

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；新臺幣千元

年 別 稅 目 別	查(核)定開徵數		實 徵 數		減 免 註 銷 數	
	Opening Collection for Assessed (Verified) (1)		Tax Collected (2)		Cancelled (3)	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
112年	36,808	794,952,009	33,158	501,681,978	299	32,598,569
113年	37,632	820,699,571	33,810	552,243,026	329	37,047,282
本 年 度 合 計	33,840	566,525,464	32,503	500,157,977	373	32,910,602
國 營 利 事 業 所 得 稅	1,979	147,026,807	1,814	111,543,129	59	13,930,279
綜 合 所 得 稅	105	28,357,775	86	20,139,060	2	1,150,978
遺 產 及 贈 與 稅	551	27,183,830	465	12,996,718	50	10,362,584
營 業 稅	41	74,562,492	39	66,084,523	1	1,787,584
貨 物 稅	1,281	16,874,937	1,222	12,305,895	6	628,341
菸 酒 稅	1	43,031	1	14,284	0	544
證 券 交 易 稅	0	4,729	0	2,639	0	248
期 貨 交 易 稅	0	12	0	12	-	-
特 種 貨 物 及 勞 務 稅	-	-	-	-	-	-
直 轄 市 及 縣 (市) 稅	31,613	412,381,895	30,544	385,736,992	303	18,580,833
地 價 稅	9,267	100,898,435	8,830	97,320,598	21	921,331
土 地 增 值 稅	654	104,845,027	596	88,596,726	45	13,375,700
房 屋 稅	9,716	92,986,533	9,631	92,059,103	21	353,421
使 用 牌 照 稅	9,824	71,872,589	9,519	67,928,969	92	2,632,105
契 稅	457	19,861,826	435	18,988,505	16	630,091
印 花 稅	1,435	17,808,902	1,289	17,003,809	106	564,362
娛 樂 稅	257	2,162,512	242	2,052,919	2	63,315
特 別 及 臨 時 稅 課	3	1,946,072	3	1,786,365	0	40,509
罰 鍰	249	7,116,763	146	2,877,856	11	399,490
以 前 年 度 合 計	3,791	254,174,106	1,307	52,085,049	-43	4,136,680
國 營 利 事 業 所 得 稅	850	173,933,855	393	43,918,341	1	3,067,975
綜 合 所 得 稅	330	111,234,675	213	32,467,035	0	1,002,438
遺 產 及 贈 與 稅	202	21,461,820	74	2,164,479	1	1,252,502
營 業 稅	5	15,195,692	5	7,204,675	0	390,313
營 業 稅	309	23,765,495	99	1,900,555	0	422,823
貨 物 稅	2	475,009	2	170,039	0	5
菸 酒 稅	1	1,152,625	0	5,522	-0	-107
證 券 交 易 稅	0	1	-	-	-	-
期 貨 交 易 稅	0	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	1	648,538	0	6,038	-	-
直 轄 市 及 縣 (市) 稅	2,296	16,874,081	820	6,976,603	-45	-319,469
地 價 稅	816	4,509,680	391	2,280,072	-9	-54,593
土 地 增 值 稅	15	3,168,635	12	1,791,705	1	249,665
房 屋 稅	172	1,834,216	95	853,205	-5	-46,425
使 用 牌 照 稅	1,157	6,012,739	227	910,997	-6	-3,149
契 稅	8	322,830	7	292,730	1	28,322
印 花 稅	48	231,437	75	792,053	-27	-563,753
娛 樂 稅	79	300,463	12	33,745	-0	-110
特 別 及 臨 時 稅 課	0	494,082	0	22,097	-0	70,574
罰 鍰	645	63,366,170	94	1,190,105	1	1,388,174

