414	1,236,314	1,383,754	1,627,006	1,740,474	1,670,716
134,505	140,936	156,972	169,313	212,679	200,626
1,122,663	1,008,239	1,026,513	1,104,575	1,070,522	1,088,435
1,577,915	1,003,429	459,898	675,956	836,227	648,879
25,623	24,568	21,786	22,284	24,024	24,647
-	15	22	-	-	-
1,552,292	978,846	438,090	653,672	812,203	624,232
7,391,123	7,210,240	7,059,867	8,236,751	8,621,131	7,431,013
828,328	756,480	749,947	951,408	1,102,875	860,409
1,894,970	1,770,632	1,672,832	1,987,014	2,013,900	1,826,192
25,778	16,998	18,086	16,008	19,862	22,458
50	44	147	172	11	39
1,023,064	984,904	924,471	1,078,312	1,014,035	826,075
224,034	260,979	250,254	252,837	237,358	218,209
604,989	591,015	594,661	676,390	700,139	641,723
509,811	499,626	512,441	567,802	636,257	607,399
10,084	4,323	3,641	10,695	10,830	12,095
39,784	16,287	4,995	4,415	3,675	3,356
2,230,231	2,308,952	2,328,392	2,691,698	2,882,189	2,413,058
7,559,097	7,467,587	7,435,874	8,869,202	9,160,726	8,192,101
5,694,753	5,638,211	5,638,972	6,754,787	6,973,582	6,183,109

表3-12. 關稅實徵毛額 (3/5)

單位：新臺幣千元

貨　物　類　別	105年 CY 2016	106年 CY 2017
40　橡膠及其膠品	1,712,182	1,891,631
08　生皮、皮革、毛皮及其製品；鞍具及輓具；旅行用物品、手提袋及其類似容器；動物腸製品（蠶腸除外）	1,340,227	1,314,212
41　生皮（毛皮除外）及皮革	34,597	31,897
42　皮革製品；鞍具及輓具；旅行用物品、手提袋及類似容器；動物腸製品（蠶腸除外）	1,296,798	1,274,178
43　毛皮與人造毛皮及其製品	8,832	8,137
09　木及木製品；木炭；軟木及軟木製品；草及其他編結材料之編結品；編籃及柳條編結品	482,349	431,830
44　木及木製品；木炭	463,609	414,285
45　軟木及軟木製品	1,629	1,806
46　草及其他編結材料之編結品；編籃及柳條編結品	17,111	15,739
10　木漿或其他纖維素材料之紙漿；回收（廢料及碎屑）紙或紙板；紙及紙板及其製品	285	292
47　木漿或其他纖維素材料之紙漿；回收（廢料及碎屑）紙或紙板	-	-
48　紙及紙板；紙漿、紙或紙板之製品	244	213
49　書籍，新聞報紙，圖書及其他印刷工業產品；手寫稿、打字稿及設計圖樣	41	79
11　紡織品及紡織製品	8,363,577	7,844,046
50　絲	6,786	6,600
51　羊毛，動物粗細毛；馬毛紗及其梭織物	14,443	11,314
52　棉花	131,742	136,164
53　其他植物紡織纖維；紙紗及紙紗梭織物	2,903	2,493
54　人造纖維絲；人造紡織材料之扁條及類似品	224,143	233,358
55　人造纖維棉	142,505	150,174
56　填充用材料、氈呢、不織布；特種紗；撚線、繩、索、纜及其製品	273,991	250,518
57　地毯及其他紡織材料覆地物	102,213	96,166
58　特殊梭織物；簇絨織物；花邊織物；掛毯；裝飾織物；刺繡織物	70,176	79,892
59　浸漬、塗佈、被覆或黏合之紡織物；工業用紡織物	242,380	261,717

Table 3-12. Gross Amount of Customs Duties (3/5)

Unit：NT$ 1,000

107年 CY 2018	108年 CY 2019	109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023
1,864,344	1,829,376	1,796,902	2,114,415	2,187,144	2,008,992
1,403,762	1,633,230	1,690,529	1,896,228	2,297,906	2,461,275
30,221	29,854	21,548	24,609	20,070	15,105
1,364,026	1,595,951	1,664,586	1,865,048	2,269,634	2,434,989
9,515	7,425	4,395	6,571	8,202	11,181
412,597	468,117	428,389	350,825	410,519	406,689
393,752	449,010	414,412	336,486	394,423	391,313
2,073	2,244	1,529	1,929	1,937	1,865
16,772	16,863	12,448	12,410	14,159	13,511
196	137	106	216	141	443
-	-	-	157	4	-
114	121	80	47	134	430
82	16	26	12	3	13
8,496,741	8,712,286	8,090,764	8,533,550	9,723,487	9,977,328
4,856	4,816	3,359	3,600	3,504	3,422
12,238	9,708	7,454	8,698	8,797	9,140
138,141	106,106	113,485	136,693	133,575	121,407
2,607	2,921	2,129	2,306	2,218	1,959
238,377	287,100	264,065	373,197	400,327	275,287
147,624	134,081	146,473	181,386	163,521	136,933
261,958	249,126	290,691	272,802	304,832	315,965
102,063	108,777	95,339	99,744	119,281	119,594
85,188	80,588	65,942	66,841	66,113	59,935
237,443	256,189	215,199	227,478	251,944	231,944

表3-12. 關稅實徵毛額 (4/5)

單位：新臺幣千元

貨　物　類　別	105年 CY 2016	106年 CY 2017
60　針織品或鉤針織品	101,075	97,207
61　針織或鉤針織之衣著及服飾附屬品	3,190,530	2,967,859
62　非針織及非鉤針織之衣著及服飾附屬品	3,124,690	2,833,110
63　其他製成紡織品；組合品；舊衣著及舊紡織品；破布	736,000	717,474
12　鞋、帽、雨傘、遮陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件；已整理之羽毛及其製品；人造花；人髮製品	1,862,489	1,745,831
64　鞋靴、綁腿及類似品；此類物品之零件	1,705,370	1,589,356
65　帽類及其零件	92,433	97,616
66　雨傘、陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件	57,997	52,652
67　已整理之羽毛、羽絨及其製品；人造花；人髮製品	6,689	6,207
13　石料、膠泥、水泥、石棉、雲母或類似材料之製品；陶瓷產品；玻璃及玻璃器	2,974,069	3,039,512
68　石料、膠泥、水泥、石棉、雲母或類似材料之製品	723,388	741,138
69　陶瓷產品	1,271,745	1,280,138
70　玻璃及玻璃器	978,936	1,018,236
14　天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾；鑄幣	49	193
71　天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾；鑄幣	49	193
15　卑金屬及卑金屬製品	4,067,017	4,170,017
72　鋼鐵	30	9,688
73　鋼鐵製品	1,512,060	1,516,545
74　銅及其製品	553,530	675,644
75　鎳及其製品	4,722	5,661
76　鋁及其製品	749,836	753,391
78　鉛及其製品	1,087	973
79　鋅及其製品	25,920	31,820
80　錫及其製品	1,522	1,221

Table 3-12. Gross Amount of Customs Duties (4/5)

Unit：NT$ 1,000

107年 CY 2018	108年 CY 2019	109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023
94,253	92,567	82,234	100,662	122,896	89,872
3,314,399	3,372,740	3,018,677	3,187,010	3,682,299	4,030,471
3,077,705	3,167,832	2,877,523	2,845,348	3,372,958	3,588,427
779,889	839,735	908,194	1,027,785	1,091,222	992,972
1,669,495	1,890,226	1,700,501	1,632,395	2,155,223	2,321,437
1,493,073	1,706,380	1,521,936	1,437,220	1,929,976	2,062,900
119,953	125,689	124,398	148,951	170,018	194,424
50,374	52,602	49,590	39,512	48,044	56,127
6,095	5,555	4,577	6,712	7,185	7,986
3,400,584	3,456,936	3,555,935	3,784,576	4,487,110	3,694,726
861,930	936,344	875,564	1,095,803	1,249,706	1,020,920
1,343,806	1,335,956	1,349,905	1,371,651	1,625,558	1,483,092
1,194,848	1,184,636	1,330,466	1,317,122	1,611,846	1,190,714
8	163	72	152	175	136
8	163	72	152	175	136
4,444,170	4,622,354	4,520,143	5,889,823	6,157,317	5,539,117
56	2,351	5	14	1,221	2,122
1,585,046	1,684,725	1,654,024	2,368,709	2,513,239	2,306,800
679,877	642,653	679,148	894,872	823,183	715,167
7,284	8,702	7,774	10,228	9,621	7,914
827,010	892,259	803,281	973,462	1,162,274	1,037,697
837	895	868	951	1,037	995
34,798	33,769	28,266	34,798	40,021	34,374
1,129	1,283	1,500	9,101	15,996	28,574

表3-12. 關稅實徵毛額 (5/5)

單位：新臺幣千元

貨　物　類　別	105年 CY 2016	106年 CY 2017
81　其他卑金屬；瓷金；及其製品	26,130	31,342
82　卑金屬製工具、器具、利器、匙、叉及其零件	779,895	755,663
83　雜項卑金屬製品	412,285	388,069
16　機械及機械用具；電機設備；及其零件；錄音機及聲音重放機，電視影像、聲音記錄機及重放機，上述各物之零件及附件	15,856,000	16,147,327
84　核子反應器、鍋爐、機器及機械用具；及其零件	8,910,143	9,488,192
85　電機與設備及其零件；錄音機及聲音重放機；電視影像、聲音記錄機及重放機；以及上述各物之零件及附件	6,945,857	6,659,135
17　車輛、航空器、船舶及有關運輸設備	31,590,349	33,234,492
86　鐵道或電車道機車、車輛及其零件；鐵道或電車道軌道固定設備及配件與零件；各種機械式（包括電動機械）交通信號設備	204,316	145,133
87　鐵道及電車道車輛以外之車輛及其零件與附件	31,367,469	33,064,104
88　航空器、太空船及其零件	44	274
89　船舶及浮動構造體	18,520	24,981
18　光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具；鐘錶；樂器；上述物品之零件及附件	1,912,147	1,648,123
90　光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具；上述物品之零件及附件	1,133,938	962,945
91　鐘、錶及其零件	652,969	574,634
92　樂器；與其零件及附件	125,240	110,544
19　武器與彈藥；及其零件與附件	4,648	6,022
93　武器與彈藥；及其零件與附件	4,648	6,022
20　雜項製品	1,072,351	1,007,130
94　家具；寢具、褥、褥支持物、軟墊及類似充填家具；未列名之燈具及照明裝置；照明標誌、照明名牌及類似品；組合式建築物	468,244	454,389
95　玩具、遊戲品與運動用品；及其零件與附件	189,370	187,850
96　雜項製品	414,737	364,891
21　藝術品、珍藏品及古董	332,376	385,604
97　藝術品、珍藏品及古董	136	341
98　關稅配額之貨品	332,240	385,263

Table 3-12. Gross Amount of Customs Duties (5/5)

Unit：NT$ 1,000

107年 CY 2018	108年 CY 2019	109年 CY 2020	110年 CY 2021	111年 CY 2022	112年 CY 2023
70,923	55,212	44,369	47,587	47,109	41,878
821,732	825,935	810,843	943,868	916,333	775,895
415,478	474,570	490,065	606,233	627,283	587,701
16,755,523	16,759,528	17,191,020	19,936,979	22,027,081	20,549,838
10,210,561	10,302,136	10,471,359	12,253,392	13,196,486	12,202,707
6,544,962	6,457,392	6,719,661	7,683,587	8,830,595	8,347,131
35,360,714	37,427,192	38,306,012	41,161,774	39,199,774	52,342,290
116,575	154,001	110,796	367,225	639,776	500,902
35,226,308	37,249,529	38,161,139	40,762,649	38,531,881	51,794,774
321	10	288	576	72	573
17,510	23,652	33,789	31,324	28,045	46,041
1,509,808	1,327,887	1,168,756	1,292,864	1,441,619	1,571,808
827,761	649,752	530,605	567,709	584,838	575,485
565,454	555,935	524,662	603,148	707,100	847,657
116,593	122,200	113,489	122,007	149,681	148,666
5,868	5,636	8,106	7,450	7,285	6,222
5,868	5,636	8,106	7,450	7,285	6,222
1,203,712	1,268,334	1,221,547	1,445,338	1,545,194	1,561,170
523,774	553,449	533,629	663,235	750,437	793,163
194,760	226,125	248,989	314,672	289,129	265,006
485,178	488,760	438,929	467,431	505,628	503,001
365,949	373,565	383,734	337,912	481,876	428,575
203	40	47	-	-	-
365,746	373,525	383,687	337,912	481,876	428,575

表3-13. 綜合所得稅結算申報 - 按淨所得級距別分 (1/2)

單位：件；新臺幣千元

年別及所得級距 CY& Classification of Income Household	申報戶數 No. of Declared	核定所得淨額* Net Income Amount Verified*	分開計稅之股利所得 Dividend Taxed Separately	核定應納稅額* Income Tax Amount Verified*	分開計稅之股利所得 Dividend Taxed Separately
105年 2016	6,228,573	2,554,857,487	-	324,192,534	-
106年 2017	6,317,088	2,610,668,930	-	331,559,793	-
107年 2018	6,309,543	2,246,199,774	210,632,789	292,355,280	58,977,174
108年 2019	6,387,825	2,344,621,060	223,088,007	305,316,908	62,464,633
109年 2020	6,468,289	2,379,164,860	204,403,778	307,748,686	57,233,049
110年 2021	6,448,689	2,616,752,841	235,870,359	355,254,123	66,043,690
NET=0(萬元) (NT$10,000)	3,046,319	49,566,355	49,566,355	13,878,579	13,878,579
0～54	2,239,983	473,290,888	16,316,894	27,416,285	4,568,730
54～121	666,129	551,931,004	14,651,981	39,434,751	4,102,554
121～242	315,321	552,254,968	23,960,691	58,848,108	6,708,993
242～453	125,601	435,377,674	32,521,085	69,342,998	9,105,903
453～500	11,016	56,877,006	4,564,547	11,058,056	1,278,072
500～1,000	35,653	266,319,895	29,522,566	61,823,243	8,266,314
> 1,000	8,667	231,135,051	64,766,240	73,452,103	18,134,545

資料來源： 財政部財政資訊中心。
說　　明： 所得級距為0～54係指家戶課稅所得淨額大於0且小(等)於54萬元，以此類推。
附　　註： 1.*本表資料自107年起，含分開計稅之股利所得。
2.**本表資料自108年起，薪資所得為薪資收入減去薪資費用(薪資特別扣除額或必要費用)之餘額。

Table 3-13. Filing Case of Individual Income Tax - by classification of Net Income (1/2)

Unit：Case；NT$ 1,000

各類所得金額 Category				
合計 Total	營利所得 Profit-seeking Income	執行業務所得 Professional Practices Income	薪資所得** Salaries and Wages Income**	利息所得 Interest Income
5,815,185,204	95,417,478	116,983,985	4,437,043,218	243,840,886
5,960,626,506	97,094,023	127,915,951	4,556,142,572	232,779,372
6,166,640,873	105,300,058	131,039,545	4,720,262,650	228,391,436
4,973,892,326	109,211,465	144,867,713	3,472,100,636	228,629,531
5,033,317,045	117,615,864	140,914,502	3,586,039,054	192,761,957
5,333,009,722	128,997,002	142,029,982	3,788,243,159	150,028,341
938,418,250	36,074,873	23,149,800	643,872,835	53,082,625
1,481,001,658	34,177,458	37,355,465	1,157,124,609	42,238,853
963,832,017	23,010,506	27,402,910	721,272,333	22,904,640
788,336,481	17,846,227	21,590,573	562,676,514	15,853,886
544,958,176	9,461,427	13,223,257	363,226,773	8,914,589
67,471,600	924,006	1,617,805	43,494,928	962,164
303,979,972	3,170,157	7,613,736	181,375,606	3,864,488
245,011,568	4,332,348	10,076,436	115,199,561	2,207,096

Source：Fiscal Information Agency, Ministry of Finance.

Explanation：Classification of income household of "0～54" refers to household income is greater than zero and less or equal to NT$ 540 thousands, and so on.

Note：1.*Since 2018, figures in this table include dividend taxed separately.
2.**Since 2019, figures in this table include deductions of the special deduction of income from salaries/wages and necessary expenses.

表3-13. 綜合所得稅結算申報 - 按淨所得級距別分 (2/2)

單位：件；新臺幣千元

年別及所得級距 CY& Classification of Income Household	各類所				
	租賃及權利金所得 Income from Lease and Royalties	財產交易所得 Property Transactions	機會中獎所得 Income from Won Prizes or Awards	股利所得* Dividend*	分開計稅之股利所得 Dividend Taxed Separately
105年 2016	125,317,865	13,269,198	6,639,488	683,738,138	0
106年 2017	128,697,801	14,040,629	6,625,710	697,370,212	0
107年 2018	132,722,273	15,745,542	7,366,812	716,703,269	210,632,789
108年 2019	136,664,544	16,065,504	8,247,904	746,937,963	223,088,007
109年 2020	138,517,175	19,174,959	8,013,958	705,576,864	204,403,778
110年 2021	140,244,345	20,629,266	7,681,950	804,789,179	235,870,359
NET=0(萬元) (NT$10,000)	24,653,303	3,028,509	1,525,136	136,572,469	49,566,355
0～54	35,443,577	4,192,108	2,345,226	143,378,763	16,316,894
54～121	26,045,200	3,505,893	1,516,676	118,958,692	14,651,981
121～242	22,933,084	3,468,603	1,262,990	122,298,179	23,960,691
242～453	16,548,160	2,726,378	699,191	110,014,203	32,521,085
453～500	1,945,822	431,355	62,464	15,177,784	4,564,547
500～1,000	8,387,800	1,758,752	212,319	78,834,698	29,522,566
> 1,000	4,287,399	1,517,668	57,948	79,554,391	64,766,240

Table 3-13. Filing Case of Individual Income Tax - by classification of Net Income (2/2)

Unit：Case；NT$ 1,000

得金額 Category				薪資收入	稿費收入額
退職所得 Income from Separation Pay	其他所得 Other Income	稿費所得 Taxable Income from Publishing Article	未能歸類所得 N. E. S.	Salaries and Wages	Remuneration from Publishing Article
8,656,758	62,443,032	1,460,388	20,374,770	-	7,642,252
8,023,479	70,707,027	1,546,542	19,683,188	-	7,867,038
9,027,254	77,919,017	1,574,113	20,588,904	-	8,039,937
9,593,994	77,280,968	1,804,142	22,487,962	4,867,462,166	8,725,039
9,242,695	88,797,746	1,564,568	25,097,703	4,994,666,289	8,442,521
8,699,662	113,843,068	1,582,653	26,241,115	5,194,388,071	8,402,454
168,687	11,555,413	276,849	4,457,751	1,219,835,533	2,147,492
528,388	18,689,508	407,783	5,119,920	1,663,444,814	2,083,417
794,950	14,095,072	275,064	4,050,081	898,518,292	1,367,218
1,170,596	15,061,033	279,080	3,895,716	655,013,797	1,292,560
1,515,313	15,228,089	203,165	3,197,631	400,840,943	905,071
242,067	2,232,590	15,975	364,640	46,781,300	99,987
1,808,556	14,565,414	82,909	2,305,537	192,229,229	394,811
2,471,105	22,415,949	41,828	2,849,839	117,724,163	111,898

表3-14. 營利事業所得稅結算申報 (1/2)

單位：家；新臺幣千元

地區別 Region		106年 CY 2017				
		家數 No. of Cases	營業收入淨額 Net Sales	全年所得額 Annual Income	課稅所得額 Taxable Income	應納稅額 Tax Payable
總計	Grand Total	891,146	61,444,996,390	4,607,451,819	3,262,831,559	545,618,365
新北市	New Taipei City	161,505	8,721,496,509	481,714,152	376,698,398	62,784,169
臺北市	Taipei City	175,773	28,819,875,564	1,993,649,838	1,260,616,433	213,408,598
桃園市	Taoyuan City	77,165	4,396,916,179	255,396,904	210,341,700	34,995,152
臺中市	Taichung City	131,538	3,466,487,018	292,055,959	240,383,564	39,449,089
臺南市	Tainan City	58,872	1,940,946,150	158,839,564	130,415,062	21,311,291
高雄市	Kaohsiung City	96,182	4,956,893,502	354,697,880	234,573,733	38,835,203
宜蘭縣	Yilan County	12,718	176,561,347	9,482,020	8,634,188	1,262,281
新竹縣	Hsinchu County	16,812	1,271,233,616	115,218,964	101,543,429	17,093,337
苗栗縣	Miaoli County	13,528	808,687,621	83,731,544	34,298,840	5,628,153
彰化縣	Changhua County	44,946	1,298,877,180	116,315,554	105,919,230	17,325,615
南投縣	Nantou County	11,466	229,894,818	16,771,068	15,314,360	2,422,323
雲林縣	Yunlin County	13,315	1,009,352,080	124,394,348	115,738,223	19,421,760
嘉義縣	Chiayi County	9,929	204,008,674	12,439,356	11,519,152	1,793,308
屏東縣	Pingtung County	15,556	294,871,518	16,428,601	14,379,881	2,190,198
臺東縣	Taitung County	4,094	37,335,231	2,084,228	1,906,756	244,791
花蓮縣	Hualien County	8,496	124,863,373	9,333,323	8,340,051	1,275,684
澎湖縣	Penghu County	2,193	16,332,962	1,086,636	1,055,819	135,820
基隆市	Keelung City	9,683	212,724,285	7,383,910	6,643,065	1,013,925
新竹市	Hsinchu City	16,025	3,300,299,158	547,316,648	376,747,403	63,871,331
嘉義市	Chiayi City	8,709	121,079,363	6,871,481	5,572,444	819,737
金門縣	Kinmen County	2,309	32,752,716	2,073,329	2,023,316	311,990
連江縣	Lienchiang County	332	3,507,526	166,512	166,512	24,610

資料來源： 財政部財政資訊中心。
說　　明： 本表係以核定數統計，未核定者以申報數統計。

Table 3-14. Sources of Profit-seeking Enterprise Income Tax (1/2)

Unit：Case；NT$ 1,000

107年 CY 2018				
家 數 No. of Cases	營業收入淨額 Net Sales	全年所得額 Annual Income	課稅所得額 Taxable Income	應納稅額 Tax Payable
911,036	64,242,207,244	4,024,531,097	2,812,827,940	542,863,280
164,415	9,098,088,710	471,565,608	367,042,336	70,803,052
178,930	29,800,868,038	1,286,956,194	939,793,618	186,360,948
79,155	4,574,486,533	270,021,131	206,557,638	39,630,768
135,172	3,654,124,315	309,501,508	256,731,768	48,235,210
60,394	2,058,135,022	174,360,092	125,338,915	23,107,832
98,426	5,420,641,222	436,130,757	253,821,707	48,489,243
13,016	189,432,596	10,148,569	9,075,229	1,335,294
17,394	1,377,080,656	122,437,366	114,072,640	22,437,518
13,912	744,549,693	46,601,414	36,817,126	6,891,892
45,677	1,381,396,260	112,454,268	101,851,405	18,827,624
11,654	237,047,690	16,905,440	15,652,543	2,713,757
13,796	1,179,277,320	111,548,344	104,464,005	20,282,154
10,173	215,022,171	13,163,721	12,454,036	2,113,130
16,033	315,328,683	17,308,739	15,558,976	2,532,857
4,181	39,556,653	2,332,756	2,125,324	238,872
8,623	130,526,930	9,303,397	8,531,634	1,382,364
2,297	18,269,408	1,119,315	1,075,963	112,798
9,792	220,649,184	7,333,532	6,672,993	1,089,606
16,381	3,422,271,386	595,960,875	226,836,148	44,976,606
8,895	128,096,863	6,980,932	6,016,690	915,489
2,374	33,554,367	2,213,746	2,155,902	357,729
346	3,803,544	183,393	181,344	28,537

Source：Fiscal Information Agency, Ministry of Finance.
Explanation：Figures in this table include partial unverified cases, income tax return filing data were used instead.

表3-14. 營利事業所得稅結算申報 (2/2)

單位：家；新臺幣千元

地區別 Region		108年 CY 2019 家數 No. of Cases	營業收入淨額 Net Sales	全年所得額 Annual Income	課稅所得額 Taxable Income	應納稅額 Tax Payable
總計	Grand Total	932,341	63,959,074,778	3,994,258,415	2,874,226,830	554,385,304
新北市	New Taipei City	167,623	8,772,909,964	410,948,954	348,513,575	67,018,037
臺北市	Taipei City	181,173	30,147,318,636	1,645,801,759	1,023,648,156	203,087,859
桃園市	Taoyuan City	81,301	4,578,299,433	267,082,552	231,798,756	44,611,381
臺中市	Taichung City	139,267	3,587,608,185	301,617,044	257,904,157	48,436,189
臺南市	Tainan City	62,169	2,000,698,013	135,299,481	111,663,492	20,317,382
高雄市	Kaohsiung City	100,898	5,321,743,390	310,748,203	222,898,069	42,199,021
宜蘭縣	Yilan County	13,349	199,608,956	12,094,567	10,284,079	1,538,550
新竹縣	Hsinchu County	18,247	1,369,459,808	128,528,381	116,564,450	22,907,085
苗栗縣	Miaoli County	14,242	706,013,441	44,062,855	36,297,665	6,766,533
彰化縣	Changhua County	46,547	1,298,468,716	93,947,416	83,211,682	15,071,008
南投縣	Nantou County	11,935	244,597,531	20,235,158	14,689,943	2,501,511
雲林縣	Yunlin County	14,407	1,065,631,262	70,742,576	67,025,579	12,742,103
嘉義縣	Chiayi County	10,455	218,044,523	12,774,615	12,064,604	2,001,969
屏東縣	Pingtung County	16,537	321,678,502	19,854,309	16,831,019	2,724,703
臺東縣	Taitung County	4,261	40,213,387	2,469,645	2,148,449	233,880
花蓮縣	Hualien County	8,898	133,299,646	13,193,646	12,683,043	2,194,015
澎湖縣	Penghu County	2,352	20,217,071	1,197,504	1,171,826	127,275
基隆市	Keelung City	9,929	233,895,957	8,283,538	7,666,815	1,280,168
新竹市	Hsinchu City	16,763	3,526,290,666	484,806,153	287,962,181	57,188,806
嘉義市	Chiayi City	9,107	134,133,303	7,989,374	6,662,873	1,021,135
金門縣	Kinmen County	2,504	34,731,592	2,380,884	2,336,616	385,559
連江縣	Lienchiang County	377	4,212,796	199,801	199,801	31,135

Table 3-14. Sources of Profit-seeking Enterprise Income Tax (2/2)

Unit：Case；NT$ 1,000

109年 CY 2020				
家 數 No. of Cases	營業收入淨額 Net Sales	全年所得額 Annual Income	課稅所得額 Taxable Income	應納稅額 Tax Payable
960,972	65,720,469,324	4,891,474,772	3,387,355,884	655,899,310
172,704	9,216,950,203	450,898,680	379,521,690	73,154,684
184,000	31,269,372,646	2,238,528,330	1,341,893,896	266,756,451
84,841	4,615,079,414	274,318,862	231,508,026	44,424,248
144,417	3,732,206,718	318,682,011	267,837,559	50,256,107
64,385	1,988,188,015	150,839,490	118,427,486	21,517,119
104,064	5,006,662,969	283,283,188	231,246,520	43,740,933
13,839	203,151,293	12,572,739	11,134,411	1,682,318
19,016	1,516,277,509	161,910,381	145,623,584	28,672,493
14,714	732,444,841	38,869,263	33,805,555	6,228,208
47,770	1,274,408,107	80,543,113	73,675,145	13,093,986
12,301	256,310,775	17,275,944	14,352,956	2,404,101
15,009	871,387,607	41,227,502	39,551,129	7,174,538
10,842	218,886,051	13,422,346	12,411,731	2,039,062
17,237	323,864,197	21,033,834	18,926,211	3,064,070
4,476	39,405,737	3,027,973	2,429,262	280,218
9,055	135,084,267	17,212,201	16,186,564	2,876,123
2,444	22,175,129	1,459,077	1,390,650	158,005
10,151	235,873,874	23,220,878	10,199,076	1,777,424
17,390	3,890,121,162	732,906,416	428,332,621	85,239,389
9,357	138,432,764	8,403,058	7,095,202	1,085,399
2,566	29,654,889	1,614,626	1,581,750	239,372
394	4,531,157	224,860	224,860	35,062

表3-15. 遺產稅稅源 (1/2)

(1)遺產稅稅源

單位：人；件；新臺幣千元

年別及地區別 CY & Region		死亡人數 No. of Persons Death	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
				徵稅 Taxation	免稅 Exemption
105年	2016	172,405	141,203	6,432	133,102
106年	2017	171,242	146,803	6,823	138,028
107年	2018	172,784	154,769	7,249	145,452
108年	2019	176,296	155,073	7,589	146,235
109年	2020	173,156	153,766	8,019	144,341
110年	2021	183,732	157,246	8,926	146,662
111年	2022	207,230	180,598	9,834	169,112
112年	2023	205,368	188,400	11,040	176,908
新北市	New Taipei City	29,958	27,092	1,680	25,232
臺北市	Taipei City	20,357	23,150	3,649	19,033
桃園市	Taoyuan City	16,103	14,756	882	13,848
臺中市	Taichung City	20,784	17,981	1,198	16,711
臺南市	Tainan City	17,928	15,854	704	15,156
高雄市	Kaohsiung City	25,576	22,122	855	21,310
宜蘭縣	Yilan County	4,540	4,545	226	4,308
新竹縣	Hsinchu County	4,504	4,268	181	4,110
苗栗縣	Miaoli County	6,014	5,469	181	5,305
彰化縣	Changhua County	12,361	11,084	388	10,752
南投縣	Nantou County	5,535	4,597	137	4,496
雲林縣	Yunlin County	8,171	7,229	127	7,131
嘉義縣	Chiayi County	6,302	5,616	65	5,552
屏東縣	Pingtung County	9,537	8,118	170	7,982
臺東縣	Taitung County	2,647	2,162	30	2,153
花蓮縣	Hualien County	3,708	3,446	87	3,386
澎湖縣	Penghu County	1,135	1,230	30	1,202
基隆市	Keelung City	3,695	3,198	98	3,105
新竹市	Hsinchu City	3,091	3,292	177	3,097
嘉義市	Chiayi City	2,373	2,201	116	2,103
金門縣	Kinmen County	976	906	58	854
連江縣	Lienchiang County	73	84	1	82

資料來源： 財政部所屬各區國稅局；內政部戶政司。
說　　明： 本表資料係以最新一次核定案件為準，同一案件若因補報或更正等原因，於同年度或跨年度有2次以上重新核定者皆不重複計入，資料追溯修正至105年。

Table 3-15. Sources of Estate Tax (1/2)

(1) Sources of Estate Tax

Unit：Person；Case；NT$ 1,000

核定徵免案件 Cases Verified for Taxation and Exemption		核定徵稅案件 Cases Verified for Taxation		
核定案件遺產總額 Gross Inheritance Amount of Verified Cases	捐贈財團法人不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate	法定扣除額及免稅額 Deduction or Allowance	應課稅遺產淨額 Net Amount of Taxable Estate
864,211,433	170,611	443,908,486	210,689,786	233,218,700
900,842,387	297,863	435,577,066	247,064,643	188,512,423
894,911,592	2,690,930	449,370,635	256,116,871	193,253,764
961,331,424	263,998	457,434,985	225,874,651	231,560,334
967,083,326	1,008,785	460,063,127	246,513,771	213,549,356
1,040,735,846	165,173	497,035,931	273,313,180	223,722,751
1,218,437,929	908,697	574,294,510	301,400,411	272,894,099
1,282,081,748	481,219	595,585,145	301,139,327	294,445,818
198,216,543	78,282	99,501,530	49,695,069	49,806,461
297,002,979	344,890	203,732,432	88,972,521	114,759,911
105,290,223	-	48,700,844	27,116,794	21,584,050
139,026,961	35,417	70,094,142	34,101,581	35,992,561
94,206,112	15,000	36,857,489	19,126,671	17,730,818
117,264,783	3,600	46,190,152	26,162,797	20,027,355
28,151,584	-	9,462,202	6,072,210	3,389,992
26,988,903	-	8,991,463	5,891,787	3,099,676
29,481,817	-	7,447,335	4,726,356	2,720,979
62,041,390	300	18,754,540	10,456,843	8,297,697
23,303,265	-	6,539,294	4,191,089	2,348,205
31,222,699	-	4,804,069	3,089,716	1,714,353
20,756,085	-	2,867,539	2,118,041	749,498
31,890,935	-	7,179,555	4,967,144	2,212,411
6,747,167	-	1,115,253	722,773	392,480
13,383,937	-	3,655,841	2,351,506	1,304,335
4,341,287	-	768,141	538,793	229,348
12,069,573	1,000	4,176,114	2,422,256	1,753,858
20,215,978	2,730	7,881,694	4,088,713	3,792,981
11,409,373	-	4,186,018	2,393,658	1,792,360
8,707,018	-	2,662,384	1,917,940	744,444
363,136	-	17,114	15,069	2,045

Source：National Taxation Bureaus of the Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.

Explanation：The data in this table, which commences from 2016, concerns the cases verified since that year and after. Cases verified twice due to correction and supplementary declaration whether occurring in the same or different years are no longer counted.

表3-15. 遺產稅稅源 (2/2)

(2)按課稅級距別分

112年

單位：件；新臺幣千元

適用期間 課稅級距別 稅率		實徵件數 Number of Cases Levied	實徵案件遺產總額 Gross Estate Amount of Levied Cases
總計		12,739	684,807,140
106年5月12日起(合計)		12,674	669,485,539
50,000,000(元)以下	10%	11,057	364,743,692
50,000,001～100,000,000	15%	919	87,029,319
超過100,000,000	20%	698	217,712,527
98年1月23日至106年5月11日(單一稅率)	10%	58	14,652,193
98年1月22日以前（合計)		7	669,407
670,000(元)以下	2%	-	-
670,001～1,670,000	4%	-	-
1,670,001～3,340,000	7%	-	-
3,340,001～5,010,000	11%	-	-
5,010,001～6,680,000	15%	1	27,064
6,680,001～11,130,000	20%	1	33,701
11,130,001～16,700,000	26%	1	23,798
16,700,001～44,530,000	33%	2	247,673
44,530,001～111,320,000	41%	1	78,135
超過111,320,000	50%	1	259,035

Table 3-15. Sources of Estate Tax (2/2)

(2) by Tax Brackets

CY 2023

Unit：Case；NT$ 1,000

實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate Tax Revenues	Applying Period Tax Brackets Rate	
359,706,459	36,847,012	Grand Total	
348,423,733	36,535,572	Since May,12,2017(Total)	
121,880,059	10,669,576	50,000,000 or under (NT$)	10%
58,209,694	5,393,633	50,000,001～100,000,000	15%
168,333,981	20,472,363	over 100,000,000	20%
10,889,749	279,891	Between Jan.,23,2009 and May,11,2017 (Single tax rate)	10%
392,977	31,549	Prior to Jan.,23,2009 (Total)	
-	-	670,000 or under (NT$)	2%
-	-	670,001～1,670,000	4%
-	-	1,670,001～3,340,000	7%
-	-	3,340,001～5,010,000	11%
5,747	469	5,010,001～6,680,000	15%
9,246	417	6,680,001～11,130,000	20%
13,098	266	11,130,001～16,700,000	26%
50,269	2,832	16,700,001～44,530,000	33%
69,235	22,854	44,530,001～111,320,000	41%
245,381	4,711	over 111,320,000	50%

表3-16. 贈與稅稅源 (1/2)

(1)贈與稅稅源

單位：件；新臺幣千元

年別及地區別 CY & Region		申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
			徵稅 No. of Taxation	免稅 No. of Exemption
105年	2016	182,379	17,642	170,439
106年	2017	192,481	17,386	181,938
107年	2018	193,750	16,035	189,647
108年	2019	191,676	16,517	184,303
109年	2020	198,723	17,840	189,250
110年	2021	202,903	19,890	191,662
111年	2022	213,760	20,023	203,655
112年	2023	218,387	20,714	207,619
新北市	New Taipei City	32,039	3,123	29,357
臺北市	Taipei City	32,507	4,740	28,415
桃園市	Taoyuan City	20,339	1,863	18,740
臺中市	Taichung City	24,980	3,042	25,166
臺南市	Tainan City	18,858	1,417	18,347
高雄市	Kaohsiung City	22,392	1,937	21,557
宜蘭縣	Yilan County	4,335	379	4,073
新竹縣	Hsinchu County	5,952	435	5,638
苗栗縣	Miaoli County	4,732	346	4,608
彰化縣	Changhua County	11,314	909	11,498
南投縣	Nantou County	4,785	335	4,732
雲林縣	Yunlin County	7,072	430	6,875
嘉義縣	Chiayi County	4,878	258	4,919
屏東縣	Pingtung County	7,077	365	7,188
臺東縣	Taitung County	2,262	127	2,234
花蓮縣	Hualien County	3,352	184	3,261
澎湖縣	Penghu County	1,054	42	1,038
基隆市	Keelung City	2,394	115	2,295
新竹市	Hsinchu City	4,208	381	3,911
嘉義市	Chiayi City	2,383	189	2,346
金門縣	Kinmen County	1,310	90	1,260
連江縣	Lienchiang County	164	7	161

資料來源： 財政部所屬各區國稅局。

Table 3-16. Sources of Gift Tax (1/2)

(1) Sources of Gift Tax

Unit：Case；NT$ 1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額 Gross Amount of Taxable Gift	法定免稅額 Allowance	應課稅贈與淨額 Net Amount of Taxable Gift
291,721,265	43,460,068	248,261,197
329,089,835	43,814,303	285,275,532
124,212,981	38,706,822	85,506,159
126,366,107	40,890,504	85,475,603
150,291,625	42,750,962	107,540,663
199,155,041	47,783,736	151,371,305
263,538,016	52,297,836	211,240,180
226,249,555	54,159,229	172,090,326
26,184,900	8,238,976	17,945,924
94,818,721	12,562,913	82,255,808
16,009,020	4,983,099	11,025,921
29,265,530	7,947,296	21,318,234
10,921,113	3,616,046	7,305,067
17,632,938	4,950,635	12,682,303
2,122,697	977,290	1,145,407
2,878,707	1,130,534	1,748,173
2,036,122	884,778	1,151,344
6,048,155	2,324,207	3,723,948
2,081,965	879,863	1,202,102
5,711,609	1,121,739	4,589,870
1,673,587	648,508	1,025,079
1,846,954	926,557	920,397
688,748	322,992	365,756
779,893	480,677	299,216
146,514	110,266	36,248
604,177	282,288	321,889
3,262,829	997,178	2,265,651
1,088,966	480,938	608,028
431,570	281,645	149,925
14,840	10,804	4,036

Source：National Taxation Bureaus of the Ministry of Finance.

表3-16. 贈與稅稅源 (2/2)

(2)按課稅級距別分

112年

單位：件；新臺幣千元

適用期間 課稅級距別 稅率		實徵件數 No. of Cases Levied	實徵案件贈與總額 Gross Gift Amount of Levied Cases
總計		19,899	232,242,505
106年5月12日起(合計)		19,810	229,538,786
25,000,000(元)以下	10%	18,750	131,166,100
25,000,001～50,000,000	15%	683	22,773,307
超過50,000,000	20%	377	75,599,379
98年1月23日至106年5月11日(單一稅率)	10%	76	1,915,209
98年1月22日以前（合計)		13	788,510
670,000(元)以下	4%	1	1,712
670,001～1,890,000	6%	-	-
1,890,001～3,120,000	9%	-	-
3,120,001～4,340,000	12%	-	-
4,340,001～5,570,000	16%	-	-
5,570,001～8,020,000	21%	2	16,219
8,020,001～15,580,000	27%	3	30,008
15,580,001～32,280,000	34%	2	67,714
32,280,001～50,090,000	42%	1	34,794
超過50,090,000	50%	4	638,062

Table 3-16. Sources of Gift Tax (2/2)

(2) by Tax Brackets

CY 2023

Unit：Case；NT$ 1,000

實徵案件贈與淨額 Net Gift Amount of Levied Cases	贈與稅實徵淨額 Net Gift Tax Revenues	Applying Period Tax Brackets Rate	
182,580,183	25,005,708	Grand Total	
180,091,219	24,951,278	Since May,12,2017(Total)	
84,512,140	8,865,808	25,000,000 or under (NT$)	10%
21,001,063	2,360,302	25,000,001～50,000,000	15%
74,578,016	13,725,168	over 50,000,000	20%
1,742,328	49,223	Between Jan.,23,2009 and May,11,2017 (Single tax rate)	10%
746,635	5,207	Prior to Jan.,23,2009 (Total)	
602	1	670,000 or under	4%
-	-	670,001～1,890,000	6%
-	-	1,890,001～3,120,000	9%
-	-	3,120,001～4,340,000	12%
-	-	4,340,001～5,570,000	16%
13,999	32	5,570,001～8,020,000	21%
26,678	6	8,020,001～15,580,000	27%
46,266	63	15,580,001～32,280,000	34%
33,684	52	32,280,001～50,090,000	42%
625,406	5,053	over 50,090,000	50%

表3-17. 貨物稅稅源 (1/3)

年別及地區別 CY & Region		油氣類 Oil / Gas			
		家數 No. of Factory	油類完稅量 Oil Tax Quantity (公秉) (Kilo Liter)	天然氣完稅量 Natural gas Tax Quantity (千立方公尺) (Thousand cubic meters)	液化石油氣完稅量 Liquefied Petroleum gas Tax Quantity (公噸) (M.T.)
105年	2016	29	19,695,121	-	1,054,249
106年	2017	29	19,633,820	-	1,128,083
107年	2018	30	17,962,223	-	1,079,217
108年	2019	29	15,679,333	-	1,045,374
109年	2020	31	17,055,712	-	1,077,579
110年	2021	31	16,838,845	-	1,088,798
111年	2022	35	16,408,202	-	1,076,881
112年	2023	36	16,020,215	-	1,007,360
新北市	New Taipei City	2	4,824	-	142,809
臺北市	Taipei City	-	-	-	-
桃園市	Taoyuan City	4	5,588,485	-	159,965
臺中市	Taichung City	-	-	-	-
臺南市	Tainan City	1	227	-	-
高雄市	Kaohsiung City	10	6,957,239	-	241,788
宜蘭縣	Yilan County	-	-	-	-
新竹縣	Hsinchu County	1	156	-	-
苗栗縣	Miaoli County	4	21,270	-	107,671
彰化縣	Changhua County	1	1,052	-	-
南投縣	Nantou County	1	205	-	-
雲林縣	Yunlin County	9	3,395,537	-	355,127
嘉義縣	Chiayi County	1	557	-	-
屏東縣	Pingtung County	1	4,912	-	-
臺東縣	Taitung County	-	-	-	-
花蓮縣	Hualien County	-	-	-	-
澎湖縣	Penghu County	-	-	-	-
基隆市	Keelung City	-	-	-	-
新竹市	Hsinchu City	-	-	-	-
嘉義市	Chiayi City	1	45,751	-	-
金門縣	Kinmen County	-	-	-	-
連江縣	Lienchiang County	-	-	-	-

資料來源： 財政部所屬各區國稅局。
說　　明： 本表之家數統計係不包括已辦理停、歇業之貨物稅稅籍廠商。

Table 3-17. Sources of Commodity Tax (1/3)

車輛 Vehicles		橡膠輪胎 Rubber Tires		水泥 Cement		飲料品 Beverages	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (條) (Piece)	家數 No. of Factory	完稅量 Tax Quantity (公噸) (M.T.)	家數 No. of Factory	完稅量 Tax Quantity (打) (Dozen)
475	1,102,423	21	9,682,258	25	8,960,028	295	297,093,569
477	1,321,098	21	9,092,509	26	9,456,367	288	295,148,921
467	1,131,153	24	8,411,138	27	9,986,475	293	281,293,965
470	1,158,333	24	8,601,241	26	11,143,753	291	287,001,538
472	1,187,570	26	8,290,461	26	11,139,127	287	281,890,957
498	1,228,919	27	8,151,696	25	12,781,080	303	290,336,519
514	1,031,781	27	7,962,535	25	12,156,217	306	285,533,717
506	1,154,628	31	7,277,070	26	11,830,795	300	297,295,314
58	64,338	-	-	-	-	32	823,950
2	4	-	-	-	-	-	1,241
93	266,177	2	83,554	2	575,584	40	107,877,492
56	5,862	-	-	3	431,139	15	67,503,908
48	15,007	-	-	-	-	33	36,153,598
64	232,327	-	-	7	1,231,399	45	932,062
12	767	-	-	5	3,383,163	15	3,267,410
19	467,779	3	1,290,979	1	559,999	13	9,477,509
20	27,822	-	-	-	-	7	1,377,566
49	27,882	19	4,368,924	3	1,298,537	15	38,190,950
5	866	1	591,507	-	-	13	10,676
9	499	6	942,106	-	-	15	9,365,028
18	5,714	-	-	1	-	16	19,826,587
20	37,533	-	-	-	-	25	1,567,628
2	21	-	-	-	-	4	1,915
11	701	-	-	4	4,350,974	6	885,484
-	-	-	-	-	-	-	-
4	88	-	-	-	-	1	-
9	1,129	-	-	-	-	2	32,310
7	112	-	-	-	-	1	-
-	-	-	-	-	-	2	-
-	-	-	-	-	-	-	-

Source：National Taxation Bureaus of the Ministry of Finance.
Explanation： The number of factories in the table exclude those have filed for suspension or termination of operation.

