

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)		Tax Collected		Cancelled	
	(1)		(2)		(3)	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
113年	37,632	820,699,571	33,810	552,243,026	329	37,047,282
114年	37,507	849,490,795	33,530	533,583,888	337	41,575,842
本 年 度 合 計	33,706	629,557,314	32,321	496,531,960	382	37,947,047
國 稅	1,842	226,066,392	1,666	123,302,808	55	20,133,831
營利事業所得稅	161	99,370,843	131	28,082,200	2	10,967,266
綜 合 所 得 稅	598	23,914,232	508	14,575,952	47	3,968,950
遺 產 及 贈 與 稅	44	83,420,014	42	66,201,624	1	4,470,482
營 業 稅	1,038	18,909,667	984	14,208,835	5	725,460
貨 物 稅	1	445,972	1	233,438	0	1,596
菸 酒 稅	0	5,663	0	760	0	77
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	31,617	394,997,598	30,514	369,775,955	316	17,454,152
地 價 稅	9,367	100,780,729	8,935	96,399,259	22	1,990,583
土 地 增 值 稅	565	77,636,001	510	66,995,038	41	8,443,924
房 屋 稅	9,759	103,778,694	9,648	99,817,947	30	2,971,847
使 用 牌 照 稅	9,996	72,172,639	9,652	68,032,771	121	2,783,044
契 稅	362	16,737,597	342	15,783,441	14	612,609
印 花 稅	1,302	19,642,986	1,178	18,731,984	85	583,040
娛 樂 稅	262	2,305,853	247	2,211,251	2	45,715
特 別 及 臨 時 稅 課	4	1,943,100	4	1,804,263	0	23,390
罰 鍰	247	8,493,325	140	3,453,197	12	359,065
以 前 年 度 合 計	3,801	219,933,481	1,209	37,051,927	-46	3,628,794
國 稅	769	141,972,444	296	28,486,303	1	3,016,374
營利事業所得稅	251	81,117,838	134	19,914,316	0	864,067
綜 合 所 得 稅	206	21,278,851	74	1,829,652	1	214,439
遺 產 及 贈 與 稅	5	13,727,680	4	5,394,634	0	764,485
營 業 稅	303	23,751,717	81	1,287,521	-0	1,172,696
貨 物 稅	3	313,246	3	39,878	-	87
菸 酒 稅	1	1,139,839	0	10,528	-	-
證 券 交 易 稅	0	1	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	1	643,272	0	9,773	-	600
直轄市及縣(市)稅	2,356	17,883,706	822	7,337,140	-47	-213,350
地 價 稅	834	4,820,132	401	2,638,462	-8	-15,661
土 地 增 值 稅	16	3,977,281	13	1,857,700	1	343,419
房 屋 稅	159	1,608,525	83	771,156	-5	-34,774
使 用 牌 照 稅	1,216	6,410,132	242	976,714	-13	-10,784
契 稅	7	249,365	6	217,429	1	30,363
印 花 稅	43	247,566	65	766,070	-23	-526,183
娛 樂 稅	81	311,899	12	36,453	-0	287
特 別 及 臨 時 稅 課	0	258,806	0	73,155	0	-17
罰 鍰	676	60,077,331	91	1,228,485	1	825,771