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，未逾徵收期而仍未徵起者。

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

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

(1) by Tax Item

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

逾徵收期間數		逾執行期間數*		逾核課期間數		未徵數餘額		CY Tax Item
Overdue (4)		Exceeded Compulsory Execution Period* (5)		Excess Assessment (6)		Balance of Tax Not Collected (7)= (1)-(2)-(3)-(4)-(5)-(6)		
件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	
6	8,909	5	5,766,423	37	83,411	3,303	254,812,719	2023
6	9,560	12	9,611,033	38	86,065	3,436	221,702,604	2024
-	-	-	-	0	1,370	965	33,455,516	Current Year
-	-	-	-	0	902	107	21,552,496	National Taxes
-	-	-	-	0	869	17	7,066,869	Profit-seeking Enterprise Income Tax
-	-	-	-	0	2	35	3,824,525	Individual Income Tax
-	-	-	-	-	-	1	6,690,385	Estate and Gift Tax
-	-	-	-	0	31	53	3,940,671	Business Tax
-	-	-	-	-	-	0	28,203	Commodity Tax
-	-	-	-	-	-	0	1,843	Tobacco and Alcohol Tax
-	-	-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	-	-	Specifically Selected Goods and Services Tax
-	-	-	-	0	369	766	8,063,700	Municipality & County (City) Taxes
-	-	-	-	0	347	416	2,656,159	Land Value Tax
-	-	-	-	-	-	14	2,872,601	Land Value Increment Tax
-	-	-	-	0	16	64	573,994	House Tax
-	-	-	-	0	6	213	1,311,509	Vehicle License Tax
-	-	-	-	-	-	6	243,231	Deed Tax
-	-	-	-	-	-	40	240,732	Stamp Tax
-	-	-	-	-	-	12	46,279	Amusement Tax
-	-	-	-	-	-	0	119,197	Special and Provisional Tax Levies
-	-	-	-	0	98	92	3,839,319	Fine
6	9,560	12	9,611,033	38	84,696	2,472	188,247,089	Previous Year
0	5,472	5	5,018,686	0	1,618	451	121,921,764	National Taxes
0	695	2	3,290,320	0	971	115	74,473,216	Profit-seeking Enterprise Income Tax
0	203	1	406,929	0	408	126	17,637,299	Individual Income Tax
0	-	0	93,222	-	-	1	7,507,483	Estate and Gift Tax
0	4,574	1	1,200,621	0	239	208	20,236,683	Business Tax
-	-	0	18,695	-	-	0	286,271	Commodity Tax
-	-	0	8,900	-	-	1	1,138,310	Tobacco and Alcohol Tax
-	-	-	-	-	-	0	1	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	0	642,501	Specifically Selected Goods and Services Tax
5	3,534	4	118,535	38	80,608	1,473	10,014,269	Municipality & County (City) Taxes
4	1,033	0	26,268	37	75,301	392	2,181,599	Land Value Tax
0	0	0	61,435	-	-	2	1,065,830	Land Value Increment Tax
0	1,238	1	9,052	1	888	80	1,016,258	House Tax
1	1,255	3	19,449	1	4,387	932	5,079,801	Vehicle License Tax
0	0	0	291	-	-	0	1,487	Deed Tax
-	-	-	-	-	-	0	3,137	Stamp Tax
0	8	0	1,423	0	32	67	265,365	Amusement Tax
-	-	0	618	-	-	0	400,793	Special and Provisional Tax Levies
0	554	3	4,473,812	0	2,470	547	56,311,055	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；新臺幣千元