表3-17. 貨物稅稅源 (2/3)

年別及地區別 CY & Region		平板玻璃 Flat-glass		合計 Total	
		家數 No. of Factory	完稅量 Tax Quantity (箱) (Box)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
105年	2016	3	2,141,331	280	3,089,249
106年	2017	3	1,939,937	278	2,984,329
107年	2018	3	1,801,507	266	2,853,578
108年	2019	3	1,625,546	262	3,151,124
109年	2020	3	1,530,381	262	3,276,986
110年	2021	3	2,019,314	264	3,793,937
111年	2022	3	1,913,570	247	3,542,693
112年	2023	2	1,916,266	246	3,316,883
新北市	New Taipei City	-	-	97	1,136,466
臺北市	Taipei City	-	-	1	-
桃園市	Taoyuan City	-	-	67	1,708,257
臺中市	Taichung City	1	756,678	21	26,577
臺南市	Tainan City	-	-	18	321,503
高雄市	Kaohsiung City	-	-	20	9,025
宜蘭縣	Yilan County	-	-	1	1
新竹縣	Hsinchu County	-	-	4	103,135
苗栗縣	Miaoli County	-	-	-	-
彰化縣	Changhua County	1	1,159,588	4	651
南投縣	Nantou County	-	-	-	-
雲林縣	Yunlin County	-	-	-	-
嘉義縣	Chiayi County	-	-	3	485
屏東縣	Pingtung County	-	-	2	762
臺東縣	Taitung County	-	-	-	-
花蓮縣	Hualien County	-	-	-	-
澎湖縣	Penghu County	-	-	-	-
基隆市	Keelung City	-	-	4	-
新竹市	Hsinchu City	-	-	2	5,620
嘉義市	Chiayi City	-	-	2	4,401
金門縣	Kinmen County	-	-	-	-
連江縣	Lienchiang County	-	-	-	-

Table 3-17. Sources of Commodity Tax (2/3)

電器類 Electric Appliances							
電冰箱 Refrigerators		電視機 Television Sets		冷暖氣機 Air Conditioners		除濕機 Dehumidifiers	
家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
10	378,018	31	158,140	81	2,058,578	8	280,157
13	360,014	29	143,180	80	2,104,364	9	231,311
12	372,116	25	135,333	76	1,971,888	9	276,183
14	388,181	20	172,276	75	2,193,236	10	310,845
14	408,690	21	97,077	76	2,465,928	8	238,783
14	430,320	19	81,565	78	2,904,290	9	311,104
16	404,109	14	72,679	72	2,675,622	9	357,771
17	401,891	13	56,611	74	2,555,438	8	269,871
5	241,541	4	-	22	717,797	2	165,614
-	-	-	-	-	-	-	-
4	142,003	7	50,991	30	1,425,489	1	87,049
1	16,575	-	-	1	46	1	254
1	161	-	-	9	303,683	2	16,697
4	1,089	-	-	10	7,856	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1	100,565	1	155
-	-	-	-	-	-	-	-
-	-	-	-	1	2	1	102
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1	360	-	-	-	-	-	-
1	162	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1	-	-	-	-	-
-	-	1	5,620	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

表3-17. 貨物稅稅源 (3/3)

年別及地區別 CY & Region		電器類			
		錄影機 Video Recorders		電唱機 Record Players	
		家數 No. of Factory	完稅量 Tax Quantity (台) (Set)	家數 No. of Factory	完稅量 Tax Quantity (台) (Set)
105年	2016	32	149,655	-	-
106年	2017	29	80,046	-	-
107年	2018	26	46,062	-	-
108年	2019	27	43,417	-	-
109年	2020	26	28,518	-	-
110年	2021	25	30,568	-	-
111年	2022	23	3,557	-	-
112年	2023	20	2,038	-	-
新北市	New Taipei City	9	38	-	-
臺北市	Taipei City	1	-	-	-
桃園市	Taoyuan City	8	2,000	-	-
臺中市	Taichung City	-	-	-	-
臺南市	Tainan City	-	-	-	-
高雄市	Kaohsiung City	1	-	-	-
宜蘭縣	Yilan County	-	-	-	-
新竹縣	Hsinchu County	1	-	-	-
苗栗縣	Miaoli County	-	-	-	-
彰化縣	Changhua County	-	-	-	-
南投縣	Nantou County	-	-	-	-
雲林縣	Yunlin County	-	-	-	-
嘉義縣	Chiayi County	-	-	-	-
屏東縣	Pingtung County	-	-	-	-
臺東縣	Taitung County	-	-	-	-
花蓮縣	Hualien County	-	-	-	-
澎湖縣	Penghu County	-	-	-	-
基隆市	Keelung City	-	-	-	-
新竹市	Hsinchu City	-	-	-	-
嘉義市	Chiayi City	-	-	-	-
金門縣	Kinmen County	-	-	-	-
連江縣	Lienchiang County	-	-	-	-

Table 3-17. Sources of Commodity Tax (3/3)

Electric Appliances					
錄 音 機 Audio Recorders		音 響 組 合 Stereophonic Systems		電 烤 箱 Electric Ovens	
家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)	家 數 No. of Factory	完 稅 量 Tax Quantity (台) (Set)
5	2,982	100	41,149	13	20,570
5	3,244	101	47,610	12	14,560
4	3,838	92	36,559	22	11,599
4	3,685	86	29,446	26	10,038
5	2,807	84	30,258	28	4,925
5	3,210	86	25,301	28	7,579
5	3,460	81	19,986	27	5,509
4	2,966	82	24,765	28	3,303
2	4	42	9,496	11	1,976
-	-	-	-	-	-
-	-	15	579	2	146
-	-	14	9,349	4	353
-	-	3	340	3	622
-	-	2	-	3	80
-	-	-	-	1	1
-	-	1	2,415	-	-
-	-	-	-	-	-
-	-	2	547	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2	125
-	-	1	600	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1	-	1	-	1	-
-	-	-	-	1	-
1	2,962	1	1,439	-	-
-	-	-	-	-	-
-	-	-	-	-	-

表3-18. 營業稅稅源 (1/4)

(1)營利事業家數 - 按行業別分

單位：家

年底別及地區別 End of CY & Region		總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing and Animal Husbandry	礦業及土石採取業 Mining and Quarrying	製造業 Manufacturing
105年底	2016	1,374,701	11,560	1,040	143,712
106年底	2017	1,404,338	11,241	1,027	143,717
107年底	2018	1,434,466	11,201	995	144,129
108年底	2019	1,465,156	11,440	980	144,293
109年底	2020	1,507,148	10,927	992	144,510
110年底	2021	1,556,890	10,388	1,017	145,088
111年底	2022	1,596,278	10,805	1,021	145,486
112年底	2023	1,647,005	11,133	1,015	143,911
新北市	New Taipei City	259,559	435	77	30,780
臺北市	Taipei City	249,209	455	64	8,332
桃園市	Taoyuan City	140,309	638	81	13,246
臺中市	Taichung City	227,799	658	91	28,988
臺南市	Tainan City	129,991	599	44	12,941
高雄市	Kaohsiung City	189,786	1,740	129	11,137
宜蘭縣	Yilan County	31,181	753	72	2,098
新竹縣	Hsinchu County	35,434	257	49	3,141
苗栗縣	Miaoli County	30,485	281	62	2,696
彰化縣	Changhua County	79,931	1,136	22	16,983
南投縣	Nantou County	28,411	609	33	1,824
雲林縣	Yunlin County	36,154	994	25	2,465
嘉義縣	Chiayi County	24,285	600	14	2,078
屏東縣	Pingtung County	46,154	859	45	1,787
臺東縣	Taitung County	15,166	418	50	411
花蓮縣	Hualien County	22,883	435	116	680
澎湖縣	Penghu County	7,979	39	4	238
基隆市	Keelung City	20,127	21	9	645
新竹市	Hsinchu City	31,092	73	18	2,469
嘉義市	Chiayi City	19,782	73	3	765
金門縣	Kinmen County	20,072	48	7	179
連江縣	Lienchiang County	1,216	12	-	28

資料來源： 財政部財政資訊中心。

說　　明： 1.自107年(含)起改採「中華民國稅務行業標準分類(第8次修訂)」。
2.自112年(含)起改採「中華民國稅務行業標準分類(第9次修訂)」。
3.本表行業係以「中華民國稅務行業標準分類(第9次修訂)」列示，過去各年度行業名稱雖略有不同，但統計範圍大致相同。

Table 3-18. Sources of Business Tax (1/4)

(1) Number of Business Units - by Industries

Unit：Unit

電力及燃氣供應業 Electricity and Gas Supply	用水供應及污染整治業 Water Supply and Remediation Activities	營建工程業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Service Activities	出版影音及資通訊業 Information and Communication
942	7,149	114,407	661,539	29,324	139,687	19,104
1,162	7,238	118,411	668,332	31,489	146,466	20,194
1,436	7,379	122,245	672,736	32,555	152,200	21,271
1,753	7,546	127,095	678,410	33,216	157,098	22,653
2,059	7,665	133,041	689,172	34,098	165,490	24,054
2,448	7,847	140,415	707,836	34,887	172,244	25,585
2,819	8,081	149,237	718,966	36,001	176,157	26,322
3,091	8,324	158,021	731,465	37,212	182,739	27,142
206	1,157	28,353	115,517	6,864	21,859	4,815
417	568	12,780	113,623	5,786	23,465	11,946
100	959	15,386	61,646	3,655	14,267	1,512
314	1,012	22,020	98,296	4,270	22,647	2,985
322	728	11,716	56,925	1,797	17,436	985
273	1,325	19,890	87,290	5,896	22,594	1,848
39	133	4,117	12,413	765	4,736	235
96	187	4,078	13,992	566	4,498	449
75	245	4,002	12,718	570	4,031	186
358	468	6,868	32,774	1,202	6,797	349
99	142	3,057	12,493	514	4,680	170
310	264	4,639	17,513	628	3,465	165
137	204	3,035	10,799	615	2,696	111
187	330	5,040	20,248	752	7,960	193
14	69	1,353	6,069	186	3,576	85
23	105	2,661	9,463	486	4,595	136
12	29	681	3,003	254	1,944	49
6	122	2,484	8,344	1,268	2,923	212
53	164	3,167	12,905	455	3,984	496
42	77	1,614	9,093	414	2,968	143
7	30	923	16,009	182	1,239	64
1	6	157	332	87	379	8

Source：Fiscal Information Agency, Ministry of Finance.

Explanation：1.Since 2018, the figures have been reclassified based on the eighth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2.Since 2023, the figures have been reclassified based on the ninth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

3.The industrial classification in this table are based on the ninth revision of "The Standard Industrial Classification on Taxation of the Republic of China." For the figures prior to 2023, the name of industrial classification may be slightly varied due to the revision, however, the statistical range is roughly the same.

表3-18. 營業稅稅源 (2/4)

(1)營利事業家數 - 按行業別分

單位：家

年底別及地區別 End of CY & Region		金融及保險業 Financial and Insurance Activities	不動產業 Real Estate Activities	專業、科學及技術服務業 Professional, Scientific and Technical Activities	支援服務業 Support Service Activities
105年底	2016	30,794	33,796	44,321	28,734
106年底	2017	32,522	35,072	46,246	29,705
107年底	2018	34,333	36,726	48,331	30,536
108年底	2019	36,088	39,028	50,758	31,366
109年底	2020	39,275	42,288	53,885	31,901
110年底	2021	42,196	44,811	57,209	32,986
111年底	2022	45,185	46,632	60,184	33,909
112年底	2023	48,162	47,919	63,405	35,117
新北市	New Taipei City	7,190	6,933	10,615	5,077
臺北市	Taipei City	17,776	9,703	20,485	5,496
桃園市	Taoyuan City	3,437	4,642	4,426	3,568
臺中市	Taichung City	5,696	7,617	9,054	4,859
臺南市	Tainan City	2,833	3,692	3,695	2,571
高雄市	Kaohsiung City	4,383	4,384	5,548	4,197
宜蘭縣	Yilan County	295	1,033	780	676
新竹縣	Hsinchu County	1,229	1,410	1,197	679
苗栗縣	Miaoli County	318	789	588	566
彰化縣	Changhua County	1,375	1,682	1,338	1,192
南投縣	Nantou County	301	457	565	521
雲林縣	Yunlin County	371	772	650	485
嘉義縣	Chiayi County	219	350	390	532
屏東縣	Pingtung County	465	784	774	986
臺東縣	Taitung County	107	280	306	477
花蓮縣	Hualien County	224	586	461	574
澎湖縣	Penghu County	37	244	144	695
基隆市	Keelung City	243	303	511	453
新竹市	Hsinchu City	1,236	1,210	1,096	735
嘉義市	Chiayi City	363	784	566	436
金門縣	Kinmen County	61	260	180	273
連江縣	Lienchiang County	3	4	36	69

Table 3-18. Sources of Business Tax (2/4)

(1) Number of Business Units - by Industries

Unit：Unit

公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育業 Education	醫療保健及社會工作服務業 Human Health and Social Work Activities	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Service Activities	其他不能歸類之行業 Activities Not Adequately Defined
13	2,250	767	23,879	77,628	4,055
12	2,950	976	25,985	80,714	879
12	3,581	1,060	30,569	83,041	130
13	4,187	1,216	32,994	84,940	82
13	4,769	1,408	34,293	87,259	49
12	5,377	1,608	35,372	89,564	-
12	5,972	1,841	36,052	91,596	-
12	6,774	2,183	43,896	94,619	865
2	910	309	6,814	11,549	97
3	1,546	354	6,196	10,195	19
2	511	127	3,977	8,004	125
2	851	282	5,191	12,952	14
1	562	228	3,406	9,464	46
-	752	334	4,848	12,987	231
-	96	55	898	1,987	-
-	239	49	1,027	2,291	-
-	108	23	1,066	2,160	1
1	219	64	1,962	5,139	2
-	64	41	1,011	1,830	-
-	103	65	995	2,243	2
-	43	33	623	1,581	225
-	208	71	1,814	3,621	30
-	54	19	692	997	3
-	86	38	814	1,400	-
1	18	5	239	343	-
-	71	20	705	1,747	40
-	197	37	813	1,983	1
-	105	21	590	1,696	29
-	20	8	182	400	-
-	11	-	33	50	-

表3-18. 營業稅稅源 (3/4)

(2)營利事業銷售額 - 按行業別分

單位：新臺幣千元

年別及地區別 CY & Region		總計 Grand Total	農、林、漁、牧業 Agriculture, Forestry, Fishing and Animal Husbandry	礦業及土石採取業 Mining and Quarrying	製造業 Manufacturing
105年	2016	38,405,323,784	47,286,877	43,723,041	13,608,109,303
106年	2017	40,302,751,919	54,286,944	43,619,806	14,493,296,767
107年	2018	42,744,652,799	56,225,539	49,810,390	15,322,653,936
108年	2019	43,102,010,209	57,507,063	52,498,005	14,965,542,529
109年	2020	43,739,516,643	56,995,464	50,784,706	14,945,619,746
110年	2021	50,845,262,852	63,862,272	55,955,822	18,423,857,568
111年	2022	55,552,378,299	70,909,386	62,295,709	20,105,897,695
112年	2023	54,721,219,930	78,939,026	90,435,777	18,357,222,113
新北市	New Taipei City	6,444,362,634	4,573,278	4,945,993	1,792,668,501
臺北市	Taipei City	17,127,309,535	21,291,926	12,318,036	2,122,140,708
桃園市	Taoyuan City	5,369,131,930	3,053,275	4,182,639	2,610,310,356
臺中市	Taichung City	5,257,247,686	4,743,923	5,808,154	1,760,487,642
臺南市	Tainan City	2,809,539,026	8,455,035	(D)	1,117,358,495
高雄市	Kaohsiung City	5,576,560,210	15,951,745	33,555,048	2,162,151,263
宜蘭縣	Yilan County	361,203,769	897,989	2,378,543	106,652,277
新竹縣	Hsinchu County	1,658,267,915	412,940	(D)	910,329,444
苗栗縣	Miaoli County	896,465,133	1,043,324	2,261,998	414,233,389
彰化縣	Changhua County	1,531,040,034	3,709,977	(D)	786,643,603
南投縣	Nantou County	371,742,063	2,002,007	(D)	150,722,720
雲林縣	Yunlin County	1,486,309,017	3,784,481	1,143,849	1,067,557,901
嘉義縣	Chiayi County	382,761,203	2,639,577	327,770	141,031,063
屏東縣	Pingtung County	537,381,886	4,280,632	2,411,004	141,760,301
臺東縣	Taitung County	88,902,444	680,981	1,256,156	4,390,095
花蓮縣	Hualien County	241,882,286	477,209	2,566,925	31,762,627
澎湖縣	Penghu County	44,844,672	168,769	(D)	791,885
基隆市	Keelung City	246,528,786	70,605	(D)	25,168,949
新竹市	Hsinchu City	3,940,871,908	240,118	(D)	2,966,178,366
嘉義市	Chiayi City	289,868,129	290,342	(D)	31,974,167
金門縣	Kinmen County	50,490,839	158,013	(D)	12,061,741
連江縣	Lienchiang County	8,508,824	12,880	-	846,621

資料來源： 財政部財政資訊中心。

說　　明： 1.自107年(含)起改採「中華民國稅務行業標準分類(第8次修訂)」。
2.自112年(含)起改採「中華民國稅務行業標準分類(第9次修訂)」。
3.本表行業係以「中華民國稅務行業標準分類(第9次修訂)」列示，過去各年度行業名稱雖略有不同，但統計範圍大致相同。

附　　註： (D)表示不陳示數值以保護個別資料。

Table 3-18. Sources of Business Tax (3/4)

(2) Amount of Business Sales - by Industries

Unit：NT$ 1,000

電力及燃氣供應業 Electricity and Gas Supply	用水供應及污染整治業 Water Supply and Remediation Activities	營建工程業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Service Activities	出版影音及資通訊業 Information and Communication
794,505,625	174,006,834	2,151,690,521	13,604,666,055	1,151,020,746	626,973,836	1,062,448,097
842,694,427	207,819,503	2,146,337,417	14,360,351,249	1,228,140,540	662,503,519	1,122,341,123
905,390,763	215,836,879	2,328,468,930	15,132,460,563	1,282,033,535	694,217,386	1,232,398,172
944,845,816	202,806,696	2,480,630,901	15,248,561,414	1,285,736,589	731,836,617	1,284,148,472
907,392,646	207,439,928	2,682,886,832	15,522,776,771	1,193,333,191	704,118,794	1,342,336,598
964,980,110	240,165,712	3,073,187,125	17,548,131,222	1,618,716,431	695,293,592	1,514,262,982
1,179,535,896	257,616,535	3,599,602,824	18,728,384,089	1,960,328,003	821,093,221	1,669,404,738
1,505,305,148	248,112,696	3,875,434,990	18,261,228,477	1,611,760,175	957,333,174	1,746,297,588
100,201,661	28,778,859	585,764,637	2,726,732,490	156,942,950	103,039,557	178,562,551
109,031,107	31,271,907	978,113,058	6,878,228,502	708,183,878	278,705,551	1,314,683,414
132,817,685	37,024,197	334,522,604	1,453,918,755	285,683,122	80,395,875	19,093,805
211,313,542	30,737,718	532,347,318	1,797,039,840	73,938,021	126,582,042	53,741,754
161,515,663	16,317,112	210,150,386	934,735,658	34,174,876	63,713,078	19,399,137
234,863,197	52,112,250	493,306,013	1,815,092,247	148,293,280	92,924,827	38,723,804
(D)	1,908,588	49,278,056	119,861,131	11,642,695	24,607,029	3,901,664
23,308,782	3,958,654	91,664,054	391,587,126	15,382,545	22,133,270	35,903,767
160,405,639	3,349,956	58,756,290	187,759,187	7,638,562	13,823,194	4,992,538
57,950,425	10,319,936	91,752,765	427,953,448	18,214,664	22,366,565	9,039,271
21,351,868	1,699,546	31,447,163	103,789,866	6,150,961	16,071,713	3,988,635
55,913,358	7,348,048	87,394,102	192,299,836	14,618,504	9,934,213	5,021,397
22,653,552	4,087,665	37,073,825	125,884,530	14,935,874	7,646,692	1,067,947
28,863,184	6,029,441	58,969,101	219,539,971	7,610,786	20,883,659	5,209,467
3,123,742	574,723	12,571,294	37,747,891	4,263,748	10,161,563	1,988,153
(D)	1,228,726	29,695,915	77,422,945	5,957,307	15,691,659	3,483,063
1,390,400	210,688	8,448,914	19,309,540	4,207,953	2,945,411	884,579
(D)	2,269,792	23,040,529	62,484,002	72,367,512	8,768,202	5,026,388
87,124,653	7,095,248	116,655,768	534,507,967	10,227,658	22,366,349	34,815,894
20,147,135	1,369,454	31,845,977	139,839,603	5,049,732	12,697,079	5,860,687
1,066,350	356,861	9,957,683	13,566,430	4,484,132	1,653,121	794,067
(D)	63,325	2,679,537	1,927,512	1,791,414	222,525	115,606

Source：Fiscal Information Agency, Ministry of Finance.

Explanation：1.Since 2018, the figures have been reclassified based on the eighth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2.Since 2023, the figures have been reclassified based on the ninth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

3.The industrial classification in this table are based on the ninth revision of "The Standard Industrial Classification on Taxation of the Republic of China." For the figures prior to 2023, the name of industrial classification may be slightly varied due to the revision, however, the statistical range is roughly the same.

Note：(D)The figures are replaced with asterisks due to a concern of privacy.

表3-18. 營業稅稅源 (4/4)

(2)營利事業銷售額 - 按行業別分

單位：新臺幣千元

年別及地區別 CY & Region		金融及保險業 Financial and Insurance Activities	不動產業 Real Estate Activities	專業、科學及技術服務業 Professional, Scientific and Technical Activities	支援服務業 Support Service Activities
105年	2016	2,277,438,323	1,064,143,422	708,876,667	541,687,315
106年	2017	2,240,216,922	1,167,513,741	716,625,598	581,977,724
107年	2018	2,503,332,278	1,253,256,993	779,310,047	543,607,569
108年	2019	2,596,533,438	1,448,664,031	788,896,039	558,918,430
109年	2020	2,600,265,595	1,710,386,356	819,687,776	542,722,594
110年	2021	2,739,939,259	1,856,089,001	1,007,430,345	591,585,942
111年	2022	3,146,583,560	1,771,000,046	1,019,507,460	636,843,951
112年	2023	3,679,302,025	1,934,176,287	1,089,420,403	710,661,497
新北市	New Taipei City	179,419,024	296,073,008	142,857,154	68,146,203
臺北市	Taipei City	2,816,324,219	692,416,572	599,662,556	408,483,122
桃園市	Taoyuan City	112,991,720	145,785,296	47,615,559	46,539,157
臺中市	Taichung City	171,793,758	302,327,038	68,802,497	53,006,611
臺南市	Tainan City	68,589,139	98,621,684	23,340,704	21,842,103
高雄市	Kaohsiung City	134,753,009	175,318,457	44,794,875	53,380,379
宜蘭縣	Yilan County	11,542,775	14,325,709	3,778,665	3,060,385
新竹縣	Hsinchu County	20,807,508	47,298,842	66,432,036	10,770,135
苗栗縣	Miaoli County	11,268,019	13,901,889	5,165,617	4,034,365
彰化縣	Changhua County	37,222,329	36,955,365	6,419,239	6,687,088
南投縣	Nantou County	13,945,410	6,076,061	2,436,204	1,972,924
雲林縣	Yunlin County	13,117,446	14,594,872	3,244,651	3,117,019
嘉義縣	Chiayi County	7,029,388	5,649,618	1,984,306	5,264,910
屏東縣	Pingtung County	12,886,475	11,603,540	3,159,488	3,554,700
臺東縣	Taitung County	3,437,494	3,895,928	1,186,791	1,157,302
花蓮縣	Hualien County	7,116,834	6,886,080	2,381,985	1,647,886
澎湖縣	Penghu County	(D)	1,989,601	196,823	1,497,228
基隆市	Keelung City	6,785,091	2,109,721	2,236,695	3,324,459
新竹市	Hsinchu City	35,711,619	40,219,482	60,523,192	9,437,150
嘉義市	Chiayi City	12,341,529	15,823,918	2,487,803	2,825,788
金門縣	Kinmen County	913,004	2,294,424	340,019	797,367
連江縣	Lienchiang County	(D)	9,179	373,543	115,218

Table 3-18. Sources of Business Tax (4/4)

(2) Amount of Business Sales - by Industries

Unit：NT$ 1,000

公共行政及國防；強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育業 Education	醫療保健及社會工作服務業 Human Health and Social Work Activities	藝術、娛樂及休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Service Activities	其他不能歸類之行業 Activities Not Adequately Defined
2,599,400	16,263,533	27,573,751	87,200,076	235,892,757	179,217,604
2,631,699	16,835,559	28,682,054	93,728,685	244,932,453	48,216,190
3,271,485	20,333,059	31,518,601	105,235,133	246,590,055	38,701,485
4,157,039	22,170,505	34,324,859	115,500,588	261,786,567	16,944,613
4,534,310	23,712,857	34,660,071	114,259,663	258,431,747	17,170,996
5,630,589	24,212,917	36,821,492	101,993,143	264,389,135	18,758,193
5,570,120	29,298,642	40,525,446	126,625,179	280,018,734	41,337,065
5,727,600	34,488,325	44,793,801	150,159,946	306,530,686	33,890,194
5,002,700	5,271,461	3,633,277	19,365,100	37,222,583	5,161,646
17,462	12,780,702	7,671,458	55,331,840	75,812,993	4,840,524
418,099	2,815,787	1,021,647	10,635,239	38,027,212	2,279,901
211,323	5,421,269	4,222,965	15,301,429	33,850,609	5,570,235
(D)	1,687,810	1,661,634	7,507,443	16,131,133	2,314,490
-	2,681,402	23,449,431	11,582,694	36,139,846	7,486,443
-	172,507	98,071	2,580,546	3,783,333	(D)
-	792,326	336,124	4,404,413	9,173,478	(D)
-	180,188	(D)	2,163,698	5,051,985	(D)
(D)	483,801	615,807	2,564,600	10,053,500	(D)
-	73,911	211,363	3,832,753	3,589,707	(D)
-	205,312	268,288	1,772,537	4,566,459	406,745
-	50,207	188,406	972,505	3,054,422	1,218,944
-	268,869	235,382	3,357,812	6,223,836	534,238
-	56,229	26,121	663,144	1,551,772	169,318
-	165,519	337,062	2,725,908	2,168,523	(D)
(D)	30,049	(D)	287,294	251,150	(D)
-	94,691	140,627	1,207,242	3,063,402	240,949
-	954,897	350,875	2,455,240	11,459,265	(D)
-	274,684	(D)	1,318,713	5,143,908	441,735
-	(D)	4,732	68,791	180,342	58,734
-	(D)	-	61,005	31,232	1,454

表3-19. 使用牌照稅稅源

單位：件

年別及地區別 CY & Region		總計 Grand Total		小客車 Small Passenger Vehicles	
		應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
105年	2016	7,986,191	142,043	6,478,050	138,112
106年	2017	8,177,007	141,167	6,597,178	137,405
107年	2018	8,338,476	140,844	6,698,652	136,607
108年	2019	8,497,120	139,571	6,791,961	134,527
109年	2020	8,963,011	133,873	7,130,344	128,369
110年	2021	8,797,212	123,533	6,892,745	118,034
111年	2022	9,048,891	124,262	7,009,096	118,515
112年	2023	9,564,149	155,257	7,349,400	146,142
新北市	New Taipei City	1,263,740	19,987	950,569	18,746
臺北市	Taipei City	1,065,037	15,835	862,760	15,222
桃園市	Taoyuan City	988,408	11,882	778,737	11,423
臺中市	Taichung City	1,284,934	17,051	1,019,200	16,310
臺南市	Tainan City	826,597	12,078	635,834	11,555
高雄市	Kaohsiung City	1,067,875	18,302	799,870	17,404
宜蘭縣	Yilan County	183,349	3,553	140,797	3,402
新竹縣	Hsinchu County	280,463	2,947	221,983	2,809
苗栗縣	Miaoli County	252,742	4,145	196,385	3,961
彰化縣	Changhua County	554,525	8,613	417,882	8,231
南投縣	Nantou County	233,063	4,034	170,973	3,782
雲林縣	Yunlin County	311,263	5,897	223,083	5,539
嘉義縣	Chiayi County	226,757	4,365	164,195	4,120
屏東縣	Pingtung County	337,494	6,193	237,664	5,657
臺東縣	Taitung County	92,776	2,102	64,922	1,824
花蓮縣	Hualien County	141,769	2,954	103,319	2,724
澎湖縣	Penghu County	14,874	4,290	12,196	3,479
基隆市	Keelung City	115,115	2,784	88,202	2,648
新竹市	Hsinchu City	189,161	2,341	154,430	2,238
嘉義市	Chiayi City	108,159	2,005	84,686	1,871
金門縣	Kinmen County	26,048	3,899	21,713	3,197
連江縣	Lienchiang County	-	-	-	-

資料來源： 各縣市稽徵單位。

說　　明： 1.本表之免稅資料，係指當年度申請免稅之件數。
2.小客車、大客車、貨車均分為自用與營業用，自用全年開徵1次，營業用分兩期開徵。
3.貨車內含農村拼裝車，曳引車。
4.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 3-19. Sources of Vehicle License Tax

Unit：Case

大客車 Large Passenger Vehicles		貨車 Trucks		機器腳踏車 Motorcycles	
應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
37,005	810	1,232,832	2,943	238,304	178
36,074	712	1,242,274	2,850	301,481	200
32,883	744	1,252,813	3,255	354,128	238
33,001	874	1,262,354	3,682	409,804	488
61,061	662	1,277,804	4,058	493,802	784
29,511	550	1,290,292	4,085	584,664	864
28,353	729	1,322,388	3,891	689,054	1,127
33,742	747	1,376,652	5,654	804,355	2,714
2,549	180	144,923	456	165,699	605
7,853	56	118,001	227	76,423	330
2,752	26	127,332	303	79,587	130
4,078	140	172,582	419	89,074	182
2,741	45	120,126	341	67,896	137
4,341	44	163,689	531	99,975	323
337	12	30,535	100	11,680	39
963	5	35,164	103	22,353	30
735	-	37,854	143	17,768	41
1,724	5	101,377	306	33,542	71
665	14	46,613	198	14,812	40
884	15	68,801	292	18,495	51
284	-	48,216	205	14,062	40
646	23	67,829	420	31,355	93
200	9	20,400	242	7,254	27
535	9	26,301	178	11,614	43
31	35	1,024	539	1,623	237
154	31	12,443	46	14,316	59
1,267	16	17,012	55	16,452	32
989	45	15,016	64	7,468	25
14	37	1,414	486	2,907	179
-	-	-	-	-	-

Source：Tax collection units of each county/city government.

Explanation：1.The data of exemption in this table refer to cases filed for tax exemption in current year.

2.Small Passenger Vehicles, Large Passenger Vehicles and Trucks are divided into two categories according to their purposes : personal use and business use. The tax on vehicles for personal use is levied once on an annual basis, while the tax levied on vehicles for business purpose is levied twice separately.

3.Trucks includes flat-bodied trucks and trailers used for agricultural purposes.

4.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3-20. 地價稅稅源 (1/2)

單位：戶；公頃；新臺幣百萬元

年別及地區別 CY & Region		總計 Grand Total				公有地 Public Land		
		戶數 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數 No. of Houses	面積 Area	地價 Land Value
105年	2016	8,088,211	180,231	8,708,314	94,066	3,840	15,920	593,540
106年	2017	8,201,253	184,039	8,766,416	93,477	3,954	16,856	604,726
107年	2018	8,314,308	186,314	8,552,005	91,088	4,141	16,167	593,586
108年	2019	8,429,283	189,850	8,592,303	91,028	4,385	16,974	590,588
109年	2020	8,538,445	192,854	8,560,618	90,567	4,884	17,568	583,331
110年	2021	8,666,621	196,083	8,586,095	90,087	5,188	18,122	611,175
111年	2022	8,813,280	199,577	8,866,385	93,158	5,330	18,554	633,617
112年	2023	8,940,180	203,531	8,894,176	93,073	5,502	19,279	643,092
新北市	New Taipei City	1,651,734	18,076	1,544,222	15,112	602	1,044	47,169
臺北市	Taipei City	932,753	5,011	2,958,291	27,933	743	346	250,953
桃園市	Taoyuan City	891,449	19,458	756,266	8,706	278	788	28,758
臺中市	Taichung City	1,006,258	24,064	552,761	6,545	550	3,813	59,909
臺南市	Tainan City	729,899	21,904	556,584	6,295	331	1,905	34,008
高雄市	Kaohsiung City	1,022,108	22,470	1,085,581	12,759	786	2,474	93,397
宜蘭縣	Yilan County	188,502	5,808	94,876	1,019	153	464	4,613
新竹縣	Hsinchu County	232,242	7,261	149,287	1,641	73	357	22,984
苗栗縣	Miaoli County	220,784	8,422	126,835	1,443	109	505	5,266
彰化縣	Changhua County	453,973	16,529	210,291	2,319	426	1,175	5,116
南投縣	Nantou County	173,001	6,971	66,703	746	286	784	3,696
雲林縣	Yunlin County	255,481	10,642	143,768	1,528	179	1,006	9,635
嘉義縣	Chiayi County	201,668	7,387	68,145	818	112	396	1,571
屏東縣	Pingtung County	290,030	11,600	127,244	1,529	282	861	7,387
臺東縣	Taitung County	72,180	3,395	21,822	284	138	645	2,039
花蓮縣	Hualien County	108,564	5,839	50,361	609	143	1,677	5,770
澎湖縣	Penghu County	37,721	1,193	7,349	83	35	223	1,208
基隆市	Keelung City	149,482	2,303	92,232	1,041	74	311	19,922
新竹市	Hsinchu City	184,690	2,441	183,500	1,778	86	331	35,362
嘉義市	Chiayi City	110,397	1,674	94,812	849	58	53	3,966
金門縣	Kinmen County	22,921	933	2,435	30	37	110	278
連江縣	Lienchiang County	4,343	150	813	8	21	10	84

資料來源： 各縣市稽徵單位。

說　　明：
1.公有地包含自用住宅用地、一般土地、工礦業等用地、公共設施保留地。
2.本表自108年起採全國一致性歸戶方法，資料回溯修正至101年。
3.本表採歸戶計算方式，致戶數可能為0，但面積等欄位存在數值。
4.依土地稅法第16條，第一級土地適用稅率為千分之十、第二級為千分之十五、第三級為千分之二十五、第四級為千分之三十五、第五級為千分之四十五、第六級為千分之五十五。

Table 3-20. Sources of Land Value Tax (1/2)

Unit：Unit；Hectare；NT$ Million

	私 有 地 Private Land							
	自用住宅用地 Self-Use Residence Land				一般土地 Regular Land			
					第一級、第二級 Level 1 & Level 2			
查定稅額 Assessment Tax	戶 數 No. of Houses	面 積 Area	地 價 Land Value	查定稅額 Assessment Tax	戶 數 No. of Houses	面 積 Area	地 價 Land Value	查定稅額 Assessment Tax
5,820	3,294,323	28,638	3,031,683	6,063	4,741,216	82,119	3,290,309	35,531
5,931	3,364,578	29,345	3,069,410	6,139	4,782,896	83,835	3,295,374	35,583
5,826	3,449,496	30,101	2,992,630	5,985	4,809,526	85,347	3,181,892	34,403
5,798	3,536,800	30,820	3,034,012	6,066	4,836,452	86,938	3,177,271	34,367
5,731	3,603,507	31,421	3,048,090	6,094	4,877,371	88,067	3,139,547	33,929
5,994	3,674,041	31,915	3,075,710	6,149	4,934,413	89,534	3,125,789	33,763
6,217	3,754,241	32,496	3,198,617	6,395	4,999,373	91,191	3,203,227	34,601
6,313	3,833,889	33,109	3,228,439	6,454	5,046,202	93,062	3,194,760	34,505
457	886,008	3,452	623,832	1,247	758,575	8,147	599,410	6,458
2,439	528,329	2,161	1,314,442	2,629	399,976	1,892	995,542	10,427
285	428,300	3,141	216,757	433	456,962	7,663	247,592	2,732
596	385,172	4,101	146,467	293	614,046	11,497	231,302	2,565
334	289,147	3,869	175,781	351	434,257	9,486	208,907	2,303
925	518,258	4,064	356,114	712	498,399	8,181	326,048	3,569
46	57,992	1,051	25,810	52	128,426	2,809	44,097	485
229	93,502	973	42,271	84	137,235	3,244	47,354	522
53	68,745	1,218	38,810	78	149,937	3,886	48,756	545
51	105,379	2,001	51,855	104	344,543	9,773	109,898	1,225
37	36,298	792	17,452	35	134,542	3,936	32,019	355
96	57,966	1,233	29,709	59	195,746	4,706	57,057	626
15	39,619	871	15,731	31	160,060	3,970	30,917	339
73	76,717	1,551	31,515	63	210,565	5,856	49,962	553
20	12,004	295	4,238	8	59,211	1,912	10,740	120
57	31,187	541	13,068	26	76,019	2,142	19,962	225
12	4,147	115	1,726	3	33,325	760	3,227	36
198	74,099	372	24,134	48	74,750	589	25,952	279
350	94,379	756	64,694	129	89,642	999	60,449	646
38	46,443	530	33,822	68	63,138	840	43,419	471
3	140	21	158	0	22,592	645	1,512	16
1	58	3	52	0	4,256	130	638	7

Source：Tax collection units of each county/city government.

Explanation：1."Public Land" includes "Self-Use Residence Land", "Regular Land", "Specific Business Land", and "Land Reserved for Public Facilities".

2.The table adopts the calculation which applies the same method to entire nation, retroactively back to 2012.

3.The calculation for area include cases/situation in which the household value is 0.

4.According to Article 16 of the Land Tax Act, 10 ‰ tax rate is applied to Level 1, 15 ‰ to Level 2, 25 ‰ to Level 3, 35 ‰ to Level 4, 45 ‰ to Level 5, and 55 ‰ to Level 6.

表3-20. 地價稅稅源 (2/2)

單位：戶；公頃；新臺幣百萬元

年別及地區別 CY & Region	私有地						
	一般土地 Regular Land						
	第三級、第四級 Level 3 & Level 4				第五級、第六級 Level 5 &		
	戶數 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數 No. of Houses	面積 Area	地價 Land Value
105年 2016	16,020	8,231	370,877	6,874	5,446	14,720	748,749
106年 2017	15,948	8,320	367,228	6,777	5,450	14,776	729,381
107年 2018	16,760	8,620	362,644	6,685	5,783	14,619	710,244
108年 2019	16,919	8,691	365,267	6,735	5,696	14,556	706,322
109年 2020	17,266	8,771	366,748	6,765	5,861	14,846	703,535
110年 2021	17,173	8,928	359,833	6,643	5,883	15,145	692,724
111年 2022	17,761	9,175	366,745	6,776	6,042	15,411	724,524
112年 2023	17,766	9,283	361,814	6,671	6,043	15,935	723,237
新北市 New Taipei City	1,473	891	62,491	1,147	794	1,652	115,597
臺北市 Taipei City	279	132	88,301	1,650	128	269	223,825
桃園市 Taoyuan City	1,618	947	36,311	669	718	1,758	72,173
臺中市 Taichung City	2,422	1,085	30,405	555	743	1,328	50,370
臺南市 Tainan City	1,655	914	28,015	514	555	1,776	49,357
高雄市 Kaohsiung City	1,330	765	43,361	802	600	1,656	110,385
宜蘭縣 Yilan County	814	310	5,952	110	177	323	6,467
新竹縣 Hsinchu County	521	462	6,765	124	292	847	11,673
苗栗縣 Miaoli County	1,062	560	7,889	144	257	1,047	11,140
彰化縣 Changhua County	1,880	831	14,547	264	377	823	12,651
南投縣 Nantou County	588	292	3,323	60	158	503	4,714
雲林縣 Yunlin County	687	366	6,136	111	169	638	6,875
嘉義縣 Chiayi County	747	326	3,666	67	194	547	5,890
屏東縣 Pingtung County	1,181	635	6,859	124	349	1,260	11,174
臺東縣 Taitung County	417	144	1,623	30	154	290	2,345
花蓮縣 Hualien County	561	259	3,132	57	175	630	4,767
澎湖縣 Penghu County	116	26	434	8	28	17	510
基隆市 Keelung City	116	125	3,503	67	57	291	8,019
新竹市 Hsinchu City	95	84	4,396	82	61	158	11,749
嘉義市 Chiayi City	132	84	4,585	85	32	50	3,389
金門縣 Kinmen County	67	43	111	2	24	74	162
連江縣 Lienchiang County	5	2	11	0	1	1	5

Table 3-20. Sources of Land Value Tax (2/2)

Unit：Unit；Hectare；NT$ Million

Private Land								
Level 6	工礦業等用地 Specific Business Land				公共設施保留地 Land Reserved for Public Facilities			
查定稅額 Assessment Tax	戶數 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax	戶數 No. of Houses	面積 Area	地價 Land Value	查定稅額 Assessment Tax
33,500	8,253	28,616	559,588	5,596	19,113	1,988	113,569	681
32,515	8,246	28,821	582,921	5,829	20,181	2,086	117,376	704
31,540	8,342	29,303	595,858	5,959	20,260	2,157	115,151	691
31,334	8,404	29,665	602,818	6,028	20,627	2,205	116,023	701
31,303	8,408	29,928	607,393	6,074	21,148	2,254	111,976	672
30,760	8,440	30,233	613,286	6,133	21,483	2,206	107,578	645
32,216	8,373	30,523	628,973	6,290	22,160	2,227	110,680	664
32,152	8,328	30,576	630,313	6,303	22,450	2,286	112,522	675
4,958	725	2,547	67,862	679	3,557	342	27,861	167
10,012	53	98	66,220	662	3,245	113	19,009	114
3,084	1,774	4,969	143,840	1,438	1,799	192	10,835	65
2,227	918	1,932	25,977	260	2,407	309	8,332	50
2,229	1,426	3,669	50,088	501	2,528	285	10,427	63
5,256	1,071	4,961	139,401	1,394	1,664	369	16,875	101
257	167	774	5,633	56	773	77	2,304	14
503	225	1,348	17,099	171	394	29	1,141	7
480	129	1,167	13,469	135	545	39	1,504	9
523	546	1,844	13,748	137	822	83	2,476	15
211	237	597	3,884	39	892	68	1,615	10
296	273	2,653	33,355	334	461	39	1,001	6
266	291	1,211	9,234	92	645	67	1,135	7
519	206	1,368	18,808	188	730	70	1,540	9
99	25	78	434	4	231	31	403	2
209	109	552	3,062	31	370	36	598	4
22	21	47	156	2	49	5	88	1
348	27	549	9,006	90	359	67	1,695	10
509	58	93	5,135	51	369	19	1,714	10
139	19	79	3,725	37	575	38	1,907	11
7	28	35	155	2	33	6	59	0
0	-	5	21	0	2	0	1	0

表3-21. 土地增值稅稅源 (1/3)

(1)按稅率別分

單位：筆；平方公尺；新臺幣千元

年別及稅率別 CY & Tax Rate		筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declared Value After Adjustment	改良土地費用 Land Improvement Cost
105年	2016	1,003,491	253,790,179	1,587,956,926	833,645,359	9,348,259
106年	2017	1,074,284	259,415,433	1,697,529,328	901,426,190	12,660,139
107年	2018	1,114,620	238,839,533	1,794,770,069	996,761,070	12,712,002
108年	2019	1,181,992	244,955,303	2,059,329,103	1,154,571,434	17,589,120
109年	2020	1,344,964	266,531,397	2,204,070,986	1,251,233,686	24,991,259
110年	2021	1,440,709	284,681,834	2,325,282,482	1,364,829,430	26,472,606
111年	2022	1,356,742	271,226,542	2,042,203,205	1,252,392,320	20,168,815
112年	2023	1,221,238	241,324,234	1,802,891,960	1,126,985,985	14,756,288
自用住宅用地(稅率10%)	Self-use Residence Land (10% Tax Rate)	58,739	2,420,819	150,455,733	61,221,025	59,808
一般用地	Regular Land	476,078	40,172,381	731,230,979	430,130,099	12,153,992
稅　率20%	20% Tax Rate	328,468	23,901,579	465,838,783	373,258,284	1,567,442
稅　率30%	30% Tax Rate	47,484	4,314,591	86,954,939	36,498,405	1,540,933
稅　率40%	40% Tax Rate	99,195	11,956,206	178,436,280	20,372,709	9,045,616
其　他	Others	931	3	977	700	-
免稅地	Exempt Land	686,421	198,731,029	921,205,248	635,634,862	2,542,487
公有土地	Public Land	5,776	1,637,093	88,540,661	19,779,930	-
私有土地	Private Land	680,645	197,093,936	832,664,586	615,854,931	2,542,487
無漲價數	No increment of Land Value	383,041	48,506,835	352,491,750	375,508,043	2,359,820
依法免徵	Tax- Exempt by Land Tax Act	297,604	148,587,101	480,172,837	240,346,888	182,668

資料來源：各縣市稽徵單位。

說　　明：1.自94年2月(含)起土地增值稅稅率調降為20%、30%、40%。
2.免稅用地有應納稅額之情況有二：
(1)係共有土地無償分割其權利增加者擔負權利減少者之稅額。
(2)係多筆共有農地分割申請適用農業發展條例之農地移轉不課徵土地增值稅案件，惟有部分土地否准適用。
3.其他減徵含都更減徵。

Table 3-21. Sources of Land Value Increment Tax (1/3)

(1) by Tax Rate

Unit：Plot；Square of Meter；NT$ 1,000

漲價總數額 Gross Amount of Land Value Increment	長期持有減徵 Reduction for Land Held in Longterm	查定稅額 Assessment Tax	增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減徵 Other Reduction	應納稅額 Tax Payable
764,942,206	18,480,095	197,581,836	3,154,825	4,690,247	-	289,461	89,346,341
806,709,227	21,231,623	209,741,798	3,598,686	4,997,415	-	424,428	94,873,733
816,262,285	20,544,008	214,210,278	3,860,655	6,013,366	-	490,148	92,789,443
938,433,935	23,610,256	249,445,270	4,488,434	7,531,043	-	1,036,859	102,097,528
956,161,321	26,116,691	249,824,794	5,386,592	6,560,369	-	2,331,884	115,605,636
967,107,290	26,535,328	251,598,494	5,288,748	6,599,871	-	1,739,695	114,801,624
823,894,184	23,865,999	212,359,386	4,419,974	5,592,339	-	1,014,585	94,230,029
702,324,933	20,376,347	178,249,240	3,595,952	3,562,186	-	858,756	76,603,309
89,174,900	-	8,917,412	433,735	42,243	-	23,858	8,417,564
288,946,637	7,644,218	75,138,603	2,959,630	3,259,003	-	727,982	68,185,745
91,013,064	1,119	18,204,820	660,990	54,995	-	246,167	17,242,523
48,915,601	127,372	10,897,468	476,872	106,204	-	91,440	10,220,790
149,017,972	7,515,614	45,991,986	1,821,751	3,097,804	-	390,363	40,678,115
-	113	44,329	17	-	-	12	44,317
324,203,397	12,732,128	94,193,225	202,587	260,940	-	106,915	-
68,982,674	2,648,571	21,192,108	26,261	38,989	-	28,179	-
255,220,723	10,083,557	73,001,117	176,326	221,950	-	78,736	-
7,754	17	1,530	296	5	-	2	-
255,212,969	10,083,540	72,999,587	176,030	221,946	-	78,734	-

Source：Tax collection units of each county/city government.

Explanation：1.Since February 2005, the Land Value Increment Tax have been adjusted and lowered to 20%, 30%, 40%.

2.Two tax payable conditions in the tax-exempted land：

(1)In the case of a partition of a jointly owned land without compensation, the party whose right was increased shall pay for the tax of the party whose right was reduced.

(2)In the case where several jointly owned agricultural lands apply for partition based on the Agriculture Development Act, such agricultural land transfer is exempted from land value incremental tax. However, there is exception to some part of the land.

3."Other Reduction" includes "Urban Renewal Reduction".