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：1.本表以開徵始日為統計基礎。

2.第(1)欄之以前年度資料，係指原開徵始日在上年12月31日(含)前之查(核)定開徵稅款，未逾徵收期

間而仍未徵起者。

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

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

(1) by Tax Item

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

逾徵收期間數		逾執行期間數*		逾核課期間數		未徵數餘額		CY
Overdue (4)		Exceeded Compulsory Execution Period* (5)		Excess Assessment (6)		Balance of Tax Not Collected (7)= (1)-(2)-(3)-(4)-(5)-(6)		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
6	9,560	12	9,611,033	38	86,065	3,436	221,702,604	2024
5	36,508	62	10,860,470	32	75,206	3,540	263,358,881	2025
-	-	-	-	0	546	1,002	95,077,761	Current Year
-	-	-	-	0	199	120	82,629,553	National Taxes
-	-	-	-	0	115	28	60,321,263	Profit-seeking Enterprise Income Tax
-	-	-	-	0	84	42	5,369,246	Individual Income Tax
-	-	-	-	-	-	1	12,747,909	Estate and Gift Tax
-	-	-	-	-	-	49	3,975,371	Business Tax
-	-	-	-	-	-	0	210,938	Commodity Tax
-	-	-	-	-	-	0	4,826	Tobacco and Alcohol Tax
-	-	-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	-	-	Specifically Selected Goods and Services Tax
-	-	-	-	0	309	787	7,767,183	Municipality & County (City) Taxes
-	-	-	-	0	199	410	2,390,687	Land Value Tax
-	-	-	-	-	-	14	2,197,039	Land Value Increment Tax
-	-	-	-	0	3	80	988,898	House Tax
-	-	-	-	0	107	224	1,356,717	Vehicle License Tax
-	-	-	-	-	-	6	341,547	Deed Tax
-	-	-	-	-	-	39	327,962	Stamp Tax
-	-	-	-	-	-	13	48,886	Amusement Tax
-	-	-	-	-	-	0	115,446	Special and Provisional Tax Levies
-	-	-	-	0	38	95	4,681,025	Fine
5	36,508	62	10,860,470	32	74,661	2,538	168,281,121	Previous Year
0	34,033	15	6,032,766	0	4,724	456	104,398,245	National Taxes
0	706	4	3,878,059	0	1,865	113	56,458,826	Profit-seeking Enterprise Income Tax
0	344	6	722,462	0	2,655	124	18,509,299	Individual Income Tax
0	28,023	0	270,794	-	-	1	7,269,743	Estate and Gift Tax
0	4,960	5	1,113,086	0	204	217	20,173,250	Business Tax
-	-	0	3,419	-	-	0	269,863	Commodity Tax
-	-	0	44,946	-	-	0	1,084,364	Tobacco and Alcohol Tax
-	-	-	-	-	-	0	1	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	0	632,899	Specifically Selected Goods and Services Tax
4	1,560	29	156,691	32	69,347	1,515	10,532,319	Municipality & County (City) Taxes
3	664	2	12,919	31	64,290	405	2,119,458	Land Value Tax
-	-	0	11,098	-	-	2	1,765,064	Land Value Increment Tax
0	147	1	12,014	1	790	79	859,193	House Tax
0	710	23	107,806	1	4,229	963	5,331,458	Vehicle License Tax
-	-	0	31	-	-	0	1,542	Deed Tax
-	-	-	-	0	4	1	7,675	Stamp Tax
0	39	3	9,544	0	33	66	265,542	Amusement Tax
0	0	0	3,279	-	-	0	182,388	Special and Provisional Tax Levies
0	915	18	4,671,013	0	590	567	53,350,557	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
113年	348	1,713,353	282	10,921,288	2	21,070,625
114年	355	2,377,170	286	18,263,987	3	24,031,755
本 年 度 合 計	276	1,948,822	264	16,623,129	1	7,497,403
國 稅	2	339,446	11	12,780,932	1	5,982,231
營利事業所得稅	0	40,243	1	1,390,596	0	4,225,820
綜 合 所 得 稅	1	74,057	4	851,999	0	513,323
遺 產 及 贈 與 稅	0	4,504	1	10,308,092	0	944,456
營 業 稅	1	220,637	5	123,159	0	298,632
貨 物 稅	0	5	0	106,175	-	-
菸 酒 稅	-	-	0	911	-	-
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	272	1,597,174	239	3,584,342	0	238,158
地 價 稅	243	676,724	142	1,246,631	0	33,901
土 地 增 值 稅	4	772,854	10	1,410,791	0	982
房 屋 稅	9	40,406	11	211,139	0	79,068
使 用 牌 照 稅	7	36,700	34	115,180	0	277
契 稅	1	38,041	6	260,600	0	42,571
印 花 稅	5	22,511	34	305,027	-	-
娛 樂 稅	2	9,938	3	13,549	0	11
特 別 及 臨 時 稅 課	-	-	0	21,425	0	81,348
罰 鍰	1	12,202	14	257,855	0	1,277,014
以 前 年 度 合 計	79	428,348	22	1,640,857	1	16,534,352
國 稅	0	7,283	0	860,592	1	12,304,772
營利事業所得稅	0	2,357	0	218,205	0	6,622,152
綜 合 所 得 稅	0	2,960	0	124,810	0	2,860,964
遺 產 及 贈 與 稅	-	-	0	475,099	0	1,024,382
營 業 稅	0	1,966	0	42,478	0	1,796,582
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	78	419,808	22	714,606	0	220,664
地 價 稅	74	125,770	18	60,949	0	39,838
土 地 增 值 稅	1	275,569	1	634,989	0	12,687
房 屋 稅	3	7,296	1	13,904	0	24
使 用 牌 照 稅	1	5,932	1	4,013	0	142
契 稅	0	249	0	147	0	2
印 花 稅	0	4,772	0	137	-	-
娛 樂 稅	0	221	0	466	-	-
特 別 及 臨 時 稅 課	-	-	-	-	0	167,972
罰 鍰	0	1,256	0	65,660	0	4,008,915