年 別	未 徵 數 餘 額					
	繳款書未送達未徵數		未逾限繳日未徵數		行政救濟未徵數	
	Have Not Been Served the Payment Notice		Have Not Exceeded the Deadline of Payment		Administrative Remedies	
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
112年	328	1,621,665	287	14,346,127	2	20,884,156
113年	348	1,713,353	282	10,921,288	2	21,070,625
本 年 度 合 計	278	1,468,969	261	10,182,077	1	5,846,082
國 營 利 事 業 所 得 稅	2	160,778	11	5,184,978	1	4,205,693
綜 合 所 得 稅	0	24,108	1	585,608	0	1,501,773
遺 產 及 贈 與 稅	0	87,132	3	505,009	0	973,351
營 業 稅	0	983	1	3,769,520	0	1,157,544
貨 物 稅	1	48,527	6	323,408	0	553,374
菸 酒 稅	0	2	0	32	0	19,650
證 券 交 易 稅	0	26	0	1,400	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	-	-	-	-
直 轄 市 及 縣 (市) 稅	275	1,287,748	236	4,683,434	0	175,308
地 價 稅	251	731,668	139	1,578,452	0	53,217
土 地 增 值 稅	3	420,236	10	2,433,334	0	6,782
房 屋 稅	6	44,031	9	101,925	0	4,768
使 用 牌 照 稅	6	28,082	33	121,887	0	282
契 稅	1	26,170	5	217,009	-	-
印 花 稅	5	27,524	35	211,863	-	-
娛 樂 稅	2	9,810	4	12,809	-	-
特 別 及 臨 時 稅 課	0	225	0	6,156	0	110,260
罰 鍰	2	20,443	14	313,665	0	1,465,081
以 前 年 度 合 計	70	244,384	21	739,211	1	15,224,543
國 營 利 事 業 所 得 稅	0	9,801	0	424,058	0	11,696,351
綜 合 所 得 稅	0	5,842	0	79,514	0	7,397,007
遺 產 及 贈 與 稅	0	1,356	0	93,859	0	2,311,388
營 業 稅	0	1,151	0	121,354	0	644,505
貨 物 稅	0	1,453	0	129,331	0	1,342,759
菸 酒 稅	-	-	-	-	-	-
證 券 交 易 稅	-	-	-	-	0	692
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	-	-	-	-
直 轄 市 及 縣 (市) 稅	70	233,562	21	181,444	0	432,778
地 價 稅	66	122,755	18	71,502	0	33,435
土 地 增 值 稅	1	98,370	1	95,650	0	14,505
房 屋 稅	2	5,562	1	9,920	0	116
使 用 牌 照 稅	1	4,723	1	3,923	0	12
契 稅	0	14	0	142	0	29
印 花 稅	0	1,710	-	-	-	-
娛 樂 稅	0	428	0	307	0	178
特 別 及 臨 時 稅 課	-	-	-	-	0	384,503
罰 鍰	0	1,022	0	133,709	0	3,095,414

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

(1) by Tax Item

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

Balance of Tax Not Collected								CY
分期繳納未徵數		特殊原因未徵數		欠 稅 數		送達未逾滯納期 Delivery of Notice Not Yet Exceeded Delinquency Period		
Pay by Stages		Special Reason		Tax in Arrears				
件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	件數 No.	金 額 Amount	Tax Item
31	54,439,550	146	256,370	2,510	163,264,851	28	1,195,972	2023
19	27,618,088	143	289,599	2,642	160,089,652	32	1,201,518	2024
5	4,045,898	16	24,390	403	11,888,100	31	1,096,389	Current Year
4	3,809,832	0	7,001	89	8,184,215	11	828,677	National Taxes
3	2,080,310	0	4,494	13	2,870,576	1	249,613	Profit-seeking Enterprise Income Tax
1	410,667	0	1,995	30	1,846,371	2	194,778	Individual Income Tax
0	1,244,840	-	-	0	517,497	0	259,692	Estate and Gift Tax
0	65,963	0	513	46	2,948,886	7	124,582	Business Tax
0	8,052	-	-	0	467	0	11	Commodity Tax
-	-	-	-	0	417	-	-	Tobacco and Alcohol Tax
-	-	-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	-	-	Specifically Selected Goods and Services Tax
0	167,913	16	16,729	239	1,732,568	11	74,042	Municipality & County (City) Taxes
0	84,672	11	12,069	15	196,081	1	9,692	Land Value Tax
0	3,573	-	-	0	8,676	0	7,893	Land Value Increment Tax
0	78,783	2	621	47	343,866	2	12,879	House Tax
0	885	2	4,025	171	1,156,348	7	40,971	Vehicle License Tax
-	-	-	-	0	52	0	22	Deed Tax
-	-	0	1	0	1,344	-	-	Stamp Tax
-	-	0	14	6	23,645	1	2,585	Amusement Tax
-	-	-	-	0	2,556	-	-	Special and Provisional Tax Levies
0	68,153	0	660	75	1,971,317	9	193,670	Fine
14	23,572,190	127	265,209	2,239	148,201,552	1	105,129	Previous Year
12	22,970,918	1	42,035	437	86,778,600	0	80,205	National Taxes
10	21,746,986	0	27,485	105	45,216,382	0	13,862	Profit-seeking Enterprise Income Tax
1	366,054	0	12,180	125	14,852,462	0	61,565	Individual Income Tax
0	449,127	-	-	1	6,291,346	0	2,509	Estate and Gift Tax
2	403,319	0	2,370	206	18,357,451	0	2,269	Business Tax
0	5,431	-	-	0	280,839	-	-	Commodity Tax
-	-	-	-	1	1,137,618	-	-	Tobacco and Alcohol Tax
-	-	-	-	0	1	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	0	642,501	-	-	Specifically Selected Goods and Services Tax
1	416,517	126	217,804	1,256	8,532,164	1	3,717	Municipality & County (City) Taxes
0	213,303	115	197,680	193	1,542,923	0	2,459	Land Value Tax
0	1,403	-	-	0	855,903	0	20	Land Value Increment Tax
0	200,879	5	2,628	72	797,153	0	314	House Tax
0	51	6	17,314	924	5,053,777	0	914	Vehicle License Tax
-	-	0	0	0	1,301	-	-	Deed Tax
-	-	0	0	0	1,427	-	-	Stamp Tax
0	881	0	181	66	263,391	0	10	Amusement Tax
-	-	0	0	0	16,290	-	-	Special and Provisional Tax Levies
1	184,754	1	5,369	545	52,890,787	0	21,206	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；新臺幣千元