表3-21. 土地增值稅稅源 (2/3)

(2)按移轉原因別分

112年　　單位：筆；平方公尺；新臺幣千元

原因別 Transfer Reason		筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declared Value After Adjustment	改良土地費用 Land Improvement Cost
總計	Grand Total	1,221,238	241,324,234	1,802,891,960	1,126,985,985	14,756,288
買賣	Sale	722,416	56,068,255	1,056,938,051	743,522,212	13,103,017
典權	Pledge	2	86	1,329	975	-
分割	Partition	3,151	426	324,539	252,038	3,871
合併	Merger	112	15,796	283,787	260,814	-
交換	Exchange	3,933	419,800	7,541,258	4,926,421	449,899
記存	Reserved	793	795,116	16,463,447	9,021,999	-
法院拍賣	Court Auction	23,783	5,983,028	17,810,504	13,710,300	89,432
一般贈與	Gift	147,848	25,457,647	116,366,234	80,076,316	832,473
遺贈	Bequest	2,841	760,144	7,304,960	7,324,601	1,121
配偶贈與	Matrimonial Donation	40,292	10,068,399	98,500,853	49,420,911	181,769
政府受贈	Donation for Government	7,957	639,607	32,098,755	7,884,439	-
政府贈與	Donation by Government	77	99,711	4,369,359	858,338	-
社福受贈	Donation for Social Welfare Groups	9	7,979	117,050	48,966	-
私校受贈	Donation for Private School	34	11,629	213,982	8,647	-
視為農地	Deemed as Agricilture Land	2,431	835,919	5,242,925	2,041,182	-
農地買賣	Sale of Agriculture Land	84,064	68,953,219	117,655,626	74,395,103	890
農地贈與	Agriculture Land Donation	42,765	61,012,378	97,378,599	58,440,117	-
農地交換	Exchange of Agriculture Land	2,697	708,092	1,280,517	787,466	-
農地分割	Agriculture Land by Separate	603	2,807	198,919	115,800	-
農地法拍	Agriculture Land by Court Auction	3,482	734,844	1,483,110	724,230	-
水源減徵20%	20% Reduction for Water Source	16	590	9,279	6,742	-
水源減徵30%	30% Reduction for Water Source	464	36,572	1,185,129	774,456	-
水源減徵50%	50% Reduction for Water Source	355	112,880	72,853	59,817	-
水源免稅	Tax-Exempt for Water Source	1,302	426,515	281,492	87,458	-
判決移轉	Transfer by Adjudication	5,337	1,417,985	6,564,531	4,870,459	82,590
判決分割	Partition by Adjudication	5,513	2	840,434	507,055	11,216
協議價購	Purchase with the Agreed Price	16,117	1,464,572	14,602,693	8,940,043	-
公設移轉	Transfer of the Land Reserved for Public Facilities	88,309	2,489,080	100,468,097	33,214,034	8
都市更新	Urban Renewal	647	5,820	608,859	299,762	0
都更減徵	Urban Renewal Reduction	382	4,067	1,136,436	643,200	0
都更記存	Reserved Urban Renewal	52	72	15,057	9,667	-
抵繳稅款	Deduction for Tax Collections	183	11,410	218,947	218,894	-
追繳稅款	Retrieves for Tax Payment	151	3,809	289,176	155,098	-
公有移轉	Transfer of Public Land	5,699	1,537,384	84,171,303	18,921,592	-
其他	Others	7,421	1,238,594	10,853,871	4,456,835	0

說　　明：本表自107年起調整部分移轉原因定義。

Table 3-21. Sources of Land Value Increment Tax (2/3)

(2) by Transfer Reason

CY 2023

Unit：Plot；Square of Meter；NT$ 1,000

漲價總數額 Gross Amount of Land Value Increment	長期持有減徵 Reduction for Land Held in Longterm	查定稅額 Assessment Tax	增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減徵 Other Reduction	應納稅額 Tax Payable
702,324,933	20,376,347	178,249,240	3,595,952	3,562,186	-	858,756	76,603,309
320,494,071	5,811,319	68,752,901	2,790,037	2,828,115	-	561,989	62,571,830
363	28	115	6	-	-	-	109
93,832	3,235	58,998	791	299	-	160	57,755
27,561	1,141	7,744	165	-	-	-	4,004
2,403,476	68,575	671,236	29,531	109,711	-	10,585	521,404
7,578,523	184,396	1,928,995	66,086	-	-	23,128	1,839,781
5,873,736	195,828	1,515,020	52,001	28,776	-	1,519	1,432,707
38,114,233	1,292,006	10,210,855	419,356	303,391	-	67,305	9,420,170
0	-	0	7	-	-	-	-
50,203,055	1,876,439	14,095,119	125,656	43,792	-	18,074	-
24,401,516	1,330,487	7,589,450	13,532	-	-	-	-
3,522,820	180,137	1,077,158	-	-	-	-	-
68,084	1,020	16,605	630	-	-	-	-
205,335	11,226	68,335	802	-	-	-	-
3,306,285	135,896	994,155	29	430	-	-	-
47,636,396	1,057,018	12,457,915	798	45,654	-	0	-
44,224,792	1,400,866	12,060,277	1,222	108,467	-	225	-
550,567	13,501	152,069	-	240	-	-	-
87,787	2,878	23,803	-	403	-	-	-
856,148	31,141	244,221	71	454	-	-	-
2,638	11	573	29	-	-	115	430
415,307	917	94,634	3,832	-	-	28,390	62,412
13,529	50	2,890	13	-	-	1,445	1,431
195,400	11,676	57,093	-	-	-	57,093	-
1,796,709	54,809	481,764	18,699	25,698	-	341	437,012
342,723	14,673	109,285	2,804	5,017	-	333	98,880
8,817,778	488,673	2,656,547	1,968	17,887	-	-	-
68,086,794	3,414,136	20,674,379	19,185	758	-	-	-
311,667	8,147	79,926	905	-	-	-	-
534,737	13,670	137,248	6,482	124	-	54,776	75,867
5,390	17	1,104	47	-	-	442	615
3,025	239	964	48	-	-	-	916
134,078	-	13,485	611	-	-	-	12,806
65,459,854	2,468,434	20,114,950	26,261	38,989	-	28,179	-
6,556,726	303,755	1,899,429	14,351	3,980	-	4,658	65,181

Explanation： Since 2018, the "Transfer Reason" of the content of this table has been redefined.

表3-21. 土地增值稅稅源 (3/3)

(3)按地區別分

112年　　單位：筆；平方公尺；新臺幣千元

地區別 Region		筆數 Plots	面積 Area	移轉現值 Present Value of Transfer	調整後原地價 Original Declared Value After Adjustment	改良土地費用 Land Improvement Cost
總計	Grand Total	1,221,238	241,324,234	1,802,891,960	1,126,985,985	14,756,288
新北市	New Taipei City	178,205	14,242,678	341,035,695	204,497,598	3,756,331
臺北市	Taipei City	84,558	2,336,023	335,614,958	191,560,293	330,667
桃園市	Taoyuan City	149,275	16,804,544	219,650,371	133,910,116	2,521,775
臺中市	Taichung City	147,620	14,217,498	208,350,367	131,400,039	4,820,405
臺南市	Tainan City	124,471	26,702,358	130,462,606	89,525,471	526,665
高雄市	Kaohsiung City	120,588	15,262,299	164,468,283	108,258,605	1,466,171
宜蘭縣	Yilan County	27,733	8,700,261	44,534,491	23,796,820	66,882
新竹縣	Hsinchu County	51,053	16,124,241	58,684,171	33,999,048	299,526
苗栗縣	Miaoli County	44,763	16,726,914	37,578,650	26,042,482	189,132
彰化縣	Changhua County	61,573	15,231,452	57,917,530	43,895,800	228,389
南投縣	Nantou County	25,405	15,337,189	21,823,588	16,053,127	26,129
雲林縣	Yunlin County	40,552	17,761,797	33,286,748	29,383,059	136,781
嘉義縣	Chiayi County	31,495	15,513,765	22,651,091	16,478,574	98,704
屏東縣	Pingtung County	43,648	22,152,071	34,232,429	23,084,338	18,046
臺東縣	Taitung County	11,020	8,945,527	8,190,340	5,444,438	33,933
花蓮縣	Hualien County	14,488	10,328,936	18,640,651	11,170,065	865
澎湖縣	Penghu County	5,073	891,966	3,449,393	1,814,768	-
基隆市	Keelung City	17,139	687,809	11,606,974	6,405,040	-
新竹市	Hsinchu City	25,518	1,190,772	32,311,533	18,755,391	221,533
嘉義市	Chiayi City	11,243	801,405	12,795,809	9,701,939	6,598
金門縣	Kinmen County	5,330	1,315,324	5,523,979	1,776,790	7,757
連江縣	Lienchiang County	488	49,405	82,303	32,184	-

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 3-21. Sources of Land Value Increment Tax (3/3)

(3) by Region

CY 2023

Unit：Plot；Square of Meter；NT$ 1,000

漲價總數額 Gross Amount of Land Value Increment	長期持有減徵 Reduction for Land Held in Longterm	查定稅額 Assessment Tax	增繳地價稅 Supplemental Payment of Land Value Tax	重劃減徵 Reduction for Consolidation	徵收減徵 Land Requisitioned Exempt	其他減徵 Other Reduction	應納稅額 Tax Payable
702,324,933	20,376,347	178,249,240	3,595,952	3,562,186	-	858,756	76,603,309
137,669,562	3,670,284	33,833,647	866,970	993,543	-	162,064	17,759,827
150,659,403	4,833,543	35,720,311	894,707	141,805	-	286,927	15,612,349
86,375,889	2,254,194	21,917,363	350,542	333,337	-	136,382	8,703,395
76,633,310	2,336,209	20,065,478	361,210	995,533	-	113,248	9,238,529
45,239,967	1,148,599	11,938,157	184,821	171,202	-	56,612	4,467,979
59,724,946	1,714,284	16,104,038	263,549	330,245	-	4,716	5,535,968
21,137,801	631,506	5,523,595	72,776	98,588	-	6,814	1,763,365
25,184,304	699,671	6,604,937	150,987	39,070	-	60,450	2,930,023
12,128,871	365,708	3,070,213	56,643	59,225	-	9,709	1,302,233
16,098,264	660,917	4,363,075	73,081	95,089	-	2,702	1,828,950
6,635,454	198,735	1,767,483	23,268	16,411	-	100	637,177
7,159,653	221,994	1,828,925	32,190	56,246	-	6,877	939,946
7,028,090	227,128	1,946,237	21,396	38,068	-	-	575,298
11,940,684	380,205	3,114,678	33,227	48,322	-	-	1,082,754
2,836,242	78,769	741,162	8,756	8,363	-	520	243,877
7,810,369	134,682	2,014,199	20,649	4,111	-	-	501,350
1,723,660	44,918	504,550	5,759	-	-	-	249,860
5,315,258	142,468	1,374,692	41,591	666	-	2,582	882,325
13,788,338	402,187	3,698,786	107,762	122,418	-	2,069	1,578,608
3,400,883	114,980	842,916	22,675	4,920	-	5,656	488,562
3,782,590	114,203	1,259,506	3,392	5,024	-	1,329	269,153
51,395	1,165	15,293	-	-	-	-	11,781

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.

表3-22. 房屋稅稅源 (1/5)

(1)按房屋構造別分

單位：件；萬平方公尺；新臺幣百萬元

期底別及地區別 End of June & Region		總計 Grand Total			鋼骨混凝土造 Ferroconcrete		
		件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value
105年6月底	2016	10,148,669	207,496	5,662,854	13,777	908	52,196
106年6月底	2017	10,280,163	213,901	6,001,821	13,871	908	52,501
107年6月底	2018	10,409,416	215,816	6,149,586	13,876	905	51,942
108年6月底	2019	10,530,987	219,613	6,392,581	13,808	902	50,972
109年6月底	2020	10,657,184	222,645	6,444,912	13,815	907	50,654
110年6月底	2021	10,786,494	226,333	6,651,298	13,794	905	50,458
111年6月底	2022	10,915,672	229,657	6,876,228	13,773	903	49,909
112年6月底	2023	11,057,394	233,302	7,052,728	13,728	897	49,613
新北市	New Taipei City	1,963,488	31,299	1,230,524	2,361	118	6,359
臺北市	Taipei City	1,215,267	21,058	1,201,688	2,922	263	26,516
桃園市	Taoyuan City	1,043,925	26,561	772,331	802	93	2,342
臺中市	Taichung City	1,323,490	33,134	908,255	1,998	98	3,803
臺南市	Tainan City	889,461	20,986	495,093	971	41	1,233
高雄市	Kaohsiung City	1,283,180	26,756	926,520	1,576	75	3,177
宜蘭縣	Yilan County	232,322	5,050	125,723	179	8	154
新竹縣	Hsinchu County	270,443	7,086	218,632	26	7	202
苗栗縣	Miaoli County	251,358	5,856	120,713	163	15	381
彰化縣	Changhua County	554,213	13,358	216,315	1,100	47	998
南投縣	Nantou County	217,505	4,715	85,439	214	12	287
雲林縣	Yunlin County	326,896	7,342	151,246	155	40	1,249
嘉義縣	Chiayi County	246,306	5,117	84,475	135	7	172
屏東縣	Pingtung County	368,270	8,002	136,093	270	15	332
臺東縣	Taitung County	106,909	1,912	27,989	453	16	309
花蓮縣	Hualien County	154,054	3,022	51,017	313	20	1,347
澎湖縣	Penghu County	40,445	786	12,478	3	0	3
基隆市	Keelung City	195,369	3,111	72,321	8	5	111
新竹市	Hsinchu City	212,454	4,962	149,447	58	10	397
嘉義市	Chiayi City	129,944	2,464	55,727	6	0	4
金門縣	Kinmen County	28,209	616	8,027	15	7	238
連江縣	Lienchiang County	3,886	107	2,677	-	-	-

資料來源： 各縣市稽徵單位。
說　　明： 其他含預鑄混凝土造、卵石混凝土造、冷氣機、昇降機、充氣屋。

Table 3-22. Sources of House Tax (1/5)

(1) by House Structure

Unit：Case；Hectare；NT$ Million

鋼骨造 Steel-Backbone			鋼骨鋼筋混凝土造 Steel Bar & Ferroconcrete			鋼筋混凝土造 Steel Bar Concrete		
件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value
151,295	14,161	640,006	78,393	5,594	391,431	6,434,057	126,194	3,967,375
159,826	15,023	714,922	81,200	5,771	416,064	6,545,128	131,161	4,209,105
167,802	15,772	710,697	85,473	6,177	447,993	6,655,262	131,584	4,333,857
177,528	16,634	787,438	88,258	6,324	461,873	6,760,754	134,120	4,492,999
186,340	17,456	810,295	93,036	6,531	472,314	6,863,470	136,038	4,520,175
193,910	18,302	859,294	96,565	6,780	495,943	6,978,114	138,409	4,660,368
201,604	19,214	938,875	99,175	6,948	516,452	7,096,668	140,526	4,792,045
208,868	20,003	984,483	103,805	7,174	537,160	7,219,522	143,017	4,907,761
21,962	1,227	111,040	41,612	1,254	132,565	1,662,910	24,420	937,446
22,309	1,715	295,254	23,893	1,224	155,606	1,011,598	16,127	703,968
21,791	2,991	99,384	5,972	672	34,484	743,623	16,465	571,174
28,287	2,889	107,455	13,322	1,270	71,601	898,493	20,878	660,033
24,414	2,529	82,609	1,838	647	26,826	509,271	11,343	332,328
29,926	2,742	122,465	7,689	670	57,589	869,900	16,908	675,748
3,324	221	8,471	1,362	65	3,875	111,164	2,715	95,102
5,312	502	17,947	900	197	10,084	176,345	4,735	175,285
3,537	363	12,562	545	182	7,541	116,394	2,934	79,548
15,228	1,815	38,536	932	187	5,582	218,981	5,560	121,696
4,918	320	10,034	1,610	129	4,489	83,185	2,206	53,810
5,661	752	24,878	461	97	4,223	99,179	2,638	68,389
6,307	682	17,970	401	98	3,915	62,668	1,647	41,949
7,684	716	18,969	254	45	1,618	132,492	3,411	84,826
1,210	49	1,457	208	12	386	32,728	871	19,599
2,245	144	3,319	364	71	2,231	69,602	1,680	37,111
295	15	567	23	7	125	14,501	425	10,263
114	23	1,041	739	37	1,792	155,761	2,503	64,564
2,252	194	7,209	1,429	259	10,515	158,370	3,538	122,373
1,895	101	3,002	198	40	1,845	75,744	1,607	44,802
189	13	302	53	11	270	14,169	312	5,204
8	0	11	-	-	-	2,444	93	2,546

Source：Tax collection units of each county/city government.
Explanation："Subtotal of Others" includes "Prefabricated Concrete", "Concrete & Pebble" , "Air Conditioner", "Elevator" ,and "Balloon House".

表3-22. 房屋稅稅源 (2/5)

(1)按房屋構造別分

單位：件；萬平方公尺；新臺幣百萬元

期底別及地區別 End of June & Region	加強磚造 Strengthened Brick			咾咕石造 Lo-Ko Stone		
	件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value
105年6月底 2016	1,930,190	34,214	375,173	12,235	115	171
106年6月底 2017	1,934,692	34,272	370,829	12,208	115	172
107年6月底 2018	1,939,373	34,320	364,754	12,218	115	171
108年6月底 2019	1,941,520	34,341	358,469	12,221	115	169
109年6月底 2020	1,946,636	34,202	350,329	12,162	115	165
110年6月底 2021	1,947,402	34,157	343,781	12,188	115	165
111年6月底 2022	1,949,089	34,187	338,070	12,060	114	163
112年6月底 2023	1,952,771	34,185	332,537	11,978	113	160
新北市 New Taipei City	135,221	2,074	19,835	112	1	2
臺北市 Taipei City	108,910	1,245	14,635	377	2	14
桃園市 Taoyuan City	199,862	4,111	42,377	3	0	0
臺中市 Taichung City	224,270	4,450	39,869	1	0	0
臺南市 Tainan City	176,033	3,160	30,124	-	-	-
高雄市 Kaohsiung City	246,808	3,869	37,623	982	8	20
宜蘭縣 Yilan County	76,563	1,416	12,635	320	3	5
新竹縣 Hsinchu County	52,778	1,006	9,751	-	-	-
苗栗縣 Miaoli County	69,985	1,381	13,303	2	0	0
彰化縣 Changhua County	139,781	2,622	27,251	-	-	-
南投縣 Nantou County	54,587	979	9,768	-	-	-
雲林縣 Yunlin County	89,397	1,504	15,518	-	-	-
嘉義縣 Chiayi County	70,392	1,156	12,546	1	0	0
屏東縣 Pingtung County	122,803	2,125	20,984	726	5	10
臺東縣 Taitung County	32,659	543	3,965	21	0	0
花蓮縣 Hualien County	41,682	599	4,545	-	-	-
澎湖縣 Penghu County	15,144	229	1,308	8,461	84	75
基隆市 Keelung City	21,083	319	3,167	5	0	0
新竹市 Hsinchu City	37,704	756	7,381	1	0	0
嘉義市 Chiayi City	26,323	412	4,146	-	-	-
金門縣 Kinmen County	10,594	225	1,786	-	-	-
連江縣 Lienchiang County	192	2	21	966	9	34

Table 3-22. Sources of House Tax (2/5)

(1) by House Structure

Unit：Case；Hectare；NT$ Million

鋼鐵造 Metal			木造 Wood			磚石造 Brick		
件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value
319,189	14,696	163,416	211,316	2,015	5,348	662,940	6,888	29,071
326,725	15,010	165,927	209,970	2,007	5,321	662,631	6,935	29,285
333,824	15,317	168,112	208,548	2,001	5,312	661,539	6,944	29,239
340,002	15,552	169,683	207,217	1,995	5,301	659,928	6,962	29,222
347,312	15,781	170,389	206,446	1,988	5,264	659,093	6,968	29,061
353,991	16,041	171,616	205,454	1,985	5,252	657,785	6,997	28,976
359,194	16,167	171,574	203,712	1,975	5,197	655,436	6,993	28,910
365,180	16,337	172,582	202,103	1,963	5,154	654,328	7,002	28,838
32,614	1,590	20,677	4,130	35	112	48,209	456	2,320
8,874	178	2,899	7,052	46	295	27,786	239	2,171
26,472	1,668	21,051	900	27	114	25,099	263	1,089
62,442	2,645	23,229	7,623	89	310	46,564	425	1,692
47,720	1,898	18,080	41,862	445	947	53,554	698	2,836
29,566	1,678	19,286	6,181	60	231	57,096	496	1,880
8,604	341	4,528	7,011	65	180	20,025	186	742
6,155	327	4,818	1,081	18	96	13,487	132	365
11,020	494	5,779	15,671	158	365	23,376	229	715
29,323	1,570	17,153	7,157	72	221	104,778	1,232	4,759
18,307	589	5,990	8,013	80	215	21,935	203	763
16,061	913	8,815	7,615	88	246	77,341	1,116	4,366
12,750	677	6,026	43,397	414	862	21,887	256	947
24,024	892	6,784	2,065	53	181	58,566	597	2,236
8,469	175	1,513	7,525	55	112	17,590	157	612
7,454	246	1,687	15,938	126	245	14,427	125	525
545	11	103	70	1	4	1,389	14	28
4,515	120	1,126	1,368	8	27	11,542	93	491
3,852	134	1,351	823	6	20	6,239	51	191
5,522	167	1,510	16,557	114	366	963	9	43
705	20	158	7	1	2	2,475	26	68
186	2	20	57	0	2	-	-	-

表3-22. 房屋稅稅源 (3/5)

(1)按房屋構造別分

單位：件；萬平方公尺；新臺幣百萬元

期底別及地區別 End of June & Region	土磚混合造 Earth & Brick			竹造 Bamboo		
	件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value
105年6月底 2016	55,261	514	287	151,477	949	427
106年6月底 2017	55,052	513	286	150,760	945	425
107年6月底 2018	54,658	509	284	149,227	936	418
108年6月底 2019	54,413	508	282	148,436	931	415
109年6月底 2020	54,669	509	280	147,896	927	411
110年6月底 2021	54,419	506	278	147,221	923	409
111年6月底 2022	54,120	503	276	146,227	917	403
112年6月底 2023	54,175	500	275	145,084	912	401
新北市 New Taipei City	13,590	117	59	660	4	4
臺北市 Taipei City	126	1	2	171	1	0
桃園市 Taoyuan City	9,138	124	66	168	2	2
臺中市 Taichung City	2,051	21	18	1,661	12	10
臺南市 Tainan City	1,088	9	6	28,596	186	83
高雄市 Kaohsiung City	10,577	71	38	6,409	40	19
宜蘭縣 Yilan County	3,386	28	14	344	2	0
新竹縣 Hsinchu County	2,227	27	14	334	2	1
苗栗縣 Miaoli County	1,947	20	9	1,356	9	3
彰化縣 Changhua County	15	0	0	25,016	163	67
南投縣 Nantou County	1,445	13	8	5,268	34	11
雲林縣 Yunlin County	3,262	27	11	26,835	163	63
嘉義縣 Chiayi County	32	0	0	28,326	181	86
屏東縣 Pingtung County	4,263	35	25	10,406	67	30
臺東縣 Taitung County	93	1	1	4,789	23	8
花蓮縣 Hualien County	8	0	0	1,983	9	2
澎湖縣 Penghu County	-	-	-	-	-	-
基隆市 Keelung City	203	1	0	11	0	0
新竹市 Hsinchu City	724	5	4	17	0	0
嘉義市 Chiayi City	-	-	-	2,733	15	10
金門縣 Kinmen County	-	-	-	-	-	-
連江縣 Lienchiang County	-	-	-	1	0	0

Table 3-22. Sources of House Tax (3/5)

(1) by House Structure

Unit：Case；Hectare；NT$ Million

純土造 Earth			油槽 Oil Trough			其他 Others		
件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value
125,518	1,212	540	1,344	0	36,692	1,677	35	721
125,035	1,207	539	1,389	0	35,727	1,676	36	716
124,474	1,200	533	1,479	0	35,561	1,663	36	713
123,806	1,192	529	1,440	0	34,519	1,656	36	709
123,102	1,185	527	1,554	0	34,349	1,653	36	699
122,432	1,178	524	1,565	0	33,599	1,654	36	635
121,387	1,168	522	1,579	0	32,923	1,648	41	908
122,643	1,159	515	1,592	0	32,351	1,617	41	898
71	1	1	2	-	48	34	2	56
1,179	7	4	-	-	-	70	11	323
10,037	138	63	29	0	38	29	7	147
36,724	356	159	9	-	54	45	1	24
4,093	31	14	7	0	2	14	0	5
15,610	137	59	806	-	8,379	54	0	6
-	-	-	15	-	16	25	0	1
11,781	131	59	4	-	6	13	0	3
7,313	68	24	46	-	222	3	4	262
11,890	89	49	2	-	1	10	-	3
17,998	149	46	1	-	0	24	1	20
306	2	1	598	-	23,474	25	1	13
4	0	0	1	-	0	5	0	1
4,637	41	30	18	-	60	62	1	8
2	0	0	8	-	1	1,154	10	24
-	-	-	5	-	4	33	1	2
-	-	-	8	-	2	6	0	0
15	0	0	1	-	0	4	0	0
983	8	6	-	-	-	2	-	0
-	-	-	-	-	-	3	0	0
-	-	-	-	-	-	2	0	1
-	-	-	32	-	44	-	-	-

表3-22. 房屋稅稅源 (4/5)

(2)按房屋使用別分

單位：件；萬平方公尺；新臺幣百萬元

期底別及地區別 End of June & Region		總計 Grand Total 件數 No. of Cases	面積 Area	現值 Value	自住 Residential Leased for 件數 No. of Cases
105年6月底	2016	10,148,669	207,496	5,662,854	6,438,097
106年6月底	2017	10,280,163	213,901	6,001,821	6,456,077
107年6月底	2018	10,409,416	215,816	6,149,586	6,528,328
108年6月底	2019	10,530,987	219,613	6,392,581	6,578,981
109年6月底	2020	10,657,184	222,645	6,444,912	6,645,486
110年6月底	2021	10,786,494	226,333	6,651,298	6,719,412
111年6月底	2022	10,915,672	229,657	6,876,228	6,797,991
112年6月底	2023	11,057,394	233,302	7,052,728	6,861,385
新北市	New Taipei City	1,963,488	31,299	1,230,524	1,334,345
臺北市	Taipei City	1,215,267	21,058	1,201,688	691,868
桃園市	Taoyuan City	1,043,925	26,561	772,331	746,274
臺中市	Taichung City	1,323,490	33,134	908,255	854,736
臺南市	Tainan City	889,461	20,986	495,093	567,807
高雄市	Kaohsiung City	1,283,180	26,756	926,520	852,304
宜蘭縣	Yilan County	232,322	5,050	125,723	137,008
新竹縣	Hsinchu County	270,443	7,086	218,632	184,139
苗栗縣	Miaoli County	251,358	5,856	120,713	151,896
彰化縣	Changhua County	554,213	13,358	216,315	293,981
南投縣	Nantou County	217,505	4,715	85,439	108,922
雲林縣	Yunlin County	326,896	7,342	151,246	138,824
嘉義縣	Chiayi County	246,306	5,117	84,475	105,934
屏東縣	Pingtung County	368,270	8,002	136,093	196,806
臺東縣	Taitung County	106,909	1,912	27,989	38,223
花蓮縣	Hualien County	154,054	3,022	51,017	66,561
澎湖縣	Penghu County	40,445	786	12,478	14,679
基隆市	Keelung City	195,369	3,111	72,321	132,085
新竹市	Hsinchu City	212,454	4,962	149,447	149,276
嘉義市	Chiayi City	129,944	2,464	55,727	78,662
金門縣	Kinmen County	28,209	616	8,027	15,655
連江縣	Lienchiang County	3,886	107	2,677	1,400

Table 3-22. Sources of House Tax (4/5)

(2) by Usage of House

Unit：Case；Hectare；NT$ Million

應稅房屋 Taxable House							
住家用（含減半） Residence (Including Reduced to a Half)					非住家用（含減半） Non-Residence(Including Reduced to a Half)		
或公益出租用 Purposes by Owner or Public Welfare Purposes		非自住用 Residential Purposes Not by Owner			營業用 Business		
面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value
92,618	2,425,348	659,854	10,915	396,993	769,163	39,984	1,205,187
93,490	2,538,085	678,912	11,224	439,145	784,369	40,965	1,275,020
94,558	2,598,062	685,051	11,332	440,431	796,957	42,052	1,315,767
95,494	2,670,202	685,364	11,429	467,445	811,358	42,976	1,368,783
96,447	2,699,445	680,527	11,460	464,365	821,541	43,478	1,326,600
97,638	2,794,610	678,248	11,506	448,647	830,091	43,823	1,331,469
98,657	2,892,652	674,753	11,370	436,993	850,163	45,565	1,435,760
99,738	2,955,091	693,419	11,494	454,921	867,148	46,662	1,493,201
14,137	593,889	135,418	1,696	82,805	174,838	5,457	183,721
7,346	365,238	92,618	1,019	97,826	167,109	3,821	306,208
11,184	329,806	69,593	1,270	39,033	73,385	6,786	185,532
13,639	356,399	105,805	1,985	62,024	113,588	7,057	170,416
9,580	229,588	43,350	896	26,424	57,432	4,791	127,469
12,036	403,771	83,780	1,330	62,207	80,829	5,624	189,158
2,595	61,834	13,583	235	8,991	13,142	749	22,307
3,104	96,009	11,179	245	8,064	13,705	1,393	41,479
2,847	55,938	12,620	270	6,638	12,572	1,172	30,572
5,765	102,986	21,209	545	10,824	42,955	3,300	57,177
2,039	38,571	13,755	275	6,556	10,449	633	13,912
2,630	50,630	13,450	304	8,605	17,224	1,242	51,984
1,878	33,640	7,287	180	4,407	10,561	927	21,040
3,588	62,336	14,575	299	6,107	18,434	1,099	29,571
735	11,277	5,400	107	2,158	8,908	230	4,631
1,104	20,082	7,893	165	3,579	11,070	507	9,468
281	5,821	958	19	399	3,628	101	2,513
1,452	36,420	13,915	156	4,221	12,394	423	7,267
2,240	66,701	17,173	332	10,187	12,413	949	29,868
1,247	30,091	7,298	125	3,308	7,698	304	7,332
289	3,635	2,419	37	525	4,323	89	1,404
21	427	141	2	34	491	9	172

表3-22. 房屋稅稅源 (5/5)

(2)按房屋使用別分

單位：件；萬平方公尺；新臺幣百萬元

期底別及地區別 End of June & Region		應稅房屋 Taxable House			
		非住家用（含減半） Non - Residence (Including Reduced to a Half)			
		私人醫院、診所或自由職業事務所用 Private Hospital, Clinic, or Professional Office			非住 Non-Residential
		件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases
105年6月底	2016	15,527	834	35,834	268,714
106年6月底	2017	16,381	837	35,505	273,834
107年6月底	2018	17,269	860	36,382	278,234
108年6月底	2019	18,119	899	38,218	280,619
109年6月底	2020	18,928	908	38,266	288,269
110年6月底	2021	20,017	950	40,852	300,180
111年6月底	2022	20,772	937	40,992	288,072
112年6月底	2023	21,506	954	42,208	286,659
新北市	New Taipei City	4,115	103	5,975	50,572
臺北市	Taipei City	6,695	154	10,186	45,431
桃園市	Taoyuan City	1,760	123	4,179	27,868
臺中市	Taichung City	2,561	139	5,256	36,299
臺南市	Tainan City	944	66	2,210	18,685
高雄市	Kaohsiung City	2,118	149	7,401	30,951
宜蘭縣	Yilan County	262	9	231	5,029
新竹縣	Hsinchu County	317	15	510	8,487
苗栗縣	Miaoli County	243	23	674	4,775
彰化縣	Changhua County	424	38	1,032	10,219
南投縣	Nantou County	146	13	310	5,559
雲林縣	Yunlin County	214	14	349	7,601
嘉義縣	Chiayi County	114	32	1,593	4,981
屏東縣	Pingtung County	265	21	600	8,647
臺東縣	Taitung County	92	3	53	2,273
花蓮縣	Hualien County	167	4	85	3,076
澎湖縣	Penghu County	17	1	13	556
基隆市	Keelung City	397	20	668	4,575
新竹市	Hsinchu City	422	15	528	6,241
嘉義市	Chiayi City	211	11	346	3,959
金門縣	Kinmen County	20	1	9	823
連江縣	Lienchiang County	2	0	1	52

Table 3-22. Sources of House Tax (5/5)

(2) by Usage of House

Unit：Case；Hectare；NT$ Million

		免稅房屋 Tax-Exempt House					
		住家用 Residence			非住家用 Non-Residence		
家非營業用 & Non-Business Purposes							
面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value	件數 No. of Cases	面積 Area	現值 Value
11,394	417,415	1,841,709	21,608	301,164	155,605	30,144	880,914
11,798	446,734	1,911,674	22,656	334,967	158,916	32,930	932,365
12,041	442,483	1,939,973	23,064	350,124	163,604	31,908	966,337
12,294	460,971	1,989,390	23,814	377,186	167,156	32,707	1,009,776
12,920	495,461	2,032,531	24,234	391,878	169,902	33,198	1,028,898
13,744	544,696	2,065,492	24,884	426,330	173,054	33,788	1,064,694
13,042	504,528	2,106,672	25,503	450,933	177,249	34,583	1,114,370
13,098	500,579	2,147,440	25,997	464,172	179,837	35,358	1,142,555
2,033	95,228	248,077	4,054	137,139	16,123	3,819	131,768
1,678	115,403	181,334	1,562	39,997	30,212	5,477	266,830
1,427	46,626	110,654	1,625	24,727	14,391	4,147	142,428
1,820	59,027	192,730	2,760	49,670	17,771	5,734	205,462
954	27,247	184,038	2,096	19,590	17,205	2,604	62,565
1,303	54,409	219,112	3,050	88,222	14,086	3,264	121,352
242	8,865	58,357	662	5,572	4,941	558	17,921
425	16,613	48,979	1,118	30,195	3,637	786	25,761
277	8,137	65,978	741	5,998	3,274	526	12,756
666	13,537	175,116	1,592	8,970	10,309	1,451	21,789
279	6,334	72,824	706	3,903	5,850	771	15,854
370	8,442	138,927	1,203	6,578	10,656	1,580	24,658
276	6,019	110,109	926	4,696	7,320	898	13,080
494	10,006	121,611	1,294	7,739	7,932	1,206	19,733
72	1,521	49,422	534	3,416	2,591	230	4,933
132	3,537	61,620	624	4,257	3,667	485	10,009
21	431	19,314	226	747	1,293	138	2,553
129	3,765	29,439	256	3,203	2,564	676	16,778
311	10,782	24,130	594	16,504	2,799	521	14,877
158	4,142	30,019	287	2,405	2,097	332	8,103
30	473	4,157	73	568	812	98	1,414
2	37	1,493	14	75	307	58	1,931

表3-23. 娛樂稅稅源

單位：家數；件數

年底別及地區別 End of CY & Region		娛樂業家數				
		總計 Grand Total	電影 The Cinemas	歌廳、舞廳(場) Music Halls、Dance Halls	高爾夫球場、練習場 Golf Course、Driving Range	娃娃機、具娛樂性質選物販賣機 Claw Machines
105年底	2016	14,728	146	82	178	2,356
106年底	2017	16,785	148	76	171	4,181
107年底	2018	20,651	143	74	169	8,213
108年底	2019	21,964	145	74	163	9,784
109年底	2020	21,600	137	68	162	10,038
110年底	2021	18,509	135	55	161	9,478
111年底	2022	20,451	128	65	157	10,032
112年底	2023	20,901	132	63	152	10,128
新北市	New Taipei City	2,548	24	3	28	1,418
臺北市	Taipei City	2,144	30	21	8	625
桃園市	Taoyuan City	1,899	8	11	24	1,268
臺中市	Taichung City	2,714	18	13	17	1,533
臺南市	Tainan City	1,891	12	4	11	911
高雄市	Kaohsiung City	2,113	11	7	15	972
宜蘭縣	Yilan County	504	3	-	4	196
新竹縣	Hsinchu County	501	1	1	11	287
苗栗縣	Miaoli County	609	1	1	6	358
彰化縣	Changhua County	1,069	2	-	7	584
南投縣	Nantou County	704	2	-	4	291
雲林縣	Yunlin County	565	3	-	2	268
嘉義縣	Chiayi County	311	-	-	4	149
屏東縣	Pingtung County	1,129	2	-	3	457
臺東縣	Taitung County	337	1	-	1	81
花蓮縣	Hualien County	479	2	-	1	162
澎湖縣	Penghu County	95	1	-	-	24
基隆市	Keelung City	537	2	1	1	238
新竹市	Hsinchu City	384	4	-	5	166
嘉義市	Chiayi City	296	3	1	-	117
金門縣	Kinmen County	51	2	-	-	23
連江縣	Lienchiang County	21	-	-	-	-

資料來源： 各縣市稽徵單位。
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 3-23. Sources of Amusement Tax

Unit：Unit；Case

Number of Amusement Place						
電子遊戲機 Arcade	有節目餐飲業 Entertainment Restaurants	視聽視唱 MTV、KTV	網　咖 Internet Cafe	遊樂園 Amusement Park	臨時公演 Temp.Public Shows	其　他 Others
1,947	120	6,254	887	117	511	2,130
1,839	121	6,229	753	138	651	2,478
1,723	109	6,332	635	134	643	2,476
1,684	118	6,212	547	135	561	2,541
1,639	123	5,772	491	98	659	2,413
1,479	83	3,864	408	88	463	2,295
1,511	122	4,761	381	97	615	2,582
1,533	148	4,911	359	99	702	2,674
22	4	482	50	2	43	472
48	73	667	36	11	342	283
48	8	308	37	1	24	162
172	17	505	33	9	74	323
351	13	383	22	7	29	148
197	15	548	89	17	96	146
48	2	185	5	20	12	29
9	1	83	6	5	9	88
30	1	111	4	2	9	86
139	-	207	11	7	5	107
28	1	186	1	11	3	177
63	-	148	3	1	11	66
2	-	101	1	-	4	50
163	-	262	21	1	14	206
24	3	182	5	2	4	34
27	2	132	5	1	9	138
9	-	42	2	-	-	17
33	-	208	6	-	6	42
50	6	79	5	2	5	62
65	2	65	6	-	2	35
5	-	16	2	-	-	3
-	-	11	9	-	1	-

Source：Tax collection units of each county/city government.
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.

表3-24. 契稅稅源 (1/2)

單位：件；新臺幣千元

年別及地區別 CY & Region		總計 Grand Total				買賣契 Sale	
		件數 Cases		查定稅額 Assessment Tax		件數 Cases	
		應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
105年	2016	321,439	8,112	11,635,953	918,786	263,288	7,794
106年	2017	341,710	4,067	12,867,001	461,026	283,523	3,837
107年	2018	351,292	6,332	13,484,409	680,274	292,523	5,971
108年	2019	374,862	6,622	14,674,850	768,900	314,853	6,266
109年	2020	408,601	5,569	16,239,427	547,959	347,918	5,261
110年	2021	428,046	7,584	17,929,507	718,982	365,260	7,166
111年	2022	393,169	7,413	15,415,328	650,858	327,054	7,122
112年	2023	397,471	6,931	16,005,907	595,133	327,264	6,815
新北市	New Taipei City	73,632	3,342	3,296,997	282,902	60,798	3,301
臺北市	Taipei City	39,078	12	1,663,127	1,581	29,860	10
桃園市	Taoyuan City	46,669	2,220	2,036,507	187,617	40,542	2,218
臺中市	Taichung City	59,937	22	2,504,210	1,299	51,885	5
臺南市	Tainan City	31,847	7	1,143,999	1,002	26,712	4
高雄市	Kaohsiung City	45,971	1,254	2,144,902	112,529	38,708	1,248
宜蘭縣	Yilan County	8,158	4	312,028	405	6,670	4
新竹縣	Hsinchu County	11,983	2	666,976	11	10,292	-
苗栗縣	Miaoli County	8,854	3	254,270	234	7,179	-
彰化縣	Changhua County	11,905	21	321,804	1,737	8,570	21
南投縣	Nantou County	5,411	-	140,047	-	3,800	-
雲林縣	Yunlin County	7,293	33	217,599	2,788	5,357	2
嘉義縣	Chiayi County	5,208	1	114,096	97	3,622	-
屏東縣	Pingtung County	9,345	4	223,651	69	6,996	1
臺東縣	Taitung County	3,074	-	62,944	-	2,204	-
花蓮縣	Hualien County	4,709	1	88,167	21	3,513	-
澎湖縣	Penghu County	986	-	24,023	-	710	-
基隆市	Keelung City	8,529	-	190,395	-	7,257	-
新竹市	Hsinchu City	9,678	4	485,421	2,374	8,391	-
嘉義市	Chiayi City	4,294	1	101,572	468	3,481	1
金門縣	Kinmen County	854	-	12,699	-	700	-
連江縣	Lienchiang County	56	-	472	-	17	-

資料來源： 各縣市稽徵單位。
說　　明： 本表因統計定義修正，資料回溯至101年。

Table 3-24. Sources of Deed Tax (1/2)

Unit：Case；NT$ 1,000

買賣契 Sale		典權契 Mortgage				交換契 Exchange	
查定稅額 Assessment Tax		件數 Cases		查定稅額 Assessment Tax		件數 Cases	
應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
10,559,801	863,124	2	-	1	-	3,857	2
11,773,598	438,188	3	-	225	-	3,210	67
12,465,145	613,823	3	-	48	-	4,025	138
13,555,420	710,745	2	-	16	-	4,810	68
15,196,621	495,197	3	-	257	-	4,459	112
16,767,494	664,214	1	-	7	-	6,047	228
14,232,817	610,199	1	-	1	-	4,244	2
14,717,866	582,507	4	-	71	-	3,905	2
3,034,396	278,132	1	-	62	-	1,990	-
1,501,082	1,334	2	-	2	-	1,002	1
1,859,123	187,498	-	-	-	-	100	1
2,355,441	353	1	-	7	-	113	-
1,064,572	746	-	-	-	-	201	-
2,004,505	109,361	-	-	-	-	125	-
286,912	405	-	-	-	-	41	-
619,202	-	-	-	-	-	46	-
230,958	-	-	-	-	-	20	-
272,293	1,737	-	-	-	-	85	-
116,059	-	-	-	-	-	20	-
191,063	2,469	-	-	-	-	13	-
98,368	-	-	-	-	-	24	-
194,908	5	-	-	-	-	25	-
55,631	-	-	-	-	-	12	-
77,232	-	-	-	-	-	18	-
21,843	-	-	-	-	-	-	-
176,179	-	-	-	-	-	22	-
457,795	-	-	-	-	-	40	-
89,088	468	-	-	-	-	6	-
11,006	-	-	-	-	-	-	-
211	-	-	-	-	-	2	-

Source：Tax collection units of each county/city government.
Explanation：The table adopts calculations which applies statistical definition revisions retroactively back to 2012.

表3-24. 契稅稅源 (2/2)

單位：件；新臺幣千元

年別及地區別 CY & Region		交換契 Exchange		贈與契 Donation			
		查定稅額 Assessment Tax		件數 Cases		查定稅額 Assessment Tax	
		應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
105年	2016	151,583	1,051	54,126	296	923,060	36,574
106年	2017	143,126	2,922	54,827	156	948,865	18,070
107年	2018	130,715	7,880	54,639	167	888,025	32,874
108年	2019	235,924	18,989	55,093	256	882,847	32,464
109年	2020	149,345	19,125	56,111	94	892,620	13,052
110年	2021	228,273	11,515	56,592	58	932,402	14,192
111年	2022	170,897	55	61,635	239	1,010,637	26,464
112年	2023	145,908	47	66,132	99	1,141,061	9,262
新北市	New Taipei City	77,263	-	10,843	41	185,275	4,770
臺北市	Taipei City	41,491	31	8,153	1	120,198	216
桃園市	Taoyuan City	1,807	16	6,025	1	175,566	103
臺中市	Taichung City	750	-	7,929	12	147,961	139
臺南市	Tainan City	3,830	-	4,908	3	75,461	256
高雄市	Kaohsiung City	2,198	-	7,138	2	138,200	3,084
宜蘭縣	Yilan County	532	-	1,447	-	24,584	-
新竹縣	Hsinchu County	15,283	-	1,638	2	32,427	11
苗栗縣	Miaoli County	201	-	1,649	3	23,095	234
彰化縣	Changhua County	1,049	-	3,233	-	48,282	-
南投縣	Nantou County	392	-	1,587	-	23,530	-
雲林縣	Yunlin County	112	-	1,915	31	26,390	319
嘉義縣	Chiayi County	251	-	1,558	1	15,463	97
屏東縣	Pingtung County	106	-	2,321	1	28,631	12
臺東縣	Taitung County	117	-	855	-	7,174	-
花蓮縣	Hualien County	196	-	1,178	1	10,739	21
澎湖縣	Penghu County	-	-	276	-	2,180	-
基隆市	Keelung City	88	-	1,243	-	14,120	-
新竹市	Hsinchu City	227	-	1,246	-	27,393	-
嘉義市	Chiayi City	11	-	799	-	12,440	-
金門縣	Kinmen County	-	-	154	-	1,693	-
連江縣	Lienchiang County	3	-	37	-	258	-

Table 3-24. Sources of Deed Tax (2/2)

Unit：Case；NT$ 1,000

分割契 Division				占有契 Staking			
件數 Cases		查定稅額 Assessment Tax		件數 Cases		查定稅額 Assessment Tax	
應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt	應稅 Taxable	免稅 Exempt
166	20	1,508	18,037	-	-	-	-
145	7	1,186	1,845	2	-	1	-
101	56	458	25,698	1	-	18	-
101	32	634	6,702	3	-	11	-
107	102	573	20,586	3	-	12	-
140	132	1,288	29,062	6	-	43	-
233	50	973	14,140	2	-	3	-
164	15	873	3,317	2	-	128	-
-	-	-	-	-	-	-	-
60	-	288	-	1	-	67	-
2	-	11	-	-	-	-	-
9	5	51	808	-	-	-	-
26	-	136	-	-	-	-	-
-	4	-	84	-	-	-	-
-	-	-	-	-	-	-	-
7	-	64	-	-	-	-	-
6	-	16	-	-	-	-	-
17	-	181	-	-	-	-	-
3	-	5	-	1	-	61	-
8	-	33	-	-	-	-	-
4	-	14	-	-	-	-	-
3	2	6	52	-	-	-	-
3	-	22	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7	-	8	-	-	-	-	-
1	4	6	2,374	-	-	-	-
8	-	33	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

表3-25. 外銷品沖退稅金額
Table 3-25. Amount of Tax Offsetting and Refund for Export Products

單位：新臺幣千元
Unit：NT$ 1,000

年　別	總　計 Grand Total	關　稅 Customs Duties	貨物稅 Commodity Tax	CY
93年	3,318,998	3,201,571	117,427	2004
94年	1,786,117	1,683,484	102,633	2005
95年	1,730,743	1,634,859	95,884	2006
96年	1,924,479	1,816,882	107,597	2007
97年	2,176,767	2,062,401	114,366	2008
98年	1,602,201	1,500,048	102,153	2009
99年	2,054,808	1,911,454	143,354	2010
100年	2,376,730	2,233,726	143,004	2011
101年	2,298,304	2,129,442	168,862	2012
102年	2,642,900	2,527,614	115,286	2013
103年	2,999,561	2,837,855	161,706	2014
104年	3,087,629	2,943,453	144,176	2015
105年	2,756,260	2,655,491	100,769	2016
106年	3,305,570	3,207,591	97,979	2017
107年	3,523,892	3,437,735	86,157	2018
108年	4,109,888	4,044,090	65,798	2019
109年	4,534,305	4,449,958	84,347	2020
110年	4,534,552	4,458,565	75,987	2021
111年	4,883,459	4,781,017	102,442	2022
112年	4,277,760	4,214,962	62,798	2023

資料來源： 財政部關務署及財政部所屬各區國稅局。
Source：Customs Administration, Ministry of Finance and National Taxation Bureaus of the Ministry of Finance.
說　　明： 本表係另含各區國稅局貨物稅沖退稅金額，故與「表4-4 外銷品沖退稅金額－按稅則分類分」所示金額有所不同。
Explanation： The figures in this table differ from those in Table 4-4 "Amount of Tax Offsetting and Refund for Export Products－by Tariff Classification", due to the inclusion of data on refunds of commodity tax on export goods from various district national tax administrations.