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		
Pay by Stages		Special Reason		Tax in Arrears		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
19	27,618,088	143	289,599	2,642	160,089,652	32	1,201,518	2024
22	61,252,773	149	319,951	2,726	157,113,245	29	1,727,705	2025
16	54,092,949	17	24,800	428	14,890,656	28	1,670,887	Current Year
15	53,424,924	0	4,993	92	10,097,027	9	1,183,541	National Taxes
13	50,444,895	0	930	13	4,218,779	1	458,313	Profit-seeking Enterprise Income Tax
1	1,737,398	0	1,585	36	2,190,885	3	288,054	Individual Income Tax
0	763,629	-	-	0	727,228	0	231,015	Estate and Gift Tax
1	391,988	0	2,478	43	2,938,478	6	186,828	Business Tax
0	86,819	-	-	0	17,938	0	16,798	Commodity Tax
0	195	-	-	0	3,720	0	2,534	Tobacco and Alcohol Tax
-	-	-	-	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	-	-	Specifically Selected Goods and Services Tax
1	404,895	17	19,520	257	1,923,093	10	95,020	Municipality & County (City) Taxes
0	188,076	12	14,190	13	231,164	1	13,264	Land Value Tax
0	2,530	-	-	0	9,882	0	6,333	Land Value Increment Tax
0	212,850	3	906	57	444,529	2	33,695	House Tax
0	1,439	2	4,414	180	1,198,707	7	37,979	Vehicle License Tax
-	-	0	0	0	334	0	40	Deed Tax
-	-	0	0	0	424	0	380	Stamp Tax
-	-	0	9	7	25,380	1	3,328	Amusement Tax
-	-	-	-	0	12,673	-	-	Special and Provisional Tax Levies
0	263,131	0	287	79	2,870,535	8	392,326	Fine
6	7,159,824	131	295,151	2,298	142,222,589	1	56,818	Previous Year
6	6,889,786	1	62,383	449	84,273,429	0	36,547	National Taxes
5	6,080,575	0	31,838	108	43,503,700	0	9,919	Profit-seeking Enterprise Income Tax
0	266,150	0	26,507	123	15,227,908	0	2,978	Individual Income Tax
0	429,611	-	-	1	5,340,651	0	23,485	Estate and Gift Tax
1	108,246	0	4,038	216	18,219,939	0	165	Business Tax
0	5,204	-	-	0	264,659	-	-	Commodity Tax
-	-	-	-	0	1,083,672	-	-	Tobacco and Alcohol Tax
-	-	-	-	0	1	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	0	632,899	-	-	Specifically Selected Goods and Services Tax
0	112,706	130	225,875	1,284	8,838,660	1	4,370	Municipality & County (City) Taxes
0	46,937	118	202,561	195	1,643,403	0	1,248	Land Value Tax
0	2,121	-	-	0	839,698	0	1,823	Land Value Increment Tax
0	62,885	5	3,595	70	771,490	0	232	House Tax
0	11	7	19,523	954	5,301,836	0	1,006	Vehicle License Tax
-	-	0	0	0	1,143	-	-	Deed Tax
-	-	0	1	0	2,766	-	-	Stamp Tax
0	58	0	195	65	264,602	0	61	Amusement Tax
0	693	0	0	0	13,723	-	-	Special and Provisional Tax Levies
0	157,332	1	6,894	565	49,110,500	0	15,901	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
113年	35	1,849,066	455	57,362,720	687	10,101,322
114年	35	3,346,561	474	54,166,064	716	11,750,721
本 年 度 合 計	32	2,284,361	318	10,228,890	50	706,514
國 營 利 事 業 所 得 稅	10	1,826,248	64	6,744,401	8	342,837
綜 合 所 得 稅	4	625,227	6	2,903,804	2	231,435
遺 產 及 贈 與 稅	2	201,011	30	1,671,461	1	30,359
營 業 稅	0	448,553	0	47,660	-	-
貨 物 稅	4	551,376	27	2,119,231	6	81,042
菸 酒 稅	0	80	0	1,058	0	2
證 券 交 易 稅	0	-	0	1,187	-	-
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	-	-	-	-
直 轄 市 及 縣 (市) 稅	19	253,931	204	1,411,593	25	162,548
地 價 稅	11	213,307	1	4,554	0	39
土 地 增 值 稅	0	1,720	0	1,829	-	-
房 屋 稅	2	9,155	53	397,792	1	3,887
使 用 牌 照 稅	5	28,175	145	978,415	23	154,137
契 稅	-	-	0	294	-	-
印 花 稅	0	42	0	1	-	-
娛 樂 稅	0	1,532	4	17,428	1	3,092
特 別 及 臨 時 稅 課	-	-	0	11,279	0	1,394
罰 鍰	4	204,182	51	2,072,896	17	201,128
以 前 年 度 合 計	3	1,062,200	156	43,937,175	666	11,044,207
國 營 利 事 業 所 得 稅	0	983,899	46	28,759,829	101	5,934,934
綜 合 所 得 稅	0	719,210	16	13,769,533	18	3,100,066
遺 產 及 贈 與 稅	0	77,600	9	6,817,121	23	1,240,828
營 業 稅	0	180,801	0	1,799,306	0	43,294
貨 物 稅	0	6,289	20	5,460,612	60	1,525,622
菸 酒 稅	-	-	0	97,380	0	1,308
證 券 交 易 稅	-	-	0	627,394	0	11,442
期 貨 交 易 稅	-	-	-	-	-	-
特 種 貨 物 及 勞 務 稅	-	-	0	188,482	0	12,372
直 轄 市 及 縣 (市) 稅	3	36,465	83	1,789,105	395	2,106,785
地 價 稅	2	31,589	33	690,422	70	214,636
土 地 增 值 稅	0	29	0	384,832	0	3,243
房 屋 稅	0	3,991	12	457,972	24	77,538
使 用 牌 照 稅	0	793	35	235,005	287	1,761,109
契 稅	-	-	0	212	0	59
印 花 稅	0	12	0	1,528	0	278
娛 樂 稅	0	50	3	17,123	14	49,350
特 別 及 臨 時 稅 課	-	-	0	2,010	0	573
罰 鍰	0	41,836	26	13,388,242	170	3,002,488