年 別	未 徵 數 餘 額					
	欠 稅 數					
	待移送執行		移送執行未結		取得執行憑證數*	
	Pending for Compulsory Execution		Pending Case Under Compulsory Execution		未逾徵收期間 Not Yet Exceeded Collection Period	
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
112年	28	1,544,379	444	61,995,717	699	9,815,442
113年	35	1,849,066	455	57,362,720	687	10,101,322
本 年 度 合 計	32	1,553,960	297	8,577,296	44	660,450
國 營 利 事 業 所 得 稅	9	1,234,156	61	5,851,382	8	269,999
綜 合 所 得 稅	4	580,560	6	1,903,719	2	136,684
遺 產 及 贈 與 稅	1	138,706	26	1,450,370	1	62,516
營 業 稅	0	206,650	0	51,143	0	12
貨 物 稅	3	308,157	30	2,445,366	6	70,781
菸 酒 稅	0	5	0	445	0	6
證 券 交 易 稅	0	78	0	339	0	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	-	-	-	-
直 轄 市 及 縣 (市) 稅	20	217,525	187	1,299,248	22	141,752
地 價 稅	13	178,622	1	7,680	0	87
土 地 增 值 稅	0	169	0	613	-	-
房 屋 稅	2	11,251	42	316,424	1	3,311
使 用 牌 照 稅	4	24,654	140	955,966	20	134,758
契 稅	0	12	0	17	-	-
印 花 稅	0	0	0	1,344	-	-
娛 樂 稅	1	2,306	4	15,158	1	3,596
特 別 及 臨 時 稅 課	0	510	0	2,047	-	-
罰 鍰	3	102,278	48	1,426,666	14	248,698
以 前 年 度 合 計	4	295,106	159	48,785,424	643	9,440,872
國 營 利 事 業 所 得 稅	0	268,448	47	31,432,564	92	4,698,271
綜 合 所 得 稅	0	52,765	16	15,489,019	17	2,445,571
遺 產 及 贈 與 稅	0	9,846	9	6,931,244	21	864,996
營 業 稅	0	189,856	0	2,415,270	0	34,629
營 業 稅	0	15,979	21	5,382,533	54	1,317,953
貨 物 稅	0	2	0	106,469	0	5,538
菸 酒 稅	-	-	0	881,047	0	11,188
證 券 交 易 稅	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	0	226,983	0	18,396
直 轄 市 及 縣 (市) 稅	3	14,157	85	1,741,936	388	2,022,394
地 價 稅	3	6,388	33	619,906	71	211,604
土 地 增 值 稅	0	167	0	392,098	0	952
房 屋 稅	0	5,176	13	473,728	24	78,807
使 用 牌 照 稅	0	689	35	236,653	278	1,681,610
契 稅	0	46	0	279	0	59
印 花 稅	0	17	0	196	0	272
娛 樂 稅	0	51	3	18,907	15	48,823
特 別 及 臨 時 稅 課	0	1,624	0	168	0	268
罰 鍰	0	12,501	27	15,610,923	164	2,720,206