表3-26. 促進產業升級條例減免稅額 (1/3)
Table 3-26. Tax Reductions Due to Implementation of Statute for Upgrading Industries (1/3)

單位：新臺幣千元
Unit：NT$ 1,000

年別及機關別 CY & Agency	核定實際減免當年度稅額及實際減免未分配盈餘應加徵稅額 Actual Exempted Tax Amount for Current Year & Actual Exemption to Tax Assessed on Undistributed Surplus of Verified									
	總計 Grand Total		所得稅 Income Tax		印花稅 Stamp Tax		土地增值稅 Land Increment Tax		契稅 Deed Tax	
	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%
105年 2016	56,611,102	100.0	56,611,102	100.0	-	-	-	-	-	-
106年 2017	43,067,840	100.0	43,067,840	100.0	-	-	-	-	-	-
107年 2018	13,457,469	100.0	13,457,469	100.0	-	-	-	-	-	-
108年 2019	27,262,641	100.0	27,262,641	100.0	-	-	-	-	-	-
109年 2020	53,970,811	100.0	53,970,811	100.0	-	-	-	-	-	-
110年 2021	39,541,181	100.0	39,541,181	100.0	-	-	-	-	-	-
111年 2022	62,458,330	100.0	62,458,330	100.0	-	-	-	-	-	-
112年 2023	80,331,223	100.0	80,331,223	100.0	-	-	-	-	-	-
財政部所屬機關 Ministry of Finance	80,331,223	100.0	80,331,223	100.0	-	-	-	-	-	-
臺北國稅局 National Taxation Bureau of Taipei	-	--	-	--	-	--	-	--	-	--
北區國稅局 National Taxation Bureau of the Northern Area	80,106,838	100.0	80,106,838	100.0	-	-	-	-	-	-
中區國稅局 National Taxation Bureau of the Central Area	156,034	100.0	156,034	100.0	-	-	-	-	-	-
南區國稅局 National Taxation Bureau of the Southern Area	68,351	100.0	68,351	100.0	-	-	-	-	-	-
高雄國稅局 National Taxation Bureau of Kaohsiung	-	--	-	--	-	--	-	--	-	--
直轄市及縣(市)稽徵機關 Revenue Service Office	-	--	-	--	-	--	-	--	-	--

資料來源： 財政部所屬各機關及各縣市稽徵單位。
Source：Various agencies of the Ministry of Finance and tax collection units of each county/city government.
說　　明： 表載年度為稅捐機關核定年度，非稅額減免所適用之所得年度。
Explanation： The description of the year in this table refers to the year the data was verified.

表3-26. 促進產業升級條例減免稅額 (2/3)

112年　　單位：件；新臺幣千元

稅目別 Tax Item	促進產業升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction
總計 Grand Total		
營利事業所得稅 Profit-seeking Enterprise Income Tax		
	第五條	1.研究發展、實驗或品質檢驗用之儀器設備按兩年加速折舊。
		2.節省能源或利用新及淨潔能源之機器設備，按兩年加速折舊。
	第六條	1.國內產製自動化或溫室氣體排放量減量設備投資抵減。
		2.國外產製自動化或溫室氣體排放量減量設備投資抵減。
		3.自動化或溫室氣體排放量減量技術投資抵減。
		4.國內產製資源回收、防治污染或工業用水再利用設備投資抵減。
		5.國外產製資源回收、防治污染或工業用水再利用設備投資抵減。
		6.資源回收、防治污染或工業用水再利用技術投資抵減。
		7.國內產製新及淨潔能源、節約能源設備投資抵減。
		8.國外產製新及淨潔能源、節約能源設備投資抵減。
		9.新及淨潔能源、節約能源技術投資抵減。
		10.國內產製提高能源使用效率設備投資抵減。
		11.國外產製提高能源使用效率設備投資抵減。
		12.提高能源使用效率技術投資抵減。
		13.研究與發展投資抵減。
		14.人才培訓投資抵減。
		15.建立國際品牌形象投資抵減(88年度以前發生尚未抵減之餘額)。
	第七條	促進產業區域均衡發展，按其投資總額百分之二十內，抵減營利事業所得稅。
	第九條(或修正前第八條之一)及第九條之二	5年免稅。
	第十條	受讓免稅(承受其他新興重要策略性產業已核准免稅設備)。
	第十二條	國外投資損失準備。
	第十三條	境內無固定營業場所之營利事業，取得本條規定之股利或盈餘按百分之二十扣繳。
	第十四條之一	物流配銷中心免稅。
	第十五條	1.經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未屆滿之免稅。
		2.經專案合併，合併後存續或新設公司承受消滅公司合併前已享有尚未抵減之投資抵減。
	第十八條	資產重估增值免稅。
	第十九條	股票溢價轉公積免稅。
	第七十條之一	營運總部免稅。

Table 3-26. Tax Reductions Due to Implementation of Statute for Upgrading Industries (2/3)

CY 2023

Unit：Case；NT$ 1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
33	401,399,246	540,346	80,322,828	8,395
28	401,394,009	232,015	80,322,746	8,395
-	-	-	-	-
-	-	-	-	-
-	-	-		
-	-	-		
-	-	-		
-	-	-		
-	-	-		
-	-	-		
-	-	-		
-	-	-	-	-
-	-	-		
-	-	-		
-	-	-		
-	-	-		
-	-	-		
-	-	-		
-	-	-		
11	-	232,015	43,944	8,395
17	401,394,009	-	80,278,802	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

表3-26. 促進產業升級條例減免稅額 (3/3)

112年

單位：件；新臺幣千元

稅目別 Tax Item	促進產業升級條例 Implementation of Statute for Upgrading Industries	減免項目 Items of Reduction
綜合所得稅 Individual Income Tax		
	第 十一 條	專利權提供或出售之權利金或收入，百分之五十免稅。
	第 十三 條	非境內居住之個人，取得本條規定之股利、盈餘按百分之二十扣繳者。
其他所得稅 Other Income Tax		
	第 八 條	1.新興重要策略性產業股東投資抵減。 2.重要科技事業股東投資抵減。 3.重要投資事業股東投資抵減。 4.創業投資事業股東投資抵減。
	修正前第十六條	股東投資取得股票緩課所得稅。
	修正前第十七條	1.創業投資事業以未分配盈餘轉增資股東取得股票或出資額緩課所得稅。 2.員工紅利轉增資取得之股票緩課所得稅。
	第十九條之一	員工紅利轉作增資，取得新股以面額課徵所得稅。
土地增值稅 Land Value Increment Tax		
	第 十五 條	1.公司經經濟部專案核准合併所記存之土地增值稅。 2.公司經經濟部專案核准因出售原工廠用地另購合於本條獎勵之土地所退還之土地增值稅額。
	第 十六 條	公司為調整事業經營將土地轉投資，按其轉投資之股權比例記存之土地增值稅。
	第 十七 條	1.公司之工廠用地因都市計畫或區域計畫之實施，合於本條規定所減徵之土地增值稅。 2.公司因防治污染、公共安全或維護自然景觀需要，合於本條規定所減徵之土地增值稅。 3.公司因政府主動輔導遷廠而合於本條規定所減徵之土地增值稅。
印花稅 Stamp Tax		
	第 十五 條	公司經經濟部專案核准合併所減免之印花稅額。
契稅 Deed Tax		
	第 十五 條	1.公司經經濟部專案核准合併所減免之契稅額。 2.公司依經濟部專案核准之合併計畫出售土地及廠房，以所得價款新購土地及廠房免徵之契稅。

Table 3-26. Tax Reductions Due to Implementation of Statute for Upgrading Industries (3/3)

CY 2023

Unit：Case；NT$ 1,000

核定件數 No. of Verified	核定減免所得額 Income Reduction of Verified	核定減免稅額 Tax Reduction Amount of Verified		
		當期可抵減稅額及當期期初尚未抵減稅額 Deductible Tax for Current Period and Non-deductible Tax for Beginning of Current Period	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
5	5,237	308,331	82	-
4	13	308,331	82	-
-	-	-	-	-
1	5,224	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

表3-27. 產業創新條例減免稅額 (1/3)
Table 3-27. Tax Reductions Due to Implementation of Statute for Industrial Innovation (1/3)

(1)按機關別分
(1) by Agency

單位：件；新臺幣千元
Unit：Case；NT$ 1,000

年別及機關別 CY & Agency	研究發展支出適用投資抵減稅額情形 Summary of Tax Exempted Amount for Investment in R&D Expenses					
	核定件數 Number of Cases	研究發展支出 R&D Expense	核定減免所得額* Income Reduction of Verified*	核定抵減稅額 Tax Deducted	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
105年 2016	719	120,419,883	-	11,247,294	4,638,655	6,608,639
106年 2017	793	130,282,347	-	14,507,580	5,643,119	8,864,461
107年 2018	769	163,168,088	41,790	17,729,501	8,466,208	9,263,293
108年 2019	717	151,593,499	89,294	17,504,384	7,663,205	9,841,179
109年 2020	812	199,924,288	-	21,324,654	9,365,584	11,959,070
110年 2021	802	191,529,439	-	13,364,131	11,669,230	1,694,901
111年 2022	798	225,040,114	-	16,142,965	14,545,551	1,597,414
112年 2023	777	252,641,098	-	21,400,683	19,927,103	1,473,580
財政部所屬機關 Ministry of Finance	777	252,641,098	-	21,400,683	19,927,103	1,473,580
臺北國稅局 National Taxation Bureau of Taipei	180	19,791,313	-	2,523,460	2,468,706	54,754
北區國稅局 National Taxation Bureau of the Northern Area	398	208,525,392	-	16,055,364	14,814,360	1,241,004
中區國稅局 National Taxation Bureau of the Central Area	76	15,114,989	-	1,035,071	1,034,254	817
南區國稅局 National Taxation Bureau of the Southern Area	46	4,273,476	-	1,034,098	932,754	101,344
高雄國稅局 National Taxation Bureau of Kaohsiung	77	4,935,928	-	752,690	677,029	75,661

資料來源： 財政部所屬各機關。
Source：Various agencies of the Ministry of Finance.
說　　明： 表載年度為稅捐機關核定年度，非稅額減免所適用之所得年度。
Explanation： The description of the year in this table refers to the year the data was verified.
附　　註： *因應產業創新條例修法，新增研究發展支出加倍減除課稅所得額。
Note：Due to the amendment of Statute for Industrial Innovation, up to 200 percent of taxpayer's R&D expenditures may be deducted from the amount of taxable income.

表3-27. 產業創新條例減免稅額 (2/3)
Table 3-27. Tax Reductions Due to Implementation of Statute for Industrial Innovation (2/3)

(2)按地區別分
(2) by Region

112年 CY 2023

單位：件；新臺幣千元
Unit：Case；NT$ 1,000

地區別 Region	研究發展支出適用投資抵減稅額情形 Summary of Tax Exempted Amount for Investment in R&D Expenses					
	核定件數 Number of Cases	研究發展支出 R&D Expense	核定減免所得額* Income Reduction of Verified*	核定抵減稅額 Tax Deducted		
					實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
總計 Grand Total	777	252,641,098	-	21,400,683	19,927,103	1,473,580
新北市 New Taipei City	137	22,653,648	-	3,073,948	2,816,497	257,451
臺北市 Taipei City	180	19,791,313	-	2,523,460	2,468,706	54,754
桃園市 Taoyuan City	101	28,062,556	-	3,939,972	3,907,236	32,736
臺中市 Taichung City	38	5,976,101	-	787,933	787,434	499
臺南市 Tainan City	40	4,209,937	-	1,025,432	924,088	101,344
高雄市 Kaohsiung City	77	4,935,928	-	752,690	677,029	75,661
宜蘭縣 Yilan County	3	68,783	-	13,687	13,687	-
新竹縣 Hsinchu County	74	29,416,662	-	3,290,793	3,102,116	188,677
苗栗縣 Miaoli County	14	6,926,129	-	13,141	13,141	-
彰化縣 Changhua County	15	415,590	-	61,687	61,687	-
南投縣 Nantou County	3	1,107,606	-	68,876	68,876	-
雲林縣 Yunlin County	6	689,563	-	103,434	103,116	318
嘉義縣 Chiayi County	1	15,246	-	2,287	2,287	-
屏東縣 Pingtung County	5	48,293	-	6,379	6,379	-
臺東縣 Taitung County	-	-	-	-	-	-
花蓮縣 Hualien County	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-
基隆市 Keelung City	2	67,214	-	7,655	7,655	-
新竹市 Hsinchu City	81	128,256,529	-	5,729,309	4,967,169	762,140
嘉義市 Chiayi City	-	-	-	-	-	-
金門縣 Kinmen County	-	-	-	-	-	-
連江縣 Lienchiang County	-	-	-	-	-	-

表3-27. 產業創新條例減免稅額 (3/3)

(3)按行業別分

112年

單位：件；新臺幣千元

行 業 別 (大類 / 中類)	研究發展支出適用投資抵減稅額情形		
	核定件數 Number of Cases	研究發展支出 R&D Expense	核定減免所得額* Income Reduction of Verified*
總 計	777	252,641,098	-
A 農、林、漁、牧、業	2	79,932	-
C 製造業	614	221,862,336	-
13皮革、毛皮及其製品製造業	1	624,223	-
18化學原材料、肥料、氮化合物、塑橡膠原料及人造纖維製造業	37	1,811,221	-
22塑膠製品製造業	15	365,343	-
25金屬製品製造業	24	795,943	-
26電子零組件製造業	223	160,438,776	-
27電腦、電子產品及光學製品製造業	88	49,816,403	-
28電力設備及配備製造業	30	880,599	-
29機械設備製造業	53	2,715,240	-
30汽車及其零件製造業	18	1,298,038	-
31其他運輸工具及其零件製造業	12	463,198	-
33其他製造業	17	635,241	-
F 營建工程業	2	11,912	-
G 批發及零售業	60	2,781,280	-
45-46批發業	44	1,976,707	-
47-48零售業	16	804,574	-
H 運輸及倉儲業	1	4,001	-
J 出版、影音製作、傳播及資通訊服務業	41	4,586,883	-
61電信業	1	1,440,543	-
62電腦程式設計、諮詢及相關服務業	26	2,665,231	-
63資訊服務業	9	452,069	-
K 金融及保險業	6	184,155	-
M 專業、科學及技術服務業	50	23,130,599	-
71建築、工程服務及技術檢測、分析服務業	40	22,963,766	-
74專門設計業	2	111,383	-
N 支援服務業	1	-	-

說　　明：本表僅列出部分中類行業別，故統計表中類合計與大類有所差異。
附　　註：*因應產業創新條例修法，新增研究發展支出加倍減除課稅所得額。

Table 3-27. Tax Reductions Due to Implementation of Statute for Industrial Innovation (3/3)

(3) by Industrial Classification

CY 2023

Unit：Case；NT$ 1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			Industrial Classification (Section / Divisions)
	核定抵減稅額 Tax Deducted		
	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	
21,400,683	19,927,103	1,473,580	Total
11,907	11,907	-	A Agriculture, Forestry, Fishing and Animal Husbandry
17,598,351	16,333,420	1,264,930	C Manufacturing
93,633	93,633	-	13 Leather, Fur and Related Products Manufacturing
272,959	271,958	1,001	18 Chemical Material Manufacturing
55,486	55,486	-	22 Plastic Products Manufacturing
145,969	56,034	89,935	25 Fabricated Metal Products Manufacturing
10,219,940	9,247,702	972,239	26 Electronic Parts and Components Manufacturing
5,706,020	5,568,923	137,096	27 Computers, Electronic and Optical Products Manufacturing
112,150	91,162	20,988	28 Electrical Equipment Manufacturing
309,191	298,360	10,831	29 Machinery and Equipment Manufacturing
215,155	209,781	5,374	30 Motor Vehicles and Parts Manufacturing
50,791	50,791	-	31 Other Transport Equipment Manufacturing
93,157	93,157	-	33 Manufacturing Not Elsewhere Classified
1,018	1,018	-	F Construction
302,986	302,780	206	G Wholesale and Retail Trade
213,785	213,579	206	45-46 Wholesale Trade
89,201	89,201	-	47-48 Retail Trade
600	600	-	H Transportation and Storage
468,689	463,495	5,194	J Information and Communication
216,082	216,082	-	61 Telecommunications
203,583	200,075	3,508	62 Computer Systems Design Services
47,784	46,098	1,686	63 Data Processing and Information Supply Services
26,800	26,800	-	K Financial and Insurance
2,990,331	2,787,082	203,248	M Professional, Scientific and Technical Services
2,979,521	2,776,273	203,248	71 Architecture and Engineering Services; Technical Testing and Analysis Services
-	-	-	74 Specialized Design Services
-	-	-	N Support Services

Explanation：This table contains only the figures of partial sub-category of industrial classification, they may not add up to the total of major category in the statistical table.

Note：Due to the amendment of Statute for Industrial Innovation, up to 200 percent of taxpayer's R&D expenditures may be deducted from the amount of taxable income.

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 Opening Collection for Assessed (Verified) (1)		實徵數 Tax Collected (2)		減免註銷數 Cancelled (3)	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
111年	35,540	793,660,002	31,970	501,590,158	320	43,382,633
112年	36,808	794,952,009	33,158	501,681,978	299	32,598,569
本年度合計	33,132	552,474,808	31,868	456,249,446	342	27,953,745
國稅	1,930	169,198,586	1,778	98,334,283	53	13,069,772
營利事業所得稅	153	70,977,506	131	24,931,690	2	3,967,940
綜合所得稅	486	20,335,143	413	11,179,338	45	6,695,088
遺產及贈與稅	39	62,888,057	36	53,044,848	1	1,446,546
營業稅	1,251	14,578,149	1,196	9,508,338	5	942,298
貨物稅	2	-115,790	2	-350,735	0	17,814
菸酒稅	0	535,499	0	20,780	0	87
證券交易稅	0	23	0	23	-	-
期貨交易稅	-	-	-	-	-	-
特種貨物及勞務稅	-	-	-	-	-	-
直轄市及縣(市)稅	30,961	376,705,088	29,944	355,560,494	278	14,230,590
地價稅	9,096	95,265,045	8,682	92,069,717	21	1,043,752
土地增值稅	580	84,882,325	529	73,608,173	38	9,258,518
房屋稅	9,699	89,255,349	9,599	87,968,564	29	421,524
使用牌照稅	9,617	71,287,242	9,345	67,785,553	74	2,305,846
契稅	413	16,551,573	392	15,645,044	14	570,345
印花稅	1,303	16,025,625	1,158	15,294,530	99	500,974
娛樂稅	250	1,962,591	236	1,858,782	2	58,795
特別及臨時稅課	3	1,475,339	2	1,330,130	0	70,837
罰鍰	241	6,571,133	146	2,354,670	11	653,384
以前年度合計	3,675	242,477,201	1,289	45,432,532	-43	4,644,824
國稅	819	157,973,588	383	36,748,564	0	2,978,591
營利事業所得稅	313	93,062,729	201	22,100,559	0	1,878,161
綜合所得稅	200	20,745,449	73	1,768,625	0	135,051
遺產及贈與稅	6	16,653,095	5	8,306,332	0	493,841
營業稅	296	23,146,584	102	2,431,602	-0	451,503
貨物稅	2	978,667	1	561,542	0	20,070
菸酒稅	1	2,717,302	0	1,565,095	-0	-35
證券交易稅	0	1	-	-	-	-
期貨交易稅	-	-	-	-	-	-
特種貨物及勞務稅	1	669,761	1	14,809	-	-
直轄市及縣(市)稅	2,252	17,515,051	822	7,470,084	-44	-137,444
地價稅	825	4,900,228	396	2,458,615	-3	-51,336
土地增值稅	17	3,319,571	15	1,718,894	1	457,401
房屋稅	182	2,449,596	104	1,457,070	-6	-57,419
使用牌照稅	1,106	5,710,455	223	927,700	-10	-25,069
契稅	6	213,258	5	182,843	1	20,527
印花稅	40	203,965	67	682,179	-27	-481,077
娛樂稅	77	287,256	12	31,907	-1	-640
特別及臨時稅課	0	430,722	0	10,876	0	170
罰鍰	605	66,988,562	84	1,213,884	1	1,803,676

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 Overdue (4)		逾執行期間數* Exceeded Compulsory Execution Period* (5)		逾核課期間數 Excess Assessment (6)		未徵數餘額 Balance of Tax Not Collected (7)=(1)-(2)-(3)-(4)-(5)-(6)		CY Tax Item
件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	
6	23,718	3	6,165,368	34	83,790	3,206	242,414,334	2022
6	8,909	5	5,766,423	37	83,411	3,303	254,812,719	2023
-	-	-	-	0	1,463	922	68,270,153	Current Year
-	-	-	-	0	278	100	57,794,254	National Taxes
-	-	-	-	0	265	21	42,077,611	Profit-seeking Enterprise Income Tax
-	-	-	-	0	14	28	2,460,703	Individual Income Tax
-	-	-	-	-	-	1	8,396,663	Estate and Gift Tax
-	-	-	-	-	-	50	4,127,514	Business Tax
-	-	-	-	-	-	0	217,131	Commodity Tax
-	-	-	-	-	-	0	514,632	Tobacco and Alcohol Tax
-	-	-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	-	-	Specifically Selected Goods and Services Tax
-	-	-	-	0	1,185	739	6,912,820	Municipality & County (City) Taxes
-	-	-	-	0	1,056	392	2,150,520	Land Value Tax
-	-	-	-	-	-	13	2,015,635	Land Value Increment Tax
-	-	-	-	0	43	72	865,218	House Tax
-	-	-	-	0	86	198	1,195,756	Vehicle License Tax
-	-	-	-	-	-	7	336,184	Deed Tax
-	-	-	-	-	-	46	230,121	Stamp Tax
-	-	-	-	-	-	12	45,014	Amusement Tax
-	-	-	-	-	-	0	74,372	Special and Provisional Tax Levies
-	-	-	-	-	-	83	3,563,080	Fine
6	8,909	5	5,766,423	37	81,947	2,382	186,542,566	Previous Year
0	6,115	2	2,691,643	0	1,041	432	115,547,634	National Taxes
0	5,306	1	1,486,607	0	437	111	67,591,660	Profit-seeking Enterprise Income Tax
0	465	0	431,064	0	442	126	18,409,802	Individual Income Tax
0	-	0	46,940	-	-	1	7,805,982	Estate and Gift Tax
0	345	1	712,014	0	162	193	19,550,959	Business Tax
-	-	0	13,375	-	-	0	383,680	Commodity Tax
-	-	0	1,643	-	-	1	1,150,599	Tobacco and Alcohol Tax
-	-	-	-	-	-	0	1	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	0	654,952	Specifically Selected Goods and Services Tax
5	1,713	2	115,244	37	80,521	1,432	9,984,933	Municipality & County (City) Taxes
3	695	0	63,947	35	75,532	393	2,352,775	Land Value Tax
-	-	0	34,760	-	-	1	1,108,515	Land Value Increment Tax
0	356	0	8,575	1	932	82	1,040,083	House Tax
1	656	1	7,050	1	4,005	889	4,796,112	Vehicle License Tax
-	-	-	-	-	-	0	9,889	Deed Tax
-	-	-	-	-	-	0	2,864	Stamp Tax
0	6	0	912	0	52	65	255,019	Amusement Tax
-	-	-	-	-	-	0	419,677	Special and Provisional Tax Levies
1	1,080	1	2,959,536	0	386	518	61,009,999	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 / 稅目別	未徵數餘額					
	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		行政救濟未徵數 Administrative Remedies	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
111年	341	1,605,367	262	13,026,423	2	18,423,597
112年	328	1,621,665	287	14,346,127	2	20,884,156
本年度合計	255	1,355,478	268	12,965,531	1	6,128,321
國稅	1	98,074	11	8,613,538	0	5,524,188
營利事業所得稅	0	27,141	1	195,818	0	4,412,822
綜合所得稅	0	21,302	2	470,154	0	338,660
遺產及贈與稅	0	0	1	6,440,034	0	241,535
營業稅	1	49,335	7	802,827	0	530,940
貨物稅	0	162	0	203,887	-	-
菸酒稅	0	133	0	500,819	0	230
證券交易稅	-	-	-	-	-	-
期貨交易稅	-	-	-	-	-	-
特種貨物及勞務稅	-	-	-	-	-	-
直轄市及縣(市)稅	253	1,240,440	244	3,527,397	0	154,362
地價稅	230	650,734	134	1,214,659	0	46,981
土地增值稅	3	483,827	9	1,510,478	0	15,531
房屋稅	6	23,097	16	170,527	0	871
使用牌照稅	6	28,375	34	115,909	0	148
契稅	1	20,033	7	278,268	0	37,629
印花稅	5	21,565	41	208,491	-	-
娛樂稅	2	11,263	3	9,413	0	98
特別及臨時稅課	0	1,546	0	19,651	0	53,104
罰鍰	1	16,964	13	824,596	0	449,772
以前年度合計	73	266,187	19	1,380,596	1	14,755,835
國稅	0	8,005	0	1,041,727	1	10,833,577
營利事業所得稅	0	1,800	0	18,433	0	6,492,005
綜合所得稅	0	389	0	43,189	0	3,546,024
遺產及贈與稅	-	-	0	970,117	0	166,312
營業稅	0	5,815	0	9,988	0	628,544
貨物稅	-	-	-	-	-	-
菸酒稅	-	-	-	-	0	692
證券交易稅	-	-	-	-	-	-
期貨交易稅	-	-	-	-	-	-
特種貨物及勞務稅	-	-	-	-	-	-
直轄市及縣(市)稅	73	256,719	19	277,564	0	445,941
地價稅	69	125,348	16	195,542	0	36,621
土地增值稅	1	118,826	1	55,118	0	5,194
房屋稅	2	5,307	2	20,612	0	1,712
使用牌照稅	1	4,940	1	4,442	0	8
契稅	0	44	0	78	0	140
印花稅	0	1,458	0	71	-	-
娛樂稅	0	682	0	77	0	190
特別及臨時稅課	0	115	0	1,624	0	402,075
罰鍰	0	1,463	0	61,306	0	3,476,317

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 Pay by Stages		特殊原因未徵數 Special Reason		欠稅數 Tax in Arrears		送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period		
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
33	45,744,863	145	260,697	2,423	163,353,386	28	1,562,109	2022
31	54,439,550	146	256,370	2,510	163,264,851	28	1,195,972	2023
16	37,432,381	17	18,834	365	10,369,609	27	1,133,021	Current Year
15	36,762,891	0	2,462	73	6,793,100	9	707,003	National Taxes
12	34,883,030	0	1,123	8	2,557,678	1	177,143	Profit-seeking Enterprise Income Tax
1	518,300	0	812	24	1,111,475	2	153,262	Individual Income Tax
0	570,847	-	-	0	1,144,247	0	154,544	Estate and Gift Tax
2	768,586	0	527	40	1,975,298	7	221,337	Business Tax
0	11,743	-	-	0	1,339	0	488	Commodity Tax
0	10,386	-	-	0	3,063	0	230	Tobacco and Alcohol Tax
-	-	-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	-	-	Specifically Selected Goods and Services Tax
1	398,977	16	15,585	225	1,576,059	10	55,709	Municipality & County (City) Taxes
0	60,345	13	11,065	15	166,736	1	9,904	Land Value Tax
0	3,031	-	-	0	2,768	0	676	Land Value Increment Tax
0	333,260	2	668	47	336,795	2	10,192	House Tax
0	1,383	2	3,817	156	1,046,124	6	30,798	Vehicle License Tax
-	-	0	0	0	253	0	150	Deed Tax
-	-	0	1	0	64	-	-	Stamp Tax
0	959	0	33	7	23,249	1	3,989	Amusement Tax
-	-	-	-	0	70	-	-	Special and Provisional Tax Levies
1	270,512	0	787	68	2,000,449	8	370,310	Fine
15	17,007,169	129	237,536	2,144	152,895,243	1	62,951	Previous Year
13	16,283,709	1	15,616	418	87,365,000	0	51,703	National Taxes
10	14,456,540	0	8,291	101	46,614,591	0	33,584	Profit-seeking Enterprise Income Tax
1	543,097	0	6,635	125	14,270,467	0	10,354	Individual Income Tax
0	720,913	-	-	1	5,948,639	0	2,424	Estate and Gift Tax
2	554,711	0	689	191	18,351,212	0	5,264	Business Tax
0	8,448	-	-	0	375,232	-	-	Commodity Tax
-	-	-	-	1	1,149,907	0	78	Tobacco and Alcohol Tax
-	-	-	-	0	1	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	0	654,952	-	-	Specifically Selected Goods and Services Tax
1	512,523	128	217,730	1,211	8,274,456	1	3,780	Municipality & County (City) Taxes
0	219,474	117	199,456	191	1,576,332	1	2,531	Land Value Tax
0	-	0	0	0	929,378	0	48	Land Value Increment Tax
1	291,679	5	2,724	73	718,049	0	332	House Tax
0	173	5	15,433	882	4,771,116	0	831	Vehicle License Tax
-	-	0	0	0	9,626	0	5	Deed Tax
-	-	0	-	0	1,335	-	-	Stamp Tax
0	1,197	0	116	65	252,757	0	33	Amusement Tax
-	-	0	0	0	15,863	-	-	Special and Provisional Tax Levies
1	210,937	1	4,190	515	57,255,786	0	7,468	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 / 稅目別	未徵數餘額					
	欠稅數					
	待移送執行 Pending for Compulsory Execution		移送執行未結 Pending Case Under Compulsory Execution		取得執行憑證數* 未逾徵收期間 Not Yet Exceeded Collection Period	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
111年	25	1,130,588	420	64,109,904	747	10,371,811
112年	28	1,544,379	444	61,995,717	699	9,815,442
本年度合計	24	1,326,184	275	7,528,863	39	381,532
國稅	5	924,579	52	5,013,314	7	148,204
營利事業所得稅	2	227,966	5	2,064,779	1	87,790
綜合所得稅	1	69,852	21	873,091	1	15,270
遺產及贈與稅	0	474,900	0	514,803	-	-
營業稅	2	151,861	27	1,559,155	5	42,946
貨物稅	-	-	0	851	-	-
菸酒稅	-	-	0	635	0	2,198
證券交易稅	-	-	-	-	-	-
期貨交易稅	-	-	-	-	-	-
特種貨物及勞務稅	-	-	-	-	-	-
直轄市及縣(市)稅	16	171,166	179	1,224,852	20	124,325
地價稅	10	131,815	5	24,921	0	97
土地增值稅	0	717	0	1,375	-	-
房屋稅	2	14,158	43	309,597	1	2,848
使用牌照稅	4	22,126	127	874,508	18	118,687
契稅	0	29	0	74	-	-
印花稅	0	16	0	47	-	-
娛樂稅	1	2,306	4	14,260	1	2,693
特別及臨時稅課	-	-	0	70	-	-
罰鍰	3	230,438	44	1,290,697	13	109,003
以前年度合計	4	218,195	169	54,466,854	660	9,433,910
國稅	0	181,864	51	33,575,996	98	4,738,527
營利事業所得稅	0	29,149	19	16,837,560	19	2,736,059
綜合所得稅	0	27,319	9	7,492,934	26	756,818
遺產及贈與稅	0	107,166	0	2,439,152	0	18,925
營業稅	0	18,230	22	5,388,765	52	1,195,516
貨物稅	-	-	0	186,507	0	1,897
菸酒稅	-	-	0	913,473	0	13,050
證券交易稅	-	-	-	-	-	-
期貨交易稅	-	-	-	-	-	-
特種貨物及勞務稅	-	-	0	317,606	0	16,262
直轄市及縣(市)稅	3	12,198	89	1,750,507	394	2,000,687
地價稅	3	7,693	34	680,557	73	206,510
土地增值稅	-	-	0	406,999	0	1,347
房屋稅	0	3,567	14	388,643	25	82,245
使用牌照稅	0	905	38	253,529	281	1,660,103
契稅	0	0	0	226	0	71
印花稅	0	17	0	114	0	266
娛樂稅	0	15	3	18,384	16	49,157
特別及臨時稅課	-	-	0	2,055	0	989
罰鍰	0	24,134	29	19,140,351	168	2,694,696

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 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	Tax Item
1,202	86,015,080	1	1,671	0	162,224	2022
1,310	88,709,373	0	1,715	0	2,254	2023
-	-	0	8	0	0	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	6	0	0	Municipality & County (City) Taxes
-	-	-	-	-	-	Land Value Tax
-	-	-	-	-	-	Land Value Increment Tax
-	-	0	0	-	-	House Tax
-	-	0	6	0	0	Vehicle License Tax
-	-	-	-	-	-	Deed Tax
-	-	-	-	-	-	Stamp Tax
-	-	-	-	-	-	Amusement Tax
-	-	-	-	-	-	Special and Provisional Tax Levies
-	-	0	1	0	0	Fine
1,310	88,709,373	0	1,707	0	2,253	Previous Year
269	48,814,678	0	1,190	0	1,043	National Taxes
62	26,977,051	0	1,188	-	-	Profit-seeking Enterprise Income Tax
89	5,983,040	0	2	0	0	Individual Income Tax
0	3,379,929	-	-	0	1,043	Estate and Gift Tax
116	11,743,438	0	1	0	-	Business Tax
0	186,828	-	-	-	-	Commodity Tax
0	223,306	-	-	-	-	Tobacco and Alcohol Tax
0	1	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
0	321,085	-	-	-	-	Specifically Selected Goods and Services Tax
723	4,505,997	0	80	0	1,207	Municipality & County (City) Taxes
81	677,792	0	48	0	1,201	Land Value Tax
0	520,984	-	-	-	-	Land Value Increment Tax
34	243,254	0	6	0	3	House Tax
564	2,855,719	0	26	0	3	Vehicle License Tax
0	9,324	-	-	-	-	Deed Tax
0	938	-	-	-	-	Stamp Tax
45	185,168	0	-	0	0	Amusement Tax
0	12,819	-	-	-	-	Special and Provisional Tax Levies
318	35,388,698	0	437	0	3	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
111年	2,423	163,353,386	333	8,685,544	2,090	154,667,842
112年	2,510	163,264,851	365	10,369,609	2,144	152,895,243
財政部所屬機關	568	148,494,766	80	8,516,224	488	139,978,542
臺北國稅局	96	53,717,606	11	2,349,683	85	51,367,923
北區國稅局	224	43,859,930	30	2,540,410	195	41,319,521
中區國稅局	113	26,593,372	18	2,055,719	95	24,537,653
南區國稅局	66	9,758,133	10	888,129	56	8,870,004
高雄國稅局	68	14,565,724	10	682,282	58	13,883,442
直轄市及縣(市)稽徵機關	1,942	14,770,085	286	1,853,385	1,656	12,916,701
新北市	292	3,042,644	40	292,130	253	2,750,514
臺北市	135	1,755,116	21	181,755	114	1,573,361
桃園市	180	1,503,050	27	257,145	153	1,245,905
臺中市	220	1,297,108	37	211,789	183	1,085,319
臺南市	177	948,117	22	126,551	155	821,565
高雄市	221	1,652,858	31	202,033	190	1,450,824
宜蘭縣	27	137,730	5	27,480	22	110,250
新竹縣	48	339,266	7	44,302	42	294,965
苗栗縣	51	342,505	8	45,787	43	296,718
彰化縣	97	667,262	15	76,185	82	591,076
南投縣	66	390,160	10	50,207	56	339,953
雲林縣	92	442,525	11	54,462	81	388,062
嘉義縣	68	337,841	8	40,643	60	297,198
屏東縣	102	541,311	15	92,074	87	449,237
臺東縣	31	163,085	7	31,381	25	131,704
花蓮縣	38	223,534	8	42,838	30	180,696
澎湖縣	5	19,292	1	2,795	4	16,497
基隆市	35	165,976	6	27,207	29	138,769
新竹市	28	627,314	4	23,957	24	603,357
嘉義市	23	134,925	2	13,853	21	121,072
金門縣	5	35,706	1	8,411	4	27,295
連江縣	1	2,763	0	401	1	2,362

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	
1,875	102,498,426	284	7,162,590	1,591	95,335,836	2022
1,927	104,008,616	298	8,369,159	1,629	95,639,456	2023
490	94,158,101	73	6,793,100	418	87,365,000	MOF Subordinative National Tax Admin.
78	35,217,994	10	2,101,962	68	33,116,032	National Taxation Bureau of Taipei
195	28,296,327	27	2,018,315	168	26,278,012	National Taxation Bureau of the Northern Area
100	14,974,006	17	1,475,672	83	13,498,334	National Taxation Bureau of the Central Area
59	6,506,870	9	650,828	49	5,856,041	National Taxation Bureau of the Southern Area
59	9,162,904	9	546,323	50	8,616,581	National Taxation Bureau of Kaohsiung
1,437	9,850,515	225	1,576,059	1,211	8,274,456	Revenue Service Office
216	1,836,652	31	241,175	186	1,595,477	New Taipei City
103	1,406,425	17	159,264	86	1,247,161	Taipei City
132	1,103,817	23	234,414	110	869,403	Taoyuan City
148	818,200	25	163,340	123	654,860	Taichung City
124	596,627	17	101,589	107	495,038	Tainan City
180	1,169,338	29	191,691	151	977,647	Kaohsiung City
21	98,281	4	24,127	16	74,154	Yilan County
37	224,539	6	39,765	31	184,773	Hsinchu County
39	246,808	6	37,418	33	209,389	Miaoli County
74	490,074	12	63,203	62	426,871	Changhua County
50	272,651	8	40,755	42	231,895	Nantou County
69	268,546	8	42,946	61	225,600	Yunlin County
47	204,016	5	29,369	42	174,647	Chiayi County
75	338,782	12	79,733	62	259,048	Pingtung County
23	115,302	6	27,397	18	87,905	Taitung County
28	155,330	6	36,345	22	118,986	Hualin County
4	12,433	0	2,232	3	10,201	Penghu County
26	109,719	4	21,556	21	88,162	Keelung City
20	260,272	3	20,288	17	239,984	Hsinchu City
16	91,335	2	11,446	15	79,888	Chiayi City
4	28,627	1	7,602	3	21,024	Kinmen County
1	2,742	0	401	1	2,340	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.

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (1/4)

(1)按稅目別分

單位：件；新臺幣千元

年別 / 稅目別	受理情形 Cases Accepted			本期審理情形 Interrogated in This Term						
	合計 Total	上期未結件數 No. of Pending of Last Term	本期受理件數 No. of Accepted in This Term	依法免議件數 No.of Not Indict-able by Law	依法免罰件數 No. of Fine Free	依法併案件數 No. of Consoli-dated	依法註銷件數 No. of Cancelled	處罰 Fined 件數 No.	處罰 Fined 金額 Amount	未結件數 No. of Pending
105年	396,128	4,974	391,154	77,962	66,309	-	-	245,991	8,007,250	5,866
106年	388,509	5,917	382,592	47,349	72,550	-	-	264,674	8,200,478	3,936
107年	302,915	5,113	297,802	48,732	52,040	-	-	200,544	6,552,369	1,599
108年	282,860	2,025	280,835	18,729	38,887	5,080	1,042	217,971	7,158,568	1,151
109年	243,008	1,151	241,857	12,474	36,237	3,678	774	189,411	5,132,783	434
110年	234,897	434	234,463	12,970	39,622	3,379	597	177,678	5,053,888	651
111年	251,226	651	250,577	19,725	42,268	4,554	2,051	181,740	5,159,571	888
112年	288,526	888	287,638	20,666	44,701	4,609	540	217,365	6,812,818	645
營利事業所得稅	7,725	48	7,677	49	57	4	62	7,485	916,744	68
綜合所得稅	58,362	117	58,245	104	2,770	5	212	55,129	1,387,384	142
遺產稅	85	3	82	3	1	-	5	67	56,345	9
贈與稅	355	4	351	6	-	-	12	336	33,507	1
貨物稅	91	1	90	1	1	-	-	87	17,866	2
證券交易稅	20	-	20	-	3	-	-	17	232	-
期貨交易稅	-	-	-	-	-	-	-	-	-	-
菸酒稅	57	1	56	-	1	-	-	55	17,372	1
特種貨物及勞務稅	-	-	-	-	-	-	-	-	-	-
營業稅	55,415	84	55,331	4,426	28,670	52	129	22,012	3,815,916	126
地價稅	19	-	19	1	13	-	-	4	2,647	1
土地增值稅	1	-	1	-	-	-	-	1	57	-
房屋稅	180	4	176	2	143	-	-	33	1,698	2
使用牌照稅	166,053	623	165,430	16,073	12,981	4,548	120	132,041	518,658	290
契稅	3	-	3	-	-	-	-	3	59	-
印花稅	64	2	62	1	13	-	-	49	43,792	1
娛樂稅	96	1	95	-	48	-	-	46	540	2

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1.更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額 。
2.107年(含)以前，「依法免議」件數包含「依法併案」及「依法註銷」件數，「移送駁回或撤回」包含「撤案」、「退案」及「結案」。

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (1/4)

(1) by Tax Item

Unit：Case；NT$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term						更正註銷案件 Revised or Cancelled		CY Tax Item
合計 Total		自行繳納 Paid Voluntarily		移送執行 Transferred to Execute				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
268,921	10,107,199	126,558	2,876,976	142,363	7,230,223	7,348	1,957,862	2016
295,022	9,548,858	127,834	2,892,409	167,188	6,656,449	4,610	3,421,725	2017
258,372	7,355,153	110,925	2,413,249	147,447	4,941,903	8,804	1,749,858	2018
279,609	6,404,969	117,438	2,481,204	162,171	3,923,765	4,535	1,691,826	2019
267,761	6,261,790	104,935	2,107,282	162,826	4,154,508	3,821	384,994	2020
260,239	5,861,951	102,957	2,323,838	157,282	3,538,112	8,563	795,635	2021
259,049	5,232,272	107,018	2,300,658	152,031	2,931,613	14,933	1,114,808	2022
301,819	6,256,528	124,840	2,788,185	176,979	3,468,343	13,119	3,519,657	2023
7,479	878,449	6,355	534,793	1,124	343,657	206	362,576	Profit-seeking Enterprise Income Tax
57,502	1,526,699	48,494	873,665	9,008	653,034	427	324,898	Individual Income Tax
72	75,470	60	36,639	12	38,831	11	56,017	Estate Tax
332	135,127	311	27,172	21	107,954	4	385,794	Gift Tax
83	4,685	75	3,913	8	771	-	-0	Commodity Tax
12	195	12	195	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
60	16,861	52	2,032	8	14,829	3	14,286	Tobacco and Alcohol Tax
26	14,878	-	61	26	14,816	-	-	Specifically Selected Goods and Services Tax
22,643	2,330,919	19,047	1,085,429	3,596	1,245,490	553	2,321,366	Business Tax
5	2,835	5	2,835	-	-	-	-	Land Value Tax
1	973	1	973	-	-	-	-	Land Value Increment Tax
35	2,340	31	1,949	4	391	-	-	House Tax
213,431	1,217,735	50,327	173,944	163,104	1,043,791	11,904	52,641	Vehicle License Tax
-	-	-	-	-	-	-	-	Deed Tax
52	44,445	40	43,761	12	684	2	63	Stamp Tax
86	4,917	30	823	56	4,095	9	2,016	Amusement Tax

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

Explanation：1.The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled、 items to be cancelled due to overdue of assessment period or collection period.

2.Prior to 2018, "Not Indictable by Law" included "Consolidated" and "Cancelled"; "Withdrawn or Rejected " included "Withdrawn", "Rejected" and "Closed".