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

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

Balance of Tax Not Collected						CY	Tax Item
Tax in Arrears							
Execution Certificate*		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			
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount		
1,432	89,553,629	0	19,141	0	2,257		2024
1,472	86,116,550	0	3,066	0	2,578		2025
-	-	0	3	0	1		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	1	0	1		Municipality & County (City) Taxes
-	-	-	-	-	-		Land Value Tax
-	-	-	-	-	-		Land Value Increment Tax
-	-	0	0	0	0		House Tax
-	-	0	0	0	0		Vehicle License Tax
-	-	-	-	-	-		Deed Tax
-	-	-	-	-	-		Stamp Tax
-	-	-	-	-	-		Amusement Tax
-	-	-	-	-	-		Special and Provisional Tax Levies
-	-	0	3	0	0		Fine
1,472	86,116,550	0	3,062	0	2,577		Previous Year
301	48,554,417	0	2,549	0	1,256		National Taxes
73	25,903,785	0	1,188	-	-		Profit-seeking Enterprise Income Tax
91	7,089,146	0	21	0	213		Individual Income Tax
0	3,292,722	-	-	0	1,043		Estate and Gift Tax
136	11,225,910	0	1,340	0	-		Business Tax
0	165,971	-	-	-	-		Commodity Tax
0	444,836	-	-	-	-		Tobacco and Alcohol Tax
0	1	-	-	-	-		Securities Transaction Tax
-	-	-	-	-	-		Futures Transaction Tax
0	432,045	-	-	-	-		Specifically Selected Goods and Services Tax
803	4,900,647	0	73	0	1,214		Municipality & County (City) Taxes
89	704,250	0	53	0	1,205		Land Value Tax
0	449,771	-	-	-	-		Land Value Increment Tax
34	231,745	0	8	0	3		House Tax
632	3,303,904	0	13	0	6		Vehicle License Tax
0	873	-	-	-	-		Deed Tax
0	948	-	-	-	-		Stamp Tax
48	198,017	-	-	0	0		Amusement Tax
0	11,139	-	-	-	-		Special and Provisional Tax Levies
368	32,661,486	0	441	0	108		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
113年	2,642	160,089,652	403	11,888,100	2,239	148,201,552
114年	2,726	157,113,245	428	14,890,656	2,298	142,222,589
財政部所屬機關	621	141,440,014	101	12,703,481	520	128,736,533
臺北國稅局	101	47,062,149	14	3,174,718	87	43,887,431
北區國稅局	251	42,455,021	40	4,117,877	211	38,337,143
中區國稅局	125	27,686,965	24	3,014,104	102	24,672,861
南區國稅局	72	9,727,503	12	1,083,752	59	8,643,751
高雄國稅局	72	14,508,376	12	1,313,029	61	13,195,347
直轄市及縣(市)稽徵機關	2,104	15,673,231	326	2,187,175	1,778	13,486,055
新北市	314	3,198,317	48	356,835	266	2,841,482
臺北市	140	1,725,565	20	189,272	120	1,536,293
桃園市	205	1,773,170	37	317,616	169	1,455,554
臺中市	248	1,417,247	39	230,804	209	1,186,443
臺南市	189	1,004,115	24	144,406	165	859,709