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*		移送執行結(銷)案		無法執行欠稅數		
已逾徵收期間惟未逾執行期間 Exceeded Collection Period Not Yet Exceeded Compulsory Execution Period		Case Closed Under Compulsory Execution		Unable to Carry out Compulsory Execution		Tax Item
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
1,310	88,709,373	0	1,715	0	2,254	2023
1,432	89,553,629	0	19,141	0	2,257	2024
-	-	0	3	0	2	Current Year
-	-	0	0	-	-	National Taxes
-	-	0	-	-	-	Profit-seeking Enterprise Income Tax
-	-	0	0	-	-	Individual Income Tax
-	-	0	-	-	-	Estate and Gift Tax
-	-	0	0	-	-	Business Tax
-	-	-	-	-	-	Commodity Tax
-	-	-	-	-	-	Tobacco and Alcohol Tax
-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	Specifically Selected Goods and Services Tax
-	-	0	1	0	0	Municipality & County (City) Taxes
-	-	-	-	-	-	Land Value Tax
-	-	-	-	-	-	Land Value Increment Tax
-	-	0	0	0	0	House Tax
-	-	0	1	0	0	Vehicle License Tax
-	-	-	-	-	-	Deed Tax
-	-	-	-	-	-	Stamp Tax
-	-	-	-	-	-	Amusement Tax
-	-	-	-	-	-	Special and Provisional Tax Levies
-	-	0	2	0	2	Fine
1,432	89,553,629	0	19,138	0	2,255	Previous Year
298	50,279,404	0	18,664	0	1,043	National Taxes
71	27,197,216	0	17,949	-	-	Profit-seeking Enterprise Income Tax
95	6,984,805	0	6	0	0	Individual Income Tax
0	3,648,039	-	-	0	1,043	Estate and Gift Tax
131	11,638,008	0	710	0	-	Business Tax
0	168,831	-	-	-	-	Commodity Tax
0	245,383	-	-	-	-	Tobacco and Alcohol Tax
0	1	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
0	397,122	-	-	-	-	Specifically Selected Goods and Services Tax
779	4,748,718	0	32	0	1,210	Municipality & County (City) Taxes
86	701,341	0	23	0	1,203	Land Value Tax
0	462,667	-	-	-	-	Land Value Increment Tax
34	239,121	0	3	0	3	House Tax
611	3,133,901	0	6	0	4	Vehicle License Tax
0	917	-	-	-	-	Deed Tax
0	942	-	-	-	-	Stamp Tax
48	195,599	0	0	0	0	Amusement Tax
0	14,230	-	-	-	-	Special and Provisional Tax Levies
354	34,525,507	0	441	0	2	Fine

表3-28. 查(核)定開徵數、未徵數情形 (4/4)