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (2/4)

(1)按稅目別分

單位：件；新臺幣千元

年別 / 稅目別	本期執行情形 Executed in This Term							
	合計 Total		移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤案 Withdrawn	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
105年	115,785	9,440,097	31,904	1,535,254	83,461	7,832,089	420	72,754
106年	133,530	5,345,982	49,190	1,201,825	83,811	4,001,946	529	142,211
107年	163,416	7,876,700	51,038	1,239,209	111,438	6,528,699	940	108,791
108年	155,787	5,636,921	54,044	973,581	101,359	4,614,856	245	46,957
109年	182,490	6,771,684	58,986	1,039,304	123,186	5,686,094	174	45,893
110年	162,674	4,708,018	49,346	910,952	113,095	3,789,792	147	7,166
111年	169,517	6,715,856	47,484	900,851	121,639	5,591,372	296	30,319
112年	158,342	6,015,730	51,193	1,001,612	106,956	4,840,332	91	83,403
營利事業所得稅	1,334	612,556	440	70,618	885	426,673	4	79,298
綜合所得稅	8,543	937,916	4,436	212,048	4,059	722,523	6	2,865
遺產稅	17	387,255	7	47,607	9	333,016	-	-
贈與稅	32	342,871	12	94,471	20	248,399	-	-
貨物稅	16	7,693	7	7,547	9	146	-	-
證券交易稅	3	348	1	37	2	311	-	-
期貨交易稅	-	-	-	-	-	-	-	-
菸酒稅	29	67,450	9	16,104	20	51,346	-	-
特種貨物及勞務稅	57	67,533	16	15,342	41	52,191	-	-
營業稅	3,793	2,284,165	1,692	309,565	2,089	1,926,989	1	379
地價稅	-	-	-	-	-	-	-	-
土地增值稅	2	319,345	-	14	2	319,332	-	-
房屋稅	5	760	1	80	3	417	1	263
使用牌照稅	144,438	958,098	44,553	202,591	99,763	754,838	79	598
契稅	3	127	-	-	3	127	-	-
印花稅	20	1,966	8	378	12	1,589	-	-
娛樂稅	50	27,646	11	25,211	39	2,435	-	-

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (2/4)

(1) by Tax Item

Unit：Case；NT$ 1,000

本期執行情形 Executed in This Term				更正調整案件 Adjustment		截至本期移送執行未結案件 Unexecuted, Up to Date		CY Tax Item
退案 Rejected		結案 Closed						
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
-	-	-	-	-	-	129,125	46,577,788	2016
-	-	-	-	-	-	162,221	47,885,502	2017
-	-	-	-	-	-	145,097	44,942,716	2018
26	689	113	838	-987	-692,112	154,969	32,873,508	2019
45	286	99	107	-947	-313,512	134,358	29,942,819	2020
18	83	68	25	-281	-173,639	128,685	28,599,275	2021
15	358	83	192,957	-1,056	-869,908	110,143	23,945,124	2022
14	9,701	88	80,683	-205	-234,055	128,575	21,163,681	2023
-	-	5	35,967	-72	-133,478	3,490	3,252,290	Profit-seeking Enterprise Income Tax
2	57	40	424	-30	-10,222	9,194	3,519,968	Individual Income Tax
-	-	1	6,632	-	-16,795	66	849,583	Estate Tax
-	-	-	-	-2	-186	64	832,925	Gift Tax
-	-	-	-	-	0	19	199,375	Commodity Tax
-	-	-	-	-	-	1	60	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	50	100	1,324,342	Tobacco and Alcohol Tax
-	-	-	-	-	-434	206	422,241	Specifically Selected Goods and Services Tax
4	9,600	7	37,632	-57	-74,094	5,992	9,738,712	Business Tax
-	-	-	-	-	-	1	177,943	Land Value Tax
-	-	-	-	-	-	-	-	Land Value Increment Tax
-	-	-	-	-	-	8	956	House Tax
8	43	35	28	-42	1,107	109,387	794,211	Vehicle License Tax
-	-	-	-	-	-	-	-	Deed Tax
-	-	-	-	-	-	11	2,682	Stamp Tax
-	-	-	-	-2	-3	36	48,392	Amusement Tax

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (3/4)

(2)按機關別分

單位：件；新臺幣千元

年別 / 機關別	受理情形 Cases Accepted			本期審理情形 Interrogated in This Term						
	合計 Total	上期未結件數 No. of Pending of Last Term	本期受理件數 No. of Accepted in This Term	依法免議件數 No.of Not Indict-able by Law	依法免罰件數 No. of Fine Free	依法併案件數 No. of Consoli-dated	依法註銷件數 No. of Cancelled	處罰 Fined 件數 No.	處罰 Fined 金額 Amount	未結件數 No. of Pending
105年	396,128	4,974	391,154	77,962	66,309	-	-	245,991	8,007,250	5,866
106年	388,509	5,917	382,592	47,349	72,550	-	-	264,674	8,200,478	3,936
107年	302,915	5,113	297,802	48,732	52,040	-	-	200,544	6,552,369	1,599
108年	282,860	2,025	280,835	18,729	38,887	5,080	1,042	217,971	7,158,568	1,151
109年	243,008	1,151	241,857	12,474	36,237	3,678	774	189,411	5,132,783	434
110年	234,897	434	234,463	12,970	39,622	3,379	597	177,678	5,053,888	651
111年	251,226	651	250,577	19,725	42,268	4,554	2,051	181,740	5,159,571	888
112年	288,526	888	287,638	20,666	44,701	4,609	540	217,365	6,812,818	645
財政部所屬機關	122,110	258	121,852	4,589	31,503	61	420	85,188	6,245,367	349
臺北國稅局	25,994	3	25,991	2,010	5,741	12	144	18,083	1,252,076	4
北區國稅局	40,257	-	40,257	516	10,947	6	228	28,560	1,896,597	-
中區國稅局	24,435	17	24,418	518	6,598	31	1	17,233	2,057,447	54
南區國稅局	18,043	141	17,902	189	5,948	12	44	11,629	569,218	221
高雄國稅局	13,381	97	13,284	1,356	2,269	-	3	9,683	470,030	70
直轄市及縣(市)稽徵機關	166,416	630	165,786	16,077	13,198	4,548	120	132,177	567,451	296
新北市	22,794	2	22,792	1,041	434	14	52	21,253	94,503	-
臺北市	9,485	7	9,478	59	973	-	31	8,414	38,906	8
桃園市	14,008	118	13,890	658	2,093	4	13	11,235	48,123	5
臺中市	43,050	-	43,050	11,080	2,858	1,845	-	27,267	94,890	-
臺南市	11,427	-	11,427	405	715	20	-	10,284	42,005	3
高雄市	7,061	-	7,061	77	641	33	-	6,310	36,308	-
宜蘭縣	1,985	-	1,985	1	-	204	16	1,764	7,054	-
新竹縣	2,621	-	2,621	104	245	-	-	2,262	7,446	10
苗栗縣	5,163	249	4,914	298	364	559	4	3,830	14,273	108
彰化縣	6,945	7	6,938	175	340	42	3	6,385	23,550	-
南投縣	6,188	4	6,184	548	518	736	1	4,381	15,610	4
雲林縣	6,717	-	6,717	590	709	169	-	5,249	19,186	-
嘉義縣	7,152	1	7,151	123	1,217	587	-	5,221	17,725	4
屏東縣	5,770	4	5,766	35	500	-	-	5,211	63,140	24
臺東縣	2,780	-	2,780	28	247	2	-	2,503	7,594	-
花蓮縣	4,422	-	4,422	149	432	5	-	3,836	11,831	-
澎湖縣	363	-	363	-	30	8	-	325	1,315	-
基隆市	3,383	1	3,382	153	419	84	-	2,727	8,889	-
新竹市	2,867	1	2,866	319	255	236	-	2,053	8,086	4
嘉義市	1,940	207	1,733	223	207	-	-	1,413	5,594	97
金門縣	295	29	266	11	1	-	-	254	1,422	29

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1.更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額 。
2.107年(含)以前，「依法免議」件數包含「依法併案」及「依法註銷」件數，「移送駁回或撤回」包含「撤案」、「退案」及「結案」。

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (3/4)

(2) by Agency

Unit：Case；NT$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term						更正註銷案件 Revised or Cancelled		CY Agency
合計 Total		自行繳納 Paid Voluntarily		移送執行 Transferred to Execute				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
268,921	10,107,199	126,558	2,876,976	142,363	7,230,223	7,348	1,957,862	2016
295,022	9,548,858	127,834	2,892,409	167,188	6,656,449	4,610	3,421,725	2017
258,372	7,355,153	110,925	2,413,249	147,447	4,941,903	8,804	1,749,858	2018
279,609	6,404,969	117,438	2,481,204	162,171	3,923,765	4,535	1,691,826	2019
267,761	6,261,790	104,935	2,107,282	162,826	4,154,508	3,821	384,994	2020
260,239	5,861,951	102,957	2,323,838	157,282	3,538,112	8,563	795,635	2021
259,049	5,232,272	107,018	2,300,658	152,031	2,931,613	14,933	1,114,808	2022
301,819	6,256,528	124,840	2,788,185	176,979	3,468,343	13,119	3,519,657	2023
88,209	4,983,281	74,406	2,563,899	13,803	2,419,382	1,204	3,464,938	MOF Subordinative National Tax Admin.
18,364	1,049,281	15,996	546,871	2,368	502,410	576	1,010,919	National Taxation Bureau of Taipei
29,741	1,728,978	23,902	859,382	5,839	869,595	-	-	National Taxation Bureau of the Northern Area
17,414	1,114,885	15,460	631,530	1,954	483,355	304	1,576,229	National Taxation Bureau of the Central Area
12,356	618,879	10,565	332,790	1,791	286,088	148	200,594	National Taxation Bureau of the Southern Area
10,334	471,259	8,483	193,325	1,851	277,934	176	677,197	National Taxation Bureau of Kaohsiung
213,610	1,273,247	50,434	224,286	163,176	1,048,961	11,915	54,719	Revenue Service Office
37,276	261,292	8,314	33,342	28,962	227,950	771	6,861	New Taipei City
14,435	102,653	3,563	15,841	10,872	86,812	227	2,436	Taipei City
27,593	172,435	4,471	16,721	23,122	155,714	144	1,181	Taoyuan City
30,442	121,551	9,302	27,469	21,140	94,082	8,980	32,709	Taichung City
16,220	73,902	4,176	14,517	12,044	59,385	419	2,042	Tainan City
15,671	150,880	2,484	13,092	13,187	137,787	79	1,989	Kaohsiung City
3,691	18,890	968	3,390	2,723	15,500	30	156	Yilan County
3,158	13,299	1,414	4,772	1,744	8,527	21	137	Hsinchu County
5,862	33,892	1,558	5,199	4,304	28,693	80	545	Miaoli County
9,832	48,870	2,231	7,878	7,601	40,992	54	701	Changhua County
5,168	21,568	1,679	5,507	3,489	16,060	461	1,825	Nantou County
7,635	37,055	1,540	5,510	6,095	31,545	221	1,539	Yunlin County
7,624	34,174	1,958	5,703	5,666	28,471	81	374	Chiayi County
7,489	76,953	1,857	50,246	5,632	26,707	136	1,344	Pingtung County
4,483	21,275	1,132	3,019	3,351	18,257	69	154	Taitung County
5,897	25,795	1,304	3,892	4,593	21,903	46	306	Hualien County
428	2,097	91	325	337	1,772	-	-	Penghu County
4,281	18,768	1,030	2,735	3,251	16,033	17	39	Keelung City
3,449	21,355	787	2,856	2,662	18,498	25	151	Hsinchu City
2,241	11,117	481	1,925	1,760	9,192	18	76	Chiayi City
735	5,427	94	347	641	5,079	36	155	Kinmen County

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

Explanation：1.The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled、 items to be cancelled due to overdue of assessment period or collection period.

2.Prior to 2018, "Not Indictable by Law" included "Consolidated" and "Cancelled"; "Withdrawn or Rejected " included "Withdrawn", "Rejected" and "Closed".

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (4/4)

(2)按機關別分

單位：件；新臺幣千元

年別 / 機關別	本期執行情形 Executed in This Term							
	合計 Total		移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤案 Withdrawn	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
105年	115,785	9,440,097	31,904	1,535,254	83,461	7,832,089	420	72,754
106年	133,530	5,345,982	49,190	1,201,825	83,811	4,001,946	529	142,211
107年	163,416	7,876,700	51,038	1,239,209	111,438	6,528,699	940	108,791
108年	155,787	5,636,921	54,044	973,581	101,359	4,614,856	245	46,957
109年	182,490	6,771,684	58,986	1,039,304	123,186	5,686,094	174	45,893
110年	162,674	4,708,018	49,346	910,952	113,095	3,789,792	147	7,166
111年	169,517	6,715,856	47,484	900,851	121,639	5,591,372	296	30,319
112年	158,342	6,015,730	51,193	1,001,612	106,956	4,840,332	91	83,403
財政部所屬機關	13,824	4,707,787	6,620	773,339	7,134	3,761,594	11	82,542
臺北國稅局	2,797	1,838,370	1,328	199,721	1,447	1,532,625	4	79,270
北區國稅局	5,707	1,205,212	2,728	290,599	2,953	868,175	3	2,601
中區國稅局	2,051	701,275	998	150,057	1,043	550,983	2	235
南區國稅局	1,604	450,330	755	69,928	847	379,967	2	436
高雄國稅局	1,665	512,600	811	63,034	844	429,845	-	-
直轄市及縣(市)稽徵機關	144,518	1,307,943	44,573	228,273	99,822	1,078,738	80	861
新北市	25,991	237,874	5,422	55,561	20,555	182,006	6	298
臺北市	10,373	94,514	3,234	16,417	7,134	78,095	1	1
桃園市	21,765	145,802	4,251	20,598	17,502	125,177	4	27
臺中市	18,226	88,157	7,528	27,646	10,691	60,494	2	2
臺南市	11,425	57,704	4,152	16,287	7,260	41,274	10	139
高雄市	11,348	127,698	2,357	17,543	8,991	110,155	-	-
宜蘭縣	2,638	15,286	576	2,512	2,061	12,769	1	4
新竹縣	1,727	9,354	736	3,458	986	5,849	4	33
苗栗縣	3,541	24,451	980	4,575	2,560	19,874	1	3
彰化縣	6,216	35,423	2,209	10,036	4,002	25,355	4	32
南投縣	2,703	13,948	1,092	4,810	1,608	9,115	3	22
雲林縣	5,590	29,333	2,478	11,365	3,103	17,896	6	47
嘉義縣	4,997	26,151	2,072	8,526	2,909	17,582	13	42
屏東縣	4,686	24,632	2,138	9,138	2,522	15,285	24	209
臺東縣	2,532	12,153	1,124	4,183	1,407	7,969	-	-
花蓮縣	4,183	19,764	1,788	6,026	2,392	13,737	-	-
澎湖縣	273	1,271	80	276	193	995	-	-
基隆市	2,702	13,304	1,014	3,538	1,687	9,764	1	2
新竹市	1,682	320,535	639	2,952	1,042	317,583	-	-
嘉義市	1,325	5,876	608	2,096	717	3,780	-	-
金門縣	595	4,711	95	727	500	3,984	-	-

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (4/4)

(2) by Agency

Unit：Case；NT$ 1,000

本期執行情形 Executed in This Term				更正調整案件 Adjustment		截至本期移送執行未結案件 Unexecuted, Up to Date		CY Agency
退案 Rejected		結案 Closed						
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
-	-	-	-	-	-	129,125	46,577,788	2016
-	-	-	-	-	-	162,221	47,885,502	2017
-	-	-	-	-	-	145,097	44,942,716	2018
26	689	113	838	-987	-692,112	154,969	32,873,508	2019
45	286	99	107	-947	-313,512	134,358	29,942,819	2020
18	83	68	25	-281	-173,639	128,685	28,599,275	2021
15	358	83	192,957	-1,056	-869,908	110,143	23,945,124	2022
14	9,701	88	80,683	-205	-234,055	128,575	21,163,681	2023
6	9,657	53	80,655	-161	-235,159	19,132	20,139,495	MOF Subordinative National Tax Admin.
4	1,788	14	24,967	-35	-107,983	3,910	6,441,642	National Taxation Bureau of Taipei
2	7,869	21	35,968	-134	-105,792	6,689	6,441,815	National Taxation Bureau of the Northern Area
-	-	8	0	7	-3,625	3,912	3,879,688	National Taxation Bureau of the Central Area
-	-	-	-	-5	-13,865	2,583	1,534,986	National Taxation Bureau of the Southern Area
-	-	10	19,720	6	-3,894	2,038	1,841,364	National Taxation Bureau of Kaohsiung
8	43	35	28	-44	1,104	109,443	1,024,186	Revenue Service Office
2	6	6	2	-15	105	16,170	318,483	New Taipei City
-	-	4	0	-1	18	10,723	105,017	Taipei City
-	-	8	1	-30	19	7,076	83,088	Taoyuan City
1	14	4	1	-13	174	16,774	90,579	Taichung City
2	5	1	0	10	74	6,592	39,219	Tainan City
-	-	-	-	68	1,012	10,570	114,589	Kaohsiung City
-	-	-	-	6	50	1,627	9,921	Yilan County
1	14	-	-	9	1	1,274	20,813	Hsinchu County
-	-	-	-	1	17	3,131	24,234	Miaoli County
-	-	1	0	8	177	5,880	35,538	Changhua County
-	-	-	-	-19	-127	3,022	16,649	Nantou County
2	3	1	22	-21	-331	5,013	32,232	Yunlin County
-	-	3	1	-10	-39	5,091	30,972	Chiayi County
-	-	2	0	-1	34	5,102	28,046	Pingtung County
-	-	1	0	-22	-49	2,524	16,636	Taitung County
-	-	3	0	-1	19	2,721	15,457	Hualien County
-	-	-	-	-5	-49	262	1,339	Penghu County
-	-	-	-	-9	-24	2,129	12,087	Keelung City
-	-	1	0	1	18	1,954	15,475	Hsinchu City
-	-	-	-	-	4	1,191	8,332	Chiayi City
-	-	-	-	-	0	617	5,481	Kinmen County

表3-30. 各稅實徵淨額及其徵課費用 (1/7)

單位：新臺幣千元

年別	總計 Grand Total								所得稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
93年	1,308,411,903	100.0	20,190,955	1.5	15,058,115	1.2	5,132,840	0.4	455,913,822	100.0	6,932,884	1.5
94年	1,485,022,057	100.0	19,525,700	1.3	14,760,742	1.0	4,764,958	0.3	625,807,052	100.0	6,506,643	1.0
95年	1,521,236,811	100.0	20,106,563	1.3	15,360,662	1.0	4,745,901	0.3	646,217,799	100.0	6,998,571	1.1
96年	1,652,035,433	100.0	19,831,720	1.2	15,202,503	0.9	4,629,217	0.3	730,159,866	100.0	6,703,224	0.9
97年	1,680,012,557	100.0	19,767,557	1.2	14,850,821	0.9	4,916,736	0.3	834,988,400	100.0	6,775,450	0.8
98年	1,461,454,720	100.0	19,365,373	1.3	14,521,642	1.0	4,843,731	0.3	640,966,779	100.0	6,706,078	1.0
99年	1,532,759,832	100.0	20,413,893	1.3	15,178,510	1.0	5,235,383	0.3	590,387,476	100.0	6,932,769	1.2
100年	1,668,287,785	100.0	21,344,471	1.3	15,027,135	0.9	6,317,336	0.4	710,191,056	100.0	7,799,614	1.1
101年	1,701,779,043	100.0	21,753,241	1.3	15,036,025	0.9	6,717,216	0.4	760,809,633	100.0	7,792,822	1.0
102年	1,737,115,458	100.0	20,705,433	1.2	14,869,711	0.9	5,835,722	0.3	743,289,569	100.0	7,065,730	1.0
103年	1,868,965,043	100.0	19,786,328	1.1	14,754,932	0.8	5,031,396	0.3	813,483,965	100.0	6,284,165	0.8
104年	2,023,879,137	100.0	19,714,261	1.0	14,542,787	0.7	5,171,474	0.3	936,730,879	100.0	6,336,838	0.7
105年	2,109,104,377	100.0	19,834,998	0.9	14,500,397	0.7	5,334,601	0.3	1,006,360,404	100.0	6,413,026	0.6
106年	2,136,289,158	100.0	20,322,651	1.0	14,262,696	0.7	6,059,955	0.3	986,412,046	100.0	6,671,291	0.7
107年	2,266,888,116	100.0	20,086,221	0.9	14,407,212	0.6	5,679,009	0.3	1,077,079,298	100.0	6,400,643	0.6
108年	2,347,476,907	100.0	20,290,110	0.9	14,450,709	0.6	5,839,401	0.2	1,148,814,059	100.0	6,397,922	0.6
109年	2,277,276,923	100.0	20,306,670	0.9	14,676,006	0.6	5,630,664	0.2	981,707,165	100.0	6,406,266	0.7
110年	2,740,942,504	100.0	20,487,756	0.7	14,905,793	0.5	5,581,963	0.2	1,232,033,593	100.0	6,271,324	0.5
111年	3,105,329,882	100.0	21,201,507	0.7	15,308,644	0.5	5,892,863	0.2	1,682,398,749	100.0	6,474,063	0.4
112年	3,303,650,560	100.0	21,710,407	0.7	15,470,385	0.5	6,240,022	0.2	1,834,559,105	100.0	6,598,438	0.4

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明：
1. 各間接費用均包括財政部財政資訊中心、賦稅署及財政人員訓練所(83年度(含)起納入統計)、精省前之省稅務局(90年精省後資料改列賦稅署項下)費用在內。
2. 自83年度(含)起依「各項稅收稽徵成本計算方式一致性規定」之基準計算，其中建築及設備依成本逐年攤計。
3. 自89年度(含)起「統一發票給獎及推行經費」僅推行經費計入徵課費用中。
4. 自90年(含)起含福建省資料。
5. 各稅含所附徵之教育捐。

Table 3-30. Cost of Tax Collections - All Taxes (1/7)

Unit：NT$ 1,000

Income Tax				營利事業所得稅 Profit-seeking Enterprise Income Tax								CY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
5,186,731	1.1	1,746,153	0.4	241,088,853	100.0	2,824,272	1.2	2,198,759	0.9	625,513	0.3	2004
5,039,297	0.8	1,467,346	0.2	329,357,079	100.0	2,702,556	0.8	2,147,900	0.7	554,656	0.2	2005
5,398,197	0.8	1,600,374	0.2	311,887,576	100.0	2,861,533	0.9	2,310,326	0.7	551,207	0.2	2006
5,202,299	0.7	1,500,925	0.2	382,633,510	100.0	2,744,964	0.7	2,193,289	0.6	551,675	0.1	2007
5,049,569	0.6	1,725,881	0.2	445,244,861	100.0	2,668,624	0.6	2,113,286	0.5	555,338	0.1	2008
5,082,736	0.8	1,623,342	0.3	334,162,587	100.0	2,672,611	0.8	2,121,872	0.6	550,739	0.2	2009
5,109,913	0.9	1,822,856	0.3	285,701,268	100.0	2,703,273	0.9	2,148,693	0.8	554,580	0.2	2010
4,938,706	0.7	2,860,908	0.4	367,186,074	100.0	2,530,571	0.7	1,960,417	0.5	570,154	0.2	2011
4,885,044	0.6	2,907,778	0.4	367,744,332	100.0	2,522,783	0.7	1,952,866	0.5	569,917	0.2	2012
4,734,409	0.6	2,331,321	0.3	351,115,287	100.0	2,430,929	0.7	1,869,959	0.5	560,970	0.2	2013
4,596,110	0.6	1,688,055	0.2	402,631,678	100.0	2,342,753	0.6	1,818,565	0.5	524,188	0.1	2014
4,530,007	0.5	1,806,831	0.2	462,784,445	100.0	2,323,773	0.5	1,790,845	0.4	532,928	0.1	2015
4,641,492	0.5	1,771,534	0.2	510,388,471	100.0	2,335,308	0.5	1,810,731	0.4	524,577	0.1	2016
4,550,585	0.5	2,120,706	0.2	503,312,206	100.0	2,323,195	0.5	1,762,861	0.4	560,334	0.1	2017
4,617,304	0.4	1,783,339	0.2	567,944,689	100.0	2,299,753	0.4	1,765,167	0.3	534,586	0.1	2018
4,669,681	0.4	1,728,241	0.2	647,910,948	100.0	2,328,946	0.4	1,778,721	0.3	550,225	0.1	2019
4,728,137	0.5	1,678,129	0.2	477,052,060	100.0	2,330,626	0.5	1,789,168	0.4	541,458	0.1	2020
4,742,548	0.4	1,528,776	0.1	701,845,090	100.0	2,323,451	0.3	1,795,725	0.3	527,726	0.1	2021
4,869,621	0.3	1,604,442	0.1	1,027,278,985	100.0	2,382,947	0.2	1,841,251	0.2	541,696	0.1	2022
4,891,978	0.3	1,706,460	0.1	1,079,455,217	100.0	2,428,770	0.2	1,835,970	0.2	592,800	0.1	2023

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

Explanation：1.Indirect expenses include all expenditures of organizations under Ministry of Finance, e.g. the Fiscal Information Agency, the Training Institute and the Taxation Agency(figures included since fiscal year 1994), provincial tax burea which was reclassified under expenditures of the Taxation Administration when the provincial government underwent downsizing in 2001.

2.From fiscal year 1994, the method of computation has been based on the "Measures Governing the Consistency of Methodology of Cost Calculation for Various Taxation Collection Procedures", under which buildings and equipment are amortized at cost over their respective residual cycles.

3.From fiscal year 2000, only the promotional funding is included in the levy expenditures under the "Uniformed Commercial Invoice Prize Awards and Promotion Funding" scheme.

4.From 2001, the figures also include the data of Fujien Province.

5.Taxes include Education Surtax.

表3-30. 各稅實徵淨額及其徵課費用 (2/7)

單位：新臺幣千元

年別	綜合所得稅 Individual Income Tax								遺產及贈與稅 *			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
93年	214,824,969	100.0	4,108,612	1.9	2,987,972	1.4	1,120,640	0.5	29,047,708	100.0	818,984	2.8
94年	296,449,973	100.0	3,804,087	1.3	2,891,397	1.0	912,690	0.3	30,450,904	100.0	784,795	2.6
95年	334,330,223	100.0	4,137,038	1.2	3,087,871	0.9	1,049,167	0.3	28,693,738	100.0	772,714	2.7
96年	347,526,356	100.0	3,958,260	1.1	3,009,010	0.9	949,250	0.3	28,481,129	100.0	804,751	2.8
97年	389,743,539	100.0	4,106,826	1.1	2,936,283	0.8	1,170,543	0.3	28,977,696	100.0	792,315	2.7
98年	306,804,192	100.0	4,033,467	1.3	2,960,864	1.0	1,072,603	0.3	22,327,164	100.0	765,596	3.4
99年	304,686,208	100.0	4,229,496	1.4	2,961,220	1.0	1,268,276	0.4	40,329,876	100.0	743,079	1.8
100年	343,004,982	100.0	5,269,043	1.5	2,978,289	0.9	2,290,754	0.7	23,658,842	100.0	796,703	3.4
101年	393,065,301	100.0	5,270,039	1.3	2,932,178	0.7	2,337,861	0.6	28,280,408	100.0	793,170	2.8
102年	392,174,282	100.0	4,634,801	1.2	2,864,450	0.7	1,770,351	0.5	23,727,917	100.0	785,386	3.3
103年	410,852,287	100.0	3,941,412	1.0	2,777,545	0.7	1,163,867	0.3	25,444,324	100.0	796,617	3.1
104年	473,946,434	100.0	4,013,065	0.8	2,739,162	0.6	1,273,903	0.3	32,735,575	100.0	764,325	2.3
105年	495,971,933	100.0	4,077,718	0.8	2,830,761	0.6	1,246,957	0.3	47,515,086	100.0	791,770	1.7
106年	483,099,840	100.0	4,348,096	0.9	2,787,724	0.6	1,560,372	0.3	51,085,366	100.0	965,457	1.9
107年	509,134,609	100.0	4,100,890	0.8	2,852,137	0.6	1,248,753	0.2	31,824,830	100.0	1,066,338	3.4
108年	500,903,111	100.0	4,068,976	0.8	2,890,960	0.6	1,178,016	0.2	34,925,726	100.0	1,009,992	2.9
109年	504,655,105	100.0	4,075,640	0.8	2,938,969	0.6	1,136,671	0.2	42,296,348	100.0	974,623	2.3
110年	530,188,503	100.0	3,947,873	0.7	2,946,823	0.6	1,001,050	0.2	53,061,964	100.0	1,129,484	2.1
111年	655,119,764	100.0	4,091,116	0.6	3,028,370	0.5	1,062,746	0.2	57,613,334	100.0	1,326,334	2.3
112年	755,103,888	100.0	4,169,668	0.6	3,056,008	0.4	1,113,660	0.1	61,852,720	100.0	1,337,164	2.2

附註： *遺產及贈與稅自106年起包括撥入長照基金之稅款。

Table 3-30. Cost of Tax Collections - All Taxes (2/7)

Unit：NT$ 1,000

Estate and Gift Tax *				貨物稅 Commodity Tax								CY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
616,705	2.1	202,279	0.7	159,643,630	100.0	119,373	0.1	82,167	0.1	37,206	0.0	2004
607,424	2.0	177,371	0.6	168,410,908	100.0	129,501	0.1	88,197	0.1	41,304	0.0	2005
601,026	2.1	171,688	0.6	159,201,482	100.0	161,975	0.1	103,792	0.1	58,183	0.0	2006
623,857	2.2	180,894	0.6	149,036,726	100.0	140,542	0.1	94,693	0.1	45,849	0.0	2007
593,458	2.0	198,857	0.7	126,659,613	100.0	140,695	0.1	91,757	0.1	48,938	0.0	2008
573,300	2.6	192,296	0.9	127,878,770	100.0	132,234	0.1	82,624	0.1	49,610	0.0	2009
561,942	1.4	181,137	0.4	150,777,174	100.0	129,336	0.1	81,665	0.1	47,671	0.0	2010
599,867	2.5	196,836	0.8	164,876,634	100.0	165,190	0.1	113,833	0.1	51,357	0.0	2011
613,545	2.2	179,625	0.6	160,897,298	100.0	150,157	0.1	100,033	0.1	50,124	0.0	2012
610,188	2.6	175,198	0.7	162,503,713	100.0	152,570	0.1	105,089	0.1	47,481	0.0	2013
623,836	2.5	172,781	0.7	172,897,429	100.0	140,971	0.1	97,476	0.1	43,495	0.0	2014
598,660	1.8	165,665	0.5	183,130,790	100.0	131,036	0.1	92,310	0.1	38,726	0.0	2015
623,041	1.3	168,729	0.4	181,906,968	100.0	144,029	0.1	101,471	0.1	42,558	0.0	2016
633,166	1.2	332,291	0.7	178,467,404	100.0	160,242	0.1	108,148	0.1	52,094	0.0	2017
658,364	2.1	407,974	1.3	180,111,430	100.0	165,344	0.1	110,515	0.1	54,829	0.0	2018
664,213	1.9	345,779	1.0	176,878,186	100.0	312,309	0.2	216,446	0.1	95,863	0.1	2019
686,677	1.6	287,946	0.7	170,223,762	100.0	340,590	0.2	237,024	0.1	103,566	0.1	2020
706,960	1.3	422,524	0.8	180,093,438	100.0	339,876	0.2	252,538	0.1	87,338	0.0	2021
735,952	1.3	590,382	1.0	153,523,425	100.0	358,952	0.2	256,306	0.2	102,646	0.1	2022
770,534	1.2	566,630	0.9	164,254,930	100.0	366,416	0.2	259,498	0.2	106,918	0.1	2023

Note：*Since 2017, estate and gift tax include revenues for long-term care services development fund.

表3-30. 各稅實徵淨額及其徵課費用 (3/7)

單位：新臺幣千元

年別	證券交易稅 Securities Transaction Tax								期貨交易稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
93年	84,148,342	100.0	132,951	0.2	114,543	0.1	18,408	0.0	8,272,380	100.0	25,326	0.3
94年	68,203,675	100.0	99,727	0.1	84,163	0.1	15,564	0.0	6,341,673	100.0	31,129	0.5
95年	89,954,385	100.0	127,328	0.1	109,900	0.1	17,428	0.0	4,072,486	100.0	27,571	0.7
96年	128,894,627	100.0	164,450	0.1	152,745	0.1	11,705	0.0	5,757,834	100.0	19,476	0.3
97年	90,630,291	100.0	126,212	0.1	114,114	0.1	12,098	0.0	6,691,515	100.0	47,704	0.7
98年	105,956,213	100.0	135,084	0.1	123,055	0.1	12,029	0.0	3,749,691	100.0	20,502	0.5
99年	104,574,113	100.0	138,288	0.1	128,825	0.1	9,463	0.0	4,556,135	100.0	16,320	0.4
100年	93,990,479	100.0	138,830	0.1	126,135	0.1	12,695	0.0	5,859,643	100.0	20,251	0.3
101年	71,940,358	100.0	116,167	0.2	99,506	0.1	16,661	0.0	4,297,887	100.0	17,467	0.4
102年	71,383,425	100.0	104,005	0.1	89,663	0.1	14,342	0.0	2,669,191	100.0	16,465	0.6
103年	88,710,600	100.0	119,706	0.1	104,671	0.1	15,035	0.0	2,861,748	100.0	15,363	0.5
104年	82,032,932	100.0	114,953	0.1	100,097	0.1	14,856	0.0	3,783,497	100.0	19,924	0.5
105年	70,854,816	100.0	109,598	0.2	93,188	0.1	16,410	0.0	3,705,866	100.0	21,817	0.6
106年	89,967,010	100.0	117,007	0.1	100,022	0.1	16,985	0.0	4,190,423	100.0	21,805	0.5
107年	101,170,666	100.0	140,286	0.1	121,006	0.1	19,280	0.0	6,099,829	100.0	25,108	0.4
108年	91,204,700	100.0	123,745	0.1	103,788	0.1	19,957	0.0	4,694,563	100.0	23,794	0.5
109年	150,631,874	100.0	175,097	0.1	152,947	0.1	22,150	0.0	7,535,931	100.0	27,558	0.4
110年	275,392,541	100.0	298,202	0.1	275,972	0.1	22,230	0.0	10,459,907	100.0	31,571	0.3
111年	175,604,475	100.0	228,688	0.1	207,098	0.1	21,590	0.0	9,986,117	100.0	32,343	0.3
112年	197,335,904	100.0	220,153	0.1	199,765	0.1	20,388	0.0	8,067,959	100.0	27,928	0.3

附註： *本表菸酒稅含健康福利捐，並自106年起包括撥入長照基金之稅款。

Table 3-30. Cost of Tax Collections - All Taxes (3/7)

Unit：NT$ 1,000

Futures Transaction Tax				菸 酒 稅 * Tobacco and Alcohol Tax *								CY
課 費 用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
14,676	0.2	10,650	0.1	57,997,455	100.0	90,865	0.2	59,751	0.1	31,114	0.1	2004
16,874	0.3	14,255	0.2	60,830,164	100.0	109,905	0.2	73,103	0.1	36,802	0.1	2005
14,923	0.4	12,648	0.3	68,550,227	100.0	134,048	0.2	91,280	0.1	42,768	0.1	2006
12,833	0.2	6,643	0.1	70,303,681	100.0	153,840	0.2	83,910	0.1	69,930	0.1	2007
37,410	0.6	10,294	0.2	69,621,283	100.0	128,503	0.2	82,390	0.1	46,113	0.1	2008
13,551	0.4	6,951	0.2	70,259,816	100.0	138,391	0.2	85,894	0.1	52,497	0.1	2009
12,213	0.3	4,107	0.1	79,311,073	100.0	139,900	0.2	79,268	0.1	60,632	0.1	2010
14,691	0.3	5,560	0.1	79,269,487	100.0	138,208	0.2	75,531	0.1	62,677	0.1	2011
12,500	0.3	4,967	0.1	79,290,918	100.0	153,861	0.2	89,999	0.1	63,862	0.1	2012
10,420	0.4	6,045	0.2	79,826,263	100.0	164,639	0.2	95,497	0.1	69,142	0.1	2013
10,060	0.4	5,303	0.2	76,698,707	100.0	155,168	0.2	90,790	0.1	64,378	0.1	2014
11,353	0.3	8,571	0.2	77,257,197	100.0	145,191	0.2	83,881	0.1	61,310	0.1	2015
12,428	0.3	9,389	0.3	79,989,780	100.0	162,315	0.2	98,528	0.1	63,787	0.1	2016
12,146	0.3	9,659	0.2	82,413,220	100.0	163,539	0.2	99,614	0.1	63,925	0.1	2017
14,040	0.2	11,068	0.2	97,788,985	100.0	149,148	0.2	101,321	0.1	47,827	0.0	2018
12,657	0.3	11,137	0.2	96,370,607	100.0	141,346	0.1	93,561	0.1	47,785	0.0	2019
15,241	0.2	12,317	0.2	100,909,972	100.0	134,162	0.1	90,119	0.1	44,043	0.0	2020
18,657	0.2	12,914	0.1	101,023,604	100.0	133,531	0.1	89,632	0.1	43,899	0.0	2021
18,793	0.2	13,550	0.1	103,011,148	100.0	143,911	0.1	96,766	0.1	47,145	0.0	2022
18,025	0.2	9,903	0.1	97,145,821	100.0	135,398	0.1	93,596	0.1	41,802	0.0	2023

Note：*In this table, tobacco and alcohol tax includes health and welfare surcharge on tobacco and since 2017, it also includes revenues for long-term care services development fund.

表3-30. 各稅實徵淨額及其徵課費用 (4/7)

單位：新臺幣千元

年別	特種貨物及勞務稅 Specifically Selected Goods and Services Tax								營業稅 *			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
93年	-	--	-	--	-	--	-	--	257,689,347	100.0	4,621,906	1.8
94年	-	--	-	--	-	--	-	--	263,243,341	100.0	4,418,292	1.7
95年	-	--	-	--	-	--	-	--	263,575,221	100.0	4,514,088	1.7
96年	-	--	-	--	-	--	-	--	274,267,613	100.0	4,500,420	1.6
97年	-	--	-	--	-	--	-	--	273,666,818	100.0	4,408,278	1.6
98年	-	--	-	--	-	--	-	--	245,356,479	100.0	4,468,572	1.8
99年	-	--	-	--	-	--	-	--	289,815,747	100.0	4,589,604	1.6
100年	2,206,470	100.0	324,479	14.7	248,981	11.3	75,498	3.4	307,690,759	100.0	4,628,111	1.5
101年	4,275,291	100.0	378,678	8.9	276,891	6.5	101,787	2.4	306,537,199	100.0	4,828,400	1.6
102年	5,318,445	100.0	433,896	8.2	343,929	6.5	89,967	1.7	327,971,096	100.0	4,413,147	1.3
103年	5,400,976	100.0	422,664	7.8	335,896	6.2	86,768	1.6	360,697,761	100.0	4,189,720	1.2
104年	4,191,738	100.0	284,669	6.8	220,352	5.3	64,317	1.5	360,898,524	100.0	4,270,250	1.2
105年	2,825,530	100.0	191,647	6.8	151,263	5.4	40,384	1.4	378,354,422	100.0	4,440,787	1.2
106年	2,316,766	100.0	103,509	4.5	77,843	3.4	25,666	1.1	384,978,061	100.0	4,574,888	1.2
107年	2,473,693	100.0	93,930	3.8	68,892	2.8	25,038	1.0	415,408,541	100.0	4,489,438	1.1
108年	2,734,703	100.0	70,863	2.6	49,607	1.8	21,256	0.8	420,908,352	100.0	4,696,844	1.1
109年	2,653,534	100.0	65,237	2.5	44,943	1.7	20,294	0.8	437,212,013	100.0	4,581,840	1.0
110年	3,616,250	100.0	58,668	1.6	39,000	1.1	19,668	0.5	499,357,607	100.0	4,554,759	0.9
111年	3,895,538	100.0	63,763	1.6	43,985	1.1	19,778	0.5	544,366,239	100.0	4,659,773	0.9
112年	5,513,277	100.0	60,259	1.1	44,388	0.8	15,871	0.3	572,341,653	100.0	4,853,998	0.8

說明： 特種貨物及勞務稅自100年6月起開徵。
附註： *本表之營業稅含金融業營業稅。

Table 3-30. Cost of Tax Collections - All Taxes (4/7)

Unit：NT$ 1,000

Business Tax *				土地稅 Land Tax								CY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
3,808,498	1.5	813,408	0.3	133,893,330	100.0	3,442,743	2.6	2,293,590	1.7	1,149,153	0.9	2004
3,615,985	1.4	802,307	0.3	135,370,017	100.0	3,401,734	2.5	2,333,487	1.7	1,068,247	0.8	2005
3,786,730	1.4	727,358	0.3	131,207,704	100.0	3,309,021	2.5	2,295,807	1.7	1,013,214	0.8	2006
3,765,940	1.4	734,480	0.3	133,691,191	100.0	3,309,012	2.5	2,309,930	1.7	999,082	0.7	2007
3,509,468	1.3	898,810	0.3	116,082,367	100.0	3,250,158	2.8	2,323,129	2.0	927,029	0.8	2008
3,488,417	1.4	980,155	0.4	112,366,946	100.0	3,044,509	2.7	2,165,629	1.9	878,880	0.8	2009
3,544,186	1.2	1,045,418	0.4	136,356,984	100.0	3,337,747	2.4	2,392,845	1.8	944,902	0.7	2010
3,407,773	1.1	1,220,338	0.4	141,981,922	100.0	3,140,585	2.2	2,308,133	1.6	832,452	0.6	2011
3,373,756	1.1	1,454,644	0.5	143,848,851	100.0	3,274,921	2.3	2,380,619	1.7	894,302	0.6	2012
3,225,029	1.0	1,188,118	0.4	174,080,706	100.0	3,247,084	1.9	2,378,949	1.4	868,135	0.5	2013
3,144,443	0.9	1,045,277	0.3	173,174,512	100.0	3,304,675	1.9	2,436,515	1.4	868,160	0.5	2014
3,166,234	0.9	1,104,016	0.3	184,598,397	100.0	3,306,078	1.8	2,441,524	1.3	864,554	0.5	2015
3,286,664	0.9	1,154,123	0.3	177,273,904	100.0	3,255,620	1.8	2,314,551	1.3	941,069	0.5	2016
3,233,982	0.8	1,340,906	0.3	188,638,208	100.0	3,283,118	1.7	2,322,540	1.2	960,578	0.5	2017
3,286,230	0.8	1,203,208	0.3	182,436,812	100.0	3,361,204	1.8	2,408,569	1.3	952,635	0.5	2018
3,253,795	0.8	1,443,049	0.3	193,033,959	100.0	3,366,746	1.7	2,397,542	1.2	969,204	0.5	2019
3,242,274	0.7	1,339,566	0.3	204,742,200	100.0	3,423,376	1.7	2,451,552	1.2	971,824	0.5	2020
3,245,333	0.6	1,309,426	0.3	200,257,068	100.0	3,454,561	1.7	2,477,186	1.2	977,375	0.5	2021
3,356,529	0.6	1,303,244	0.2	187,366,636	100.0	3,539,631	1.9	2,543,584	1.4	996,047	0.5	2022
3,349,554	0.6	1,504,444	0.3	168,571,774	100.0	3,640,278	2.2	2,597,025	1.5	1,043,253	0.6	2023

Explanation：The specifically selected goods and services tax was imposed from June 2011.
Note：* In this table, Business Tax includes Financial Enterprises Business Tax.