高雄市	231	1,770,370	36	276,031	196	1,494,339
宜蘭縣	30	152,804	6	34,518	24	118,286
新竹縣	57	387,926	10	62,942	47	324,983
苗栗縣	55	324,524	8	51,526	47	272,998
彰化縣	107	701,921	18	93,048	89	608,873
南投縣	73	416,498	12	59,216	61	357,282
雲林縣	94	451,198	11	60,623	83	390,575
嘉義縣	71	339,308	8	42,757	63	296,551
屏東縣	113	591,511	18	98,820	95	492,691
臺東縣	32	171,757	7	34,431	25	137,325
花蓮縣	43	246,659	9	50,543	34	196,117
澎湖縣	5	22,345	1	3,503	5	18,841
基隆市	37	177,189	5	27,170	32	150,020
新竹市	30	631,232	5	26,017	25	605,215
嘉義市	24	127,427	3	16,229	21	111,198
金門縣	6	38,657	1	9,480	4	29,177
連江縣	1	3,491	0	1,388	0	2,104

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	
2,022	105,227,548	328	9,916,783	1,694	95,310,764	2024
2,082	105,132,210	349	12,020,121	1,733	93,112,089	2025
541	94,370,457	92	10,097,027	449	84,273,429	MOF Subordinative National Tax Admin.
83	32,300,452	12	2,307,674	71	29,992,778	National Taxation Bureau of Taipei
220	29,035,400	36	3,406,916	184	25,628,484	National Taxation Bureau of the Northern Area
112	17,003,083	22	2,442,292	90	14,560,792	National Taxation Bureau of the Central Area
64	6,745,692	11	877,789	52	5,867,903	National Taxation Bureau of the Southern Area
62	9,285,829	10	1,062,357	52	8,223,473	National Taxation Bureau of Kaohsiung
1,542	10,761,753	257	1,923,093	1,284	8,838,660	Revenue Service Office
233	2,030,897	38	318,296	195	1,712,600	New Taipei City
107	1,398,083	17	176,298	90	1,221,785	Taipei City
149	1,344,781	28	285,710	121	1,059,071	Taoyuan City
163	904,384	27	187,165	136	717,219	Taichung City
131	649,004	18	123,241	113	525,763	Tainan City
188	1,329,618	33	258,115	155	1,071,503	Kaohsiung City
23	109,810	5	30,885	18	78,925	Yilan County
43	253,656	8	54,458	35	199,198	Hsinchu County
42	228,217	6	42,816	36	185,402	Miaoli County
80	524,368	14	78,953	66	445,415	Changhua County
54	299,420	9	49,714	45	249,706	Nantou County
69	280,098	9	51,756	60	228,342	Yunlin County
50	206,418	6	34,974	44	171,444	Chiayi County
82	385,642	14	85,503	68	300,139	Pingtung County
23	125,217	6	29,489	18	95,728	Taitung County
31	175,770	7	43,718	24	132,051	Hualin County
4	14,812	0	3,077	4	11,735	Penghu County
27	120,479	5	23,934	23	96,544	Keelung City
21	262,474	4	21,836	18	240,637	Hsinchu City
17	85,230	2	13,750	15	71,481	Chiayi City
4	29,884	1	8,017	3	21,867	Kinmen County
1	3,491	0	1,388	0	2,104	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.