(2)按機關別分

千件；千件；新臺幣千元

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
112年	2,510	163,264,851	365	10,369,609	2,144	152,895,243
113年	2,642	160,089,652	403	11,888,100	2,239	148,201,552
財政部所屬機關	606	144,798,143	97	9,861,881	509	134,936,262
臺北國稅局	99	49,486,877	13	1,970,856	86	47,516,021
北區國稅局	245	43,602,980	38	3,555,851	207	40,047,128
中區國稅局	121	27,097,752	22	2,252,831	98	24,844,921
南區國稅局	70	9,840,531	12	929,830	58	8,910,701
高雄國稅局	71	14,770,003	11	1,152,512	60	13,617,491
直轄市及縣(市)稽徵機關	2,036	15,291,509	306	2,026,219	1,730	13,265,289
新 北 市	306	3,129,891	41	308,206	265	2,821,685
臺 北 市	138	1,703,519	20	171,948	119	1,531,571
桃 園 市	194	1,688,498	33	293,021	160	1,395,478
臺 中 市	236	1,370,059	37	221,352	198	1,148,707
臺 南 市	187	989,289	26	147,189	162	842,100
高 雄 市	226	1,691,026	32	213,631	195	1,477,396
宜 蘭 縣	29	150,805	6	33,552	23	117,253
新 竹 縣	52	355,884	9	56,030	44	299,854
苗 栗 縣	54	340,701	8	69,616	45	271,085
彰 化 縣	103	697,894	17	90,065	86	607,829
南 投 縣	69	407,726	11	53,138	59	354,588
雲 林 縣	94	454,238	12	64,252	82	389,987
嘉 義 縣	69	340,732	7	38,860	62	301,872
屏 東 縣	106	558,800	15	87,140	91	471,660
臺 東 縣	32	171,536	7	37,848	24	133,688
花 蓮 縣	40	238,655	9	46,369	32	192,286
澎 湖 縣	5	20,619	1	2,713	4	17,906
基 隆 市	37	172,150	6	27,334	31	144,815
新 竹 市	29	634,085	5	38,823	24	595,262
嘉 義 市	24	135,618	3	14,265	21	121,353
金 門 縣	5	36,179	1	9,538	4	26,641
連 江 縣	1	3,606	0	1,331	1	2,275

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	
1,927	104,008,616	298	8,369,159	1,629	95,639,456	2023
2,022	105,227,548	328	9,916,783	1,694	95,310,764	2024
526	94,962,815	89	8,184,215	437	86,778,600	MOF Subordinative National Tax Admin.
81	33,732,968	11	1,724,774	70	32,008,194	National Taxation Bureau of Taipei
214	29,277,702	35	2,811,679	179	26,466,023	National Taxation Bureau of the Northern Area
107	15,856,048	21	1,954,507	87	13,901,541	National Taxation Bureau of the Central Area
62	6,713,373	11	780,147	51	5,933,226	National Taxation Bureau of the Southern Area
62	9,382,723	10	913,107	51	8,469,616	National Taxation Bureau of Kaohsiung
1,495	10,264,733	239	1,732,568	1,256	8,532,164	Revenue Service Office
226	1,920,073	32	260,511	193	1,659,562	New Taipei City
105	1,352,105	17	155,959	89	1,196,145	Taipei City
142	1,269,745	26	259,263	116	1,010,483	Taoyuan City
156	866,262	26	177,236	131	689,026	Taichung City
131	626,469	20	121,157	111	505,312	Tainan City
183	1,201,210	29	194,485	154	1,006,726	Kaohsiung City
23	107,906	5	28,193	17	79,713	Yilan County
39	235,398	6	46,677	33	188,720	Hsinchu County
41	240,757	6	59,839	35	180,917	Miaoli County
77	513,480	13	74,001	64	439,479	Changhua County
52	285,825	8	43,510	44	242,315	Nantou County
70	277,245	9	52,342	61	224,903	Yunlin County
48	206,309	5	31,091	43	175,218	Chiayi County
78	354,492	13	76,013	65	278,479	Pingtung County
24	124,223	6	33,404	17	90,819	Taitung County
30	168,100	7	40,428	23	127,672	Hualin County
4	13,171	0	2,077	3	11,094	Penghu County
26	113,398	4	22,285	22	91,113	Keelung City
21	264,690	4	33,083	17	231,607	Hsinchu City
17	92,125	2	12,018	15	80,107	Chiayi City
4	28,166	1	7,666	3	20,500	Kinmen County
1	3,585	0	1,331	1	2,253	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.