表3-30. 各稅實徵淨額及其徵課費用 (5/7)

單位：新臺幣千元

年別	地價稅 Land Value Tax								土地增值稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
93年	52,617,192	100.0	1,944,813	3.7	1,342,328	2.6	602,485	1.1	81,276,138	100.0	1,497,930	1.8
94年	53,705,856	100.0	1,971,378	3.7	1,371,815	2.6	599,563	1.1	81,664,161	100.0	1,430,356	1.8
95年	54,660,359	100.0	1,895,483	3.5	1,339,152	2.4	556,331	1.0	76,547,345	100.0	1,413,538	1.8
96年	59,008,809	100.0	1,876,548	3.2	1,319,509	2.2	557,039	0.9	74,682,382	100.0	1,432,464	1.9
97年	59,126,928	100.0	1,836,964	3.1	1,321,253	2.2	515,711	0.9	56,955,439	100.0	1,413,194	2.5
98年	59,053,891	100.0	1,750,583	3.0	1,260,771	2.1	489,812	0.8	53,313,055	100.0	1,293,926	2.4
99年	63,044,266	100.0	1,915,088	3.0	1,388,038	2.2	527,050	0.8	73,312,718	100.0	1,422,659	1.9
100年	63,374,107	100.0	1,819,009	2.9	1,343,751	2.1	475,258	0.7	78,607,815	100.0	1,321,576	1.7
101年	62,712,169	100.0	1,911,631	3.0	1,399,159	2.2	512,472	0.8	81,136,682	100.0	1,363,290	1.7
102年	70,826,019	100.0	1,861,463	2.6	1,373,743	1.9	487,720	0.7	103,254,687	100.0	1,385,621	1.3
103年	71,515,636	100.0	1,874,499	2.6	1,394,095	1.9	480,404	0.7	101,658,876	100.0	1,430,176	1.4
104年	71,141,328	100.0	1,912,048	2.7	1,414,980	2.0	497,068	0.7	113,457,069	100.0	1,394,030	1.2
105年	93,888,422	100.0	1,910,812	2.0	1,357,219	1.4	553,593	0.6	83,385,482	100.0	1,344,808	1.6
106年	94,776,475	100.0	1,912,611	2.0	1,344,289	1.4	568,322	0.6	93,861,733	100.0	1,370,507	1.5
107年	91,885,304	100.0	1,975,268	2.1	1,415,753	1.5	559,515	0.6	90,551,508	100.0	1,385,936	1.5
108年	91,897,189	100.0	1,976,624	2.2	1,406,097	1.5	570,527	0.6	101,136,770	100.0	1,390,122	1.4
109年	91,752,605	100.0	2,022,069	2.2	1,439,252	1.6	582,817	0.6	112,989,595	100.0	1,401,307	1.2
110年	90,242,554	100.0	2,036,915	2.3	1,453,783	1.6	583,132	0.6	110,014,514	100.0	1,417,646	1.3
111年	94,320,142	100.0	2,075,776	2.2	1,476,066	1.6	599,710	0.6	93,046,494	100.0	1,463,855	1.6
112年	94,070,262	100.0	2,140,929	2.3	1,506,590	1.6	634,339	0.7	74,501,512	100.0	1,499,349	2.0

Table 3-30. Cost of Tax Collections - All Taxes (5/7)

Unit：NT$ 1,000

Land Value Increment Tax				房屋稅 House Tax								CY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
951,262	1.2	546,668	0.7	49,330,941	100.0	1,832,119	3.7	1,276,072	2.6	556,047	1.1	2004
961,672	1.2	468,684	0.6	50,885,881	100.0	1,795,524	3.5	1,258,254	2.5	537,270	1.1	2005
956,655	1.2	456,883	0.6	52,500,999	100.0	1,774,360	3.4	1,255,046	2.4	519,314	1.0	2006
990,421	1.3	442,043	0.6	53,886,579	100.0	1,759,816	3.3	1,259,176	2.3	500,640	0.9	2007
1,001,876	1.8	411,318	0.7	55,348,477	100.0	1,767,075	3.2	1,282,833	2.3	484,242	0.9	2008
904,858	1.7	389,068	0.7	56,346,549	100.0	1,686,564	3.0	1,208,060	2.1	478,504	0.8	2009
1,004,807	1.4	417,852	0.6	58,193,775	100.0	1,835,390	3.2	1,339,937	2.3	495,453	0.9	2010
964,382	1.2	357,194	0.5	59,467,987	100.0	1,720,674	2.9	1,282,224	2.2	438,450	0.7	2011
981,460	1.2	381,830	0.5	61,798,414	100.0	1,785,011	2.9	1,309,652	2.1	475,359	0.8	2012
1,005,206	1.0	380,415	0.4	63,014,642	100.0	1,806,250	2.9	1,326,706	2.1	479,544	0.8	2013
1,042,420	1.0	387,756	0.4	64,673,371	100.0	1,832,132	2.8	1,353,550	2.1	478,582	0.7	2014
1,026,544	0.9	367,486	0.3	69,429,354	100.0	1,832,875	2.6	1,360,021	2.0	472,854	0.7	2015
957,332	1.1	387,476	0.5	72,961,396	100.0	1,830,846	2.5	1,314,251	1.8	516,595	0.7	2016
978,251	1.0	392,256	0.4	76,723,727	100.0	1,838,154	2.4	1,328,575	1.7	509,579	0.7	2017
992,816	1.1	393,120	0.4	78,588,415	100.0	1,942,556	2.5	1,408,991	1.8	533,565	0.7	2018
991,445	1.0	398,677	0.4	80,972,482	100.0	1,948,227	2.4	1,411,689	1.7	536,538	0.7	2019
1,012,300	0.9	389,007	0.3	79,315,423	100.0	1,969,507	2.5	1,436,606	1.8	532,901	0.7	2020
1,023,403	0.9	394,243	0.4	83,308,468	100.0	1,998,851	2.4	1,460,983	1.8	537,868	0.6	2021
1,067,518	1.1	396,337	0.4	85,419,229	100.0	2,041,754	2.4	1,497,523	1.8	544,231	0.6	2022
1,090,435	1.5	408,914	0.5	89,307,837	100.0	2,084,899	2.3	1,524,615	1.7	560,284	0.6	2023

表3-30. 各稅實徵淨額及其徵課費用 (6/7)

單位：新臺幣千元

年別	使用牌照稅 Vehicle License Tax								契稅			
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						實徵淨額 Net Tax Revenues		徵	
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total	
	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%	金額 Amount	結構比%
93年	49,904,370	100.0	1,226,086	2.5	956,931	1.9	269,155	0.5	12,936,926	100.0	330,642	2.6
94年	51,863,060	100.0	1,256,285	2.4	970,746	1.9	285,539	0.6	13,177,933	100.0	356,217	2.7
95年	52,548,499	100.0	1,344,644	2.6	1,056,043	2.0	288,601	0.5	14,013,829	100.0	350,337	2.5
96年	53,271,422	100.0	1,356,951	2.5	1,063,506	2.0	293,445	0.6	13,636,820	100.0	352,628	2.6
97年	53,254,944	100.0	1,339,263	2.5	1,068,150	2.0	271,113	0.5	12,696,047	100.0	405,443	3.2
98年	53,049,587	100.0	1,356,000	2.6	1,073,242	2.0	282,758	0.5	13,065,801	100.0	334,157	2.6
99年	54,051,738	100.0	1,515,582	2.8	1,202,418	2.2	313,164	0.6	13,815,426	100.0	399,559	2.9
100年	55,380,372	100.0	1,389,058	2.5	1,122,009	2.0	267,049	0.5	12,640,458	100.0	438,960	3.5
101年	56,533,991	100.0	1,400,380	2.5	1,127,571	2.0	272,809	0.5	11,692,989	100.0	430,599	3.7
102年	57,759,406	100.0	1,476,501	2.6	1,194,375	2.1	282,126	0.5	13,560,331	100.0	431,385	3.2
103年	59,326,118	100.0	1,468,587	2.5	1,190,474	2.0	278,113	0.5	12,534,737	100.0	470,581	3.8
104年	61,679,154	100.0	1,451,588	2.4	1,174,980	1.9	276,608	0.4	13,826,660	100.0	460,675	3.3
105年	63,016,185	100.0	1,436,110	2.3	1,128,285	1.8	307,825	0.5	11,375,814	100.0	458,749	4.0
106年	64,076,999	100.0	1,397,853	2.2	1,063,964	1.7	333,889	0.5	12,789,419	100.0	452,974	3.5
107年	64,830,354	100.0	1,174,746	1.8	843,839	1.3	330,907	0.5	13,365,518	100.0	468,670	3.5
108年	65,597,591	100.0	1,155,726	1.8	832,099	1.3	323,627	0.5	14,773,001	100.0	449,056	3.0
109年	66,258,963	100.0	1,156,979	1.7	839,874	1.3	317,105	0.5	16,147,441	100.0	466,048	2.9
110年	66,984,023	100.0	1,174,147	1.8	852,264	1.3	321,883	0.5	17,778,698	100.0	457,086	2.6
111年	68,016,771	100.0	1,237,062	1.8	901,864	1.3	335,198	0.5	15,481,104	100.0	473,360	3.1
112年	68,648,422	100.0	1,249,661	1.8	911,285	1.3	338,376	0.5	15,801,473	100.0	483,918	3.1

Table 3-30. Cost of Tax Collections - All Taxes (6/7)

Unit：NT$ 1,000

Deed Tax				印花稅 Stamp Tax								CY
課費用 Tax Expenses				實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
直接費用 Direct Expenses		間接費用 Indirect Expenses				合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
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%	金額 Amount	結構比%	
222,548	1.7	108,094	0.8	7,770,687	100.0	313,348	4.0	219,748	2.8	93,600	1.2	2004
240,998	1.8	115,219	0.9	8,458,054	100.0	317,092	3.7	221,249	2.6	95,843	1.1	2005
235,852	1.7	114,485	0.8	8,713,667	100.0	294,614	3.4	210,379	2.4	84,235	1.0	2006
238,882	1.8	113,746	0.8	8,837,312	100.0	296,920	3.4	209,458	2.4	87,462	1.0	2007
285,093	2.2	120,350	0.9	9,649,862	100.0	308,202	3.2	222,747	2.3	85,455	0.9	2008
223,731	1.7	110,426	0.8	8,463,872	100.0	309,024	3.7	219,177	2.6	89,847	1.1	2009
277,696	2.0	121,863	0.9	8,944,538	100.0	329,618	3.7	238,028	2.7	91,590	1.0	2010
318,262	2.5	120,698	1.0	9,397,243	100.0	344,857	3.7	257,277	2.7	87,580	0.9	2011
310,441	2.7	120,158	1.0	10,009,459	100.0	330,109	3.3	243,266	2.4	86,843	0.9	2012
310,453	2.3	120,932	0.9	10,376,985	100.0	324,689	3.1	241,845	2.3	82,844	0.8	2013
341,666	2.7	128,915	1.0	10,643,617	100.0	316,792	3.0	235,085	2.2	81,707	0.8	2014
333,174	2.4	127,501	0.9	11,285,336	100.0	318,188	2.8	235,044	2.1	83,144	0.7	2015
322,619	2.8	136,130	1.2	10,644,443	100.0	299,832	2.8	217,194	2.0	82,638	0.8	2016
322,537	2.5	130,437	1.0	11,099,530	100.0	288,887	2.6	208,970	1.9	79,917	0.7	2017
334,010	2.5	134,660	1.0	12,146,755	100.0	313,467	2.6	226,661	1.9	86,806	0.7	2018
323,710	2.2	125,346	0.8	12,856,984	100.0	295,457	2.3	213,390	1.7	82,067	0.6	2019
333,082	2.1	132,966	0.8	13,725,428	100.0	292,735	2.1	212,260	1.5	80,475	0.6	2020
328,274	1.8	128,812	0.7	14,427,386	100.0	297,051	2.1	213,850	1.5	83,201	0.6	2021
342,444	2.2	130,916	0.8	15,722,375	100.0	304,441	1.9	216,941	1.4	87,500	0.6	2022
348,878	2.2	135,040	0.9	17,034,515	100.0	328,614	1.9	236,431	1.4	92,183	0.5	2023

表3-30. 各稅實徵淨額及其徵課費用 (7/7)

單位：新臺幣千元

年別	娛樂稅 Amusement Tax							
	實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses					
			合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses	
	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%
93年	1,862,965	100.0	303,728	16.3	206,155	11.1	97,573	5.2
94年	1,979,395	100.0	318,856	16.1	210,965	10.7	107,891	5.5
95年	1,986,775	100.0	297,292	15.0	201,687	10.2	95,605	4.8
96年	1,810,633	100.0	269,690	14.9	185,274	10.2	84,416	4.7
97年	1,745,244	100.0	278,259	15.9	190,703	10.9	87,556	5.0
98年	1,667,053	100.0	268,662	16.1	182,226	10.9	86,436	5.2
99年	1,645,777	100.0	306,701	18.6	209,574	12.7	97,127	5.9
100年	1,676,433	100.0	298,951	17.8	213,713	12.7	85,238	5.1
101年	1,566,347	100.0	301,499	19.2	213,202	13.6	88,297	5.6
102年	1,633,769	100.0	283,686	17.4	203,159	12.4	80,527	4.9
103年	1,623,815	100.0	269,187	16.6	194,360	12.0	74,827	4.6
104年	1,632,574	100.0	260,095	15.9	182,854	11.2	77,241	4.7
105年	1,524,589	100.0	252,411	16.6	176,675	11.6	75,736	5.0
106年	1,595,772	100.0	258,488	16.2	182,379	11.4	76,109	4.8
107年	1,777,643	100.0	267,712	15.1	187,864	10.6	79,848	4.5
108年	1,877,780	100.0	268,901	14.3	187,607	10.0	81,294	4.3
109年	1,707,158	100.0	265,451	15.5	185,920	10.9	79,531	4.7
110年	1,156,032	100.0	259,448	22.4	181,811	15.7	77,637	6.7
111年	1,627,903	100.0	280,161	17.2	194,482	11.9	85,679	5.3
112年	1,890,286	100.0	279,139	14.8	197,010	10.4	82,129	4.3

Table 3-30. Cost of Tax Collections - All Taxes (7/7)

Unit：NT$ 1,000

特別及臨時稅課 Special and Provisional Tax Levies								CY
實徵淨額 Net Tax Revenues		徵課費用 Tax Expenses						
		合計 Total		直接費用 Direct Expenses		間接費用 Indirect Expenses		
金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	金額 Amount	結構比%	
-	--	-	--	-	--	-	--	2004
-	--	-	--	-	--	-	--	2005
-	--	-	--	-	--	-	--	2006
-	--	-	--	-	--	-	--	2007
-	--	-	--	-	--	-	--	2008
-	--	-	--	-	--	-	--	2009
-	--	-	--	-	--	-	--	2010
-	--	-	--	-	--	-	--	2011
-	--	-	--	-	--	-	--	2012
-	--	-	--	-	--	-	--	2013
793,363	100.0	-	-	-	-	-	-	2014
666,530	100.0	17,576	2.6	12,296	1.8	5,280	0.8	2015
795,174	100.0	26,441	3.3	18,747	2.4	7,694	1.0	2016
1,535,207	100.0	25,439	1.7	18,225	1.2	7,214	0.5	2017
1,785,347	100.0	27,631	1.5	19,606	1.1	8,025	0.4	2018
1,834,214	100.0	29,182	1.6	20,924	1.1	8,258	0.5	2019
2,209,711	100.0	27,201	1.2	19,350	0.9	7,851	0.4	2020
1,991,925	100.0	29,197	1.5	20,785	1.0	8,412	0.4	2021
1,296,839	100.0	37,271	2.9	26,756	2.1	10,515	0.8	2022
1,324,884	100.0	44,144	3.3	27,803	2.1	16,341	1.2	2023

四、關務

Part IV. Customs

表4-1. 進出口貿易值 - 按新臺幣計算
Table 4-1. External Trade - Counted in N.T. Dollars

單位：新臺幣百萬元；%
Unit：NT$ Million；%

年 別	出口總值 Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	進口總值 Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports	出超(+)或入超(-) Trade Balance	CY
93年	6,148,515	18.1	5,817,880	330,635	5,741,618	28.1	5,712,533	29,085	406,897	2004
94年	6,426,903	4.5	6,084,297	342,606	5,958,518	3.8	5,925,945	32,574	468,384	2005
95年	7,351,935	14.4	6,926,723	425,213	6,715,964	12.7	6,680,054	35,909	635,972	2006
96年	8,165,709	11.1	7,707,248	458,461	7,323,389	9.0	7,289,796	33,593	842,320	2007
97年	8,089,844	-0.9	7,639,670	450,174	7,656,495	4.5	7,625,056	31,439	433,349	2008
98年	6,769,509	-16.3	6,383,611	385,898	5,839,813	-23.7	5,812,458	27,355	929,696	2009
99年	8,757,385	29.4	8,243,791	513,594	8,073,600	38.3	8,049,556	24,043	683,785	2010
100年	9,172,423	4.7	8,559,155	613,268	8,438,760	4.5	8,410,701	28,058	733,664	2011
101年	9,037,337	-1.5	8,397,501	639,836	8,185,595	-3.0	8,157,066	28,529	851,742	2012
102年	9,219,045	2.0	8,525,834	693,211	8,224,322	0.5	8,199,597	24,724	994,723	2013
103年	9,663,422	4.8	8,955,940	707,482	8,502,862	3.4	8,478,370	24,492	1,160,560	2014
104年	9,013,732	-6.7	8,339,513	674,219	7,488,691	-11.9	7,463,255	25,435	1,525,041	2015
105年	8,997,181	-0.2	8,278,091	719,090	7,385,919	-1.4	7,362,106	23,813	1,611,262	2016
106年	9,605,762	6.8	8,873,437	732,325	7,834,400	6.1	7,810,952	23,448	1,771,361	2017
107年	10,069,089	4.8	9,281,354	787,735	8,587,123	9.6	8,563,480	23,643	1,481,966	2018
108年	10,181,945	1.1	9,423,147	758,799	8,835,408	2.9	8,811,870	23,538	1,346,538	2019
109年	10,198,736	0.2	9,421,286	777,450	8,460,562	-4.2	8,439,806	20,756	1,738,174	2020
110年	12,501,577	22.6	11,535,653	965,924	10,697,023	26.4	10,675,404	21,619	1,804,554	2021
111年	14,218,243	13.7	13,189,077	1,029,166	12,702,450	18.7	12,679,054	23,396	1,515,793	2022
112年	13,482,497	-5.2	12,468,839	1,013,658	10,945,120	-13.8	10,923,214	21,906	2,537,378	2023

資料來源： 財政部關務署。
Source：Customs Administration, Ministry of Finance.
說　　明： 本表係採一般貿易制度。
Explanation： All figures are compiled according to the General Trade System.

表4-2. 進出口貿易值 - 按美元計算
Table 4-2. External Trade - Counted in U.S. Dollars

單位：百萬美元；%
Unit：US$ Million；%

年　別	出口總值 Total Exports	年增率 Annual Growth Rate	出口 Exports	復出口 Re-exports	進口總值 Total Imports	年增率 Annual Growth Rate	進口 Imports	復進口 Re-imports	出超(+)或入超(-) Trade Balance	CY
93年	183,631	21.3	173,757	9,875	171,547	31.7	170,678	869	12,084	2004
94年	199,753	8.8	189,108	10,644	185,430	8.1	184,419	1,012	14,322	2005
95年	225,904	13.1	212,845	13,059	206,442	11.3	205,339	1,103	19,462	2006
96年	248,670	10.1	234,708	13,962	222,982	8.0	221,959	1,023	25,688	2007
97年	257,755	3.7	243,425	14,329	244,197	9.5	243,201	997	13,558	2008
98年	205,202	-20.4	193,515	11,687	177,133	-27.5	176,307	826	28,069	2009
99年	277,352	35.2	261,076	16,276	255,746	44.4	254,984	762	21,606	2010
100年	312,182	12.6	291,328	20,855	287,316	12.3	286,362	954	24,866	2011
101年	305,315	-2.2	283,692	21,623	276,466	-3.8	275,503	964	28,848	2012
102年	310,866	1.8	287,489	23,376	277,384	0.3	276,550	834	33,481	2013
103年	319,413	2.7	296,034	23,380	281,096	1.3	280,286	809	38,318	2014
104年	284,434	-11.0	263,185	21,249	236,380	-15.9	235,579	802	48,053	2015
105年	279,175	-1.8	256,862	22,312	229,199	-3.0	228,461	738	49,975	2016
106年	315,487	13.0	291,437	24,049	257,200	12.2	256,431	769	58,287	2017
107年	334,007	5.9	307,879	26,129	284,792	10.7	284,008	784	49,216	2018
108年	329,157	-1.5	304,626	24,531	285,651	0.3	284,891	761	43,506	2019
109年	345,126	4.9	318,815	26,311	286,148	0.2	285,447	701	58,978	2020
110年	446,371	29.3	411,881	34,491	381,958	33.5	381,186	772	64,414	2021
111年	479,415	7.4	444,712	34,703	428,083	12.1	427,296	786	51,333	2022
112年	432,432	-9.8	399,937	32,495	351,441	-17.9	350,737	703	80,992	2023

資料來源： 財政部關務署。
Source：Customs Administration, Ministry of Finance.
說　　明： 本表係採一般貿易制度。
Explanation： All figures are compiled according to the General Trade System.

表4-3. 海關業務統計

年別	報單份數 Declaration				貨櫃數量 Container				輪船	
	進口 Import		出口 Export		進口 Import		出口 Export		入境 Inbound	
	份數 Entry	年增% Annual Growth Rate	份數 Entry	年增% Annual Growth Rate	個數 Piece	年增% Annual Growth Rate	個數 Piece	年增% Annual Growth Rate	艘數 Number	年增% Annual Growth Rate
93年	8,239,996	11.7	9,225,224	6.1	4,056,517	9.9	4,056,488	9.3	27,180	-1.4
94年	9,137,946	10.9	9,830,103	6.6	3,336,406	-17.8	3,874,109	-4.5	26,169	-3.7
95年	9,722,708	6.4	9,521,398	-3.1	3,867,701	15.9	3,796,662	-2.0	26,918	2.9
96年	10,728,959	10.3	9,381,524	-1.5	4,331,564	12.0	4,021,643	5.9	26,362	-2.1
97年	10,978,877	2.3	9,079,839	-3.2	4,201,072	-3.0	3,936,618	-2.1	25,142	-4.6
98年	11,290,084	2.8	9,067,016	-0.1	3,843,917	-8.5	3,640,343	-7.5	24,632	-2.0
99年	13,582,863	20.3	10,269,780	13.3	4,153,020	8.0	3,991,250	9.6	26,255	6.6
100年	14,376,119	5.8	10,233,566	-0.4	4,353,986	4.8	4,104,972	2.8	26,048	-0.8
101年	15,863,683	10.3	10,471,936	2.3	4,399,818	1.1	4,168,995	1.6	26,594	2.1
102年	17,966,509	13.3	10,947,569	4.5	4,453,353	1.2	4,263,421	2.3	27,556	3.6
103年	20,165,586	12.2	12,263,751	12.0	4,682,067	5.1	4,478,184	5.0	27,092	-1.7
104年	23,206,802	15.1	13,460,834	9.8	4,545,034	-2.9	4,349,527	-2.9	25,876	-4.5
105年	28,278,739	21.9	13,554,515	0.7	4,583,076	0.8	4,499,014	3.4	23,946	-7.5
106年	40,759,790	44.1	13,682,865	0.9	4,520,134	-1.4	4,378,484	-2.7	22,993	-4.0
107年	51,347,452	26.0	13,691,356	0.1	4,507,998	-0.3	4,330,735	-1.1	21,878	-4.8
108年	67,088,520	30.7	13,221,153	-3.4	4,498,485	-0.2	4,309,154	-0.5	21,102	-3.5
109年	68,176,526	1.6	14,007,535	5.9	4,230,678	-6.0	4,143,472	-3.8	20,306	-3.8
110年	65,574,662	-3.8	14,053,768	0.3	4,350,361	2.8	4,148,497	0.1	20,003	-1.5
111年	58,592,667	-10.6	12,426,568	-11.6	4,092,747	-5.9	3,902,772	-5.9	19,318	-3.4
112年	58,357,789	-0.4	11,569,533	-6.9	3,772,833	-7.8	3,616,139	-7.3	19,521	1.1

資料來源： 財政部關務署。
說　　明： 1.自91年起，報單份數加計快遞報單、快遞簡易申報單及小三通報單等。
2.進口貨櫃數量係包括進口實、空櫃及轉運、轉口櫃；出口貨櫃數量係包括出口實、空櫃及轉口櫃。

Table 4-3. Statistics for Customs

艘數 Ship		飛機架次 Airplane				旅客人次 Passenger				CY
出境 Outbound		入境 Inbound		出境 Outbound		入境 Inbound		出境 Outbound		
艘數 Number	年增% Annual Growth Rate	架次數 Number	年增% Annual Growth Rate	架次數 Number	年增% Annual Growth Rate	人次 Number	年增% Annual Growth Rate	人次 Number	年增% Annual Growth Rate	
27,544	-1.7	86,787	19.7	86,847	19.6	10,663,345	31.5	10,658,427	31.4	2004
26,428	-4.1	89,562	3.2	89,601	3.2	11,510,182	7.9	11,520,616	8.1	2005
25,209	-4.6	93,050	3.9	93,109	3.9	12,086,795	5.0	12,147,818	5.4	2006
24,387	-3.3	95,441	2.6	95,326	2.4	12,582,197	4.1	12,830,357	5.6	2007
23,422	-4.0	86,876	-9.0	86,881	-8.9	12,244,755	-2.7	12,249,461	-4.5	2008
23,693	1.2	82,912	-4.6	82,867	-4.6	12,604,382	2.9	12,586,908	2.8	2009
29,879	26.1	94,544	14.0	94,312	13.8	14,919,840	18.4	14,844,996	17.9	2010
26,287	-12.0	101,455	7.3	101,686	7.8	15,625,003	4.7	15,556,208	4.8	2011
26,231	-0.2	110,690	9.1	111,037	9.2	17,404,976	11.4	17,390,058	11.8	2012
26,772	2.1	123,013	11.1	123,253	11.0	19,097,995	9.7	19,019,082	9.4	2013
25,557	-4.5	134,495	9.3	134,637	9.2	21,653,447	13.4	21,593,413	13.5	2014
25,043	-2.0	143,685	6.8	143,395	6.5	23,648,357	9.2	23,582,947	9.2	2015
25,954	3.6	154,468	7.5	154,339	7.6	25,148,519	6.3	25,142,881	6.6	2016
25,764	-0.7	141,640	-8.3	142,086	-7.9	26,344,811	4.8	26,364,131	4.9	2017
24,743	-4.0	147,400	4.1	147,278	3.7	27,485,409	4.3	27,594,598	4.7	2018
24,486	-1.0	154,363	4.7	154,306	4.8	28,747,509	4.6	28,825,512	4.5	2019
22,350	-8.7	51,343	-66.7	51,335	-66.7	3,984,370	-86.1	4,006,428	-86.1	2020
21,228	-5.0	38,642	-24.7	38,698	-24.6	504,252	-87.3	558,429	-86.1	2021
20,263	-4.5	42,637	10.3	42,582	10.0	2,284,139	353.0	2,217,975	297.2	2022
21,062	3.9	105,602	147.7	105,616	148.0	18,060,603	690.7	18,076,919	715.0	2023

Source：Customs Administration, Ministry of Finance.

Explanation：1.Since 2002, the numbers of declaration have included express consignments, simplified express consignments, and the shipments imported or exported between Taiwan and China through the "Mini-three-links" initiative.

2.The volumes of import containers include import full/empty containers and transit/transshipment containers, while the volumes of export containers include export full/empty containers and transshipment containers.

表4-4. 外銷品沖退稅金額 - 按稅則分類分

單位：新臺幣千元

稅則分類	108年 CY 2019			109年 CY 2020		
	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount
總計	4,089,125	20,968	4,068,157	4,506,335	29,059	4,477,276
第一類：活動物；動物產品	257,049	-	257,049	248,299	-	248,299
第二類：植物產品	134,402	6,561	127,841	157,407	9,277	148,130
第三類：動植物或微生物油脂及其分解物；調製食用油脂；動植物蠟	16,119	-	16,119	17,869	6,769	11,100
第四類：調製食品；飲料；酒類及醋；菸類及已製菸類代用品；以非燃燒方式吸入之產品，無論是否含尼古丁；其他供人攝入尼古丁之含尼古丁產品	211,689	-	211,689	242,686	-	242,686
第五類：礦產品	314,107	-	314,107	260,231	-	260,231
第六類：化學或有關工業的產品	255,049	-	255,049	241,736	-	241,736
第七類：塑膠及其製品；橡膠及其製品	671,263	3,230	668,033	674,659	3,003	671,656
第八類：生皮、皮革、毛皮及其製品；鞍具及輓具；旅行用物品、手提袋及其類似容器；動物腸製品（蠶腸除外）	21,264	-	21,264	60,347	-	60,347
第九類：木及木製品；木炭；軟木及軟木製品；草及其他編結材料之編結品；編籃及柳條編結品	13,467	-	13,467	22,385	-	22,385
第十類：木漿或其他纖維素材料之紙漿；回收（廢料及碎屑）紙或紙板；紙及紙板及其製品	-	-	-	-	-	-
第十一類：紡織品及紡織製品	258,698	785	257,913	270,785	675	270,110
第十二類：鞋、帽、雨傘、遮陽傘、手杖、座凳式手杖、鞭、馬鞭及其零件；已整理之羽毛及其製品；人造花；人髮製品	302	-	302	511	-	511
第十三類：石料、膠泥、水泥、石棉、雲母或類似材料之製品；陶瓷產品；玻璃及玻璃器	192,953	-	192,953	245,653	-	245,653
第十四類：天然珍珠或養珠、寶石或次寶石、貴金屬、被覆貴金屬之金屬及其製品；仿首飾；鑄幣	-	-	-	-	-	-
第十五類：卑金屬及卑金屬製品	601,266	-	601,266	724,591	-	724,591
第十六類：機械及機械用具；電機設備；及其零件；錄音機及聲音重放機，電視影像、聲音記錄機及重放機，上述各物之零件及附件	699,916	2,596	697,320	919,596	2,060	917,536
第十七類：車輛、航空器、船舶及有關運輸設備	384,099	7,796	376,303	352,756	7,275	345,481
第十八類：光學、照相、電影、計量、檢查、精密、內科或外科儀器及器具；鐘錶；樂器；上述物品之零件及附件	25,439	-	25,439	16,484	-	16,484
第十九類：武器與彈藥；及其零件與附件	-	-	-	-	-	-
第二十類：雜項製品	32,020	-	32,020	48,509	-	48,509
第二十一類：藝術品、珍藏品及古董	-	-	-	-	-	-
其他 *	23	-	23	1,831	-	1,831

資料來源： 財政部關務署。

附　　註：*免核銷進口憑證商品，無稅則號可供分類者。

Table 4-4. Amount of Tax Offsetting and Refund for Export Products - by Tariff Classification

Unit：NT$ 1,000

110年 CY 2021			111年 CY 2022			112年 CY 2023			Tariff Classification
總　計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總　計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	總　計 Grand Total	沖稅金額 Offsetting Amount	退稅金額 Refund Amount	
4,517,913	45,083	4,472,831	4,862,246	53,495	4,808,750	4,261,068	40,587	4,220,481	Grand Total
303,534	-	303,534	327,982	-	327,982	331,495	-	331,495	Sec. Ⅰ
131,446	14,200	117,246	128,356	15,812	112,544	119,526	12,715	106,811	Sec. Ⅱ
25,878	14,385	11,493	27,281	5,059	22,222	30,470	9,166	21,304	Sec. Ⅲ
235,018	-	235,018	209,008	-	209,008	216,738	-	216,738	Sec. Ⅳ
22,951	-	22,951	19,327	-	19,327	17,880	-	17,880	Sec. Ⅴ
278,589	-	278,589	319,713	-	319,713	290,606	-	290,606	Sec. Ⅵ
742,530	2,934	739,596	827,941	4,720	823,221	709,258	3,881	705,377	Sec. Ⅶ
56,790	-	56,790	93,585	-	93,585	42,391	-	42,391	Sec. Ⅷ
14,892	-	14,892	11,743	-	11,743	10,641	-	10,641	Sec. Ⅸ
-	-	-	-	-	-	-	-	-	Sec. Ⅹ
272,618	431	272,187	352,600	159	352,441	275,093	13	275,080	Sec. ⅩⅠ
373	-	373	1,301	-	1,301	1,139	-	1,139	Sec. ⅩⅡ
220,826	-	220,826	239,203	-	239,203	199,600	-	199,600	Sec. ⅩⅢ
-	-	-	-	-	-	-	-	-	Sec. ⅩⅣ
624,143	-	624,143	598,909	150	598,759	627,478	431	627,047	Sec. ⅩⅤ
1,085,132	447	1,084,685	1,166,796	6,999	1,159,797	932,931	2,191	930,740	Sec. ⅩⅥ
378,249	12,684	365,565	440,833	20,379	420,454	373,864	12,125	361,739	Sec. ⅩⅦ
21,136	-	21,136	20,488	208	20,280	19,310	65	19,245	Sec. ⅩⅧ
-	-	-	-	-	-	-	-	-	Sec. ⅩⅨ
102,316	-	102,316	76,661	10	76,651	60,698	1	60,697	Sec. ⅩⅩ
-	-	-	-	-	-	-	-	-	Sec. ⅩⅩⅠ
1,487	-	1,487	519	-	519	1,951	-	1,951	Others *

Source：Customs Administration, Ministry of Finance.
Note： *Merchandise exempted from import certificate; merchandise without applicable regulations.

表4-5. 海關緝私案件及私貨價值

單位：件；新臺幣千元

年別	緝私案件 Cases of Seized Smuggled Goods					
	總計 Grand Total		海關自行緝獲 Seized by Customs Office		治安機關移交 Transferred from Law-enforcement Agencies	
	件數 No. of Case	結構比 %	件數 No. of Case	結構比 %	件數 No. of Case	結構比 %
93年	6,114	100.0	5,555	90.9	559	9.1
94年	7,084	100.0	5,212	73.6	1,872	26.4
95年	6,474	100.0	5,507	85.1	967	14.9
96年	8,489	100.0	6,661	78.5	1,828	21.5
97年	10,778	100.0	10,284	95.4	494	4.6
98年	7,792	100.0	7,174	92.1	618	7.9
99年	7,357	100.0	7,146	97.1	211	2.9
100年	6,374	100.0	6,198	97.2	176	2.8
101年	6,868	100.0	6,830	99.4	38	0.6
102年	6,149	100.0	5,801	94.3	348	5.7
103年	5,601	100.0	5,435	97.0	166	3.0
104年	8,079	100.0	7,204	89.2	875	10.8
105年	9,863	100.0	9,030	91.6	833	8.4
106年	12,245	100.0	11,810	96.4	435	3.6
107年	17,250	100.0	16,623	96.4	627	3.6
108年	16,039	100.0	15,658	97.6	381	2.4
109年	14,337	100.0	14,228	99.2	109	0.8
110年	11,996	100.0	11,108	92.6	888	7.4
111年	20,492	100.0	20,369	99.4	123	0.6
112年	27,147	100.0	26,383	97.2	764	2.8

資料來源： 財政部關務署。

Table 4-5. Cases of Seized Smuggled Goods and Values

Unit：Case；NT$ 1,000

私貨價值 Values of Goods Seized						CY
總計 Grand Total		海關自行緝獲 Seized by Customs Office		治安機關移交 Transferred from Law-enforcement Agencies		
金額 Amount	結構比 %	金額 Amount	結構比 %	金額 Amount	結構比 %	
803,341	100.0	730,139	90.9	73,202	9.1	2004
618,635	100.0	546,853	88.4	71,782	11.6	2005
514,198	100.0	459,440	89.4	54,758	10.6	2006
640,344	100.0	615,529	96.1	24,815	3.9	2007
512,391	100.0	444,756	86.8	67,635	13.2	2008
242,286	100.0	212,239	87.6	30,047	12.4	2009
187,330	100.0	145,418	77.6	41,912	22.4	2010
145,426	100.0	136,041	93.5	9,385	6.5	2011
256,575	100.0	251,408	98.0	5,167	2.0	2012
366,605	100.0	211,629	57.7	154,976	42.3	2013
346,116	100.0	334,843	96.7	11,273	3.3	2014
436,813	100.0	415,887	95.2	20,926	4.8	2015
518,768	100.0	504,671	97.3	14,097	2.7	2016
668,911	100.0	660,134	98.7	8,778	1.3	2017
934,564	100.0	924,153	98.9	10,412	1.1	2018
1,589,860	100.0	1,585,905	99.8	3,954	0.2	2019
1,196,469	100.0	1,193,027	99.7	3,442	0.3	2020
1,932,658	100.0	1,923,309	99.5	9,350	0.5	2021
1,021,927	100.0	1,006,347	98.5	15,581	1.5	2022
1,622,382	100.0	1,557,147	96.0	65,235	4.0	2023

Source：Customs Administration, Ministry of Finance.

表4-6. 關稅進口稅率修正及調整
Table 4-6. Amendments and Adjustments of Import Tariff Rates

關稅進口稅率修正項數
Amendments to Import Tariff Rates

年　別	減　　稅 No. of Items Reduced	免　　稅 No. of Items Exempted	修　　正 No. of Items Amended	CY
98年	-	-	2,520	2009
99年	13	4	360	2010
100年	-	-	-	2011
101年	1	1	16	2012
102年	-	-	8,928	2013
103年	-	-	8,928	2014
104年	4	2	9	2015
105年	164	6	219	2016
106年	16	52	42	2017
107年	-	1	166	2018
108年	15	1	31	2019
109年	-	-	-	2020
110年	1	-	-	2021
111年	-	-	-	2022
112年	1	-	114	2023

關稅稅率機動調整項數
Temporary Adjustments of Import Tariff Rates

年　別	次　　數 No. of Adjustments	項　　目 No. of Items	CY
98年	7	40	2009
99年	5	42	2010
100年	5	16	2011
101年	2	5	2012
102年	-	-	2013
103年	1	4	2014
104年	4	11	2015
105年	2	8	2016
106年	-	-	2017
107年	-	-	2018
108年	-	-	2019
109年	5	13	2020
110年	3	19	2021
111年	6	23	2022
112年	4	23	2023

資料來源： 財政部關務署。
Source：Customs Administration, Ministry of Finance.

五、國有財產

Part V. National Property

表5-1. 國有財產總值 - 按使用性質別分

單位：新臺幣百萬元；%

年底別	總計 Grand Total	年增率 Annual Growth Rate	公用財產 Public Use Property 合計 Total	公務用 Office Use
93年	7,132,539	2.0	6,259,942	3,406,538
94年	6,623,161	-7.1	5,737,385	3,023,971
95年	7,246,534	9.4	6,354,439	3,595,667
96年	7,465,248	3.0	6,550,134	3,734,582
97年	7,661,678	2.6	6,766,359	3,856,581
98年	8,474,056	10.6	7,605,315	3,974,567
99年	8,714,552	2.8	7,891,161	4,074,961
100年	8,799,420	1.0	8,038,472	4,094,025
101年	8,975,199	2.0	8,248,864	4,222,581
102年	9,049,939	0.8	8,271,407	4,476,205
103年	9,226,253	1.9	8,439,604	4,571,574
104年	9,320,784	1.0	8,549,326	4,621,754
105年	9,423,269	1.1	8,473,624	4,410,164
106年	9,626,654	2.2	8,672,177	4,532,111
107年	9,821,203	2.0	8,907,467	4,778,470
108年	10,030,054	2.1	9,120,424	4,844,811
109年	10,413,190	3.8	9,525,611	5,249,780
110年	11,068,257	6.3	10,187,923	5,845,932
111年	10,631,567	-3.9	9,732,664	5,460,897
112年	11,281,360	6.1	10,390,973	5,757,866

資料來源： 財政部國有財產署。
說　　明： 自105年起之土地改良物、房屋建築及設備、機械及設備、交通及運輸設備、雜項設備、權利提列折舊。

Table 5-1. National Property - by Usage

Unit：NT$ Million；%

公用財產 Public Use Property		非公用財產 Non-public Use Property	End of CY
公共用 Public Use	事業用 Enterprises Use		
956,074	1,897,330	872,597	2004
895,790	1,817,624	885,777	2005
932,942	1,825,830	892,094	2006
1,009,297	1,806,254	915,114	2007
1,057,627	1,852,152	895,319	2008
1,743,944	1,886,804	868,742	2009
1,905,085	1,911,115	823,391	2010
1,992,599	1,951,847	760,949	2011
2,031,426	1,994,857	726,334	2012
2,121,734	1,673,468	778,532	2013
2,197,963	1,670,066	786,649	2014
2,239,954	1,687,618	771,458	2015
2,032,420	2,031,041	949,644	2016
2,078,434	2,061,632	954,477	2017
2,029,441	2,099,557	913,736	2018
2,089,484	2,186,128	909,630	2019
2,082,527	2,193,304	887,579	2020
2,106,558	2,235,433	880,335	2021
2,145,413	2,126,354	898,903	2022
2,220,629	2,412,478	890,387	2023

Source：National Property Administration, Ministry of Finance.

Explanation：Since 2016, the depreciation of property (land improvement, buildings, machinery, transportation, miscellaneous, and rights) is included.

表5-2. 國有財產總值 - 按財產種類別分 (1/2)

單位：新臺幣百萬元；%

年底別	總計 Grand Total				土地 Land			土地 Land
	合計 Total	年增率 Annual Growth Rate	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal
93年	7,132,539	2.0	6,259,942	872,597	3,967,944	3,106,869	861,075	384,820
94年	6,623,161	-7.1	5,737,385	885,777	3,951,874	3,077,163	874,711	424,513
95年	7,246,534	9.4	6,354,439	892,094	4,298,450	3,417,608	880,842	543,796
96年	7,465,248	3.0	6,550,134	915,114	4,431,271	3,527,154	904,117	609,344
97年	7,661,678	2.6	6,766,359	895,319	4,572,457	3,689,073	883,384	633,253
98年	8,474,056	10.6	7,605,315	868,742	4,655,350	3,798,700	856,650	1,255,438
99年	8,714,552	2.8	7,891,161	823,391	4,771,452	3,967,783	803,669	1,294,971
100年	8,799,420	1.0	8,038,472	760,949	4,832,701	4,091,855	740,846	1,340,912
101年	8,975,199	2.0	8,248,864	726,334	4,838,568	4,133,759	704,809	1,373,385
102年	9,049,939	0.8	8,271,407	778,532	4,772,077	4,012,589	759,488	1,438,752
103年	9,226,253	1.9	8,439,604	786,649	4,806,743	4,039,587	767,156	1,477,100
104年	9,320,784	1.0	8,549,326	771,458	4,797,534	4,044,173	753,360	1,517,301
105年	9,423,269	1.1	8,473,624	949,644	5,390,257	4,458,082	932,175	969,006
106年	9,626,654	2.2	8,672,177	954,477	5,430,967	4,494,767	936,200	1,005,043
107年	9,821,203	2.0	8,907,467	913,736	5,421,279	4,524,966	896,314	1,132,159
108年	10,030,054	2.1	9,120,424	909,630	5,276,350	4,384,320	892,030	1,172,382
109年	10,413,190	3.8	9,525,611	887,579	5,214,225	4,343,623	870,602	1,233,791
110年	11,068,257	6.3	10,187,923	880,335	5,489,689	4,625,953	863,736	1,302,690
111年	10,631,567	-3.9	9,732,664	898,903	5,478,197	4,595,368	882,829	1,244,866
112年	11,281,360	6.1	10,390,973	890,387	5,507,228	4,633,049	874,179	1,303,080

資料來源： 財政部國有財產署。
說　　明： 自105年起之土地改良物、房屋建築及設備、機械及設備、交通及運輸設備、雜項設備、權利提列折舊。

Table 5-2. National Property - by Category (1/2)

Unit：NT$ Million；%

改良物 Improvement		房屋建築及設備 Buildings			機械及設備 Machinery			End of CY
公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	
384,820	-	667,764	662,869	4,895	301,630	301,490	140	2004
424,513	-	677,209	672,685	4,524	258,300	258,110	190	2005
543,796	-	705,114	700,642	4,472	270,419	270,244	176	2006
609,344	-	745,295	740,846	4,449	272,301	272,199	102	2007
633,253	-	780,626	776,061	4,565	265,979	265,886	94	2008
1,255,438	-	790,292	785,794	4,498	246,557	246,464	93	2009
1,294,971	-	812,782	809,216	3,566	245,435	245,205	230	2010
1,340,912	-	819,879	816,585	3,293	242,305	242,075	230	2011
1,373,385	-	834,961	831,825	3,136	249,703	249,475	228	2012
1,438,752	-	882,539	879,257	3,282	254,361	254,135	225	2013
1,477,100	-	913,927	910,234	3,693	254,378	254,153	225	2014
1,517,301	-	937,912	934,058	3,854	255,591	255,377	215	2015
969,006	-	697,964	694,117	3,847	131,713	131,550	163	2016
1,005,043	-	701,294	696,655	4,639	132,172	131,976	196	2017
1,132,159	-	725,897	721,502	4,395	136,280	136,098	182	2018
1,172,382	-	738,702	734,231	4,471	142,050	141,881	169	2019
1,233,791	-	742,620	738,810	3,810	147,386	147,227	159	2020
1,302,690	-	778,573	774,919	3,654	154,403	154,351	52	2021
1,244,866	-	791,652	788,308	3,344	162,216	162,167	49	2022
1,303,080	-	838,261	834,653	3,609	166,600	166,555	45	2023

Source：National Property Administration, Ministry of Finance.

Explanation：Since 2016, the depreciation of property (land improvement, buildings, machinery, transportation, miscellaneous, and rights) is included.

表5-2. 國有財產總值 - 按財產種類別分 (2/2)

單位：新臺幣百萬元

年底別	交通及運輸設備 Transportation			雜項設備 Miscellaneous			有價
	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal
93年	198,599	198,595	5	120,818	120,793	25	1,030,853
94年	197,879	197,873	6	80,552	80,527	25	1,029,131
95年	202,056	202,052	4	84,430	84,426	4	1,138,506
96年	209,233	209,230	4	86,531	86,527	4	1,107,419
97年	208,119	208,115	4	87,188	87,184	4	1,110,068
98年	205,092	205,089	4	88,297	88,293	4	1,228,789
99年	208,005	208,001	4	123,274	123,270	4	1,252,671
100年	201,952	201,948	4	123,848	123,844	4	1,231,418
101年	202,162	202,158	4	123,517	123,514	4	1,345,996
102年	207,104	207,100	4	127,226	127,223	3	1,356,886
103年	209,253	209,249	4	129,830	129,824	6	1,423,631
104年	208,368	208,364	4	132,917	132,914	3	1,443,715
105年	188,798	188,797	0	100,525	100,524	0	1,914,721
106年	187,452	187,220	232	100,503	100,502	1	2,033,885
107年	197,680	197,465	215	103,265	103,265	0	2,067,373
108年	198,688	198,489	199	103,283	103,283	0	2,359,403
109年	198,184	198,001	183	104,324	104,324	0	2,732,332
110年	205,325	205,159	166	106,384	106,384	0	2,991,092
111年	178,325	178,175	150	108,320	108,320	0	2,625,751
112年	189,965	189,832	133	110,560	110,560	0	3,121,830

Table 5-2. National Property - by Category (2/2)

Unit：NT$ Million

證券 Securities		權利 Rights			其他 Others			End of CY
公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	小計 Subtotal	公用財產 Public Use Property	非公用財產 Non-public Use Property	
1,026,439	4,414	4,073	2,030	2,042	456,038	456,038	-	2004
1,024,347	4,784	3,703	2,166	1,537	-	-	-	2005
1,133,429	5,077	3,762	2,242	1,520	-	-	-	2006
1,102,535	4,885	3,852	2,299	1,553	-	-	-	2007
1,104,514	5,554	3,990	2,275	1,715	-	-	-	2008
1,222,979	5,809	4,241	2,558	1,683	-	-	-	2009
1,238,754	13,917	5,961	3,960	2,001	-	-	-	2010
1,217,046	14,372	6,404	4,205	2,199	-	-	-	2011
1,330,151	15,845	6,907	4,598	2,310	-	-	-	2012
1,344,064	12,823	10,995	8,287	2,708	-	-	-	2013
1,410,789	12,842	11,391	8,668	2,723	-	-	-	2014
1,431,794	11,921	27,446	25,345	2,101	-	-	-	2015
1,902,810	11,910	30,285	28,737	1,548	-	-	-	2016
2,022,224	11,661	35,338	33,790	1,548	-	-	-	2017
2,056,093	11,280	37,270	35,920	1,350	-	-	-	2018
2,348,074	11,329	39,196	37,764	1,432	-	-	-	2019
2,720,902	11,430	40,329	38,934	1,396	-	-	-	2020
2,979,787	11,304	40,101	38,680	1,421	-	-	-	2021
2,614,595	11,156	42,239	40,864	1,375	-	-	-	2022
3,110,803	11,027	43,837	42,443	1,394	-	-	-	2023

表5-3. 國有非公用財產處理概況

單位：筆(錄)數；棟(錄)數；新臺幣百萬元

年別	總計 Grand Total		無償撥用 Appropriate without Compensation		有償撥用 Appropriate for Compensation	
	數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value
93年	-	90,589	-	26,606	-	19,255
94年	-	73,130	-	23,413	-	3,495
95年	-	78,583	-	17,237	-	5,074
96年	-	71,574	-	15,229	-	5,742
97年	-	72,137	-	24,196	-	7,516
98年	-	67,441	-	15,087	-	3,880
99年	-	129,698	-	13,089	-	6,506
100年	-	91,636	-	7,834	-	6,129
101年	-	76,718	-	9,761	-	10,658
102年	-	41,576	-	10,670	-	5,343
103年	-	37,632	-	13,527	-	6,600
104年	-	53,751	-	23,241	-	10,230
105年	-	42,197	-	10,278	-	7,203
106年	-	41,080	-	13,613	-	10,478
107年	-	46,066	-	13,503	-	11,352
108年	-	37,101	-	8,646	-	2,491
109年	-	29,411	-	13,123	-	964
110年	-	24,728	-	11,539	-	633
111年	-	26,431	-	12,298	-	1,858
112年	-	23,823	-	14,761	-	262
土地	15,955	22,613	4,536	14,088	575	262
房屋	275	771	130	673	7	0
其他	-	440	-	-	-	-

資料來源： 財政部國有財產署。

說　　明： 1.一「筆」土地或一「棟」房屋，有二種以上不同之財產來源或管理區分及同一管理區分有非共同之使用人時，應予以分「錄」管理。

2.自93年(含)起，加計「其他」項數值。

Table 5-3. Overview of Dealing with National Non-public Use Property

Unit：Case；Building；NT$ Million

出售 Sale		註銷產籍 Write off Property Register		放領 Granting Land		CY
數量 Quantity	價值 Value	數量 Quantity	價值 Value	數量 Quantity	價值 Value	
-	39,535	-	5,168	-	26	2004
-	41,599	-	4,623	-	-	2005
-	38,379	-	17,861	-	32	2006
-	28,851	-	21,745	-	7	2007
-	31,775	-	8,645	-	6	2008
-	22,965	-	25,505	-	4	2009
-	28,453	-	81,646	-	4	2010
-	15,961	-	61,702	-	10	2011
-	15,635	-	40,660	-	3	2012
-	16,899	-	8,660	-	4	2013
-	11,230	-	6,272	-	3	2014
-	13,107	-	7,169	-	5	2015
-	10,613	-	14,096	-	6	2016
-	13,237	-	3,750	-	2	2017
-	10,112	-	11,083	-	16	2018
-	8,202	-	17,762	-	0	2019
-	2,403	-	12,921	-	-	2020
-	4,170	-	8,387	-	-	2021
-	3,905	-	8,371	-	-	2022
-	3,007	-	5,793	-	-	2023
4,345	2,483	6,499	5,779	-	-	Land
53	86	85	13	-	-	Building
-	439	-	1	-	-	Others

Source：National Property Administration, Ministry of Finance.

Explanation：1.If a piece of land or one unit of house has more than two property sources or management divisions, or if there is a non-common user in one same management division, a separate recording shall be made for management purpose.
2.Since 2004, figures from the item "Others" are included.

表5-4. 國有非公用土地管理概況 (1/2)

單位：公頃；新臺幣百萬元

年底別	總計 Grand Total		待勘查 Under Clear Up		待處理 Under Disposal	
	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value
93年	269,402	861,075	30,836	71,806	1,563	1,532
94年	271,047	874,711	25,700	69,840	3,088	5,870
95年	244,599	880,842	28,775	85,823	3,163	3,769
96年	233,582	904,117	36,963	99,043	4,710	3,535
97年	228,028	883,384	38,521	98,326	4,232	3,438
98年	222,067	856,650	38,063	95,646	3,044	4,313
99年	219,576	803,669	37,474	94,067	2,256	3,092
100年	216,972	740,846	36,901	93,246	1,417	3,662
101年	216,044	704,809	32,521	64,158	1,232	3,605
102年	217,496	759,488	31,315	68,006	1,329	3,962
103年	218,104	767,156	28,465	58,822	1,686	4,068
104年	217,981	753,360	28,800	57,441	1,639	3,548
105年	218,179	932,175	25,630	71,509	1,596	5,593
106年	219,108	936,200	25,505	65,669	1,430	3,838
107年	219,862	896,314	24,980	62,096	1,335	3,165
108年	220,468	892,030	23,322	58,404	1,386	7,000
109年	219,543	870,602	21,630	52,851	1,295	5,839
110年	217,989	863,736	20,144	47,402	1,258	5,314
111年	218,394	882,829	19,117	43,766	1,311	5,179
112年	218,162	874,179	18,523	43,293	1,173	1,493

資料來源： 財政部國有財產署。

Table 5-4. Overview of Land Supervision with National Non-public Use Property (1/2)

Unit：Hectare；NT$ Million

閒置 Empty		保留 Reserve		占用 Occupied		出租 Lease		End of CY
面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	
17,943	51,238	48,203	475,232	60,238	122,689	95,599	103,908	2004
23,893	56,625	57,786	491,575	48,160	102,728	100,621	109,173	2005
17,626	56,529	53,056	489,935	43,395	99,439	88,560	104,969	2006
10,506	51,673	57,022	499,493	34,170	95,070	81,228	113,379	2007
10,967	53,186	55,103	479,377	33,333	94,325	77,247	110,858	2008
13,304	55,455	54,045	457,645	31,183	88,732	74,769	109,315	2009
15,912	56,755	52,224	402,369	29,733	85,848	74,378	113,279	2010
21,167	57,330	51,055	346,173	27,546	79,852	73,678	112,750	2011
25,353	61,094	51,855	339,857	27,124	78,286	73,125	111,742	2012
30,635	70,563	49,868	362,960	26,834	80,887	72,656	121,399	2013
35,679	78,204	48,853	363,977	26,031	78,589	72,452	122,265	2014
38,280	80,346	46,853	358,717	25,695	76,523	72,211	125,088	2015
20,012	82,003	69,344	461,488	25,157	91,116	72,054	155,608	2016
19,117	84,407	72,205	468,434	24,332	88,133	72,119	158,030	2017
20,160	85,797	73,396	440,700	22,588	78,274	72,984	156,286	2018
21,023	88,091	76,230	439,657	21,396	74,121	72,556	157,317	2019
22,528	87,073	76,037	425,492	20,359	70,850	73,084	150,952	2020
22,940	82,676	78,886	430,517	18,396	68,523	73,941	154,210	2021
23,865	88,956	80,594	440,528	16,526	66,788	74,414	157,915	2022
24,740	86,023	81,303	439,412	15,937	64,051	74,120	159,148	2023

Source：National Property Administration, Ministry of Finance.

表5-4. 國有非公用土地管理概況 (2/2)

單位：公頃；新臺幣百萬元

年底別	借用 Borrowing		委託經營 Outsourced		委託管理 Entrusted	
	面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value
93年	1,222	2,260	203	4,261	13,363	22,996
94年	1,257	2,305	237	4,722	10,067	25,755
95年	1,339	1,824	248	4,631	8,210	28,360
96年	1,011	2,272	265	5,406	7,482	29,265
97年	1,086	3,508	258	5,223	7,042	29,897
98年	1,085	4,100	210	5,129	6,117	28,585
99年	1,093	5,339	249	1,161	6,007	32,542
100年	1,088	4,075	297	1,432	3,574	31,034
101年	1,064	4,560	263	1,363	3,253	29,821
102年	1,025	4,006	231	1,373	3,344	33,982
103年	1,039	3,615	237	1,357	3,395	40,959
104年	81	11,062	234	1,276	3,979	23,798
105年	75	3,905	239	1,641	3,801	25,439
106年	89	3,693	243	1,573	3,379	26,463
107年	70	3,178	476	1,765	3,368	24,009
108年	63	1,099	483	1,795	3,474	23,821
109年	57	1,637	561	2,023	3,467	25,061
110年	77	3,518	676	1,933	1,118	17,666
111年	65	2,066	743	2,185	1,161	20,671
112年	53	2,412	715	2,130	1,012	21,423

Table 5-4. Overview of Land Supervision with National Non-public Use Property (2/2)

Unit：Hectare；NT$ Million

採取土石 Quarrying		設定地上權 Superficies		改良利用 Improvement		End of CY
面積 Area	價值 Value	面積 Area	價值 Value	面積 Area	價值 Value	
32	5	4	1,465	197	3,684	2004
30	5	5	1,467	202	4,644	2005
23	3	4	1,342	200	4,219	2006
25	7	5	1,422	195	3,553	2007
30	8	5	2,862	204	2,378	2008
26	7	5	2,862	216	4,860	2009
26	7	5	2,960	219	6,250	2010
24	7	6	3,170	218	8,116	2011
24	7	8	3,850	223	6,465	2012
24	8	13	6,030	222	6,312	2013
24	8	21	8,129	223	7,162	2014
19	7	25	8,702	165	6,854	2015
19	11	29	13,839	225	20,023	2016
4	3	26	11,693	658	24,263	2017
4	3	29	12,265	474	28,776	2018
4	3	30	12,721	501	28,001	2019
-	-	38	20,781	487	28,042	2020
-	-	56	22,527	498	29,450	2021
0	3	64	23,978	534	30,795	2022
0	3	80	25,634	506	29,156	2023

六、民間參與公共建設

Part VI. Private Participation in Infrastructure

表6-1. 民間參與公共建設簽約案件及效益

單位：件；新臺幣百萬元；個

年別	簽約達成值			
	總計 Grand Total		促參法 Act for Promotion of Private Participation in Infrastructure Projects	
	件數 No.	民間投資金額 Private Investment Amount	件數 No.	民間投資金額 Private Investment Amount
91～112年	2,247	2,307,289	1,628	983,977
93年	82	130,652	79	128,670
94年	152	62,621	137	39,106
95年	185	68,309	103	47,757
96年	123	37,206	88	31,434
97年	70	18,002	63	7,677
98年	79	53,002	70	44,070
99年	73	224,066	66	205,687
100年	78	40,114	65	9,153
101年	99	143,680	86	32,557
102年	103	77,452	87	27,886
103年	130	120,067	104	29,558
104年	138	113,538	106	34,393
105年	94	60,596	84	51,317
106年	114	27,133	67	20,629
107年	83	137,586	51	31,849
108年	95	125,991	56	11,828
109年	94	144,886	50	36,030
110年	172	188,805	86	28,300
111年	139	282,844	87	56,623
112年	100	187,646	63	49,216

資料來源： 財政部推動促參司。
說　　明： 依110年10月7日行政院促參推動小組第2次會議決議之廣義民參定義，分列依「促參法」及「其他法令(如採購法、電業法)」統計。

Table 6-1. Private Participation in Infrastructure Contract Cases and Benefit

Unit：Case；NT$ Million；Person

Contract Value Reached		簽 約 效 益 Contract Benefits			CY
其 他 法 令 Other Relevant Laws		契約期間減少政府財政支出 Reduced Government Expenditures during the Contract Period	契約期間增加政府財政收入 Increase in Government Revenue during the Contract Period	創造就業機會 Job Creation	
件 數 No.	民間投資金額 Private Investment Amount				
619	1,323,312	2,093,452	1,354,095	427,725	2002～ 2023
3	1,982	222,988	38,037	12,597	2004
15	23,515	58,026	23,689	19,118	2005
82	20,552	77,621	107,261	14,465	2006
35	5,772	25,536	84,203	7,864	2007
7	10,325	1,026	970	8,455	2008
9	8,932	83,205	59,653	16,750	2009
7	18,379	85,763	26,649	5,613	2010
13	30,961	21,736	13,438	6,813	2011
13	111,123	40,883	72,170	15,233	2012
16	49,565	61,881	28,108	13,723	2013
26	90,509	368,061	118,540	22,892	2014
32	79,145	42,192	85,326	49,635	2015
10	9,279	306,609	26,428	11,132	2016
47	6,504	51,873	25,343	19,802	2017
32	105,737	109,667	137,506	22,144	2018
39	114,162	49,819	105,626	25,788	2019
44	108,857	68,721	47,003	20,392	2020
86	160,505	99,112	82,669	31,855	2021
52	226,220	111,281	166,260	61,031	2022
37	138,430	173,800	100,500	22,205	2023

Source：Promotion of Private Participation, Ministry of Finance.

Explanation：According to the resolution of the 2nd meeting of the "Executive Yuan to Promote Private Participation in Public Infrastructure Promotion Groups" that was held on October 7, 2021, the generalized private participation statistics will be categorized either as the Act for Promotion of Private Participation in Infrastructure Projects or other relevant laws.

表6-2. 民間參與公共建設案件 - 按民間參與方式別分

單位：件；新臺幣百萬元

民間參與方式別	112年 CY 2023			
	件　數 No.	結構比 %	金　額 Amount	結構比 %
總　　計	100	100.0	187,646	100.0
新建-營運-移轉 (BOT)	10	10.0	24,010	12.8
營運-移轉 (OT)	38	38.0	1,145	0.6
增、改、修建-營運-移轉 (ROT)	10	10.0	1,845	1.0
興建-擁有-營運 (B(R)OO)	4	4.0	14,196	7.6
興建-移轉-營運 (B(R)TO)	1	1.0	8,022	4.3
其他經主管機關核定之方式 (促參法第8條第1項第7款)	-	-	-	-
其他	37	37.0	138,430	73.8
設定地上權	9	9.0	32,385	17.3
非設定地上權	28	28.0	106,045	56.5

資料來源： 財政部推動促參司。

Table 6-2. Private Participation in Infrastructure Cases - by Private Participation

Unit：Case；NT$ Million

91 ～ 112年 CY 2002 ～ 2023				Private Participation
件　數 No.	結構比 %	金　額 Amount	結構比 %	
2,247	100.0	2,307,289	100.0	Grand Total
176	7.8	694,779	30.1	Build-Operate-Transfer, BOT
1,094	48.7	23,364	1.0	Operate-Transfer, OT
278	12.4	34,500	1.5	Rehabilitate-Operate-Transfer, ROT
61	2.7	135,347	5.9	Build (Rehabilitate)-Own-Operate, B(R)OO
10	0.4	24,438	1.1	Build (Rehabilitate)-Transfer-Operate, B(R)TO
9	0.4	71,550	3.1	Any Other Way Approved by Competent Authority (Act for Promotion of Private Participation in Infrastructure Projects Article 8 a, Paragraph 7)
619	27.5	1,323,311	57.4	Others
172	7.7	450,028	19.5	Creation of Superficies
447	19.9	873,283	37.8	Non-Creation of Superficies

Source：Promotion of Private Participation, Ministry of Finance.

表6-3. 民間參與公共建設案件 - 按公共建設類別分

單位：件；新臺幣百萬元

公共建設類別	112年 CY 2023			
	件數 No.	結構比 %	金額 Amount	結構比 %
總計	100	100.0	187,646	100.0
交通建設	26	26.0	88,103	47.0
環境污染防治設施	1	1.0	7,273	3.9
污水下水道	3	3.0	8,807	4.7
自來水設施	-	-	-	-
水利設施	-	-	-	-
衛生福利及醫療設施	3	3.0	5,817	3.1
社會福利設施	3	3.0	32	0.0
勞工福利設施	1	1.0	80	0.0
文教設施	19	19.0	19,319	10.3
觀光遊憩設施	8	8.0	1,405	0.7
電業設施	1	1.0	2	0.0
綠能設施	2	2.0	304	0.2
公用氣體燃料設施	-	-	-	-
運動設施	15	15.0	483	0.3
公園綠地設施	-	-	-	-
工業設施	5	5.0	32,109	17.1
商業設施	7	7.0	16,689	8.9
科技設施	-	-	-	-
新市鎮開發	1	1.0	318	0.2
政府廳舍設施	2	2.0	6,422	3.4
農業及資源循環再利用設施	3	3.0	483	0.3
其他	-	-	-	-

資料來源： 財政部推動促參司。

Table 6-3. Private Participation in Infrastructure Cases - by Infrastructure Project

Unit：Case；NT$ Million

91 ～ 112年 CY 2002 ～ 2023				Infrastructure Project
件　數 No.	結構比 %	金　額 Amount	結構比 %	
2,247	100.0	2,307,289	100.0	Grand Total
665	29.6	744,812	32.3	Transportation Facilities
35	1.6	39,074	1.7	Environmental Pollution Prevention Facilities
20	0.9	96,682	4.2	Sewerage
1	0.0	1,005	0.0	Water Supply Facilities
5	0.2	5,718	0.2	Water Conservancy Facilities
165	7.3	70,069	3.0	Health, Welfare and Medical Facilities
53	2.4	59,346	2.6	Social Welfare Facilities
14	0.6	594	0.0	Labor Welfare Facilities
480	21.4	85,274	3.7	Cultural and Educational Facilities
149	6.6	105,341	4.6	Tourist Attractions and Lodgings
18	0.8	24,253	1.1	Power Facilities
2	0.1	304	0.0	Green Energy Facilities
1	0.0	2,436	0.1	Public Gas and Fuel Supply Facilities
166	7.4	32,703	1.4	Sports Facilities
41	1.8	398	0.0	Parks and Green Spaces Facilities
37	1.6	137,180	5.9	Industrial Facilities
75	3.3	161,045	7.0	Commercial Facilities
16	0.7	118,785	5.1	Hi-tech Facilities
2	0.1	4,764	0.2	Development of New Town
3	0.1	6,704	0.3	Government office Facilities
58	2.6	14,735	0.6	Agricultural and Resource Recycling and Reuse Facilities
241	10.7	596,064	25.8	Others

Source：Promotion of Private Participation, Ministry of Finance.

表6-4. 民間參與公共建設案件 - 按辦理機關別分 (1/3)

單位：件；新臺幣百萬元

辦理機關別	112年			
	總　計 Grand Total			
	件　數 No.	結構比 %	金　額 Amount	結構比 %
總　計	**100**	**100.0**	**187,646**	**100.0**
中央部會	**27**	**27.0**	**102,266**	**54.5**
內政部	-	-	-	-
國防部	1	1.0	413	0.2
財政部	4	4.0	26,835	14.3
教育部	1	1.0	11,815	6.3
經濟部	6	6.0	14,993	8.0
交通部	12	12.0	47,818	25.5
文化部	-	-	-	-
僑務委員會	-	-	-	-
人事行政總處	-	-	-	-
衛生福利部	-	-	-	-
退輔會	1	1.0	354	0.2
國立故宮博物院	-	-	-	-
國家科學委員會	-	-	-	-
農業部	2	2.0	38	0.0
勞動部	-	-	-	-
環境部	-	-	-	-
客委會	-	-	-	-
原民會	-	-	-	-
地方政府	**73**	**73.0**	**85,380**	**45.5**
臺灣省	-	-	-	-
臺北市	14	14.0	27,021	14.4
新北市	16	16.0	10,635	5.7
臺中市	7	7.0	10,723	5.7
臺南市	10	10.0	13,211	7.0
高雄市	5	5.0	20,320	10.8
桃園市	4	4.0	339	0.2
宜蘭縣	-	-	-	-
新竹縣	1	1.0	2	0.0
苗栗縣	-	-	-	-
彰化縣	6	6.0	2,510	1.3
南投縣	-	-	-	-
雲林縣	2	2.0	86	0.0
嘉義縣	-	-	-	-
屏東縣	2	2.0	51	0.0
臺東縣	-	-	-	-
花蓮縣	-	-	-	-
澎湖縣	1	1.0	446	0.2
基隆市	2	2.0	25	0.0
新竹市	-	-	-	-
嘉義市	3	3.0	14	0.0
金門縣	-	-	-	-
連江縣	-	-	-	-

資料來源： 財政部推動促參司。

Table 6-4. Private Participation in Infrastructure Cases - by Agency in Charge (1/3)

Unit：Case；NT$ Million

CY 2023				Agency in Charge
促參法 Act for Promotion of Private Participationin Infrastructure Projects				
件　數 No.	結構比 %	金　額 Amount	結構比 %	
63	100.0	49,216	100.0	Grand Total
16	25.4	28,336	57.6	Central Ministries
-	-	-	-	Ministry of the Interior
1	1.6	413	0.8	Ministry of National Defense
-	-	-	-	Ministry of Finance
1	1.6	11,815	24.0	Ministry of Education
6	9.5	14,993	30.5	Ministry of Economic Affairs
5	7.9	723	1.5	Ministry of Transportation and Communications
-	-	-	-	Ministry of Culture
-	-	-	-	OCAC
-	-	-	-	DGPA
-	-	-	-	Ministry of Health and Welfare
1	1.6	354	0.7	Veterans Affairs Council
-	-	-	-	National Palace Museum
-	-	-	-	NSTC
2	3.2	38	0.1	Ministry of Agriculture
-	-	-	-	Ministry of Labor
-	-	-	-	Ministry of Environment
-	-	-	-	Hakka Affairs Council
-	-	-	-	Council of Indigenous Peoples
47	74.6	20,880	42.4	Local Government
-	-	-	-	Taiwan Province
12	19.0	388	0.8	Taipei City
9	14.3	181	0.4	New Taipei City
3	4.8	2,385	4.8	Taichung City
5	7.9	7,896	16.0	Tainan City
2	3.2	8,053	16.4	Kaohsiung City
4	6.3	339	0.7	Taoyuan City
-	-	-	-	Yilan County
1	1.6	2	0.0	Hsinchu County
-	-	-	-	Miaoli County
2	3.2	1,023	2.1	Changhua County
-	-	-	-	Nantou County
2	3.2	86	0.2	Yunlin County
-	-	-	-	Chiayi County
2	3.2	51	0.1	Pingtung County
-	-	-	-	Taitung County
-	-	-	-	Hualien County
1	1.6	446	0.9	Penghu County
1	1.6	18	0.0	Keelung City
-	-	-	-	Hsinchu City
3	4.8	14	0.0	Chiayi City
-	-	-	-	Kinmen County
-	-	-	-	Lienchiang County

Source：Promotion of Private Participation, Ministry of Finance.

表6-4. 民間參與公共建設案件 - 按辦理機關別分 (2/3)

單位：件；新臺幣百萬元

辦理機關別	112年 CY 2023			
	其 他 法 令 Other Relevant Laws			
	件 數 No.	結構比 %	金 額 Amount	結構比 %
總 計	**37**	**100.0**	**138,430**	**100.0**
中央部會	**11**	**29.7**	**73,930**	**53.4**
內政部	-	-	-	-
國防部	-	-	-	-
財政部	4	10.8	26,835	19.4
教育部	-	-	-	-
經濟部	-	-	-	-
交通部	7	18.9	47,095	34.0
文化部	-	-	-	-
僑務委員會	-	-	-	-
人事行政總處	-	-	-	-
衛生福利部	-	-	-	-
退輔會	-	-	-	-
國立故宮博物院	-	-	-	-
國家科學委員會	-	-	-	-
農業部	-	-	-	-
勞動部	-	-	-	-
環境部	-	-	-	-
客委會	-	-	-	-
原民會	-	-	-	-
地方政府	**26**	**70.3**	**64,500**	**46.6**
臺灣省	-	-	-	-
臺北市	2	5.4	26,633	19.2
新北市	7	18.9	10,454	7.6
臺中市	4	10.8	8,338	6.0
臺南市	5	13.5	5,315	3.8
高雄市	3	8.1	12,267	8.9
桃園市	-	-	-	-
宜蘭縣	-	-	-	-
新竹縣	-	-	-	-
苗栗縣	-	-	-	-
彰化縣	4	10.8	1,487	1.1
南投縣	-	-	-	-
雲林縣	-	-	-	-
嘉義縣	-	-	-	-
屏東縣	-	-	-	-
臺東縣	-	-	-	-
花蓮縣	-	-	-	-
澎湖縣	-	-	-	-
基隆市	1	2.7	7	0.0
新竹市	-	-	-	-
嘉義市	-	-	-	-
金門縣	-	-	-	-
連江縣	-	-	-	-

Table 6-4. Private Participation in Infrastructure Cases - by Agency in Charge (2/3)

Unit：Case；NT$ Million

91 ～ 112年 CY 2002 ～ 2023 總計 Grand Total 件數 No.	結構比 %	金額 Amount	結構比 %	Agency in Charge
2,247	**100.0**	**2,307,289**	**100.0**	**Grand Total**
914	**40.7**	**1,001,566**	**43.4**	**Central Ministries**
22	1.0	7,755	0.3	Ministry of the Interior
52	2.3	2,767	0.1	Ministry of National Defense
92	4.1	129,552	5.6	Ministry of Finance
151	6.7	31,574	1.4	Ministry of Education
61	2.7	113,927	4.9	Ministry of Economic Affairs
335	14.9	684,662	29.7	Ministry of Transportation and Communications
44	2.0	3,430	0.1	Ministry of Culture
2	0.1	97	0.0	OCAC
2	0.1	330	0.0	DGPA
72	3.2	6,347	0.3	Ministry of Health and Welfare
33	1.5	3,607	0.2	Veterans Affairs Council
2	0.1	9,017	0.4	National Palace Museum
3	0.1	16	0.0	NSTC
32	1.4	8,122	0.4	Ministry of Agriculture
4	0.2	93	0.0	Ministry of Labor
4	0.2	241	0.0	Ministry of Environment
2	0.1	24	0.0	Hakka Affairs Council
1	0.0	5	0.0	Council of Indigenous Peoples
1,333	**59.3**	**1,305,723**	**56.6**	**Local Government**
1	0.0	-	-	Taiwan Province
234	10.4	468,248	20.3	Taipei City
483	21.5	202,385	8.8	New Taipei City
100	4.5	57,071	2.5	Taichung City
75	3.3	102,158	4.4	Tainan City
81	3.6	225,077	9.8	Kaohsiung City
80	3.6	85,739	3.7	Taoyuan City
28	1.2	21,951	1.0	Yilan County
24	1.1	45,608	2.0	Hsinchu County
21	0.9	23,144	1.0	Miaoli County
34	1.5	10,334	0.4	Changhua County
11	0.5	10,497	0.5	Nantou County
20	0.9	2,332	0.1	Yunlin County
8	0.4	3,492	0.2	Chiayi County
14	0.6	6,835	0.3	Pingtung County
10	0.4	3,542	0.2	Taitung County
5	0.2	1,862	0.1	Hualien County
10	0.4	8,444	0.4	Penghu County
31	1.4	2,099	0.1	Keelung City
24	1.1	16,297	0.7	Hsinchu City
34	1.5	2,435	0.1	Chiayi City
4	0.2	6,060	0.3	Kinmen County
1	0.0	115	0.0	Lienchiang County

表6-4. 民間參與公共建設案件 - 按辦理機關別分 (3/3)

單位：件；新臺幣百萬元

辦理機關別	91 ～ 112年			
	促參法 Act for Promotion of Private Participationin Infrastructure Projects			
	件　數 No.	結構比 %	金　額 Amount	結構比 %
總　　計	**1,628**	**100.0**	**983,977**	**100.0**
中央部會	**617**	**37.9**	**510,150**	**51.8**
內政部	22	1.4	7,755	0.8
國防部	51	3.1	2,169	0.2
財政部	-	-	-	-
教育部	150	9.2	31,573	3.2
經濟部	50	3.1	89,870	9.1
交通部	144	8.8	347,454	35.3
文化部	44	2.7	3,430	0.3
僑務委員會	2	0.1	97	0.0
人事行政總處	2	0.1	330	0.0
衛生福利部	71	4.4	6,347	0.6
退輔會	33	2.0	3,607	0.4
國立故宮博物院	2	0.1	9,017	0.9
國家科學委員會	3	0.2	16	0.0
農業部	32	2.0	8,122	0.8
勞動部	4	0.2	93	0.0
環境部	4	0.2	241	0.0
客委會	2	0.1	24	0.0
原民會	1	0.1	5	0.0
地方政府	**1,011**	**62.1**	**473,827**	**48.2**
臺灣省	1	0.1	-	-
臺北市	185	11.4	108,397	11.0
新北市	367	22.5	52,979	5.4
臺中市	75	4.6	31,476	3.2
臺南市	41	2.5	39,838	4.0
高雄市	49	3.0	64,415	6.5
桃園市	76	4.7	75,252	7.6
宜蘭縣	15	0.9	21,899	2.2
新竹縣	13	0.8	17,369	1.8
苗栗縣	20	1.2	13,724	1.4
彰化縣	29	1.8	4,809	0.5
南投縣	6	0.4	6,871	0.7
雲林縣	20	1.2	2,332	0.2
嘉義縣	8	0.5	3,492	0.4
屏東縣	14	0.9	6,835	0.7
臺東縣	3	0.2	894	0.1
花蓮縣	5	0.3	1,862	0.2
澎湖縣	10	0.6	8,444	0.9
基隆市	17	1.0	1,985	0.2
新竹市	20	1.2	6,077	0.6
嘉義市	33	2.0	254	0.0
金門縣	3	0.2	4,510	0.5
連江縣	1	0.1	115	0.0

Table 6-4. Private Participation in Infrastructure Cases - by Agency in Charge (3/3)

Unit：Case；NT$ Million

CY 2002 ～ 2023				Agency in Charge
其 他 法 令 Other Relevant Laws				
件 數 No.	結構比 %	金 額 Amount	結構比 %	
619	**100.0**	**1,323,312**	**100.0**	**Grand Total**
297	**48.0**	**491,416**	**37.1**	**Central Ministries**
-	-	-	-	Ministry of the Interior
1	0.2	598	0.0	Ministry of National Defense
92	14.9	129,552	9.8	Ministry of Finance
1	0.2	0	0.0	Ministry of Education
11	1.8	24,057	1.8	Ministry of Economic Affairs
191	30.9	337,208	25.5	Ministry of Transportation and Communications
-	-	-	-	Ministry of Culture
-	-	-	-	OCAC
-	-	-	-	DGPA
1	0.2	0	0.0	Ministry of Health and Welfare
-	-	-	-	Veterans Affairs Council
-	-	-	-	National Palace Museum
-	-	-	-	NSTC
-	-	-	-	Ministry of Agriculture
-	-	-	-	Ministry of Labor
-	-	-	-	Ministry of Environment
-	-	-	-	Hakka Affairs Council
-	-	-	-	Council of Indigenous Peoples
322	**52.0**	**831,896**	**62.9**	**Local Government**
-	-	-	-	Taiwan Province
49	7.9	359,851	27.2	Taipei City
116	18.7	149,406	11.3	New Taipei City
25	4.0	25,595	1.9	Taichung City
34	5.5	62,320	4.7	Tainan City
32	5.2	160,663	12.1	Kaohsiung City
4	0.6	10,486	0.8	Taoyuan City
13	2.1	51	0.0	Yilan County
11	1.8	28,239	2.1	Hsinchu County
1	0.2	9,420	0.7	Miaoli County
5	0.8	5,526	0.4	Changhua County
5	0.8	3,626	0.3	Nantou County
-	-	-	-	Yunlin County
-	-	-	-	Chiayi County
-	-	-	-	Pingtung County
7	1.1	2,648	0.2	Taitung County
-	-	-	-	Hualien County
-	-	-	-	Penghu County
14	2.3	114	0.0	Keelung City
4	0.6	10,220	0.8	Hsinchu City
1	0.2	2,182	0.2	Chiayi City
1	0.2	1,550	0.1	Kinmen County
-	-	-	-	Lienchiang County

財政統計名詞解釋

Glossary

財政統計名詞解釋

一、財政收支

(一)有關收支範圍方面：

政府收支可區分為廣義與狹義兩種涵義，廣義的政府收支，包括各級政府以及公營事業等之各項收支總額，通常稱為公共部門收支。狹義的政府收支則指各級政府總預(決) 算所列歲入歲出總額及社會安全基金，通常稱為一般政府收支。本年報所列各級政府收支，僅包含中央、地方政府總及特別預(決)算的收支彙編，中央政府歲入歲出毛額僅包含總預(決)算，不含特別預(決)算。

我國預算法原將債務之增加、減少列為政府收支，惟於 87 年 10 月 29 日修正相關條文，將債務增減劃出政府歲入歲出，並自 88 年下半年及 89 年度起依修正後預算法編製預算，本年報嗣於 88 年版起追溯修正各級政府歲入歲出淨額歷史表列，以利參用。

全國經濟活動的交易主體，依國民經濟會計制度可作雙重分類，即一方面按經濟活動別分類，而另一方面又按收支機構性質別分類(如下圖)。

下圖右邊，按收支機構性質別分類中，將公營非金融公司企業、公營金融機構及一般政府等三部門合併即為公共部門。

(二)有關預算種類方面：

1.總預算：總預算係政府根據施政計畫預估未來一定期間(通常為 1 年)之收支計畫書。根據第 17 條規定，政府每一會計年度各就其歲入與歲出、債務之舉借與以前年度歲計賸餘之移用及債務之償還全部所編之預算為總預算。我國中央及地方政府均各自編製總預算，總預算之歲入、歲出，係以所屬各單位預算之歲入、歲出之總額及附屬單位預算有關盈餘之應解庫額、虧損之由庫撥補額與資本由庫增撥或收回額等彙編而成。預算依編製階段可分為：概算、總預算案、法定預算及分配預算。財政統計所列總預算，除另有註明者外，均指法定預算。

會計年度之開始、終了及名稱如次：

(1)42 年度以前均與日曆年完全相同。

(2)43 年度至 47 年度，以當年 7 月 1 日開始，至次年 6 月 30 日終了。43 年 1 至 6 月，單獨稱為 43 年上半年。

(3)49 年度至 88 年度，以上年 7 月 1 日開始至當年 6 月 30 日終了。因此並無 48 年度。

(4)自 88 年下半年起為將原會計年度起迄時間調為曆年制，乃編列一次 1 年 6 個月之預算，自 88 年 7 月 1 日起至 89 年 12 月 31 日止，稱之 88 年下半年及 89 年度，以銜接調整新舊會計年度。

(5)90 年度以後均與日曆年完全相同。

2.附屬單位預算：為特種基金(如營業事業機關及公務機關中的作業組織等)以歲入、歲出的一部(即盈餘的應解庫額及虧損之由庫撥補額與資本由庫增撥或收回額等)編入總預算內。

3.追加減預算：指法定預算在年度進行中之追加或追減。依我國預算法規定，各機關因(1)依法律增加業務或事業致增加經費時，(2)依法律增設新機關時，(3)所辦事業因重大事故經費超過法定預算時，(4)依有關法律應補列追加預算者，得請求提出追加歲出預算，並由中央財政主管機關籌劃財源平衡之。又法定歲入有特別短收之情勢，不能經由行政院會議決議，呈請總統以命令裁減時，應由中央財政主管機關籌劃抵補，並由行政院提出追減歲入預算。

4.特別預算：凡遇國防緊急設施或戰爭、國家經濟重大變故、重大災變，以及不定期或數年一次之重大政事等，行政院得於年度總預算外，向立法院提出有別於一般施政之預算計畫，即稱特別預算，其審議程序與總預算相同，其決算之編造、送審亦相同，惟跨越兩年度以上者，其收支應分年編送年度會計報告。

(三)有關預算結構方面：

1.經常門收支：經常門收支係指除去需償還收支及增減(或移轉)公有財產(含政府囤儲存貨)

收支部分後之收支。依預算法規定，歲入歲出除資本門收支外為經常門收支。經常門收入主要包括稅課收入、規費、罰款、附屬事業盈餘及收入、財產孳息及經常移轉收入等；經常門支出主要包括公務員薪資、每年定期必須之貨品及勞務購買支出、債務付息及經常移轉支出等。

2.資本門收支：政府因減少資產及收回投資而發生的收入為資本門收入。政府因增置或擴充、改良資產及增加投資而發生的支出為資本門支出，故資本門收入包括財產售價、作價及投資收回等，資本門支出包括購置固定財產、取得權利及投資等支出。

3.普通基金：係指歲入供一般用途的基金，總預算中除屬於特種基金之預算外，均為普通基金之預算，如公務機關或各級公立學校的預算等。

4.特種基金：係指歲入供特殊用途的基金。特種基金又分為 6 類：

(1)營業基金：供營業循環運用者。

(2)債務基金：依法定或約定之條件，籌措財源供償還債本之用者。

(3)信託基金：為國內外機關、團體或私人之利益，依所定條件管理或處分者。

(4)作業基金：凡經付出仍可收回，而非用於營業者。

(5)特別收入基金：有特定收入來源而供特殊用途者。

(6)資本計畫基金：處理政府機關重大公共工程建設計畫者。

其中債務基金、作業基金、特別收入基金及資本計畫基金屬於「非營業特種基金」。

(四)有關政府收支各階段統計方面：

1.概算：為各機關依其年度施政計畫、初步估計的收支。

2.總預算案：由某級政府之預算主管機關，審核並彙編上述各概算而成，惟尚未經過立法程序的預算。

3.法定預算：經過立法程序並經公布的預算，一般又簡稱為預算數。

4.分配預算：為各機關依照法定預算依施政計畫進度按月或按期分配的預算。

5.決算：為每一會計年度財政收支計畫實施的結果，亦即預算執行的最後報告。總決算包括總預算與追加減預算的執行結果，以權責發生基礎編製。但跨越兩個年度以上之特別預算，在非決算年度時，則採收付實現基礎編製。

6.決算審定：總決算經審計機關審核後，乃編製最後審定數，一面解除各機關首長的財務責任，另一面完成事後監督，並提供往後年度編製預算的參考資料。

7.各級政府歲入與歲出淨額：將各級政府歲入歲出(包括總決算、特別決算)彙總，稱為歲入與歲出毛額，因其包含各級政府間移轉收支等重複列計部分，故經扣除重複列計部分後，即為歲入與歲出淨額。92 年起，資料範圍為本年度實際執行數(實現數與應收/應付數)，加

計以前年度歲入歲出轉入數中保留數之實際執行數。

(五)有關預算執行與決算方面：

預算的執行係根據分配預算辦理，但年度進行中由於施政的推展或情事的變更，原預算難免發生不足或不能適應的情況，因此有預備金、預算流用、預算緊縮、追加預算及特別預算彈性處理。

1.預備金：預備金為預算中的準備科目，專供原有預算科目不敷支應時為之挹注。分為第一預備金及第二預備金 2 種，第一預備金編列於各公務機關單位預算中，數額不得超過其經常支出總額百分之一，動支時須經上級機關核定，並轉請行政院主計總處備案。第二預備金於總預算中設定，各機關申請動支須經行政院核准，其每筆數額超過 5 千萬元者應先送立法院備查，但因緊急災害動支者不在此限。預備金均列為經常門歲出預算，但動支結果則依其支出性質分經常門或資本門科目列入決算。

2.預算的流用：各機關的歲出分配預算，其計畫或業務科目之各用途別科目，如其中有一科目經費不足，而他科目有賸餘時，可以互相流用，但不得流用為用人經費，且流用的範圍最高不得超過預算數百分之二十。

3.預算的緊縮：在預算執行時，如遇國家發生特殊事故而有裁減經費之必要時，得經行政院會議決議，呈請總統以令裁減各機關經費。

4.收付實現數：表示已收到的歲入及已支付的歲出。

5.權責發生數：屬應收應付款項，須留待以後年度繼續處理。會計年度結束後，各機關已發生尚未收得之收入，應即轉入下年度列為以前年度歲入應收款；其經費未經使用者，應即停止使用，但已發生而尚未清償之債務或契約責任部分，於年度結束後 10 日內檢同契約或證明文件，報經行政院核定，得轉入下年度列為以前年度歲出應付款。

(六)其他：

1.歲入與歲出：自 88 年下半年及 89 年度起依修正後預算法，歲入指政府在一會計年度內之一切收入，債務之舉借及以前年度歲計賸餘之移用不包括在內。歲出指政府在一會計年度內之一切支出，債務之償還不包括在內。政府歲入及歲出均應編入預算，依我國預算法規定，下列事項均須先編入歲入(出)或相關預算方可辦理：

(1)政府徵收賦稅、規費及因實施管制所發生之收入，或其他有強制性之收入(但法律另有規定者不在此限)。

(2)政府動用公款、處分公有財物或投資行為。

(3)政府大宗動產、不動產之買賣或交換。

(4)政府增加債務(但國庫券及短期借款不在此限)。

2.餘絀：歲入與歲出之差額稱餘絀，正數為賸餘，負數為短絀(或差短、赤字)。

3.會計年度：為便於管理分析政府之歲入歲出所訂定之起訖期間，一般均以 1 年為期，我國預算法對於政府會計年度之規定曾修正變動數次(請參閱(二)之 1.總預算)，自 90 年度起與曆年完全相同。

4.歲入按來源別：依預算法規定歲入必須按來源別科目分類，以便整理彙編及審議與監督。依總預算編製作業手冊「歲入來源別預算科目設置依據與範圍」，歲入來源別科目分為稅課收入等 12 類。本年報之各級政府歲入淨額因扣除補助及協助收入，並經彙整，僅列示 9 類，其科目與預算科目子目之對照如次：

財政統計科目	預算科目子目名稱
稅課收入	所得稅等稅目
獨占及專賣收入	專賣利益
罰款及賠償收入	罰金罰鍰及怠金、沒入及沒收財物、賠償收入
規費收入	行政規費收入、司法規費收入、使用規費收入
營業盈餘及事業收入	營業基金盈餘繳庫、非營業特種基金賸餘繳庫、投資收益
財產孳息及廢舊物資售價	財產孳息、廢舊物資售價
財產售價、作價及投資收回	財產售價、財產作價、投資收回
捐獻及贈與收入	捐獻收入、贈與收入
其他	工程受益費收入、信託管理收入、學雜費收入、雜項收入

5.歲出按政事別：為政府歲出分類之一，與計畫或業務別、用途別分類等，均為預算法規定歲出分類科目。依總預算編製作業手冊「歲出政事別科目歸類原則與範圍」，歲出政事別科目分為一般政務支出等 9 大分類。本年報之各級政府歲出淨額除扣除補助支出外，其餘科目與預算科目大分類相同，其科目與預算科目中分類之對照如次：

財政統計科目	預算科目中分類
一般政務支出	國務、行政、立法、司法、考試、監察、民政、警政、外交、財務、僑務等支出
國防支出	國防支出
教育科學文化支出	教育、科學、文化等支出
經濟發展支出	農業、工業、交通及其他經濟服務等支出
社會福利支出	社會保險、社會救助、福利服務、國民就業、醫療保健等支出
社區發展及環境保護支出	環境保護、社區發展等支出
退休撫卹支出	退休撫卹給付、退休撫卹業務支出
債務支出	債務付息、還本付息事務等支出
其他	第二預備金、其他支出

6.政府儲蓄：政府經常收入減經常支出之餘額，即為政府儲蓄。一般即作為資本支出之財源。

二、公庫收支及政府債務

(一)公庫收支：指公庫為政府經管現金、票據、證券及其他財物之收納支撥結果，可以顯示政府之財力盈虛、功能活動、資源分配狀況。公庫收支之統計採收付實現基礎，收入以經各級公庫代理機關收納者為準，支出以經各級公庫代理機關兌付或集中支付機關簽開支票者為準。

(二)預算外收支：指公庫收支統計中政府收支未予計入預算總額或未經正常預算程序者。預算外收支可分為兩類，一為其收支性質應屬政府活動範圍，惟未經預算程序，如以前年度歲入退還及歲出收回等，至期間終了即行列入決算者；一為暫列收支帳目，至期間終了即轉出不列入決算者，如國庫券及短期借款淨收入、暫收款、預付款、保管款等。惟自 88 年下半年及 89 年度起，尚包括公債、借款及債務還本在內。

(三)國庫券淨收入：政府為調節國庫收支所發行之國庫券，其償還期限不得超過 364 天，財政部及中央銀行均得隨時買賣國庫券，是以國庫券之發行及償還可同時進行，國庫收支表報刊載特定期間國庫券之發行狀況，乃以發行額與償還額抵減後之餘數登帳，不論正負，均稱國庫券淨收入。

(四)公庫出納整理期間：各機關經收之歲入各款，均應於年度終了以前繳庫，其已收因故未於

上項規定期限內解庫者，應洽經財政部同意後始得延長繳庫日期，至遲於年度終了後 15 日(營業盈餘一個月)以前解繳。各機關經費，在每年年度終了前已發生之債務或契約責任，經主辦會計人員詳加審核後，得延年度終了後 15 日，但國防部所管軍費支出，則得延至 20 日截止支付。自年度結束後至上述日期為公庫出納整理期間，其收支仍列作當年度之收支。

(五)公債發行及借款：

1.公債：指各級政府為籌集一般施政或建設所需資金而募集之債。我國習稱之公債，指中央政府在臺發行公債及地方政府發行公債。公債名稱迭有變更，38 年開始發行愛國公債，47 年度起以曆年命名稱短期公債，53 年度改按年度命名，61 年度起除原來發行年度公債外，迭增各種專供特定經濟建設所需資金之建設公債，62 年度起省市政府亦開始發行建設公債，中央政府於 65 年度將以往實際發行至 62 年度止之年度公債改為中央政府建設公債，嗣後均稱中央政府建設公債，並自 81 年度起分甲、乙兩類，甲類公債指支應非自償之建設資金，乙類公債指支應自償之建設資金。

2.借款：指中央、直轄市、縣(市)及鄉(鎮、市)向國內外所借入之長期、短期及透支、展期款項。

3.公共債務：指中央、直轄市、縣(市)及鄉(鎮、市)為應公共事務支出所負擔之下列債務：

(1)中央公債、國庫券、國內外借款及保證債務。

(2)直轄市、縣(市)公債、庫券及國內外借款。

(3)鄉(鎮、市)國內外借款。

4.公債餘額：政府以發行證券方式向民間承借之直接債務，截至某一時點尚未償還之數額。公債餘額僅指本金而言，利息不計在內，除非宣告逕轉為本金。

三、賦稅

(一)有關賦稅收入分類方面：

1.賦稅收入：指政府為達成公共目標，所需之財源依法律向人民(包括對人與對物)徵課之部分所得收入。其性質具強制性、無對價、及不須償還。其方式為稅捐稽徵機關直接徵課或委託代徵，預算科目上包含稅課收入、獨占及專賣收入，惟自 91 年起，稅課收入中營業稅內之金融保險業營業稅移撥至金融重建特種基金，並於 103 年 5 月起，改撥入金融業特別準備金；獨占及專賣收入因我國加入世界貿易組織，實施菸酒稅法後已廢止，改課菸酒稅納入稅課收入內，至隨菸品課徵之健康福利捐則直接撥入中央特種基金專用。故現行賦稅收入包含稅課收入、金融業營業稅、健康福利捐及 100 年 6 月開徵之特種貨物及勞務稅。103 年起亦將各直轄市及縣(市)政府開徵之特別及臨時稅課收入納入。另配合長期照顧服務法，遺贈稅及菸酒稅之菸稅，分別自 106 年 5 月 12 日、106 年 6 月 12 日起調整稅率及稅

額，並將調整後增加之稅款撥入該特種基金作為長期照顧服務支出使用；自 105 年起實施之房地合一課徵所得稅，其稅課收入扣除由中央統籌分配予地方之餘額，用於住宅政策及長期照顧服務支出。

2.國稅：稅課收入依據財政收支劃分法規定，劃歸中央政府財政之各項稅目，稱之為國稅。現行國稅包括所得稅、遺產及贈與稅、關稅、營業稅、貨物稅、菸酒稅、證券交易稅、期貨交易稅、特種貨物及勞務稅等。礦區稅自 92 年 12 月 31 日起改徵收礦產權利金不納入國稅。

3.直轄市及縣(市)稅：稅課收入依據財政收支劃分法規定，劃歸直轄市政府或縣(市)政府財政之各項稅目稱之為直轄市及縣(市)稅，現行直轄市及縣(市)稅包括土地稅、房屋稅、使用牌照稅、娛樂稅、契稅、印花稅等。

4.中央政府賦稅收入：指中央政府歲入中稅課收入與獨占及專賣收入部分，亦即賦稅收入中實際列入中央政府之收入部分。國稅收入未必全部列入中央政府歲入，如國稅中所得稅、貨物稅總收入百分之十；營業稅總收入減除依法提撥之統一發票給獎獎金後之百分之四十由中央政府統籌分配給直轄市、縣(市)及鄉(鎮、市)，惟自 91 年起金融保險業營業稅分離單獨列示撥入中央特種基金，不列入營業稅總收入內；遺產及贈與稅和菸酒稅，依財劃法規定分配給直轄市、縣(市)及鄉(鎮、市)；另隨菸品課徵之健康福利捐及 100 年 6 月起開徵之特種貨物及勞務稅，106 年 5 月及 6 月調整後增加之遺贈稅及菸稅，皆屬特種基金用途，不列入中央政府收入，惟特種貨物及勞務稅自 103 年起改列入中央政府收入；自 105 年起實施之房地合一課徵所得稅，亦不列入中央政府收入。

5.直接稅：直接稅在經濟學上一般指賦稅負擔不能轉嫁者之稅目，能轉嫁者為間接稅。在國民會計上對於經計入產業成本之賦稅均屬間接稅，故我國現行國民會計，直接稅僅包括所得稅、遺產及贈與稅、證券交易稅、期貨交易稅、契稅、土地增值稅等項及其附徵之教育捐，其餘各稅為間接稅。另在稅務行政上，認為直接稅係向投資所得、商業或職業行為所得課稅者，一般係按納稅人名冊來課徵者；而間接稅係向私人消費及財產移轉所得課徵者，係於某種特定行為發生時予以課徵。故賦稅統計中之直接稅包括所得稅、遺產及贈與稅、證券交易稅、期貨交易稅、土地稅(含地價稅及土地增值稅)、房屋稅、契稅等及附徵之教育捐，其餘各稅為間接稅。

6.間接稅：間接稅一般指賦稅負擔能轉嫁之稅目，包括關稅、貨物稅、菸酒稅、營業稅、特種貨物及勞務稅、使用牌照稅、印花稅、娛樂稅及其附徵之教育捐、特別及臨時稅課、金融業營業稅、健康福利捐等。

7.教育捐：指縣市地方政府為籌措教育文化科學支出財源，在縣市稅課中不超過原稅捐百分

之三十比率範圍內附徵之地方教育捐。惟自 88 年起，已無附加之法律依據，目前教育捐收入係來自於補徵或退還以前年度之稅款。

8. 實物抵繳：指遺產及贈與稅應納稅額在 30 萬元以上，納稅義務人確有困難，不能一次繳納現金時，就現金不足繳納部分申請以在中華民國境內之課徵標的物或納稅義務人所有易於變價及保管之實物一次抵繳。

(二)有關查定與實徵方面：

1. 查定數：指稅捐稽徵機關應行徵收之稅款數額，包括由稅捐稽徵機關按稅籍底冊或查得資料核定應徵收之稅捐、納稅義務人申報繳納之稅捐、扣繳稅款、補申報稅款、核定補徵或更正稅款等，但不包括短估金、滯報金、怠報金、滯納金、利息等。
2. 實徵毛額：指稅捐稽徵機關所徵起之本年度稅款及補徵以前年度之舊欠稅款、尚未扣除退稅款者。
3. 實徵數：指本年度實徵數與以前年度實徵數之合計，其中本年度實徵數指本年度各項稅捐徵起數減除於本年度開徵屬本年度稅款之退稅數。以前年度實徵數，指以前年度各稅於本年度徵起數減除本年開徵屬以前年度稅款之退稅數。
4. 實徵淨額：指各項稅捐在本年度內之徵起數減除退稅數，不論開徵屬本年度或以前年度均包括在內。亦即實徵毛額減除全部退稅數，亦等於實徵數減除退還以前年度歲入款(即以前年度徵起之稅款於本年度辦理退稅數)。
5. 退稅：指已徵起稅款之退還數。亦即納稅義務人已付之稅款超過應付之稅款時，政府對其所為之退還數。納稅義務人對於因適用法令錯誤或計算錯誤溢繳之稅款，以及生產外銷產品所用進口原料所繳納之進口稅捐、或外銷產品在出口前所繳之貨物稅等，經申請或逕行核定退還之稅款。依退稅款年度包括本年度開徵屬本年度稅款之退稅數，本年度補徵屬以前年度稅款之退稅數，及以前年度開徵之稅款於本年度內辦理退稅數(即退還以前年度歲入款)等 3 項。
6. 沖稅：指記帳稅捐之沖銷。生產外銷貨品所用原料進口稅捐，如進口時辦妥稅額記帳者，於產品外銷後所申請沖銷之稅款。

(三)其他：

1. 促進產業升級之稅捐減免：稅捐減免指部分或全部納稅義務之免除。為促進產業升級，加速發展經濟，政府訂定促進產業升級條例，凡合乎規定者均可減免納稅義務，減免稅目有所得稅、印花稅、土地增值稅、契稅等多種。已於 98 年 12 月 31 日施行期滿。
2. 產業創新之稅捐減免：為促進產業創新，改善產業環境，提升產業競爭力，政府訂定產業創新條例，自 99 年 1 月 1 日起至 118 年 12 月 31 日止，合乎規定者可減免納稅義務，減免

稅目為營利事業所得稅。目前公司可就其研究發展支出金額、投資於智慧機械、5G 行動通訊、資安產品服務、前瞻創新研究發展等支出，於限度內隔年或分年抵減應納營利事業所得稅額。

3.所得總額：綜合所得稅納稅義務人依所得稅法規定申報之全年各類所得金額，計包括營利所得、執行業務所得、薪資所得、利息所得、租賃所得及權利金所得、財產交易所得、競技競賽及機會中獎獎金或給與、股利所得、退職所得及其他所得等 10 類。自 101 年起，現役軍人薪餉、國中(小)以下教職員薪資已納入所得總額範圍，但不包括因所得總額未達各項扣除額等而未申報者之所得，故在稅務行政上通稱之所得總額實際上為應稅所得總額。

4.所得淨額：所得總額經減除免稅額及各項扣除額後，即為應稅所得淨額，在稅務行政上簡稱所得淨額，作為按稅率計算應納綜合所得稅額的依據。

5.賦稅負擔率：指賦稅收入對國內生產毛額之比率，一般用以衡量一國國內租稅負擔輕重之標準。

6.社會安全捐：依 OECD 定義係指受僱者、雇主、自行僱用及非就業者對各級政府之強制性支付，並藉此支付款項取得享有未來可能有的社會福利權利。屬於社會救助及福利之政府補助、自願或對非各級政府所支付之繳款、設算或虛擬之繳款均不包括在內。我國社會安全捐統計範圍包含勞工保險、就業保險、公教人員保險、農民健康保險、全民健康保險、軍人保險、國民年金保險、軍公教人員退休撫卹基金(新制)、勞工退休基金(新制)、勞工退休基金(舊制)、私立學校教職員退休撫卹離職資遣儲金等共 11 項保險及退休基金。

7.平均每人稅負：指平均每人所負擔之賦稅金額。通常以年為期間，而以年度賦稅收入數除以該年年中人口數表示。

8.徵課費用：指賦稅稽徵所需之費用，亦即稽徵成本。其中包括稅務稽徵機關之人事、業務、旅運等直接費用及稽徵業務有關之行政管理、資料管理及稅務管理等間接費用。

9.查(核)定開徵數：指「本年度」查核定開徵(稅款開徵之始日在本年度以內者)及「以前年度」結轉(查核定開徵稅款開徵之始日在上年度 12 月 31 日(含)前，未逾徵收期間仍未徵起者)之本稅及罰鍰案件之件數及金額。

10.未徵數餘額：指開徵數減除實徵數、減免註銷數、逾徵收期限數、逾核課期限數後尚未徵起之件數及金額。

11.違章漏稅案件及財務罰鍰：指納稅義務人因違反稅法而發生違章漏稅之案件及須繳納之財務罰鍰金額。

四、關務

(一)外銷品沖退稅：外銷品沖退稅事項，依外銷品沖退原料稅辦法之規定為之。外銷品沖退原

料稅之申請，以貨品業已外銷者為限，加工品外銷後，准予退還其使用進口原料已繳之稅款。其加工原料應徵之稅款，如屬繳現者，外銷後准予退還，稱為退稅；如屬記帳者，外銷後准予沖銷，稱為沖稅。可提出申請沖退稅款之廠商為原料進口商、成品出口商及加工製造商，申請沖退稅款之稅目有關稅、貨物稅及營業稅。

(二)緝私案件及價值：私運貨物進出口之查緝，由海關依海關緝私條例之規定為之。海關緝私包括抄檢船舶、查驗貨物、行李、郵包，並派艦艇在海上或港內巡邏，查緝所獲走私漏稅之案件數及沒入之貨物價值。

五、國有財產

(一)國有財產：國家「依據法律規定」，或「基於權力行使」，或「由於預算支出」，或「由於接受捐贈」所取得之財產為國有財產；「凡不屬於私有或地方所有之財產」，除法律另有規定外，均應視為國有財產。

1.「依據法律規定」：係指依其他法律規定由國家取得其財產權。

2.「基於權力行使」：係指國家基於公權力之行使，經接收、沒收或徵收而取得財產權。

3.「由於預算支出」：係指依預算撥款而營建或購置財產。

4.「由於接受捐贈」：係指國內外以中華民國政府為對象而捐贈財產。

5.「凡不屬於私有或地方所有之財產」：係指未經登記之不動產或未確定權屬為私有或地方所有之財產。

(二)國有財產之範圍，依據國有財產法規定如下：

1.不動產：係指土地及其改良物暨天然資源。其中土地改良物分為建築改良物及農作改良物 2 種，前者係指附著於土地之建築物或工事，後者係指附著於土地之農作物及其他植 物與水利土壤之改良；天然資源，係指原始森林、天然氣、地熱、溫泉、水資源、地下資源及海底資源等。其中，經相關權責機關核定為古蹟者，或具文化性、歷史性、藝術性之不動產，經管理機關認定，或經其主管機關會同相關權責機關認定之不動產為珍貴不動產。

2.動產：係指機械及設備、交通運輸及設備，暨其他雜項設備。各項動產以耐用年限在 2 年以上，且其價值在一定金額以上者為限。其中，具文化性、歷史性、藝術性或稀有性之古物、民俗文物、藝術品、圖書、史料及自然物等，經管理機關認定之動產，或因屬性認定有爭議，陳經該管理機關之主管機關會同相關權責機關認定之動產為珍貴動產。動產之詳細分類，依照行政院頒行之「財物標準分類」規定辦理。

3.有價證券：指國家所有之股份或股票及債券。

4.權利：指地上權、地役權、典權、抵押權、礦業權、漁業權、專利權、著作權、商標權及其他財產上之權利。

5.上述範圍以外，尚有下列國有財產，其保管或使用，依其他有關法令辦理：

(1)軍品及軍用器材。

(2)圖書、史料、古物及故宮博物。

(3)國營事業之生產材料。

(4)其他可供公用或應保存之有形或無形財產。

(三)國有財產依規定區分為公用財產與非公用財產兩類：

1.公用財產：包括公務用、公共用及事業用之國有財產。

(1)公務用財產：各機關、部隊、學校、辦公、作業及宿舍使用之國有財產均屬之。

(2)公共用財產：國家直接供公共使用之國有財產均屬之。

(3)事業用財產：國營事業機關使用之財產均屬之。但國營事業為公司組織者，僅指其股份而言。

2.非公用財產：係指公用財產以外可供收益或處分之一切國有財產。

六、民間參與公共建設

(一)促進民間參與公共建設法：政府為提升公共服務水準，加速社會經濟發展，促進民間參與公共建設，於 89 年 2 月 9 日經總統公布施行「促進民間參與公共建設法」(簡稱促參法)，並於 104 年 12 月 30 日、107 年 11 月 21 日及 111 年 12 月 21 日修正，包含交通建設及共同管道、環境污染防治設施、污水下水道、自來水及水利設施、衛生福利及醫療設施、社會及勞工福利設施、文教及影視音設施、觀光遊憩設施、電業、綠能設施及公用氣體燃料設施、運動設施、公園綠地設施、工業、商業及科技設施、新市鎮開發、農業及資源循環再利用設施、政府廳舍設施、數位建設等 15 類 25 項公共建設，放寬土地、籌資等法令限制，提供融資優惠、租稅減免等諸多誘因，並合理規範政府與民間機構間投資契約之權利義務，明定主辦機關甄審與監督程序。

(二)民間機構參與公共建設之方式如下：

1.BOT(新建-營運-移轉)：民間機構投資新建並為營運；營運期間屆滿後，移轉該建設之所有權予政府。

2.B(R)TO(興建-移轉-營運)：

(1)民間機構投資興建完成後，政府無償取得所有權，並由該民間機構營運；營運期間屆滿後，營運權歸還政府。

(2)民間機構投資興建完成後，政府一次或分期給付建設經費以取得所有權，並由該民間機構營運；營運期間屆滿後，營運權歸還政府。

3.ROT(增、改、修建-營運-移轉)：民間機構投資增建、改建及修建政府現有建設並為營運

；營運期間屆滿後，營運權歸還政府。

4.OT(營運-移轉)：民間機構營運政府投資興建完成之建設，營運期間屆滿後，營運權歸還政府。

5.B(R)OO(興建-擁有-營運)：配合政府政策，由民間機構自行備具私有土地投資興建，擁有所有權，並自為營運或委託第三人營運。

6.其他經主管機關核定之方式。

7.其他：分設定地上權及非設定地上權。

Glossary

A. Government Revenues and Expenditures

1. Scope of revenues/expenditures:

The term "government revenues/expenditures" includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by the government at all levels as well as public corporations, and is commonly referred to as public sector revenues/expenditures. The narrow definition of government revenues/expenditures pertains to the total amount of revenues and expenditures by the government at all levels and the social security fund. This is commonly referred to as general government revenues/expenditures. The excerpts in the yearbook of various government revenues/expenditures only include central government and local governments. The central government gross revenues/expenditures only includes general budget/final account, it excludes special budget/final account.

The previous Budget Act of Taiwan recognized the increase and decrease of government liabilities as a part of government revenues and expenditures. The legislative amendment of October 29, 1998 separated the increases or decreases in government liabilities from government revenues/expenditures and has the government fiscal budget compiled according to the amended legislation beginning from the second half of 1999 and for fiscal year 2000. The yearbook contains pertinent statistics compiled in accordance with the government fiscal budget administration law as last amended in 1999, with retroactive history charts prepared for comparison purposes.

The transaction corpus of nationwide economic activities can be divided into two categories according to the System of National Accounts, which contains grouping by economic activities on the one hand, and grouping by the nature of revenues /expenditures agencies on the other, as shown in the following diagram.

The entries to the right in the following diagram that are grouped by the nature of revenues/expenditures agencies have the three sectors of public nonfinancial corporations, public financial corporations and general government grouped into one as the public sector.

2. Fiscal budget classification:

(1)General budget: General budget pertains to a revenues/expenditures plan drafted by the government for a future period, most often on a yearly basis, in support of its administration plans. As provided for under Article 17 of the Budget Act, the general budget includes annual fiscal year revenues/expenditures, liability accruement, and the appropriation of previous fiscal surplus and liability repayment compiled by the government. In Taiwan, the central government and local governments each compile their own general budget, in which the total revenues and expenditures comprises the sum of revenues and expenditures of each government unit as well as the budget for all subsidiary units related to contributable

treasury earnings from surplus, treasury appropriation for losses, for capital increase or recall. The budget, by compilation stage, may be divided into: budget estimate, budget proposal, legal budget, and distribution budget. The general budget as listed in the public finance statistics pertains to legal budget unless otherwise stipulated. The commencement, conclusion, and description of the fiscal years are as follows,

(1.1)Those prior to 1954 are identical to the calendar year.

(1.2)Those that fall between 1954 and 1958 commence on July 1 and conclude on June 30 of the following year. In 1954, the period from January to June is singled out and referred to as the first half of 1954.

(1.3)Those that fall between 1960 and 1999 commence on July 1 of the previous year and conclude on June 30 of the current year, excluding the year 1959.

(1.4)As of the second half of 1999 the fiscal accounting year reverted back to the calendar year system, hence covering a one-time, one-year-and-six-month budget; the period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000, and is intended to bridge the old and new accounting systems.

(1.5)Those that follow fiscal 2001 are identical to the calendar year.

(2)Subordinate unit budget: A portion of revenues and expenditures pertaining to the special fund, such as the operating units in state-run enterprises and public administrative agencies, consisting of contributable earnings and/or deficits to be allotted by the treasury and capital to be retroactively increased or recalled by the treasury. These special funds are included in the general budget.

(3)Additional budget: This refers to a retroactive increase or decrease of the fiscal budget within the legal budgetary confines. As stipulated by Taiwan's Budget Act, various government agencies may seek to induct such a budget increase/decrease for the following reasons: (a) when in need of increased funding in support of aggregated operations as permitted by law; (b) when new agencies are being founded as per legal stipulation; (c) when funding is sought by an agency for implementing major projects that exceed legal budget limits; (d) when there are retroactive budget plans that may be added to the retroactive budget as permitted by law and that shall be balanced by the central finance competent authority. In addition, in the case of extraordinary deficit to the legally designated revenues that cannot be resoluted at the Executive Yuan sessions instead of budget adjustments to be ruled by the presidential

order, the central finance competent authority shall allocate an offset mechanism with which the Executive Yuan may retroactively increase or decrease the government fiscal budget.

(4)Special budget: In support of urgent national defense logistics, or in the event of war, major changes to the national economy, or after a major disaster or major event that takes place randomly or once in several years, the Executive Yuan may, besides its normal general budget, present to the Legislative Yuan a budget proposal other than for general administration. This is referred to as the special budget. Its review procedure is identical to that for a general budget, and the compilation methods of audit and audit submissions are also identical, except that a yearly accounting report is to be filed separately for those that span over two or more fiscal years.

3. Fiscal budget structure:

(1)Current revenues/expenditures: Current revenues/expenditures pertains to government revenues/expenditures deducted from due revenues expenditures, repayment of revenues/expenditures, and increase/decrease/transfer of state-owned properties, including government inventory. As stipulated by the Budget Act, revenues and expenditures other than capital revenues/expenditures are considered current revenues/expenditures. Current revenues primarily consists of taxation revenues, regulatory fees, punitive fines, earnings and surplus reported by subsidiary units, interest accrued from asset holdings, revenues derived from current transfers and so forth. Current expenditures primarily consist of public servants' payrolls, expenditures on fixed yearly goods and services purchased, liability interest payout, and expenditures arising from current transfers.

(2)Capital revenues/expenditures: Government revenues arising from reduced assets or recalled investments are referred to as capital revenues. Government expenditures made in support of asset acquisition, expansion and improvement, or derived from investments made, become capital expenditures. Hence capital revenues consists of the aggregated sale price and value of assets, recall of investment and so forth; capital expenditures consist of expenditures made in acquiring fixed assets, rights of entitlement, investments, etc.

(3)General fund: These refer to revenues allocated as funds for general purposes. Under the general budget, except those classified under special fund, the remainder is budgeted as general fund, e.g., budgets for government administrative agencies and public schools of all levels.

(4)Special fund: This refers to funds of revenues for special uses. They are divided into six categories:

(4.1)Enterprise fund: These are intended for cyclical business operations.

(4.2)Debt service fund: These have been raised as sources of finance for repaying the principals on government liabilities as per legal stipulation or according to specific criteria.

(4.3)Trust fund: These are managed or disposed for the benefits of local or foreign institutions, organizations, or private individuals in accordance with prescribed criteria.

(4.4)Operations fund: These are not intended for use in business operations but can still be recalled once expended.

(4.5)Special revenue fund: These are derived from special sources of revenues and intended for special uses.

(4.6)Capital project fund: These are allotted for the disposal of major public infrastructure projects of government agencies.

The debt service fund, operations fund, special revenue fund, and capital project fund are referred to as "non-profit special fund".

4. Statistics by stage on government finance:

(1)Budget estimate: For preliminarily projected revenues and expenditures drafted by various agencies according to their specific yearly administration plans.

(2)Total budget proposal: A budget that has been compiled and reviewed by certain competent government budget authorities, complete with a variety of preliminary budget mentioned above but pending the final legislative proceedings.

(3)Legal budget: Budgets that have undergone the legislation procedures and been announced publicly. In short, these are also called budget accounts.

(4)Distribution budget: Budgets that various government agencies have allocated by month or by period in support of their respective administrative implementation plans according to the legally designated budget plan.

(5)Final account: The results of the implementation of revenues/expenditures in each fiscal year's finances, meaning the final report on budget execution. The total final account consists of the findings of execution on the general budget and additional budget, compiled on the basis of occurrence of entitlement or liability, except special budgets that span over two

fiscal years or more in the non-final audit year, which are compiled on the basis of actual realization of revenue/expenditure.

(6)Final audit account: The final audited figure compiled upon the review and approval by the auditing agency, which on one hand relieves the responsibility of finance from the heads of various government agencies and ensure proper follow-up supervision and, on the other, provides a reference for budget compilation for subsequent fiscal years.

(7)Net government revenues/expenditures at all levels: The sum of revenues/expenditures by government at all levels (including general budget, special budget) is referred to as gross revenues and gross expenditures. This category still contains repetitive inter-government debit and credit entries not yet adjusted to warrant the terms of gross revenues and gross expenditures, and those deducted from repetitive entries are referred to as net revenues and net expenditures. From 2003, the data range is the actual number of executions for the current year (realized number and accounts receivable/payable), plus the actual number of executions for the encumbrance transferred from the previous year's revenues and expenditures.

5. Budget execution and auditing:

The budget execution is implemented in accordance with budget distribution, when changes occur in a fiscal year due to administrative promotion or other conditions, it often renders the original budget insufficient or unsuitable. This may call for more flexible adjustment such as reserve fund, budget flow, budget downsizing, additional budget, and special budget.

(1)Reserve fund: A reserve fund is a preliminary budget heading, and serves to balance the original budget heading in the event of shortages. It is divided into the first reserve fund and the secondary reserve fund. The first reserve fund is included in the budget of various government agencies. Its amount shall not exceed 1% of the total current expenditures and it is subject to approval by a superior agency when drawn on the reserve, and resubmitted to the Executive Yuan's Directorate General of Budget, Accounting &. Statistics for future reference. The secondary budget is allocated under the general budget and requires approval by the Executive Yuan when drawn on the reserve. In the case that the sum of each withdrawal exceeds $50 million, it requires a voluntary filing in advance with the Executive Yuan, except those appropriated in response to disaster. Reserve funds are itemized under current expenditures

budgets, while they are audited in accordance with the nature of expenditures for classification either under current expenditures or capital expenditures.

(2)Budget flow: As fiscal budget at various government agencies is allocated under specific headings according to plans or by operating categories, when one category is under-funded while another has a surplus, it is permitted to balance with each other except that none of such funds may be allocated for staffing purpose and the flow is capped at no more than 20% of the scope of a budget.

(3)Budget downsizing: During budget execution in the event that a budget needs to be downsized in support of extraordinary national incidents, a proposal may be motioned by the Executive Yuan requesting the President to issue an executive order that the government agency funding be trimmed down.

(4)Actual revenues/expenditures: This indicates the revenues received and expenditures dispensed.

(5)Expenditures equivalent: This pertains to accounts receivable/payable but needs to be reconciled in the following year. Upon concluding an accounting year, revenues booked by various agencies but not yet received shall be reclassified as the previous fiscal receivable in the following fiscal year, and the unused funding shall be suspended; however, liabilities accrued but not yet repaid or contractual liabilities, upon the approval by the Executive Yuan within ten days after the conclusion of a fiscal accounting year and presented along with a contract and/or proof of documentation, may be transposed to the following fiscal year as the previous fiscal year's expenditures payable.

6. Other:

(1)Revenues and expenditures: According to the amended Budget Act beginning from the second half of 1999 and for fiscal 2000, revenues pertain to all types of revenues received by the government in a fiscal year, but excludes liabilities accrued and previous fiscal year surplus allocated. Expenditures pertain to all types of expenditures made by the government in a fiscal year, but excludes liability repayment. Both the government's revenues and expenditures are to be included in the budget plan, and according to Taiwan's Budget Act, the following items are to be included under revenues and/or expenditures or under pertinent budget proposal before their formal implementation:

(1.1)Revenues arising from the government's levy of taxation, regulatory fees, or those

derived from implementing new regulations, and/or other mandatory revenues, except those otherwise stipulated by law.

(1.2)Appropriation by the government of state funds, disposal of state property, or acts of investment.

(1.3)The purchase/sale or bartering by the government of bulk chattels and real estate.

(1.4)Accruement by the government of liabilities, but excluding treasury notes and short-term borrowings.

(2)Surplus/deficit: The differential between revenues and expenditures is described as surplus/deficit, the positive number is surplus, while the negative number is deficit.

(3)Fiscal accounting year: To facilitate management and analysis of government revenues/expenditures with prescribed dates of beginning and ending, the cycle is usually defined as one year. Taiwan's Budget Act made several changes to the government account year (Please refer to section 2.1, general budget). However, effective from 2001, it has been adapted to correspond to the calendar year.

(4)Revenues by source: A type of government revenues classification, which according to the Budget Act stipulations is to be categorized by source heading to facilitate sorting, compilation, review, and supervision. According to the regulation and scope of revenues by source inside the manual for preparing general budget, sources of revenues are divided into 12 major categories including revenues from taxes. Because the yearbook's net government revenues deducted the subsidies from the sum of government revenues at all levels, the outcome tables of net government revenues inside the yearbook only present 9 major categories. A comparison of public finance statistics and budget categories is provided as follows:

Classification of public finance statistics	Classification of budget (Second Grade Account Name)
Revenues from taxes	Income tax, etc.
Revenues from monopolies	Monopoly benefits
Revenues from fines and indemnities	Revenues from fines and delay payment penalty, confiscation of assets, revenues from compensation and indemnities
Revenues from fees	Revenues from administration fee, revenues from legislative fee, revenues from usage fee
Revenues and surplus from public enterprises	Profits of the enterprise fund to be paid to the National Treasury, the amount of other special fund to be paid to the National Treasury, investment revenues
Property earnings, Sale of waste materials	Interest earnings, sales waste material
Sale of properties, Property value assessment and Recalled capital	Sales properties, assessing value of properties, recalled capital
Revenues from donations and gifts	Revenues from donations, revenues from gifts
Others	Revenues from community development fees assessed on construction projects, trust management revenues, tuition revenues, miscellaneous revenues

(5)Expenditures by administrative affair: A type of government expenditures, which, together with those categories by program, operation, or objective are classification headings mandated by the Budget Act. According to the classification principle and scope of expenditures by administrative affair inside the manual for preparing general budget, the expenditures by administrative affair are divided into 9 major categories including expenditures for general administration. Except for the absence of the expenditures for subsidies, the other categories of net government expenditures inside the yearbook and the categories of budget account are the same. A comparison of public finance statistics and budget categories is provided as follows:

Classification of public finance statistics	Classification of budget (Second Grade Account Name)
Expenditures for general administration	Expenditures for state affairs, administration, legislation, judicial affairs, examination, control affairs, civil affairs, police affairs, foreign affairs, finance, overseas Chinese affairs
Expenditures for national defense	Expenditures for national defense
Expenditures for education, science and culture	Expenditures for education, science and culture
Expenditures for economic development	Expenditures for agriculture, industry, communication and other economic service
Expenditures for social welfare	Expenditures for social insurance, social relief, welfare service, employment service and public health
Expenditures for community development and environmental protection	Expenditures for community development and environmental protection
Expenditures for retirement and condolence	Expenditures for retirement and compassionate aid payment and affairs
Expenditures for obligations	Expenditures for interest payment, debt servicing management fees
Others	Secondary reserve fund, other expenditures

(6)Government savings: The residual balance of current government revenues minus current expenditures will become government savings. These would generally be used for funding capital expenditures.

B. Revenues and Expenditures of Treasury and Debts

1. Treasury revenues/expenditures: This refers to the receiving and disbursing notes, securities and other financial instruments by the treasury, which acts as the agency on behalf of the government. This illustrates the government's financial status, functional activities and resource allocation. The statistics on treasury revenues/expenditures are based on a real-term realization basis, under which the revenue is taken based on receipts collected by commissioned agencies, of the government treasury at each level and expenditures is taken based on checks cashed by commissioned agencies of the government treasury at

each level or through a centralized disbursement agency.

2. Extra budget revenues/expenditures: This indicates, among the statistics of treasury revenues/expenditures, those government revenues/expenditures that are not included in the total amount of budget or have not undergone the normal budget procedure. Extra budget revenues/expenditures can be further divided into two categories. One category is by the nature of the revenues/expenditures that are tied to government activities but without going through the budget procedures, such as fiscal rebates with revenues of previous years and the recall of expenditures, which are to be included in the audit at the end of the period. The other category is that of the interim revenues/expenditures entries that will be deleted instead of included in the final audit at the end of the period, i.e. net income of treasury notes and short-term loans, interim receipts, prepayments, safekeeping funds, etc. Since the latter half of FY 2000, and starting from FY 2001, this category has also included government bonds, borrowing and principal repayments.
3. Net income derived from treasury notes: Treasury notes that the government issued for balancing the treasury revenues/expenditures are not to exceed a repayment period of 364 days. The Ministry of Finance and the Central Bank can buy and sell treasury notes at any time. Hence the issuance and redemption of treasury notes can proceed simultaneously. The treasury revenues/expenditures chart lists the state of treasury issuance for a given period, based on the residual balance to be derived from having the redeemed amount deducted from the issued amount for accounting entry. Irrespective of positive or negative, it is referred to as the net income derived from treasury notes.
4. Treasury revenue/expenditure settlement period: Revenues collected by various agencies are to be remitted to the treasury prior to the year-end, revenues that have been collected but not yet remitted to the treasury within the prescribed deadline will require the consent of the Ministry of Finance for the remittance date to be postponed. The said postponed remittance shall be completed at not later than fifteen days (or within one month of operating earnings) after the conclusion of a fiscal year.
5. The issuance of government bonds and borrowings:

(1)Government bonds: These refer to debt liabilities accrued for raising capital needed by all levels of government in support of general administration and/or development. Government bonds in Taiwan commonly pertain to government bonds issued by the central

government in Taiwan and government bonds issued by local governments. The term government bond has undergone several changes: In 1949 the patriotic government bond began to be issued; by 1958 it was called the short-term government bond and named after the calendar year; in 1964 it was renamed by the year; in 1972 in addition to the previous yearly bonds, a large number of infrastructure government bonds began to surface in support of designated economic development; in 1973 the provincial and city governments also began to issue infrastructure government bonds; by 1976, the central government had renamed all government bonds issued prior to 1973 as central government infrastructure government bonds, hence the term the central government infrastructure government bonds stood thereafter; by 1992 they were divided into Type A and Type B, where the former refers to non-self redeeming infrastructure development funds, and the latter self-redeeming infrastructure development funds.

(2)Loans: These refer to funds borrowed by the central government, special municipalities, counties (and county-level cities), and townships (and township-level cities) from a domestic or foreign source on a long-term or short-term basis, and funds borrowed by the same that are overdrawn or rescheduled.

(3)Public debt: The following forms of debt incurred by the central government, special municipalities, counties (and county-level cities), and townships (and township-level cities) in support of covering the expenditure on public affairs:

(3.1) Central government bonds, treasury bills, domestic or foreign loans, and guaranteed liabilities.

(3.2) Special municipality, county (or county-level city) government bonds, and domestic or foreign loans.

(3.3)Township (or township-level city) domestic or foreign loans.

(4)Government bond outstanding: The sum of unpaid direct liabilities up to a certain point of time that the government accrued for raising capital from the private sector through securities issuance. Government bond outstanding refers to the premium of government bonds and excludes interest accrued, which is automatically lumped into the premium unless otherwise indicated.

C. Taxes

1. Taxation revenues classification:

(1)Tax revenues: This refers to the government levies from the public (including people and property) part of their earnings, in support of attaining public objectives as permitted by law. By nature, it is compulsory, without consideration, and non-redeemable. The means of collection is direct tax levy by the tax collection agency or by consigned levy. Under the budget segment, there are revenues from taxes and revenues from monopolies. However, since 2002, among the tax revenues the finance and insurance enterprises business tax within the business tax has been removed and appropriated to the Financial Reconstruction Special Fund. In May 2014, the finance and insurance enterprises business tax was appropriated to Financial Special Reserves. The revenues from monopolies were abolished in 2002 as Taiwan joined the World Trade Organization and implemented the Tobacco and Alcohol Tax Law. The tobacco and alcohol tax were included in the revenues from taxes, and the revenues from the health and welfare surcharge on tobacco were appropriated directly to some central government's special funds, such as Social Welfare Fund, etc. Therefore, current tax revenues include the revenues from tax, the finance and insurance enterprises business tax, the health and welfare surcharge on tobacco, the specifically selected goods and services tax which was imposed in June 2011, and the special and provisional tax levies which have been collected by municipalities, counties and cities since 2014. In accordance with the Long-Term Care Services Act, the tax revenues from raising the estate and gift tax rates, tobacco and alcohol tax amount in May 12, 2017 and June 12, 2017, respectively, shall be appropriated for the long-term care service development fund and used for long-term care services. The tax revenue from the consolidated housing and land income tax which was imposed in January 2016, after deducting the redistribution from the central government to the local governments, shall be used for expenditures of housing policy and long-term social care services.

(2)National taxes: The tax revenues as defined by the government revenues/ expenditures allocation law, denotes that all kinds of taxes that classified under the central government is referred to as the national taxes, and under the current system, national taxes consist of ten categories, i.e. income tax, estate and gift tax, customs duties, business tax, commodity tax, tobacco and alcohol tax, securities transactions tax, futures transactions tax, and the specifically selected goods and services tax. Since Dec.31, 2003, the mining concession tax has been changed to mining royalty, and not included in national taxes.

(3)Municipality and county (city) taxes: The tax revenues as defined by the revenues/expenditures allocation law, denotes that all kinds of taxes that classified under municipality and county (city) tax is referred to as municipality and county (city) tax. The current municipality and county (city) taxes consist of land tax, house tax, vehicle license tax, amusement tax, deed tax, stamp tax, etc.

(4)Central government tax revenues: This refers to among the annual revenues of the central government, that part of revenues that come from taxation and monopoly gains. In other words, among the tax revenues, those portions that actually booked under the central government revenues. As national revenues is not necessarily booked entirely under the central government revenues. For example, 10% of the national revenues' income tax and commodity tax, and 40% of the sales tax minus payout for the uniformed commercial invoice prizes are consolidated and redistributed by the central government to centrally ruled municipalities, county/city and townships (towns and cities). Since 2002, the business tax from finance and insurance industries have been listed separately and appropriated to central government's special fund and excluded from the total income of business tax. The estate and gift tax and tobacco and alcohol tax, based on the revenues/expenditures allocation law are allocated to municipality and townships (towns and cities). The health and welfare surtax derived from tobacco products, the specifically selected goods and services tax which was imposed in June 2011 and the tax revenues from raising the estate and gift tax rates, tobacco and alcohol tax amount in May and June 2017 were not included in the revenues of central government. They will be appropriated directly to central government's special funds. However, since 2014, the specifically selected goods and services tax was included in the revenues of central government. The tax revenue from the consolidated housing and land income tax, which was imposed in January 2016, was not included in the revenues of central government.

(5)Direct taxes: Direct tax in economics refers to a taxation burden that cannot be transferred. A tax burden that can be transferred is referred to as indirect tax. In national accounting, a taxation that includes the cost of the industry is regarded as indirect tax, hence under Taiwan's current national accounting system, direct tax includes only income tax, estate and gift tax, securities transactions tax, futures transactions tax, deed tax, land value increment tax, provisional education surtax, and all the rest are regarded as indirect taxes. In taxation

administration, the direct tax is regarded as a taxation levied on investment earnings or commercial or occupational gains, in which the taxation levy is generally assessed according to the taxpayers' declaration. Indirect tax pertains to taxes levied against individual consumption and property transfer gains that occurs in the presence of a specific behavior. Thus under the taxation statistics, direct tax includes income tax, estate and gift tax, securities transactions tax, futures transactions tax, land tax - consisting of land value tax and land value increment tax, house tax, deed tax, education surtax, and the rest are regarded as indirect tax.

(6)Indirect taxes: In general, indirect tax refers to those taxation burdens that can be transferred. These include customs duties, commodity tax, tobacco and alcohol tax, business tax, specifically selected goods and services tax, vehicle license tax, stamp tax, amusement tax and its education surtax, special and provisional tax levies, financial enterprises business tax, and the health and welfare surcharge on tobacco.

(7)Education surtax: This refers to a provisional local education surtax within 30% of the premium tax of a county/city government in support of the local county government to raising funds for educational, cultural and scientific purposes. However, since 1999, there were no longer legitimate basis, the current educational surtax are from the tax levied or refunds of previous fiscal year.

(8)Using physical objects for payment of taxes: In cases where the estate tax or gift tax payable amounts to $300,000 or more, and the taxpayer has difficulty paying the full amount in cash, he or she may apply for permission to pay the deficient part of the tax in full by surrendering the taxed property which is located in the ROC or other easily cashable or storable property which is owned by the taxpayer. In case the tax property is not easily cashable or storable in the ROC, or the prevailing value on the date of application is lower than that on the date of death or the date of gift, the amount of tax which may be offset by such property shall be limited to the ratio of its value to the value of the total assessed property.

2. Audited and levied:

(1)Audited amount: This refers to the sum of tax collected by the tax collection agency. It consists of tax collectable as assessed by the tax collection agency based on taxation data compiled from the master taxpayer file's as well as taxes filed by the taxpayer, deductible tax, retroactive tax, and reassessed tax to be declared by taxpayers or correction on tax amount,

but excludes under-declared tax, late filing penalties, non-filing penalties, late payment penalties, interest accrued and so forth.

(2)Actual gross amount levied: This refers to current fiscal taxes and retroactively collected previous fiscal tax arrears collected by tax collection agencies, but without deducting tax rebates.

(3)Actual amount levied: This refers to the sum total of the current net fiscal levy and that of the previous net fiscal levy, where the current net fiscal levy pertains to the sum of various taxation levies deducted with tax rebates on taxes levied in the current fiscal year; the previous net fiscal levy refers to the sum of the current fiscal levy deducted with rebates given to the previous fiscal levy.

(4)Actual net amount levied: This refers to the sum of tax levies minus the sum of tax rebates of a fiscal year, including those of the current fiscal and the previous fiscal years, meaning the sum of gross levy minus the sum of rebates, or the equivalent of the actual levy minus rebates made against previous revenues (tax rebates given to tax collected from the previous fiscal).

(5)Tax refund: This refers to the sum of refund given on taxes already collected, meaning that when a tax paid by the taxpayer exceeds the taxable amount, it is the sum owed by the government that is due for tax refund. This authorized tax refunds include tax payments that the taxpayer erroneously applied the tax law or overpaid due to miscalculation, or import duties and tariffs paid on imported raw materials for production of export products, or community tax paid on export products prior to exportation; by petition or through auditing, the government shall give tax refund. Fiscal tax refunds fall into three categories: tax refunds due for the current fiscal, previous fiscal tax refund retroactively assessed, and current fiscal tax refunds on taxes levied from the previous fiscal, meaning refunds against previous fiscal tax revenues.

(6)Tax offsetting: This refers to offsetting in tax accounting, pertaining to the offsetting of tax levies as petitioned at the time of re-export, when exporters file, at the time of importation, for tax credits on import tax and duty for raw materials that are to be reprocessed for products for export.

3. Others:

(1) Tax reductions due to the implementation of the "Statute for Upgrading Industries": A tax reduction/exemption pertains to exemption of the whole or part of the taxation liability. In

support of industrial upgrading to speed up economic development, the government has promulgated the Statute for Upgrading Industries allowing eligible tax payers to reduce or exempt their taxation liabilities in income tax, stamp tax, land value increment tax, deed tax, etc. This Act was expired on 31 December, 2009.

(2)Tax reductions due to the implementation of the "Statute for Industrial Innovation": In order to promote industrial innovation, improve the industrial environment, and enhance industrial competitiveness, the government promulgated the "Statute for Industrial Innovation." Starting from January 1, 2010 to December 31, 2029, the eligible taxpayers may reduce or exempt their taxation liabilities in profit-seeking enterprise income tax. Currently, a company may credit their R&D expenses, or investment in connection with brand-new smart machines, 5th-generation mobile networks, cyber security products or services, or the forward-looking innovative R&D expenses against its profit-seeking enterprise income tax payable under a certain amount for the current year or for the following year.

(3)Gross income: The individual income tax that the taxpayer is required to declare on yearly income of all types, pertaining to ten categories, i.e. income derived from business earnings, services rendered, wages, interests, rental charges and royalties; property transactions gains; income derived from contests and games and from prizes and awards won by chance, dividend income, retirement and severance pay, and "other" income. In addition, starting from year 2012, salaries of military personnel in active service, teaching faculty wages in grade schools and middle schools were included in the gross income. However, those whose income falls below the mandated declarable cap; hence the grand total is generally referred to as the taxable grand total in taxation administration.

(4)Net income: This refers to having tax exemption and a variety of deductions taken from the grand total, which will then become the taxable net total. It is short for net income in taxation administration, and intended as the basis for tabulating declarable individual income tax filing under applicable tax rates.

(5)Tax burden ratio: This refers to the ratio of the overall taxation revenues to gross domestic product, and is generally used as a criterion for measuring the level of the taxation burden of domestic's citizens.

(6)Social security contribution: According to the definition of OECD, this refers to the

compulsory payments that confer an entitlement to receive a (contingent) future social benefit to general government from the employees, employers, and self-employed or non-employed. Government subsidies for social aids and benefits, payments which are either voluntary, not payable to general government or imputed are excluded. The scope of social security contributions include Labor Insurance, Employment Insurance, Civil Servant and Teacher Insurance, Farmer Health Insurance, National Health Insurance, Insurance for Military Personnel, National Pension Insurance, Public Service Pension Fund, Labor Pension Fund (New & Old), and the Private School Staff Retirement and Compensation Fund.

(7)Tax burden per capita: This refers to the average amount of taxation to be undertaken per capita. It is usually expressed on a yearly basis, and shown by dividing the yearly taxation revenues by the gross per capita of a fiscal year.

(8)Cost of tax collections: This refers to the cost accrued for levying taxes. It means the levying cost, which may consist of the tax collection agency's direct costs of staffing, operations, travels, and indirect costs, such as for administrative management, data management and tax affairs management, relating to the tax collection operations.

(9)Opening collection for assessed (verified) amount: This refers to the number of cases and amount of money of tax and fine from the opening collection for assessed (verified) amount in this year and carried forward from the previous years.

(10)Balance of tax not collected: This refers to the numbers of cases and amount of money of opening collection for assessed (verified) amount minus the sum of tax collected, cancelled, reduced, exempted, overdue, excess assessment.

(11)Cases of tax omission and punitive fines: This refers to the cases of tax evasion against law and fine due to the violation of law by the taxpayer.

D. Customs

1. Tax offsetting and refund: Matters relating to tax offsetting or refund for exported goods are handled in accordance with the provisions of the Regulations Governing the Offsetting or Refund of Duties and Taxes on Raw Materials for Export Products. Application for offsetting or refund of duties and taxes on raw materials for export products shall be filed only for products which have been exported. Products that undergo processing for re-exports are entitled to claim refund on the duties paid on imported raw materials. Factories or firms who pay the processing raw material taxes and government dues in cash are refunded in

cash, and those that book the duties to the interim debit system will have their taxes be offset. Applicants eligible for offsetting or refund of duties and taxes on raw materials include importers of raw materials, exporters of finished products and manufacturers of processing export products. Duties and taxes on raw materials for export products could be offset or refunded including import duties, commodity tax and business tax.

2. Smuggling cases and values: The smuggling of import or export cargoes shall be suppressed by Customs pursuant to the provisions of the Customs Anti-smuggling Act. Actions performed may include survey and search of the vessel, inspection of cargoes, passenger baggage and postal parcels; by patrol with vessel of the high seas or inner harbor, the number of cases seized and its values are recorded.

E. National Property

1. National property: Properties that are acquired by the provision of law, or at the exercise of government sovereignty, or through budget expenditure, or accepted through donations are collectively referred to as national properties. Properties not belonging to private or local government shall also be deemed national properties unless otherwise provided by law.

(1)By the provision of law: This refers to the state acquiring its property right by other law.

(2)At the exercise of government sovereignty: This refers to the state taking over, confiscating and expropriating property right by exercising government power.

(3)Through budget expenditure: This refers to the construction or purchase of property by budget appropriation.

(4)Accepted through donation: This refers to the property contributed to the government of the Republic of China internally or externally.

(5)Properties not belonging to private or local government: This refers to the real estate unregistered or the property ownership is uncertain whether belonging to the private or local government.

2. According to the National Property Act, the scope of national properties is defined as follows:

(1)Real estate: Refers to lands, improvements and natural resources. Land improvements are classified into two groups: structural improvement and agricultural improvement. The former refers to buildings or related engineering works attached to the land and the improvements made to the agricultural products, plants, hydrology, or soil attached to the land. Natural resources refer to virgin forest, natural gas, geothermal energy, thermal springs,

water resources, underground resources, seabed resources, etc. Valuable real estate pertains to those of historical significance as assessed by pertinent authorities, or real estate that offers cultural, historical, or artistic value that has been duly assessed by custodian authorities or so recognized by the competent government authorities in consultation with appraisement authorities.

(2)Chattel: Refers to mechanical facilities, transportation facilities and other miscellaneous facilities that indicates a durable life of over 2 years and its value over a certain amount. A detailed classification on personal property shall be determined in accordance with Property and Goods Standard Classification specified by the Executive Yuan. Valuable chattel pertains to artifacts of cultural, artistic, or rare value, folklore artifacts, artistic works, publications, historical archives and natural artifacts, which are duly assessed as chattel by an appraisement agency or so assessed by a direct competent government agency in consultation with pertinent authorities of any of the foregoing to qualify as chattel in the event of dispute in assessment.

(3)Securities: Refers to shares or stocks and bonds owned by the state.

(4)Rights: Refers to the property rights of superficies, easement, dien, mortgage, mining, fishery, patent, copyright, trademark and others.

(5)Aside from the scope mentioned above, the utilization or management of the following state properties is determined by other relevant regulations.

(5.1)Military materials and equipments.

(5.2)Books, historic materials, antiques and contents in the National Palace Museum.

(5.3)Productive materials of state-owned enterprises.

(5.4)Other tangible or intangible properties that could be provided for public use or preserved.

3. National property is divided into public use and non-public use property:

(1)Public use property: Public use property includes office use, public use and enterprise use national properties.

(1.1)Office use property: national properties used by government authorities, military offices, public schools, official operations and dormitories.

(1.2)Public use property: national properties used directly for public facilities.

(1.3)Enterprises use property: national properties used by state-owned enterprises. But if

the state-owned enterprise is a company, the national property only referred to its shares.

(2)Non-public use property: All national properties aside from public use properties that may provide revenue or benefit or for disposal.

F. Private Participation in Infrastructure

1. Act for Promotion of Private Participation in Infrastructure Projects:

In order to improve public service levels, accelerate socio-economic development, and promote private participation in public infrastructure, on February 9, 2000 the Government implemented the Act for "Promotion of Private Participation in Public Infrastructure" (referred to as the PPIP Act). This Act was amended on December 30, 2015, November 21, 2018 and December 21, 2022. There were 15 categories with 25 types of public infrastructure including transportation facilities and common conduits, environmental pollution prevention facilities, sewerage, water supply and water conservancy facilities, health, welfare and medical facilities, social and labor welfare facilities, cultural, educational, audiovisual, and music facilities, tourist attractions and lodgings, power facilities, green energy facilities and public gas and fuel supply facilities, sports facilities, parks and green spaces facilities, industrial, commercial and hi-tech facilities, the development of new towns, agricultural and resource recycling and reuse facilities, government office building, etc. The government also relaxed legal restrictions on land and financing, provided financing concessions, tax relief, and other incentives, and reasonably regulated the rights and obligations of the investment contract between the government and private institutions, stipulated screening and supervisory procedures for the authority-in-charge.

2. A private institution may participate in an infrastructure project in any of the following way:

(1)BOT (Build - Operate - Transfer): The private institution invests in the construction and operation of a new infrastructure, and upon expiration of the operation period, transfers the ownership of such infrastructure to the government.

(2)B(R)TO (Build (Rehabilitate) - Transfer - Operate):

(2.1)The private institution invests in the construction of the infrastructure and upon completion of the construction, relinquishes the ownership to the government without compensation. The government then lets the private institution operate the Infrastructure. Upon expiration of the operation period, the right to operate reverts to

the government.

(2.2)The private institution invests in the construction of the infrastructure. Upon completion of the construction, the government acquires the ownership by paying the construction expenses in a lump sum or in installments. The government then lets the private institution operate the infrastructure. Upon expiration of the operation period, the right to operate reverts to the government.

(3)ROT (Rehabilitate - Operate - Transfer): The private institution invests in the extension, reconstruction and/or repair of an existing infrastructure, and operates the infrastructure. Upon expiration of the operation period, the right to operate reverts to the government.

(4)OT (Operate - Transfer): The private institution operates an infrastructure built with investment from the government. Upon expiration of the operation period, the right to operate reverts to the government.

(5)B(R)OO (Build (Rehabilitate) - Own - Operate): To support the government policy, the private institution invests in the construction of an infrastructure on private land provided by the private institution itself, has the ownership thereof upon completion of the construction, and then operates the infrastructure itself or commissions a third party to operate it.

(6)Any other way approved by the competent authority.

(7)Others: For creation of superficies and non-creation of superficies.

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中華民國財政統計年報

112 年

出版機關：財政部
編　　者：財政部統計處
地　　址：116055 臺北市文山區羅斯福路六段 142 巷 1 號
網　　址：https://www.mof.gov.tw
電　　話：(02) 23227555
傳　　真：(02) 23225250
出版年月：中華民國 113 年 6 月
創刊年月：中華民國 60 年 7 月
刊期頻率：年刊
其他類型版本說明：本書同時登載於財政部網站，網址如下：
https://www.mof.gov.tw/singlehtml/285?cntId=64525
定　　價：每本新臺幣 350 元

展 售 處：五南文化廣場台中總店
地址：403018 臺中市西區臺灣大道二段 85 號
電話：(04) 22260330
五南網路書店：https://www.wunanbooks.com.tw
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三民書局重南店
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電話：(02) 23617511
三民網路書店：https://www.sanmin.com.tw

印 刷 者：普林特印刷有限公司
地址：241030 新北市三重區忠孝路二段 38 巷 6 號
電話：(02) 29845807

GPN：2006000014　　ISSN：1019-2727

ISSN 1019-2727
GPN：2006000014
定價：新臺幣 350 元

ISSN 1019-2727
GPN：2006000014
定價：新臺幣 350 元